



BUSINESS IMPROVEMENT DISTRICT 10

2021 OPERATING PLAN



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Executive Director
Near West Side Partners, Inc.

Table of Contents

Background	2
Physical Setting	2
Proposed Operating plan 2021	3
Plan Objectives	3
Statement on Racial Equity and Inclusion	3
Proposed Activities	4
Special Circumstances: Coronavirus Pandemic	5
Strategic Collaborations: Brew City Match & Choice Neighborhood Initiative	5
Proposed Expenditures	6
Financing Method	6
Table 1: Income and Expenditure	6
Organization of BID Board	8
Roles and Relationships	8
Relationship to Near West Side Partners, Inc.	8
Relationship to City of Milwaukee	8
City Role in District Operations	9
Method of Assessment	9
Assessment Rate and Method	9
Excluded and Exempted Property	10
Future Year Development and Operating Plan	11
Amendment, Severability and Expansion	11
Petition To Terminate The District	12
Plan Approval Process	12
Staff and board	13
BID Officers	13
BID Board Members	13
Staff	13
Appendices	14
Appendix A: Map of BID	14
Appendix B: State Statue	15
Appendix C: Projected Values and Estimated Assessments	16

BACKGROUND

This plan proposes a continuation and expansion of activities described in the initial BID Operating Plan. Therefore, it incorporates by reference the earlier plans adopted by the Common Council. In the interest of brevity, this plan emphasizes the elements which are required by Sec. 66.1109, Wisconsin Statutes, and the proposed changes for 2021. It does not repeat the background information which is contained in the original plan nor include the Business Improvement District Statute, original petitions from property owners, or BID No. 10 Bylaws.

In 2016, the BID 10 Board approved expanding the boundaries of the BID to include properties west and north. This expansion is reflected in the attached maps.

PHYSICAL SETTING

BID 10 is bounded by Interstate 43 on the east, Highway 41 on the west, Interstate 94 on the south and on the north by Vliet Street west of 27th Street and Highland Boulevard east of 27th Street. It includes the four primary arterials on the near west side of Milwaukee: 27th Street, 35th Street, Wisconsin Avenue and Vliet Street. In addition, there are several commercial corridors, including areas on St. Paul Avenue, Clybourn Street, Michigan Street, Kilbourn Avenue, Wells Street, State Street and others. A map of the District is provided in Appendix A.

PLAN OBJECTIVES

The objective of Business Improvement District No. 10 is to continue the revitalization and improvements of a portion of Milwaukee's near west side. This objective is intended to be accomplished by maximizing both human and capital resources through the operation of an office whose staff implements and promotes activities determined appropriate by the board of directors in achieving the District's objective. The District has a continuing contract with Near West Side Partners, Inc. to provide staffing and implementation in 2021.

Near West Side Partners, Inc. is a Section 501(c)(3) organization dedicated to revitalizing and sustaining the Near West Side of Milwaukee as a thriving business and residential corridor, through collaborative efforts that promote commercial corridor development, improved housing, unified neighborhood identity and branding, and greater safety for residents and businesses.

Near West Side Partners, Inc. envisions a vibrant Near West Side with a well-balanced mix of residential neighborhoods and business corridors that is thriving because it offers:

1. A safe and welcoming environment for employees, residents and visitors;
2. Residential neighborhoods that are attractive to those working in the area;
3. A distinct neighborhood identity and brand that is attractive to employers, employees, residents and visitors; and
4. A vibrant mix of commercial corridor development that serves the needs of those living and working on the Near West Side.

STATEMENT ON RACIAL EQUITY AND INCLUSION

Business Improvement District No. 10 is committed to ensuring that the activities and partnerships led by the organization and the organization itself are relevant to and reflective of the community we serve. Near West Side Partners and BID No. 10 is an Equal Opportunity Employer represented by a diverse group of men, women, and people of color. BID No. 10 is committed to working with diverse vendors and contractors who make good faith efforts to employ diverse candidates and, when possible, those who reside in the Near West Side.

PROPOSED ACTIVITIES

The principal activities to be undertaken during 2021 are intended to result in enhanced neighborhood safety, improved area image, new development, and the increased value of present improvements.

Possible staff activities include:

1. Directing and/or collaborating with other agencies (including Near West Side Partners, Inc.) in the implementation of long range plans approved by the Board;
2. Advising businesses and property owners on City, State and Federal regulations and resources available during the on-going coronavirus pandemic and providing support to sustain business operations;
3. Fostering collaborative partnerships with Brew City Match and the Near West Side Choice Neighborhood Initiative to leverage resources available for business development and property restoration projects;
4. Encouraging and supporting facade improvements to commercial properties within the BID, with emphasis on 27th Street, 33th Street, Wisconsin Avenue, Vliet Street, State Street and other commercial corridors;
5. Advising area businesses on safety and security measures and working with the security offices of area institutions, the Community Prosecution Unit (CPU) and the Milwaukee Police Department to address crime and safety issues;
6. Encouraging all commercial buildings to be maintained litter and graffiti-free, and financially supporting and coordinating the means to accomplish this goal;
7. Working with owners and managers of private and public property to encourage quality maintenance and management of their properties;
8. Providing staff assistance to property owners and developers who are engaged in property improvements and redevelopment activities;
9. Marketing and providing visual enhancement of the Near West Side's seven neighborhoods, including the newly reconstructed Wisconsin Avenue corridor;
10. Coordinating with economic development programs of area organizations, institutions and government agencies;
11. Collaborating with area BIDs and nonprofit organizations to develop long-term strategies to address homelessness and panhandling; and
12. Leading strategic efforts to recruit businesses and high-quality developments along major commercial corridors, in partnership and collaboration with Near West Side Partners (NWSP).

SPECIAL CIRCUMSTANCES: CORONAVIRUS PANDEMIC

In 2021, Business Improvement District No. 10 intends to provide ongoing support to business and property owners in response to the coronavirus pandemic. This support will include, but is not limited to, the following:

- Regular communications from the Executive Director with relevant resources from the City of Milwaukee, State of Wisconsin and Federal agencies, and local organizations supporting business relief and recovery.
- Providing connections to financial organizations and other local partners supporting the Payroll Protection Program (PPP) and other State and Federal relief programs.
- Supporting the purchase of personal protective equipment (PPE), installation of equipment designed to reduce exposure and transmission of the virus, and development of online sales platforms through grants and discount programs.
- Additional marketing support to promote businesses continuing operations through weekly social media features, webinars, and other digital platforms.

STRATEGIC COLLABORATIONS: BREW CITY MATCH & CHOICE NEIGHBORHOOD INITIATIVE

In 2021, Business Improvement District No. 10 intends to continue strategic collaborations with the Brew City Match and Near West Side Choice Neighborhood Program to leverage support for improvements to commercial corridors and commercial properties.

Beginning in 2020, the Near West Side became one of four featured neighborhoods in the **Brew City Match**, a collaborative partnership led by LISC Milwaukee, Milwaukee United, the Hmong Chamber of Wisconsin, Columbia Savings & Loan, MEDC, WWBIC and the City of Milwaukee.

In 2021, BID No. 10 will continue promotion of opportunities through Brew City Match to property owners, businesses, and aspiring entrepreneurs interested in improving, expanding, and/or (re)locating to Near West Side commercial corridors. BID No. 10 will leverage Brew City Match funding and BID grants to support facade, signage, and whitebox improvements for new and existing businesses.

The **Near West Side Choice Neighborhood Initiative** (CNI) is a \$1.3 million grant from the Department of Housing and Urban Development (HUD) intended to create a locally-driven, comprehensive strategy to transform the public housing and the Near West Side into an inclusive community of opportunity where people want to live, work, and play. CNI has allocated \$950,000 for improvements along commercial corridors and throughout the neighborhood. In 2021, BID No. 10 intends to work with the CNI Planning Team to implement projects, like facade improvements, mural installation, and traffic calming measures designed to support business and property owners along commercial corridors.

PROPOSED EXPENDITURES

Recognizing that it is beyond the resources and capacity of Business Improvement District No. 10 to address every significant issue affecting the Near West Side area, the Board shall set priorities for expenditures based on cost effectiveness and fulfillment of the goals of the BID. Grants may be awarded during the program year that are not presently identified as such but fit within the intent of the Operating Plan. Functional expenditures are anticipated to be in the approximate amounts set forth in Table 1 below.

FINANCING METHOD

It is proposed that \$331,922.50 will be obtained from assessments on property within the District. (See Appendix B.) The assessment method is described in the Method of Assessment Section of this plan. The BID Board shall have the authority and responsibility to prioritize expenditures and to revise the budget as necessary to match the funds actually available.

TABLE 1: INCOME AND EXPENDITURE

BID Revenue	
Assessments (343 parcels)	\$331,923
Total Revenue	\$331,923
BID Expenses	
Total Personnel	\$235,285
Other Personnel Expenses	\$15,644
Non-Personnel Expenses	\$74,556
Streetscaping Debt Service	\$6,438
Total Expense	\$331,923
Net Income	(0)

Income for the BID comes from the assessments as explained in section, Assessment Rate and Method, page 9.

Personnel Expenses include salary, benefits and taxes for staff paid by the BID. These positions include an executive director, an associate director, part-time office administrator, and part-time finance person.

