



223 W. Wisconsin Avenue
Tomahawk, WI 54487

Operating Plan For the Tomahawk Downtown Business Improvement District 2026

Wisconsin Act 184 signed into law in 1984 gives Wisconsin municipalities the power to establish business improvement districts (BIDs) within their communities upon petition of at least one property owner within the proposed District. The Legislature created Section 66.1109 of the Wisconsin Statutes (the BID Law) to provide a mechanism by which business properties within an established district could assess themselves to pay for programs aimed at promotion, redeveloping, management, and maintenance of that District. BIDs use a variety of methods to determine assessments, but a majority of Wisconsin BIDs assess real properties based on each parcel's assessed value. Properties used exclusively for residential purposes may not be assessed.

This petition is part of the operating plan that has been developed in accordance with BID statutes. This plan will help govern the BID that will operate from **January 1, 2026, through December 31, 2026.**

The hereinafter set forth provisions shall be the "Operating Plan" of the City of Tomahawk Downtown Business Improvement District (hereafter referred to as the "BID").

Purpose for Petition of BID

1. The BID law provides a mechanism whereby private property owners can work together in conjunction with the City of Tomahawk to develop the District. The benefits of the BID will positively affect the value of property located within the BID to ensure the future of downtown Tomahawk. It is not feasible for a small group alone to support the development efforts. A shared cost will allow for long-term results that would otherwise not be available.
2. The exclusive purpose of the BID is to supplement long-term funding for the Tomahawk Main Street Program. The Program will promote Tomahawk's historic downtown, cultural heritage, increase community pride, and diversify its economic base through improvements to the area outlined in Exhibit A. See Exhibit B for the proposed **2026** operating budget of the Tomahawk Main Street Program.

Goals and Objectives

Tomahawk Main Street, Inc., is the historic core of our community. We believe in the unique character of our downtown, the power of our people to preserve it, and the effectiveness of our four-point approach of Organization, Design, Promotion, and Economic Vitality to keep our downtown prosperous.

We are dedicated to creating a vibrant downtown where friends gather, businesses thrive, memories are made, history is shared, and connections grow stronger. A volunteer bank of over 150 donates thousands of hours to ensure that our community is restored and preserved for years to come. This approach is built on the development and implementation of the above-mentioned four committees. Those four committees are as follows:

Promotions: Our Promotions Committee has the important job of promoting downtown Tomahawk as the center of commerce, culture, and community life for residents and visitors alike. They develop both image and retail campaigns to complement business and special events. **Included is our tentative 2026 Calendar of Events as a map towards these initiatives.**

Design: Our Design Committee works with local businesses on their individual façade improvement plans. They also work with downtown business owners to create an inviting atmosphere with window displays, lighting, and signage. This committee works closely with the Wisconsin Economic Development Corporation (WEDC) and Wisconsin Main Street Program on façade improvement renderings, design guidelines, streetscapes, and sign ordinance initiatives. **This year's focus has been on the refurbishment of the welcome sculpture in the median on S. Tomahawk Avenue; these efforts will continue, as well as the introduction of new streetscaping and a monarch butterfly garden.** Continued projects include the petunia and mum flower displays; bench seating; the North for the 4th t-shirt sales, and the Honor Banners, as well as the upkeep of landscaping and cleaning of weeds and other debris throughout our streets.

Organization: Our Organization committee manages the financial and logistical aspects of our non-profit organization by raising money, recruiting volunteers, and promoting the program. This committee, in partnership with the Promotions Committees, facilitates numerous fundraising activities throughout the year. The Main Street Memories Car Show, Spring Fling Wine Walk, Fall Ride, and Fall Fest are some of our top promotions. Additional annual events include our **State of the Street** Annual Meeting; Easter Scavenger Hunt and Fun Day; Farmers Market; Customer Appreciation Sidewalk Celebration; Oktoberfest, Shop Small Saturday; and **Homotown Christmas Main Street Memories Christmas.** **New this year, we are considering adding new events – Souper Bowl and Chocolate Walk; these were slated for potential introduction in 2025, but were not able to be completed. We are considering moving these to 2026 instead to better align with timelines.**

Economic Vitality: This committee developed a thorough understanding of the district's economic condition and its best opportunities. They work to strengthen the existing businesses and recruit new ones. It is also the work of the Economic Restructuring Committee to develop financial incentives and capital for building rehabilitations and business development.

