

Historic Garden Homes
Neighborhood Improvement District 6
Year 2026 Operating Documents



August 26, 2025

Table of Contents

Historic Garden Homes Neighborhood Improvement District 6 2026 Operating Plan

- I Introduction
- II. District Boundaries
- III. Proposed Operation Plan
- IV. Method of Assessment
- V. Plan & Orderly Development of the City
- VI. Plan Approval Access
- VII. Future Year Operating Plans
- VIII. Contraction with Historic Garden Homes NID 6

- A. Wisconsin Statutes 66.110
- B. Historic Garden Homes NID 6 Boundary Map
- C. 2026 Budget
- D. List of Properties / Assessments
- E. Board Roster

2026 OPERATING PLAN

HISTORIC GARDEN HOMES NEIGHBORHOOD IMPROVEMENT DISTRICT

I. Introduction

A Background

In 2006 the State of Wisconsin, enacted Wis. Stat. §66.1110 a legislative declaration created to give Wisconsin municipalities (i.e., cities, villages and towns) the power to establish one or more Neighborhood Improvement Districts (NIDs) within their communities. An assessment methodology is developed to allow the assessable residential and commercial properties within the geographic area to contribute to programs aimed at neighborhood improvements and other activities as approved by the NID board. The ACT was drafted similar to the business improvement district statute.

The District was created by the Common Council of the City of Milwaukee (the “City”) on December 13, 2016, by the adoption of Resolution No. 160893; the District is known as the Historic Garden Homes Neighborhood Improvement District (the “District”). The purpose of the District is to revitalize and improve the Garden Homes Historic District and surrounding blocks on Milwaukee’s north side (See Appendix B). The NID law requires that every district have an annual Operation Plan. This document is the 8th year Operation Plan for the Historic Garden Homes Neighborhood Improvement District. The NID proponents prepared this plan with technical assistance from the City of Milwaukee Department of City Development.

B. Physical Setting

The boundary for the Historic Garden Homes Neighborhood Improvement District (HGH NID 6) encompasses the upper east 1/8th portion of the Garden Homes Neighborhood. Specifically, the

boundary area is defined from W. Hampton Avenue at N. 27th Street proceeding eastward on the southside of W. Hampton Avenue to N. Teutonia Avenue; proceeding southward on the westside of N. Teutonia Avenue to W. Roosevelt Drive; proceeding eastward on the northside of W. Roosevelt Drive to N. 27th Street; and proceeding northward on the eastside of N. 27th Street to end at W. Hampton Avenue. For a visual of the specific boundary, see Appendix B, Map.

The HGH NID 6 is home to 375 families, three churches, eighteen businesses, a parochial school and one community-based organization, the Garden Homes Neighborhood Association, Inc., active in the community for 53 years. The longer-standing Garden Homes Evangelical Lutheran Church has anchored the neighborhood for over 95 years. The Powerhouse of Deliverance Church and the Alpha and Omega Church as well as the Garden Homes Lutheran School, one of the top elementary schools in Milwaukee, enhance the quality of life for the community.

C. Principal Office and Registered Agent

The principal office and registered office of the HGH NID 6 shall be 4456 N. 25th Street, Milwaukee, WI 53209. The registered agent of the HGH NID 6 shall be Aaron McClendon.

II. DISTRICT BOUNDARIES

Boundaries of the district are shown on the map in Appendix B of this plan. A listing of the properties included in the district is provided in Appendix D. The actual boundary is depicted in section I.B. of this plan and the actual properties included are listed in Appendix D. The HGH NID 6 may update Appendix D during each annual Operating Plan. The boundaries are herein referred to as "HGH NID 6 area."

III. PROPOSED OPERATING PLAN

A. Plan Objectives

The objectives of the HGH NID 6 are to a) provide assistance to property owners, b) create jobs in the area, c) fund community projects and d) impact poverty.

B. Proposed Activities

Principal activities to be engaged in by the district during its eighth year of operation will include:

1. Home Repair Rebate Project

Eight families will receive matching grants up to \$1,500 for viable home repairs sponsored by the Garden Homes Neighborhood Association, Inc (GHNAI).

2. Chess in School

Fifty elementary school children from the Lloyd Barbee Montessori School will learn the life lessons presented by exposure to chess instructions sponsored by GHNAI.

3. Clean Neighborhood Project

Six youths ages 14-17 will be employed by GHNAI to clean the NID 6 area six times during the summer.

4. 9 speed humps, payment Year 4

NID 6 will make the fourth installment to GHNAI on its 5-year payment plan for the nine speed humps installed in the NID 6 area.

5. 7th Community Health & Wellness Resource Fair

250 people will gain mental health, addiction, hearing, vision, cancer screening, nutrition, dietary education, blood pressure and glucose screening resources sponsored by Felecia Mayo.

6. 17th Juneteenth BBQ Block Party

250 persons and families to celebrate Juneteenth Day at a block party sponsored by the Garden Homes Lutheran Church.

Pursuant to the NID Statute, defined below, the local legislative body does not authorize the board to own real property in the operating year, but the Operating Plan may be amended in the future to allow for such ownership.

C. Proposed Expenditures

Proposed budget is attached as Appendix C. The HGH NID 6 Board shall have the authority and responsibility to prioritize expenditures and to revise the budget as necessary to match the funds actually available. Although the HGH NID board may change the budget, it must payoff any debt incurred on behalf of the

HGH NID 6, including without limitation, debt incurred related to the certified mailing costs involved in establishing the HGH NID 6.

D. Financial Method

It is proposed to raise approximately \$20,700 through HGH NID 6 assessments (see Appendix D). The HGH NID may seek private financing for programming for future operating years of the HGH NID 6.

E. Organization of NID Board

The HGH NID shall hold annual meetings to elect directors to the District Board (the "Board") consistent with terms of this subsection and the bylaws of the HGH NID. The board's primary responsibility will be implementation of the Operating Plan. This will require the board to negotiate with providers of services and materials to carry out the Plan; to enter into various contracts; to monitor development activity; to periodically revise the Operating Plan; to ensure district compliance with the provisions of applicable statutes and regulations; and to make reimbursements for any overpayments of HGH NID 6 assessments.

