



Washington Park

Neighborhood Improvement District #3

Washington Park NID Management Team
Rising Washington Park
9-23-2025

Rooted &

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Washington Park Neighborhood Improvement District #3

2026 Operating Plan

I. INTRODUCTION

A. Background

In 2006, the State of Wisconsin signed into law, the 2005 Wisconsin ACT 186, a legislative declaration created to give Wisconsin municipalities (i.e., cities, villages and towns) the power to establish one or more Neighborhood Improvement Districts (NIDs) within their community. An assessment methodology is developed to allow the assessable residential and commercial properties within the geographic area to contribute to programs aimed at neighborhood improvements and other activities as approved by the NID Board. The ACT was drafted similar to the business improvement district statute.

In 2012 the City of Milwaukee received a petition from property owners which requested creation of a Neighborhood Improvement District for the purpose of revitalizing and improving the Washington Park neighborhood area on Milwaukee's near west side. The Washington Park NID was created on 9/5/2012, Common Council Resolution #120603.

The NID law requires that every district have an annual Operating Plan to renew the Neighborhood Improvement District. This document is the updated 2026 Operating Plan for the Washington Park Neighborhood Improvement District. The NID proponents prepared this Plan with technical assistance from the City of Milwaukee Department of City Development.

B. Physical Setting

The boundary for the Washington Park Neighborhood Improvement District ("WP NID") encompasses the areas designated as Washington Park and Walnut Hill, while also including small portions of the Metcalfe Park neighborhood. The east side of N. 47th Street, which frames U.S. 41, is the western boundary for the north portion of the WP NID, including the park; below the park the boundary of WP NID is the East side of 41st Street. The eastern boundary is defined by the 30th St. Industrial Corridor. The northern boundary is roughly Meinecke Avenue. The southern boundary is the 30th St. Corridor and Vliet Street. For a specific boundary, see Appendix A, Map.

In the last decades of the 19th century and first decade of the 20th century, the area that is now the WP NID was a newly subdivided section of the City of Milwaukee located at the northwestern periphery of the growing metropolis. Streets were laid out in the standard Milwaukee grid, creating blocks nearly 700 feet long from north to south and 300 wide. Plats maximized the number of lots on each block, with the majority being 30 feet wide along the street frontage and 120 feet deep. These narrow lots created a dense development pattern once they were filled with houses, but one that met buyers' desire for a detached dwelling. No rowhouses were built in the area, and practically no apartment buildings. The area was bordered on the north by the thriving business district of West North Avenue and included W. Lisbon Ave, including a Post Office, banks, theater, department store and multistory apartment buildings; all typical of 19th Century urban development. Single-family and duplexes then filled in the grid.

Now, the WP NID is home to several thriving businesses, organizations and families. The area is anchored by the 135 acre Washington Park and is home to the Harley Davidson Motor Corporation. The Urban Ecology Center provides programming at the Park, together with other neighborhood organizations. North Avenue Community Development Corporation, New Covenant Housing Corporation and Rooted & Rising - Washington Park (dba United Methodist Children's Services) have constructed several multi-million dollar catalytic affordable housing projects since 2000. The area is also home to the Washington Park Library, Bethune Academy, West Side Academy, the Progressive Community Health Center and many more amenities.

[Portions of this section taken from the Washington Park Comprehensive Plan 2006]

C. Principal Office & Registered Agent

The Principal Office and Registered Office of the WP NID shall be 3940 W Lisbon Ave. Milwaukee, WI 53208. The Registered Agent of the WP NID shall be the chair elected for 2026.

II. DISTRICT BOUNDARIES

Boundaries of the proposed district are shown on the map in Appendix A of this plan. A listing of the properties included in the district is provided in Appendix B. The description in Section I. B is a general description of the boundary, the actual boundary is depicted on Appendix A and the actual properties included are on Appendix B. In the event of a discrepancy, Appendix B shall control. The WP NID may update Appendix B during each annual Operating Plan. The Boundaries are herein referred to as "WP NID Area."

III. PROPOSED OPERATING PLAN

A. Plan Objectives

The objective of the WP NID is to (a) provide assistance to homeowners, (b) create jobs in the area, (c) fund community projects, and (d) create and implement a sustainable communities plan.

B. Proposed Activities - 2026

Principle activities to be engaged in by the district during 2026 operation will include:

1. Assistance to Homeowners

a. Continue operation of a grant fund ("Grant Fund") to provide assistance to homeowners of single family homes and duplexes in the WP NID Area to make modest grants (e.g. \$500 - \$7,500 each) to homeowners in the area to make the following improvements to their properties: energy efficiency improvements, repairs to increase water efficiency, repairs to the structural condition of the property (including roof repairs), health and safety improvements (including, air purifiers, lighting, fencing and garages) and repairs to increase the curb appeal of property ("Improvements"). Grants are available to homeowners one time every five years. Additional criteria of the grants will continue to be modified by the NID Board to ensure accountability and utilization of the Grant Fund. The Board of Directors of the WP NID may at any time amend the amount of each grant, the number of grants, and any qualifying criteria.

2. Community and Economic Development

Support local businesses and organizations located within the NID boundaries, and resident led initiatives. Foster collaboration with other community based organizations, businesses, funders, municipal leaders, elected officials and resident leaders.

3. Support local WP NID-based quality of life initiatives.

Provide support for planning and implementation of local quality of life initiatives, to the extent funds are available and plans are appropriate, by review and action of the WP NID Board of Directors. Collaborate and or contract with established community organizations and individuals with similar goals and missions of this operating plan and pursuant to the Grant Disbursement Policy.

WP NID reserves the right to respond to extenuating circumstances within the community (some examples could include but not limited to pandemics, natural disasters, civil unrest). The Board of Directors of the WP NID may at any time amend the amount of each grant, the number of grants, and any qualifying criteria.

4. Acquire or develop real estate to house an office and community gathering space within the WP NID Boundaries to establish a stronger WP NID presence.

a. Establish a real estate committee to explore acquisition of real estate or a real estate development opportunity.

b. Explore a partnership with a developer to determine feasibility of a real estate development project.

C. Proposed Expenditures - 2026

Proposed Budget attached as Appendix C. The WP NID Board shall have the authority and responsibility to prioritize expenditures and to revise the budget as necessary to match the funds actually available.

D. Financing Method

It is proposed to raise \$162,600.00 WP NID assessments (see Appendix B). Funds will also be pursued from foundations and other fundraising events. The WP NID may seek private financing for programming secured by this year's or future operating years of the WP NID.

E. Organization of NID Board

Upon creation of the WP NID, the District shall hold annual meetings to elect directors to the District Board (the "Board") consistent with terms of this subsection and the bylaws of the WP NID. The Board's primary responsibility will be implementation of this Operating Plan. This will require the board to negotiate with providers of services and materials to carry out the Plan; to enter into various contracts; to monitor development activity; to periodically revise the Operating Plan; to ensure district compliance with the provisions of applicable statutes and regulations; and to make reimbursements for any overpayments of WP NID assessments.

State law requires that the board be composed of at least five directors and that a majority of the board directors be owners or occupants of property within the district. State law requires the local legislative body to set the time and place for a meeting at which directors of the board will be elected, and shall publish a class 2 notice under ch. 985 that contains the information. The notice shall specify that all individuals who either own or occupy real property within the neighborhood improvement district are eligible to serve on the board and vote at the election.

The WP NID Board shall be structured in accordance with the Bylaws, which is consistent with the following.

1. Board Size. Minimum of five (5) directors, and up to twelve (12) directors.

2. Composition.

a. 3/4 of Directors shall be residents that live in the WP NID Area or owners of residential property in the WP NID Area

b. 1/4 of Directors shall represent organizations or businesses that occupy commercial real property in the WP NID Area or owners of commercial property in the WP NID Area.

3. Term. All directors elected to the Board shall serve for a period of one year. Directors may be re-elected.

4. Compensation. Each director is eligible to receive a \$50 stipend for each quarterly meeting they attend and participate in. Stipends will not be given if a director is absent with or without an excused absence. Payment to be distributed within 5 business days of the close of the service year. Directors may choose to decline their stipend.

5. Meetings. All meetings of the Board's affairs shall be kept pursuant to public records requirements.

6. Staffing and Office. The Board may employ or contract for staffing services pursuant to this Operating Plan and subsequent modifications thereof. The Board may also maintain an office for the District, which shall be located within the District.

7. Meetings. The Board shall meet regularly, at least once every 3 months. The Annual meeting will take place on the 2nd Monday of January. The Election meeting will be held in early December each year. The Board shall adopt rules of order (by-laws) to govern the conduct of its meetings.

