

BUSINESS IMPROVEMENT DISTRICT NO. 27
Burleigh Street
PROPOSED OPERATING PLAN (Year Twenty-One)

September 2021

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I. INTRODUCTION

A. Background

In 1984, the Wisconsin legislature created 66.1109 (formerly S. 66.608) of the Statutes ((see Appendix A) enabling cities to establish Business Improvement Districts (BIDs). The purpose of the law is “to allow businesses within those districts to develop, to manage and promote the districts and to establish an assessment method to fund these activities.” (1983 Wisconsin Act 184, Section 1, legislative declaration.)

Business improvement district assessments are quite similar to traditional special assessments wherein property owners are assessed for improvements or services that benefit them. Unlike the traditional special assessment, however, business improvement district assessments can be used to finance a wide range of activities, services, and improvements. Some BIDs in Wisconsin have funded physical improvements like street lighting or parking; others have funded business recruitment programs; others have promoted increased services in the district such as security or snow removal; still others have produced promotional and marketing materials and events.

B. Physical Setting

The boundaries of the Burleigh Street BID follow Burleigh Street from Sherman Boulevard on the east, to 60th Street on the west.

II. DISTRICT BOUNDARIES

Boundaries of the proposed district are exhibited 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 objective of the BID is to: Maximize resources and implement activities to promote, manage, maintain and develop the District in ways that will result in neighborhood safety, improved area image, retain existing businesses and attract new business development.

B. Proposed Activities – Year 2022

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

Develop and implement timely information on topics such as police patrol, garbage clean-up, marketing opportunities, and other topics of local concern to members, retailers, and others in the form of article, fliers, e-mails and other appropriate methods.

Creating a new and improved business directory, website and logo and encourage businesses to relocate to the district.

Direct and/or collaborate with other City Departments in the implementation of streetscape and other long-range plans approved by the board of directors. Agencies included but not limited to include the Department of Public Works and Department of City Development.

Encourage and support façade improvements as well as encourage all commercial buildings to be maintained graffiti free.

Work with property owners in an attempt to improve vacant storefront appearance by installing window blinds or some other window covering and possibly cleaning the windows of vacant storefronts periodically.

Provide staff assistance to property owners and developers who are engaged in property improvements and redevelopment actions.

Ensure Burleigh St. is maintained throughout the year, including cleanup activities as well as routine maintenance.

Create awareness for area businesses on safety and security measures and serve as a liaison with the security offices of area institutions and the Milwaukee Police Department.

Marketing and visual enhancement of the Commercial District.

Support business with the BID with resources including but not limited to providing or funding Personal Protective Equipment needs for maintaining operations due to the impact of COVID 19 virus. Work on identification of the needs of the Businesses' within the Commercial District relative to the COVID 19 virus and provide resources to meet the identified needs.

C. Proposed Budget 2022

The board shall have the authority to revise the budget as necessary during the year to match the funds actually available. Functional expenditures anticipated being in these approximate amounts:

<u>Clean-up/Safety and Security - \$17100</u>		
A. Building exterior enhancement work	\$	12000.00
B. Street/sidewalk clean-up / maintenance	\$	4500.00
C. Misc. cleaning	\$	600.00
<u>Promotion/marketing/image campaign - \$3150.00</u>		
A. newsletter/marketing/printing	\$	400.00
B. Planting and/or landscaping	\$	800.00
C. Winter Decorations	\$	700.00
D. Website /logo development/maintenance	\$	1200.00
<u>Management - \$12000.00</u>		
Director/Manager Services (included work performance incentives)	\$	12000.00
<u>General Expenses - \$4300.00</u>		

Office supplies, including software	\$	1200.00
Insurance	\$	1600.00
Equipment, software, including repair and maintenance	\$	1500.00
<u>Outsides Services - \$2500</u>		
Accountant (regular and audit)	\$	2000.00
Legal	\$	500.00
<u>Miscellaneous and contingency - \$2363</u>	\$	2363.00
<u>Total</u>	\$	41413.00

Any funds remaining on any budget line item above may be moved to another budget line item, as determined by the BID board. Any unused funds remaining at the end of the year shall be used for the following plan year.

The Board President and BID Manager, at their discretion, for emergency repairs, may make expenditures of \$1000.00 or below. In non-emergency situations encompassing normal street repairs and maintenance, the Board President and BID Manager are authorized to spend up to \$300.00 without prior Board Approval. The petty cash items purchased are to be reviewed monthly. The BID board will not incur any long-term debt which cumulatively **exceeds twice** the current operating budget without the consent of the majority of the board. Long term debt is defined as any debt with payments of principle and interest that exceeds **twelve** months.

