

CITY OF PARK FALLS 2025 TAX LEVY HEARING FOR 2026 BUDGET

On Monday, November 10, 2025, the Park Falls Common Council will take public comment on the proposed 2025 tax levy, review the proposed 2026 budget, and take potential action on the tax levy in the Council Chamber in City Hall at 5:00 p.m. A summary of the proposed budget is open to the public for inspection at the Park Falls City Hall. Please contact Scott Kluver, City Administrator, by calling 715-744-0142 or email admin@cityofparkfalls.com with any questions.

BUDGET SUMMARY

	Actual	Actual*	Proposed
	2024	2025	2026
Anticipated Revenues			
Taxes	1,603,861	1,735,418	1,752,516
Intergovernmental Revenues	1,772,669	1,656,199	1,694,445
Licenses & Permits	18,760	18,535	14,575
Fines & Forfeitures	19,038	16,000	21,000
Public Charges for Services	93,690	76,300	76,800
Intergov'tal Charges for Services	214,978	208,733	266,449
Miscellaneous Revenues	91,883	172,580	28,000
Other Financing Sources	0		
TOTAL REVENUES	3,814,879	3,883,765	3,853,785
Anticipated Expenditures			
General Government	605,203	502,541	501,975
Public Safety	1,141,666	1,175,153	1,204,316
Public Works	771,864	734,177	725,424
Health & Human Services	34,444	41,808	44,547
Culture, Recreation & Education	689,287	672,755	710,632
Conservation & Development	76,541	91,989	93,234
Debt Service (Tax Levy Only)	480,000	490,600	522,600
Capital Outlay (Tax Levy Only)		30,595	32,916
TOTAL EXPENDITURES	3,799,005	3,739,618	3,835,644
Excess Rev over (under) Expenditures	15,874	144,147	18,141

*Est. for last 3 months

TAX LEVY

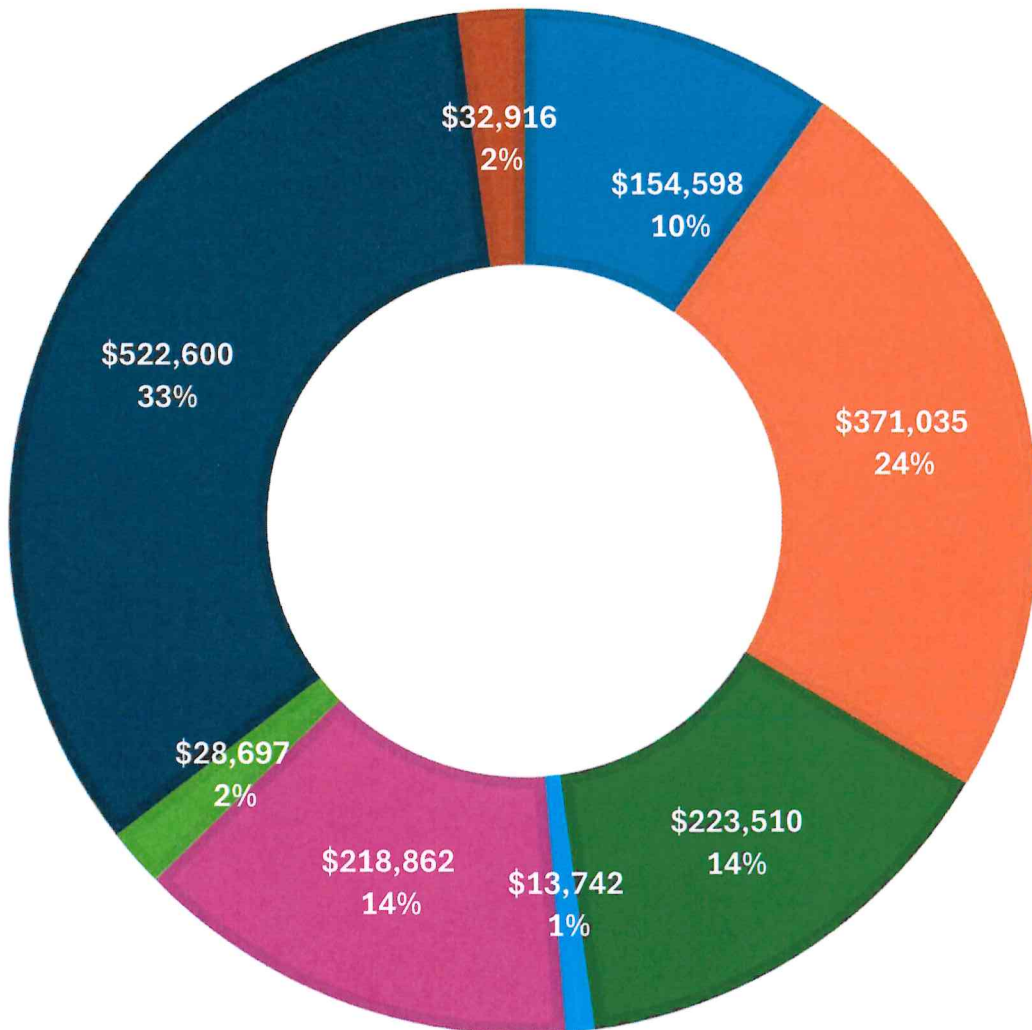
	2024 levy	1,498,500
	2025 levy	1,560,329
Proposed	2026 levy	1,565,960