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

The HGH NID 6 Board shall be structured in accordance with the Bylaws, which is consistent with the following:

1. Board size. The Board shall have at least five members but can be up to seven members.
2. Composition. All board members shall be owners or occupants of property within the district. The number of board members who represent commercial and residential properties shall be set as close as possible to the proportion of each type of property to the total assessed value of all property in the District. The Board shall elect its Chairperson from among its members.
3. Term. Appointments to the board shall be for a period of one year. Directors may be re-elected.
4. Elections. State law requires the local legislative body must set the time and place for a meeting at which members of the board will be elected, and shall publish a class 2 notice under Chapter 985 that contains the information. The notice shall specify that all individuals who either own or occupy real property within the Historic Garden Homes neighborhood improvement district are eligible to serve on the board and vote at the election.
5. Primary Responsibility. The NID board's primary responsibility is to implement the Historic Garden Homes NID Operating Plan. The board negotiates with service providers to carry out the Plan; to enter into various contracts/agreements; to monitor development activity; to update the Operating Plan annually and ensure district compliance with the provisions of applicable statutes and regulations.
6. Meetings. All meetings of the board shall be governed by the Wisconsin Open Meeting Law. This requires that NID submits two (2) copies of the public meeting notices to the Office of the City Clerk at least one week prior to the scheduled meeting.

The board shall meet regularly, at least twice per year. The board shall adopt rules of order ("by laws")

to govern the conduct of its meetings.

7. Record Keeping. Files and records of the board's affairs shall be kept pursuant to public record requirements per City of Milwaukee code 303-32.

8. Staffing. The board may employ staff and/or contract for staffing services pursuant to this Plan and subsequent modifications thereof. The board may also maintain an office for the District, which shall be located within the District.

9. Board Compensation. None.

10. Changes. Any changes in the Board size, composition or election methodology must be approved by a 3/5 majority of the entire board.

F. Relationship to Other Organizations

The HGH NID shall be a separate entity from the Garden Homes Neighborhood Association, Inc. (GHNAI), notwithstanding the fact that members, officers and directors of each may be shared. The GHNAI shall remain a private organization, not subject to the open meeting law, and not subject public record law except for its records generated with the HGH NID Board. The GHNAI may, and it is intended, shall, contract with the HGH NID to provide services to the NID, in accordance with this Plan.

IV. METHOD OF ASSESSMENT

A. Assessment Rate and Method

The principle behind the assessment methodology is that each property should contribute to the HGH NID 6 in proportion to the benefit derived from the HGH NID 6. After consideration of other assessment methods, it was determined that for residential properties, the number of residential units was the characteristic most directly related to the potential benefit provided by the HGH NID 6. For commercial properties it was determined that a flat fixed fee was most appropriate. Therefore, a fixed assessment of \$50 per residential unit for residential properties was selected as the basic assessment methodology for residential properties in the HGH NID 6 ("Residential Methodology"); and a fixed assessment of \$100 per commercial unit was selected as the basic assessment methodology for commercial properties in the HGH NID 6 ("Commercial Methodology"). For properties that contain both residential units and commercial use, both methodologies shall apply.

All eligible, non-exempt properties within the NID district shall be assessed per the above-cited assessment methodologies.

The assessment assigned to each property based on this formula is herein referred to as "HGH NID 6 Assessment." Any HGH NID 6 Assessments related to a previous year or years may not be contested. The HGH NID Assessment will be as shown on the attached list. Any HGH NID 6 Assessment to this Operating Plan may only be contested prior to approval and adoption of this Operating Plan by the City.

V. 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 Garden Homes Historic District and the adjoining broader Garden Homes Neighborhood and for furthering preservation and redevelopment in this portion of the City of Milwaukee. Therefore, the HGH NID Operating Plan is fully consistent with the City's Comprehensive Plan and Preservation Policy.

B. City Role in District Operation

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

1. Provide technical assistance to the proponents of the district through adoption of the Plan and provide assistance as appropriate thereafter.
2. Monitor, and when appropriate, apply for outside funds that could be used in support of the district.
3. Collect assessments, maintain in a separate account, and disburse the monies of the district.
4. Receive annual audits as required per sec. 66.1110(4)(c) of the NID law.
5. Provide the board, through the Tax Commissioner's Office on or before June 30^{1st} of each Plan

Year, with the official City records and the assessed value of each tax key number with the district, as of January 1 of each Plan year, for purposes of calculating the NID assessments.

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

VI. Plan Approval Process

A. Public Review Process

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

1. The Milwaukee City Plan Commission will review the proposed district boundaries and proposed Operating Plan and will then set a date for a formal public hearing.
2. The City Plan Commission will send, by certified mail, a public hearing notice and a copy of the proposed Operating Plan to all owners of real property within the proposed district. In addition, a Class 2 notice of the public hearing will be published in a local newspaper of general circulation.
3. The City Plan Commission will hold a public hearing, will approve or disapprove the Plan, and will report the action to the Common Council.
4. The Economic Development Committee of the Common Council will review the proposed NID Plan at a public meeting and will make a recommendation to the full Common Council.
5. The Common Council will act on the proposed NID Plan.

6. If adopted by the Common Council, the proposed NID Plan is sent to the Mayor for his approval.

B. Petition to terminate NID

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 66.1110(6)(a).

VII. FUTURE YEAR OPERATING PLANS

A Phased Development

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

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

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

B. Amendment, Severability and Expansion

This HGH NID 6 has been created under the authority of Sec. 66.1110 of the Statutes of the State of Wisconsin ("NID Statute"). Should any court find any portion of this Statute invalid or unconstitutional its decision will not invalidate or terminate the HGH NID 6 and this HGH NID 6 Operating Plan shall be amended to conform to the law without need of reestablishment

Should the legislature amend the Statute to narrow or broaden the process of a NID to exclude or include as assessable properties a certain class or classes of properties, then the NID 6 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

VIII. CONTRACTION WITH HGH NID

Any contracting with the HGH NID 6 shall be exempt from the requirements of Sec. 62.15, Wis. Stats. because such contracts shall not be for the construction of improvements or provision of materials. If HGH NID 6 does contract for the construction of improvements or provisions of material, it shall follow the requirements of such statutes to the extent applicable. Further, the annual accounting required under Sec. 66.608(3)(c) Wis. Stats. shall be deemed to fulfill the requirements of Sec. 62.15(14) Wis. Stats. The HGH NID 6 Board of Directors and the City of Milwaukee shall comply with the provisions of Sec. 66.60 before the City inserts assessments for this NID 6 Plan onto the tax bills for the parcels assessed thereunder, only to the extent required by law, to create a lien on the parcels assessed. The HGH NID 6 may provide grant support to organizations that include the cost of staff; however, the HGH NID 6 shall not have employees directly and shall contract with a responsible party for any administration of grant funds.

Appendices

- A Wis. Statue. 66.1110
- B Garden Homes Historic District boundary ma
- C 2026 Budget
- D List of Properties / Assessments
- E Board of Directors

A. Wisconsin Statutes 66.110

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.

History: 1983 a 184; 1989 a 56 s. 258; 1999 a 150 s. 539; Stats. 1999 s. 66.1109; 2001 a. 85.