If any additional funds are received by the BID, whether from gifts, grants, government programs or other sources, they shall be expended for the purposes identified herein, and in the manner required by the source of such funds, or, if the funds have no restrictions, in the manner determined by the BID board. All physical improvements made with these funds shall be made in the BID district.

D. Financing Method

It is proposed to raise **\$41,414.59** through BID assessments (see Appendix D). It is estimated that 100 % of the BID budget expenditures will be raised through assessments, with the remaining 3.8% financed through cash on hand in the BID bank account.

E. Organization of BID Board

The Mayor appoints members of the District Board (“Board”). The board’s primary responsibility is to implementation the Operating Plan. This will require the board to negotiate with providers of service 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 BID assessments.

State law requires that the board be composed of at-least five members and that a majority of the board members be owners or occupants of property within the district

No one individual, and no more than one representative of any entity, may hold more than one board position. If, during the course of a term a board member’s situation changes, so that he/she no longer fits the definition for that seat, such as by selling their parcel, he/she shall continue to serve in that position until the end of that calendar year, and a new member fitting the requirements of that seat shall be appointed to complete that term, prior to the next January 1st, with the members whose terms are expiring.

On or before December 1st, of each year, the board will submit its recommendations to the mayor of the City of Milwaukee for seats of Board members whose terms are expiring.

Burleigh Street BID board be structured and operate as follows:

1. **Board size** – at least five members – not to exceed seven members.
2. **Composition** – 5 members shall be owners of BID assessed property or operators of businesses, or their representative within the district, and one representative of the Sherman Park Community, to be recommended by the president of the Sherman Park Community Association (SPCA) and approved by the sitting BID board. The board shall elect its officers from among its members.
3. **Term** – New appointments to the board shall be for a period of two years.
Reappointment to the board shall be for a period of three years.
4. **Compensation** – No board member shall receive compensation from BID #27.
5. **Meetings** – All meetings of the board shall be governed by the Wisconsin Open Meeting Law. The board shall meet regularly, at least twice each year. The established By-Laws will be used to govern the conduct of the meetings.
6. **Record Keeping** – Files and records of the board’s affair shall be retained per public record requirements.
7. **Staffing** – The board may employ staff and/or contracts for staffing services pursuant to this plan and subsequent modifications thereof.
8. **Officers** – The board shall elect its officers (Chairman, Vice-Chairman, Treasurer, and Secretary) from its members.

IV. METHOD OF ASSESSMENT

A. Assessment Rate and Method

The principle behind the assessment methodology is that each property should contribute to the BID in proportion to the benefit derived from the BID. After consideration of other assessment methods, it was determined that assessed value of a property was the characteristic most directly related to the potential benefit provided by the BID. Therefore, a fixed assessment on the assessed value of the property was selected as the basic assessment methodology for this BID.

As of June 31, 2021, the property in the proposed district has a total assessed value of \$.

This plan assesses the property in the district at a rate of \$3.70 per \$1,000.00 of assessed value. Assessments less than \$200.00 will be assessed at a flat rate of \$200.00, and the maximum amount of assessment with not exceed \$10,000.00.

The maximum amount of assessment rate (\$3.70) increase per \$1000 that the BID Board can effect can be no more than 25% greater than the assessment in the previous year without first obtaining a positive vote of property owners representing at least 50%+1 of the assessed properties. Any assessment increase of 25% of millage or less must be approved by a positive vote of assessed property owners at a special meeting called for that purpose with at least 5 days written notice given before that meeting. Any property shall not pay more than a maximum assessment flat rate of \$10,000. No property shall be assessed for less than \$200. The only locale that can change this amendment other than a special meeting is the Annual Meeting.

Clarification of Assessment Rate set out above:

- a. The maximum assessment rate is \$3.70 per \$1000.
- b. This assessment rate shall not be greater than 25% of the previous years assessment rate.
- c. If a greater increase is desired, the Board must obtain permission of 50% + 1 current property owners present during a special meeting called for that purpose.
- d. Five days notice shall be given before said meeting.
- e. Any property shall not pay more than a maximum assessment flat rate of \$10,000. No property shall be assessed for less than \$200.
- f. The only locale that can change this amendment other than a special meeting is the Annual Meeting.