8. Method of Electing Directors to District Board. Elections for the new year Board of Directors will be elected each year of the District's existence. Prior to the meeting the City shall publish a Class 2 notice in October, that contains the time and place of the election meeting. The notice shall specify that all individuals who either own or occupy real property within the District are eligible to apply by November to serve on the Board and vote at the election.

9. Changes. Any change in the Board size, composition or election methodology must be approved by a 2/3 majority of the entire Board.

10. Home Repairs. No more than two (2) WP NID board member applications for home repair grants will be considered in one funding year. Board member grant recipients must have served on the board for two (2) or more consecutive years. They will forfeit their annual stipend in the year a grant is received and serve one (1) additional year as a board member.

F. Relationship to other Organizations

The WP NID shall be a separate entity from any organizations it contracts with, notwithstanding the fact that members, officers and directors of each may be shared. The contracted organizations shall remain a private organization, not subject to the open meeting law, and not subject to the public record law except for its records generated in connection with the WP NID Board. The contracted organizations may, and it is intended, shall, contract with the WP NID to provide services to the NID, in accordance with this Plan.

IV. METHOD OF ASSESSMENT

A. Assessment Rate and Method

The principle behind the assessment methodology is that each property should contribute to the WP NID in proportion to the benefit derived from the WP NID. After consideration of other assessment methods, it was determined that for residential properties, the number of residential units was the

characteristic most directly related to the potential benefit provided by the WP NID. For commercial properties it was determined that a flat fixed fee was most appropriate. Therefore, a fixed assessment of \$50 per residential unit for residential properties was selected as the basic assessment methodology for residential properties in the WP NID ("Residential Methodology"); a fixed assessment of \$100 per commercial properties was selected as the basic assessment methodology for commercial properties in the WP NID ("Commercial Methodology"), and a fixed assessment of \$50 per vacant land residential or commercial properties (i.e. vacant lot with no structure) was selected as the basic assessment methodology for vacant land properties in the WP NID ("Vacant Land Methodology"). In the event a property contains both residential units and a commercial use, the Residential Methodology shall apply.

Maintaining an equitable relationship between the WP NID assessment and the expected benefits requires an adjustment to the basic assessment method. To prevent the disproportional assessment of a small number of high value properties, a maximum assessment of \$500 per parcel will be applied.

As of January 1, 2025, the properties in the proposed district had a total assessed value of approximately \$162,600.00 and approximately 1896 parcels. Appendix B shows the projected WP NID assessment for each property included in the district.

The assessment assigned to each parcel based on this formula is herein referred to as "WP NID Assessment." Any WP NID Assessments related to a previous year or years may not be contested.

The WP NID Assessment will be as shown on the attached list. Any WP NID Assessment related to this Operating Plan may only be contested prior to approval and adoption of this Operating Plan by the City Council.

B. Excluded and Exempt Property

The NID Statute 66.1110 requires explicit consideration of certain classes of property. In compliance with the law, the following statements are provided.

1. In accordance with the interpretation of the City Attorney regarding Wis. Stats. Section

66.1110(7)(a), property exempt from general real estate taxes has been excluded from the District activities and will be asked to make a financial contribution to the District on a voluntary basis. Those tax exempt properties adjoining the District which are later determined no longer to be exempt from general property taxes shall automatically become included within the District and subject to assessment under any current operating plan without necessity to undertake any other act.

IV. PLAN AND ORDERLY DEVELOPMENT OF THE CITY

A. City Plans

In February 1978, the Common Council of the City of Milwaukee adopted a Preservation Policy as the policy basis for its Comprehensive Plan and as a guide for its planning, programming and budgeting decisions. The Common Council reaffirmed and expanded the Preservation Policy in Resolution File Number 881978, adopted January 24, 1989.

The Preservation Policy emphasizes maintaining Milwaukee's present housing, jobs, neighborhoods, services, and tax base rather than passively accepting loss of jobs and population, or emphasizing massive new development. In its January 1989 reaffirmation of the policy, the Common Council gave new emphasis to forging new public and private partnerships as a means to accomplish preservation.

The district is a means of formalizing and funding the public-private partnership between the City and property owners in the Washington Park neighborhood and for furthering preservation and redevelopment in this portion of the City of Milwaukee. Therefore, it is fully consistent with the City's Comprehensive Plan and Preservation Policy.

B. City Role in District Operation

The City of Milwaukee has committed to helping private property owners in the district promote its development. To this end, the City expected to play a significant role in the creation of the Neighborhood Improvement District and in the implementation of the Operating Plan. In particular, the City will:

1. Provide technical assistance to the proponents of the district through adoption of the Plan and provide assistance as appropriate thereafter.
2. Monitor and, when appropriate, apply for outside funds that could be used in support of the district.
3. Collect assessments, maintain in a segregated account, and disburse the monies of the district.
4. Receive annual audits as required per sec. 66.1110 (4)(c) of the NID law.

5. Provide the board, through the Tax Commissioner's Office on or before June 30th of each Plan year, with the official City records and the assessed value of each tax key number with the district, as of January 1st of each Plan year, for purposes of calculating the NID assessments.

6. Encourage the State of Wisconsin, Milwaukee County and other units of government to support the activities of the district.

VI. PLAN APPROVAL PROCESS

A. Public Review Process

The Wisconsin Neighborhood Improvement District law establishes a specific process for reviewing and approving proposed districts. Pursuant to the statutory requirements, the following process will be followed:

1. The Milwaukee City Plan Commission will review the proposed district boundaries and proposed Operating Plan and will then set a date for a formal public hearing.
2. In the initial year, the City Plan Commission will send, by certified mail, a public hearing notice and a copy of the proposed Operating Plan to all owners of real property within the proposed district. In addition, a Class 2 notice of the public hearing will be published in a local newspaper of general circulation.
3. The City Plan Commission will hold a public hearing, will approve or disapprove the Plan, and will report its action to the Common Council.
4. The Economic Development Committee of the Common Council will review the proposed NID Plan at a public meeting and will make a recommendation to the full Common Council.
5. The Common Council will act on the proposed NID Plan.
6. If adopted by the Common Council, the proposed NID Plan is sent to the Mayor for his approval.
7. If approved by the Mayor, the NID is created and the district board will be elected pursuant to section 3.E above.

B. Petition against Creation of the NID

The City may not create the Neighborhood Improvement District if, within 30 days of the City Plan Commission's hearing, a petition is filed with the City containing signatures of:

Owners of property to be assessed under the proposed initial Operating Plan having a valuation equal to more than 50% of the valuation of all property to be assessed under the proposed initial Operating Plan, using the method of valuation specified in the proposed

initial Operating Plan; or Owners of property to be assessed under the proposed initial Operating Plan having an assessed valuation equal to more than 40% of the assessed valuation of all property to be assessed under the proposed Operating Plan.

VII. FUTURE YEAR OPERATING PLANS

A. Phased Development

It is anticipated that the WP NID will continue to revise and develop the Operating Plan annually, in response to changing development needs and opportunities in the district, in accordance with the purposes and objectives defined in this initial Operating Plan.

Section 66.1110 (6)(b) of the NID law requires the board and the City to annually review and make changes as appropriate in the Operating Plan. Therefore, while this document outlines in general terms the complete development program, it focuses upon Year One activities, and information on specific assessed values, budget amounts and assessment amounts are based on Year One conditions.

Greater detail about subsequent year's activities will be provided in the required annual Plan updates, and approval by the Common Council of such Plan updates shall be conclusive evidence of compliance with this Plan and the NID law.

In later years, the WP NID Operating Plan will continue to apply the assessment formula, as adjusted, to raise funds to meet the next annual budget. However, the method of assessing shall not be materially altered, except with the consent of the City of Milwaukee.

B. Amendment, Severability and Expansion

This WP NID has been created under authority of Section 66.1110 of the Statutes of the State of Wisconsin ("NID Statute"). Should any court find any portion of this Statute invalid or unconstitutional its decision will not invalidate or terminate the WP NID and this WP NID Operating Plan shall be amended to conform to the law without need of re-establishment.

Should the legislature amend the Statute to narrow or broaden the process of a NID so as to exclude or include as assessable properties a certain class or classes of properties, then this NID Plan may be amended by the Common Council of the City of Milwaukee as and when it conducts its annual Operating Plan approval and without necessity to undertake any other act.