66.1110 Neighborhood improvement districts. (1) In this section:

(a) "Board" means a neighborhood improvement district board elected under sub. (4) (a).

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

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

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

(e) "Neighborhood improvement district" means an area within a municipality consisting of nearby but not necessarily contiguous parcels, at least some of which are used for residential purposes and are subject to general real estate taxes, and property that is acquired and owned by the board if the local legislative body approved acquisition of the property under sub. (4) (d) as part of its approval of the initial operating plan under sub. (3) (e).

(f) "Operating plan" means a plan adopted or amended under this section for the development, redevelopment, maintenance, operation, and promotion of a neighborhood improvement district.

(g) "Owner" means the owner of real property that is located within the boundaries, or the proposed boundaries, of a neighborhood improvement district.

(h) "Planning commission" means a plan commission under 62.23 or, if none exists, a board of public land commissioners; if none exists, a planning committee of the local legislative body that owns or occupies real property in the neighborhood improvement district.

(2) An operating plan shall include at least all of the following elements:

(a) The special assessment method applicable to the neighborhood improvement district.

(b) The kind, number, and location of all proposed expenditures within the neighborhood improvement district.

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

(d) A description of how the creation of the neighborhood improvement district promotes the orderly development of the municipality, including its relationship to any municipal master plan.

(e) A statement as to whether the local legislative body authorizes the board to own real property and, if so, a description of the real property to be owned, the purpose of the ownership, and a statement of to whom the real property will be transferred if the neighborhood improvement district is terminated.

(f) A legal opinion that pars. (a) to (e) have been complied with.

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

(a) An owner of real property subject to general real estate taxes and located in the proposed neighborhood improvement dis-

trict designated under par. (b) has petitioned the municipality for creation of a neighborhood improvement district.

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

(c) At least 30 days before creation of the neighborhood improvement district and adoption of its initial operating plan by the municipality, the planning commission has held a public hearing on its proposed neighborhood 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 neighborhood improvement district, shall be sent by certified mail to all owners of real property within the proposed neighborhood improvement district. The notice shall state the boundaries of the proposed neighborhood 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), one of the following has not filed a petition with the planning commission protesting the proposed neighborhood improvement district or its proposed initial operating plan:

1. The owners of property to be assessed under the proposed initial operating plan having a valuation equal to more than 40 percent 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.

2. The owners of property to be assessed under the proposed initial operating plan having an assessed valuation equal to more than 40 percent of the assessed valuation of all property to be assessed under the proposed initial operating plan.

(e) The local legislative body has voted to adopt the proposed initial operating plan for the neighborhood improvement district. The local legislative body shall publish a class 2 notice under ch. 985 regarding the meeting at which the local legislative body will vote on whether to adopt the proposed initial operating plan for the neighborhood improvement district. Before publication, a copy of the notice shall be sent by certified mail to all owners of real property within the proposed neighborhood improvement district.

(4) (a) 1. If the local legislative body adopts the proposed initial operating plan under sub. (3) (e), it shall determine the size of, or board, which shall consist of at least 5 members, all of whom shall be residents of the district.

2. The number of board members who represent commercial and residential property, respectively, shall be set by the local legislative body, as closely as possible, in the same proportion as is the aggregate valuation of commercial property in the neighborhood improvement district to the total assessed value of all property in the district, and the aggregate valuation of residential property in the district to the total assessed value of all property in the district.

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

4. At the meeting, the individuals who own or occupy real property shall be divided into 2 groups. One group shall consist of those individuals who own or occupy commercial property, and one group shall consist of those individuals who own or occupy residential property. Each group shall elect from among its members the number of board members set to represent its group by the local legislative body under subd. 2.

5. Board members elected under subd. 4. shall serve a one year term, but may be reelected. Annually, the number of board members who represent commercial and residential properties,

based on the calculation described in subd. 2., may be reallocated by the local legislative body to the greatest extent possible to be consistent with the proportion described under subd. 2.

6. Annually, board members shall be elected under the procedures contained in this paragraph. If a vacancy occurs during the term of a board member, an individual shall be elected to fill the unexpired term of the member under the procedures contained in this paragraph.

(b) The board shall annually consider and may make changes to the operating plan, which may include termination of the plan, for the neighborhood 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 neighborhood 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 neighborhood 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 neighborhood 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 of the powers necessary or convenient to implement the operating plan, including the power to contract.

(5) All special assessments received from a neighborhood improvement district and all other appropriations by the municipality or other moneys received for the benefit of the neighborhood 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. (4) (c) or on order of the board for the purpose of implementing the operating plan. On termination of the neighborhood 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 neighborhood improvement district, in the same proportion as the last collected special assessment.

(6) (a) Subject to pars. (b) and (c), a municipality shall terminate a neighborhood improvement district if one of the following occurs:

1. The owners of property assessed under the operating plan having a valuation equal to more than 50 percent of the valuation of all property assessed under the operating plan, using the method of valuation specified in the operating plan, file a petition with the planning commission requesting termination of the neighborhood

2. The owners of property assessed under the operating plan improvement district

having an assessed valuation equal to more than 50 percent of the assessed valuation of all property assessed under the operating plan, file a petition with the planning commission requesting termination of the neighborhood improvement district.

3. The owners of property assessed under the operating plan having a valuation equal to more than 50 percent of the valuation of all property assessed under the operating plan fail to file a petition with the planning commission to continue the neighborhood improvement district within one year of the date on which the membership of the board changes from a majority which represents common residential properties to a majority that represents residential properties, or vice versa, as described under sub. (4) (a) 3.

(b) 1. A petition may not be filed under this subsection earlier than one year after the date on which the municipality first adopts the operating plan for the neighborhood improvement district.

2. On and after the date on which a petition is filed under par. (a) 1. or 2., or on and after the date on which a petition must be filed under par. (a) 3., 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 the hearing under subd. 3. and unless the neighborhood improvement district is not terminated under par. (c).

3. Within 30 days after the filing of a petition under par. (a) 1. or 2., the planning commission shall hold a public hearing on the proposed termination. Within 30 days after the deadline for filing a petition under par. (a) 3., the planning commission shall hold a public hearing on the proposed termination. 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 a detail map showing the boundaries of the neighborhood improvement district, shall be sent by certified mail to all owners of real property within the neighborhood improvement district. The notice shall state the boundaries of the neighborhood improvement district and shall indicate that copies of the operating plan are available from the planning commission on request and are posted in the building in which the municipality's governing body regularly holds its meetings.

4. Within 30 days after the date of the hearing under subd. 3., 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 par. (a) 1. or 2., that the owner retracts the owner's request to terminate the neighborhood improvement district, or, if the owner did not file or sign a petition under par. (a) 1. or 2., that the owner requests termination of the neighborhood improvement district under par. (a) 1. or 2.