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. State Statute 66.1109 (1) (f) Im: The district contains property used exclusively for manufacturing purpose, 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. State Statute 66.1109 (5) (a): Property known to be used exclusively for residential purposes will not be assessed; such properties will be identified as BID exempt properties in Appendix D, as revised this year.
3. In accordance with the interpretation of the city attorney, regarding State Statute 66.1109 (1) (b), property exempt from general real estate taxes has been excluded from the district. Privately owned tax-exempt property adjoining the district and which is expected to benefit from district activities may be asked to make financial contribution to the district on a voluntary basis.
4. When and if any amendment to the BID law is enacted, that will allow tax-exempt parcels to be included within the boundaries of BIDs, any tax-exempt parcels that are excluded from the boundaries shown in Appendix C, but which have frontage on BID 27 area shall be included in the district without need of separate action by the Common Council of the city of Milwaukee.

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'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 Business Improvement district and in the implementation of the Operating Plan. In particular, the City will:

1. Provide technical assistance to the proponents of the district through adoption of the Plan and provide assistance as appropriate thereafter.
2. Monitor and when appropriate, apply for outside funds that could be used in support of the district.
3. Collect assessments, maintain in a segregated account, and disburse the monies of the district.
4. Receive annual audits as required per sec. 66.1109 (3) (c) of the BID law.
5. Provide the board, through the Tax Commissioner's office, on or before June 30th of each plan year, with the official city records and the assessed value of each tax key number with the district, as of January 1st of each plan year, for purposes of calculating the BID assessments.
6. Encourage the State of Wisconsin, Milwaukee County and other units of government to support the activities of the district.

VII. FUTURE YEAR OPERATING PLANS

A. Phased Development

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 initial Operating Plan.

Section 66.1109 (3) (a) of the BID law requires the board and the city to annually review and take changes as appropriate in the Operating Plan. Therefore, while this document outlines in general terms, the complete development program, it focuses upon year nineteen activities, and information on

specific assessed values, budget amounts and assessment amounts are based on year nineteen conditions. Greater detail about subsequent year's activities will be provided in the required annual plan updates, and approval by the Common Council of such plan updates shall be conclusive evidence of compliance with this plan and the BID law.

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

B. Amendment, Severability and Expansion

This BID has been created under authority of Section 66.1109 of the Statutes of the State of Wisconsin. Should any court find any portion of this Statute invalid or unconstitutional, its decision will not invalidate or terminate the BID, and this BID 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 as to exclude or include as assessable properties a certain class or classes of properties, then this BID Plan may be amended by the Common Council of the City of Milwaukee as and when it conducts its annual Operating Plan approval and without necessity to undertake any other act. This is specifically authorized under Section 66.1109 (3) (b).

APPENDICES

APPENDIX A

STATUTE

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 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, or 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, 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.
- (2m)** A municipality may annex territory to an existing business improvement district if all of the following are met:
- (a) An owner of real property used for commercial purposes and located in the territory proposed to be annexed has petitioned the municipality for annexation.
 - (b) The planning commission has approved the annexation.
 - (c) At least 30 days before annexation of the territory, the planning commission has held a public hearing on the proposed annexation. 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 territory proposed to be annexed to the business improvement district shall be sent by certified mail to all owners of real property within the territory proposed to be annexed. The notice shall state the boundaries of the territory proposed to be annexed.
 - (d) Within 30 days after the hearing under par. (c), the owners of property in the territory to be annexed that would be assessed under the operating plan having a valuation equal to more than 40 percent of the valuation of all property in the territory to be annexed that would be assessed under the operating plan, using the method of valuation specified in the operating plan, or the owners of property in the territory to be annexed that would be assessed under the operating plan having an assessed valuation equal to more than 40 percent of the assessed valuation of all property in the territory to be annexed that would be assessed under the operating plan, have not filed a petition with the planning commission protesting the annexation.
- (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 one of the following:
 - 1. If the cash balance in the segregated account described under sub. (4) equaled or exceeded \$300,000 at any time during the period covered by the report, the municipality shall obtain an independent certified audit of the implementation of the operating plan.
 - 2. If the cash balance in the segregated account described under sub. (4) was less than \$300,000 at all times during the period covered by the report, the municipality shall obtain a reviewed financial statement for the most recently completed fiscal year. The statement shall be prepared in accordance with generally accepted accounting principles and include a review of the financial statement by an independent certified public accountant.
 - (cg) For calendar years beginning after December 31, 2018, the dollar amount at which a municipality is required to obtain an independent certified audit under par. (c) 1. and the dollar amount at which a municipality is required to obtain a reviewed financial statement under par. (c) 2. shall be increased each year by a percentage equal to the percentage change between the U.S. consumer price index for all urban consumers, U.S. city average, for the month of August of the previous year and the U.S. consumer price index for all urban consumers, U.S. city average, for the month of August 2017, as determined by the federal department of labor. Each amount that is revised under this paragraph shall be rounded to the nearest multiple of \$10 if the revised amount is not a multiple of \$10 or, if the revised amount is a multiple of \$5, such an amount shall be increased to the next higher multiple of \$10.

