

# CITY OF PARK FALLS

## RESOLUTION NO. 25-009

### A RESOLUTION ADOPTING THE 2026 GENERAL FUND, CAPITAL, DEBT SERVICE, TID #5, TID #6, WATER, SEWER, AND REFUSE BUDGETS

WHEREAS, the proposed 2026 Budget appropriates out of the receipts of the City of Park Falls, including monies received from the general property tax levy, for the year 2025, in the following amounts to the various funds shown below:

<b>General Fund:</b>			
General Government	\$501,975	Public Safety	\$1,204,316
Public Works	\$725,424	Health & Human Services	\$ 44,547
Culture, Recreation & Education	\$710,632	Conservation & Development	\$ 93,234
<b>Total General Fund</b>		<b>\$3,280,128</b>	
General Fund		\$3,280,128	
Capital Fund		\$ 214,569	
Debt Service Fund		\$ 506,199	
TID #5 Fund		\$ 329,539	
TID #6 Fund		\$ 1,000	
Water Utility Fund		\$1,107,464	
Sewer Utility Fund		\$ 651,197	
Refuse Fund		\$ 324,738	
<b>TOTAL APPROPRIATIONS</b>		<b>\$6,414,834</b>	

BE IT RESOLVED, that the Common Council for the City of Park Falls hereby approves and accepts the 2026 General Fund, Capital Fund, Debt Service, TID #5, TID #6, Water, Sewer, and Refuse Budgets with appropriations in the amount of \$6,414,834.

Adopted on this 8<sup>th</sup> day of December 2025, by the City of Park Falls Common Council.

City of Park Falls, Price County, Wisconsin

APPROVED: Yea 8 Nay 0

ATTEST:

  
Tara Tervort, Mayor

  
Shannon Greenwood, City Clerk

(SEAL)





410 Division Street  
P.O. Box 146  
Park Falls, WI 54552  
Phone (715)762-2436 Fax (715) 762-2437  
[www.cityofparkfalls.com](http://www.cityofparkfalls.com)

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To: Honorable Mayor and Alders

From: Scott J. Kluver, <sup>SK</sup>Administrator

Re: 2025 Tax Levy Adoption

Date: October 28, 2025

First, you have the public hearing on the 2025 tax levy (payable in 2026 and part of the 2026 budget). Following the hearing, the Council can then act on the enclosed resolution to adopt the tax levy for the 2026 budget. It is also possible for the Council to make any adjustments to the draft 2026 budget if it so chooses.

Do note that I did adjust the proposed levy downward from the \$1,565,960 shown in the hearing notice to \$1,549,559 in the version that is enclosed (difference of \$16,401). This is to keep the mill (tax) rate flat. The reduction was taken from the debt service budget where I had proposed adding levy dollars to pay down debt and keep compliant with the expenditure restraint requirement in the operating budget. So, the levy for the Debt budget would now go from the originally proposed \$522,600 to \$506,199. The minimum needed is \$482,600. The reason for all of this is that the equalized value of the City increased significantly more than the assessed value. This means the TIDs will have more tax levy this coming year from the City which also impacts the tax rate. So, the other budgets must give up a little if the TIDs get more to keep the rate the same. Usually, we do not have as big of a discrepancy between changes in the equalized rate and the assessed rate.

The Council has the option to increase or decrease the proposed levy should it so choose. For your reference, a one percent increase or decrease to the City portion of the mill rate would be the addition or removal of \$15,496. If the Council exercises this option, the enclosed resolution would need adjustment before adoption. Know that I am not recommending increasing the rate even though the City would not be utilizing the maximum amount of allowable levy increase under the levy limit law.


Once the levy is approved, I will be able to finalize preparation of the TID budgets for the December meeting. Tax bills will also be prepared. Do know that any adjustments that may be made to the budgets at the December meeting cannot impact the levy, so if there are any final changes that you wish to discuss, it should be done now.



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To: Honorable Mayor and Alders

From:  Scott J. Kluver, Administrator

Re: Updated 2026 Operating Budget

Date: October 8, 2025

Enclosed you will find an updated operating and debt service budget for your review. This is a good opportunity for the Council to consider any modifications to the budget they may wish to discuss as wherever the budget stands at the end of this discussion will be the version that will be published for the public hearing on the tax levy in November.

Since the last meeting, I have received some new information that has also been incorporated into the budget. Our information on our highway aids has been received. There will be a decrease of \$9,679.94 from what the City received with current year (actual and budgeted amount are slightly off). In addition, the expenditure restraint information has been received. The City's operating budget, plus the amount of tax levy that is transferred to other accounts (excluding Debt and TIF - so in our case it is currently just Capital) can not exceed more that 2.94 percent more than last year. Assuming that \$30,595 is transferred to the Capital Fund, the City's operating budget cannot exceed \$3,282,449. It is currently shown at \$3,328,432 which is \$45,983 over the limit. This budget includes one person taking the health insurance buyout.

This budget also reflects the proposed 2026 wage structure that is presented for your approval. There is a separate memo that discusses the details of that proposal. I decided to pursue a change in the wage structure this year because we have the one-time capacity to do so. In addition, from January of 2021 to January of 2025, inflation has increased 21.4 percent; however, in that same timeframe wages have increased between 15 to 13 percent for most positions. In order for the wage proposal to be able to be implemented under the expenditure restraint limit, two additional people would need to accept the buy-out, plus a fairly minor reduction elsewhere would need to be made. Revenue would not be an issue for this year. All of these changes and proposed changes are incorporated while still proposing to keep the tax rate flat. Please let me know if you have any questions on the proposed budget.





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To: Honorable Mayor and Alders

Cc: Department Heads

From: Scott J. Kluver, <sup>ask</sup>Administrator

Re: 2026 General Fund, and Debt

Date: September 16, 2025

Enclosed you will find the proposed operating and debt service budgets for 2026. There is not a capital budget proposed at this time as we are still reviewing submittals and need a better sense of available dollars. Nonetheless, I can report that the operating budget is looking pretty good for next year, and we are on our way for improving the fiscal position of the City. For this, I thank the staff that have worked to revise our processes and accounting to get more accurate and timely information, for holding the line of spending by eliminating contracts and services that were not needed, and for working together to be innovated to find additional revenue sources including one-time opportunities.