5. Within 30 days after the date of the hearing under subd. 3., 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 par. (a) 3., that the owner retracts the owner's request to continue the neighborhood improvement district, or, if the owner did not file or sign a petition under par. (a) 3., that the owner requests continuation of the neighborhood improvement district under subd. 3.

(c) After the expiration of 3 days after the date of the hearing under par. (a) 3., and after adding any additional amount subtracting the neighborhood improvement district on the date on which the obligation was entered into, the latest date entered into to implement the operating plan expires if the owners who have signed the petition requesting the termination of the neighborhood improvement district under par. (a) 1. or 2. constitute the required groups specified in par. (a) 1. or 2., or if an insufficient representation of owners as described under par. (a) 3., petition to continue the neighborhood improvement district under par. (a) 3.

(7) (a) 1. Except as provided in subd. 2., any parcel of real property used exclusively for less than 8 residential dwelling units

may not be specially assessed for purposes of this and real property that is exempted from general property taxes

70.1

2. In a 1st class city, 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 neighborhood 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.

History: 2005 a. 186; 2009 a. 147.

66.1111.. Historic properties. (1) DEFINITIONS. In this section:

(a) "Historic property" has the meaning given under s. 44.31 (3).

B. Historic Garden Homes NID Boundary Map

NID 6 Map

1,000 Feet

A



C. 2026 Budget

Historic Garden Homes NID 6
2026 Operating Budget

Sources

NID Assessment on 372 Residential Units	\$18,600
NID Assessment on 21 Commercial Units	\$ 2,100
2025 Carry-Over	\$10,397
 Total Sources	 \$31,097

Uses

Home Repair Rebate Project	\$13,151
Chess in 2 Schools	\$ 2,768
Clean Neighborhood	\$ 1,857
Speed Humps Project payment	\$ 4,753
Juneteenth Day Block Party	\$ 1,819
Community Health Resource Fair	\$ 3,000
Administrative	\$ 1,000
Financial Review Statement	\$ 2,000
 Total Uses	 \$30,348
 Ending Balance	 \$ 749

D. List of Properties I Assessments

Taxkey	Address	Owner1	Owner2	NID 6 Assessment
2310094000	4382 N 27TH ST	SOLITARY INVESTMENTS LLC		150
2310095000	4384-4392 N 27TH ST	MARTHA J FREEMAN AKA	MARTHA FREEMAN	400
2310096000	4394-4398 N 27TH ST	MONK'S ENTERPRISE LLC		400
2310097000	4402 N 27TH ST	MCMP PROPERTY LLC		100
2310109000	4338 N 27TH ST	GREGORY BRADFORD		250
2310113000	4360-4364 N 27TH ST	HOT SPOTS INVESTMENTS, LLC		800
2310812000	4416-4420 N 27TH ST	YBOBGO LLC		200
2319974110	4609 N TEUTONIA AV	NEOMIA TOWNSEND		300
2319987110	4727 N TEUTONIA AV	T RYAN ENTERPRISES INC		0
2451203000	4305 N TEUTONIA AV	LOUS AAA SERV CENTER INC		100
2459997000	4369-4377 N TEUTONIA AV	SG PROPERTY	INVESTMENTS LLC	400
2310001100	4485 N TEUTONIA AV	ROBERT HOOKS JR	DORIS T HOOKS	400
2310108000	4300-4332 N 27TH ST	BERRADA PROPERTIES 36 LLC		1,000
2310901000	2530 W VICTORY LA	BERRADA PROPERTIES 78, LLC		200
2310902000	2600 W VICTORY LA	BERRADA PROPERTIES 68 LLC		200
2310903000	2610 W VICTORY LA	ISHIAH STOKES		200
2310904000	4630 N 27TH ST	BERRADA PROPERTIES 32 LLC		200
2310905000	4620 N 27TH ST	KATHERINE M HANDY		200
2310908000	4610 N 27TH ST	MICHAEL G COOMBS	VERDENE L STOKES-COOMBS	200
2310909000	2615 W VICTORY LA	BERRADA PROPERTIES 88, LLC		200
2310910000	2605 W VICTORY LA	JIMMY L DESHAZER	LESLIE R DESHAZER	200
2310911000	2541 W VICTORY LA	BERRADA PROPERTIES 38 LLC		200
2310912000	2531 W VICTORY LA	BERRADA PROPERTIES 88, LLC		200
2311016000	4512 N 27TH ST	MILWAUKEE AIDS HOUSING CORP	ATTN: TIM DYER	0
2311017000	4520 N 27TH ST	RCBC INVESTMENT LLC		400
2311019000	4536 N 27TH ST	KATRINA F FISHER		200
2311020000	4544 N 27TH ST	BERRADA PROPERTIES B1 LLC		200
2311021000	4550 N 27TH ST	BERRADA PROPERTIES 88, LLC		200
2311022000	4558 N 27TH ST	MERRY KYLES TOD		200
2311023000	4564 N 27TH ST	UPPER CLASS LIVING LLC	% ERIC A DUNST	200
2311029110	4545 N TEUTONIA AV	PRIME INVESTMENT GROUP LLC		200
2311030000	4539 N TEUTONIA AV	BERRADA PROPERTIES 72 LLC		200
2311031000	4533 N TEUTONIA AV	BERRADA PROPERTIES 79 LLC		200
2311032000	4517-4527 N TEUTONIA AV	ALLWRIGHT LLC		400
2319975100	2600 W GLENDALE AV	TAMRA CIHLA	REDWOOD INVESTMENTS LLC	500
2459999000	4351-4357 N TEUTONIA AV	BRAWNER AND MILLS LLC	C/O RANDLE E POLLARD	700
2310002100	4481--A N TEUTONIA AV	HOOKS EMPIRE LLC		100
2310003000	4477 N TEUTONIA AV	LATOYA NEAL		50
2310004000	4471 N TEUTONIA AV	CHERYL HILL		50
2310005000	4465 N TEUTONIA AV	NATASHA MORTIMORE	KENDRICK TAYLOR	50
2310006000	4461 N TEUTONIA AV	CHARLIE CLAYBORN		50
2310007000	4455 N TEUTONIA AV	GUPTA PROPERTIES LLC		50
2310008000	4449 N TEUTONIA AV	251 BRADLEY PLACE LLC		50
2310009000	4443 N TEUTONIA AV	J D O'NEAL JR	PATRINA L PATTERSON	50
2310010000	4439 N TEUTONIA AV	ALLAN D NEWSOM SR	DENISE L JACKSON	50
2310011000	4433 N TEUTONIA AV	NM RENTAL PROPERTIES LLC		50
2310012000	4427 N TEUTONIA AV	GWENDOLYN ADDISON	LAWRENCE ADDISON	50
2310013000	4421 N TEUTONIA AV	DARLENE THOMAS-WINTERS		50
2310014000	4415 N TEUTONIA AV	CLEAR VISION PROPERTIES LLC		50
2310015000	4402 N 25TH ST	JAMES GRANT & ROSIE HW		50
2310016000	4408 N 25TH ST	CAROL Y HAMPTON &	ROLANDA HAMPTON	50
2310017000	4414 N 25TH ST	BT CAPITAL LLC		50
2310018000	4420 N 25TH ST	KIMBERLY M ELY		50
2310019000	4424 N 25TH ST	SHELIA GLENN		50
2310020000	4428 N 25TH ST	KWAY ENTERPRISES LLC		50
2310021000	4434 N 25TH ST	MIGUEL A SOTO OQUENDO		50
2310022000	4440 N 25TH ST	BERTHA D SHACKELFORD	ELTON WASHINGTON	50
2310023000	4444 N 25TH ST	STEVE J OLSON		50
2310024000	4450 N 25TH ST	OS INVESTMENT TEAM LLC		50
2310025000	4456 N 25TH ST	NATHANIEL MCCLENDON & RINDA		50
2310026000	4460 N 25TH ST	ELLA DUNBAR		50
2310027000	4466 N 25TH ST	MARCUS HUGHES		50
2310028000	4472 N 25TH ST	STENNEN JACKSON		50
2310029000	4476-4482 N 25TH ST	WILLIAM SMITH		100
2310030000	4328-4330 N 26TH ST	RPRFII A LLC		100
2310031000	2523 W ATKINSON AV	DJUANA REE EWING		50
2310032000	2517--A W ATKINSON AV	JENELL M COCROFT		100
2310033000	2511 W ATKINSON AV	JIMMIE L WHIGHAM	QUEEN WHIGHAM	50
2310034000	2507--A W ATKINSON AV	SKYLINE WEST ENTERPRISES LLC		100

