

**BUSINESS IMPROVEMENT DISTRICT NO. 16  
UPTOWN CROSSING BUSINESS DISTRICT  
2018 PROPOSED OPERATING PLAN**

September 12, 2017

## TABLE OF CONTENTS

I.	INTRODUCTION	Page 3
II.	DISTRICT BOUNDARIES	Page 4
III.	PROPOSED OPERATING PLAN	Page 4
	A. Plan Objectives	
	B. Proposed Activities	
	C. Proposed Expenditures	
	D. Financing Method	
	E. Organization of BID Board	
	F. Relationship to Milwaukee West North Avenue Business Association	
IV.	METHOD OF ASSESSMENT	Page 10
	A. Assessment Rate and Method	
	B. Excluded and Exempt Property	
V.	RELATIONSHIP TO MILWAUKEE COMPREHENSIVE PLAN AND ORDERLY DEVELOPMENT OF THE CITY	Page 12
VI.	PLAN APPROVAL PROCESS	Page 13
VII.	FUTURE YEARS' OPERATING PLANS	Page 15
VIII.	AMENDMENT, SEVERABILITY AND EXPANSION	Page 15

## WEST NORTH AVENUE BUSINESS IMPROVEMENT DISTRICT

## **2018 OPERATING PLAN**

### **I. INTRODUCTION**

#### **A. Background**

In 1984, the Wisconsin legislature created Sec. 66.1109 (formerly S. 66.608) of the Statutes (See Appendix A) enabling cities to establish Business Improvement Districts (BID) upon the petition of at least one property owner within the proposed District. 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.”

Upon petition from property owners within the West North Avenue Business District, the Common Council of the City of Milwaukee on September 27, 1995, by Resolution File Number 95078 created BID No. 16 (West North Avenue) and adopted its initial Operating Plan.

Section 66.1109 (formerly 66.608) (3) (b), Wis. Stats., requires that a BID Board “shall annually consider and make changes to the Operating Plan . . . The Board shall then submit the Operating Plan to the local legislative body for approval.” The Board of BID No. 16 (Uptown Crossing Business District) submits this 2018 BID Operating Plan with technical assistance from the City of Milwaukee Department of City Development in fulfillment of the statutory requirement.

This plan proposes a continuation and expansion of the activities described in the initial July, 1995, BID Operating Plan. Therefore, it incorporates by reference the earlier plan as adopted by the Common Council. In the interest of brevity, this plan emphasizes the elements which are required by Sec. 66.608, Wis. Stats., and the proposed changes for 2018. This plan does not repeat the background information, which is contained in the initial Operating Plan.

## **B. Physical Setting**

No changes in District planning or zoning have occurred since adoption of the initial Operating Plan. The BID District is now part of the City of Milwaukee's Comprehensive West Side Plan. (<http://city.milwaukee.gov/Plansandstudies/West.htm>)

## **II. DISTRICT BOUNDARIES**

Boundaries of the District are put forth in Appendix B of this plan. A listing of the properties included in the District is provided in Appendix C.

## **III. PROPOSED OPERATING PLAN**

### **A. Plan Objectives**

The BID will be used to finance the business property owners' share of the cost and ongoing maintenance of streetscape improvements. The objectives of this ongoing streetscaping project are as follows:

- A. To improve the overall appearance and image of the street.
- B. To enhance safety and security by increasing the amount of street and pedestrian level lighting.
- C. To attract new businesses and increase private investment in the District.
- D. To create an environment which will attract new customers and increase the economic viability of the area.

The streetscaping may include, but is not limited to, improvements such as; installation of pedestrian level “harp” lighting; replacing portions of the curb, gutter, and sidewalk; distinctive painting of pedestrian street crossings in the District; replacing portions of the sidewalk with paving brick; planting of street trees; and installation of bollards, benches, waste containers, information kiosks, banners, landscaping, public art and other streetscape amenities.

## **B. Proposed Activities**

Principal activities to be undertaken by the BID during 2018 will include, but are not limited to the following:

- A. Maintaining communication with the property owners and business operators in the District regarding the design and implementation of the project via quarterly newsletters to the District and our updated website ([www.uptowncrossing.com](http://www.uptowncrossing.com)).
  
- B. Via involvement with other community resources and/or private developers, the BID will investigate avenues to facilitate economic development, real estate acquisition and redevelopment opportunities, and activities including management of BID functions. In the 2011 plan the board authorized expenditures for field measuring and preparing architectural drawings for two properties in the district which were listed for sale, were vacant and in need of major repairs. The renovation plans were completed and the BID issued an RFP aimed at a small developer or investor with the intent of creating a redevelopment partnership to improve one or both of these target properties. Both properties that were identified have been

sold to new owners. The BID board will continue to be proactive in seeking development partners and/or planning on forming a separate entity or partnership to acquire and rehab other properties in the District. We will work with the City's Department of City Development personnel in obtaining funding to maximize the positive impact that a building redevelopment can have on the entire BID District.

- C. Monitoring the ongoing maintenance of streetscape improvements, including maintenance to the public art projects at the French Immersion School and West Triangle.
- D. Negotiating and entering into a landscape maintenance agreement to provide installation and ongoing maintenance of plants, street banners including five (5) seasonal changes, and weekly portering services.
- E. Provide matching funds to City of Milwaukee Façade Grant Program. We plan to give up to \$2,500 to business owners that apply for and receive façade funding from The City. Example: \$10,000 Façade Improvement, City Funds \$5,000, BID 16 Funds \$2,500, Cost to Owner: \$2,500.
- F. Provide a contribution to BID business owners who participate in the Cities Surveillance Camera Program, up to \$600 per qualified participant per business address.
- G. Investigate ways to increase off street parking in the District where possible.
- H. Installation of a small urban orchard and park at N. 56<sup>th</sup> Street and W. North Ave.

### C. Proposed Expenditures

#### PROJECT BUDGET 2018

##### Expenses

Repairs and Maintenance (street/sidewalk cleaning; refuse container repair/replacement; electrical maintenance, maintenance to the public art sculptures; electric usage for holiday décor, etc.)	\$38,841.00
Grounds (landscaping; crosswalk striping; holiday light pole decorations)	\$24,000.00
Administrative (management fee; postage; street banners; District newsletter; website updates; accounting for annual audit; special events; façade program)	\$70,570.00
Insurance	\$3,000.00
Total Operating Expenses	\$136,411.00
R.E. Development/Rehab/Lisbon Ave	\$30,000.00
Debt Expense* (Repayment to City of Milwaukee)	\$6,000.00
Contract Community Design Solutions to facilitate the Community Design Development Charette process for the Uptown Crossing BID.	\$10,000.00
Total BID Expenses for 2018	\$182,411.00

\* The streetscaping project was initiated in September 1996. In 2010, the BID completed this major project which was nearly completed in 2009, including the changing out of all cobra street lighting to match the pedestrian level lighting;

adding holiday lighting and other street amenities (i.e., street furniture, bus shelter amenities, etc.). Project costs were initially approved for approximately \$250,000. This is a matching grant project with 50% paid by the BID and 50% paid by the City.

The District will expend funds for maintenance of the streetscape amenities and the direct operation of the District. As City of Milwaukee resources get stretched by increasingly limited available funds, greater levels of private (BID) activity become necessary to keep the District clean, well maintained and attractive to new business prospects and people frequenting retail establishments in the area. Visitors to West North Avenue and West Lisbon Avenue expect an environment that makes them feel comfortable and safe as they conduct business in the area.

The BID Board will have the authority and responsibility to prioritize expenditures and to revise the District budget as necessary to match the funds actually available. Any funds unspent at the end of 2017 shall be carried over to 2018 and applied against future expenses.

#### **D. Financing Method**

It is proposed to raise \$129,479.00 through BID assessments (see Appendix D).

The City of Milwaukee and the District jointly and cooperatively fund the streetscaping. The District's share of the cost of the streetscaping and the operating expenses of the District have been funded by BID assessments on taxable properties within the District

The District entered into a Public Improvement Development and Maintenance Agreement, identified as Contract No. 96-239 (CM), dated April 2, 1997, with the City of Milwaukee.

The Public Improvement Development and Maintenance Agreement constitutes a long-term commitment and the District will not be terminated until all repayments to the City have been made and adequate provision is made for the



operation and management of the improvements financed through the District. The Public Improvement Development and Maintenance Agreement are in addition to this Operating Plan.

#### **E. Organization of BID Board**

The Board's primary responsibility is the implementation of this Operating Plan. The current BID No. 16 Board of Directors is comprised as follows:

- Gordon Steimle  
    Neighborhood resident, Washington Heights location
- Chris Hau  
    Neighborhood resident, Architect Quorum Architects
- Christine McRoberts  
    Property owner, business owner, North Avenue location
- Matthew O'Neill  
    Neighborhood resident, Washington Heights location
- Jason Rae  
    Associate at Nation Consulting, area business
- John Mueller  
    A Washington Heights neighbor, property owner, North Ave
- Ranell Washington  
    Associate at Town Bank, area business

The BID Board is currently seeking area property owners and business owners to join the BID Board; there are currently no open leadership position on the Board.

#### **F. Relationship to Milwaukee West North Avenue Business Association**

The BID shall be a separate entity from the Milwaukee West North Avenue Business Association notwithstanding the fact that members, officers, and directors of each may be shared. The Association 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 BID to provide services to the BID. At present, the Business Association is not actively operating.

#### **IV. METHOD OF ASSESSMENT**

##### **A. Assessment Rate and Method**

As of 2018 the commercial properties in the District had a total assessed value of \$26,420,600. This plan proposes to assess the taxable property in the District at a 2017 rate of \$5.00 per \$1,000 of assessed value for the purposes of the BID. Appendix A shows the projected BID assessment for each commercial property included in the District.

The principle behind the assessment methodology is that each property owner should contribute to the BID in proportion to the benefit derived from the BID. After consideration of assessment methods, it was determined that the assessed value of the property was the characteristic most directly related to the potential benefit provided by the BID.

The variables used to determine the regular BID assessments are:

1. The total assessed value of each tax key parcel within the District;  
and
2. The specific dollar amount per \$1,000 of the assessed value of each tax key parcel.

The assessment methodology is as follows: For each of the taxable tax key parcels within the BID boundaries, the BID assessment is calculated by applying a \$5.00 per \$1,000 charge against the assessed value of the parcel.

## **B. Excluded and Exempt Property**

The BID law requires explicit consideration of certain classes of property. In compliance with the law, the following statements are provided:

1. Sec. 66.608 (1) (f) Im: The District may 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 it is assumed that they will benefit from development in the District.
2. Sec. 66.608 (5) (a): Property known to be used exclusively for residential purposes will not be assessed. Such properties are identified as BID Exempt Properties in Appendix A, as revised each year.
3. In accordance with the interpretation of the City Attorney regarding Sec. 66.608 (1) (b), Wis. States., property exempt from general real estate taxes have been excluded from the District. Privately owned tax exempt property, which is expected to benefit from District activities, may be asked to make a financial contribution on a voluntary basis.

## **V. RELATIONSHIP TO MILWAUKEE COMPREHENSIVE 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 West North Avenue Bid District #16 business 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.

