



AGENDA OF THE MILITARY AVENUE BUSINESS IMPROVEMENT DISTRICT BOARD

WEDNESDAY, SEPTEMBER 11, 2024, 1:00 PM
425 S. Military Ave.
Suite 206
In Person or Virtual via Zoom as needed

A. Roll Call.

B. Approval of the Agenda.

1. Approval of the agenda for the September 11, 2024, meeting.

C. Approval of Minutes.

1. Approval of the minutes from the August 14, 2024 Military Avenue BID meeting.

D. Regular Business.

1. Continued Business: Discussion on the NFL 2025 Draft Plans.
2. Consideration with possible action on a capital campaign with Lisa Vanden Avond.
3. Consideration with possible action on the 2025 Operating Plan for Military Avenue Business District.
4. Consideration with possible action on the Audit review for 2023.

E. Informational.

1. City of Green Bay update.

F. Adjournment.

- 1) **ACCESSIBILITY:** Any person wishing to attend who requires special accommodation because of a disability, should contact the City Safety Manager at 920-448-3125 at least 48 hours before the scheduled meeting time so that arrangements can be made.

- 2) **QUORUM:** Please take notice that a majority or quorum of the Common Council will attend this Military Avenue Business Improvement District Board meeting and will constitute a meeting of the Common Council for purposes of discussion and information gathering relative to this agenda.
- 3) **REPRESENTATION:** The party requesting the communication, or their representative, should be present at this meeting.



Report to the
Military Avenue Business Improvement District Board
of the City of Green Bay

MEETING DATE

September 11, 2024

PREPARED BY

AGENDA ITEM # B.1

Approval of the agenda for the September 11, 2024, meeting.

BACKGROUND

RECOMMENDATION

FISCAL IMPACT

ATTACHMENTS

None



Report to the
Military Avenue Business Improvement District Board
of the City of Green Bay

MEETING DATE

September 11, 2024

PREPARED BY

AGENDA ITEM # C.1

Approval of the minutes from the August 14, 2024 Military Avenue BID meeting.

BACKGROUND

RECOMMENDATION

FISCAL IMPACT

ATTACHMENTS

- I. MABA BID Minutes 08.14.2024



**Military Avenue BID Joint Meeting with
Military Avenue Business Association (MABA)
Meeting Minutes**

August 14, 2024 at 1:00 PM

In Attendance: BID: Adam Kersten, Dan Burich, Sharon Hack,

MABA: Keith Zimmerman, Jordan Weuve

Staff non-voting: Leah Weycker

Guests: Bethe Lane, Book Stop; Lisa Vanden Avond,

Consultant; James Andersen, GB Parks Dept.; Rebecca Finco, City of GB; Bill Nielson, Minuteman on Military

Absent: None

Excused: Gary Pond, Brad Jensen, Ralph Jensen, EJ Dombrowski

Call to Order and Welcome. Keith, called the meeting to order as Vice Chair until Adam arrived. Introductions were made.

Approval of Agenda. It was agreed to start with agenda items addressing our guests. Lisa took the floor to give a background of what we are doing for a Year-Round Market on Military.

Secretary's Report. Approval of BID/MABA Minutes: *Sharon made a motion to approve the BID Minutes, seconded by Dan. Motion passed.*

Treasurer's Report. Much of the financials were discussed during the Op Plan discussion. *Sharon made a motion to accept the treasurer's report, seconded by Dan, motion passed.*

Unfinished Business/Open Items:

NFL Draft Plans – new banners with a focus on shopping and eating will be made. Transportation around the city will be researched. A meeting is set with the City and the BIDs next week. More information to come.

Planter Boxes – nothing new to report here. They look okay this summer but not great. Still need City approval for any plantings in the ROW.

Regular Business:

Capital Campaign Discussion with Lisa Vanden Avond

Lisa gave a brief description about where we are with capital campaign efforts. A copy of the brochure and pledge sheet was handed out. It is early in the process of finding the right location so the brochure is still preliminary to share. The GB Parks Department representative discussed some options for building locations – Murphy Park and Perkins Park. Any final approval process would need to be done by the City staff, committees, and then the Common Council. Other private land was also discussed. A show of hands identified the desire to keep looking and discover details about parking requirements and building layout for each site.

Need to look at parking requirements and footprint layout for top sites.

Operating Plan 2025 Discussion

A work sheet was handed out.

Leah added a request to increase staffing with a full-time person. Grants can be researched for extra funding. Keith asked if the BID fees change. BID fees change only if the property values go up, but we have a cap on the high end of \$2,500. Leah will research if we can change the formula without going to a full vote from the members. Adam and Jordan will look at job comparison for two positions.