2310035000	4305 N 25TH ST	SUN VALLEY PROPERTIES LLC		50
2310036000	4304 N 26TH ST	ANDRAE NEWSOM SR		50
2310037000	4310 N 26TH ST	ANNA R GARETT		50
2310038000	4383 N 25TH ST	STARLIGHT HOMES LLC		50
2310039000	4377 N 25TH ST	LOVE, MARTHA B		50
2310040000	4371 N 25TH ST	KEEP ON MOVING TRUCKING LLC		50
2310041000	4365 N 25TH ST	MOUNTAIN WEST IRA INC FBO	JEAN M MEIER	50
2310042000	4359 N 25TH ST	LATASHA HINES		50
2310043000	4353 N 25TH ST	SUKETA A UPCHURCH		50
2310044000	4349 N 25TH ST	TAMEKA HARRIS		50
2310045000	4343 N 25TH ST	MATTHEW D SIMMONS	LASHANDA N SIMMONS	50
2310046000	4339 N 25TH ST	KENNETH A & LORETTA CAMPBELL		50
2310047000	4333 N 25TH ST	RMS INVESTMENTS III LLC		50
2310048000	4321-4327 N 25TH ST	MICHAEL MAYO SR	FELECIA W MAYO	100
2310049000	4340-4344 N 26TH ST	TARVARES DOYGAL		100
2310050000	4352 N 26TH ST	ASHANTI CATRICE ANGLIN		50
2310051000	4356 N 26TH ST	EAGLES NEST PROPERTIES LLC		50
2310052000	4362 N 26TH ST	VAN ABERNATHY TOD		50
2310053000	4366 N 26TH ST	GARDEN HOMES HOMEOWNER INTIATIVE LLC		50
2310054000	4372 N 26TH ST	STENNEN JACKSON		50
2310055000	4376 N 26TH ST	ROGER ATEHLEME HONGLA MOMHA		50
2310056000	4380 N 26TH ST	ROGER ATEHLEME HONGLA-MOMHA		100
2310057000	4437-4441 N 25TH ST	GARDEN HOMES HOMEOWNER INTIATIVE LLC		100
2310058000	4431 N 25TH ST	GARDEN HOMES HOMEOWNER INTIATIVE LLC		50
2310059000	4423 N 25TH ST	GARDEN HOMES HOMEOWNER INTIATIVE LLC		50
2310060000	4419 N 25TH ST	LYNDELL GILBERT		50
2310061000	4415 N 25TH ST	BERNADINE GILBERT		50
2310062000	4407 N 25TH ST	BALANCE INVESTMENTS LLC		50
2310063000	4401 N 25TH ST	JANET MAYS		50
2310064000	4400-4406 N 26TH ST	JAMAUL R LAWRENCE		100
2310065000	4414 N 26TH ST	PATRICE HOGAN		50
2310066000	4418 N 26TH ST	FINANCIAL FREEDOM INVTS LLC		50
2310067000	4424 N 26TH ST	ARNEATHA COCKRANE		50
2310068100	4430-4436 N 26TH ST	ESSIE M COPELAND	ETHELDIA K WESTON	100
2310070000	4485 N 25TH ST	KISHA KIRK		50
2310071000	4481 N 25TH ST	GARDEN HOMES HOMEOWNER INTIATIVE LLC		50
2310072000	4477 N 25TH ST	NAKIYAH JASMINE EVANS		50
2310073000	4471 N 25TH ST	TONI ESKRIDGE		50
2310074000	4465 N 25TH ST	GOOD DAY B E H LLC		50
2310075000	4457 N 25TH ST	WILLIE B JACKSON		50
2310076000	4453 N 25TH ST	DORI INVESTMENTS LLC		50
2310077000	4440 N 26TH ST	JORGE A PRADO JIMENEZ		50
2310079000	4450 N 26TH ST	MAYME L ROBINSON LIVING TRUST		50
2310080000	4458 N 26TH ST	KENN LEE DAVIS		50
2310081000	4462 N 26TH ST	JOHN A BARTON SR &	AUDREY E BARTON	50
2310082000	4468 N 26TH ST	JOSEPH A BOVA		50
2310083000	4472 N 26TH ST	KEDO LLC		50
2310084000	4478 N 26TH ST	BUSINESS VENTURES INV LLC		50
2310085000	4484 N 26TH ST	JUDY E SEYMORE		50
2310087000	4407 N 26TH ST	GARDEN HOMES HOMEOWNER INTIATIVE LLC		50
2310088000	4401 N 26TH ST	GARDEN HOMES HOMEOWNER INTIATIVE LLC		50
2310089100	4395 N 26TH ST	AMERICAN UNITED PROP LLC		50
2310090100	4387-4389 N 26TH ST	CATALEASE LLC		0
2310091000	4381 N 26TH ST	MIA A PRICE		50
2310092000	4375 N 26TH ST	JAMES L HASAN		50
2310093000	4369 N 26TH ST	GARDEN HOMES HOMEOWNER INTIATIVE LLC		50
2310099000	2615 W ATKINSON AV	JAMES COCROFT		50
2310100000	2607 W ATKINSON AV	BUSINESS VENTURES INVTMTS	LLC	100
2310101000	2603 W ATKINSON AV	JOHN J WATT		50
2310102000	4333 N 26TH ST	BETTY ALEXANDER		50
2310103000	4327 N 26TH ST	LINKER NOTES LLC		50
2310104000	4321-4323 N 26TH ST	SANNIA E GREEN		100
2310105000	4315-4317 N 26TH ST	RAGIR GROUP LLC		100
2310106000	4311-A N 26TH ST	MILLENNIOM CLV LLC		100
2310107000	4305 N 26TH ST	SERGIO DEL PILAR DELGADO		50
2310701000	2449 W CONGRESS ST	JACQUELINE A CARTER NKA	JACQUELINE A DOTSON	50
2310702000	2453 W CONGRESS ST	SFR3-020 LLC		50
2310704000	2465 W CONGRESS ST	ASHLEY MONTGOMERY		100
2310705000	4378 N 25TH ST	CHEVY A HEART		50
2310706000	4374--A N 25TH ST	BISE INVESTMENTS, LLC		100