General Fund Balance (Unassigned)

December 31, 2024 Actual	877,285
December 31, 2025 Anticipated	529,422 Less \$492,010 for 2025 Capital Projects
December 31, 2026 Projected	547,563

PROPOSED 2026 TAX LEVY ALLOCATION
TOTAL OF \$1,565,960

- General Government (Administration, Elected Officials, Elections, Legal, Assessing Services, Audits)
- Public Safety (Police, Fire, Ambulance)
- Public Works (Streets, Sidewalks, Airport)
- Health and Human Services (Cemetery)
- Culture, Recreation, & Education (Library, Parks, Pool)
- Conservation & Development (Forestry, Planning)
- Debt Service
- Capital Outlay





410 Division Street
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Phone (715)762-2436 Fax (715) 762-2437
www.cityofparkfalls.com

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 than 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, Administrator *SK*

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 10th. The figures that are provided with that notice will be whatever you may change with the budget by the October 13th 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 1/3rd (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.

Revised Budget

CITY OF PARK FALLS

Budget Worksheet

Page: 1

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

Oct 16, 2025 10:57AM

Account Number	Account Title	2024 Pri Year Actual	2025 Cur Year Budget	12/25 Cur YTD Actual	2026 Projected Budget	NOTES
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	1,388	7,500	
01-41150-000	MANAGED FOREST LAND TAX	0	363	0	0	
01-41210-000	ROOM TAX	50,845	45,000	33,049	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	1,584,207	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	2,016	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	2,068,857	1,694,445	
01-44110-000	LIQUOR AND MALT BEVERAGE	6,220	5,500	6,315	6,175	
01-44120-000	CIGARETTE LICENSES	400	400	471	400	
01-44130-000	OPERATORS LICENSES	2,740	2,635	720	2,000	
01-44210-000	BICYCLE LICENSES	0	0	0	0	
01-44300-000	BLDG. PERMITS & INSPEC. FEES	5,267	10,000	1,195	5,000	
01-44900-000	OTHER REG. PERMITS & FEES	4,133	0	2,324	1,000	
Total LICENSES & PERMITS:		18,760	18,535	11,025	14,575	
01-45110-000	COURT PENALTIES AND COSTS	18,373	15,000	23,194	20,000	
01-45130-000	PARKING VIOLATIONS	665	1,000	420	1,000	
Total FINES & FORFEITURES:		19,038	16,000	23,614	21,000	
01-46110-000	CLERKS FEES	3,502	3,000	2,850	3,000	
01-46210-000	LAW ENFORCEMENT FEES	2,290	4,500	2,313	4,000	