Some additions to the old operating plan are funds for a mural (5,000 to 20,000), and 15,000 for the capital campaign expenses. Higher figures are needed for rent, dues and membership, and office expenses.

City Representative Report, Rebecca Finco for Wendy Townsend:

The Comprehensive Plan is going to neighborhoods to get feedback. About 1.5 hr presentation and exercise on six topics. Beaumont school is next.

Executive Director Update: no additional comments.

Adjourn Meeting. Keith made a motion to adjourn the meeting, seconded by Sharon, motion passed.

Submitted by Leah Weycker: 920-544-9503 Director@militaryave.org



Report to the
Military Avenue Business Improvement District Board
of the City of Green Bay

MEETING DATE

September 11, 2024

PREPARED BY

Leah Weycker, Staff

AGENDA ITEM # D.I

Continued Business: Discussion on the NFL 2025 Draft Plans.

BACKGROUND

RECOMMENDATION

FISCAL IMPACT

ATTACHMENTS

None



Report to the
**Military Avenue Business Improvement District Board
of the City of Green Bay**

MEETING DATE

September 11, 2024

PREPARED BY

Lindsey Belongea, Staff, Leah Weycker, Staff

AGENDA ITEM # D.2

Consideration with possible action on a capital campaign with Lisa Vanden Avond.

BACKGROUND

Military Avenue Business District is looking to do a capital campaign for the construction of a year around farmer's market. They have been occupying spaces in the Green Bay Plaza and the spaces have been rented so the need for a permanent location is needed to fill this community need.

RECOMMENDATION

Recommend approval to move forward with a capital campaign for a year around farmer's market in the Military Avenue area.

FISCAL IMPACT

ATTACHMENTS

None



Report to the
Military Avenue Business Improvement District Board
of the City of Green Bay

MEETING DATE

September 11, 2024

PREPARED BY

AGENDA ITEM # D.3

Consideration with possible action on the 2025 Operating Plan for Military Avenue Business District.

BACKGROUND

RECOMMENDATION

FISCAL IMPACT

ATTACHMENTS

- I. Operating Plan MABA 2025

**Operating Plan - 2025
Military Avenue, Inc.**

BUSINESS IMPROVEMENT DISTRICT NO. 4

**2025
OPERATING PLAN**



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BID Assessments	attached
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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.)

The City of Green Bay approved a petition from property owners in September 2013 to create a Business Improvement District for the purpose of revitalizing and improving the Military Avenue business area on Green Bay’s west side. The BID law requires that every district have an annual Operating Plan.

This document is the Operating Plan for the Military Avenue district. The Military Avenue BID Executive Director, in coordination with the Military Avenue BID Board, prepared this Plan with technical assistance from the City of Green Bay Department of Economic Development.

B. Physical Setting

The Military Avenue Business District has boundaries starting at Lombardi Avenue moving north on Military with a northern most boundary of 116 N Military on the east side of the street and 123 N Military on the west side of the street.

Including: 1560 and 1598 W Western Ave, 1603, 1614 and 1626 W Seventh St, 1559-1565 Ninth St, 1577 Langlade Ave, 1530, 1536 and 1540 Leo St, 1521, 1541, 1587, 1590, and 1606 W Shawano Ave, 1505, 1529, 1555, 1561, 1566, 1593, and 1616 W Mason St.

II. DISTRICT BOUNDARIES

Boundaries of the proposed 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 C](#).

III. PROPOSED OPERATING PLAN

A. Plan Objectives – 2025

Military Avenue, Inc. exists to create an environment that supports the continued success of the businesses and neighborhoods in the Military Avenue district located on the west side of Green Bay.

Military Avenue, Inc. fosters a spirit of collaboration and cooperation with local businesses and neighborhoods by working to improve the entire district. We do our work by marketing, branding and

promoting business activities, physical improvements in the district, event planning, new business recruitment, retaining and supporting existing businesses.

B. Proposed Activities – 2025

Principle activities to be engaged in by the district during its TWELVTH year of operation, 2025, will include:

- 2025 NFL Draft Customer promotion and draw to Military Avenue.
- Capital Campaign for Year-Round location for farmer market, events and community gathering space.
- Fully utilize promotion tools such as the monument sign, social media platforms, market bags, joint advertising opportunities, 2025 NFL Draft and new marketing ideas.
- Support new and existing Military Avenue BID businesses and fill vacant spaces.
- Offer and support opportunities for public art and murals throughout the district.
- Improve sustainability and on-going cost of plants and medians to provide a clean and professional appearance.
- Continue to build on the Market on Military success, bringing customer traffic to the district.
- Seek out grant funding for quality projects and additional staff.
- Explore new options for, and invest in, public amenities such as bike racks, benches, security and safety tools, and garbage cans.