Other Personnel Expenses include audit fees; graffiti removal; payroll & 401K administration fees; and miscellaneous consulting fees.

Non-Personnel Expenses & all other expenses include both program and office expenses.

Program expenses include business grants, event expenses, and funds for security improvements. These funds are dedicated to supporting local business initiatives. Program expense may include, but are not be limited to, the following projects and programs, as approved by the BID Board:

- Arts Programming
- Brew City Match Programming
- Business Recruitment
- Business Retention
- Camera / Surveillance Projects
- Choice Neighborhood Initiative Action Activity Support
- Community Outreach & Engagement
- Coronavirus Pandemic Support & Outreach
- Educational & Training Programming
- Façade, Whitebox, Security & Signage Grant Programs
- Graffiti Removal Programs
- Landlord Compact
- Lighting Programs
- Marketing and Branding (i.e. website, mailings, etc.)
- Safety and Security Activities and Programming
- Streetscape Projects

Office expenses include office equipment, supplies, rental/maintenance, dues and subscriptions, insurance, postage and delivery, printing, rent, telephone, internet, travel, meeting expenses, continuing education, depreciation, and miscellaneous expenses. These funds support the daily activity of the organization to operate.

Streetscaping Debt Service includes the annual debt service to be paid to the City of Milwaukee for the Streetscaping project.

ORGANIZATION OF BID BOARD

State law requires that the Board be composed of at least five members and that a majority of the Board members be owners or occupants of property within the District. Since the expansion of the BID boundaries, efforts have been taken to recruit members who are representative of the entire BID geography. The Board's primary responsibility is implementation of the annual Operating Plan.

The Mayor appoints Directors who serve without compensation for three-year terms. The BID Board elects its own officers each year.

All meetings of the Board shall be governed by the Wisconsin Open Meetings Law. Files and records of the Board's affairs shall be kept pursuant to public record requirements.

The Board shall meet quarterly, as stated in its bylaws.

ROLES AND RELATIONSHIPS

RELATIONSHIP TO NEAR WEST SIDE PARTNERS, INC.

NSWP is the contracting agency with the BID to provide services to the BID in accordance with this plan. The Executive Director of the NWSP shall also serve as the Executive Director of the BID with staff as necessary to implement the annual Operating Plan.

RELATIONSHIP TO CITY OF MILWAUKEE

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 Near West Side area 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.

The Near West Side Area Comprehensive Plan was adopted as part of the City of Milwaukee's Overall Comprehensive Plan in March, 2004. According to Common Council Resolution, File No. 031371, "...Comprehensive Plan as approved shall provide guidance and serve as the basis

for decision-making by the Common Council in its consideration of land use and physical development issues...”

Business Improvement District #10 may utilize, at its discretion, the recommendations contained within the Near West Side Comprehensive Plan and any of its amendments for the purpose of guidance and decision-making in the consideration of land-use and development issues.

CITY ROLE IN DISTRICT OPERATIONS

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

1. Provide technical assistance as appropriate to the BID Board.
2. Monitor and, when appropriate, apply for outside funds that could be used in support of the District.
3. Collect BID assessments, maintain them in a segregated account, and disburse the monies of the District.
4. Receive a copy of the annual report including an independent audit from the BID Board as required per Sec. 66.1109(3) (c) of the BID law. If the audit is not provided within six months of the due date, the City may contract for an independently certified audit with the cost paid from BID appropriations.
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 assessed value of each tax key number within the District as of January 1st of each Plan year for purposes of calculating the BID assessments for the following Plan year.
6. Encourage the State of Wisconsin, Milwaukee County, and other units of government to support the activities of the District.

METHOD OF ASSESSMENT

ASSESSMENT RATE AND METHOD

The District proposes to continue the assessment rate and method used in its prior plans, with minor modifications as noted below. The principle behind the assessment methodology is that each property should contribute to the BID in proportion to the benefit derived from the BID. After consideration of other assessment methods, it was determined that assessed value of a

property was the characteristic most directly related to the potential benefit provided by the BID. Therefore, a special assessment based on the assessed value of each property was selected as the basic assessment method for this BID.

However, maintaining an equitable relationship between the BID assessment and the expected benefits requires an adjustment to the basic assessment method. To prevent a disproportionate assessment of a small number of high value properties, a maximum assessment of \$6,000.00 per parcel will be applied to all properties. In addition, a per-owner cap will apply such that no single property owner (as to all properties owned directly or indirectly through a title-holding entity) will be assessed more than \$25,000 in the aggregate across all of the assessable parcels in the BID. Owners of multiple properties through title-holding entities who may be entitled to the per-owner cap may submit to the BID 10 Executive Director legally recognized documentation demonstrating ownership of the properties and the affiliated title-holding entities prior to the assemblage and approval of the annual operating plan.

The assessment total for BID purposes is \$331,923 (343 parcels). This plan proposes to assess the property in the District at a rate of \$3.00 per \$1,000.00 of assessed value, subject to the maximum assessment of \$6,000 per parcel and the aggregate maximum of \$25,000 per owner. Appendix B shows the projected BID assessment for each property included in the District.

EXCLUDED AND EXEMPTED PROPERTY

The BID law requires explicit consideration of certain classes of property.

1. The District will contain property used exclusively for manufacturing purposes, as well as properties used in part for manufacturing. These properties will be assessed according to the method set forth in this Plan because they also benefit from the activities of the District.
2. State Statute 66.1109(5) (a): Property known to be used exclusively for residential purposes may not be assessed by the District. Such properties will be identified as BID exempt properties in Appendix B, as revised each year.
3. There are several large residential buildings in the District in which ground floor retail or office space is provided. To prevent the disproportionate assessment of such properties, this Plan provides for an adjustment to the assessment of "substantially residential property."
4. Real property, on which more than 66-2/3% of the square footage of the area of the building of such real property is used for residential purposes, is defined as "substantially residential property." The law authorizing the creation of BIDs states the intention that residential space is considered a residential, and not a commercial use. Therefore, the

owner of any substantially residential property within the BID may certify to the BID Board the square footage of such real property used for residential and nonresidential purposes. The percentage of square footage used for nonresidential purposes, as compared to the total square footage of such building, multiplied by the assessed value for the entire value for the entire building on such real property, shall be the value of the real property used for multiplication against the BID assessment rate, subject to the \$6,000 per parcel and \$25,000 per owner caps. There is no minimum assessment. Calculation of floor area shall exclude basement area. Properties which received an adjusted assessment for 2018 shall be assessed for 2020 only on the non-residential portion of the property as certified by the owner and accepted by the Board. These adjustments are reflected in the amounts shown in Appendix B.

5. Privately owned tax-exempt property adjoining the District and which is expected to benefit from District activities may be asked to make a financial contribution to the District on a voluntary basis.

FUTURE YEAR DEVELOPMENT AND OPERATING PLAN

Section 66.1109 (3) (a) of the BID law requires an annual review of the Operating Plan, but permits rather than requires revisions of the Plan. The Board interprets this wording as encouraging consistency in program and approach from year to year.

The Board expects to revise the Operating Plan each year to reflect changes in assessed values and costs, completion of specific programs, and changing development needs and opportunities. However, the Board intends each Plan to reflect the same purposes and objectives that provided the basis for the creation of the District. The BID 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. Approval by the Common Council of the Annual Operating Plan shall be conclusive evidence that the Plan has complied with Section 66.1109 Wisconsin Statutes.

AMENDMENT, SEVERABILITY AND EXPANSION

This BID was created under the authority of Section 66.608 (currently 66.1109) of the Statutes of the State of Wisconsin. Should any court find any portion of this Statute invalid or unconstitutional, its decision will not invalidate or terminate the BID and this BID 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 BID so as to exclude or include as assessable properties of a certain class or classes of properties, then this BID Operating 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. This action is specifically authorized under Section 66.1109 (3) (b).

PETITION TO TERMINATE THE DISTRICT

The City shall consider terminating the District if a petition to terminate is filed with the City Plan Commission in conformity with Wisconsin Statutes section 66.1109(4m).

PLAN APPROVAL PROCESS

The City may not create the 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 40% 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 to more than 40% of the assessed valuation of all property to be assessed under the Operating Plan.