Several refinements have been made to the budget over last year to help improve the clarity of some of the line items and we have a little better information to work with from this past year for more accurate figures. There is still a long way to go as we do not have a complete year with recording revenues and expenses to lines that reflect actual activity. Explanations of the various line items and some of the changes are provided at the end of this memo.

The operating, debt service, and capital budgets are proposing a combined levy amount of \$1,565,960. This amount, which is \$5,631 more than last year, is allowed from the City's growth rate in 2024. It is anticipated this amount will keep the City's portion of the mill rate flat. Prior to the adoption of the levy in November, a final check of this will be made once final assessment figures are released. Last year, the Council did approve a two percent increase in the levy because of our debt, and those dollars were placed in the capital budget. My recommendation is to maintain that for 2026, but keep the mill rate the same. Nonetheless, the Council does have the option to increase the amount by applying additional debt to levy limit exemption, or it could decrease the amount to

provide a reduction of the mill rate. The latter would require reductions to the proposed budget. Given that next year will be a revaluation year, I advise to save that option until next year if you are so inclined to reduce the levy. This would provide an opportunity to blunt potential increases to residential property owners as values for residential properties have been increasing faster than commercial properties.

This budget has been tested against the anticipated expenditure restraint limit, and it would keep the City eligible for that approximate \$70,000 in state aid in 2027. It will be necessary to reverify this prior to final adoption as we will not have the actual limit until sometime in October.

Another key measure is the status of the general fund balance. Last year, I had projected that the fund balance at the end of October was at going to be about five (5%) percent which is unacceptably low. With many of the projects completed, reimbursements made, and a clearer picture of where things are at, I am anticipating that the fund balance at the end of October will now be (worst case scenario) at about \$400,000 which is about 12 percent. The reason for the variation is the expenses for projects like Old Abe Park. It appears that the park will be a bit under what was budgeted, and the City also received money from the cell tower buyout. So, we are moving in the right direction with 15 percent as the minimum per policy. It may turn out to be better than the 12 percent, but there are still a lot of variables, and I will continue to monitor. The Water Utility and TID 6 currently owe the general fund over \$500,000 each.

The debt service portion of the budget is \$522,600 which is entirely paid for by the tax levy. This is \$32,000 more than last year; however, for the time being at least, I have placed \$40,000 extra in this fund to pay down additional debt. This amount may be reduced depending on how the final figures for the budget pan out and what the expenditure restraint limit will be. According to the debt service schedule, the amount needed for debt will slowly decline in the coming years, at least until new debt is taken out. A significant portion of the borrowing capacity is taken up by the TIDs, and that levy amount is not included here. At the end of 2024, the City was at over 93 percent of its statutory allowed debt capacity. By the end of 2025, I anticipate that the City will be at 84 percent of its capacity. This is because of the amount that will be paid down this year as well as the increase of equalized value. It is certainly moving in the right direction, but with the goal of keeping the debt below 70 percent of capacity, it will be a couple more years before the City can consider borrowing for capital projects.

This year there has been some refinement of operating portion of the budget with more accurate figures, and there are a couple new line items to help break out some items to make things a little clearer. There may be some additional items we want to break out to better track yet as well. Revenues have been reviewed to reflect a reasonable conservative estimate of the various revenues that do not have a specific formula calculation. As for expenses, there are adjustments based on actuals. Again, more

accurate information is available as this is the first time in years the department heads have had monthly expenditure reports to begin to better monitor.

You will note that there is currently expected to be a little over \$40,000 more in revenue over the expenses in this draft. With many of the changes that were implemented this year with the help of staff, and because I believe the current pay structure is out of date and we are falling behind in many positions. At a future meeting, prior to final adoption, it is my intention to propose a wage adjustment. I do not know the exact amount of this yet as I need to review comparable wages from other communities, run some scenarios, and get some final figures to make sure the budget stays within the expenditure restraint limit. One of the projects that I would like to implement in 2026 is a revised pay structure, and this budget is proposed to help make that possible. It is imperative that we remain as competitive as possible, and we are aware that this is a factor in employees choosing to stay or look elsewhere. There is a lot of competition for many of our positions.

Details of the line items and various changes are provided at the end of this memo. Please let me know if you have any questions on these changes. A public hearing on the tax levy is proposed for November 10<sup>th</sup>. The figures that are provided with that notice will be whatever you may change with the budget by the October 13<sup>th</sup> meeting. It is now available for you as the entire Council or Finance Committee to review in more detail - understanding that some adjustments will still be coming. Here is an explanation of the various line items in the General Fund budget:

## **Revenues:**

### **Taxes:**

General Property Taxes – Amount of total levy allocated to the operating budget. Note that the apparent reduction here is that the amount needed for the debt service and for the capital budget has been put directly into those budgets as opposed to being put here and then taken out. Hopefully this will make it simpler to follow in the future. The grand total of non-TID levy at this point is proposed to be \$1,565,960.

Mobile Home Fees – Also referred to as “parking fees.” A fee paid by mobile homeowners based on the value of their home as determined by the assessor. Reduced to reflect anticipated.

Managed Forest Land Tax – Taxes received from property classified as managed forest within the City.

Room Tax – The lodging tax collected (4.5%) by hotels, motels, and short-term rentals. 70 percent of the tax goes to a tourism entity (Chamber) and 30 percent goes to the City of which the City gives 2/3rds (20%) to the PF Community Development Corporation and 1/3<sup>rd</sup> (10%) for administrative purposes. Increased to reflect actual.

Taxes from Water Utility – Fees paid by the Water utility in lieu of taxes. Based on the 2023 PSC report, the maximum amount is \$109,055 – which is what is budgeted. The Council does have the authority to set this amount up to the limit. Left this amount the same at this time to potentially provide some relief to the Water Utility. Sewer utilities are prohibited from paying this tax.

Taxes from Other Tax-Exempt Entities – Payments from Housing Authority and increased because PILOT payments from North Lakes Community Clinic are now directed here.

Interest and Penalties on Taxes – Late payment fees.

### **Intergovernmental Revenue:**

Shared Revenues – Dollars received from the state to offset the property tax burden. This includes the supplemental amount that started in 2024 that needs to be spent on emergency services and public works. Line includes the Expenditure Restraint Program (\$70,400.13). Line also includes Utility aid payments which is aid from the state on tax exempt power plants.