VII. Contraction with WP NID

Any contracting with the WP NID shall be exempt from the requirements of Sec 62.15, Wis. Stats. Because such contracts shall not be for the construction of improvements or provision

of materials. If the WP NID does contract for the construction of improvements or provisions of material, it shall follow the requirements of such statutes to the extent applicable. Further, the annual accounting required under Sec 66.608 (3) (c) Wis. Stats., shall be deemed to fulfill the requirements of Sec 62.15 (14) Wis. Stats. The WP NID Board of Directors and the City of Milwaukee shall comply with the provisions of Sec. 66.60 before the City inserts assessments for this NID plan onto the tax bills for the parcels assessed thereunder, only to the extent required by law, to create a lien on the parcels assessed. The WP NID may provide grant support to organizations that include the cost of staff, however, the WP NID shall not have employees directly and shall contract with a responsible party for any administration of grant funds.

Appendices

Appendix A – Map

Appendix B – List of Properties / Assessments

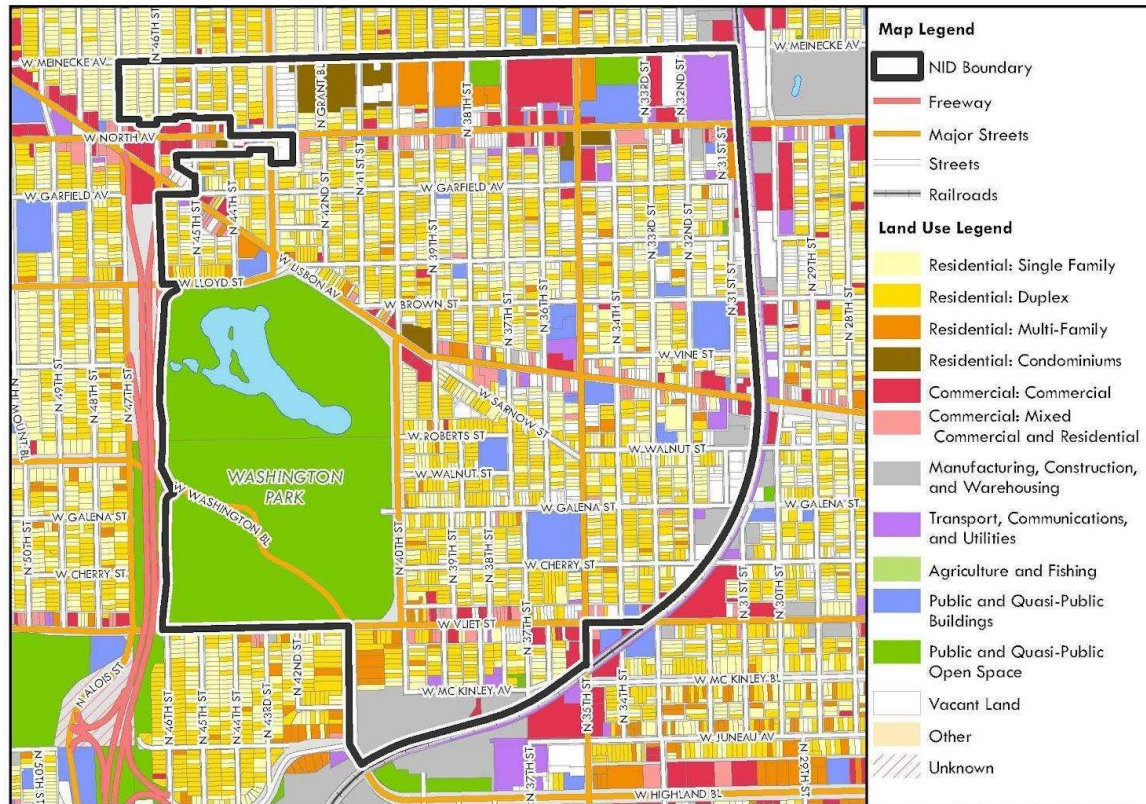
Appendix C – 2025 / 2026 Budget

Appendix A – Map

NID NO. 3: WASHINGTON PARK NEIGHBORHOOD IMPROVEMENT DISTRICT

Prepared by the Department of City Development Planning Division, 12/13/2016
Source: City of Milwaukee Information Technology Management Division; NIDC

0 1,000 2,000 Feet



Appendix B List of Properties/Assessments

[NID 3 Final 2025 Property Values_20 Sept. 2025.xlsx](#)

[illegible]

[illegible]

[illegible]

[illegible]