C. Proposed Budget – Year – TWELVTH 2025

Revenues	Projected 2025	Change from 2024
Planned BID Assessment Funds	\$109,714	+ \$1,439
(BID Assessments minus 2% delinquent)	-\$2,194	+ \$28
Donations/Partnerships	\$0	\$0
Grants /Restricted Income	\$20,000	+ \$10,000
Event Funds/Sponsorships/EBT	\$20,000	\$0
Interest Income	\$1,500	+ \$1,000
Carry Over from 2022 audit/review	\$138,064	+ \$1,455
Total Revenue	\$287,084	+ \$17,055
Expenses		
Staffing	\$107,585	+ \$42,468
Operating Expenses rent, insurance, audit, accounting, supplies, etc.	\$19,160	+1,310

Technology	\$2,400	\$0
Programs		
Design/Physical improvements	\$54,860	-\$5,600
Street pole banners throughout district, Planter boxes winter and summer, throughout district weed control at medians and monument, monument sign Wi-Fi and operations at Lombardi and Military intersection, public amenities and branding across the district.		
Economic/Business Development	\$1,000	-\$10,000
Business recruitment and support for current businesses.		
Events	\$15,100	-\$100
Summer and Winter Market on Military, Small Business Saturday, Joint Advertising, EBT costs.		
Organization/ Marketing	\$8,800	+\$300
Social media, marketing, advertising, website hosting, web security.		
Total Expenses	\$208,905	+\$28,378
BALANCE	\$78,179	

D. Financing Method

\$109,714 is proposed to be raised through BID assessments as laid out in section IV. METHOD OF ASSESSMENT and assume an assessment delinquency amount of \$2,194 based on 2% delinquencies. We have therefore budgeted for \$107,520. We are also setting a goal to obtain grants, sponsorships, fees, and donations to provide funding in the amount of \$41,500. The BID Board shall have the authority and responsibility to prioritize expenditures and to revise the budget as necessary to match the funds available.

E. Organization of BID Board

Upon creation of the BID, the Mayor appointed members to the district board ("board"). The board's primary responsibility is implementation of this Operating Plan. This will require the board to negotiate with providers of services and materials to carry out the Plan; to enter into various contracts; to monitor development activity; to periodically revise the Operating Plan; to ensure district compliance with the provisions of applicable statutes and regulations; and to make reimbursements for any overpayments of 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.

It is recommended that the BID board be structured and operate as follows:

1. Board Size – at least Five
2. Composition - At least three fifths members shall be owners or occupants of property within the district. Any non-owner or non-occupant appointed to the board shall be a resident of the City of Green Bay. The board shall elect its Chairperson from among its members.

3. Term - Appointments to the board shall be for a period of three years except that initially two members shall be appointed for a period of three years, two members shall be appointed for a period of two years, and one member shall be appointed for a period of one year.
4. Compensation – None
5. Meetings - All meetings of the board shall be governed by the Wisconsin Open Meetings Law.
6. Record Keeping - Files and records of the board's affairs shall be kept pursuant to public record requirements.
7. Staffing - The board may employ staff and/or contract for staffing services pursuant to this Plan and subsequent modifications thereof.
8. Meetings - The board shall meet regularly, at least twice each year. The board shall adopt rules of order (“by laws”) to govern the conduct of its meetings.

F. Relationship to the Military Avenue Business Association.

The BID shall be a separate entity from the Military Avenue Business Association, notwithstanding the fact that members, officers and directors of each may be shared. The Association shall remain a private organization, not subject to the open meeting law, and not subject to the public record law except for its records generated in connection with the BID board or as required by law. The Association may, and it is intended, shall contract with the BID to provide services to the BID, in accordance with this Plan.

IV. METHOD OF ASSESMENT

A. Assessment Rate and Method

Assessment rate per thousand for industrial is \$0.25, office \$2.00, retail/entertainment \$2.25. Minimum assessment rate per parcel is \$250.00 Maximum assessment rate is \$2,500 per parcel.

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.

For properties whose use comprises mixed SIC codes, the property has been identified by the ground level use(s) of any buildings constructed on the property. The ground level use is presumed to be the dominant use of the property. If a ground level has more than two uses, then the property has been identified by the use that makes up more than one half of the ground level square footage. The burden is on the owner to change a property classification from that designated in Appendix C. It must be proven annually by the owner of the property in question to the BID board.

However, maintaining an equitable relationship between the BID assessment and the expected benefits requires an adjustment to the basic assessment method. To prevent the disproportional assessment of a small number of high value properties, a maximum assessment of \$2,500.00 per parcel will be applied.