2310708000	4366 N 25TH ST	L&L INNOVATIONS LLC		50
2310709000	4360-4362 N 25TH ST	KWAY ENTERPRISES LLC		100
2310710000	4356 N 25TH ST	BALANCE INVESTMENTS LLC		50
2310711000	4350 N 25TH ST	CYNTHIA R LEE		50
2310712000	4344 N 25TH ST	IRENE BESANT	DELEONO MARQUIS JOHNSON	50
2310713000	4338 N 25TH ST, Unit -	RACHAEL HOMES LLC		50
2310714000	4334 N 25TH ST	TIMOTHY HOPKINS		50
2310801000	4485 N 26TH ST	LATRESA N WILLIAMS		50
2310802000	4481 N 26TH ST	CHARLES P WILLIAMS		50
2310803000	4473 N 26TH ST	B. J. WILLIAMS		50
2310804000	4469 N 26TH ST	JIMMIE D ADDISON JR	EMILY ADDISON	50
2310805000	4463 N 26TH ST	DEVIN HAWTHORNE		50
2310806000	4459 N 26TH ST	GREGORY M FREUND		50
2310807000	4451 N 26TH ST	WILLNETTE D HONEY		50
2310808000	4447 N 26TH ST	GARDEN HOMES HOMEOWNER INTIATIVE LLC		50
2310809000	2602 W PORT SUNLIGHT WA	JDC CUSTOM HOMES LLC		50
2310810000	2610 W PORT SUNLIGHT WA	WESLEY S BENTIL		50
2310811000	2614 W PORT SUNLIGHT WA	GARDEN HOMES HOMEOWNER INTIATIVE LLC		50
2310813000	4422-4424 N 27TH ST	VICTOR M SUMBRY	JUDITH M SUMBRY	100
2310814000	4428-4430 N 27TH ST	VICTOR SUMBRY	JUDITH SUMBRY	100
2310815000	4436 N 27TH ST	CZ & FERGIE LLC		100
2310816000	4440 N 27TH ST	VERA JENNINGS		100
2310817000	4446 N 27TH ST	DEBORAH L DODSON		50
2310818000	4452 N 27TH ST	SHANE PROPERTIES LLC		50
2310819000	4456 N 27TH ST	MAHAMMAD ALEEM		50
2310821000	4466 N 27TH ST	ROY C YOUNG & LA VERNE HW		100
2310822000	2621 W RUBY AV	MALYNDA WALKER		50
2310906000	4645-ADJ N TEUTONIA AV	KATHERINE M HANDY		0
2311001000	4567 N 26TH ST	GLENN E SIMMONS		50
2311002000	4561 N 26TH ST	MELODY L SCHROCK		50
2311003000	4557 N 26TH ST	SHANTELL M SMITH		50
2311004000	4553 N 26TH ST	DENISE HUNT		50
2311005000	4545 N 26TH ST	JERROLD R EZELL &	LINDA G EZELL HW	50
2311006000	4541 N 26TH ST	BESSIE MAE BROWN LIFE EST	SHERRY SUGGS, LEE BROWN JR	50
2311007000	4535 N 26TH ST	REGINALD D REED SR		50
2311008000	4531 N 26TH ST	BRANDI PATTERSON	MARSHALL PATTERSON III	50
2311009000	4525 N 26TH ST	SAM P BAILEY TOD		50
2311010000	4519 N 26TH ST	ANGEL ROSADO		50
2311011000	4513 N 26TH ST	DORIS E SMITH		50
2311012000	4507 N 26TH ST	BERNICE E HARDY		50
2311014000	2612 W RUBY AV	4LIFE HOME IMPROVEMENT LLC		50
2311024100	4575 N TEUTONIA AV	JOAN LEFLORE		50
2311025000	4569 N TEUTONIA AV	BEAUTIFUL TALE EL		50
2311026000	4563 N TEUTONIA AV	VINCENT M MARTIN, JR		50
2311027000	4557-4559 N TEUTONIA AV	LAKESHA T GREEN		100
2311028000	4553-4555 N TEUTONIA AV	PRIME INVESTMENT GROUP LLC		100
2311033000	4511 N TEUTONIA AV	ROLAC INVESTMENT LLC		50
2311034000	4505 N TEUTONIA AV	JAMES T JOHNSON	PATSY JOHNSON	50
2311035000	2496 W RUBY AV	ANGELA MITCHELL		50
2311036000	4500 N 26TH ST	RUBY H MAYS		50
2311037000	4508 N 26TH ST	GLORIA THURMAN		50
2311038000	4512 N 26TH ST	DAWANNA HOLLIMAN		50
2311039000	4518 N 26TH ST	DOROTHY J JACKSON	JEFFREY JACKSON	50
2311040000	4524 N 26TH ST	LARRY L DAVIS	CAROLYN J DAVIS	50
2311041000	4526 N 26TH ST	PAUL & DOMAS WELLINGTON	LIVING TRUST	50
2311042000	4532 N 26TH ST	DERRICK F NASH		50
2311043000	4538 N 26TH ST	THE PAUL AND DOMAZ	WELLINGTON LIVING TRUST	50
2311044000	4544 N 26TH ST	TAN'S INVESTMENTS LLC		50
2311045000	4550 N 26TH ST	ANITA L WILSON		50
2311046000	4558 N 26TH ST	ING PROPERTIES ONE LLC		50
2319912110	4645-A N TEUTONIA AV	REX SABIO	MERRY YEN	50
2319972000	4574 N 26TH ST	ATC PAINTING & CONTRACTING LLC	EILAND INVESTMENTS LLC	50
2319973110	4580 N 26TH ST	DIEAN PITTMAN		50
2319980000	4579 N 26TH ST	ROBBIE D FULTON		50
2319981000	4575 N 26TH ST	DONALDSON, JOE EDDIE JR		100
2319982000	4580 N 27TH ST	B J GASTON		50
2319983200	4653 N TEUTONIA AV	JEFFERY B HARDY SR		100
2451201000	4335 N TEUTONIA AV	MARQUIS DWAYNE HARMON		50
2451202000	4321 N TEUTONIA AV	HECTOR L CABALLERO		50
2451204000	2422 W ROOSEVELT DR	NHB MANAGEMENT LLC		50