Tomahawk Main Street, Inc., has the strong belief that it is imperative to foster a strong relationship with our Elementary, Middle, and High Schools. We work with the High School Art and Technology Departments, Alternative Education Coordinator, as well as the FBLA and FCCLA students, and now a strengthen relationship with both the Student Council and Science Club. We are looking to reengage the art students, hoping they can come back down to Main Street with their teachers to paint the sidewalks for the Spring Fling Wine and Art Walk. We also thank the Hatchet Football Team for assisting during the setup of Fall Ride, one of our largest fundraisers. The Technology Department builds flower boxes and bench structures to make Main Street a more welcoming location. The FBLA and FCCLA volunteers provide kid activities during our Easter Scavenger Hunt and Fall Fest events and offer assistance as requested and needed for other events as well; the Student Council is also looking to become more involved with these similar activities. We look forward to working with the Science Club on possible Community Gardens and Monarch Butterfly Gardens.

In addition, volunteers from the Senior Center have stuffed car show bags, and some have been helpers during Trick or Treat, fostering multigenerational cooperation.

Our fundraising efforts **continue to generate income for our downtown district.** We were able to raise over **\$30,000.00** for our organization to continue to have the variety of events we host each year. We continue to apply for additional funding. We will continue to search for funding sources such as additional grants, county and corporate contributions, and private gifts/endowments in order to leverage approved BID area projects such as Tomahawk Main Street Bricks and Mortar Grant program, streetscape projects, and other beautification efforts targeted at the downtown. In addition, we will continue to build the following initiatives into our annual work plans:

- Continue to advertise our downtown area with various campaigns that promote both our retail events and our large draw events like the Spring Fling, Main Street Memories Car Show, Fall Ride, and Fall Fest.
- Work with the Chamber of Commerce, the Lions Club, the Historical Society, and other area organizations to coordinate and implement both existing and new downtown events and festivals.
- Work with area retailers in promotion of the BID area.
- Recruit stores and develop other BID attractions.
- Strengthen existing businesses and management practices through the Wisconsin Main Street education offerings, Lincoln County Economic Development Corp., UW Extension, and Nicolet College.
- Recruit future business owners and leaders. Utilize Youth Apprentice interns and incubate new entrepreneurs via working with and encouraging our area's young people.

BID Administration

By BID statute, a Board of Directors has been appointed to implement and monitor the operating plan. The Tomahawk Downtown BID Board of Directors currently consists of five voting members and one non-voting Common Council representative. A majority of Board members must own or occupy real property in the BID area. Board members shall be appointed by the Mayor within 60 days of creation of the BID and shall serve two-year terms. It is intended that the Board of the BID shall have all powers authorized by law, and this operating plan shall be reviewed and refined on an annual basis and submitted to the Common Council for action.

The BID Board shall review and present to the City each year, as required by the BID Statute, an annual report describing the current status of the BID, including expenditures and revenues, an independent certified audit of the implementation of the operating plan, an accounting of funds previously expended, recommendations for any seats on the BID Board becoming vacant, and a proposed budget and plan for the following year containing such amendments as they feel are proper. There will be two BID meetings per year, one to present the upcoming year's operating plan, and the other to discuss year-end results.

Proposed BID Assessment

1. Funds will be raised through a special assessment levied against real property located within the BID. Such assessments will be levied as an exercise of the municipality's power under the provisions of Section 66.1109, Wisconsin Statutes. **In an effort to support our valued business partners during this challenging period, our organization has elected to absorb a portion of the costs and accept a reduced rate. This proactive approach reflects our commitment to mitigating the financial impact on your business and underscores our dedication to fostering long-term, mutually beneficial relationships.**

For 2026, we are proposing a reduction in the BID assessment to be \$2.50 per \$1,000.00 of assessed value.

Looking ahead, please be advised that while we are offering this reduced rate for 2026, future assessments will see an increase as economic conditions evolve. We are proposing that the BID assessment be \$2.75 in 2027, with the return of the \$3.00 assessment fee for 2028; fees have not

been raised in eight years. We recognize that adjusting the BID assessment is necessary to ensure we can continue to deliver high-quality services and fulfill our organizational mission. These increases are critical for maintaining the programs and initiatives that benefit our stakeholders, especially as costs and inflation continue to rise. We remain committed to transparency and will keep our partners informed about future changes.