1	REGUS LLC	Residential	Duette Q/S	16800	0	0	0	0	2024	400	3025 W CENTER ST STE 211	MELANWORTH INC	15022	ITEM	14000	14000	3500	1	100
2	REGUS HONOLULU LLC	Residential	Duette Q/S	11300	0	0	0	0	2024	400	1927 37TH ST	MELANWORTH INC	15022	ITEM	14000	14000	3500	1	100
3	REGUS HONOLULU LLC	Residential	Duette Q/S	11300	0	0	0	0	2024	400	1415 W 37TH ST	MELANWORTH INC	15022	ITEM	14000	14000	3500	1	100
4	REGUS HONOLULU LLC	Residential	Duette Q/S & 1/2	11300	0	0	0	0	2024	400	2100A 37TH ST	MELANWORTH INC	15022	ITEM	14000	14000	3500	1	100
5	REGUS HONOLULU LLC	Residential	Duette Q/S	11300	0	0	0	0	2024	400	1182 C COMMERCE DR	MELANWORTH INC	15022	ITEM	14000	14000	3500	1	100
6	REGUS HONOLULU LLC	Residential	Duette Q/S	11300	0	0	0	0	2024	400	1324 ALBERTA ST	MELANWORTH INC	15022	ITEM	14000	14000	3500	1	100
7	REGUS HONOLULU LLC	Residential	Duette Q/S	11300	0	0	0	0	2024	400	1222 W COMMERCE DR	MELANWORTH INC	15022	ITEM	14000	14000	3500	1	100
8	REGUS HONOLULU LLC	Residential	Duette Q/S	11300	0	0	0	0	2024	400	1222 W COMMERCE DR	MELANWORTH INC	15022	ITEM	14000	14000	3500	1	100
9	REGUS HONOLULU LLC	Residential	Duette Q/S	11300	0	0	0	0	2024	400	1222 W COMMERCE DR	MELANWORTH INC	15022	ITEM	14000	14000	3500	1	100
10	REGUS HONOLULU LLC	Residential	Duette Q/S	11300	0	0	0	0	2024	400	1222 W COMMERCE DR	MELANWORTH INC	15022	ITEM	14000	14000	3500	1	100
11	REGUS HONOLULU LLC	Residential	Duette Q/S	11300	0	0	0	0	2024	400	1222 W COMMERCE DR	MELANWORTH INC	15022	ITEM	14000	14000	3500	1	100
12	REGUS HONOLULU LLC	Residential	Duette Q/S	11300	0	0	0	0	2024	400	1222 W COMMERCE DR	MELANWORTH INC	15022	ITEM	14000	14000	3500	1	100
13	REGUS HONOLULU LLC	Residential	Duette Q/S	11300	0	0	0	0	2024	400	1222 W COMMERCE DR	MELANWORTH INC	15022	ITEM	14000	14000	3500	1	100
14	REGUS HONOLULU LLC	Residential	Duette Q/S	11300	0	0	0	0	2024	400	1222 W COMMERCE DR	MELANWORTH INC	15022	ITEM	14000	14000	3500	1	100
15	REGUS HONOLULU LLC	Residential	Duette Q/S	11300	0	0	0	0	2024	400	1222 W COMMERCE DR	MELANWORTH INC	15022	ITEM	14000	14000	3500	1	100
16	REGUS HONOLULU LLC	Residential	Duette Q/S	11300	0	0	0	0	2024	400	1222 W COMMERCE DR	MELANWORTH INC	15022	ITEM	14000	14000	3500	1	100
17	REGUS HONOLULU LLC	Residential	Duette Q/S	11300	0	0	0	0	2024	400	1222 W COMMERCE DR	MELANWORTH INC	15022	ITEM	14000	14000	3500	1	100
18	REGUS HONOLULU LLC	Residential	Duette Q/S	11300	0	0	0	0	2024	400	1222 W COMMERCE DR	MELANWORTH INC	15022	ITEM	14000	14000	3500	1	100
19	REGUS HONOLULU LLC	Residential	Duette Q/S	11300	0	0	0	0	2024	400	1222 W COMMERCE DR	MELANWORTH INC	15022	ITEM	14000	14000	3500	1	100
20	REGUS HONOLULU LLC	Residential	Duette Q/S	11300	0	0	0	0	2024	400	1222 W COMMERCE DR	MELANWORTH INC	15022	ITEM	14000	14000	3500	1	100
21	REGUS HONOLULU LLC	Residential	Duette Q/S	11300	0	0	0	0	2024	400	1222 W COMMERCE DR	MELANWORTH INC	15022	ITEM	14000	14000	3500	1	100
22	REGUS HONOLULU LLC	Residential	Duette Q/S	11300	0	0	0	0	2024	400	1222 W COMMERCE DR	MELANWORTH INC	15022	ITEM	14000	14000	3500	1	100
23	REGUS HONOLULU LLC	Residential	Duette Q/S	11300	0	0	0	0	2024	400	1222 W COMMERCE DR	MELANWORTH INC	15022	ITEM	14000	14000	3500	1	100
24	REGUS HONOLULU LLC	Residential	Duette Q/S	11300	0	0	0	0	2024	400	1222 W COMMERCE DR	MELANWORTH INC	15022	ITEM	14000	14000	3500	1	100
25	REGUS HONOLULU LLC	Residential	Duette Q/S	11300	0	0	0	0	2024	400	1222 W COMMERCE DR	MELANWORTH INC	15022	ITEM	14000	14000	3500	1	100
26	REGUS HONOLULU LLC	Residential	Duette Q/S	11300	0	0	0	0	2024	400	1222 W COMMERCE DR	MELANWORTH INC	15022	ITEM	14000	14000	3500	1	100
27	REGUS HONOLULU LLC	Residential	Duette Q/S	11300	0	0	0	0	2024	400	1222 W COMMERCE DR	MELANWORTH INC	15022	ITEM	14000	14000	3500	1	100
28	REGUS HONOLULU LLC	Residential	Duette Q/S	11300	0	0	0	0	2024	400	1222 W COMMERCE DR	MELANWORTH INC	15022	ITEM	14000	14000	3500	1	100
29	REGUS HONOLULU LLC	Residential	Duette Q/S	11300	0	0	0	0	2024	400	1222 W COMMERCE DR	MELANWORTH INC	15022	ITEM	14000	14000	3500	1	100
30	REGUS HONOLULU LLC	Residential	Duette Q/S	11300	0	0	0	0	2024	400	1222 W COMMERCE DR	MELANWORTH INC	15022	ITEM	14000	14000	3500	1	100
31	REGUS HONOLULU LLC	Residential	Duette Q/S	11300	0	0	0	0	2024	400	1222 W COMMERCE DR	MELANWORTH INC	15022	ITEM	14000	14000	3500	1	100
32	REGUS HONOLULU LLC	Residential	Duette Q/S	11300	0	0	0	0	2024	400	1222 W COMMERCE DR	MELANWORTH INC	15022	ITEM	14000	14000	3500	1	100
33	REGUS HONOLULU LLC	Residential	Duette Q/S	11300	0	0	0	0	2024	400	1222 W COMMERCE DR	MELANWORTH INC	15022	ITEM	14000	14000	3500	1	100
34	REGUS HONOLULU LLC	Residential	Duette Q/S	11300	0	0	0	0	2024	400	1222 W COMMERCE DR	MELANWORTH INC	15022	ITEM	14000	14000	3500	1	100
35	REGUS HONOLULU LLC	Residential	Duette Q/S	11300	0	0	0	0	2024	400	1222 W COMMERCE DR	MELANWORTH INC	15022	ITEM	14000	14000	3500	1	100
36	REGUS HONOLULU LLC	Residential	Duette Q/S	11300	0	0	0	0	2024	400	1222 W COMMERCE DR	MELANWORTH INC	15022	ITEM	14000	14000	3500	1	100
37	REGUS HONOLULU LLC	Residential	Duette Q/S	11300	0	0	0	0	2024	400	1222 W COMMERCE DR	MELANWORTH INC	15022	ITEM	14000	14000	3500	1	100
38	REGUS HONOLULU LLC	Residential	Duette Q/S	11300	0	0	0	0	2024	400	1222 W COMMERCE DR	MELANWORTH INC	15022	ITEM	14000	14000	3500	1	100
39	REGUS HONOLULU LLC	Residential	Duette Q/S	11300	0	0	0	0	2024	400	1222 W COMMERCE DR	MELANWORTH INC	15022	ITEM	14000	14000	3500	1	100
40	REGUS HONOLULU LLC	Residential	Duette Q/S	11300	0	0	0	0	2024	400	1222 W COMMERCE DR	MELANWORTH INC	15022	ITEM	14000	14000	3500	1	100
41	REGUS HONOLULU LLC	Residential	Duette Q/S	11300	0	0	0	0	2024	400	1222 W COMMERCE DR	MELANWORTH INC	15022	ITEM	14000	14000	3500	1	100
42	REGUS HONOLULU LLC	Residential	Duette Q/S	11300	0	0	0	0	2024	400	1222 W COMMERCE DR	MELANWORTH INC	15022	ITEM	14000	14000	3500	1	100
43	REGUS HONOLULU LLC	Residential	Duette Q/S	11300	0	0	0	0	2024	400	1222 W COMMERCE DR	MELANWORTH INC	15022	ITEM	14000	14000	3500	1	100
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45	REGUS HONOLULU LLC	Residential	Duette Q/S	11300	0	0	0	0	2024	400	1222 W COMMERCE DR	MELANWORTH INC	15022	ITEM	14000	14000	3500	1	100
46	REGUS HONOLULU LLC	Residential	Duette Q/S	11300	0	0	0	0	2024	400	1222 W COMMERCE DR	MELANWORTH INC	15022	ITEM	14000	14000	3500	1	100
47	REGUS HONOLULU LLC	Residential	Duette Q/S	11300	0	0	0	0	2024	400	1222 W COMMERCE DR	MELANWORTH INC	15022	ITEM	14000	14000	3500	1	100
48	REGUS HONOLULU LLC	Residential	Duette Q/S	11300	0	0	0	0	2024	400	1222 W COMMERCE DR	MELANWORTH INC	15022	ITEM	14000	14000	3500	1	100
49	REGUS HONOLULU LLC	Residential	Duette Q/S	11300	0	0	0	0	2024	400	1222 W COMMERCE DR	MELANWORTH INC	15022	ITEM	14000	14000	3500	1	100
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72	REGUS HONOLULU LLC	Residential	D																

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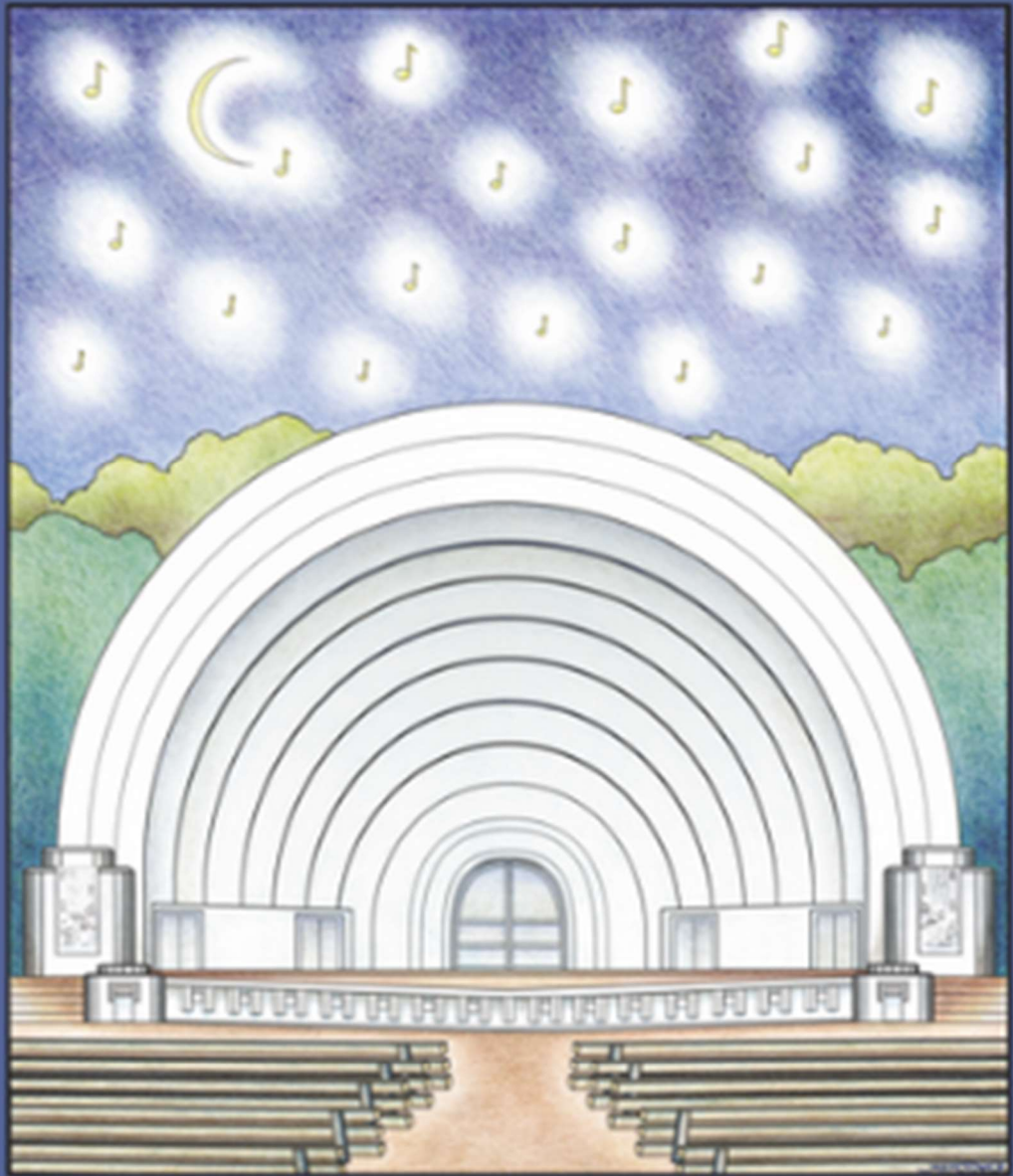
TOTALS	\$ 161,950								
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Appendix C – 2025 Revised Budget and 2026 Budget