As of January 1, 2014 the property in the district had a total assessed value of over seventy-three million dollars. This plan assesses the property in the district at a rate for industrial \$0.25, for office \$2.00, for retail/entertainment \$2.25. per \$1,000.00 of assessed value, subject to the maximum assessment, for the purposes of the BID.

Appendix C shows the projected BID assessment for each property included in the district.

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 will contain property used exclusively for manufacturing purposes, as well as properties used in part for manufacturing. These properties will be assessed according to the method set forth in this plan because 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 C, as revised each 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 a financial contribution to the district on a voluntary basis.

V. RELATIONSHIP TO GREEN BAY COMPREHENSIVE PLAN AND ORDERLY DEVELOPMENT OF THE CITY

A. City Plans

The plan for Military Avenue is to transform the corridor into a signature street with a cohesive identity. This will be accomplished by elevating the level of aesthetics, functionality and safety with improved site and building design. The balance of land uses along Military Avenue must shift in recognition of current and expected future market conditions and to better manage the supply and demand of real estate. Sections of the corridor will transition to finer blocks of mixed-use development that better relate to the scale of surrounding neighborhoods.

Implementation of this plan will result not only in attracting new businesses to Military Avenue, but also in creating an environment that supports the continued success of existing, beneficial businesses. Limited amounts of redevelopment may result in tear down and reconstruction. But in most cases, redevelopment will occur in smaller steps like landscaping parking areas, upgrading building façades, or adding decorative lighting. Military Avenue will become a more complete corridor that caters to local residents and employees who use multiple modes of transportation. This transition is a necessary response to the changing market and context, and will create a more economically sustainable future for Military Avenue. *(Military Avenue Market Analysis and Corridor Design Plan, Executive Summary, Pages 7-8. Adopted by the City of Green Bay: 3/1/2011)*

B. City Role in District Operation

The City of Green Bay has committed to helping private property owners in the district promote its development. To this end, the City is 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, Brown County and other units of government to support the activities of the district.

VI. 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 the initial Operating Plan.

Section 66.1109 (3) (a) of the BID law requires the board and the City to annually review and make changes as appropriate in the Operating Plan. 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 Green Bay.

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 reestablishment.

Should the legislature amend the Statute to narrow or broaden the process of a BID so 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 Green Bay 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

- A. STATUTE
- B. DISTRICT BOUNDARIES
- C. LISTING OF PROPERTIES (CITY HOLDS MOST RECENT LIST)

APPENDICE A

Wisconsin State Statute "BID Law"

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 [subds. 1. to 4.](#) have been complied with.

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

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

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

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

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

(d) Within 30 days after the hearing under [par. \(c\)](#), the owners of property to be assessed under the proposed initial operating plan having a valuation equal to more than 40% of the valuation of all property to be assessed under the proposed initial operating plan, using the method of valuation specified in the proposed initial operating plan, or the owners of property to be assessed under the proposed initial operating plan having an assessed valuation equal to more than 40% of the assessed valuation of all property to be assessed under the proposed initial operating plan, have not filed a petition with the planning commission protesting the proposed business improvement district or its proposed initial operating plan.

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

(3)

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

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

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

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

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

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

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

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

(c) Within 30 days after the filing of a petition under this subsection, the planning commission shall hold a public hearing on the proposed termination. 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% of the valuation of all property assessed under the operating plan, using the method of valuation specified in the operating plan, or the owners of property assessed under the operating plan having an assessed valuation equal to more than 50% of the assessed valuation of all property assessed under the operating plan, have requested the termination of the business improvement district, the municipality shall terminate the business improvement district on the date that the obligation with the latest completion date entered into to implement the operating plan expires.