2. In no event shall property used exclusively for residential purposes be subject to assessment.
3. In the spirit of public-private cooperation, the City of Tomahawk, through which the BID is formed, will incorporate BID assessments into the property tax assessments at no charge to the BID organization. Upon payment of BID assessments, the City of Tomahawk, on or before March 31, will pay to the Tomahawk Main Street Program all BID assessments actually received by that date. The balance of BID assessments will be paid in September, after tax settlement with Lincoln County for second half taxes.

General

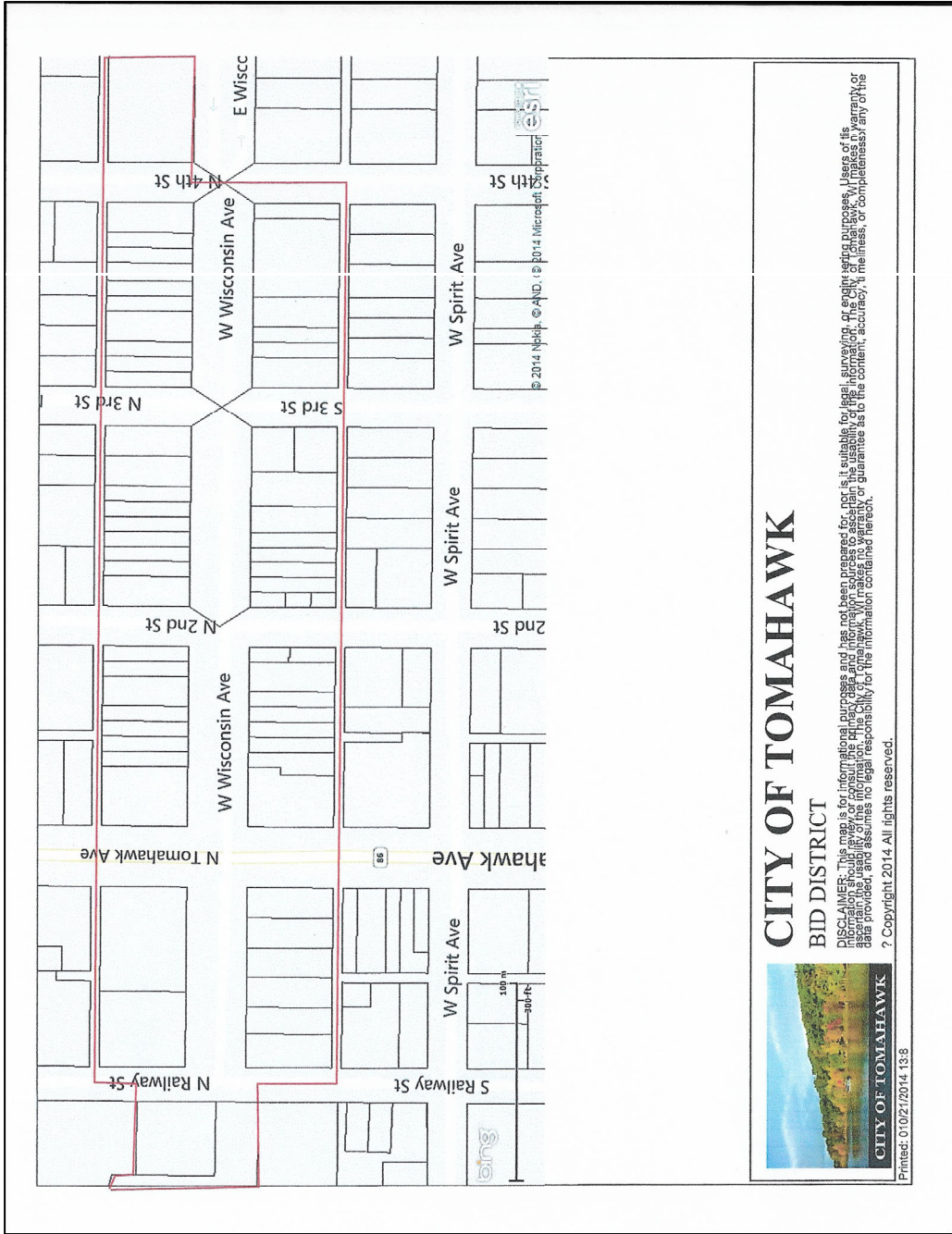
The BID Assessment is hereby levied by the City, which shall be a lien against each of the tax parcels or real property contained in the BID, unless exempted as identified herein, under Section 66.1109 of the Wisconsin Statutes.