WP NID #3	2025	2026
REVENUE		
NID Assessment/Residential/ Commercial	\$162,600.00	\$162,550.00
*Approximate prior year Rollover	\$49,400.57	\$49,400.00
Total	\$212,000.57	\$211,950.00
GRANTS EXPENSES		
NID Management Contract	\$19,200.00	\$19,200.00
Housing Improvement Project Administrative Service	\$15,000.00	\$15,000.00
Housing Improvement Project (HIP) Grants	\$60,000.00	\$60,000.00
Quality of Life Initiatives Grants		
Rooted & Rising – Washington Park	\$2,500.00	\$2,500.00
W.O.R.C.	\$12,000.00	\$12,000.00
FMP	\$9,000.00	\$9,000.00
Urban Ecology Center	\$3,900.00	\$3,900.00
Positive Women	\$2,000.00	\$2,000.00
Housing Fair	\$2,000.00	\$2,000.00
Environmental Maintenance Jobs/Contract	\$45,000.00	\$45,000.00
Total Grants Expenses	\$168,200.00	\$162,052.00

OPERATIONS EXPENSE		
Administrative Costs	1000.00	1000.00
Website hosting Renewals & Domain Renewals July 2025	\$364.00	\$364.00
Professional Audit NID Account	\$3,200.00	\$3,200.00
Financial Administration NID Account	\$10,200.00	\$10,200.00
Insurance NID Board	\$1,000.00	\$1,000.00
Marketing/Postage NID Elections	\$1,000.00	\$1,000.00
Total Administrative Costs	\$15,564.00	\$15,564.00
Total All Expenses	\$183,764.00	\$183,764.00

WASHINGTON PARK NEIGHBORHOOD
IMPROVEMENT DISTRICT #3
2025 ANNUAL REPORT - QUALITY OF LIFE AND
HOUSING INITIATIVES



WASHINGTON
PARK
M-I-L-W-A-U-K-E-E

Washington Park Neighborhood Improvement District #3
2025 Annual Report – Quality of Life and Housing Initiatives
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Washington Park Neighborhood Improvement District #3

2025 Annual Report – Quality of Life and Housing Initiatives



Introduction

The Washington Park NID #3 is proud to report a vibrant and impactful year in 2025, marked by strong partnerships, dedicated service, and transformative community programming. Through collaboration with our seven committed vendors, we’ve made significant strides in **housing stability, environmental improvement, community engagement, and personal empowerment** across Washington Park.

Our mission remains clear: to provide aid to homeowners, create jobs in the area, fund community projects, and implement sustainable neighborhood plans that lift residents and strengthen the fabric of our community.

Leadership & Governance

The Board of Directors provided thoughtful oversight and community-rooted leadership throughout 2025.

2025 Board of Directors

- **Co-Chair:** Brittnay Talley
 - **Co-Chair:** Bobby McQuay
 - **Treasurer:** David Bouchard
 - **Secretary:** Angela Pruitt
 - **Member:** Lamont Davis
 - **Member:** Chelsie Mason
-

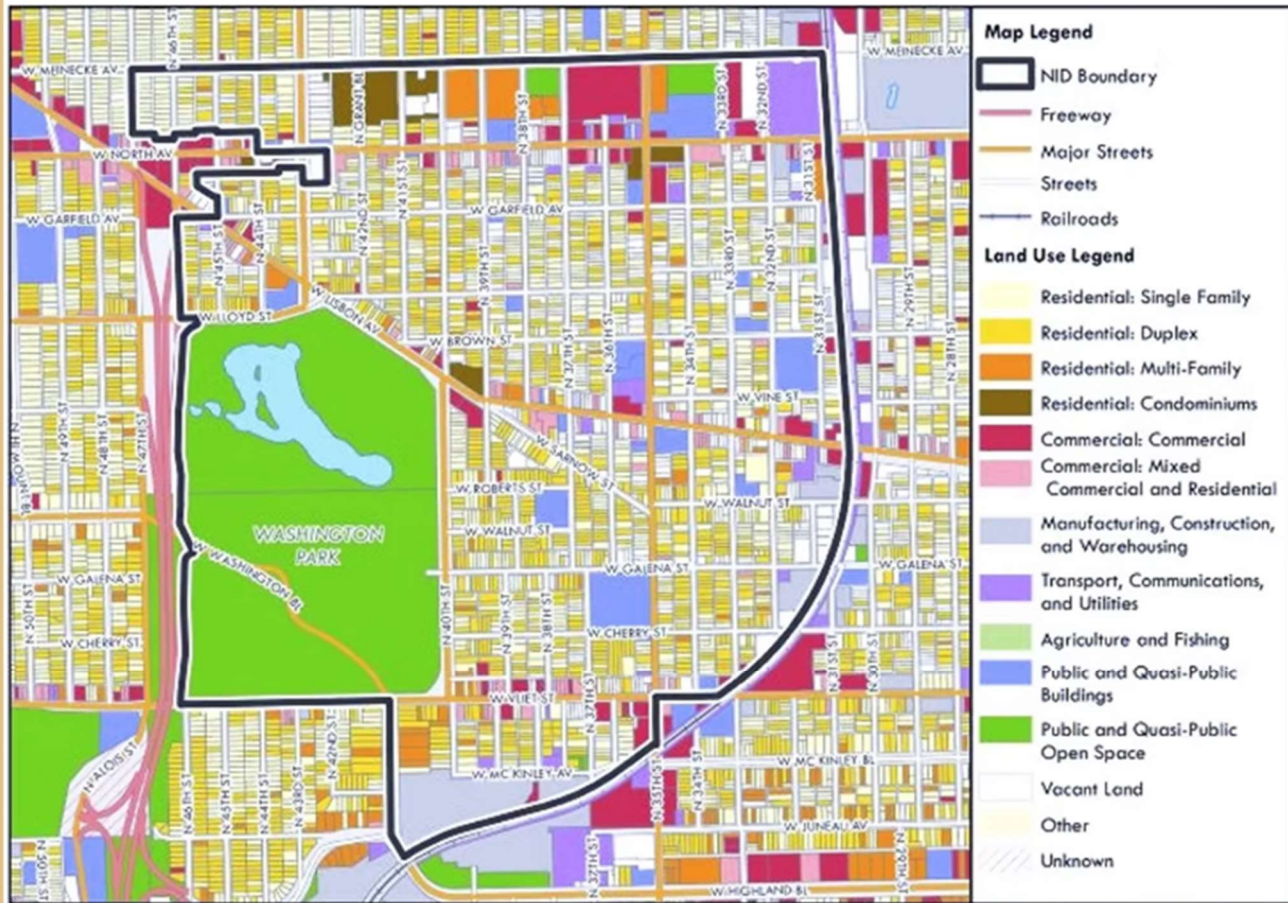
Our Service Area

Boundaries of the proposed district are shown on the map in Appendix A of this plan. A listing of the properties included in the district is provided in Appendix B. The description in Section I. B is a general description of the boundary; the actual boundary is depicted on Appendix A and the actual properties included are on Appendix B. In the event of a discrepancy, Appendix B shall control. The WP NID may update Appendix B during each annual Operating Plan. The Boundaries are herein referred to as “WP NID Area.”