STAFF AND BOARD

BID OFFICERS

President: Rick Wiegand, Wiegand Enterprises/Ambassador Hotel

Vice President: John Hennessy, Hennessy Group

Secretary: Dan Naumann, Clyde Park Real Estate LLC

Treasurer: Aaron Martinez, CPA, MolsonCoors

BID BOARD MEMBERS

Name	Title	Email	Property Owned	Term
Rick Wiegand	President	rickw@ambassadormilwaukee.com	2227 W. Wisconsin	6/25/2015 – 6/25/2018
John Hennessy	Vice President	jhennessy@hennessygroup.net	2632 W. Wells	12/9/2019 – 12/9/2022
Dan Naumann	Secretary	dnaumann@greatlakeslaundry.com		7/12/2018 – 7/12/2021
Aaron Martinez	Treasurer	Aaron.Martinez@molsoncoors.com	3800 W. Wells	7/27/2016 – 7/27/2019
Rana Altenburg	Board member	rana.altenburg@marquette.edu	1609 W. Wells	12/10/2018 – 12/10/2021
Kamari Green	Board member	Kamari.Green@aah.org	1020 N. 12 th Street	8/5/2019 – 8/5/2022
Ben Lorber	Board member	BLORBER@hearst.com	1900 W. Wells	9/27/2018 – 9/27/2021
Pat McQuillan	Board member	pat@thecentralstandard.com	2330 W. Clybourn	6/7/2018 – 6/7/2021
Tom Schmitt	Board member	tom.schmitt@embius.com	2041 W. Wells	10/22/2014 – 10/22/2017
Tom Straub	Board member	tomjstraub@yahoo.com	3801 W. Vliet	5/17/2018 – 5/17/2021
Jason Tolleson	Board member	jason.tolleson@harley-davidson.com	1302 N. 38th	7/8/2016 – 7/8/2019

STAFF

Keith Stanley, Executive Director

Lindsey St. Arnold Bell, Associate Director

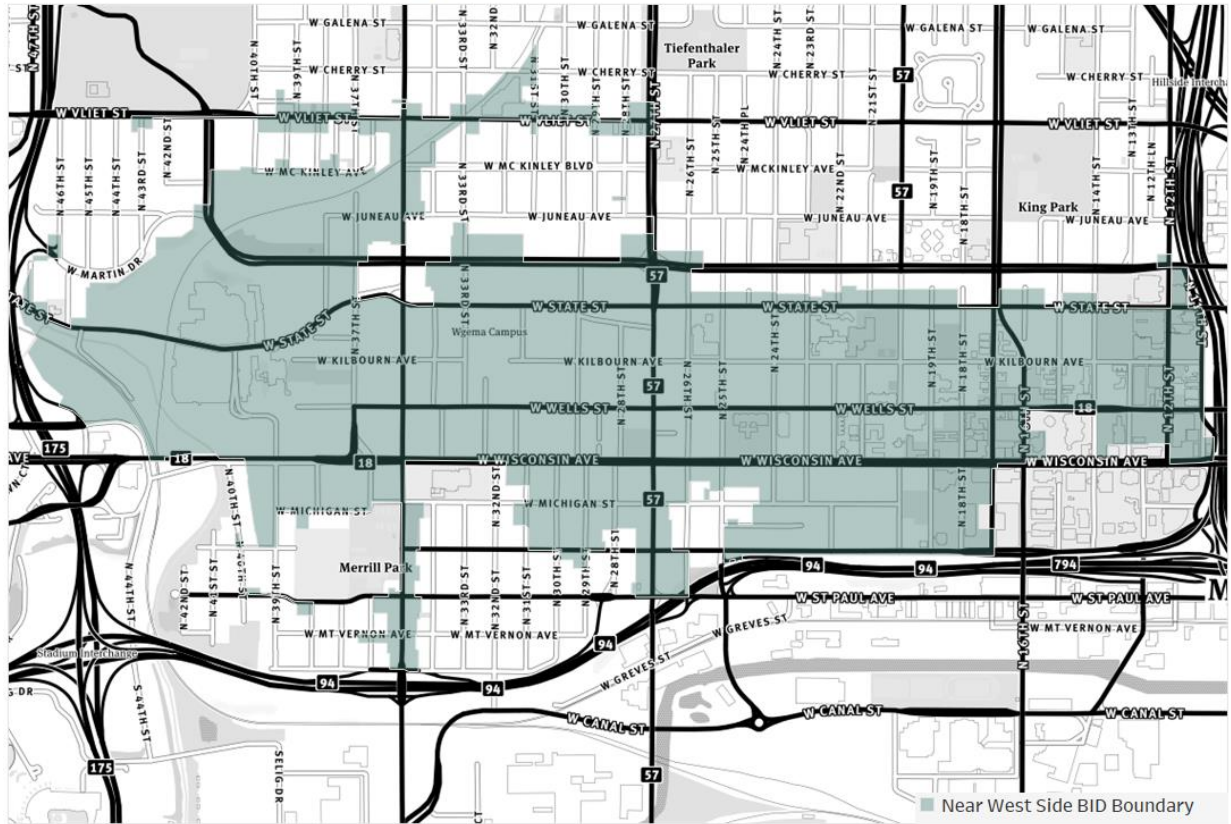
Elizabeth Moen, Administrative Assistant

Gail Kahovic, Finance Manager

APPENDICES

APPENDIX A: MAP OF BID

Near West Side BID Boundary



In 1984, the Wisconsin legislature created Sec. 66.608 (currently Sec. 66.1109) of the Statutes enabling cities to establish Business Improvement Districts (BIDs). The purpose of the law is "...to allow businesses within those districts to develop, manage and promote the districts and to establish an assessment method to fund these activities." (1983 Wisconsin Act 184, Section 1, legislative declaration.) On October 30, 1992, the Common Council of the City of Milwaukee, by Resolution File Number 921091, created BID No. 10 - Avenues West and adopted its initial Operating Plan for the year 1993.

Section 66.1109 (3) (b), Wisconsin Statutes, requires that a BID Board "... shall annually consider and may make changes to the operating plan... The Board shall then submit the operating plan to the local legislative body for its approval." The Board of Business Improvement District No. 10 submits this Operating Plan for the year 2021 in fulfillment of the statutory requirement.

APPENDIX C: PROJECTED VALUES AND ESTIMATED ASSESSMENTS

3632723000	1834 W WISCONSIN AV	1722 LLC	\$1,824.30
4000206100	2102 W MICHIGAN ST	2029 LLC	\$123.90
3891538000	2104-2106 W WELLS ST	2106 WELLS LLC	\$137.59
4000220100	2123 W MICHIGAN ST	2123 WEST MICHIGAN LLP	\$1,554.00
4010511000	625 N 27TH ST	2725 WISCONSIN LLC	\$133.80
4010505000	2725-2727 W WISCONSIN AV	2725 WISCONSIN LLC	\$170.85
4010504100	2719 W WISCONSIN AV	2725 WISCONSIN LLC	\$888.00
4010901112	2801 W WISCONSIN AV	2801 WISCONSIN LLC	\$713.40
4010506000	2729-2731 W WISCONSIN AV	28TH & MICHIGAN LLC	\$47.70
4010502000	2709-2711 W WISCONSIN AV	28TH & MICHIGAN LLC	\$86.40
4010516100	2720-2730 W MICHIGAN ST	28TH & MICHIGAN LLC	\$140.40
4010520100	605 N 27TH ST	28TH & MICHIGAN LLC	\$337.80
4010501000	2701-2703 W WISCONSIN AV	28TH & MICHIGAN LLC	\$359.10
4010507000	2733 W WISCONSIN AV	28TH & MICHIGAN LLC	\$662.40
4010961000	504 N 29TH ST	2965 RICHARDS LLC	\$227.25
4012015000	3127 W WISCONSIN AV	3127 WEST WISCONSIN	\$995.70
4010753100	234 N 35TH ST	35TH HOLDING LLC	\$129.60
3870012000	3700 W WELLS ST	3700 WEST WELLS STREET LLC	\$641.70
3660505000	3827 W VLIET ST	3827 VLIET LLC	\$551.70
3650807110	2900 W VLIET ST	414 ENTERPRISES LLC	\$1,053.00
3860051100	4648 W STATE ST	47TH & STATE LLC	\$492.00
4010984100	505 N 27TH ST	505 27TH ST LLC	\$162.00
3891208000	2502-2506 W WISCONSIN AV	A & I PETROLEUM LLC	\$447.00
3910202000	855 N 11TH ST	A CHUDNOW & SONS	\$364.80
3891606000	2218-2220 W WELLS ST	ACCOMODATING BLDG CO INC	\$39.00
3891607000	2224-2228 W WELLS ST	ACCOMODATING BLDG CO INC	\$745.20