### **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 has

played a significant role in the creation of the BID and in the implementation of its Operating Plan. In particular, the City will continue to:

1. Provide technical assistance to the proponents of the District through adoption of the Operating Plan and provide assistance as appropriate thereafter.
2. Monitor and, when appropriate, apply for outside funds, which could be used in support of the District.
3. Collect BID assessments, maintain the BID assessments in a segregated account, and disburse the BID assessments to the District.
4. Receive annual audits as required per Sec. 66.608 (3) (c) of the BID law.
5. On or before June 1<sup>st</sup> of each plan year, provide the Board, through the Tax Commissioner's Office, with the official City records on the assessed value of each tax key number within the District as of January 1<sup>st</sup> of each plan year for the purposes of calculating the BID 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 Business 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. 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 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 BID Plan at a public meeting and will make a recommendation to the full Common Council.
5. The Common Council will act on the proposed BID Plan.
6. If adopted by the Common Council, the proposed BID Plan is sent to the Mayor for his approval.
7. If approved by the Mayor, the BID is created and the Mayor will appoint members to the District Board established to implement the Plan.

#### **B. Early Termination of the District**

The City shall consider terminating the District if the owners of property assessed under the Operating Plan having a valuation equal to more than 50% of the valuation of all property assessed under the Operating Plan, using the method of valuation specified herein, or the

owners of property assessed under the Operating Plan having an assessed valuation equal to more than 50% of the assessed valuation of all property assessed under the Operating Plan, file a petition with the City Plan Commission requesting termination of the District. On or after the date such a petition is filed, neither the Board nor the City may enter into any new obligations by contract or otherwise until the expiration of thirty (30) days after the date a public hearing is held and unless the District is not terminated.

Within thirty (30) days after filing of a petition, the City Plan Commission shall hold a public hearing on the proposed termination. Notice of the hearing shall be published as a Class 2 notice. Before publication, a copy of the notice with a copy of the Operating Plan and a copy of the detail map showing the boundaries of the District shall be sent by certified mail to all owners of real property within the District.

Within thirty (30) days after the date of such hearing, every owner of property assessed under the Operating Plan may send a written notice to the City Plan Commission indicating, if the owner signed a petition, that the owner retracts the owner's request to terminate the District or, if the owner did not sign the petition, that the owner requests termination of the District.

If, after the expiration of thirty (30) days after the date of the public hearing, by petition or subsequent notification and after subtracting any retractions, the owners of property assessed under the Operating Plan having a valuation equal to more than 50% of the valuation of all property assessed under the Operating Plan, using the method of valuation specified in the Operating Plan, or the owners of property assessed under the Operating Plan having an assessed valuation equal to more than 50% of the assessed valuation of all properties assessed under the Operating Plan have requested the termination of the District, the City shall terminate the District on the date that the obligation with the latest completion date entered into to implement the Operating Plan expires.

## **VII. FUTURE YEARS' OPERATING PLANS**

It is anticipated that the BID 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 Operating Plan.

Section 66.608 (3) (a) of the BID law requires the BID 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 project, it focuses upon 2018 activities. Information on specific assessed values, budget amounts, and assessment amounts are based on 2017 conditions. Greater detail about subsequent years' activities will be provided in the required annual plan updates. Approval by the Common Council of such Operating Plan updates shall be conclusive evidence of compliance with this Operating Plan and the BID law.

## **VIII. AMENDMENT, SEVERABILITY, AND EXPANSION**

The BID has been created under the authority of Section 66.608 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 review and approval of the Operating Plan and without necessity to undertake any other act. This is specifically authorized under Sec. 66.608 (3) (b), Wis. Stats.



**APPENDICES**

- A. STATUTE
- B. DISTRICT BOUNDARIES
- C. PROPERTY LISTING
- D. 2017 PROJECTED ASSESSMENTS

## Wisconsin Statutes section

**66.1109 Business improvement districts.** (1) In this section:

(a) "Board" means a business improvement district board appointed under sub. (3) (a).

(b) "Business improvement district" means an area within a municipality consisting of contiguous parcels and may include railroad rights-of-way, rivers, or highways continuously bounded by the parcels on at least one side, and shall include parcels that are contiguous to the district but that were not included in the original or amended boundaries of the district because the parcels were tax-exempt when the boundaries were determined and such parcels became taxable after the original or amended boundaries of the district were determined.

(c) "Chief executive officer" means a mayor, city manager, village president or town chairperson.

(d) "Local legislative body" means a common council, village board of trustees or town board of supervisors.

(e) "Municipality" means a city, village or town.

(f) "Operating plan" means a plan adopted or amended under this section for the development, redevelopment, maintenance, operation and promotion of a business improvement district, including all of the following:

1. The special assessment method applicable to the business improvement district.

1m. Whether real property used exclusively for manufacturing purposes will be specially assessed.

2. The kind, number and location of all proposed expenditures within the business improvement district.

3. A description of the methods of financing all estimated expenditures and the time when related costs will be incurred.

4. A description of how the creation of the business improvement district promotes the orderly development of the municipality, including its relationship to any municipal master plan.

5. A legal opinion that subs. 1. to 4. have been complied with.

(g) "Planning commission" means a plan commission under s. 62.23, or if none a board of public land commissioners, or if none a planning committee of the local legislative body.

(2) A municipality may create a business improvement district and adopt its operating plan if all of the following are met:

(a) An owner of real property used for commercial purposes and located in the proposed business improvement district designated under par. (b) has petitioned the municipality for creation of a business improvement district.

(b) The planning commission has designated a proposed business improvement district and adopted its proposed initial operating plan.

(c) At least 30 days before creation of the business improvement district and adoption of its initial operating plan by the municipality, the planning commission has held a public hearing on its proposed business improvement district and initial operating plan. Notice of the hearing shall be published as a class 2 notice under ch. 985. Before publication, a copy of the notice together with a copy of the proposed initial operating plan and a copy of a detail map showing the boundaries of the proposed business improvement district shall be sent by certified mail to all owners of real property within the proposed business improvement district. The notice shall state the boundaries of the proposed business improvement district and shall indicate that copies of the proposed initial operating plan are available from the planning commission on request.

(d) Within 30 days after the hearing under par. (c), the 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 the 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 initial operating plan, have not filed a petition with the planning commission protesting the proposed business improvement district or its proposed initial operating plan.

(e) The local legislative body has voted to adopt the proposed initial operating plan for the municipality.

(3) (a) The chief executive officer shall appoint members to a business improvement district board to implement the operating plan. Board members shall be confirmed by the local legislative body and shall serve staggered terms designated by the local legislative body. The board shall have at least 5 members. A majority of board members shall own or occupy real property in the business improvement district.

(b) The board shall annually consider and may make changes to the operating plan, which may include termination of the plan, for its business improvement district. The board shall then submit the operating plan to the local legislative body for its approval. If the local legislative body disapproves the operating plan, the board shall consider and may make changes to the operating plan and may continue to resubmit the operating plan until local legislative body approval is obtained. Any change to the special assessment method applicable to the business improvement district shall be approved by the local legislative body.

(c) The board shall prepare and make available to the public annual reports describing the current status of the business improvement district, including expenditures and revenues. The report shall include an independent certified audit of the implementation of the operating plan obtained by the municipality. The municipality shall obtain an additional independent certified audit upon termination of the business improvement district.

(d) Either the board or the municipality, as specified in the operating plan as adopted, or amended and approved under this section, has all powers necessary or convenient to implement the operating plan, including the power to contract.

(4) All special assessments received from a business improvement district and all other appropriations by the municipality or other moneys received for the benefit of the business improvement district shall be placed in a segregated account in the municipal treasury. No disbursements from the account may be made except to reimburse the municipality for appropriations other than special assessments, to pay the costs of audits required under sub. (3) (c) or on order of the board for the purpose of implementing the operating plan. On termination of the business improvement district by the municipality, all moneys collected by special assessment remaining in the account shall be disbursed to the owners of specially assessed property in the business improvement district, in the same proportion as the last collected special assessment.

(4m) A municipality shall terminate a business improvement district if the owners of property assessed under the operating plan having a valuation equal to more than 50% of the valuation of all property assessed under the operating plan, using the method of valuation specified in the operating plan, or the owners of property assessed under the operating plan having an assessed valuation equal to more than 50% of the assessed valuation of all property assessed under the operating plan, file a petition with the planning commission requesting termination of the business improvement district, subject to all of the following conditions:

(a) A petition may not be filed under this subsection earlier than one year after the date the municipality first adopts the operating plan for the business improvement district.

(b) On and after the date a petition is filed under this subsection, neither the board nor the municipality may enter into any new obligations by contract or otherwise to implement the operating plan until the expiration of 30 days after the date of hearing under par. (c) and unless the business improvement district is not terminated under par. (e).

(c) Within 30 days after the filing of a petition under this subsection, the planning commission shall hold a public hearing on the proposed termination. Notices of the hearing shall be published as a class 2 notice under ch. 985. Before publication, a copy of the notice together with a copy of the operating plan and a copy of a detail map showing the boundaries of the business improvement district shall be sent by certified mail to all owners of real property within the business improvement district. The notice shall state the boundaries of the business improvement district and shall indicate that copies of the operating plan are available from the planning commission on request.

(d) Within 30 days after the date of hearing under par. (c), every owner of property assessed under the operating plan may send written notice to the planning commission indicating, if the owner signed a petition under this subsection, that the owner retracts the owner's request to terminate the business improvement district, or, if the owner did not sign the petition, that the owner requests termination of the business improvement district.