Account Number	Account Title	2024 Pri Year Actual	2025 Cur Year Budget	12/25 Cur YTD Actual	2026 Projected Budget	NOTES
01-46340-000	AIRPORT	9,826	7,500	6,439	7,500	
01-46540-000	CEMETERY	27,593	24,000	26,601	25,000	
01-46710-000	LIBRARY	919	8,800	7,109	8,800	
01-46710-001	LIBRARY - GIFTS	17,584	0	15,488	0	
01-46710-002	LIBRARY - BOOK REPLACEMENT	95	0	161	0	
01-46720-000	PARKS	15,646	15,500	12,480	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	86,522	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	19,931	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	17,696	2,000	
01-48500-000	DONATIONS AND CONTRIBUTIONS	0	0	5,500	0	
01-48530-000	PARKS DONATION	7,877	1,000	138	1,000	
01-48900-000	OTHER MISCELLANEOUS REVENUES	13,213	0	8,958	0	
01-48901-000	MISC REV - SNOW SHOVELING	0	0	204	0	
01-48902-000	MISC REV - LAWN MOWING	818	0	538	0	
Total MISCELLANEOUS REVENUE:		208,766	26,000	274,079	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	11,340	26,500	
01-51100-150	EMPLOYER CONTRIBUTIONS	2,078	2,027	905	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	-69,129	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	NOTES
Total LEGAL:		47,745	20,000	18,719	22,500	
01-51410-110	SALARIES	6,049	7,000	4,335	7,000	
01-51410-150	EMPLOYER CONTRIBUTIONS	463	536	332	536	
01-51410-220	UTILITIES	1,502	0	0	0	
01-51410-340	OPERATING SUPPLIES	2,643	2,000	1,724	2,000	
Total MAYOR:		10,657	9,536	6,391	9,536	
01-51411-110	SALARIES	123,406	200,427	143,158	206,432	
01-51411-150	EMPLOYER CONTRIBUTIONS	41,278	69,666	75,170	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	3,984	2,000	
Total ADMINISTRATOR:		181,540	272,093	222,312	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	555	1,000	
Total CLERK:		47,603	2,000	555	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	109,696	34,800	
Total ACCOUNTING:		64,401	62,500	109,696	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	2,505	1,000	
Total TREASURER:		78,926	2,000	2,505	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	NOTES
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	4,078	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	11,547	10,194	
01-51600-820	CAPITAL IMPROVEMENTS	13,290	0	0	0	
Total CITY HALL:		63,570	30,100	27,573	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	378,405	569,805	
01-52100-111	SALARIES - OVERTIME	12,959	12,000	7,799	15,000	
01-52100-150	EMPLOYER CONTRIBUTIONS	278,727	333,000	246,513	304,554	
01-52100-220	UTILITIES	5,443	1,020	3,404	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	24,652	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	710,827	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	1,599	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	8,339	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	63,295	110,222	
01-52250-110	SALARIES	12,946	10,234	9,220	11,008	
01-52250-150	EMPLOYER CONTRIBUTIONS	4,137	1,650	1,425	1,795	
01-52250-220	UTILITIES	9,940	13,000	18,920	20,000	
01-52250-290	CONTRACTED SERVICES	22,545	10,000	8,405	12,000	
01-52250-340	OPERATING SUPPLIES	475	500	105	500	