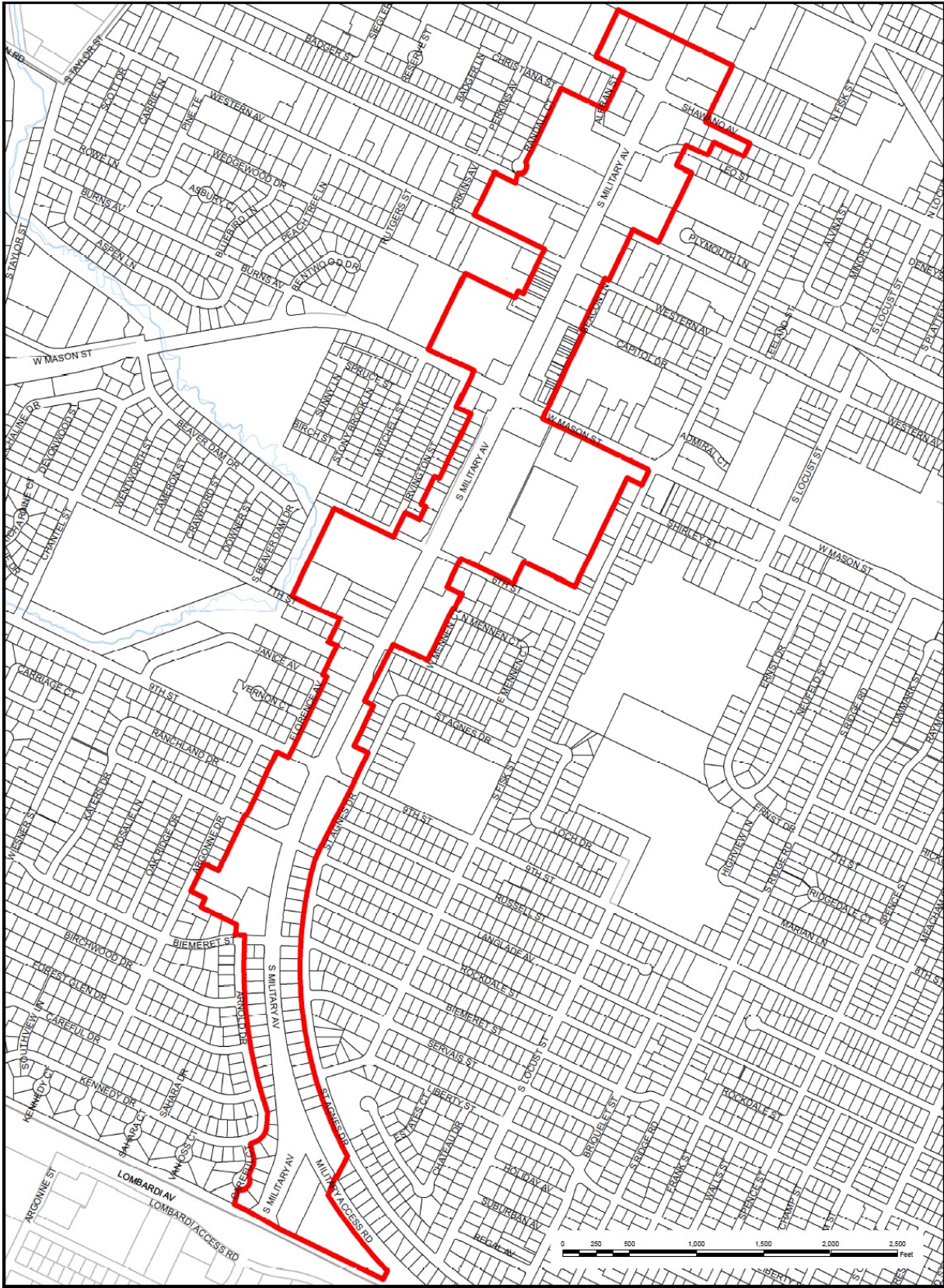
(5)

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

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

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

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



This is a compilation of records and data located in various City of Green Bay offices and is to be used for reference purposes only. City of Green Bay is not responsible for any inaccuracies or unauthorized use of the information contained within. No warranties are made.
 Map prepared by City of Green Bay Planning Department. DUL

City of Green Bay Military Ave BID Boundary

BID Boundary





Report to the
**Military Avenue Business Improvement District Board
of the City of Green Bay**

MEETING DATE

September 11, 2024

PREPARED BY

AGENDA ITEM # D.4

Consideration with possible action on the Audit review for 2023.

BACKGROUND

RECOMMENDATION

FISCAL IMPACT

ATTACHMENTS

- I. Financial Statements DRAFT Military Avenue BID

**MILITARY AVENUE BUSINESS IMPROVEMENT DISTRICT
GREEN BAY, WISCONSIN**

FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2023

**-TENTATIVE REPORT-
FOR DISCUSSION PURPOSES ONLY
SUBJECT TO REVISION**

**MILITARY AVENUE BUSINESS IMPROVEMENT DISTRICT
GREEN BAY, WISCONSIN
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*-TENTATIVE REPORT-
FOR DISCUSSION PURPOSES ONLY
SUBJECT TO REVISION*

INDEPENDENT ACCOUNTANTS' REVIEW REPORT

Members of the Board
Military Avenue Business Improvement District
Green Bay, Wisconsin

We have reviewed the accompanying financial statements of the governmental activities and major fund of the Military Avenue Business Improvement District, Green Bay, Wisconsin (the District) as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

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

Accountants' Responsibility

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

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

Accountants' 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.

Required Supplementary Information

Management has omitted the management’s discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context. The results of our review of the basic financial statements are not affected by this missing information.