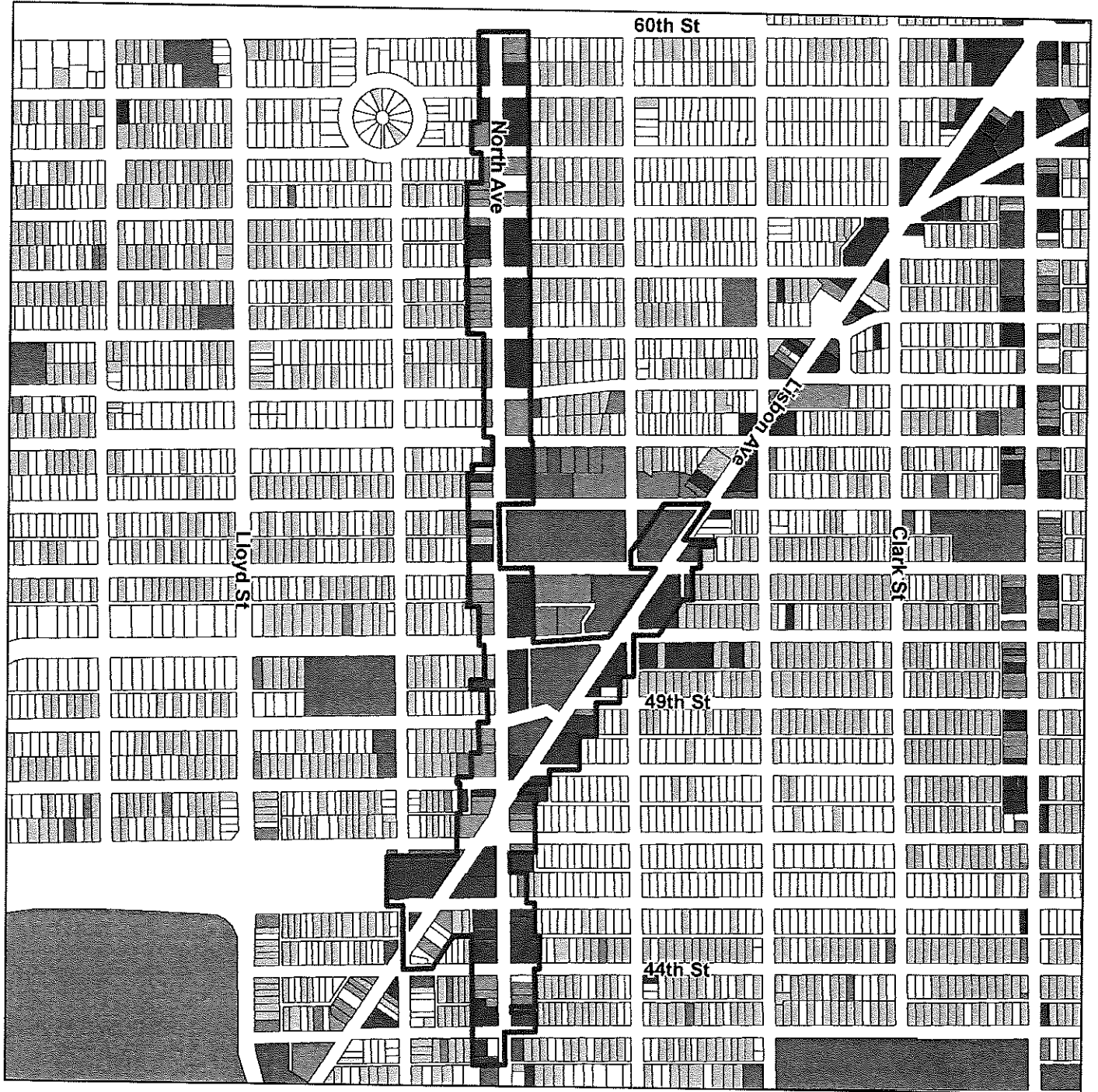
(e) If after the expiration of 30 days after the date of hearing under par. (c), by petition under this subsection or subsequent notification under par. (d), and after subtracting any retractions under par. (d), the owners of property assessed under the operating plan having a valuation equal to more than 50% of the valuation of all property assessed under the operating plan, using the method of valuation specified in the operating plan, or the owners of property assessed under the operating plan having an assessed valuation equal to more than 50% of the assessed valuation of all property assessed under the operating plan, have requested the termination of the business improvement district, the municipality shall terminate the business improvement district on the date that the obligation with the latest completion date entered into to implement the operating plan expires.

(5) (a) Real property used exclusively for residential purposes and real property that is exempted from general property taxes under s. 70.11 may not be specially assessed for purposes of this section.

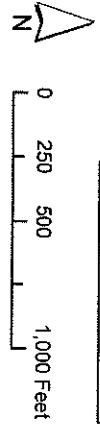
(b) A municipality may terminate a business improvement district at any time.

(c) This section does not limit the power of a municipality under other law to regulate the use of or specially assess real property.

# Business Improvement District No. 16



- Land Use**
- BID Boundary
  - Residential**
    - Single Family
    - Duplex
    - Multi-Family
  - Commercial**
    - Commercial
    - Mixed Commercial and Residential
  - Manufacturing, Construction, and Warehousing**
    -
  - Transportation, Communications, and Utilities**
    -
  - Public and Quasi-Public**
    - Public Parks and Quasi-Public
    - Open Space
    - Public Schools and Buildings, Churches, Cemeteries, and Quasi-Public Buildings
  - Vacant Land or Recent Taxkey Change**
    -

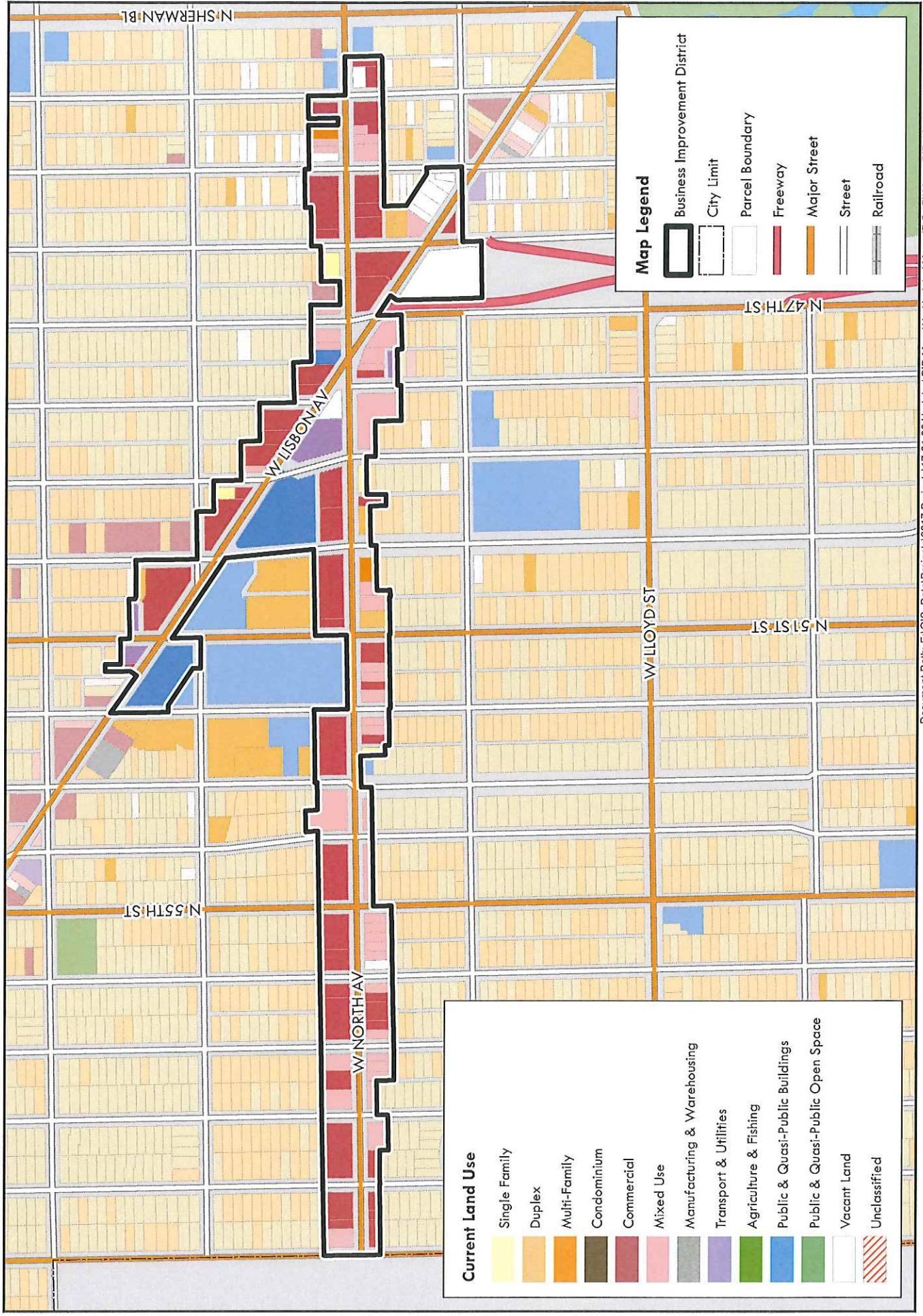


Produced by:  
Department of City Development, Information Center, AT  
Project File:  
E:\City Files 8-2008\BID\BID16\2008BID16  
Map File:  
E:\City Files 8-2008\BID\BID16\2008BID16.MXD  
Generated: 25-Aug-2008, Scale = 1:5,566

# BID NO. 16: WEST NORTH AVENUE

## CITY OF MILWAUKEE

Prepared by the Dept. of City Development Planning Division, 7/16/2017  
 Source: City of Milwaukee Information Technology Management Division;  
 Dept. of City Development Commercial Corridors Team



**Current Land Use**

- Single Family
- Duplex
- Multi-Family
- Condominium
- Commercial
- Mixed Use
- Manufacturing & Warehousing
- Transport & Utilities
- Agriculture & Fishing
- Public & Quasi-Public Buildings
- Public & Quasi-Public Open Space
- Vacant Land
- Unclassified

**Map Legend**

- Business Improvement District
- City Limit
- Parcel Boundary
- Freeway
- Major Street
- Street
- Railroad