All exhibits referenced are incorporated herein by reference. As required by the BID Statute, the City received a petition from a group of downtown Tomahawk real property owners organized as the Downtown Business Council. Modifications to this BID Plan required by the Planning and Zoning Commission or Common Council shall be incorporated into the final plan adopted by the City as its final ordinance, regardless of earlier proposals.

The BID is within the City and is composed of contiguous parcels subject to general real estate taxes. Parcels of property located within the boundaries of the BID are shown and described in Exhibit A, but not subject to general real estate taxes on January 1 of the previous year for which the BID Plan is adopted by the Tomahawk Common Council are hereby excluded for the BID by definition and are not assessed.

Reference Documents Included

Exhibit A---BID Map
Exhibit B---Proposed Tomahawk Main Street 2026 Budget
Exhibit C – Tentative 2026 Calendar of Events



CITY OF TOMAHAWK
BID DISTRICT

DISCLAIMER: This map is for informational purposes and has not been prepared for, nor is it suitable for, engineering purposes. Users of this information should exercise their own judgment and verify the accuracy of the information. The City of Tomahawk, WI makes no warranty, accuracy, or completeness of the data provided, and assumes no responsibility for the information contained herein.

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TOMAHAWK MAIN STREET, INC.
2026 BID OPERATING BUDGET

Committee	Sum of INCOME	Sum of EXPENSE	Sum of PROFIT
BID	\$26,367.98	\$0.00	\$26,367.98
Design	\$998,000.00	\$1,026,500.00	-\$28,500.00
Grants	\$27,000.00	\$0.00	\$27,000.00
Organization	\$3,600.00	\$74,683.00	-\$71,083.00
Promotions	\$204,850.00	\$170,350.00	\$34,500.00
Grand Total	\$1,259,817.98	\$1,271,533.00	-\$11,715.02