Fire Dues – Also known as 2% Dues, is a payment from the state collected from home insurance policies. These funds have certain requirements (training, fire inspections) that fire departments must fulfil in order to receive them.

Other State Shared Taxes – Line changed to reflect Business Computer Aid.

Personal Property Aid – Aid received from the state in exchange for the elimination of personal property taxes. Personal property tax aid, except for the original business computer credit, is subtracted from the allowable levy on the limit worksheet.

Law Enforcement – Law enforcement grants expected to be received.

Local Transportation Aids – Revenue from the state based on an average of municipal funds spent on municipal roads over the past three or six years (whichever is in the state's favor).

Local Road Improvement Program – A grant program that can provide periodic grants for some local road projects.

Payments for Municipal Services – Payment in lieu of taxes provided to local governments by the State of WI for police and fire protection of state facilities located in the community (e.g. DNR building).

### **Licenses and Permits:**

All revenues are based on estimated income. Operators Licenses are bartender licenses, but they are now good for two years. 2025 was an off year with few coming due. Other Reg Permits/Fees will be Right of Way and vacating fees.

### **Fines & Forfeitures:**

All revenues are based on estimated income. Court penalties are from citations issued by the police department.

### **Public Charges for Service:**

Clerk Fees – Record/Copy fees, fees for special assessment preparation (e.g. lawn mowing), alcohol license publication fees

Law Enforcement Fees – Fees for background checks, lockouts, range use, and serving papers

Airport – Hangar rent and fuel. Hangars are privately owned (except for new one to be constructed), so rent is just for ground – 7 cents/sq.ft. New hangar space at \$175/mo not budgeted for yet.

Cemetery – Sale of plots and burial fees

Library – Fees from fines, copier and fax use, as well as fees from various programs and events.

Parks – Pavilion rental and RV Park fees

Parks – Sports Fees – Was revenue from recreation program activities. Those activities will now be part of the YMCA.

### **Intergov Charges for Service:**

Fire Services – Revenue received from the Towns of Lake and Eisenstein for fire services. The formula is based on actual costs in the most recent audit and split between population and equalized value for each community.

Library – Price Co Govt. – State law requires that Price County cover at least 70 percent of the cost of County residents who are not taxed already for Library services (e.g. Towns of Lake and Eisenstein) who utilize the library. Cost is based on a per-checkout formula calculated each year; however, there is a two-year lag. Price County is currently funding at 80 percent which is the reason for the increase.



Library – Other County Revenue – Revenue received from Ashland and Iron Counties for residents who utilize the Park Falls library based on the same formula as above.

**Miscellaneous Revenue:**

Interest Income – Interest income based on the fund balance. Lowered anticipating a drop in interest rates in the coming year.

Rent – Rent received from the hospital and Snow Gypsies for the Ambulance Garage. Now also includes payments from the proposed battery storage facility. Cell tower rent was recently redirected to this line; however, that has now stopped with the buyout completed.

Sale of Equipment & Property – Sale of old vehicles, equipment, and scrap metal.

Insurance Recovery/Dividends – Proceeds from insurance claims; payments back from insurance company for profits.

Donations and Contributions – Any general donations received

Parks Donations – Donations to the parks

Other Miscellaneous – Other revenues that don't have a home.

**Expenses:**

**General Government:**

City Council – Council members receive \$70 per meeting, including committee meetings. Amount includes Mayor meeting attendance and Housing Authority Committee members. Employer contribution is FICA at 7.65% of salary. Contracted services reduced to reflect only true Council contracted services, the year to date is reflecting an audit correcting entry. Miscellaneous expenses have previously been charged to this account, and staff changed this to move expenses to more appropriate lines which will also reduce audit expenses.

Legal – Hourly rate of \$200; Includes retainer of \$900/mo for meetings, and small tasks, projects, and questions. Increased to reflect usage.

Mayor – Annual salary and FICA included. Meeting per-diem in Council area. Note that all utilities in General Government are going to be consolidated under City Hall. Operating supplies includes travel and other miscellaneous expenses.

Administrator – Salaries for the Administrator (80%), Clerk (80%), Treasurer (75%) and Deputy Clerk/Treasurer (20%) combined as well as benefits. New line item for travel and continuing education is for all office staff. Operating supplies includes professional memberships and a new computer for administrator.

Elections – Budgeted for an anticipated four elections in 2026. Proposed to change pay for poll workers to \$18/hr. for actual hours worked, including training. Chief Inspectors would be \$20/hr. Current poll workers paid \$100 for half-day shift, Chief Inspectors \$150. Operating supplies includes machine inspection and other election supplies.

Accounting - Amount adjusted to reflect audit costs based on RFP results.

Assessment of Property – Reflects second half payment of revaluation that will need to be completed in 2026.

City Hall – Includes utilities, contracted services includes software licenses for accounting, payroll, building security, technical support, etc. Operating supplies includes all other supplies such as paper, supplies, computers, furniture, and fixtures. Increased for additional computer support.

Insurance – Includes property, liability, and workers comp insurance for City Hall staff only. Property \$38,453, Liability \$64,024, and Workers Comp \$32,640 for a total cost of \$135,117. Insurance will now be cost allocated over departments with the following: General Government- \$15,000 Liability and \$785 WC; Police Contracted Services- \$15,000 Liability and \$11,670 for WC; Fire Contracted Services \$10,000 Liability and \$2,772 WC; Police and Fire Station Contracted Services \$8,000 property; Public Works Garage Contracted Services \$8,000 property; Public Works Street Maintenance Contracted Services \$15,358 WC and \$15,000 liability; Library Continuation Services \$4,073 liability; Library Building Contracted Services \$8,000; Parks Contracted Services \$10,000 property; Water and Sewer - \$4,453 property, \$5,000 liability, and \$2,055 WC.

### **Public Safety:**

Police – Utilities will now just include cell phones/computers. Building utilities will go to police and fire station line. Contracted services includes attorney fees and mutual aid costs. Operating supplies includes medical supplies, Department of Justice fees, fuel, postage, uniform allowance, and various supplies. Tac 10 Maintenance is the computer system the police use which contains all of the records. Proposed to enter a new five-year contract which would be the best value. ICAC stands for Internet Crimes Against Children – this training can be reimbursable.