2451205000	2428 W ROOSEVELT DR	2428ROOS LLC		50
2451206000	2434 W ROOSEVELT DR	GARDEN HOMES EVANGELICAL LUTHERAN CHURCH		0
2451207000	2442 W ROOSEVELT DR	GARDEN HOMES EVANGELICAL	LUTHERN CHURCH	0
2451209000	4353-4355 N 24TH PL	NATALIE CHRISTIE	JERRY REEVES	100
2451210000	4343-4345 N 24TH PL	ALVIN TURNER	DEBRA TURNER	100
2451211000	4339-4341 N 24TH PL	ROOSEVELT & DOROTHY M	COOPER TRUSTEES OF THE	100
2459998000	4361 N TEUTONIA AV	KIM BRUMFIELD		50

E. Board Roster

NID #6 Board of Directors

Mr. Aaron McClendon, President

Mr. Joseph Bova, Treasurer

Ms. Anita Aydin

Ms. Arneatha Cockrane

Mr. William Smith

Historic Garden Homes Neighborhood Improvement District 6

ANNUAL REPORT: April 1, 2024 – March 31, 2025

Mission Statement

Mission: The Historic Garden Homes NID 6 will energetically support projects that promote COMMUNITY DEVELOPMENT.

Focus: To fund structural levers that foster positive neighborhood values, namely secular projects that:

- 1) Fix the environment
- 2) Build community relational cohesion
- 3) Strengthen families
- 4) Bolster collective efficacy
- 5) Promote health and life-expectancy longevity
- 6) Flourish creativity and artistic development
- 7) Celebrate cultural and neighborhood values
- 8) Preserve the neighborhood's historic heritage

Core Programs – To expend \$29,075

Garden Homes Lutheran Church

The Garden Homes Lutheran Church had another successful **Juneteenth Day Celebration** with 250 people enjoying this freedom-related celebration during the block party at the church location, 2450 W. Roosevelt Drive.

Garden Homes Neighborhood Association, Inc.

NID 6 designated grants to the Garden Homes Neighborhood Association, Inc. to support five projects:

Speed Humps installment payment, Chess in the School, Clean Neighborhood Project, Home Repair Rebate Project (HRRP), and the 100th Anniversary Commemorative Book.

The association made the **Speed Humps Project** second of five-installment payments in July. Per agreement with the City, the three remaining payments of \$4,752.18 will be made on July 1 of each year, 2025-2027.

Chess in the School enriched the 52 participating students from the Lloyd Barbee Montessori School. The Garden Homes Lutheran School chose not to participate this year. Mr. Milton Caston, the professional chess instructor, conducted 45 one-hour classes at Lloyd Barbee from October 2 through November 20, 2024.

The **Clean Neighborhood Project** was brought back to live after two years of hibernation. Eleven youths kept the Garden Homes Park and surrounding streets immaculate over six two-hour every-other Clean-Up weekends, June 30-September 21, 2024.

Although all eight **Home Repair Rebate Project's** applicants were approved to receive matching funds grants totaling \$8,000, four applicants concluded their projects on time and received rebates totaling \$3,500. Their home renovation projects addressed basements (2), flooring, roof, porch, driveway, garage slab, garage, windows (3), storm doors (2), fence, landscaping and power wash ventures.

The **100th Anniversary Commemorative Book** project was not completed. Of the \$21,424.18 NID 6 grant, \$15,901.53 were expended. GHNAI is positioned to return \$5,522.65 to NID 6.

Felecia Mayo

Felicia Mayo had her **Community Health Resource Fair** in September 2024. She has not turned in a final report. NID 6 is holding her 2025 grant until she files the 2024 report and the NID 6 board approves the report.

Powerhouse Deliverance Church of God

Much planning went into preparation for the **Back to School** event immense event, i.e. the purchase of supplies for the book bags which included: Book bags, pencils, colored pencils, markers, glue, rulers, scissors, wide ruled and college ruled paper, crayons, glue, spiral notebook paper, erasers, black and

blue ink pens, pocket folders, composition notebooks and other assorted school supplies.

The Back-to-School event took place on Saturday, August 10, 2024, at the New Hope Baptist Church, 2433 W. Roosevelt Drive. The event started at 11:00 a.m. and ended approximately at 3:00 p.m. Three hundred youths received free book bags and other school supplies.

Methodology

From the RFPs the Historic Garden Homes NID 6 sent to seven entities late April 2023, four responded: Garden Homes Lutheran Church, Garden Homes Neighborhood Association, Inc., Felecia Mayo and the Powerhouse Deliverance Church of God.

The NID 6 Board of Directors selected all eight submitted projects from the four entities, allocating \$29,075 in grant support and to cover administrative expenses.

Once the City of Milwaukee Common Council approved the NID 6-selected projects, the NID 6 board of directors contracted with each entity to undertake the operation of the eight projects. At the 2024 program deadline of February 28, 2025, the entities had to provide final narrative and financial reports plus return all unused funds to NID 6 by March 15, 2025. NID 6 closed out 2024 on March 31, 2025.