3891605000	2212-2214 W WELLS ST	ACCOMODATING BUILDING CO	\$39.60
3632450000	1822-1824 W STATE ST	ADVANTA IRA SERVICES	\$57.34
4010201100	3435 W CLYBOURN ST	AGAPE PROPERTIES LLC	\$477.90
3879995000	971-975 N 37TH ST	AGNES VONGKHAMSAI	\$85.28
3661402100	1333 N 35TH ST	AHMAD PROPERTIES LLC	\$412.50
3650075000	1334 N 35TH ST	AHMAD PROPERTIES LLC	\$550.20
3661401110	1353 N 35TH ST	AHMAD PROPERTIES LLC	\$935.70
3650072100	3431-3433 W VLIET ST	AHMAND PROPERTIES LLC	\$296.70
3870704000	3539 W STATE ST	ALFRED SCHIENKE	\$548.10
4010959000	2812 W CLYBOURN ST	ALI YURTTAS	\$174.90
4020329000	3928-3934 W ST PAUL AV	ALISON B AKIN	\$88.43
3890743110	2412-2416 W STATE ST	ALLEY CAT PROPERTIES LLC	\$804.52
4000505100	2227 W WISCONSIN AV	AMBASSADOR ENTERPRISE LLC	\$118.50
4000519000	2301-2305 W WISCONSIN AV	AMBASSADOR ENTERPRISE LLC	\$4,358.70
3892001000	2308-2324 W WISCONSIN AV	AMBASSADOR ENTERPRISES	\$6,000.00
3881101100	2708 W WISCONSIN AV	AMBASSADOR SUITES LLC	\$600.00
3910201000	1119 W KILBOURN AV	AMC REALTY LLC	\$474.30
3880664000	3424 W WELLS ST	AMOULI INVESTMENT LLC	\$467.70
3870712000	926-R N 37TH ST	ANDY SONG	\$27.90
3870703000	3535 W STATE ST	ANDY SONG	\$854.40
3661736000	3800 W VLIET ST	ANTWON S PERKINS	\$143.40
3891029100	2020 W STATE ST	AREC 10 LLC	\$3,805.50
3910307110	1020 N 12TH ST	AURORA HEALTH CARE	\$5,000.00
3910226112	925-953 N 12TH ST	AURORA HEALTH CARE	\$5,000.00
3910509113	948-960 N 12TH ST	AURORA HEALTH CARE	\$5,000.00
3910209100	840 N 12TH ST	AURORA HEALTH CARE	\$5,000.00
3910227110	1218 W KILBOURN AV	AURORA HEALTH CARE	\$5,000.00
3632447100	1812 W STATE ST	BADGER DISTRIBUTING	\$465.90
3632448000	1816 W STATE ST	BADGER DISTRIBUTING OF	\$298.80
4029989000	3510 W ST PAUL AV	BALLOON DECORATIONS LLC	\$255.00
3661510000	3500 W VLIET ST	BASSAM AL-RAMAHI	\$126.90
3650286000	1419 N 31ST ST	BENEDICT WEILER	\$101.10

4010963000	514 N 29TH ST	BERRADA PROPERTIES 20, LLC	\$47.10
3650003100	2713-2717 W VLIET ST	BEST CHOICE HOLDINGS LLC	\$131.89
3890870110	2522 W STATE ST	BETTY STOUGH LLC	\$3,228.30
3891577100	725 N 22ND ST	BILLER HOTEL, LTD	\$3,146.70
4010911100	2919 W WISCONSIN AV	BLANKSTEIN ENTERPRISES INC	\$209.35
3891584000	2224 W WISCONSIN AV	BLANKSTEIN ENTERPRISES, INC.	\$182.07
3891567100	2120 W WISCONSIN AV	BMO HARRIS BANK NA	\$3,125.70
4000041100	510 N 27TH ST	BOCKHORST PROPERTIES LLC	\$421.20
3880699100	3210 W WELLS ST	BODEWADMI ZONE BUSINESS, LL	\$382.50
3881704000	2929 W HIGHLAND BL	BRADLEY T CARTER	\$945.00
4000601000	2001 W WISCONSIN AV	BRETT II LLC	\$873.94
4000606000	623-R N 20TH ST	BRETT II, LLC	\$5.70
4000605000	623 N 20TH ST	BRETT II, LLC	\$45.60
4000602000	2009-2011 W WISCONSIN AV	BRETT II, LLC	\$103.20
4000217100	2030 W CLYBOURN ST	C CATALANO CO, INC	\$2,003.70
3632655000	812-814 N 18TH ST	CAMPUS DEVELOPMENT LLC	\$28.50
4000604100	2017-2023 W WISCONSIN AV	CAPT FREDERICK PABST MANSIO	N \$1,209.90
4000952000	418 N 27TH ST	CAREY PROPERTIES LLC	\$1,241.10
3919994100	1100-1116 W WELLS ST	CATHOLIC FINANCIAL LIFE	\$4,930.74
3881632100	3216 W HIGHLAND BL	CCCM REALTY LLC	\$5,567.40
3880114100	801-813 N 27TH ST	CECELIA ANNEX LLC	\$287.95
3880114200	817-831 N 27TH ST	CECELIA BUILDING LLC	\$449.10
3650412110	3412 W JUNEAU AV	CENTER CITY CORP	\$153.60
3651201000	3424-3426 W VLIET ST	CFSC PROPERTIES LLC	\$10.80
3651202000	3428-3432 W VLIET ST	CFSC PROPERTIES LLC	\$208.20
3661713100	3710-3712 W VLIET ST	CHA LOR	\$124.80
3891556100	2101 W WELLS ST	CHARLES TUNKIEICZ FARMS, INC	\$165.00
3650004000	2729 W VLIET ST	CHEE YANG	\$742.50
3891110100	1003 N 22ND ST	CITY ON A HILL INC	\$73.20
3891594100	853 N 22ND ST	CITY ON A HILL INC	\$139.50

3891941000	2224 W KILBOURN AV	CITY ON A HILL INC	\$523.07
3632554000	1701 W STATE ST	CLEAR CHANNEL OUTDOOR INC	\$6.60
3650299200	3116 W CHERRY ST	COMMUNITY CARE INC	\$63.60
3910255110	1202-1212 W HIGHLAND AV	CONTINENTAL A1 CORP	\$3,419.70
3881637000	3112 W HIGHLAND BL	CREAM CITY PROPERTIES LLC	\$2,733.00
3881204000	901-917 N 27TH ST	D & R KILBOURN PROPERTY LLC	\$1,332.00
4012001100	3001 W WISCONSIN AV	DAHI CORPORATION DBA	\$3,227.70
4020239000	4000 W CLYBOURN ST	DANIEL E WATERS TOD	\$323.33
3891571000	2117-2131 W WELLS ST	DEBRA JEAN THATCHER	\$490.05
3870755110	3522 W WISCONSIN AV	DEHE48 WISCONSIN LLC	\$5,752.50
3651173000	3314 W VLIET ST	DENISE BEVERLY-DAVIS	\$10.80
3860209110	4300 W MONARCH PL	DENNIS HAMEISTER	\$774.90
3880413100	3300 W WISCONSIN AV	DENNIS PERKINS LLC	\$125.10
3661509000	1421 N 35TH ST	DOUGLAS H SNOW	\$12.30
3632426000	1926-1928 W STATE ST	DOUGLAS P LAWINGER	\$128.55
4011028000	2724 W ST PAUL AV	DREAMLAND PETROLEUM COMP	\$22.20
4012172000	2710 W ST PAUL AV	DREAMLAND PETROLEUM COMP	\$114.00
4012171000	405 N 27TH ST	DREAMLAND PETROLEUM COMP	\$4,541.10
3650071100	3329 W VLIET ST	DULCE M B TREJO	\$174.00
3891320000	2302 W STATE ST	DYAN WARD	\$169.35
4000766100	522-530 N 22ND ST	EAGLE530 LLC	\$1,215.60
4000730111	2407 W MICHIGAN ST	EAGLES AUDITORIUM INC	\$606.60
4000708000	2401 W WISCONSIN AV	EAGLES AUDITORIUM INC	\$2,172.90
4000743000	534 N 25TH ST	EAGLE'S AUDITORIUM INC	\$37.20
4000742000	538 N 25TH ST	EAGLE'S AUDITORIUM INC	\$38.70
4000709000	2425 W WISCONSIN AV	EAGLE'S AUDITORIUM INC	\$201.60
3661757100	3904-3906 W VLIET ST	EDUCARE ACADEMY LLC	\$107.41
3881005000	3306 W HIGHLAND BL	ELIJAH M RASHAED	\$278.98
4000770110	2455 W CLYBOURN ST	ELLER MEDIA CO	\$67.50
3660903000	3529 W VLIET ST	ERNEST ZAZUETA	\$151.80
3660902000	3525 W VLIET ST	ERNEST ZAZUETA	\$191.70

3880644100	930-932 N 35TH ST	ESSA PROPERTIES LLC	\$105.60
3880647100	950 N 35TH ST	ESSA PROPERTIES LLC	\$1,361.10
3891582000	2210 W WISCONSIN AV	ETD DEVELOPMENT LLC	\$2,909.40
3650299100	1511 N 31ST ST	EXTREME ENTERPRISES LLC	\$278.40
4011063000	2911-2913 W CLYBOURN ST	FALA7 INVESTMENTS LLC	\$21.60
4011066000	437 N 29TH ST	FALA7 INVESTMENTS LLC	\$44.10
4011064100	2901-2909 W CLYBOURN ST	FALA7 INVESTMENTS LLC	\$663.10
3890703000	2411-2419 W STATE ST	FIFTH PROP DEVELOPMENT LLC	\$209.25
3901311000	1924-1932 W WELLS ST	FIRST MILWAUKEE PROPERTIES	\$1,100.10
4029983100	333 N 35TH ST	FIRST SERVICE CREDIT UNION	\$2,055.00
4000002100	2525 W WISCONSIN AV	FIRSTAR BANK NA	\$1,581.00
3881716110	3215 W HIGHLAND BL	FOREST COUNTY POTAWATOMI	\$65.40
3881715100	3209 W HIGHLAND BL	FOREST COUNTY POTAWATOMI	\$952.50
3881418110	3333 W HIGHLAND BL	FOREST COUNTY POTAWATOMI	\$1,599.30
3890900112	2622 W KILBOURN AV	FOUNTAIN CRE LLC	\$132.90
3650024110	2807-2811 W VLIET ST	FRIENDS OF HOUSING CORP	\$367.80
4010978111	547 N 27TH ST	FROEBEL REALTY CO., INC	\$684.90
4011081000	2929-2931 W CLYBOURN ST	GARFIELD PLUNKETT	\$84.90
3881203000	921-927 N 27TH ST	GARY LEE LIESKE	\$350.26
3870018100	749 N 37TH ST	GEORGE W RUSSELL AND NATAL	\$587.40
3891330130	2302 W KILBOURN AV	GORMAN PROPERTIES LLC	\$726.30
3900012100	1434 W STATE ST	GRZECA ENTERPRISES LTD	\$972.00
3650284100	3106 W VLIET ST	GTG PROPERTIES LLC	\$200.02
3661981000	1302 N 38TH ST	HARLEY DAVIDSON INC	\$177.60
3870388111	1235 N 35TH ST	HARLEY DAVIDSON INC	\$6,000.00
3660518000	1300-1302 N 39TH ST	HARLEY DAVIDSON MOTOR CO	\$15.90
3870367114	3725 W JUNEAU AV	HARLEY DAVIDSON MOTOR CO	\$1,183.80
3871151000	1127 N 35TH ST	HARLEY DAVIDSON MOTOR CO	\$2,444.10
3660138112	3700 W JUNEAU AV	HARLEY DAVIDSON MOTOR CO	\$6,000.00
3870388200	1255 N 35TH ST	HARLEY-DAVIDSON INC	\$161.70
3660137100	3721 W MC KINLEY AV	HARLEY-DAVIDSON MOTOR CO	\$682.20