NID NO. 3: WASHINGTON PARK NEIGHBORHOOD IMPROVEMENT DISTRICT

Prepared by the Department of City Development Planning Division, 12/13/2016
Source: City of Milwaukee Information Technology Management Division; NIDC

0 1,000 2,000 Feet



Document Path: E:\GIS_Data\Projects\2016 Projects\16-11-14 NID Land Use Maps (03)\Map - Washington Park NID & Current Land Use (Rev 12-13).mxd

Vendor Activity Summaries – 2025

1. Fathers Making Progress - \$9,000



Mission: Strengthen the community by empowering fathers through leadership, support, and family connection.

Highlights:

- Hosted **3 sets** 12-week cycles of its Fathers Building Fathers Classes- Had **over 150 Dads** attend.
- Held a series of coaching and personal success sessions with **21 dads**
- Participated with or held **4 clean ups** in the neighborhood.
- Trained **one neighborhood resident as a mobilizer** for the organization.
- Canvassed neighborhoods provide information and resources to over **300 households**.
- Conducted resident porch surveys with over **50 residents** to inform future programming.
- Held **2 Pop-Up** events
- Participated with **4 other** neighborhood events

- Held a Job fair and Back to School event in collaboration with City of Milwaukee and Rooted and Rising

Impact: Fathers Making Progress strengthens families by equipping fathers to lead with confidence, compassion, and consistency. Thanks to the generous support of the Washington Park NID grant, Fathers Making Progress was able to conduct its most impactful year ever in the Washington Park Neighborhood.

2. Positive Women (PW) - \$2,000



Mission: Create inclusive, healing spaces for women to grow emotionally, mentally, and physically uplifting families and neighborhoods.

Highlights:

- **Spring Extravaganza** celebrating culture and equity.
- **Heartbeat & Heroes CPR/First Aid Summit**, training youth and adults in lifesaving skills. PW sponsored **25 individuals** with CPR coupons. **9 attendees** were certified in person at the August 3rd session.
- **BECOMING FEARLESS**, a healing and empowerment event for women.
- Sponsored the **graduation celebration of Roberto Mejia-Rodriguez**, a local scholar-athlete with a 5.0 GPA.
- **15th Community Back 2 School Family Fun Day** on August 16th **500 book bags** were provided to children in preparation for school. We were unable to serve **65 youth**; however, a partner was able to reach out to provide each of them with a bookbag.

Impact: Positive Women provides a network of empowerment that supports women as leaders, nurturers, and changemakers.

3. W.O.R.C. (Working On Refining Communities) - \$12,000



Mission: Build community strength through support, creativity, and resource-sharing.

Highlights:

- Distributed **Winter & Spring W.O.R.C. Bags** with hygiene items, snacks, and essentials.
- Hosted **Senior Sip & Paint** and **Kids Sip & Paint/Easter Hunt** events.
- Partnered with UEC and Rooted & Rising on the **Mental Health Fair** and **Block Party**.
- **Feed the Homeless** (50 burgers, 50 hot dogs, chips, water, snack)
- **Summer W.O.R.C Bags** 8/25 (Deodorant, body wipes, maxi pads/tampons, water, snacks, sandwiches)
- **Lazer Tag/Back 2 school Event**
- **DJ donated and W.O.R.C volunteered** serving food at R&R Back 2 school event
- **Purchased uniforms for a single parent** while getting supplies for event
- **Laurinda Cole City Fee's**

Impact: W.O.R.C. continues to meet residents where they are, blending fun, creativity, and support to strengthen families.

4. Urban Ecology Center (UEC) - \$3,900



Mission: Connect people in cities to nature and each other, fostering healing and environmental stewardship...at the intersection of Community, Education and Environment

Highlights:

- Programming reignited post-renovation with 2024 carryover funds.
- **Winterfest:** 1,200+ attendees.
- **Autumn Celebration:** 200+ attendees.
- **Healthy Cooking Series, Wellness Expo, and Film Series** offered throughout 2025.
- Summer Campers: **217**
- Free Meals Served: **2106** (June-August)
- Walk in visitors: **6,725** (opening date Feb 1-Aug)
- Game Night Participants: **137** (June-August)
- Grown Up Summer Camp Event: **80**
- Park Visitors: **77,865** (Sep 1-Aug 31)

Impact: UEC inspires residents to rediscover joy in nature while nurturing healthier lifestyles and stronger connections. Our vision is to inspire generations to build environmental curiosity, understanding, and respect. We restore hope and heal our urban natural world, neighborhood by neighborhood.

5. Rooted & Rising – Washington Park \$2,500



Mission: Celebrate and empower the Washington Park community through cultural, civic, and family-centered events.

Highlights:

- **5th Annual Block Party: 387 of 526 attendees** signed in to enjoy building community through food, fun, music, and games, the biggest yet!
- Partnered with Alderman Russell Stamper II and Alderwoman Sharlen Moore for the **Dual Alder-Madic Walk**, elevating civic engagement of **25 Washington Park residents**.
- **4th Annual Back to School Resource Fair: 500 attendees, 387 students received fully stocked book bags** provided to students in preparation for the 2025 school year as parents gathered program information, received shot records, and schedules physical appointments. ***This is a collaborative event sponsored by all the CBOs working in Washington Park including NID Partners FMP and W.O.R.C.!!***
- Continued leadership in hosting **pop-up events, job fairs, and resource fairs**.
- **8 Neighborhood cleanups** completed as of August 31st, partly supported by WP NID, BIG Clean, and CDBG funding.
- We recorded **119 volunteers**
- Collecting over **146 contractor bags** of trash
- As of August 31st, the **NET** (Neighborhood Engagement Team) has had meaningful interactions with **2,103 residents and youth** in the Washington Park neighborhood!

- Up NEXT: Chilli Fest & Trunk or Treat 2025!

Impact: Rooted & Rising brings energy, joy, and opportunity, uniting neighbors around pride and shared purpose.

6. Reliant Property Management (RPM) - \$45,000



Mission: Ensure Washington Park remains clean, safe, and welcoming through professional environmental services and local job creation.

Community Collaboration:

- RPM has reached out to Washington High School to recruit student volunteers for community service hours.
- While initial outreach has not yet resulted in confirmed student workers, efforts are ongoing. If board members have direct school contacts, we welcome your assistance.
- Cut grass for the community garden for a resident leader 3188 W Brown Street, 3119 W Lloyd Street, 2027 N 31 Street Special request from Adrian for 7/20/25 & 8/17/25
- Removed bags from site after Big Clean Community Cleanup Projects 37th Meinecke 7/14/25
- Cut weeds off cross walk 38th Brown

Highlights:

- **1100 cubic yards** of debris and **12 televisions** removed.
- Conducted **45+ dump trips** from 60+ illegal dumping sites.
- Hired **3 staff members**, including one local resident.
- Provided cleanup and logistics for large community gatherings.

Impact: RPM restores neighborhood dignity while providing pathways to employment for residents.

Financial Summary to Date:

- First, second and third payments of **\$11,750.00** each have been received.
 - Funds have been used toward:
 - Labor wages
 - Dumping fees
 - Supplies and materials
 - Equipment rental
 - Insurance and administration
 - All expenditures align with the approved budget breakdown provided in the original contract.
-

7. KLD Construction (Housing Repair Program) - \$75,000 **KLD**

Mission: Stabilize housing and preserve affordability for long-time Washington Park homeowners. The program provides homeowners with the financial assistance needed to maintain and improve their homes, contributing to the overall health and stability of our communities. Most repairs were related to the health and safety of the occupants.

Highlights - Project Summary (as of September 2025):

Total Projects: 6

- Total Project Amount: \$48,755.00
- NID Portion Funds: **\$32,800.00**
- Leveraged Funds: \$15,955
- Funds Expended YTD: **\$32,800.00**
- In Progress Projects: 5

Key Project Details

The largest funding was for essential home improvements, including plumbing, roofing, and window replacements. Significant contractors, including Rodriguez Roofing Jr., Bruso Remodeling, MGA Home Services, and Rickey's Plumbing, have made significant contributions to the completion of these projects. We continued to partner with the City of Milwaukee, NIDC, and Habitat for Humanity's Critical Home Repair programs to amplify our impact on homes.

In Progress Projects

Four projects are still underway, a testament to our ongoing commitment to improving homeowners' quality of life. These projects will ensure that the remaining funds are put to good use by the end of the year.

Impact: KLD ensures that seniors and low-income homeowners can remain safe, stable, and secure in their homes. The NID Homeowner Grants program made a substantial impact in 2025. Tax delinquency and an aging housing stock severely impacted our ability to deliver our services. The focus will remain on addressing critical home improvement needs while ensuring the efficient use of allocated funds.