- (cr) The municipality shall obtain an additional independent certified audit of the implementation of the operating plan 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 and reviewed financial statements 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.
- (4g) A municipality may convert a business improvement district under this section into a neighborhood improvement district under s. [66.1110](#) if an owner of real property that is subject to general real estate taxes, that is used exclusively for residential purposes, and that is located in the business improvement district petitions the municipality for the conversion. If the municipality approves the petition, the board shall consider and may make changes to the operating plan under s. [66.1110 \(4\) \(b\)](#).
- (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 percent 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 percent 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. 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 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 percent 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 percent 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)

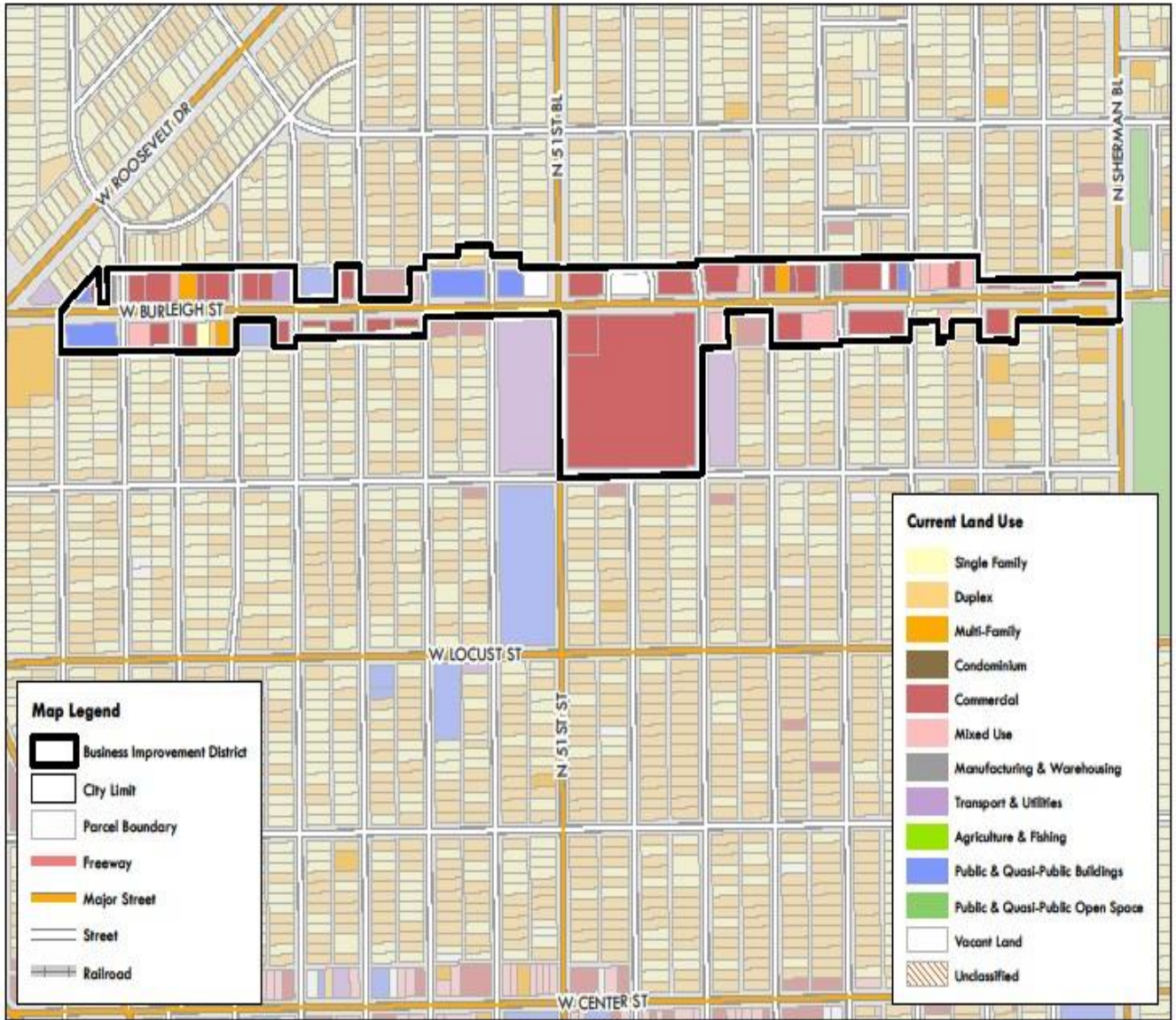
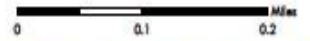
- (a) Real property used exclusively for residential purposes and real property that is exempted from general property taxes under s. [70.11](#) may not be specially assessed for purposes of this section.
- (b) A municipality may terminate a business improvement district at any time.
- (c) This section does not limit the power of a municipality under other law to regulate the use of or specially assess real property.
- (d) If real property that is specially assessed as authorized under this section is of mixed use such that part of the real property is exempted from general property taxes under s. [70.11](#) or is residential, or both, and part of the real property is taxable, the municipality may specially assess as authorized under this section only the percentage of the real property that is not tax-exempt or residential. This paragraph applies only to a 1st class city.