Fire – Includes officer stipends and \$20/hr. paid on call pay. Utilities should just include phones/pagers. Contracted services should be payments to vendors for services and inspections. Operating supplies would be for other supplies and equipment replacement. (Would like to consider increase as part of pay structure.)

Police/Fire Building – 30% of wage/benefits for custodian.

Ambulance – 2024 rate per contract was \$63,720 (\$27 per person). 3% increase for each year thereafter. 2026 rate anticipated to be \$28.64 based on 2,355 people. There should be no utilities charged to this area.

Safety – This section had DPW safety training and records charged to it. As this is strictly a DPW expense, it is being moved from this section of the budget to the Public Works section of the budget

### **Public Works:**

Hwy & Street Administration – Professional services safety training moved here, it was previously in the Public Safety section of the budget which is for police and fire services.

Machinery Operations – 20 percent of DPW allocated time/benefits.

Garage – 1 percent of DPW allocated time/benefits. Original amount of contracted services was \$1,000 before insurance addition.

Street Maintenance - 69 percent of DPW allocated time/benefits, plus one seasonal for 13 weeks at \$17/hr. Proposed seasonal pay rate increase from \$16/hr with 25 cent increases for returning to \$17 per hour with 50 cent increased for returning.

Street Lighting – Utilities for streetlights and repair/replacement of city-owned lights.  
Sidewalks – 2 percent of DPW allocated time/benefits.

Storm Sewers – 1 percent of DPW allocated time/benefits.

Airport – Salary for airport director. DPW staff contribute time, but I did not specifically allocate at this time. Operating supplies is largely fuel.

### **Cemetery:**

Allocation of DPW Staff, plus two seasonal employees for 13 weeks at \$17/hr.

## **Culture & Leisure:**

Library – Under WI law, the Council allocates a dollar amount to the Library, and the Library Board has the authority to divide it up as it chooses. The budget reflects the anticipated allocation of expenses. Employee contributions are anticipated. Utilities include telephone and T-1 line expenses. Automation is the MORE fee for the library computer system. The \$1000 in equipment is for the copier toner and supplies, which was previously under operating supplies. This will allow operating supplies to stay in budget.

Library Building – Allocation of 70% of custodian time and 3% of DPW director time.

Parks – Includes an allocation of DPW and Administrative staff time/benefits plus two seasonal employees for 13 weeks at \$17/hr. Utilities increased to reflect actual.

Programs & Events – No separate allocation of DPW time although they will still be performing some of these tasks. Contracted services includes contractors for repairs/set up/improvements, extra outside police. Operating supplies includes miscellaneous supplies, port-o-potty services. Grants and donations is where the room tax is paid out to the Chamber (70% of total in) and PFACDC (20% of total in).

Athletic Field – 1 percent DPW allocation, utility and maintenance expenses.

Swimming Pool – Some DPW allocation and then Pool Employees. Proposed pool wage increase to \$20 for manager, Headguards at \$17 and Guards at \$15 with 50 cent increase for return and certification. Currently, pool manager at \$18.00, Headguards at \$14, Guards at \$13. \$.25 bump for instructor certification and for each year returning.

## **Conservation & Development:**

Forestry – 1 percent DPW allocation. Reduced as 2025 was increased to address some larger, more difficult, trees.

Planning – Allocation of 20% Administrator time, 15% of Clerk time, 10% of DPW Director time to account for \$125/week stipend added to salary. Professional services for anticipated costs to update zoning and comp plan maps, and other consultants. Contracted services is the payment to the PFACDC.

BART – Annual payment for BART services.



Account Number	Account Title	2024 Pri Year Actual	2025 Cur Year Budget	12/25 Cur YTD Actual	2026 Projected Budget
01-41110-000	GENERAL PROPERTY TAXES	1,502,704	1,529,734	1,529,919	1,010,444
01-41120-000	TAX INCREMENTS	0	0	0	0
01-41140-000	MOBILE HOME FEES	19,573	10,800	7,711	7,500
01-41150-000	MANAGED FOREST LAND TAX	0	363	0	0
01-41210-000	ROOM TAX	50,845	45,000	47,029	50,000
01-41310-000	TAXES FROM WATER UTILITY	116,329	109,055	0	109,055
01-41320-000	TAXES FROM OTHER TAX EXEMPT EN	9,822	9,821	19,501	19,501
01-41800-000	INT. AND PENALTIES ON TAXES	625	50	351	500
Total TAXES:		1,699,899	1,704,823	1,604,511	1,197,000
01-42000-000	SPEC ASSESSMNT & CHARGES	20,292	0	0	0
Total TAXES:		20,292	0	0	0
01-43200-000	FEDERAL GRANT REVENUE	144,000	0	-144,000	0
01-43410-000	SHARED REVENUES	1,252,631	1,264,017	250,963	1,312,506
01-43420-000	FIRE DUES	7,645	6,000	7,867	7,867
01-43430-000	OTHER STATE SHARED TAXES	8,317	10,768	8,349	8,349
01-43431-000	PERSONAL PROPERTY AID	12,471	53,645	53,645	53,465
01-43523-000	LAW ENFORCEMENT	1,680	1,000	3,232	1,000
01-43531-000	LOCAL TRANSPORTATION AIDS	325,612	318,209	238,449	308,252
01-43534-000	LOCAL ROAD IMPROVEMENT PROGRA	200	0	5,346	0
01-43610-000	PAYMENTS FOR MUNICIPAL SERVICE	2,523	2,560	3,006	3,006
01-43621-000	IN LIEU OF TAXES-CONS. LAND	446	0	0	0
01-43622-000	IN LIEU OF TAX PAYMENTS	28	0	20	0
01-43695-000	LOCAL RECOVERY FUNDS	14,684	0	0	0
01-43790-000	OTHER LOCAL GOVERNMENT GRANTS	2,432	0	1,634,196	0
01-43800-000	AIRPORT GRANTS	0	0	9,000	0
Total INTERGOVERNMENTAL REVENUE:		1,772,668	1,656,199	2,070,073	1,694,445
01-44110-000	LIQUOR AND MALT BEVERAGE	6,220	5,500	6,325	6,175
01-44120-000	CIGARETTE LICENSES	400	400	471	400
01-44130-000	OPERATORS LICENSES	2,740	2,635	745	2,000
01-44210-000	BICYCLE LICENSES	0	0	0	0
01-44300-000	BLDG. PERMITS & INSPEC. FEES	5,267	10,000	1,490	5,000
01-44900-000	OTHER REG. PERMITS & FEES	4,133	0	2,344	1,000
Total LICENSES & PERMITS:		18,760	18,535	11,375	14,575
01-45110-000	COURT PENALTIES AND COSTS	18,373	15,000	25,254	20,000
01-45130-000	PARKING VIOLATIONS	665	1,000	420	1,000
Total FINES & FORFEITURES:		19,038	16,000	25,674	21,000
01-46110-000	CLERKS FEES	3,502	3,000	3,025	3,000
01-46210-000	LAW ENFORCEMENT FEES	2,290	4,500	4,423	4,000