NID Management– 2025 - \$19,200

- In 2024 R&RWP was awarded the contract to serve as the NID management team. The fee for responsibilities includes promoting and organizing NID meetings, managing the annual audit process, preparing and submitting required reporting to the City of Milwaukee, and coordinating with NID vendors and partners. **\$19,200**
- **Operations & Administration: \$19,200**

Financial Overview – 2025

- **Revenue:** \$ 211,950.57 (assessments + prior rollover)
- **Grants & Program Investments:** \$ 168,200.00
- **Operations & Administration:** \$ 15,564.00
- **Total Expenses:** \$183,764.00

Over **92% of all funds** were directed toward programming, grants, and direct community impact

Washington Park Neighborhood NID #3					Notes
Budget vs. Actual: January 1 through August 31					
		Jan-May 25	2025 Budget	% of Budget	
Income					
	43400 · NID Assmnt/Resident/Commercial	162,550.00	162,600.00	100%	
	2024 NID Funding Carry-Over Amount	49,400.57	49,400.57	100%	
	Total Income	211,950.57	212,000.57	100%	
Expense					
62000 · Grant Expense					
	61000 · NID Management Contract	19,200.00	19,200.00	100.0%	
	62100 · Housing Improvement Grants Administration	15,000.00	15,000.00	100.0%	
	62200 · Housing Improvement Grants	25,300.00	60,000.00	42.17%	
	62300 · Quality of Life Initiatives	27,000.00	29,000.00	93.1%	*adjusted down: from April meeting notes
	63000-Environmental Maint Jobs/Contract	45,000.00	45,000.00	100.0%	
	Total 62000 · Grant Expense	131,500.00	168,200.00	78.18%	
65000 · Operations					
	65010 · Administrative Costs	0.00	1,000.00	0.0%	
	65015 · Website Domain and Hosting	379.25	364.00	104.19%	
	65030 · Professional Audit NID Account	3,200.00	2,000.00	160.0%	
	65040 · Financial Admin NID Acct	10,200.00	10,200.00	100.0%	
	65050 · Insurance NID Board	1,075.00	1,000.00	107.5%	
	65060 · Marketing/Postage NID Elections	0.00	1,000.00	0.0%	
	Total 65000 · Operations	14,854.25	15,564.00	95.44%	
Total Expense		146,354.25	183,764.00	79.64%	
Net Income		65,596.32	28,236.57	232.31%	

Looking Ahead to 2026

As 2025 draws to a close, Washington Park NID #3 is committed to:

- Expanding the **Homeowner Repair Program** to reach more families in need.
- Growing our **vendor partnerships** to deliver even more culturally relevant and impactful events.
- Increasing investment in **youth programming** to create the next generation of community leaders.
- Strengthening **environmental stewardship** to prevent illegal dumping and maintain neighborhood pride.

Together with our partners and residents, we will continue to build a stronger, more sustainable Washington Park—**block by block, household by household, and heart by heart.**

Thank You

We extend our deepest gratitude to our vendors, residents, and community partners. Your dedication makes Washington Park a place where families can grow, thrive, and build a better future together.

📍 Washington Park NID #3

3940 W Lisbon Ave, Milwaukee, WI 53208

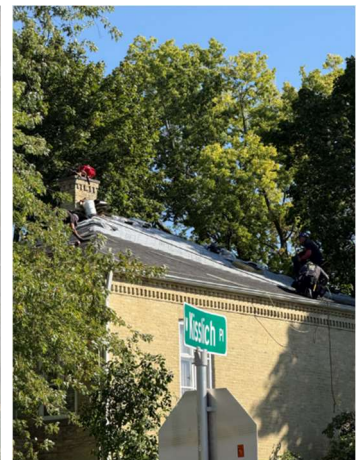
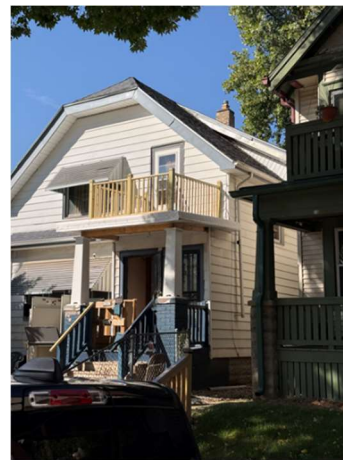
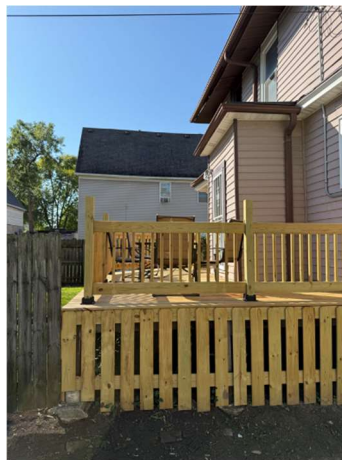
☎ (414) 344-1818

✉ wpnid3@gmail.com

🌐 city.milwaukee.gov/DCD/BusinessToolbox/bids/WashingtonPark

🌟 Washington Park NID #3 – Investing in Families. Strengthening Homes. Building Community.

KLD



FMP



W.O.R.C



RPM



Positive Women





Urban Ecology Center

We Connect People in Cities to Nature and Each Other



WASHINGTON PARK NEIGHBORHOOD IMPROVEMENT DISTRICT
FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024
(With Summarized Totals for the Year Ended December 31, 2023)
with Accountant's Review Report

WASHINGTON PARK NEIGHBORHOOD IMPROVEMENT DISTRICT

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INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Board of Directors
Washington Park Neighborhood Improvement District
Milwaukee, Wisconsin

We have reviewed the accompanying financial statements of Washington Park Neighborhood Improvement District (a nonprofit organization), which comprise the statement of financial position as of December 31, 2024, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error.

Accountant's Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

We are required to be independent of Washington Park Neighborhood Improvement District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

Accountant's Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Ritz Holman LLP
Serving businesses, nonprofits, individuals and trusts.

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Member of the American Institute of Certified Public Accountants, Wisconsin Institute of Certified Public Accountants

To the Board of Directors
Washington Park Neighborhood Improvement District

Summarized Comparative Information

We previously reviewed Washington Park Neighborhood Improvement District's 2023 financial statements and in our conclusion dated August 29, 2024, stated that based on our review, we were not aware of any material modifications that should be made to the 2023 financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America. We are not aware of any material modifications that should be made to the summarized comparative information presented herein as of and for the year ended December 31, 2023, for it to be consistent with the reviewed financial statements from which it has been derived.


RITZ HOLMAN LLP
Certified Public Accountants

Milwaukee, Wisconsin
August 5, 2025

WASHINGTON PARK NEIGHBORHOOD IMPROVEMENT DISTRICT
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2024
(With Summarized Totals for December 31, 2023)
(See Accountant's Review Report)

ASSETS		2024	2023
CURRENT ASSETS			
Cash		\$ 50,001	\$ 53,171
Total Current Assets		<u>\$ 50,001</u>	<u>\$ 53,171</u>
 TOTAL ASSETS		 <u><u>\$ 50,001</u></u>	 <u><u>\$ 53,171</u></u>
LIABILITIES AND NET ASSETS			
CURRENT LIABILITIES			
Accounts Payable		\$ 600	\$ 6,748
Total Current Liabilities		<u>\$ 600</u>	<u>\$ 6,748</u>
 NET ASSETS			
Without Donor Restrictions		\$ 49,401	\$ 46,423
Total Net Assets		<u>\$ 49,401</u>	<u>\$ 46,423</u>
 TOTAL LIABILITIES AND NET ASSETS		 <u><u>\$ 50,001</u></u>	 <u><u>\$ 53,171</u></u>

The accompanying notes are an integral part of these financial statements.

WASHINGTON PARK NEIGHBORHOOD IMPROVEMENT DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2024
(With Summarized Totals for the Year Ended December 31, 2023)
(See Accountant's Review Report)

	Without Donor Restrictions	
	2024	2023
REVENUE		
Tax Assessments	\$ 162,650	\$ 158,250
Total Revenue	<u>\$ 162,650</u>	<u>\$ 158,250</u>
EXPENSES		
Program Services	\$ 121,852	\$ 120,586
Management and General	37,820	38,104
Total Expenses	<u>\$ 159,672</u>	<u>\$ 158,690</u>
CHANGE IN NET ASSETS	\$ 2,978	\$ (440)
Net Assets, Beginning of Year	<u>46,423</u>	<u>46,863</u>
NET ASSETS, END OF YEAR	<u><u>\$ 49,401</u></u>	<u><u>\$ 46,423</u></u>

The accompanying notes are an integral part of these financial statements.