History: [1983 a. 184](#); [1989 a. 56 s. 258](#); [1999 a. 150 s. 539](#); Stats. 1999 s. 66.1109; [2001 a. 85](#); [2017 a. 59, 70, 189](#).

APPENDIX B

BID NO. 27: WEST BURLEIGH STREET CITY OF MILWAUKEE

Prepared by the Dept. of City Development Planning Division, 7/6/2017
Source: City of Milwaukee Information Technology Management Division
Dept. of City Development Commercial Corridors Team



Document Path: E:\GIS_Data\Projects\2017 Projects\17-01-30 Updated BID Maps\Up-Updated Maps (7-5-17)\Map - BID 27 - West Burleigh Street.mxd

**APPENDIX C
LIST OF PROPERTIES AUGUST 2021**

Taxkey	Address	Owner1	BID Assessble Value	BID 27 Assessment
2880104000	4508-4514 W BURLEIGH ST	DARICE BEALIN	\$ 67,500.00	\$ 249.75
2880105000	4518-4526 W BURLEIGH ST	4518 W BURLEIGH LLC	\$ 125,664.00	\$ 464.96
2880106000	4532 W BURLEIGH ST	DAVID T WASMUND	\$ 89,900.00	\$ 332.63
2880123000	4606 W BURLEIGH ST	DIVISION WORKS LLC	\$ 116,000.00	\$ 429.20
2880124000	4610-4614 W BURLEIGH ST	ALBERT YEE	\$ 7,200.00	\$ 200.00
2880125000	4616-4634 W BURLEIGH ST	STATE BANK OF TEXAS	\$ 291,000.00	\$ 1,076.70
2880480000	4642 W BURLEIGH ST	PSRALM LTD	\$ 47,300.00	\$ 200.00
2880492000	4704 W BURLEIGH ST	JORDAN CONVENIENCE LLC	\$ 46,800.00	\$ 200.00
2880493000	4712-4716 W BURLEIGH ST	ROSE N FLEMING	\$ 41,850.00	\$ 200.00
2880495100	4726-4728 W BURLEIGH ST	CLARK'S BEER & LIQUOR INC.	\$ 137,500.00	\$ 508.75
2880519000	4800-4804 W BURLEIGH ST	JO LLC	\$ 137,709.00	\$ 509.52
2880704000	4404-4410 W BURLEIGH ST	MIDWEST CITY LLC	\$ 127,143.00	\$ 470.43
2880705000	4424 W BURLEIGH ST	LARRY BISHOP	\$ 45,400.00	\$ 200.00
2880731000	4300 W BURLEIGH ST	J & K REALTY	\$ 81,200.00	\$ 300.44
2880732000	4326 W BURLEIGH ST	4326 W BURLEIGH ST LLC	\$ 59,900.00	\$ 221.63
2881161000	4912 W BURLEIGH ST	PAUL & CAROL RUBITSKY TRUST	\$ 107,400.00	\$ 397.38
2881162000	5020 W BURLEIGH ST	SIU KWOK YEE	\$ 38,300.00	\$ 200.00
2881163000	5000 W BURLEIGH ST	ST JOSEPH'S HOSPITAL OF	\$ 19,500.00	\$ 200.00
2890318000	5408 W BURLEIGH ST	HORIZON HEALTHCARE, INC.	\$ 181,400.00	\$ 671.18
2890339000	5520 W BURLEIGH ST	LAQUANDA GRAY	\$ 226,800.00	\$ 839.16
2890340000	5512-5516 W BURLEIGH ST	BARBARA LOUISE BRADEN	\$ 81,100.00	\$ 300.07