3890301000	954-956 N 27TH ST	HAUSMANN ENTERPRISES LLC	\$128.70
3890896000	2611-2613 W STATE ST	HAUSMANN ENTERPRISES LLC	\$278.10
3632626110	1900 W WELLS ST	HEARST-ARGYLE STATIONS INC	\$839.10
3632724110	759 N 19TH ST	HEARST-ARGYLE STATIONS INC	\$6,000.00
3882217100	2920-2930 W KILBOURN AV	HENNESSY GROUP INC	\$26.40
3670013000	4303 W VLIET ST	HERITAGE WEST PROPERTIES	\$330.30
4010994100	528-534 N 28TH ST	HOME BASE DEALS LLC	\$186.03
4010980111	535 N 27TH ST	HOME BASE DEALS LLC	\$1,205.70
3900109000	811 N 14TH ST	HSRE MARQUETTE LLC	\$3,440.05
3661714000	3714-3716 W VLIET ST	ILO CORPORATION	\$126.00
3661717000	3726-3728 W VLIET ST	J E D INVESTMENT CORPORATIO	\$56.40
3860052000	4634 W STATE ST	J&L STADLER INVESTMENTS	\$288.75
3900218000	1014 N 16TH ST	JAMES L MCNAUGHTON	\$231.00
3861103110	4601 W JAMES ST	JAMES STREET LLC	\$366.00
3900014100	1426 W STATE ST	JAMES T LOCKE	\$330.00
3660725000	4110 W MARTIN DR	JAMI LLC	\$528.27
4029987000	401 N 35TH ST	JASKIRAN TOOR	\$140.55
3632427000	1932 W STATE ST	JASWINDER KAUR	\$22.50
3632423110	1900-1910 W STATE ST	JATINDER SINGH	\$265.35
3890910000	914 N 27TH ST	JB PROPERTIES LTD PTNRSP	\$1,191.00
3870706000	3611 W STATE ST	JD HARRIS	\$239.10
4000037210	534-536 N 27TH ST	JEROME A MURRAY	\$291.90
3980686000	515 N 19TH ST	JOHN J PICCIURO	\$81.00
3980687100	1900 W CLYBOURN ST	JOHN J PICCIURO ET AL	\$888.00
3890305000	2623-2625 W STATE ST	JOHN MEYERS	\$37.50
3890304000	2627-2631 W STATE ST	JOHN MEYERS	\$126.53
3890302000	958-960 N 27TH ST	JOHN MEYERS	\$168.15
3890303000	962-966 N 27TH ST	JOHN MEYERS	\$297.96
3891730110	2424-2434 W WELLS ST	JOHNSON SQUARE MILW LLC	\$390.68
3661931100	4212 W HIGHLAND BL	JONAS FAMILY LTD PARTNERSHI	P \$6,000.00
3660122000	3737-3739 W VLIET ST	JOSEPH ALAKA	\$69.90

3880417000	734 N 34TH ST	JOSEPH CLAYTON	\$36.00
3661761000	3922-3926 W VLIET ST	JOYE A PETERSON	\$93.90
3651200000	3416-3422 W VLIET ST	JUAN M TREJO	\$280.14
3860209120	980 N 45TH ST	K.G. STEVENS HOLDINGS LLC	\$1,950.00
3900214100	1530 W STATE ST	KASHMIR MULTANI	\$1,268.40
3882210121	3022 W KILBOURN AV	KILBOURN KNOLL LLC	\$28.80
3880501000	3435-3447 W WELLS ST	KINKUN INC	\$224.10
4010758110	212 N 35TH ST	KLER'S 35TH STREET	\$1,564.50
4010755000	222-224 N 35TH ST	KLER'S 35TH STREET PROPERTY	\$333.90
4020020000	3504 W PARK HILL AV	KLER'S PROPERTY ONE LLC	\$102.91
3891802100	2313 W WELLS ST	KOPCA INVESTMENTS LLC	\$710.10
3899998000	2524-2526 W WISCONSIN AV	LA I LLC	\$94.80
3899999000	2532 W WISCONSIN AV	LA I LLC	\$853.80
3651171100	3308 W VLIET ST	LADDI LLC	\$2,206.50
3890517000	820-826 N 27TH ST	LAKESIDE EFFECT LLC	\$171.50
4011082000	2925 W CLYBOURN ST	LEONARD R GIGOWSKI TRUST	\$81.90
4000219100	2100 W CLYBOURN ST	LOFTUS GROUP II LLC	\$1,276.80
3880669110	827 N 34TH ST	LOWE PROPERTIES LLC	\$542.70
3660533000	3907-3909 W VLIET ST	M R HOME IMPROVEMENT LLC	\$141.94
3891583000	2220 W WISCONSIN AV	MARGARET CHRISTODOULAKIS	\$622.50
3661716000	3720-3724 W VLIET ST	MARIA V ARIAS-REYES	\$151.65
3660540100	3935-3937 W VLIET ST	MARK CLOUGH	\$140.75
3879989110	4111 W MARTIN DR	MARKSIDE APARTMENTS PARTN	\$89.10
3632671100	845 N 16TH ST	MARQUETTE DELTA CORPORATI	\$1,311.42
4000624000	501 N 20TH ST	MARQUETTE LOFTS LLC	\$633.14
3901187000	1609-1611 W WELLS ST	MARQUETTE UNIVERSITY	\$429.00
3901183000	1617 W WELLS ST	MARQUETTE UNIVERSITY	\$716.40
3632696000	1601-1607 W WELLS ST	MARQUETTE UNIVERSITY	\$849.90
3901185000	1613 W WELLS ST	MARQUETTE UNIVERSITY	\$867.30
3901181000	1633 W WELLS ST	MARQUETTE UNIVERSITY	\$1,778.70

3901188100	1624 W WELLS ST, Unit 5C1	MARQUETTE UNIVERSITY	\$2,290.20
3901212100	1610-1616 W WISCONSIN AV	MARQUETTE UNIVERSITY	\$2,991.30
3901188300	803-811 N 16TH ST, Unit 5C3	MARQUETTE UNIVERSITY	\$3,423.30
3901190000	1528-1532 W WELLS ST	MARQUETTE UNIVERSITY	\$6,000.00
3651157000	1420 N 33RD ST	MARSHALL HARLEY	\$188.40
4020519000	3607 W MT VERNON AV	MARY K BERG	\$187.92
3650031100	2901-2907 W VLIET ST	MARY L BUEHLER REV TRUST	\$180.90
3650419120	1224 N 35TH ST	MC DONALDS CORP	\$1,737.00
4000711100	2455 W WISCONSIN AV	MCDONALDS CORP	\$1,857.00
4029999100	3501-3535 W WISCONSIN AV	MEGAL DEVELOPMENT CORP	\$2,602.20
4000752110	2404 W CLYBOURN ST	MEI HUA MARKET LLC	\$2,262.00
3870756110	733-741 N 35TH ST	METRO MILWAUKEE FLORISTS	\$755.10
3882001110	752-760 N 29TH ST	MICHAEL MONFARDINI	\$48.60
3860218000	4719-4723 W STATE ST	MIKE TORMEN	\$351.30
3870013100	3800 W WELLS ST	MILLERCOORS LLC	\$1,562.50
3871142100	3810 W STATE ST	MILLERCOORS LLC	\$1,562.50
3870369112	3701-3731 W HIGHLAND BL	MILLERCOORS LLC	\$1,562.50
3871141100	3939 W HIGHLAND BL	MILLERCOORS LLC	\$1,562.50
3860203100	4430 W STATE ST	MILLERCOORS USA LLC	\$1,562.50
3870022000	3831 W WELLS ST	MILLERCOORS USA LLC	\$1,562.50
3879990100	4270 W STATE ST	MILLERCOORS USA LLC	\$1,562.50
3860211112	4315-4429 W STATE ST	MILLERCOORS USA LLC	\$1,562.50
3860202200	4400 W STATE ST	MILLERCOORS USA LLC	\$1,562.50
4020132000	3901-3939 W BLUE MOUND RD	MILLERCOORS USA LLC	\$1,562.50
3879991110	4051 W HIGHLAND BL	MILLERCOORS USA LLC	\$1,562.50
3871144000	3979 W HIGHLAND BL	MILLERCOORS USA LLC	\$1,562.50
3870003110	4122 W STATE ST	MILLERCOORS USA LLC	\$1,562.50
3870014110	4001 W STATE ST	MILLERCOORS USA LLC	\$1,562.50
3871143000	3930 W STATE ST	MILLERCOORS USA LLC	\$1,562.50
3870028110	4103-4135 W STATE ST	MILLERCOORS USA LLC	\$1,562.50