Prior-Year Comparative Information

We have previously reviewed the District’s 2022 financial statements, in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants, the basic financial statements of the District as of and for the year ended December 31, 2022 (not presented herein), and have issued our report thereon dated October 6, 2023 in which based on our review, we were not aware of any material modifications to the financial statements as presented.

CliftonLarsonAllen LLP

Green Bay, Wisconsin
REPORT DATE

TENTATIVE REPORT -
FOR DISCUSSION PURPOSES ONLY
SUBJECT TO REVISION

BASIC FINANCIAL STATEMENTS

-TENTATIVE REPORT-
FOR DISCUSSION PURPOSES ONLY
SUBJECT TO REVISION

**MILITARY AVENUE BUSINESS IMPROVEMENT DISTRICT
GREEN BAY, WISCONSIN
STATEMENT OF NET POSITION
DECEMBER 31, 2023
(WITH SUMMARIZED FINANCIAL INFORMATION AS OF DECEMBER 31, 2022)
(SEE INDEPENDENT ACCOUNTANTS' REVIEW REPORT)**

	Governmental Activities	
	2023	2022
ASSETS		
Cash	\$ 135,236	\$ 129,244
Prepaid Items	4,466	5,708
Total Assets	<u>139,702</u>	<u>134,952</u>
LIABILITIES		
Accounts Payable	1,124	1,532
Long-Term Obligations: Due in More than One Year	<u>514</u>	<u>-</u>
Total Liabilities	<u>1,638</u>	<u>1,532</u>
NET POSITION		
Restricted for Future Projects	18,132	25,000
Unrestricted	<u>119,932</u>	<u>108,420</u>
Total Net Position	<u>\$ 138,064</u>	<u>\$ 133,420</u>

- TENTATIVE REPORT -
FOR DISCUSSION PURPOSES ONLY
SUBJECT TO REVISION

**MILITARY AVENUE BUSINESS IMPROVEMENT DISTRICT
GREEN BAY, WISCONSIN
STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2023
(WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2022)
(SEE INDEPENDENT ACCOUNTANTS' REVIEW REPORT)**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position	
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Totals	
					2023	2022
GOVERNMENTAL ACTIVITIES						
Management and General	\$ 83,295	\$ -	\$ -	\$ -	\$ (83,295)	\$ (69,498)
Physical Improvements	17,719	-	-	-	(17,719)	(13,058)
Business Development	338	-	-	-	(338)	(10,383)
Events	24,199	30,453	-	-	6,254	39,569
Marketing	10,244	-	-	-	(10,244)	(6,917)
Total Governmental Activities	<u>\$ 135,795</u>	<u>\$ 30,453</u>	<u>\$ -</u>	<u>\$ -</u>	<u>(105,342)</u>	<u>(60,287)</u>
GENERAL REVENUES						
District Assessments					107,375	99,541
Miscellaneous					671	259
Interest and Investment Earnings					1,940	3
Total General Revenues					<u>109,986</u>	<u>99,803</u>
CHANGE IN NET POSITION					4,644	39,516
Net Position - Beginning of Year					<u>133,420</u>	<u>93,904</u>
NET POSITION - END OF YEAR					<u>\$ 138,064</u>	<u>\$ 133,420</u>

- TENTATIVE REPORT -
FOR DISCUSSION PURPOSES ONLY
SUBJECT TO REVISION

See accompanying Notes to Basic Financial Statements.

**MILITARY AVENUE BUSINESS IMPROVEMENT DISTRICT
GREEN BAY, WISCONSIN
BALANCE SHEET – GOVERNMENTAL FUND
DECEMBER 31, 2023
(WITH SUMMARIZED FINANCIAL INFORMATION AS OF DECEMBER 31, 2022)
(SEE INDEPENDENT ACCOUNTANTS' REVIEW REPORT)**

	General Fund	
	2023	2022
ASSETS		
Cash	\$ 135,236	\$ 129,244
Prepaid Items	4,466	5,708
	\$ 139,702	\$ 134,952
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 1,638	\$ 1,532
FUND BALANCE		
Nonspendable for Prepaid Items	4,466	5,708
Restricted for Future Projects	18,132	25,000
Unassigned	115,466	102,712
	138,064	133,420
Total Fund Balance	138,064	133,420
Total Liabilities and Fund Balance	\$ 139,702	\$ 134,952

- TENTATIVE REPORT -
FOR DISCUSSION PURPOSES ONLY
SUBJECT TO REVISION

**MILITARY AVENUE BUSINESS IMPROVEMENT DISTRICT
GREEN BAY, WISCONSIN
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE –
GOVERNMENTAL FUND
YEAR ENDED DECEMBER 31, 2023
(WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2022)
(SEE INDEPENDENT ACCOUNTANTS' REVIEW REPORT)**