2890341100	5506-5508 W BURLEIGH ST	LYNELL MONNIE NORTON	\$ 25,700.00	\$ 200.00
2890367000	5606 W BURLEIGH ST	SADEEL LLC	\$ 223,000.00	\$ 825.10
2890368000	5616 W BURLEIGH ST	THOMAS A KARAGIANIS	\$ 78,000.00	\$ 288.60
2890370000	5632-5634 W BURLEIGH ST	CANDICE T BIBBINS	\$ 43,350.00	\$ 200.00
2890371100	5716-5718 W BURLEIGH ST	NORTHERN MOTORS LLC	\$ 167,900.00	\$ 621.23
2890373000	5722 W BURLEIGH ST	RICHARD R ROST	\$ 81,800.00	\$ 302.66
2890383000	5800 W BURLEIGH ST	MILW CARDIAC CARE LLC	\$ 109,900.00	\$ 406.63
2890385000	5814 W BURLEIGH ST	KIMBERLY CUBBIE	\$ 55,500.00	\$ 205.35
2890965000	5100 W BURLEIGH ST	CONGREGATION BETH	\$ 25,000.00	\$ 200.00
2891096000	5300-5304 W BURLEIGH ST	5300 W BURLEIGH LLC	\$ 117,205.00	\$ 433.66
2891097000	5312 W BURLEIGH ST	HEBA MUSLEH	\$ 363,600.00	\$ 1,345.32
3060101000	5701 W BURLEIGH ST	MICHAEL A SCHMIDT	\$ 116,100.00	\$ 429.57
3060203000	5501 W BURLEIGH ST	PAMELA MCNEALY	\$ 68,500.00	\$ 253.45
3060430000	5301 W BURLEIGH ST	MELVIN E GRISBY	\$ 158,800.00	\$ 587.56
3060459100	5325 W BURLEIGH ST	ARUNAObI INTEGRATED MEDICAL	\$ 172,900.00	\$ 639.73
3060461000	5401 W BURLEIGH ST	AUTO FIX SERVICE & REPAIR	\$ 66,200.00	\$ 244.94
3060489000	5425 W BURLEIGH ST	MELVIN GRISBY	\$ 88,500.00	\$ 327.45
3069998000	5625 W BURLEIGH ST	MICHAEL A SCHMIDT	\$ 41,300.00	\$ 200.00
3070515100	4731 W BURLEIGH ST	JECKL RENTAL LLC	\$ 161,700.00	\$ 598.29
3070538100	4803 W BURLEIGH ST	BUSINESS AND COMMERCIAL	\$ 217,000.00	\$ 802.90
3070541000	4829-4833 W BURLEIGH ST	3066 49TH STREET LLC	\$ 65,895.00	\$ 243.81
3070675000	4515-4521 W BURLEIGH ST	WELLESLEY EDWARDS	\$ 95,352.00	\$ 352.80
3070802000	4425 W BURLEIGH ST	MARLEE LOR	\$ 49,700.00	\$ 200.00
3070513000	4705-4721 W BURLEIGH ST	OLA HOLDINGS LLC	\$ 61,240.00	\$ 226.59

2880520100	4812 W BURLEIGH ST	MUTUAL SAVINGS BANK	\$ 505,700.00	\$ 1,871.09
3070501100	4623 W BURLEIGH ST	JWR PROPERTY LLC	\$ 333,800.00	\$ 1,235.06
3070805100	5000 W CHAMBERS ST	WHEATON FRANCISCAN HEALTH-	\$ 8,028,900.00	\$ 10,000.00
3070805200	5025 W BURLEIGH ST	WHEATON FRANCISCAN HEALTH	\$ 4,069,300.00	\$ 10,000.00

APPENDIX D

BUSINESS IMPROVEMENT DISTRICT #27

OFFICERS

Paul Rubitsky: Chairman
Carlton Butts: Vice-Chairman
Tom Lifvendahl: Secretary, SPCA
Mordechai Bates: Treasurer
Darice Bealin

BUSINESS IMPROVEMENT DISTRICT

<u>BOARD MEMBER</u>	<u>TERM EXPIRES</u>
Paul Rubitsky	11/30/2021
Carlton Butts	8/20/2024
Tom Lifvendahl-SPCA	4/06/2022
Darice Bealin	3/18/2024
Mordechai Bates	8/20/23

Business Improvement District #27

ANNUAL REPORT

September 2020-September 2021

The Business Improvement District #27 (BID #27) includes business on Burleigh Street between Sherman Boulevard on the east and 60th Street on the west.

Our mission is to make the businesses within our corridor appealing places to shop and own. We believe this is possible by creating a positive appearance and promoting a safe environment.

BID #27 completed the following projects:

Replaced six BID banners on the Burleigh Street Corridor. This included missing brackets and arms for the banners.

Replaced a broken window at 4526 W Burleigh Street.

Christmas decorations were placed on Burleigh Street. The BID replaces and/or adds seasonal decorations as needed. This year six planter boxes were added from Uline.

Ssali Media was hired to design a new BID logo and to develop a website.