Account Number	Account Title	2024 Pri Year Actual	2025 Cur Year Budget	12/25 Cur YTD Actual	2026 Projected Budget
01-46340-000	AIRPORT	9,826	7,500	6,439	7,500
01-46540-000	CEMETERY	27,593	24,000	32,476	25,000
01-46710-000	LIBRARY	919	8,800	8,909	8,800
01-46710-001	LIBRARY - GIFTS	17,584	0	15,488	0
01-46710-002	LIBRARY - BOOK REPLACEMENT	95	0	180	0
01-46720-000	PARKS	15,646	15,500	13,570	15,500
01-46720-001	PARKS - SPORTS FEES	1,862	0	0	0
01-46721-000	SWIMMING POOL	14,374	13,000	13,081	13,000
Total PUBLIC CHARGES FOR SERVICE:		93,690	76,300	97,591	76,800
01-47323-000	FIRE SERVICES	63,378	57,133	57,133	66,617
01-47360-001	LIBRARY - PRICE CO. GOVT. REV	73,970	73,970	91,511	99,360
01-47360-005	LIBRARY - OTHER COUNTY REVENUE	77,630	77,630	88,704	100,472
Total INTERGOV'T CHARGES FOR SERVICE:		214,978	208,733	237,348	266,449
01-48110-000	INTEREST INCOME	41,799	15,000	14,520	12,000
01-48200-000	RENT	17,812	6,000	20,512	11,000
01-48309-000	SALE OF OTHER EQUIP. & PROP.	117,038	2,000	206,593	2,000
01-48410-000	INSUR RECOVERY W/C	4,726	0	0	0
01-48430-000	INSUR RECOVERY-HWY EQUIP/PROP	500	0	0	0
01-48440-000	INS RECOVERY & DIVIDEND	4,984	2,000	19,513	2,000
01-48500-000	DONATIONS AND CONTRIBUTIONS	0	0	5,500	0
01-48530-000	PARKS DONATION	7,877	1,000	638	1,000
01-48900-000	OTHER MISCELLANEOUS REVENUES	13,213	0	17,941	0
01-48901-000	MISC REV - SNOW SHOVELING	0	0	204	0
01-48902-000	MISC REV - LAWN MOWING	818	0	765	0
Total MISCELLANEOUS REVENUE:		208,766	26,000	286,187	28,000
01-49142-000	PROCEEDS FROM G.O. ISSUE	0	0	0	0
Total OTHER FINANCING SOURCES:		0	0	0	0
01-51100-110	SALARIES	27,160	26,500	17,290	26,500
01-51100-150	EMPLOYER CONTRIBUTIONS	2,078	2,027	1,360	2,027
01-51100-290	CONTRACTED SERVICES	41,869	5,000	-71,050	5,000
01-51100-320	PUBS, SUBS, & DUES	1,861	1,000	40	1,000
01-51100-340	SUPPLIES & EXPENSES	10,917	7,500	5,682	7,500
01-51100-820	CAPITAL OUTLAY	34,717	0	-16,046	0
Total CITY COUNCIL:		118,602	42,027	-62,724	42,027
01-51300-210	PROFESSIONAL SERVICES	46,909	20,000	18,469	22,000
01-51300-340	OPERATING SUPPLIES	836	0	250	500

Account Number	Account Title	2024 Pri Year Actual	2025 Cur Year Budget	12/25 Cur YTD Actual	2026 Projected Budget
Total LEGAL:		47,745	20,000	18,719	22,500
01-51410-110	SALARIES	6,049	7,000	5,027	7,000
01-51410-150	EMPLOYER CONTRIBUTIONS	463	536	385	536
01-51410-220	UTILITIES	1,502	0	0	0
01-51410-340	OPERATING SUPPLIES	2,643	2,000	1,765	2,000
Total MAYOR:		10,657	9,536	7,178	9,536
01-51411-110	SALARIES	123,406	200,427	166,246	206,432
01-51411-150	EMPLOYER CONTRIBUTIONS	41,278	69,666	63,348	74,001
01-51411-220	UTILITIES	2,773	0	0	0
01-51411-290	CONTRACTED SERVICES	4,491	0	0	0
01-51411-330	TRAVEL & CONT. EDU	0	0	0	5,000
01-51411-340	OPERATING SUPPLIES	9,592	2,000	4,910	2,000
Total ADMINISTRATOR:		181,540	272,093	234,504	287,433
01-51420-110	SALARIES	15,124	0	0	0
01-51420-111	SALARIES - OVERTIME	14	0	0	0
01-51420-150	EMPLOYER CONTRIBUTIONS	26,578	0	0	0
01-51420-220	UTILITIES	1,050	0	0	0
01-51420-290	CONTRACTED SERVICES	1,349	0	0	0
01-51420-340	OPERATING SUPPLIES	3,488	2,000	522	1,000
Total CLERK:		47,603	2,000	522	1,000
01-51440-290	CONTRACTED SERVICES	5,037	2,500	1,500	6,200
01-51440-340	OPERATING SUPPLIES	2,140	2,100	517	2,500
Total ELECTIONS:		7,177	4,600	2,017	8,700
01-51510-210	PROFESSIONAL SERVICES	64,401	62,500	111,196	34,800
Total ACCOUNTING:		64,401	62,500	111,196	34,800
01-51520-110	SALARIES	46,649	0	0	0
01-51520-111	SALARIES - OVERTIME	14	0	0	0
01-51520-150	EMPLOYER CONTRIBUTIONS	25,585	0	0	0
01-51520-220	UTILITIES	1,050	0	0	0
01-51520-290	CONTRACTED SERVICES	1,269	0	0	0
01-51520-340	OPERATING SUPPLIES	4,361	2,000	2,120	1,000
Total TREASURER:		78,926	2,000	2,120	1,000
01-51530-290	CONTRACTED SERVICES	15,077	39,000	30,663	39,000