bid	rem_taxsta rem_chk_status	addr	rem_owns rem_owns rem_owns zip	propclass	rem_zonlin rem_	rem_curr_j rem_curr_j	rem_curr_totat	unit_count/lot_sqft	bidg_sqft	obj	Total Assessment
16 32801190C	5 Active	4811 W LISBON	CITY OF MILWAUKEE 809 N BRO MILWAUKI	53202 Exempt	L82	8880	0	8016	0	0	\$400.50
16 32806380C	6 Active	4828 W NORTH	CITY OF MILW 809 N BRO MILWAUKI	53210 Exempt	L82	8880	0	4415	0	0	\$452.50
16 32812091C	6 Active	4700 W LISBON	ALPHA WOMEN'S CFEN 4820 W LI MILWAUKI	53210 Exempt	L82	7400	0	6324	1504	0	\$725.00
16 32812280C	6 Active	4700 W NORTH	CITY OF MILW 809 N BRO MILWAUKI	53202 Exempt	L82	8889	0	7200	14440	0	\$785.00
16 328150111	3 Active	4880 W NORTH	CITY OF MILWAUKEE 809 N BRO MILWAUKI	53202 Exempt	L82	7523	0	27399	0	0	\$458.00
16 32823310C	7 Active	4925 W LISBON	CITY OF MILWAUKEE 809 N BRO MILWAUKI	53202 Exempt	L82	9221	0	0	0	0	\$740.00
16 32913010C	X Active	5105 W LISBON	CITY OF MILW HOUNSIN 809 N BRO MILWAUKI	53202 Exempt	L82	9551	0	41828	0	0	\$537.50
16 34614060C	1 Active	5527 W NORTH	CITY OF MILW 809 N BRO MILWAUKI	53202 Exempt	L82	8880	0	4800	3600	0	\$534.50
16 34702140C	7 Active	4590 W LISBON	CITY OF MILW 809 N BRO MILWAUKI	53202 Exempt	CS	8880	0	7200	0	0	\$1,505.00
16 34702150C	2 Active	4522 W LISBON	CITY OF MILW 809 N BRO MILWAUKI	53202 Exempt	CS	8880	0	2697	0	0	\$480.00
16 34702160C	8 Active	4518 W LISBON	CITY OF MILW REDEV 809 N BRO MILWAUKI	53202 Exempt	CS	8880	0	7200	0	0	\$700.00
16 34702170C	3 Active	4500 W GARFIELD	CITY OF MILW 809 N BRO MILWAUKI	53202 Exempt	CS	8880	0	0	0	0	\$2,985.00
16 34702180C	3 Active	4510 W LISBON	CITY OF MILW 809 N BRO MILWAUKI	53202 Exempt	CS	8880	0	0	0	0	\$520.00
16 347323112	9 Active	4625 W LISBON	CITY OF MILWAUKEE 809 N BRO MILWAUKI	53202 Exempt	L82	8880	0	51220	0	0	\$700.00
16 32806310C	5 Active	4404 W NORTH	DANIEL T DEVALK 4404 W NC MILWAUKI	53208 Local Commercial	L82	7532	10100	80100	3470	0	\$400.50
16 32806340C	5 Active	4420 W NORTH	NICK R BUTTITA 840 N 17TH MILWAUKI	53233 Local Commercial	L82	8899	4500	86000	2	6000	\$452.50
16 32806350C	0 Active	4424 W NORTH	DIVERSIFIE INVESTMEI PO BOX 24 MILWAUKI	53223 Local Commercial	L82	8899	4500	140500	4	3600	\$725.00
16 32812100C	1 Active	4805 W LISBON	AMJADTUFAL 175 BUNKERDOKFEI	53205 Local Commercial	L82	9999	24900	132100	2	14228	\$785.00
16 32812110C	8 Active	4828 W LISBON	JRP ENTERPRISES LLC 4828 W LIS MILWAUKI	53210 Local Commercial	L82	8351	22500	127500	1	12845	\$750.00
16 32812130C	3 Active	4842 W LISBON	NICK HUNT 2722 N AVI MILWAUKI	53210 Local Commercial	L82	8899	5100	86500	4	2925	\$458.00
16 32812250C	1 Active	4708 W NORTH	EDGAR JILES 3730 W CC MILWAUKI	5320 Local Commercial	L82	8899	4500	143500	5	3600	\$740.00
16 32812300C	7 Active	4715 W LISBON	AGAPE LON CHURCH PO BOX 24 MILWAUKI	53224 Local Commercial	L82	8661	8900	34600	2	7122	\$217.50
16 328123111	6 Active	4720 W LISBON	TOWN BANK 950 W NOTHARTLAND	53209 Local Commercial	L82	5812	15500	107500	2	12382	\$693
16 32812330C	3 Active	4734 W LISBON	URBAN UN SITE 241 5150 N PT GLENDALE	53217 Local Commercial	L82	9999	5600	227400	9	4465	\$1,165.00
16 32812820C	0 Active	4534 W NORTH	SANDRA A JONES 9300 W FULMILWAUKI	53209 Local Commercial	L82	6010	6200	68300	2	4961	\$372.50
16 32815011C	8 Active	4900 W NORTH	SAT IE LUC LE 4900 W LIS MILWAUKI	53220 Local Commercial	L82	9999	28400	576000	16	16203	\$2,764.80
16 328151011	7 Active	5006 W LISBON	WILHELM LLC 5006 W LIS MILWAUKI	53210 Local Commercial	L82	67900	188200	256000	1	38720	\$2,988.80
16 32819111C	5 Active	2432 N 51ST	WILHELM HOLDINGS 1506 W LIS MILWAUKI	53210 Local Commercial	L82	7523	8700	39000	1	4987	\$53.00
16 32821110C	2 Active	4630 W NORTH	JHH ENTERPRISES LLC PO BOX 17 MILWAUKI	53217 Local Commercial	L82	8899	6500	272500	9	5160	\$1,355.00
16 328698211	X Active	4520 W NORTH	WALGREEN TAX DEPAR P O BOX 11 DEERFIELD	60015 Local Commercial	L82	5912	3500	58700	1	29025	\$10,880
16 32902600C	7 Active	508 W NORTH	AASAP MGMT 508 LL PO BOX 12 MILWAUKI	53212 Local Commercial	L82	9999	8300	110700	4	4758	\$641.20
16 329012511	9 Active	514 W NORTH	RIECO INC PO 2710 ROANOKE	24001 Local Commercial	L82	71400	558600	630000	5	28550	\$3,150.00
16 32901490C	6 Active	5916 W NORTH	MHO KHIER HEDER 5916 W NC MILWAUKI	53210 Local Commercial	L82	9999	12000	278000	3	4800	\$4,428
16 32901500C	1 Active	5920 W NORTH	HILBERT COMPANY LL 100 W WA-SUNGER W	53086 Local Commercial	L82	8899	24000	894500	15	9600	\$4,592.50
16 32902120C	8 Active	5700 W NORTH	DIKOT PROPERTIES TI PO BOX 17 MILWAUKI	53217 Local Commercial	L82	8899	22200	734800	14	8880	\$17,099
16 32902250C	9 Active	5600 W NORTH	LJ NEUMAN & SHARO 5600 W NC MILWAUKI	53210 Local Commercial	L82	5992	18000	351000	3	7200	\$930
16 32902480C	4 Active	5522 W NORTH	MCCLENDI GROUP LLC 3750 N 501 MILWAUKI	53216 Local Commercial	L82	9999	26400	418600	3	10560	\$1,845.00
16 329024911	3 Active	5508 W NORTH	AZ MANAGEMENT SEI 8101 W 12 PALOS PAR	60464 Local Commercial	L82	5712	45600	440400	12	18240	\$2,225.00
16 32905420C	2 Active	5114 W LISBON	ILO CORPO PARIS CRO PO BOX 10 MILWAUKI	53210 Local Commercial	L82	8041	6200	42600	1	3554	\$244.00
16 32908111C	4 Active	5428 W NORTH	COLE FD PC/O FAMIL PO BOX 10 CHARLOTT	28291 Local Commercial	L82	5531	72000	1233000	1	28800	\$6,625.00
16 32910120C	9 Active	5710 W NORTH	5714 REAL EST HOLDI 5714 W LIS MILWAUKI	53210 Local Commercial	L82	7538	24000	389000	1	9600	\$2,085.00
16 32918520C	X Active	5104 W LISBON	WILHELM HOLDINGS 5005 W LIS MILWAUKI	53210 Local Commercial	L82	7523	12000	8000	0	8662	\$64.00
16 32919010C	1 Active	5304 W NORTH	NLI PARTNERS LLC W2804N41E PEWAUKEE	53072 Local Commercial	L82	8899	53400	364600	9	26707	\$2,090.00
16 32999911C	4 Active	5722 W NORTH	5722 W NC ATTN: MIK 5722 B W I MILWAUKI	53208 Local Commercial	L82	8899	25200	349800	5	10080	\$1,875.00
16 34601150C	1 Active	5725 W NORTH	MCD INVESTMENT LLC 1103 LAKE GRAFTON	53024 Local Commercial	L82	8899	10300	246900	5	5084	\$1,286.00
16 34601261C	8 Active	5803 W NORTH	PAUL R ORIVAL 5803 W NC MILWAUKI	53208 Local Commercial	L82	8899	28600	232200	3	10710	\$1,285.00
16 34601410C	3 Active	5823 W NORTH	HANI S M AMATCUB 89W2943Z WAUKESHA	53188 Local Commercial	L82	5531	14900	45900	3	5950	\$904.00
16 34601421C	5 Active	5901 W NORTH	KEREN PROPERTIES 415135 N HO MILWAUKI	53217 Local Commercial	L82	5521	9900	79200	17	9550	\$445.50
16 34601422C	1 Active	5909 W NORTH	KEREN PROPERTIES 415135 N HO WHITEFISH	53217 Local Commercial	L82	7911	5000	53800	1	2000	\$294.00
16 34601600C	X Active	5915 W NORTH	KEREN PROPERTIES 415135 N HO MILWAUKI	53217 Local Commercial	L82	9999	15000	225000	4	6000	\$1,200.00
16 34605010C	X Active	2255 N 54TH	PAULETTE A BLAKE 5317 W CA MILWAUKI	53223 Local Commercial	L82	8899	9600	54200	2	4800	\$336.00
16 34605230C	X Active	5419 W NORTH	PRODIGAL PROPRTE 2471 N GR MILWAUKI	53210 Local Commercial	L82	8899	9600	95300	6	4800	\$524.50
16 34614010C	4 Active	5501 W NORTH	GARY ETZEL 24 ENTER DELAFLD	53018 Local Commercial	L82	8899	12000	285000	5	4800	\$1,505.00
16 34614020C	X Active	5507 W NORTH	PRODIGAL PROPRTE 1627 N GR MILWAUKI	53208 Local Commercial	L82	8899	12000	86200	2	4800	\$480.00
16 34614030C	X Active	5511 W NORTH	PRODIGAL PROPRTE 1627 N GR MILWAUKI	53208 Local Commercial	L82	8899	12000	128000	4	4800	\$568.00
16 34614040C	D/Active	5517 W NORTH	PRODIGAL PROPRTE 1627 N GR MILWAUKI	53208 Local Commercial	L82	8899	12000	147000	9	4800	\$700.00
16 34614050C	6 Active	5517 W NORTH	WAYNE AN REVOCABL 3474 N 941 MILWAUKI	53222 Local Commercial	L82	8899	12000	113000	3	4800	\$625.00
16 34614230C	4 Active	5601 W NORTH	MIDWEST AMERICAN 5601 W NC MILWAUKI	53208 Local Commercial	L82	8899	12000	270000	4	4800	\$1,285.00
16 34614240C	X Active	5609 W NORTH	MIDWEST AMERICAN 5609 W NC MILWAUKI	53208 Local Commercial	L82	8899	12000	376000	2	4800	\$940.00
16 34614250C	5 Active	5611 W NORTH	RONALD W BARCHUS 5083 S 657 GREENFEL	53208 Local Commercial	L82	9999	24000	254000	5	9600	\$1,440.00
16 34614260C	0 Active	5623 W NORTH	PELICARIC PEUCARIC 5623 W NI MILWAUKI	53208 Local Commercial	L82	5411	12000	101000	2	4800	\$565.00
16 34614270C	6 Active	5629 W NORTH	5629 LLC 5629 W NI MILWAUKI	53208 Local Commercial	L82	8899	12000	125000	4	4800	\$685.00
16 34614400C	9 Active	5701 W NORTH	JACK RABC KATHRYN F 5701 W NC MILWAUKI	53208 Local Commercial	L82	8899	8600	122400	1	4200	\$655.00





# **ANNUAL REPORT**

## **Uptown Crossing Business Improvement District #16 September 2017**

**The property owners and merchants within Business Improvement District #16, Uptown Crossing, have been involved with the following activities in the area bounded by West North Avenue from Sherman Boulevard to North 60<sup>th</sup> Street and West Lisbon Avenue from 45<sup>th</sup> Street to North 52<sup>nd</sup> Street.**

**The procurement, promotion and encouragement of new businesses in the area, including activities specifically designed to create in the Business Area a clean, attractive, safe commercial environment contributing to individuals wanting to visit and patronize businesses in the District.**

**The continuing distribution of a quarterly newsletter, informing member merchants of activities and events occurring within the District.**

**The maintenance and upkeep of streetscape improvements including street and sidewalk maintenance, light pole banners, public art piece, tree grates, refuse containers, landscaping amenities, specially painted pedestrian crossings and holiday decorations, all intended to make the District a more attractive area within which to locate a business or to conduct business.**

**The BID's website last updated in 2016 ([www.UptownCrossing.com](http://www.UptownCrossing.com)), allowing members and the general public easy and convenient access to information concerning property events and new businesses in the Uptown Crossing business community with the ability to easily add content.**

**On-going communication with City of Milwaukee Departments and Aldermen pertaining to the location and creation of new businesses entering the area. New businesses located in BID #16 includes Tricklebee Café, 4424 W North Ave, brand new Town Bank, 4720 W Lisbon Ave, T-Mobile, 5640 W. North Ave, Floral Alchemy, 5119 W. North Ave, and Cloud Nine, 5205 W. North Ave.**