3880503100	750 N 35TH ST	MILWAUKEE MIDWEST MEDICAL	\$2,102.40
3632452000	1830-1834 W STATE ST	MJDM LLC	\$14.40
4011003000	2705 W CLYBOURN ST	MRP CLYBOURN LLC	\$197.70
3870204100	3706 W WISCONSIN AV	MTL 1245 R STREET LLC	\$1,230.90
4000982000	2222-2312 W CLYBOURN ST	MUFAR INVESTMENTS LLC	\$1,482.90
4000983000	2322 W CLYBOURN ST	MUFAR INVESTMENTS, LLC	\$662.10
3890883000	2537 W STATE ST	MULTANI PROPERTY LLC	\$112.02
3650049000	3101-3103 W VLIET ST	MYRTLE OWENS	\$31.98
3891813000	2336 W WISCONSIN AV	NATIONAL REAL ESTATE	\$594.00
3660532000	3901-3905 W VLIET ST	NAVDIP KAUR	\$414.30
3890929000	2608-2610 W STATE ST	NEW STATE MKE LLC	\$277.80
3890311100	2612-2616 W STATE ST	NEW STATE MKE, LLC	\$508.69
3661759000	3914-3916 W VLIET ST	NORTHERN LIGHTS	\$104.10
4011002000	2715-2717 W CLYBOURN ST	OMAR M BARKHADLE	\$334.50
4000042000	2634 W CLYBOURN ST	PACHEFSKY PROPERTY II LLC	\$12.60
3890519100	848 N 27TH ST	PCC BUILDING LLC	\$128.70
3670003100	4227 W VLIET ST	PEDAL MILWAUKEE LLC	\$353.70
4000981000	2202-2210 W CLYBOURN ST	PERITAL LLC	\$962.40
4010981000	527 N 27TH ST	PEVNICK REV TR D9/13/2013	\$1,128.30
3870210000	3742 W WISCONSIN AV	PLATFORM II WISCONSIN LLC	\$6,000.00
3881533100	2823 W HIGHLAND BL	PRUDENT INVESTMENTS LLC	\$567.00
4012014000	3121 W WISCONSIN AV	QUID ROE LLC	\$545.35
4029995112	3601-3711 W WISCONSIN AV	R R L INVESTMENT CORPORATIO	\$2,148.00
4001002000	2040-2048 W MICHIGAN ST	R2 2051 PARTNERS LLC	\$684.00
3860226114	900 N 46TH ST	REAL ESTATE REDEV GROUP LLC	\$658.50
3860226115	944 N 46TH ST	REAL ESTATE REDEV GROUP LLC	\$1,733.40
3890900111	930 N 27TH ST	REALTY INCOME PROPERTIES 19	\$1,311.60
4000754100	2330 W CLYBOURN ST	RED LION PROPERTIES LLC	\$864.90

4000767000	2120-2130 W CLYBOURN ST	RESNANT PROPERTIES LTD	\$1,587.00
4010983100	509-511 N 27TH ST	RICHARD A PETERS	\$378.00
4020008110	301-305 N 35TH ST	RICHARD A PUKITE	\$576.90
4010207000	424 N 35TH ST	ROBERT J OWENS	\$200.40
4010209000	3434 W ST PAUL AV	ROBERT L ANDERSON TR	\$519.30
3880415100	3316 W WISCONSIN AV	ROCKBED LLC	\$880.20
3661762100	3916-3918 W KISSLICH PL	RUN MANAGEMENT LLC	\$248.83
3881814000	949-967 N 27TH ST	S & L GLOBAL CONSULTING USA	\$1,369.20
3880663000	800 N 35TH ST	SADAQAT ALI	\$302.40
4011004100	431 N 27TH ST	SANDHU REAL ESTATE LLC	\$1,548.30
3890895000	2607-2609 W STATE ST	SAR LLC	\$22.20
3890894000	2601-2603 W STATE ST	SAR LLC	\$370.20
4012013000	3111 W WISCONSIN AV	SAVANNAH HOLDINGS LLC	\$1,124.10
4000701000	2323 W WISCONSIN AV	SCRUB AVENUE LLC	\$1,404.30
4020911000	3801 W WISCONSIN AV	SHERWIN SIEGEL AS TRUSTEE	\$3,057.00
3650422000	1238-1256 N 35TH ST	SINGH & SINGH LLC	\$1,924.80
3892011000	2632 W WELLS ST, Unit 1	SOHI COMMERCIAL LLC	\$309.00
3890109120	750 N 27TH ST	SOHI CORNER INC	\$47.10
3890108000	760 N 27TH ST	SOHI CORNER INC	\$722.10
3871104100	741-743 N 42ND ST	SOO LINE RAILROAD COMPANY	\$9.60
4010737100	302 N 35TH ST	SPEEDWAY SUPERAMERICA LLC	\$2,051.40
4020106100	603-629 N 36TH ST	SRN REAL ESTATE LLP	\$2,474.70
4020102100	3727 W WISCONSIN AV	SRN REAL ESTATE LLP	\$3,212.70
3910203000	845 N 11TH ST	STEVEN TILTON & NOLA	\$514.50
3670014000	4307-4309 W VLIET ST	STEWART G FRIEND	\$265.80
3670015000	4311-4315 W VLIET ST	STEWART G FRIEND	\$428.84
3650067110	3247 W VLIET ST	SUZANNE STRAUB	\$428.70
4000951000	2620-2628 W ST PAUL AV	SYLVAN HOLDINGS LLC	\$570.90
3650077000	3410-3434 W MC KINLEY BL	SYLVIA TIWARI	\$660.90
3650005000	2733 W VLIET ST	T & M CLEANING SERVICES INC	\$245.22

3870027000	3844-3846 W WISCONSIN AV	THE ZURICH JOINT REVOCABLE	\$500.10
3660911110	3611 W VLIET ST	THIRTY SIX VLIET LLC	\$1,496.40
4010931100	2930 W CLYBOURN ST	THOMAS E FRITZ & AMY HW	\$692.10
3660501100	3801-3813 W VLIET ST	THOMAS J STRAUB	\$124.38
3891504000	2041-2043 W WELLS ST	THOMAS SCHMITT	\$430.54
3632700100	1600-1608 W WISCONSIN AV	THREE A COMPANY	\$3,110.56
3660550000	3912 W MC KINLEY AV	TIME WARNER CABLE MIDWEST	\$740.40
4020009000	237-239 N 35TH ST	TOMMIE LEE JONES	\$209.70
3661758000	3910-3912 W VLIET ST	TREASURE MART LLC	\$138.77
4020017110	215 N 35TH ST	TRIGRAM PROPERTIES LLC	\$1,320.00
3661737000	3804 W VLIET ST	TRUMALOO LLC	\$427.50
3890704000	2429 W STATE ST	UNIVERSAL WHOLESALe LLC	\$84.30
3890705000	2441-2463 W STATE ST	UNIVERSAL WHOLESALe LLC	\$117.00
3661715000	3718 W VLIET ST	VACHINZONG LOR	\$127.20
3871132000	3808 W WISCONSIN AV	VALLEY SQUARE LLC	\$368.73
3880651000	3419-3425 W STATE ST	VARITAS LLC	\$212.97
3882291000	720-730 N 35TH ST	VETERANS MANOR LLC	\$2,069.97
3661718000	3730-3732 W VLIET ST	VLIET STREET PARTNERS	\$139.95
4000760110	2203 W MICHIGAN ST	WASHFOUNTAIN LLC	\$1,330.80
4000513100	2200-2220 W MICHIGAN ST	WASHFOUNTAIN, LLC	\$360.00
4010735000	324 N 35TH ST	WEST SIDE BAPTIST CHURCH	\$31.80
3891589100	748 N 23RD ST	WEST WINDS PROPERTIES LLC	\$126.30
3871131000	3809 W WELLS ST	WI COMMUNITY SERVICES INC	\$58.65
3880311112	763 N 28TH ST	WIEGAND INVESTMENTS	\$194.10
3891540111	2112 W WELLS ST	WIEGAND INVESTMENTS 2112	\$257.40
3880105111	2711 W WELLS ST	WEIGAND INVESTMENTS 2711	\$1,008.00
3880107114	2805-2815 W WELLS ST	WEIGAND INVESTMENTS 2711 LL	\$509.70
4000703110	624 N 24TH ST	WIEGAND INVESTMENTS 624	\$582.00
3880112110	839 N 27TH ST	WIEGAND INVESTMENTS 624 LLC	\$243.90
3880115100	2734 W WELLS ST	WIEGAND INVESTMENTS 624 LLC	\$66.30