HISTORIC GARDEN HOMES NEIGHBORHOOD IMPROVEMENT DISTRICT #6

REPORT ON FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2024

**HISTORIC GARDEN HOMES NEIGHBORHOOD IMPROVEMENT DISTRICT #6
REPORT ON FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2024**

Table of Contents	Page
Accountants' Compilation Report	1
Financial Statements	
Statements of Financial Position	2
Statements of Activities	3
Statements of Cash Flows	4
Notes to the Financial Statements	5-7



COLEMAN & WILLIAMS, LTD.
A Professional Services Firm

ACCOUNTANTS' COMPILATION REPORT

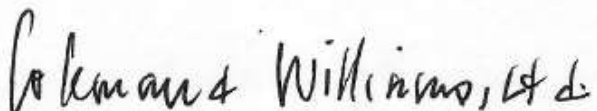
To the Board of Directors
Historic Garden Homes NID #6
4456 N 25th Street,
Milwaukee, WI 53209

Management is responsible for the accompanying financial statements of Historic Garden Homes Neighborhood (a nonprofit organization), which comprise the statement of financial position as of December 31, 2024, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements in accordance with accounting principles generally accepted in the United States of America.

We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA.

We did not audit or review the financial statements nor we required to perform any procedures to verify the accuracy or completeness of the information provided by management.

We do not express an opinion, a conclusion, nor provide any assurance on these financial statements.



Milwaukee, Wisconsin
September 22, 2025

316 North Milwaukee Street, Suite • 402 Milwaukee, WI 53209
7127 North Green Bay Avenue • Milwaukee, Wisconsin 53209
Telephone 414.278.0170
Facsimile 414.278.1169
www.candwmilw.com

HISTORIC GARDEN HOMES NEIGHBORHOOD IMPROVEMENT DISTRICT #6
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2024

ASSETS	
CURRENT ASSETS	
Cash	\$ 13,701
Other	9,306
TOTAL ASSETS	<u>\$ 23,007</u>
LIABILITY AND NET ASSETS	
LIABILITY	
Payable to City of Milwaukee	\$ 4,752
NET ASSETS	
Beginning Net Assets	4,554
Change in Net Assets	<u>13,701</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 23,007</u>

See report on compilation

HISTORIC GARDEN HOMES NEIGHBORHOOD IMPROVEMENT DISTRICT #6
STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2024

Revenue	
Assessments	\$ 20,150
Other	25,649
Total Revenue	<u>45,799</u>
Expenses	
Program Services	29,511
Management and General	2,587
Total Expenses	<u>32,098</u>
 CHANGE IN NET ASSETS	 13,701
Net Assets, Beginning of Year	<u>4,554</u>
NET ASSETS, END OF YEAR	<u><u>\$ 18,255</u></u>

See report on compilation

HISTORIC GARDEN HOMES NEIGHBORHOOD IMPROVEMENT DISTRICT #6
STATEMENT OF CASH FLOWS
YEAR ENDED DECEMBER 31, 2024

CASH FLOWS FROM OPERATING ACTIVITIES

Change in Net Assets \$ 13,701

Adjustments:

Decrease in Other Current Assets (1,823)

Decrease in Payable to City of Milwaukee (14,257)

Net Cash Used by Operating Activites (2,379)

Net Decrease in Cash (2,379)

CASH AT THE BEGINNING OF YEAR 16,080

CASH AT END OF YEAR \$ 13,701

See report on compilation

HISTORIC GARDEN HOMES NEIGHBORHOOD IMPROVEMENT DISTRICT #6
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE A - Summary of Significant Accounting Policies

Organization

Historic Garden Homes Neighborhood Improvement District #6's (the "Organization") purpose is to support projects that build community relational cohesion for its total constituency area of 330 households and 18 businesses.

The Organization is exempt from tax as an affiliate of a governmental unit under Section 501(a) of the Internal Revenue Code.

Basis of Accounting

The financial statements are prepared on the accrual basis of accounting.

Cash

For purpose of the statement of cash flows, cash includes all highly liquid debt instruments with original maturities of three months or less when purchased.

Prepaid Expenses

The Organization contracts with the Garden Homes Neighborhood Association, Inc. to carry out a portion of its activities. Based on the annual operating plan, the Organization deposits with the Association, amount specified in the budget. The Association earns an administrative fee of 2.5% of actual expenditure. The amount unexpended by the Association at the end of the year is reported as prepaid expenses.

In addition, the Organization contracts with the Garden Homes Evangelical Lutheran Church and Felecia Mayo for additional programming. Based on the annual operating plan, the Organization deposits funds with them and receive a full reporting of amounts expended. All amounts were expended during the year, and accordingly, no amounts are reported as prepaid expenses.

Revenue

Contributions received and unconditional promises to give are measured at their fair values and are reported as increases in net assets. Contributions are considered available for the Organization's general programs unless specifically restricted by the donor. Contributions received with restrictions that are met in the same reporting period are reported as revenue without donor restrictions and increase net assets without donor restrictions. Conditional promises to give are not recognized until they become unconditional. A conditional contribution is one that has both a barrier that must be overcome and an agreement requiring advance payment to be returned or future payment not to be obligated when the barrier is not overcome. Amounts received for which the donor has limited the use of the asset or designated the gift as support for future periods are considered restricted support and included in net assets with donor restrictions. When a donor restriction expires, net assets with donor restrictions are reclassified

HISTORIC GARDEN HOMES NEIGHBORHOOD IMPROVEMENT DISTRICT #6
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE A - Summary of Significant Accounting Policies (continued)

Revenue (continued)

to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

When the restriction on a contribution is met in the same reporting period as the contribution is received, the contribution is reported in net assets without donor restrictions. Net assets restricted for acquisition of building or equipment are reported as net assets with donor restrictions until the specified asset is placed in service when the net assets are released to net assets without donor restrictions.

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

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

Expenses

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

Estimates

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

NOTE B – Liquidity

The Organization has \$13,701 of financial assets available for expenditures within one year of the statement of financial position date consisting of cash. The Organization funds projects identified in its annual operating plan from property assessments on an annual basis and therefore does not maintain a significant amount of cash at the end of the year.

HISTORIC GARDEN HOMES NEIGHBORHOOD IMPROVEMENT DISTRICT #6
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE C – Concentration of Receipts

Historic Garden Homes Neighborhood Improvement District #6 receives property assessment income from the City of Milwaukee. The operations rely on the availability of these funds.

In order to provide revenues to support the Organization’s mission, the Common Council of the City of Milwaukee enforced an assessment on the property located within a specific area of the NID. The assessment is calculated based on a fixed amount of \$50 for residential properties and \$100 for businesses.

NOTE D – Payable to City of Milwaukee

The Garden Homes Neighborhood Association, Inc. entered into an agreement with the City of Milwaukee to pay for the installation of nine speed humps. The Organization has agreed to reimburse the Garden Homes Neighborhood Association, Inc. for these costs.

NOTE E – Subsequent Events

The Organization has evaluated events and transactions occurring after December 31, 2024 through September 22, 2025, the date financial statements are available to be issued for possible adjustments to financial statements or disclosures. The Organization has determined that no subsequent events need to be disclosed.