**Two new Board members were appointed in 2017. John Mueller is a property owner and Washington Heights resident. Ranell Washington is an assistance Vice President working from the new Town Bank location on Lisbon Ave in the district.**

**The Bid Board signed a contract for a new BublR Bike station to be installed at the corner of N. 56<sup>th</sup> Street and W. North Ave.**

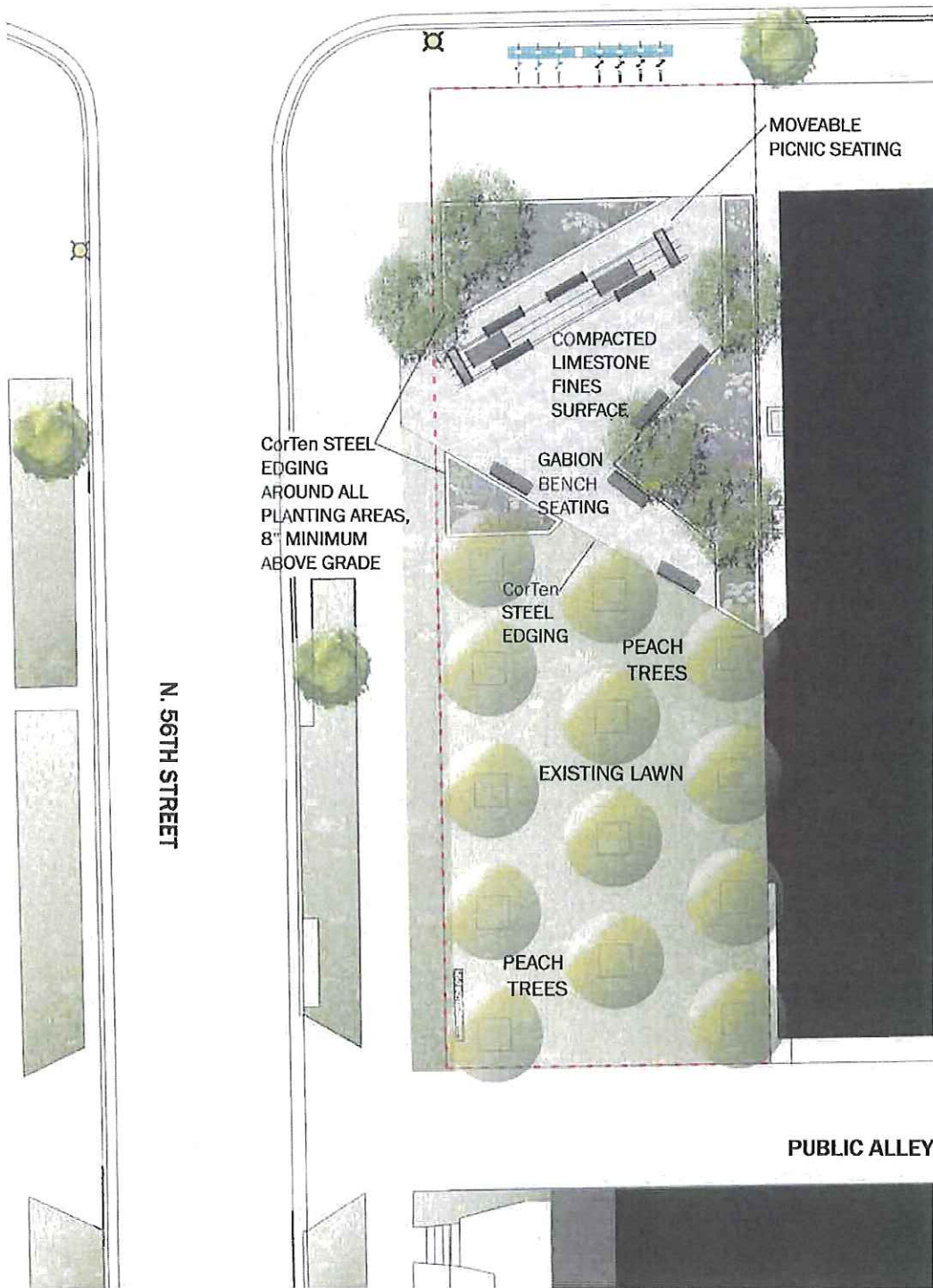
**The BID Board is also working on the installation of a mini orchard and pocket park at the vacant lot at N. 56<sup>th</sup> and W. North Ave (see attached sketch).**

**Also in 2016, the BID board and the Department of City Development purchased the property located at 4623 West Lisbon Ave, and have plans to redevelop the property to better improve the gateway into BID#16. We continue to work with the DCD and the WI DOT to envision a new transportation link into the district and neighborhood.**

**In 2017 the BID board continued to provide matching funds to the City of Milwaukee's Façade Grant Program, reserving \$10,000 per year for façade grants.**

**In addition to the above specific activities, the BID continues to act as a solidifying influence for property owners within its boundaries, providing to them an organization that attempts to maintain the commercial viability of the area and to promote it as a desirable area within which to do business.**

W. NORTH AVENUE



This option maintains much of the existing lawn, spreading the peach tree orchard, at offset 15' spacing across the southern portion of the site with the northern portion occupied by a very urban open space.

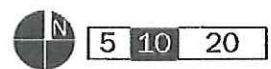
Moveable picnic style furniture, with tables and benches, are book ended with moveable planters. Additional gabion and wood benches are scattered throughout the open space.

Planted buffers of annuals or perennials hold the NW corner of the site as well as the eastern edge and light filtering trees offer shade to the open space while also filtering the view to the building immediately east. The planted areas are edged with CorTen steel with 8" above grade. The lawn is separated from the limestone fines walking surface by a CorTen edge 3" above limestone grade (top of edge approx. level with turf surface).