TOMAHAWK MAIN STREET, INC.
2026 PROPOSED BID OPERATING BUDGET

Committee	Sum of INCOME	Sum of EXPENSE	Sum of PROFIT
BID	\$26,367.98	\$0.00	\$26,367.98
Tax Allocation	\$26,367.98	\$0.00	\$26,367.98
Design	\$998,000.00	\$1,026,500.00	-\$28,500.00
Business Facade Grants	\$0.00	\$5,000.00	-\$5,000.00
Community Gardens	\$10,000.00	\$7,500.00	\$2,500.00
Flowers	\$6,000.00	\$6,000.00	\$0.00
Historical Markers	\$2,000.00	\$2,000.00	\$0.00
Honor Banners	\$5,000.00	\$6,000.00	-\$1,000.00
Streetscape Redesign	\$975,000.00	\$1,000,000.00	-\$25,000.00
Grants	\$27,000.00	\$0.00	\$27,000.00
T-Mobile Hometown Grant	\$25,000.00	\$0.00	\$25,000.00
Walmart	\$1,000.00	\$0.00	\$1,000.00
WPS	\$1,000.00	\$0.00	\$1,000.00
Organization	\$3,600.00	\$74,683.00	-\$71,083.00
Adobe Subscription	\$0.00	\$255.00	-\$255.00
Advertising	\$0.00	\$250.00	-\$250.00
Conventions/Meetings	\$0.00	\$1,000.00	-\$1,000.00
Credit Card Machine and fees	\$100.00	\$600.00	-\$500.00
Employee Stipend to Spend on Main Street	\$0.00	\$1,200.00	-\$1,200.00
Federal Withholding Tax	\$0.00	\$12,000.00	-\$12,000.00
Friends of Main Street	\$2,500.00	\$200.00	\$2,300.00
Interest on bank accounts	\$1,000.00	\$0.00	\$1,000.00
Internet	\$0.00	\$1,320.00	-\$1,320.00
Licenses (Charitable Organization License)	\$0.00	\$79.00	-\$79.00
Licenses (State Raffle Licenses)	\$0.00	\$51.00	-\$51.00
Meals	\$0.00	\$500.00	-\$500.00
Membership Dues - Chamber of Commerce	\$0.00	\$400.00	-\$400.00
Membership Dues - National Main Street	\$0.00	\$400.00	-\$400.00
Membership Dues - Wisconsin Main Street	\$0.00	\$0.00	\$0.00
Microsoft Subscription	\$0.00	\$165.00	-\$165.00
Mobile Phone	\$0.00	\$850.00	-\$850.00
Non-profit Annual Insurance	\$0.00	\$1,030.00	-\$1,030.00
Non-profit Umbrella Insurance	\$0.00	\$1,085.00	-\$1,085.00
Non-profit Directors and Officers Liability	\$0.00	\$3,598.00	-\$3,598.00
Office Supplies	\$0.00	\$1,000.00	-\$1,000.00
Payroll	\$0.00	\$44,000.00	-\$44,000.00
Professional Services (CPA Fees)	\$0.00	\$800.00	-\$800.00
Rhyme Printer Expense	\$0.00	\$1,000.00	-\$1,000.00
State Withholding Tax	\$0.00	\$1,600.00	-\$1,600.00
Volunteer Recognition	\$0.00	\$100.00	-\$100.00
Website Maintenance	\$0.00	\$400.00	-\$400.00
Window Cleaning	\$0.00	\$240.00	-\$240.00
Workers Compensation Insurance	\$0.00	\$400.00	-\$400.00
Zoom Subscription	\$0.00	\$160.00	-\$160.00
Promotions	\$204,850.00	\$170,350.00	\$34,500.00
Chololate Walk	\$2,500.00	\$250.00	\$2,250.00
Easter Scavenger Hunt	\$0.00	\$250.00	-\$250.00
Fall Fest	\$0.00	\$300.00	-\$300.00
Fall Ride	\$130,000.00	\$120,000.00	\$10,000.00
Farmers Market	\$8,000.00	\$7,000.00	\$1,000.00
Ghost Walk	\$50.00	\$0.00	\$50.00
Main Street Mania	\$1,000.00	\$2,000.00	-\$1,000.00
Main Street Memories Car Show	\$16,000.00	\$12,000.00	\$4,000.00
Main Street Memories Christmas	\$100.00	\$300.00	-\$200.00
Main Street Memories Christmas Mug Sales	\$3,000.00	\$1,500.00	\$1,500.00
North for the 4th T-shirts	\$18,000.00	\$11,000.00	\$7,000.00
Oktoberfest	\$13,000.00	\$11,000.00	\$2,000.00
Souper Bowl	\$800.00	\$250.00	\$550.00
Spring Fling Wine Walk	\$12,000.00	\$4,000.00	\$8,000.00
State of the Street Annual Dinner Meeting	\$300.00	\$500.00	-\$200.00
TomaWalk	\$100.00	\$0.00	\$100.00
Grand Total	\$1,259,817.98	\$1,271,533.00	-\$11,715.02





2026 Events List (tentative; subject to change)

Thursday, February 19th – State of the Street Annual Meeting

Friday, March 13 – Ghost Walk

Saturday, March 14th – Saturday, April 4th – Spring Fest Scavenger Hunt

Friday, May 8th – Wine Walk

Sunday, May 24th – Main Street Memories Car Show

June and July – North for the 4th Shirt Sales

June to mid-October – Farmers' Market Tuesdays 11:00 – 3:00

Saturday, July 25 – TomaWalk

Tuesday, August 4th – National Night Out (Memorial Park)

Thursday, August 13th – Saturday, August 15th – Main Street Mania

Thursday, September 17th – Sunday, September 20th – Fall Ride

Saturday, October 10th – Oktoberfest

Saturday, October 31st – Fall Fest

Saturday, November 28th – National Shop Small Holiday

Friday, December 11th – Main Street Memories Christmas

TENATIVE IDEAS

“Souper Bowl” (think Burger in Paradise, but soup instead)

Chocolate/Cocoa Stroll throughout February (B&M Fundraiser?)

Adopt-a-Pole Decorating Contests (July first, then maybe October?)