3880111100	853 N 27TH ST	WIEGAND INVESTMENTS 624 LLC	\$132.30
4000751000	2422 W CLYBOURN ST	WIEGAND INVESTMENTS 624 LLC	\$525.00
4000749000	2460 W CLYBOURN ST	WIEGAND INVESTMENTS 624 LLC	\$1,275.00
3891804000	755 N 23RD ST	WIEGAND INVESTMENTS 755	\$552.00
4000750000	2440 W CLYBOURN ST	WIEGAND INVMTS 624 LLC	\$903.00
3870734000	959 N 35TH ST	WILLIAM C GAGLIANO REV TR	\$62.70
3870701000	973-975 N 35TH ST	WILLIAM C GAGLIANO REV TR	\$595.20
3650261111	3020 W VLIET ST	WIS AFRICAN AMERICAN	\$1,000.20
3990321000	1933 W WISCONSIN AV	WIS AVE PROPERTIES 1 LLC	\$356.40
4000011110	635 N 26TH ST	WIS27 LLC	\$6,000.00
3870203100	727 N 37TH ST	WISCONSIN COMMUNITY SERVIC	\$56.10
3870211100	726 N 38TH ST	WISCONSIN COMMUNITY SERVIC	\$94.80
3870209000	3716-3734 W WISCONSIN AV	WISCONSIN COMMUNITY SERVIC	\$2,361.00
3860035100	4706 W STATE ST	YASH PROPERTIES LLC	\$796.20
			Total: \$331,922.50



Business Improvement District #10

Annual Report

September 2019 – August 2020

Prepared by:
Keith Stanley
Executive Director
Near West Side Partners, Inc.

Mission Statement/Vision/Priorities:

The Mission of Business Improvement District #10 and Near West Side Partners is to revitalize and sustain the Near West Side as a thriving business and residential corridor, through collaborative efforts to promote economic development, improved housing, unified neighborhood identity and branding, and greater safety for residents and businesses.

Business Improvement District #10 has a continuing contract with Near West Side Partners, Inc. (NWSP) to provide the necessary staffing and support to implement the BID Operating Plan. NWSP is a nonprofit organization dedicated to revitalizing Milwaukee's Near West Side.

BID #10 and Near West Side Partners envision a vibrant Near West Side with a well-balanced mix of residential neighborhoods and business corridors that is thriving because it offers:

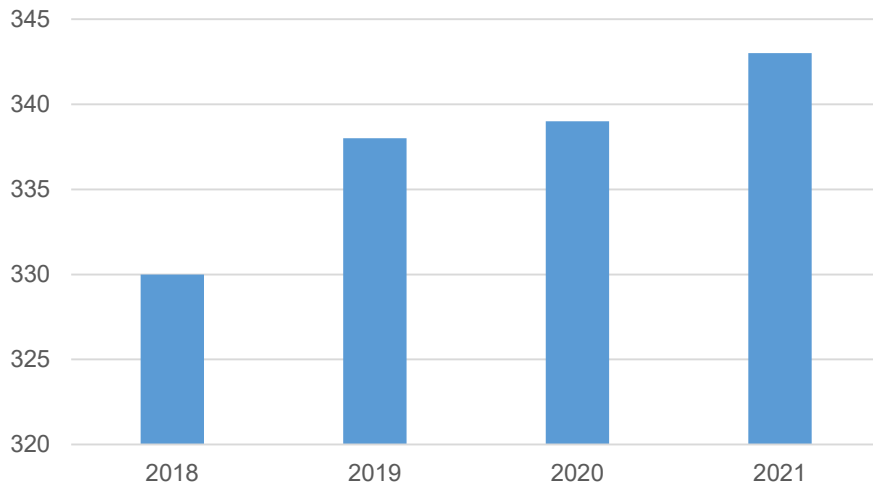
- A safe and welcoming environment for employees, residents and visitors;
- Residential neighborhoods that are attractive to those working in the area;
- A distinct neighborhood identity and brand that is attractive to employers, employees, residents and visitors; and
- A vibrant mix of commercial corridor development that serves the needs of those living and working in the Near West Side.

Bid #10 supports this vision through a variety of grants and activities that strengthen neighborhood businesses, promote and market the area's many assets, improve the overall appearance and image of the Near West Side business corridors and develop and implement crime reduction and safety strategies.

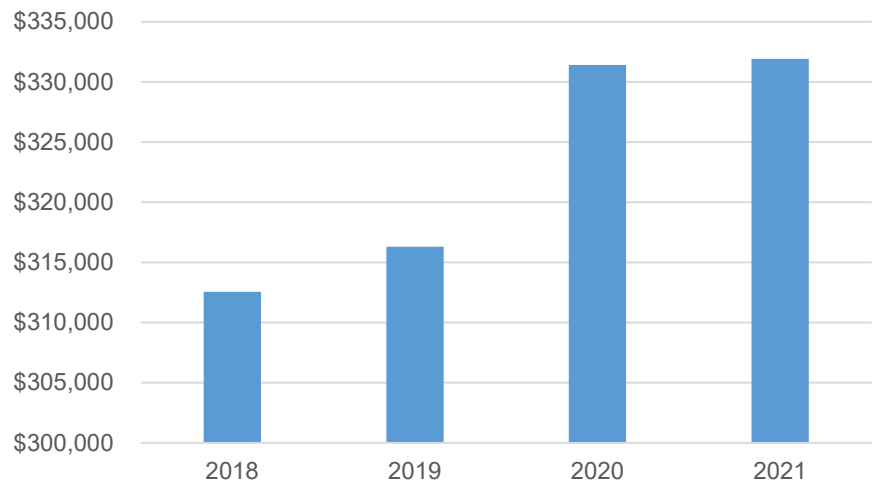
Total Assessed Value of Properties within District:

The total BID assessment for 2021 is \$331,923, reflecting an increase from 2020 of \$404. The total number of assessable parcels is 343. This positive change can be attributed to a small increase to an increase in the total assessment of several commercial parcels.

Assessable Parcels 2018-2021



BID 10 Assessment 2018-2021



Programs, Economic Development & Marketing

Within the last year, Business Improvement District #10 in conjunction with Near West Side Partners (NWSP) supported a variety of grants and activities that strengthen neighborhood businesses, promote and market the area's many assets, improve the overall appearance and image of the Near West Side business corridor. These include:

Administrative Support. BID #10 supports the salary, benefits, and taxes the executive director, associate director, finance person, and part-time office administrator.

Business Improvement District #10 Meetings. Since September 2019, BID #10 has held seven public meetings to discuss budgets, approve grant requests, and set priorities. Beginning in April, BID #10 held all public meetings virtually in response to the coronavirus pandemic.

Brew City Match. Beginning in 2020, BID #10 became a featured neighborhood in the Brew City Match (BCM), a collaborative partnership led by LISC Milwaukee, the City of Milwaukee and other community partners. BID #10 has recruited property owners, business owners, and local entrepreneurs to participate in BCM programming and also provided emergency assistance grants to cover rent and payroll expenses following COVID-19 business closures.

Business Support Grants. Since September 2020, BID #10 awarded five grants totaling nearly \$25,000 to businesses and property owners to support façade and signage improvements, and business promotion initiatives.

Business Recruitment. BID #10 excitedly welcomed 12 new business to the Near West Side, including SereniTea, Triciclo Peru, and David J Frank Landscaping.

Covid-19 Response. BID #10 provided ongoing support to business and property owners in response to the coronavirus pandemic, including advising businesses and property owners on City, State, and Federal regulations, resources available to support business relief and recovery, and providing support to sustain business operations.

Graffiti Removal. BID #10 continues to monitor and work with property owners to abate graffiti and has supported removal at 12 locations throughout the Near West Side.

Security Ambassadors. The Near West Side Security Ambassadors provide a number of services to BID #10 members, including weekly business checks, blight reports, distribution of COVID-19 materials, and support ongoing efforts of MPD and the Community Prosecution Unit.

Wisconsin Avenue Streetscape Planning. In January 2020, BID #10 received approval from the City of Milwaukee to move forward with financing a streetscaping project that will impact the entire BID #10 area. The project is expected to commence in Fall 2020.

Marketing and Branding. BID #10 and Near West Side Partners utilizes various social media tools in order to advertise events easily to the broader community. NWSP maintains 2,184 followers on its Facebook page along with another 1,932 people who like the page.

NEAR WEST SIDE BUSINESS IMPROVEMENT DISTRICT #10
FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019
(With Summarized Totals for the Year Ended December 31, 2018)

NEAR WEST SIDE BUSINESS IMPROVEMENT DISTRICT #10

T A B L E O F C O N T E N T S

	<u>Page</u>
Independent Auditor's Report	1 - 2
Statements of Financial Position	3
Statements of Activities.....	4
Statements of Cash Flows.....	5
Notes to the Financial Statements.....	6 - 11

Independent Auditor's Report

Board of Directors
Near West Side Business Improvement District #10

We have audited the accompanying financial statements of Near West Side Business Improvement District #10 which comprise the statement of financial position as of December 31, 2019, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Organization's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Near West Side Business Improvement District #10 as of December 31, 2019, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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

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Board of Directors
Near West Side Business Improvement District #10

Report on Summarized Comparative Information

We have previously audited Near West Side Business Improvement District #10's December 31, 2018 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated October 3, 2019. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2018, is consistent, in all material respects, with the audited financial statements from which it has been derived.