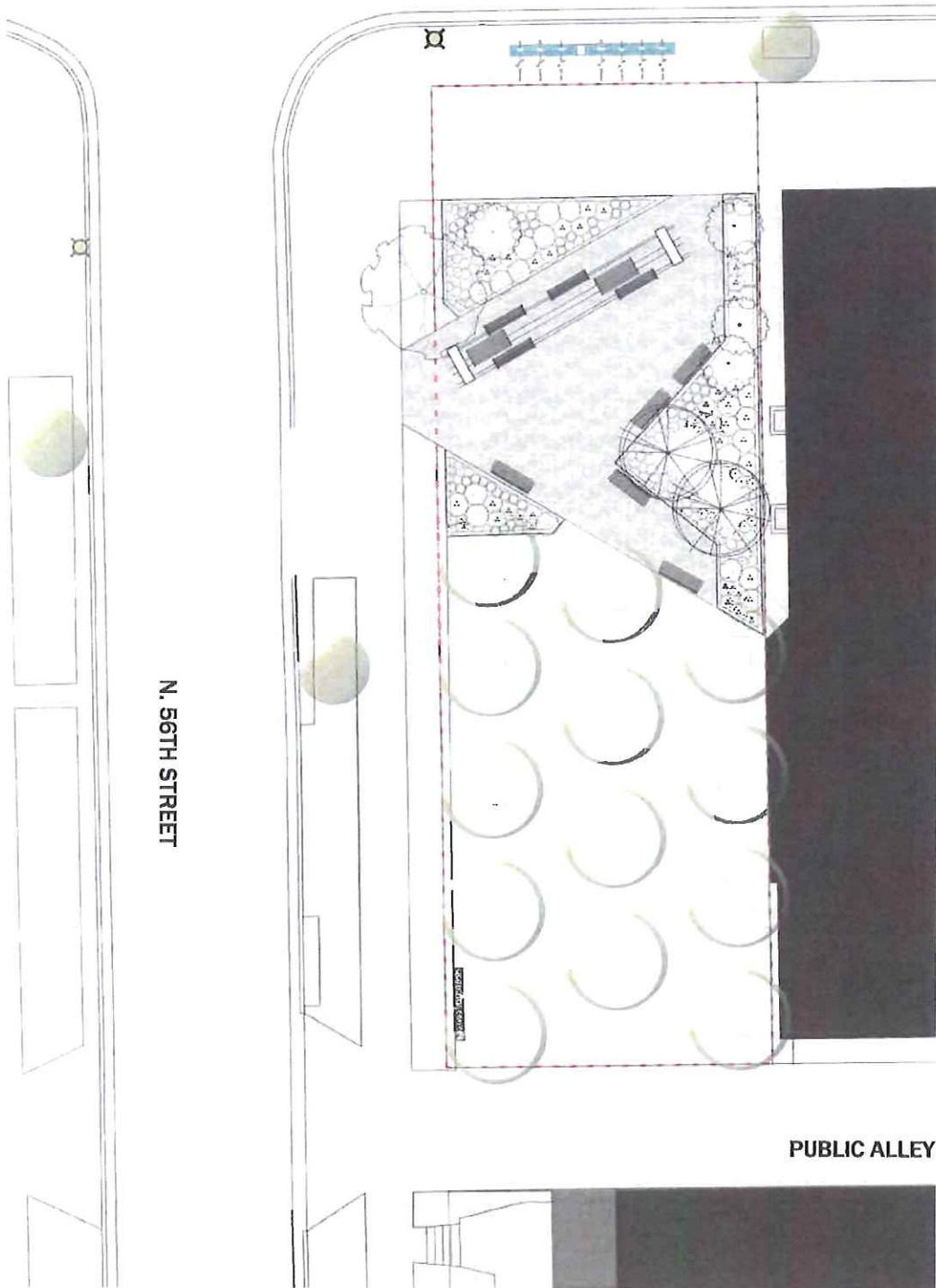
OPTION A - ANGLE SCHEME

North Avenue BID  
Open Space and Orchard

PRELIMINARY  
NOT FOR CONSTRUCTION



W. NORTH AVENUE



N. 56TH STREET

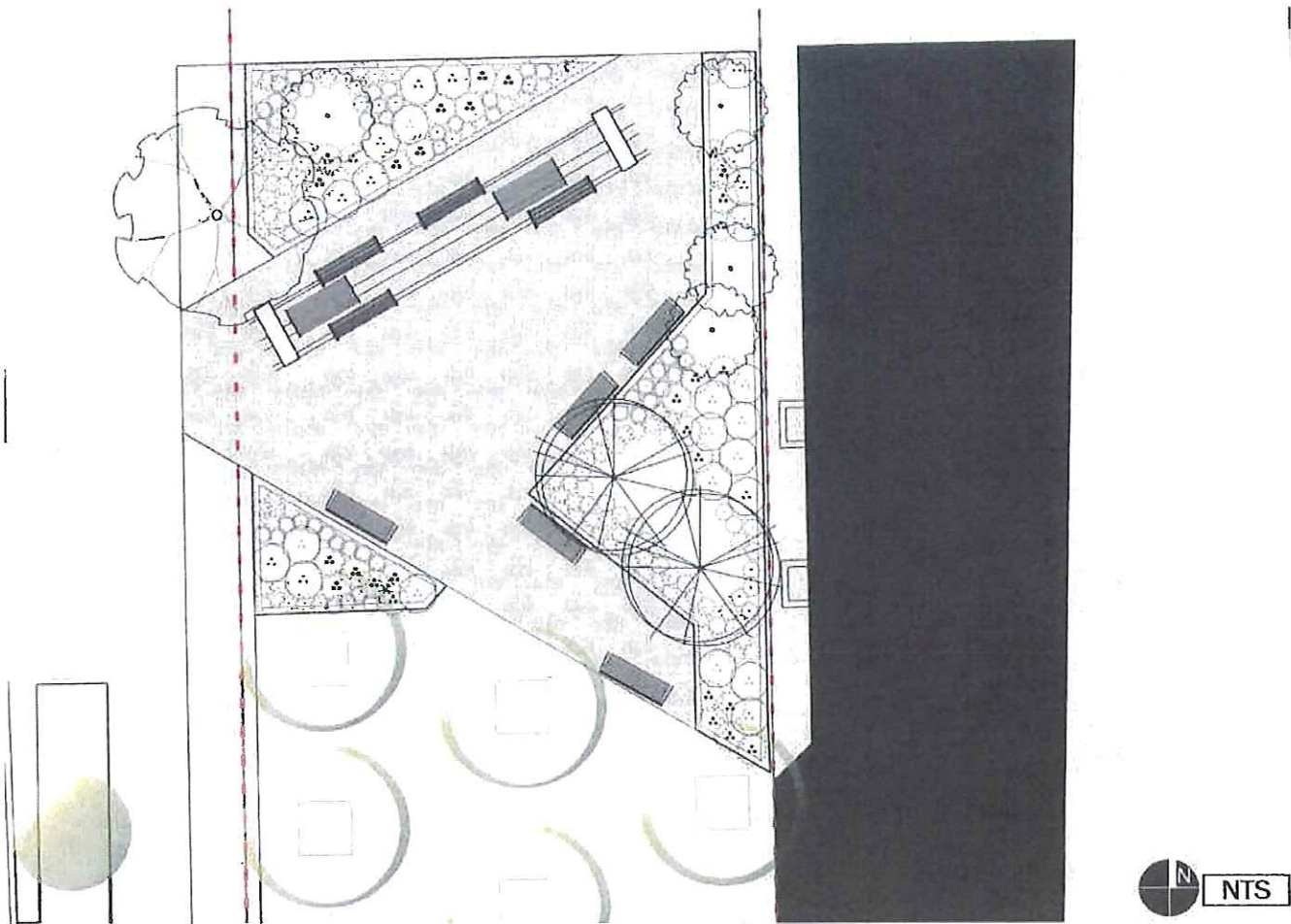
PUBLIC ALLEY












North Avenue BID  
Open Space and Orchard

PRELIMINARY  
NOT FOR CONSTRUCTION





**PLANT SCHEDULE OPTION A**

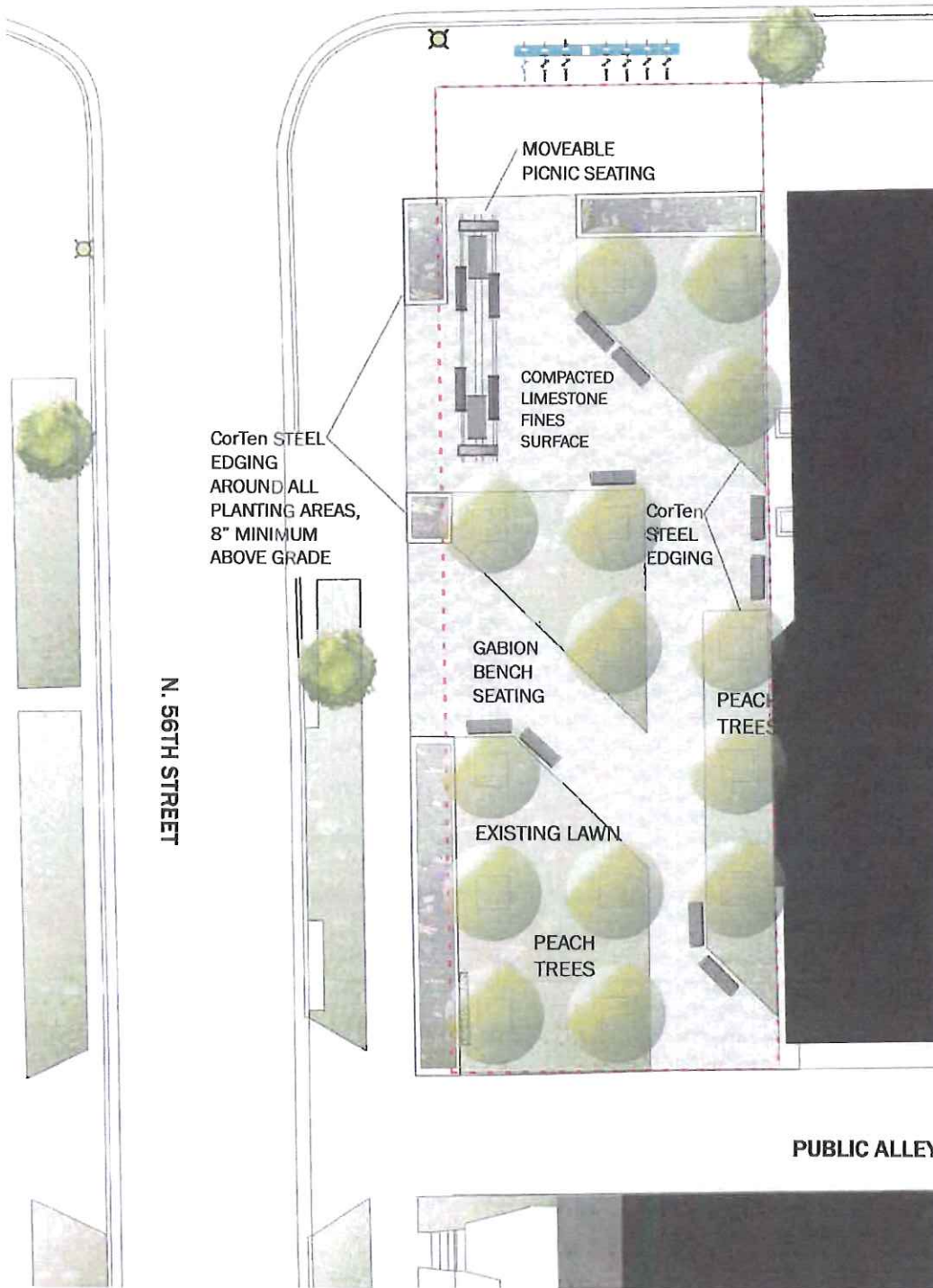
TREES	QTY	BOTANICAL NAME / COMMON NAME	CONT	CAL	FORM	HEIGHT
	13	/ Peach			Per Walnut Way	
	1	<i>Cercis canadensis</i> / Eastern Redbud	B & B	13.5" Cal	single stem	8' min.
	2	<i>Cornus mas</i> 'Golden Glory' / Golden Glory Cornelian Cherry	B & B	2.5" min	single stem	10' min.
SHRUBS	QTY	BOTANICAL NAME / COMMON NAME	CONT	HEIGHT	SPREAD	
	4	<i>Cotinus coggygria</i> 'Ancot' / Smoke Tree	.5 gal	4'-6'	4'-6'	
	29	<i>Salix purpurea</i> 'Nana' / Dwarf Arctic Willow	3 gal	12'-4'	2'-3'	
ANNUALS/PERENNIALS	QTY	BOTANICAL NAME / COMMON NAME	CONT	HEIGHT	SPREAD	
	79	<i>Calamintha nepeta</i> 'Montrose White' / White Catmint	1 gal	15"-18"	12-18"	
	29	<i>Perovskia atriplicifolia</i> / Russian Sage	1 gal	2'	2'	
GRASSES	QTY	BOTANICAL NAME / COMMON NAME	CONT	HEIGHT	SPREAD	
	45	<i>Carex sprengei</i> / Sprengel's Sedge	1 gal	15"-18"	18"	
	51	<i>Sporobolus heterolepis</i> / Prairie Dropseed	1 gal	18"-24"	18-24"	

**North Avenue BID  
Open Space and Orchard**

PRELIMINARY  
NOT FOR CONSTRUCTION



W. NORTH AVENUE



This option divides the space into an even mix of lawn and compacted limestone fines surface, highlighting both the urban and agrarian aspects of the site.

Peach trees are contained within large edged lawns and are spaced at the typical 15' on center. Lawns are separated from walkable areas by CorTen steel with 3" above grade (top of edge approx. level with turf surface).

The orchard comes close to North Avenue and brings it within view of passersby.

Moveable picnic style furniture, with tables and benches, are book ended with moveable planters. Additional gabion and wood benches are scattered throughout the open space.

Planted buffers of annuals or perennials hold the northern and western edges of the site creating a nice, soft transition between street and open space. These planted beds are edged with CorTen steel with 8" visible above grade marking a clear transition from walkable to planted areas.