Account Number	Account Title	2024 Pri Year Actual	2025 Cur Year Budget	12/25 Cur YTD Actual	2026 Projected Budget
Total ASSESSMENT OF PROPERTY:		15,077	39,000	30,663	39,000
01-51600-110	SALARIES	24,877	0	0	0
01-51600-150	EMPLOYER CONTRIBUTIONS	7,130	0	0	0
01-51600-220	UTILITIES	8,991	8,000	4,618	8,000
01-51600-290	CONTRACTED SERVICES	3,701	12,100	6,829	15,000
01-51600-320	PUBS,SUBS & DUES	0	0	5,119	7,000
01-51600-340	OPERATING SUPPLIES	5,582	10,000	12,953	10,194
01-51600-820	CAPITAL IMPROVEMENTS	13,290	0	0	0
Total CITY HALL:		63,570	30,100	29,519	40,194
01-51930-510	INSURANCE	17,912	15,785	33,943	15,785
Total INSURANCE:		17,912	15,785	33,943	15,785
01-52100-110	SALARIES	526,112	533,000	436,026	569,805
01-52100-111	SALARIES - OVERTIME	12,959	12,000	12,036	15,000
01-52100-150	EMPLOYER CONTRIBUTIONS	278,727	333,000	276,176	304,554
01-52100-220	UTILITIES	5,443	1,020	3,878	3,000
01-52100-230	REPAIR & MAINT.	2,234	3,000	1,201	4,000
01-52100-290	CONTRACTED SERVICES	49,880	36,670	48,853	38,200
01-52100-340	OPERATING SUPPLIES	32,130	40,000	26,696	40,000
01-52100-341	NORDEG EXPENSES	0	0	0	0
01-52100-342	RANGE SUPPLIES	1,196	1,500	0	1,500
01-52100-343	TAC 10 MAINTENANCE	5,125	5,125	0	4,525
01-52100-344	ICAC TRAINING EXPENSES	0	750	0	750
Total POLICE:		913,806	966,065	804,865	981,334
01-52200-110	SALARIES	44,634	55,000	25,641	56,650
01-52200-150	EMPLOYER CONTRIBUTIONS	3,386	4,800	1,840	4,300
01-52200-220	UTILITIES	1,511	2,000	1,812	2,000
01-52200-230	REPAIR & MAINT.	6,016	8,000	12,614	10,000
01-52200-290	OTHER CONTRACTED SERVICES	11,698	20,272	9,444	18,272
01-52200-340	OPERATING SUPPLIES	26,322	18,000	13,262	19,000
01-52200-810	CAPITAL EQUIPMENT	873	0	0	0
Total FIRE:		94,439	108,072	64,614	110,222
01-52250-110	SALARIES	12,946	10,234	10,727	11,008
01-52250-150	EMPLOYER CONTRIBUTIONS	4,137	1,650	1,654	1,795
01-52250-220	UTILITIES	9,940	13,000	20,181	20,000
01-52250-290	CONTRACTED SERVICES	22,545	10,000	8,405	12,000
01-52250-340	OPERATING SUPPLIES	475	500	141	500

Account Number	Account Title	2024 Pri Year Actual	2025 Cur Year Budget	12/25 Cur YTD Actual	2026 Projected Budget
Total POLICE & FIRE STATION:		50,043	35,384	41,108	45,303
01-52300-220	UTILITIES	6,726	0	0	0
01-52300-290	CONTRACTED SERVICES	65,524	65,632	65,725	67,457
Total AMBULANCE:		72,250	65,632	65,725	67,457
01-52400-340	OPERATING SUPPLIES	5	0	0	0
Total INSPECTION:		5	0	0	0
01-52900-290	CONTRACTED SERVICES	12,000	0	-6,000	0
Total SAFETY:		12,000	0	-6,000	0
01-53110-110	SALARIES	32	0	-148	0
01-53110-150	EMPLOYER CONTRIBUTIONS	2	0	0	0
01-53110-210	PROFESSIONAL SERVICES	144,000	12,000	18,000	12,000
01-53110-340	OPERATING SUPPLIES	301	0	0	0
Total HWY & STREET ADMINISTRATION:		144,336	12,000	17,852	12,000
01-53240-110	SALARIES	56,786	52,126	48,651	57,741
01-53240-150	EMPLOYER CONTRIBUTIONS	53,419	30,828	45,868	26,443
01-53240-230	REPAIR & MAINT.	15,140	15,000	8,266	15,000
01-53240-340	OPERATING SUPPLIES	28,239	45,000	33,461	45,000
01-53240-350	REPAIR & MAINT. SUPPLIES	7,458	25,000	11,724	25,000
Total MACHINERY OPERATIONS:		161,043	167,954	147,969	169,184
01-53270-110	SALARIES	6,386	2,606	32,098	2,890
01-53270-150	EMPLOYER CONTRIBUTIONS	581	1,541	4,540	1,322
01-53270-220	UTILITIES	3,401	12,000	3,929	10,000
01-53270-290	CONTRACTED SERVICES	4,605	9,000	8,647	9,000
01-53270-340	OPERATING SUPPLIES	2,817	2,500	4,115	2,500
01-53270-440	BUILDING SUPPLIES	106	0	0	0
Total GARAGE:		17,896	27,647	53,330	25,712
01-53311-110	SALARIES	106,596	193,369	79,139	208,047
01-53311-111	SALARIES - OVERTIME	6,229	20,000	7,416	20,000
01-53311-150	EMPLOYER CONTRIBUTIONS	87,565	100,205	125,735	92,903
01-53311-290	OTHER CONTRACTED SERVICES	93,046	45,358	15,269	45,000
01-53311-340	OPERATING SUPPLIES	42,756	55,000	26,803	50,000
01-53311-341	SIGN MAINTENANCE S & E	915	0	0	0