	General Fund	
	2023	2022
REVENUES		
District Assessments	\$ 107,375	\$ 99,541
Event Revenue	30,453	38,570
Grant Revenue	-	25,000
Miscellaneous	671	259
	<hr/>	<hr/>
Total Revenues	138,499	163,370
	<hr/>	<hr/>
EXPENDITURES		
Management and Operations:		
Wages and Benefits	62,143	52,089
Operating	21,105	17,348
Other	47	61
BID Programs:		
Physical Improvements	17,719	13,058
Business Development	338	10,383
Events	24,199	24,001
Marketing	10,244	6,917
	<hr/>	<hr/>
Total Expenditures	135,795	123,857
	<hr/>	<hr/>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	2,704	39,513
OTHER FINANCING SOURCES (USES)		
Interest Income	1,940	3
	<hr/>	<hr/>
NET CHANGE IN FUND BALANCE	4,644	39,516
Fund Balance - Beginning of Year	133,420	93,904
	<hr/>	<hr/>
FUND BALANCE - END OF YEAR	<u>\$ 138,064</u>	<u>\$ 133,420</u>

See accompanying Notes to Financial Statements.

**MILITARY AVENUE BUSINESS IMPROVEMENT DISTRICT
GREEN BAY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023
(SEE INDEPENDENT ACCOUNTANTS' REVIEW REPORT)**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of the Military Avenue Business Improvement District, Green Bay, Wisconsin (the District), have been prepared in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The significant accounting principles and policies utilized by the District are described below:

A. Reporting Entity

Wisconsin Statutes allow for the creation of Business Improvement Districts (BID). A BID is a geographic area within a municipality consisting of contiguous parcels, which are subject to assessments, where the assessment revenue must be used to benefit the BID. The purpose was to authorize cities, villages, and towns to create one or more business improvement districts to allow businesses within those districts to develop, manage, maintain, and promote their districts and to establish an assessment method to fund these activities. A BID affords property owners and business people a very real role in directing those affairs within the district, which influences their investment and environment. It also ensures that the beneficiaries of district programs participate in the funding of the programs.

The District was created in 2014 to proactively support revitalization efforts and improve the business quality on Military Avenue in Green Bay, Wisconsin. The board is appointed by the Mayor and confirmed by the Common Council. The board is comprised of seven members. The board members represent different areas within the District, and include large and small businesses. The board is responsible for the management of the Business Improvement District. Responsibilities of the board include implementing the operating plan and preparing annual financial reports. The board will also annually consider and make changes to the operating plan and submit the operating plan to the Common Council for approval. The operating plan is considered a financial framework to manage the District's program activities and as such does not represent a legal budget governing line item expenditure limits. The District has identified the following related entity.

Military Avenue, Inc.

Military Avenue Business Association was created by the agency on March 1, 2010, and has since changed their name to Military Avenue, Inc. and became recognized as a 501(c)3 entity by the Internal Revenue Service on November 18, 2014. Military Avenue, Inc. is a separate entity from Military Avenue Business Improvement District, notwithstanding the fact that members, officers and directors of each may be shared. Military Avenue, Inc. contracts with the District in accordance with the District's Operating Plan.

**MILITARY AVENUE BUSINESS IMPROVEMENT DISTRICT
GREEN BAY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023
(SEE INDEPENDENT ACCOUNTANTS' REVIEW REPORT)**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the District. Governmental activities are primarily supported by assessments. The District has no business-type activities.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Assessments and other items not properly included among program revenues are reported instead as general revenues.

The District reports the following major governmental fund:

General Fund

This is the District's primary operating fund. It accounts for all financial resources of the District.

C. Measurement Focus and Basis of Accounting

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Assessments are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

**MILITARY AVENUE BUSINESS IMPROVEMENT DISTRICT
GREEN BAY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023
(SEE INDEPENDENT ACCOUNTANTS' REVIEW REPORT)**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus and Basis of Accounting (Continued)

Revenues susceptible to accrual include intergovernmental grants, intergovernmental charges for services, public charges for services and interest. Other revenues are recognized when received in cash or when measurable and available.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, and fees and fines, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all assessments.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources, as they are needed.

D. Assets, Liabilities, and Net Position or Fund Balance

1. Cash

Cash consists of deposits with financial institutions and is carried at cost.

2. Fund Equity

Governmental Fund Financial Statements

The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- **Nonspendable Fund Balance.** Amounts that are not in spendable form (such as inventory) or are legally or contractually required to remain intact.
- **Restricted Fund Balance.** Amounts that are constrained for specific purposes by external parties (such as grantor or bondholders), through constitutional provisions, or by enabling legislation.
- **Committed Fund Balance.** Amounts that are constrained for specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level action to remove or change the constraint.