Personal Protection Equipment (Covid protocols) and hand sanitizer were provided to a dozen businesses on Burleigh Street. This is an ongoing program.

The contract for Street cleaning was renewed with Riverwalks.

June was a seasonal change for flowers on Burleigh.

More trash cans were purchased. The ones purchased in 2020 were not durable and were broken. Containers are attached to the ground to prevent theft. Liners are frequently stolen and need replacement.

The BID approved several administrative changes during the summer. A new General Manager, moving accounting to an online format, new contact information and continued development of website. Two new board members were added.

The BID continues to receive inquiries regarding various grants including those for security doors and signage.

BINSON & ASSOCIATES LLC.



**WEST BURLEIGH STREET
BUSINESS IMPROVEMENT DISTRICT #27**

REPORT ON FINANCIAL STATEMENTS

For the year ended December 31, 2020

**WEST BURLEIGH STREET
BUSINESS IMPROVEMENT DISTRICT NO. 27
For the years ended December 31, 2020**

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INDEPENDENT ACCOUNTANTS' REVIEW REPORT

To the Board of Directors
West Burleigh Street Business Improvement District No. 27

We have reviewed the accompanying statement of financial statements of West Burleigh Street Business Improvement District No. 27 (a non-profit organization) which comprise the statement of financial position as of December 31, 2020, and the related statements of activities, functional expenses, and cash flows for the years then ended and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of entity management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

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

Accountant's Responsibility

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

Accountant's Conclusion

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

Binson and Associates, LLC.

Milwaukee, Wisconsin
September 27, 2021

WEST BURLEIGH STREET BUSINESS IMPROVEMENT DISTRICT NO. 27
STATEMENT OF FINANCIAL POSITION
As of December 31,

ASSETS	<u>2020</u>	<u>2019</u>
CURRENT ASSETS		
Cash and cash equivalents	<u>\$76,140</u>	<u>\$63,220</u>
Total current assets	<u>76,140</u>	<u>63,220</u>
FIXED ASSETS		
Furniture and equipment	40,138	40,138
Less: Accumulated depreciation	<u>(40,138)</u>	<u>(40,138)</u>
Total net fixed assets	-	-
Total assets	<u>\$76,140</u>	<u>\$63,220</u>
LIABILITIES AND NET ASSETS		
NET ASSETS:		
Unrestricted	76,140	63,220
Total net assets	<u>76,140</u>	<u>63,220</u>
Total liabilities and net assets	<u>\$76,140</u>	<u>\$63,220</u>

See notes to financial statements

WEST BURLEIGH STREET BUSINESS IMPROVEMENT DISTRICT NO. 27
STATEMENT OF ACTIVITIES AND NET ASSETS
For the year ended December 31,

	<u>2020</u>	<u>2019</u>
REVENUES		
City of Milwaukee Bid Assessment	\$42,818	\$35,010
Total revenue	<u>42,818</u>	<u>35,010</u>
EXPENSES		
Program Services	14,661	15,676
Management and Supporting Services	<u>15,237</u>	<u>19,051</u>
Total expenses	<u>29,898</u>	<u>34,727</u>
Change in net assets	12,920	283
NET ASSETS, beginning of year	<u>63,220</u>	<u>62,937</u>
NET ASSETS, end of year	<u>\$76,140</u>	<u>\$63,220</u>

See notes to financial statements

WEST BURLEIGH STREET BUSINESS IMPROVEMENT DISTRICT NO. 27
STATEMENT OF CASH FLOWS
For the year ended December 31,

	<u>2020</u>	<u>2019</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Changes in net assets	\$12,920	\$283
Adjustments to reconcile changes in net assets to net cash provided by operating activities		
Depreciation	-	<u>4,051</u>
Net cash used by operating activities	12,920	4,334
Net increase in cash and equivalents	12,920	4,334
CASH AND EQUIVALENTS, beginning of period	<u>63,220</u>	<u>58,886</u>
CASH AND EQUIVALENTS, End of period	<u>\$76,140</u>	<u>\$63,220</u>

See notes to financial statements

WEST BURLEIGH STREET BUSINESS IMPROVEMENT DISTRICT NO. 27
SCHEDULE OF FUNCTIONAL EXPENSES
For the year ended December 31, 2020

	<u>Program Services</u>	<u>Management and Supporting Services</u>	<u>Total</u>
EXPENSES:			
Marketing and Promotion	\$ -	\$ -	\$ -
Neighborhood improvements	14,661	-	14,661
Management Fee	-	10,728	10,728
Professional Fees	-	1,500	1,500
General liability insurance	-	1,550	1,550
Office Administration	-	1,459	1,459
Depreciation Expense	<u>-</u>	<u>-</u>	<u>-</u>
Total expenses	<u>\$ 14,661</u>	<u>\$ 15,237</u>	<u>\$ 29,898</u>