Account Number	Account Title	2024 Pri Year Actual	2025 Cur Year Budget	12/25 Cur YTD Actual	2026 Projected Budget
Total STREET MAINTENANCE (LOCAL):		337,108	413,932	254,362	415,950
01-53421-220	UTILITIES	38,255	40,000	36,679	42,000
01-53421-290	CONTRACTED SERVICES	8,064	7,500	3,849	7,500
01-53421-340	SUPPLIES & EXPENSE	0	500	9,066	500
Total STREET LIGHTING:		46,320	48,000	49,595	50,000
01-53430-110	SALARIES	3,828	5,213	2,344	5,775
01-53430-111	SALARIES - OVERTIME	0	500	0	500
01-53430-150	EMPLOYER CONTRIBUTIONS	553	3,121	334	2,661
01-53430-290	OTHER CONTRACTED SERVICES	80	1,000	3,840	1,000
01-53430-340	SUPPLIES & EXPENSE	1,363	2,000	79	2,000
01-53430-789	TRANSFER OUT-SIDEWALK REPLACE	0	0	0	0
Total SIDEWALKS:		5,824	11,834	6,597	11,936
01-53440-110	SALARIES	7,771	2,606	2,494	2,890
01-53440-150	EMPLOYER CONTRIBUTIONS	1,123	1,541	355	1,322
01-53440-340	OPERATING SUPPLIES	-67	3,500	847	3,500
01-53440-410	CONCRETE AND CLAY PRODUCTS	52	0	0	0
Total STORM SEWERS:		8,878	7,647	3,696	7,712
01-53510-110	SALARIES	14,052	6,250	9,260	6,438
01-53510-150	EMPLOYER CONTRIBUTIONS	1,499	478	892	492
01-53510-220	UTILITIES	9,346	9,000	7,284	9,000
01-53510-290	OTHER CONTRACTED SERVICES	2,391	5,000	1,925	5,000
01-53510-340	OPERATING SUPPLIES	11,584	13,000	7,534	12,000
Total AIRPORT:		38,872	33,728	26,895	32,930
01-53580-290	BART - CONTRACTED SERVICES	10,000	0	0	0
Total AIRPORT:		10,000	0	0	0
01-53620-290	OTHER CONTRACTED SERVICES	380	0	0	0
Total REFUSE & GARBAGE COLLECTION:		380	0	0	0
01-53630-110	SALARIES	0	0	397	0
01-53630-150	EMPLOYER CONTRIBUTIONS	0	0	56	0
01-53630-340	OPERATING EXPENSES	165	0	0	0



Account Number	Account Title	2024 Pri Year Actual	2025 Cur Year Budget	12/25 Cur YTD Actual	2026 Projected Budget
Total SOLID WASTE DISPOSAL:		165	0	452	0
01-53635-110	SALARIES	805	0	0	0
01-53635-150	EMPLOYER CONTRIBUTIONS	112	0	0	0
01-53635-340	SUPPLIES & EXPENSES	125	0	0	0
Total RECYCLING:		1,042	0	0	0
01-54910-110	SALARIES	21,298	28,821	23,717	30,634
01-54910-111	SALARIES - OVERTIME	538	500	899	500
01-54910-150	EMPLOYER CONTRIBUTIONS	4,614	8,787	2,910	9,413
01-54910-220	UTILITIES	1,074	700	886	1,000
01-54910-290	CONTRACTED SERVICES	44	0	0	0
01-54910-340	OPERATING SUPPLIES	6,876	3,000	1,558	3,000
Total CEMETERY:		34,444	41,808	29,970	44,547
01-55100-110	SALARIES	191,899	183,000	166,304	190,511
01-55100-111	SALARIES - OVERTIME	0	0	4,156	0
01-55100-150	EMPLOYER CONTRIBUTIONS	95,556	95,429	85,948	114,904
01-55100-210	PROFESSIONAL SERVICES	288	0	0	0
01-55100-220	UTILITIES	4,830	6,000	4,376	6,000
01-55100-340	OPERATING SUPPLIES	6,482	6,500	6,316	6,500
01-55100-341	AS BOOKS	9,338	8,000	7,248	8,000
01-55100-342	AS AUDIO VISUAL	5,425	5,000	3,479	5,000
01-55100-343	AS PROGRAM	4,200	2,000	3,251	2,000
01-55100-344	PERIODICALS	4,297	2,105	3,027	2,105
01-55100-345	CHILDRENS' BOOKS	5,538	6,300	4,140	6,300
01-55100-346	CHILDRENS' AV	4,293	4,000	3,115	4,000
01-55100-347	CHILDRENS' PROGRAMS	2,807	3,000	2,697	3,000
01-55100-349	AUTOMATION	20,054	21,116	21,116	21,116
01-55100-351	CONTINUATION SERVICES	4,073	4,073	1,010	4,073
01-55100-352	BOOK REPLACEMENT	171	0	111	0
01-55100-354	GIFT FUNDS USED	14,274	0	14,648	0
01-55100-810	EQUIPMENT	2,442	1,000	2,690	1,000
Total LIBRARY:		375,968	347,523	333,631	374,509
01-55101-110	SALARIES	21,089	26,220	30,715	28,184
01-55101-111	SALARIES - OVERTIME	0	0	59	0
01-55101-150	EMPLOYER CONTRIBUTIONS	5,953	5,115	4,640	5,524
01-55101-220	UTILITIES	24,977	30,000	25,762	32,000
01-55101-290	CONTRACTED SERVICES	9,114	23,000	21,275	25,000
01-55101-340	OPERATING SUPPLIES	1,814	3,000	3,235	4,000