**MILITARY AVENUE BUSINESS IMPROVEMENT DISTRICT
GREEN BAY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023
(SEE INDEPENDENT ACCOUNTANTS' REVIEW REPORT)**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Liabilities, and Net Position or Fund Balance (Continued)

2. Fund Equity (Continued)

- **Assigned Fund Balance.** Amounts a government intends to use for specific purpose; intent can be expressed by the governing body or by an official or body to which the government body delegates the authority. The board has not authorized a specific employee to assign fund balance.
- **Unassigned Fund Balance.** Amounts that are available for any purpose.

Government-Wide Statements

Equity is classified as net position and displayed in three components:

- **Net Investment in Capital Assets.** Amount of capital assets, net of accumulated depreciation, and capital related deferred outflows of resources less outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets and any capital related deferred inflows of resources.
- **Restricted Net Position.** Amount of net position that is subject to restrictions that are imposed by 1) external groups, such as creditors, grantors, contributors or laws or regulations of other governments or 2) law through constitutional provisions or enabling legislation.
- **Unrestricted Net Position.** Net position that is neither classified as restricted nor as net investment in capital assets.

E. Use of Estimates

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

F. Prior Year Information

Comparative amounts for the prior year have been presented in the basic financial statements to provide an understanding of changes in the District's financial position and operations. The comparative amounts may be summarized in total and not at the level of detail required for a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the District's financial statements for the year ended December 31, 2022, from which the summarized information was derived.

**MILITARY AVENUE BUSINESS IMPROVEMENT DISTRICT
GREEN BAY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023
(SEE INDEPENDENT ACCOUNTANTS' REVIEW REPORT)**

NOTE 2 STEWARDSHIP AND COMPLIANCE

A. Operating Plan

The 2023 Operating Plan, as approved by the City of Green Bay Common Council, included provisions for District assessments and other income to support related spending of \$205,792. The 2024 Operating Plan includes provisions for District assessments and other income to support related spending of \$205,527.

NOTE 3 DETAILED NOTES ON ALL FUNDS

A. Cash

The District maintains various cash accounts, which are displayed on the financial statements as "Cash."

Invested cash consists of deposits and investments that are restricted by Wisconsin Statutes to the following:

Time deposits; repurchase agreements; securities issued by federal, state and local governmental entities; statutorily authorized commercial paper and corporate securities; and the Wisconsin local government investment pool.

The carrying amount of the District's cash totaled \$135,236 on December 31, 2023, and consisted entirely of deposits with financial institutions.

Fair Value Measurements

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant observable inputs; Level 3 inputs are significant unobservable inputs. The District currently has no investments that are subject to fair value measurement.

Deposits of the District are subject to various risks. Presented below is a discussion of the District's deposits and the related risks.

**MILITARY AVENUE BUSINESS IMPROVEMENT DISTRICT
GREEN BAY, WISCONSIN
NOTES TO BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2023
(SEE INDEPENDENT ACCOUNTANTS' REVIEW REPORT)**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Cash (Continued)

Custodial Credit Risk

Deposits with financial institutions within the state of Wisconsin are insured by the Federal Deposit Insurance Corporation (FDIC) in the amount of \$250,000 for the combined amount of all time and savings deposits and \$250,000 for interest-bearing and noninterest-bearing demand deposits per official custodian per insured depository institution. Deposits with financial institutions located outside the state of Wisconsin are insured by the FDIC in the amount of \$250,000 for the combined amount of all deposit accounts per official custodian per depository institution. Also, the state of Wisconsin has a State Guarantee Fund which provides a maximum of \$400,000 per public depository above the amount provided by an agency of the U.S. government. However, due to the relatively small size of the State Guarantee Fund in relation to the Fund's total coverage, total recovery of insured losses may not be available. This coverage has been considered in determining custodial credit risk.

As of December 31, 2023, none of the District's deposits with financial institutions were in excess of federal and state depository insurance limits.

NOTE 4 OTHER INFORMATION

A. Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the government carries commercial insurance. The District completes an annual review of its insurance coverage to ensure adequate coverage. Settled claims have not exceeded coverage in any of the past three years.

B. Contingencies

From time to time, the District is party to other various pending claims and legal proceedings. Although the outcome of such matters cannot be forecast with certainty, it is the opinion of management that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the District's financial position or results of operations.



Report to the
Military Avenue Business Improvement District Board
of the City of Green Bay

MEETING DATE

September 11, 2024

PREPARED BY

Wendy Townsend, Economic Coordinator

AGENDA ITEM # E.1

City of Green Bay update.

BACKGROUND

RECOMMENDATION

Informational updates

FISCAL IMPACT

ATTACHMENTS

None