RITZ-HOLMAN LLP
Certified Public Accountants

Milwaukee, Wisconsin
April 2, 2020

NEAR WEST SIDE BUSINESS IMPROVEMENT DISTRICT #10
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2019
(With Summarized Totals for December 31, 2018)

ASSETS		2019	2018
CURRENT ASSETS			
Cash		\$ 118,110	\$ 105,406
Accounts Receivable		6,859	12,278
Total Current Assets		\$ 124,969	\$ 117,684
TOTAL ASSETS		\$ 124,969	\$ 117,684
NET ASSETS			
NET ASSETS			
Without Donor Restrictions			
Undesignated		\$ 24,665	\$ 17,380
Board Designated		100,304	100,304
TOTAL NET ASSETS		\$ 124,969	\$ 117,684

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

NEAR WEST SIDE BUSINESS IMPROVEMENT DISTRICT #10
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2019
(With Summarized Totals for the Year Ended December 31, 2018)

	Without Donor Restrictions	
	2019	2018
REVENUE		
Tax Assessment Income	\$ 316,610	\$ 312,561
Investment Income	425	423
Total Revenue	\$ 317,035	\$ 312,984
EXPENSES		
Program Services	\$ 309,750	\$ 300,283
Total Expenses	\$ 309,750	\$ 300,283
CHANGE IN NET ASSETS	\$ 7,285	\$ 12,701
Net Assets, Beginning of Year	117,684	104,983
NET ASSETS, END OF YEAR	\$ 124,969	117,684

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

**NEAR WEST SIDE BUSINESS IMPROVEMENT DISTRICT #10
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2019
(With Summarized Totals for the Year Ended December 31, 2018)**

	<u>2019</u>	<u>2018</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in Net Assets	\$ 7,285	\$ 12,701
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities		
(Increase) Decrease in Accounts Receivable	5,419	(12,278)
Increase (Decrease) in Accounts Payable	<u>---</u>	<u>(10,613)</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 12,704</u>	<u>\$ (10,190)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	\$ 12,704	\$ (10,190)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>105,406</u>	<u>115,596</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u><u>\$ 118,110</u></u>	<u><u>\$ 105,406</u></u>

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

NEAR WEST SIDE BUSINESS IMPROVEMENT DISTRICT #10
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019

**NEAR WEST SIDE BUSINESS IMPROVEMENT DISTRICT #10
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019**

NOTE A - Summary of Significant Accounting Policies

Organization

Near West Side Business Improvement District #10 (the "Organization") was organized under Wisconsin State Statute 66.608. This statute provides for the formation of Business Improvement Districts (BIDs) upon the petition of at least one property owner in the district. The purpose of a BID is to allow businesses within the district to develop, manage and promote their districts and to establish an assessment to fund these activities. The Organization's mission is to plan for long-term sustainable growth, foster a premier business and commercial center, provide guidance on financing and incentives, and nurture our community through safety, beautification, and services.

Near West Side Business Improvement District #10 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

Accounts receivable are stated at unpaid balances of fees and other miscellaneous receivables. All accounts receivable are expected to be collected and no allowance for uncollectible amounts is included.

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.

NEAR WEST SIDE BUSINESS IMPROVEMENT DISTRICT #10
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019

NOTE B - Accounting Change

The Organization's financial statements have changed to adopt the *Accounting Standards Update 2014-09, Revenue from Contracts with Customers (Topic 606)*, and all subsequently issued accounting updates issued to clarify the standards. The updates are effective for the year ended December 31, 2019. The updates are required and establish principles for reporting useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flows arising from contracts with customers. The core principle of the guidance is that an organization should recognize revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the organization expects to be entitled.

The Organization's financial statements have changed to adopt the Accounting Standards Update 2018-08, Not-for-Profit Entities (Topic 958), Clarifying the Scope and Accounting Guidance for Contributions Received and Contributions Made effective for the year ended December 31, 2019. This update is required. The goal of this update is to help organizations determine reciprocal and nonreciprocal transactions. The guidance clarifies that an exchange transaction is when the resource provider receives equal value in return for what the resource provider pays. When the general public is the recipient of the service or goods, the transaction is not considered a reciprocal transaction, it is considered a contribution. The guidance also clarifies that 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 when the barrier is not overcome.

The Organization applied the new guidance using the practical expedient provided in Topic 606 that allows the guidance to be applied only to contracts that were not complete as of January 1, 2019. Results for reporting periods beginning after January 1, 2019 are presented under Topic 606 while prior period amounts are not adjusted and continue to be reported in accordance with legacy generally accepted accounting principles.

The adoption of this new standard did not result any impact to the Organization's financial statements. There was no significant effect on the financial statements related to the adoption of this new standard which would require cumulative effect adjustment to net assets at the date of adoption under the modified respective method.

Future Accounting Pronouncements

Accounting Standards Update 2016-02, Leases (Topic 842) will be effective for fiscal years beginning after December 15, 2020. This update requires the recognition of lease assets and lease liabilities on the statement of financial position measured at the present value of lease payments and requires disclosure of key information about the leasing arrangements.

NEAR WEST SIDE BUSINESS IMPROVEMENT DISTRICT #10
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019

NOTE B - Accounting Change (continued)

Accounting Standards Update 2016-13, Financial Instruments - Credit Losses (Topic 326) will be effective for fiscal years beginning after December 15, 2023. The main objective of this update is to provide financial statement users with more decision-useful information about the expected credit losses on financial instruments and other commitments to extend credit held by a reporting entity at each reporting date. To achieve this objective, the amendments in this update replace the incurred loss impairment methodology in current GAAP with a methodology that reflects expected credit losses and requires consideration of a broader range of reasonable and supportable information to inform credit loss estimates, including exploring more forward-looking alternatives.

NOTE C - Comparative Financial Information

The financial information shown for 2018 in the accompanying financial statements is included to provide a basis for comparison with 2019. 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, 2018 from which the summarized information was derived.

NOTE D - Liquidity

The Organization has financial assets available to meet cash needs for general expenditure within the next year consisting of the following:

Cash	\$118,110
Accounts Receivable	<u>6,859</u>
Total Financial Assets	<u>\$124,969</u>

The Organization's intent is to maintain cash on hand only to support the board designated balance until it is used. Minimal amounts of excess cash are expected to be maintained as it is the Organization's practice to levy assessments to properties annually and to pay the related amounts collected to Near West Side Partners, Inc. in quarterly installments to carry out the annual operating plan.

NEAR WEST SIDE BUSINESS IMPROVEMENT DISTRICT #10
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019

NOTE E - Related Parties

The district has entered into an agreement with Near West Side Partners, Inc., a nonprofit organization, to provide all of the services outlined in an annual operating plan for the Organization. Some of the members of the board of directors are also members of the board of directors of Near West Side Partners, Inc. During the year ended December 31, 2019, the Organization made payments to Near West Side Partners, Inc. of \$309,750 for services performed under the annual operating plans.

In November, 2015, the Organization executed a guaranty agreement to and for the benefit of Milwaukee Urban Strategic Investment Corp (MUSIC). Near West Side Partners, Inc. entered into a property purchase agreement whereby MUSIC has the right to “put” the property to Near West Side Partners, Inc. The Organization unconditionally and irrevocably is a guarantor for Near West Side Partners, Inc. obligations to MUSIC.

NOTE F - Concentration of Revenue

The Organization receives nearly 100% of its revenue from property assessment income from the City of Milwaukee. The Organization’s operations rely on the availability of these funds.

NOTE G - 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 near west side neighborhood. The assessment is calculated based on assessed values of the properties as of every fall. The assessment levied on properties was \$3 per \$1,000 dollars of assessed property subject to a maximum assessment of \$6,000 per parcel and \$25,000 per property owner for the year ended December 31, 2019.

NOTE H - Designated Net Assets

On December 28, 2015, the Organization entered into an agreement with Near West Side Partners, Inc. to carry out its annual operating plan, beginning January 1, 2016. In April 2016, the board designated all net assets as of December 31, 2015, amounting to \$100,304, to be used in the Avenues West area.

NEAR WEST SIDE BUSINESS IMPROVEMENT DISTRICT #10
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019

NOTE I - Subsequent Events

The Organization has evaluated events and transactions occurring after December 31, 2019, through April 2, 2020, 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. The COVID-19 outbreak in the United States has caused business disruption through mandated and voluntary closings of many businesses and nonprofit organizations. While the disruption is expected to be temporary, there is considerable uncertainty around the duration of the closings. The Organization, or its partner organization, Near West Side Partners, may experience reduction in tax assessment or donation/program revenue in the future and may be affected by the impact on MUSIC related to its guarantee described in Note E. It is unknown at this time what, if any, negative impact on the Organization's financial position may be.