Account Number	Account Title	2024 Pri Year Actual	2025 Cur Year Budget	12/25 Cur YTD Actual	2026 Projected Budget
Total LIBRARY BUILDING:		62,947	87,335	85,687	94,708
01-55200-110	SALARIES	41,854	53,439	54,932	58,941
01-55200-111	SALARIES - OVERTIME	88	500	101	500
01-55200-150	EMPLOYER CONTRIBUTIONS	5,214	20,557	6,341	19,762
01-55200-220	UTILITIES	12,320	6,000	9,667	10,000
01-55200-290	CONTRACTED SERVICES	12,526	10,500	18,349	10,500
01-55200-340	OPERATING SUPPLIES	17,518	17,500	9,383	15,000
01-55200-440	BUILDING SUPPLIES	17,224	0	0	0
01-55200-820	CAPITAL IMPROVEMENTS	0	0	0	0
Total PARKS:		106,743	108,496	98,772	114,703
01-55300-110	SALARIES	6,864	0	3,467	0
01-55300-111	SALARIES - OVERTIME	44	0	41	0
01-55300-150	EMPLOYER CONTRIBUTIONS	988	0	446	0
01-55300-290	CONTRACTED SERVICES	3,684	5,000	6,000	5,000
01-55300-340	OPERATING EXPENSES	6,971	2,000	979	2,000
01-55300-720	GRANTS & DONATIONS	35,895	36,000	26,505	45,000
Total PROGRAMS & EVENTS:		54,447	43,000	37,437	52,000
01-55400-110	SALARIES	3,172	0	4,474	2,890
01-55400-150	EMPLOYER CONTRIBUTIONS	453	0	580	1,322
01-55400-220	UTILITIES	1,693	2,000	1,318	2,000
01-55400-290	CONTRACTED SERVICES	4,354	4,000	1,458	1,000
01-55400-340	OPERATING SUPPLIES	41	500	595	1,000
Total ATHLETIC FIELD:		9,713	6,500	8,424	8,212
01-55420-110	SALARIES	49,214	40,000	32,841	40,000
01-55420-111	SALARIES - OVERTIME	358	500	392	500
01-55420-150	EMPLOYER CONTRIBUTIONS	3,940	4,000	2,727	4,000
01-55420-220	UTILITIES	14,734	8,500	13,164	11,000
01-55420-290	CONTRACTED SERVICES	529	2,000	2,371	2,000
01-55420-340	OPERATING SUPPLIES	11,795	9,000	7,668	9,000
Total SWIMMING POOL:		80,569	64,000	59,163	66,500
01-56100-110	SALARIES	8,857	0	9,241	2,890
01-56100-111	SALARIES - OVERTIME	0	0	0	0
01-56100-150	EMPLOYER CONTRIBUTIONS	1,465	0	1,280	1,322
01-56100-290	CONTRACTED SERVICES	1,250	10,000	2,380	5,000
01-56100-340	OPERATING SUPPLIES	1,072	3,000	835	4,000

Account Number	Account Title	2024 Pri Year Actual	2025 Cur Year Budget	12/25 Cur YTD Actual	2026 Projected Budget
Total FORESTRY:		12,644	13,000	13,736	13,212
01-56300-110	SALARIES	44,384	30,729	32,204	31,420
01-56300-150	EMPLOYER CONTRIBUTIONS	6,186	8,760	9,760	9,102
01-56300-210	PROFESSIONAL SERVICES	2,752	15,000	8,439	15,000
01-56300-290	CONTRACTED SERVICES	10,000	10,000	1,775	10,000
01-56300-340	OPERATING SUPPLIES	490	2,000	837	2,000
Total PLANNING:		63,812	66,489	53,015	67,522
01-56400-290	CONTRACTED SERVICES	0	12,500	12,500	12,500
Total BART:		0	12,500	12,500	12,500
01-56700-340	SUPPLIES & EXPENSES	85	0	0	0
Total ECONOMIC DEVELOPMENT:		85	0	0	0
01-58100-340	OPERATING EXPENSE (LOAN)	0	0	0	0
Total PRINCIPAL:		0	0	0	0
01-58201-340	OPERATING EXPENSES	200	0	0	0
01-58201-620	INTEREST	1,980	0	0	0
01-58201-630	INT. ON SHORT TERM DEBT	0	0	0	0
Total INTEREST & FISCAL CHARGE:		2,180	0	0	0
01-58205-000	INTEREST ON ADVANCE - BT	-4,183	0	0	0
Total OTHER FINANCING SOURCES:		-4,183	0	0	0
01-59200-000	TRANSFER OUT	545,615	0	0	0
Total INTEREST & FISCAL CHARGE:		545,615	0	0	0
01-59240-340	TRANSFER TO CAPITAL PROJECTS	0	30,595	0	0
Total TRANSFERS OUT:		0	30,595	0	0
01-59900-000	TRANSF OUT TO DEBT SERV FUND	0	490,600	490,600	0
Total TRANSFERS OUT:		0	490,600	490,600	0
GENERAL FUND Revenue Total:		4,043,907	3,706,590	4,332,758	3,298,269
GENERAL FUND Expenditure Total:		3,916,783	3,709,382	3,161,651	3,280,128

Debt Draft #2

CITY OF PARK FALLS

Budget Worksheet

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Period 00/26 (01/01/2026) - 14/26 (12/31/2026)

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Account Number	Account Title	2024 Pri Year Actual	2025 Cur Year Budget	12/25 Cur YTD Actual	2026 Projected Budget	NOTES
09-41110-000	GENERAL PROPERTY TAX	0	0	0	506,199	
	Total TAXES:	0	0	0	506,199	
09-48110-000	INT. ON WATER DEPT. DEBT	0	0	0	0	
	Total MISCELLANEOUS REVENUE:	0	0	0	0	
09-49100-000	LOAN PROCEEDS	0	0	0	0	
09-49120-000	PREMIUM ON DEBT ISSUED (BT)	198,637	0	0	0	
09-49142-000	PROCEEDS FROM G.O. ISSUE	5,175,000	0	0	0	
09-49900-000	OP TRANSFER IN FROM GEN FUND	437,487	490,600	0	0	
	Total OTHER FINANCING SOURCES:	5,811,123	490,600	0	0	
09-58100-610	PRINCIPAL REDUCTION	400,000	400,000	224,000	423,599	
	Total PRINCIPAL:	400,000	400,000	224,000	423,599	
09-58201-340	OPERATING EXPENSES (LOAN)	130,488	0	20	0	
09-58201-620	INTEREST EXPENSE	40,479	90,600	144,912	82,600	
	Total INTEREST & FISCAL CHARGE:	170,968	90,600	144,932	82,600	
09-90000-000	OPERATING TRANSFER OUT	5,240,156	0	0	0	
	Total OPERATING TRANSFERS:	5,240,156	0	0	0	
	DEBT SERVICE FUND Revenue Total:	5,811,123	490,600	0	506,199	
	DEBT SERVICE FUND Expenditure Total:	5,811,123	490,600	368,932	506,199	
	Total DEBT SERVICE FUND:	0	0	-368,932	0	