WASHINGTON PARK NEIGHBORHOOD IMPROVEMENT DISTRICT
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2024
(With Summarized Totals for the Year Ended December 31, 2023)
(See Accountant's Review Report)

	Program Services	Management and General	2024	2023
Professional Fees	\$ ---	\$ 6,400	\$ 6,400	\$ 2,600
Management Fees	---	29,400	29,400	32,800
Marketing and NID Election Expenses	---	---	---	1,275
Administrative Expenses	---	600	600	64
Housing Improvement Project	49,452	---	49,452	60,906
Quality of Life Initiatives	27,400	---	27,400	25,600
Environmental Maintenance Expense	45,000	---	45,000	34,080
Insurance	---	1,044	1,044	1,014
Website	---	376	376	351
TOTALS	<u>\$ 121,852</u>	<u>\$ 37,820</u>	<u>\$ 159,672</u>	<u>\$ 158,690</u>

The accompanying notes are an integral part of these financial statements.

WASHINGTON PARK NEIGHBORHOOD IMPROVEMENT DISTRICT
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2024
(With Summarized Totals for the Year Ended December 31, 2023)
(See Accountant's Review Report)

	<u>2024</u>	<u>2023</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in Net Assets	\$ 2,978	\$ (440)
Adjustments to Reconcile Change in Net Assets to		
Net Cash Provided by Operating Activities		
(Increase) Decrease in Prepaid Expenses	---	2,000
Increase (Decrease) in Accounts Payable	<u>(6,148)</u>	<u>6,748</u>
Net Cash (Used) Provided by Operating Activities	<u>\$ (3,170)</u>	<u>\$ 8,308</u>
Net (Decrease) Increase in Cash and Cash Equivalents	\$ (3,170)	\$ 8,308
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>53,171</u>	<u>44,863</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u><u>\$ 50,001</u></u>	<u><u>\$ 53,171</u></u>

The accompanying notes are an integral part of these financial statements.

WASHINGTON PARK NEIGHBORHOOD IMPROVEMENT DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2024

(See Accountant's Review Report)

WASHINGTON PARK NEIGHBORHOOD IMPROVEMENT DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024
(See Accountant's Review Report)

NOTE A - Summary of Significant Accounting Policies

Organization

Washington Park Neighborhood Improvement District (The "Organization") was organized under Wisconsin State Statute 66.1110. The statute provides for the formation of Neighborhood Improvement Districts (NIDs) upon the petition of at least one property owner in the district. The purpose of a NID is to revitalize and improve a neighborhood area in Milwaukee. An assessment methodology is developed to allow the assessable residential and commercial properties within the geographic area to contribute to programs aimed at neighborhood lighting, distinctive signage, and pocket-parks, enhanced public green spaces and other activities as approved by the NID board.

Washington Park Neighborhood Improvement District is exempt from tax as an affiliate of a governmental unit under Section 501(a) of the Internal Revenue Code.

Accounting Method

The financial statements of the Organization have been prepared on the accrual basis of accounting.

Basis of Presentation

The Organization reports information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

Cash and Cash Equivalents

For purposes of the statement of cash flows, cash and cash equivalents include all highly liquid debt instruments with original maturities of three months or less when purchased.

Accounts Receivable and Credit Losses

The Organization recognizes an allowance for expected credit losses on trade receivables. The expected credit losses are updated by management at each reporting date to reflect changes in credit risk since the financial instrument was initially recognized. The expected credit losses on trade receivables are estimated based on historical credit loss experience, aging analysis, and management's assessment of current conditions and reasonable and supportable expectations of future conditions. The Organization assesses collectability by pooling receivables where similar characteristics exist and evaluates receivables individually when specific customer balances no longer share those risk characteristics and are considered at risk or uncollectible. Accounts receivable balances are charged off against the allowance for credit losses after recovery efforts have ceased. The expense associated with the allowance for expected credit losses is recognized in bad debts expense.

WASHINGTON PARK NEIGHBORHOOD IMPROVEMENT DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024
(See Accountant's Review Report)

NOTE A - Summary of Significant Accounting Policies (continued)

Contributions and Grant Revenue

Contributions received and unconditional promises to give are measured at fair value and are reported as increases in net assets. Contributions are considered available for the Organization's general operations and included in net assets without donor restrictions unless specifically restricted by a donor. A restricted contribution is reported in revenue and net assets without donor restrictions when the restriction is met within the same reporting period as the contribution is received. Contributions received restricted for a purpose not yet met or to support a future period are included in net assets with donor restrictions. When a donor restriction from a prior year expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. Conditional contributions are not recognized as revenue until they become unconditional. A conditional contribution is one that has both a barrier that must be overcome and an agreement requiring advance payment to be returned or future payment not to be obligated if the barrier is not overcome.

Contributions of assets other than cash are recorded at their estimated fair value at the date of the gift. Donated services are recognized as contributions if the services create or enhance nonfinancial assets or the services require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Organization. Accordingly, the value of contributed time that does not meet these requirements has not been determined and is not reflected in the accompanying financial statements.

When a donor requires the investment of a contribution and restricts the use of investment income, the investment income is reported as net assets with donor restrictions until appropriated for the designated time or use when the net assets are released to net assets without donor restrictions.

Functional Expenses

The Organization allocates costs directly to program or management when appropriate. All expenses are directly allocated based on the nature of the expense.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Leases

The Organization recognizes operating and finance leases in accordance with the *FASB Accounting Standards Codification* (ASC) 842. A lease exists when an organization has the right to control the use of property, plant or equipment over a lease term.

The lessee classifies a lease as either a finance or operating lease. The accounting of a finance lease is similar to when an asset is purchased. An operating lease is when the right-of-use of an asset exists over the lease-term, but that the lease doesn't meet the definition of a finance lease.

WASHINGTON PARK NEIGHBORHOOD IMPROVEMENT DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024
(See Accountant's Review Report)

NOTE A - Summary of Significant Accounting Policies (continued)

Leases (continued)

The Organization has elected to establish a threshold to exclude lease assets and obligations that are immaterial to the financial statements. The Organization recognizes individual lease assets and liabilities when they are greater than \$5,000. However, if the combined lease assets or liabilities for individually insignificant leases are greater than \$5,000, the Organization recognizes the lease assets and obligations. The Organization has elected not to apply the recognition requirements in ASC 842 to short-term leases (those with a term of 12 or less months) and no expected purchase at the end of the term.

NOTE B - Comparative Financial Information

The financial information shown for 2023 in the accompanying financial statements is included to provide a basis for comparison with 2024. The comparative information is summarized by total only, not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity to generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended December 31, 2023, from which the summarized information was derived.

NOTE C - Liquidity

The Organization has \$50,001 of financial assets available for expenditures within one year of the statement of financial position. The organization expends funds in accordance with its annual operating plan which is submitted to the City of Milwaukee. Revenue from tax assessments is generally received by the end of February. Accordingly, the Organization intends to have liquid financial assets available to cover at least two months of expenditures.

NOTE D - Concentration of Revenue

The Organization receives property assessment income and grants from the City of Milwaukee. The Organization's operations rely on the availability of these funds. All of the Organization's revenue was from the City of Milwaukee for the year ended December 31, 2024.

NOTE E - Assessment Income

In order to provide revenues to support the Organization's mission, the Common Council of the City of Milwaukee enforced an assessment on property located within a specified area of the Washington Park Neighborhood. The assessment levied on residential properties was determined at a flat fixed fee of \$50 per unit, with a maximum assessment of \$500 per parcel. The assessment levied on commercial properties was determined at a flat fixed fee of \$100 per unit with a maximum assessment of \$500 per parcel. The assessment levied on vacant land residential or commercial properties was determined at a flat fixed fee of \$50 per unit with a maximum assessment of \$500 per parcel as of December 31, 2024. The total assessment income for the year ended December 31, 2024, was \$162,650.

WASHINGTON PARK NEIGHBORHOOD IMPROVEMENT DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024
(See Accountant's Review Report)

NOTE F - Management Arrangement

Under an agreement with Rooted and Rising Washington Park, the Organization is provided with accounting, administrative and management services. Under this contract, which is renewed annually, the annual charges were \$29,400 for the year ended December 31, 2024.

NOTE G - Related Parties

The Organization contracts with a construction management company owned by a board member. The charges under this contract were \$9,890 for the year ended December 31, 2024.

NOTE H - Subsequent Events

The Organization has evaluated events and transactions occurring after December 31, 2024, through August 5, 2025, the date the financial statements are available to be issued, for possible adjustments to the financial statements or disclosures. The Organization has determined that no subsequent events need to be disclosed.