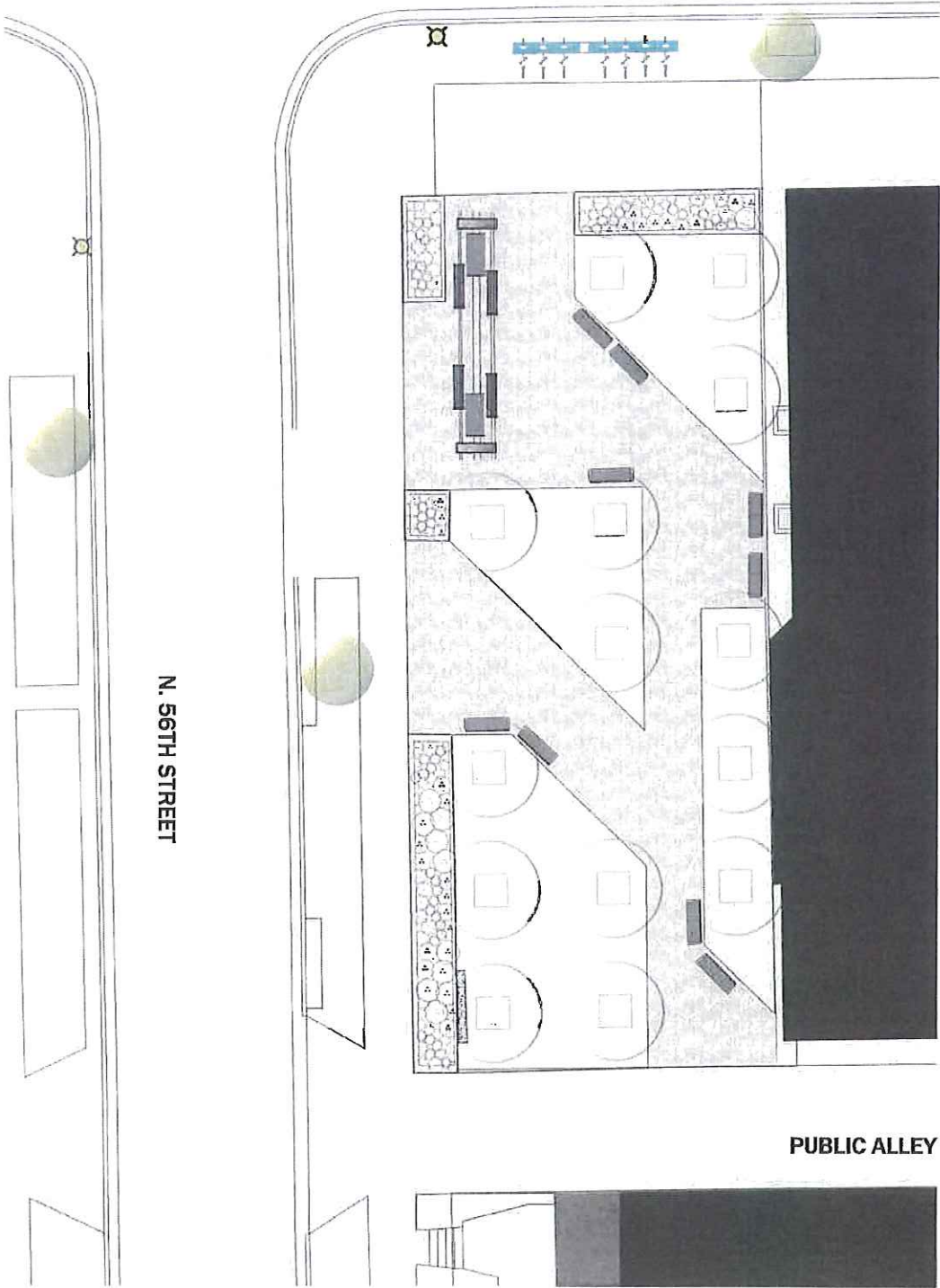
OPTION B - DIVIDED ANGLE SCHEME

### North Avenue BID Open Space and Orchard

PRELIMINARY  
NOT FOR CONSTRUCTION

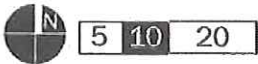


W. NORTH AVENUE



N. 56TH STREET

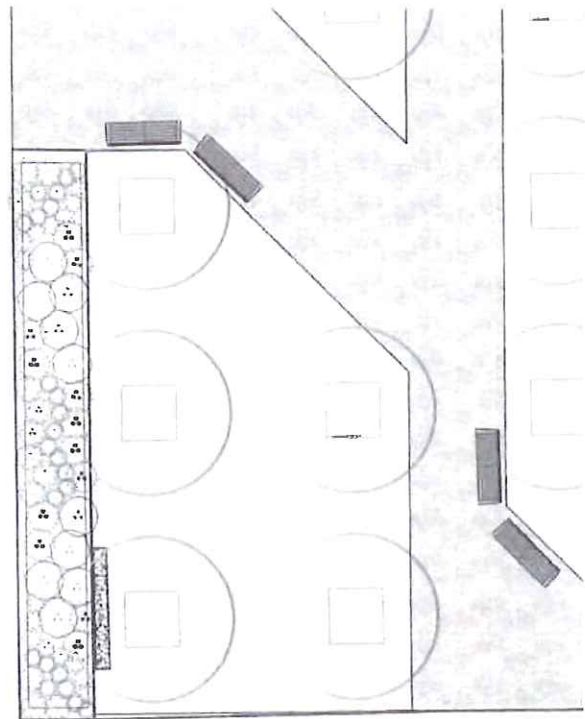
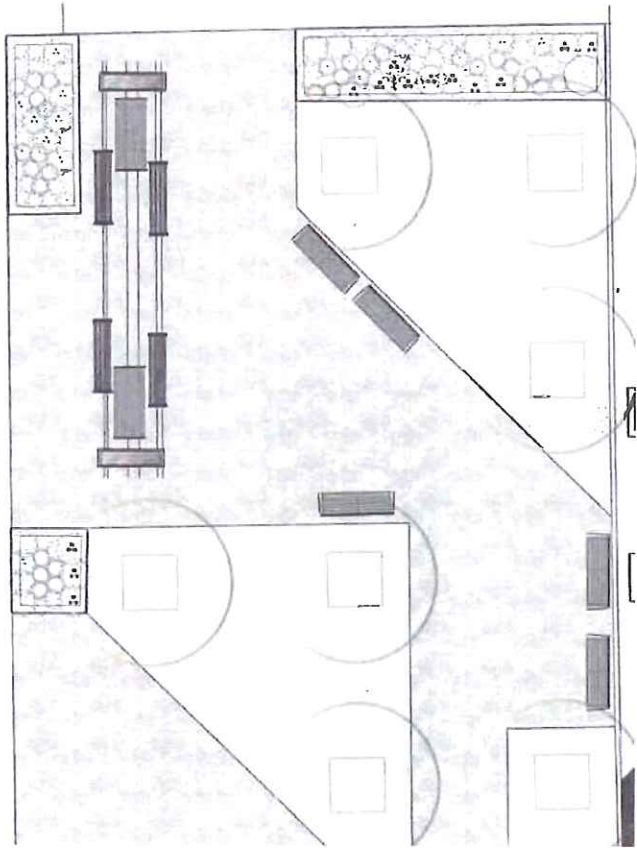
PUBLIC ALLEY









North Avenue BID  
Open Space and Orchard

PRELIMINARY  
NOT FOR CONSTRUCTION





PLANT SCHEDULE OPTION B

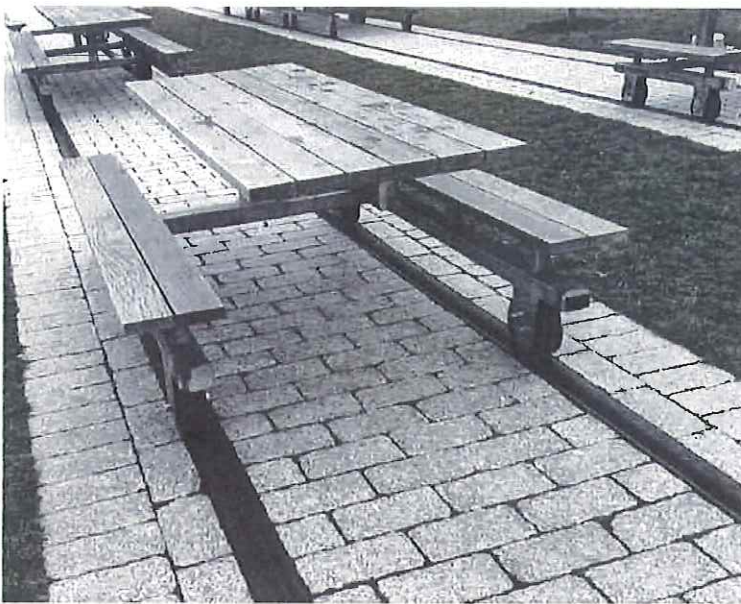
TREES	QTY	BOTANICAL NAME / COMMON NAME	CONT	HEIGHT	SPREAD
	14	/ Peach			Per Walnut Way
SHRUBS	QTY	BOTANICAL NAME / COMMON NAME	CONT	HEIGHT	SPREAD
	11	Salix purpurea 'Nana' / Dwarf Arctic Willow	3 gal	2'-4'	2'-3'
ANNUALS/PERENNIALS	QTY	BOTANICAL NAME / COMMON NAME	CONT	HEIGHT	SPREAD
	40	Calamintha nepeta 'Montrose White' / White Catmint	1 gal	15"-18"	12"-18"
	25	Perovskia atriplicifolia / Russian Sage	.1 gal	2'	2'
	34	Salix repens 'Bridal Rice' / Bridal Rice Creeping Willow	12 gal	15"-18"	3'
GRASSES	QTY	BOTANICAL NAME / COMMON NAME	CONT	HEIGHT	SPREAD
	54	Sporobolus heterolepis / Prairie Dropseed	1 gal	18"-24"	18"-24"

North Avenue BID  
Open Space and Orchard

PRELIMINARY  
NOT FOR CONSTRUCTION







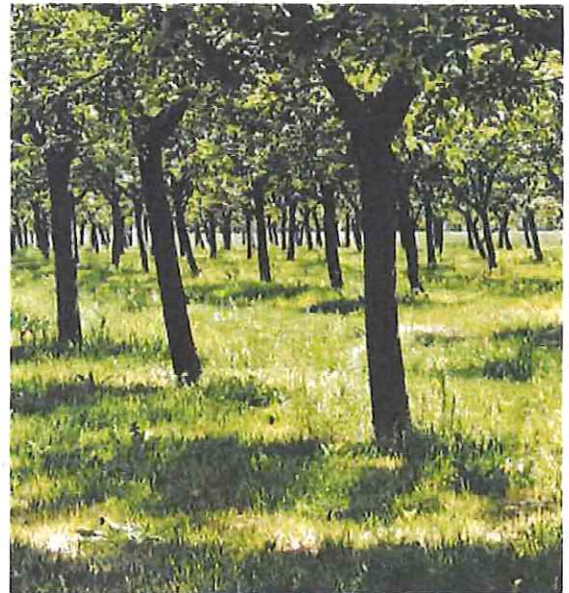
Moveable picnic seating with stone pavers and rails set within the crushed limestone fines paving surface. Picnic table style to match wood finish of wood and gabion non-moveable benches. Paving stone to match limestone fines and limestone gabion fill. Provide samples of all materials prior to construction.



Gabion benches with Ipe wood tops (wax cut edges, unstained). Typical dimensions (18" H x 18" W x 6' L). WWM with max 4" openings. Typical limestone or fieldstone fill with max 6" dimension. Provide samples of all materials prior to construction.



CorTen steel edging around all perennial beds. Minimum 14 Gauge thickness. 8" above finished grade errand perennials. 3" above grade between lawns and compacted limestone areas. Provide samples of all materials prior to construction.



Peach trees provided by Walnut Way. Placed into lawn at ~15' on center PER PLANS. Landscape Architect/Architect to verify placement in field with contractor prior to planting.

## North Avenue BID Open Space and Orchard

PRELIMINARY  
NOT FOR CONSTRUCTION





**WEST NORTH AVENUE  
BUSINESS IMPROVEMENT DISTRICT NO. 16  
Milwaukee, Wisconsin**

**AUDITED FINANCIAL STATEMENTS**

Years Ended December 31, 2015 and 2014

**Table of Contents**

	<u>Page(s)</u>
Independent Auditors' Report	1 - 2
Statements of Financial Position	3
Statements of Activities	4
Statements of Cash Flows	5
Notes to Financial Statements	6 - 8
Schedule of Functional Expenses	9

Thomas G. Wieland  
David A. Grotkin  
Joel A. Joyce  
Brian J. Mechenich



Carrie A. Gindt  
Patrick G. Hoffert  
Jason J. Wrasse  
Joshua T. Bierbach

## INDEPENDENT AUDITORS' REPORT

The Board of Directors  
West North Avenue Business Improvement District No. 16  
Milwaukee, Wisconsin

We have audited the accompanying financial statements of West North Avenue Business Improvement District No. 16 (District) which comprise the statements of financial position as of December 31, 2015 and 2014, the related statements of activities and cash flows for the years 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.

### Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits 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 auditors' 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 entity'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 purpose 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 West North Avenue Business Improvement District No. 16 as of December 31, 2015 and 2014, and the results of its operations and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

**Other Matters**

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The Schedule of Functional Expenses is presented on page 9 for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

*Rielly, Penner & Barton LLP*

August 04, 2016  
Milwaukee, Wisconsin

**WEST NORTH AVENUE BUSINESS IMPROVEMENT DISTRICT NO. 16**  
Milwaukee, Wisconsin

**Statements of Financial Position**  
December 31, 2015 and 2014

<b>ASSETS</b>	<b><u>2015</u></b>	<b><u>2014</u></b>
<b>Current Assets:</b>		
Cash and cash equivalents	\$ 242,903	\$ 174,208
Current portion of long-term receivables	20,448	20,044
<b>Total current assets</b>	<b><u>263,351</u></b>	<b><u>194,252</u></b>
<b>Fixed Assets:</b>		
Art sculpture	107,667	107,667
Seasonal decorations	17,149	17,149
Construction in progress	6,000	-
Subtotal	<u>130,816</u>	<u>124,816</u>
Less accumulated depreciation	<u>(37,849)</u>	<u>(30,016)</u>
<b>Net fixed assets</b>	<b>92,967</b>	<b>94,800</b>
<b>Other Assets:</b>		
Notes receivable	36,932	56,976
Less current portion of long-term receivable	<u>(20,448)</u>	<u>(20,044)</u>
<b>Net other assets</b>	<b><u>16,484</u></b>	<b><u>36,932</u></b>
<b>Total assets</b>	<b><u>\$ 372,802</u></b>	<b><u>\$ 325,984</u></b>
<b>LIABILITIES AND NET ASSETS</b>		
<b>Current Liabilities:</b>		
Accounts payable	\$ 5,523	\$ 2,037
Accrued interest	4,727	4,994
Current portion of long-term liabilities	<u>6,442</u>	<u>6,086</u>
<b>Total current liabilities</b>	<b>16,692</b>	<b>13,117</b>
<b>Long-Term Liabilities:</b>		
Notes payable - City of Milwaukee	107,732	113,818
Less current portion of long-term liabilities	<u>(6,442)</u>	<u>(6,086)</u>
<b>Net long-term liabilities</b>	<b><u>101,290</u></b>	<b><u>107,732</u></b>
<b>Total liabilities</b>	<b>117,982</b>	<b>120,849</b>
<b>Net Assets:</b>		
<b>Unrestricted:</b>		
Operating	254,820	153,841
Board designated	-	51,294
<b>Total net assets</b>	<b><u>254,820</u></b>	<b><u>205,135</u></b>
<b>Total liabilities and net assets</b>	<b><u>\$ 372,802</u></b>	<b><u>\$ 325,984</u></b>

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

**WEST NORTH AVENUE BUSINESS IMPROVEMENT DISTRICT NO. 16**  
Milwaukee, Wisconsin

**Statements of Activities**  
Years Ended December 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
<b>Support and Other Revenues:</b>		
<b>Support:</b>		
Assessment income	\$ 148,024	\$ 149,214
<b>Other Revenues:</b>		
Interest income	<u>1,145</u>	<u>1,221</u>
<b>Total support and other revenues</b>	149,169	150,435
<b>Expenses:</b>		
Program	67,343	70,798
General and administrative	<u>32,141</u>	<u>41,155</u>
<b>Total expenses</b>	<u>99,484</u>	<u>111,953</u>
<b>Change in net assets</b>	49,685	38,482
Unrestricted net assets, beginning of year	<u>205,135</u>	<u>166,653</u>
<b>Unrestricted net assets, end of year</b>	<u><u>\$ 254,820</u></u>	<u><u>\$ 205,135</u></u>

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

**WEST NORTH AVENUE BUSINESS IMPROVEMENT DISTRICT NO. 16**  
Milwaukee, Wisconsin

**Statements of Cash Flows**  
Years Ended December 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
<b>Cash Flows from Operating Activities:</b>		
Change in net assets	\$ 49,685	\$ 38,482
<b>Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities:</b>		
Depreciation expense	7,833	5,792
<b>Changes in Assets and Liabilities:</b>		
Interest receivable	-	250
Accounts payable	3,486	2,037
Accrued interest	(267)	(252)
	60,737	46,309
<b>Net cash provided by operating activities</b>	60,737	46,309
<b>Cash Flows from Investing Activities:</b>		
Capital expenditures	(6,000)	(17,149)
Principal received	20,044	18,024
	14,044	875
<b>Net cash provided by investing activities</b>	14,044	875
<b>Cash Flows from Financing Activities:</b>		
Note repayment	(6,086)	(5,750)
	68,695	41,434
<b>Net increase in cash and cash equivalents</b>	68,695	41,434
Cash and cash equivalents, beginning of year	174,208	132,774
	\$ 242,903	\$ 174,208
<b>Cash and cash equivalents, end of year</b>	\$ 242,903	\$ 174,208
<b>Supplemental Information:</b>		
Interest paid	\$ 6,658	\$ 6,994

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



**WEST NORTH AVENUE BUSINESS IMPROVEMENT DISTRICT NO. 16**  
Milwaukee, Wisconsin

**Notes to Financial Statements**  
December 31, 2015 and 2014

**1. Summary of Significant Accounting Policies**

**Nature of Activities**

The West North Avenue Business Improvement District No. 16 (District) was established by the City of Milwaukee through petition of the property owners existing in the area. The District collects tax assessments from the commercial property owners in the area to develop and promote the area. The purpose of the District is to sustain the competitiveness of the areas including West North Avenue from Sherman Boulevard westbound to North 60th Street and West Lisbon Avenue and North 45th Street westbound to North 52nd Street of the City of Milwaukee and to ensure a safe, clean environment conducive to business activity.

**Basis of Accounting**

The financial statements of the District were prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

**Basis of Presentation**

Net assets and revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the District and changes therein are classified and reported as follows:

**Unrestricted net assets** - Net assets that are not subject to donor-imposed stipulations

**Temporarily restricted net assets** - Net assets subject to donor-imposed stipulations that may or will be met either by actions of the District and/or the passage of time

**Permanently restricted net assets** - Net assets subject to donor-imposed stipulations that neither expire by passage of time nor can be fulfilled or otherwise removed by actions of the District

Previously, the Board designated portions of unrestricted net assets for future work to be done within the District. These designated portions consisted of the District's public art fund, and a \$50,000 arbitrary additional designation voted on and approved by the Board. It is the Board's wishes going forward that these funds no longer be segregated out from the other unrestricted net assets in the Statement of Financial Position. Additionally, the District does not have any temporarily or permanently restricted net assets.

**Cash and Cash Equivalents**

Cash and cash equivalents consist of cash held in checking, savings, money market accounts and certificates of deposit with original maturities of less than 90 days.

**Income Tax Status**

The District is considered part of the City of Milwaukee and, as such, is covered under the City's tax reporting requirements. Therefore, no provision for income taxes has been included in these financial statements.

**WEST NORTH AVENUE BUSINESS IMPROVEMENT DISTRICT NO. 16**  
Milwaukee, Wisconsin

**Notes to Financial Statements**  
December 31, 2015 and 2014  
(Continued)

**1. Summary of Significant Accounting Policies (continued)**

**Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**Fixed Assets**

Fixed assets are recorded at cost and are depreciated over the estimated useful lives of the assets using the straight line method. Depreciation expense was \$7,833 and \$5,792 for the years ended December 31, 2015 and 2014, respectively.

**Contributions and Donations**

The District accounts for contributions in accordance with accounting principles generally accepted in the United States of America. In accordance with these principles, contributions received are recorded as unrestricted, temporarily restricted or permanently restricted support, depending on the existence or nature of any donor restrictions. Restricted contributions which are received and spent in the same year are presented as unrestricted.

**Subsequent Events**

Management has evaluated subsequent events for possible recognition or disclosure through the date the financial statements were available to be distributed (August 04, 2016). There were no subsequent events that required recognition or disclosure.

**2. Concentrations**

The District received substantially all of its annual revenue from assessments during 2015 and 2014. Loss of this funding could have a severe impact on the District's ability to continue its operations.

Cash and cash equivalents are maintained at financial institutions and, at times, balances may exceed federally insured limits.

**3. Notes Receivable**

On November 8, 2013, the District extended a loan to Prodigal Properties, LLC in the amount of \$75,000. The loan carries a rate of 2% per annum with interest commencing on November 8, 2013. Payments are due in 36 equal monthly installments of \$1,750 beginning on February 10, 2014 with a balloon payment on February 10, 2017. Management believes the receivable will be collected in full over the term of the note. Principal payments are due as follows:

<u>Years Ended December 31,</u>		<u>Amount</u>
2016	\$	20,448
2017		16,484
<b>Total</b>	<b>\$</b>	<b>36,932</b>

**WEST NORTH AVENUE BUSINESS IMPROVEMENT DISTRICT NO. 16**  
Milwaukee, Wisconsin

**Notes to Financial Statements**  
December 31, 2015 and 2014  
(Continued)

**4. Notes Payable**

The District has entered into a long-term debt commitment with the City of Milwaukee for \$125,000 at 5.85% per annum of the outstanding principal with a final payment on March 30, 2026. The remaining balance outstanding was \$107,732 and \$113,818 at December 31, 2015 and 2014, respectively. Principal payments are due as follows:

<u>Year Ended December 31,</u>	<u>Amount</u>
2016	\$ 6,442
2017	6,819
2018	7,218
2019	7,640
2020	8,087
2021 & Thereafter	<u>71,526</u>
<b>Total</b>	<b>\$ <u>107,732</u></b>

Interest charged to expense was \$6,391 and \$6,742 for the years ended December 31, 2015 and 2014, respectively.

**5. Related Party Management Arrangement**

Under an arrangement with Ogden & Company, Inc., the District is provided with office facilities, management, recordkeeping, accounting, storage, and other significant services, plus related overhead costs. The Board President of the District is also an employee at Ogden & Company, Inc. The terms of the contract are automatically renewed if not otherwise designated. Under this contract, the administrative fees were \$11,400 in each of the years ended December 31, 2015 and 2014.

**WEST NORTH AVENUE BUSINESS IMPROVEMENT DISTRICT NO. 16**  
Milwaukee, Wisconsin

**Schedule of Functional Expenses**  
For the Year Ended December 31, 2015  
With Summarized Totals for the Year Ended December 31, 2014

	<u>Program</u>	<u>General and Administrative</u>	<u>2015 Total</u>	<u>2014 Total</u>
Audit fees	\$ -	\$ 2,100	\$ 2,100	\$ 2,000
Grounds and landscaping	18,367	-	18,367	16,227
Other	-	100	100	3,210
Interest	-	6,391	6,391	6,742
Depreciation	7,833	-	7,833	5,792
Repairs and maintenance	29,342	-	29,342	32,492
Signs, banners and holiday decorations	11,138	-	11,138	13,187
Insurance	-	1,853	1,853	1,853
Administrative	-	21,697	21,697	30,450
Project work in district	663	-	663	-
<b>Total</b>	<u>\$ 67,343</u>	<u>\$ 32,141</u>	<u>\$ 99,484</u>	<u>\$ 111,953</u>

See independent auditors' report.

**BID #16 (West North Avenue) Board Member Sheet**

<u>Board Member</u>	<u>Title</u>	<u>Start Date</u>	<u>End Date</u>
Chris Hau	Member	07/19/2017	07/19/2020
Gordon J. Steimle	Member	06/02/2017	06/02/2020
Jason Rae	Member	12/16/2016	12/16/2019
Matthew O'Neill	Member	06/02/2017	06/02/2020
John Mueller	Member	05/18/2017	05/18/2020
Ranell Washington	Member	07/19/2017	07/19/2020
Christine McRoberts	Member	09/27/2005	09/27/2008*

Tina Holst resigned 11/09/2015

\*Term expired