See notes to financial statements

WEST BURLEIGH STREET BUSINESS IMPROVEMENT DISTRICT NO. 27
NOTES TO FINANCIAL STATEMENTS
For the years ended December 31, 2020

NOTE A - NATURE OF ORGANIZATION

The West Burleigh Street Business Improvement District No. 27 (BID #27) was created by the Common Council of the City of Milwaukee pursuant to Wisconsin Statutes. The law enables cities to establish Business improvement districts (BIDs) for the purpose of allowing businesses within those districts to develop, manage and promote the districts and to establish an assessment method to fund these activities. BID No 27 was created for the purpose of revitalizing and improving the business area. The organization's mission is to develop, to manage and promote the area along Burleigh Street between Sherman Boulevard and 60th Street in the City of Milwaukee, Wisconsin.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Method of Accounting

The financial statements for BID No. 27 are prepared on the accrual basis, whereby revenues are recognized when earned rather than received and expenses are recognized when incurred rather than when they are paid.

Assets, liabilities, revenues and expenses are recognized on the accrual basis method of accounting. 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 Organization and changes therein are classified and reported as follows:

Unrestricted Net Assets:

Undesignated — Net assets that are not subject to donor-imposed stipulations or Board imposed restrictions.

Designated — Net assets subject to restrictions imposed by the Board of Directors and determined to be unavailable for general use.

Temporarily Restricted Net Assets:

Net assets subject to donor-imposed stipulations that either expire by passage of time or can be fulfilled and removed by actions of the Organization pursuant to those stipulations.

Permanently Restricted Net Assets:

Permanently restricted net assets include contributed net assets which require, by donor-imposed restriction, that the corpus be invested in perpetuity and only the income be made available for the program operations in accordance with donor restrictions.

As of December 31, 2020, all of BID No. 27's net assets were unrestricted.

NOTE B - 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 ("USGAAP") requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from these estimates.

Subsequent Events

The Organization has evaluated subsequent events through September 27, 2021, the date on which the financial statements were available to be distributed. There were no subsequent events that required recognition or disclosure.

Revenue Recognition

Contributions are recognized as revenue when they are received or unconditionally pledged. Revenues are reported in unrestricted net assets, unless use of the related assets is limited by the donor-imposed restrictions. Donor-restricted contributions, grants and investment income whose restrictions are met within the same year as received are reflected in the change in temporarily restricted net assets. Contributions to be received after one year are discounted at a rate commensurate with the risk involved. Amortization of the discount is recorded as additional contribution revenue and used in accordance with donor-imposed restrictions, if any, on the contributions.

BID No. 27 reports gifts of cash and other assets as restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. Donor-restricted contributions whose restrictions are met in same reporting period are reported as unrestricted support.

Sponsorship revenue received in advance of the event is recorded as deferred revenue and is recognized as income in the period the event occurs.

Cash and Cash Equivalents

The Organization considers all short-term investments in interest-bearing bank accounts, securities and other instruments having an original maturity of three months or less, to be equivalent to cash.

Fixed Assets

Expenditures for the acquisitions of property and equipment are capitalized at cost. The fair value of donated property at the date of gift is similarly capitalized. It is the Organization's policy to capitalize all property and equipment expenditures greater than \$1,000. Certain expenditures less than \$1,000 may be capitalized at the discretion of management. The Organization classifies property and equipment as designated unrestricted net assets on the statements of financial position. Depreciation is computed by the straight-line method over the following estimated useful lives of 5 to 7 years for equipment.

Expenditures that materially extend the life of an asset are capitalized. Expenditures for repairs are expensed as incurred.

Depreciation expense during 2020 is \$0.

Income Taxes

BID No. 27 is considered part of the City of Milwaukee and as such is covered under the City of Milwaukee's tax reporting requirements. Therefore, no provision for income taxes has been included in these financial statements.

The Organization policy is to evaluate, at least annually, the potential for income tax exposure from unrelated business income or from loss of nonprofit status. Tax year ending December 31, 2014 and after are currently open to potential audits.

The Organization receives property tax assessment income from the City of Milwaukee. The Organization's operations rely on the availability of these funds. Approximately 98% of the Organization's revenues were from the City of Milwaukee for the year ended December 31, 2020.

Related Party Transactions

Occasionally, BID No. 27 will contract the services of one of the local businesses in the area whose principal officer and/or owner also serves on the board of BID No. 27. During the year, BID No. 27 had related party transactions of \$210.