Account Number	Account Title	2024 Pri Year Actual	2025 Cur Year Budget	12/25 Cur YTD Actual	2026 Projected Budget	NOTES
Total POLICE & FIRE STATION:		50,043	35,384	38,075	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	41,658	57,741	
01-53240-150	EMPLOYER CONTRIBUTIONS	53,419	30,828	41,329	26,443	
01-53240-230	REPAIR & MAINT.	15,140	15,000	8,266	15,000	
01-53240-340	OPERATING SUPPLIES	28,239	45,000	33,336	45,000	
01-53240-350	REPAIR & MAINT. SUPPLIES	7,458	25,000	9,873	25,000	
Total MACHINERY OPERATIONS:		161,043	167,954	134,462	169,184	
01-53270-110	SALARIES	6,386	2,606	27,866	2,890	
01-53270-150	EMPLOYER CONTRIBUTIONS	581	1,541	3,936	1,322	
01-53270-220	UTILITIES	3,401	12,000	3,304	10,000	
01-53270-290	CONTRACTED SERVICES	4,605	9,000	8,647	9,000	
01-53270-340	OPERATING SUPPLIES	2,817	2,500	3,960	2,500	
01-53270-440	BUILDING SUPPLIES	106	0	0	0	
Total GARAGE:		17,896	27,647	47,713	25,712	
01-53311-110	SALARIES	106,596	193,369	66,131	208,047	
01-53311-111	SALARIES - OVERTIME	6,229	20,000	7,416	20,000	
01-53311-150	EMPLOYER CONTRIBUTIONS	87,565	100,205	113,617	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	25,901	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	NOTES
Total STREET MAINTENANCE (LOCAL):		337,108	413,932	228,333	415,950	
01-53421-220	UTILITIES	38,255	40,000	32,940	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	45,855	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	1,683	2,890	
01-53440-150	EMPLOYER CONTRIBUTIONS	1,123	1,541	240	1,322	
01-53440-340	OPERATING SUPPLIES	-67	3,500	843	3,500	
01-53440-410	CONCRETE AND CLAY PRODUCTS	52	0	0	0	
Total STORM SEWERS:		8,878	7,647	2,766	7,712	
01-53510-110	SALARIES	14,052	6,250	7,994	6,438	
01-53510-150	EMPLOYER CONTRIBUTIONS	1,499	478	795	492	
01-53510-220	UTILITIES	9,346	9,000	6,594	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	7,060	12,000	
Total AIRPORT:		38,872	33,728	24,369	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	NOTES
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	19,364	30,634	
01-54910-111	SALARIES - OVERTIME	538	500	532	500	
01-54910-150	EMPLOYER CONTRIBUTIONS	4,614	8,787	2,361	9,413	
01-54910-220	UTILITIES	1,074	700	821	1,000	
01-54910-290	CONTRACTED SERVICES	44	0	0	0	
01-54910-340	OPERATING SUPPLIES	6,876	3,000	1,526	3,000	
Total CEMETERY:		34,444	41,808	24,602	44,547	
01-55100-110	SALARIES	191,899	183,000	151,496	190,511	
01-55100-111	SALARIES - OVERTIME	0	0	2,804	0	
01-55100-150	EMPLOYER CONTRIBUTIONS	95,556	95,429	77,978	114,904	
01-55100-210	PROFESSIONAL SERVICES	288	0	0	0	
01-55100-220	UTILITIES	4,830	6,000	4,120	6,000	
01-55100-340	OPERATING SUPPLIES	6,482	6,500	6,306	6,500	
01-55100-341	AS BOOKS	9,338	8,000	6,637	8,000	
01-55100-342	AS AUDIO VISUAL	5,425	5,000	2,946	5,000	
01-55100-343	AS PROGRAM	4,200	2,000	3,251	2,000	
01-55100-344	PERIODICALS	4,297	2,105	2,977	2,105	
01-55100-345	CHILDRENS' BOOKS	5,538	6,300	4,140	6,300	
01-55100-346	CHILDRENS' AV	4,293	4,000	2,985	4,000	
01-55100-347	CHILDRENS' PROGRAMS	2,807	3,000	2,654	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	307,869	374,509	
01-55101-110	SALARIES	21,089	26,220	27,871	28,184	
01-55101-111	SALARIES - OVERTIME	0	0	59	0	
01-55101-150	EMPLOYER CONTRIBUTIONS	5,953	5,115	4,216	5,524	
01-55101-220	UTILITIES	24,977	30,000	23,104	32,000	
01-55101-290	CONTRACTED SERVICES	9,114	23,000	20,547	25,000	
01-55101-340	OPERATING SUPPLIES	1,814	3,000	3,174	4,000	

Account Number	Account Title	2024 Pri Year Actual	2025 Cur Year Budget	12/25 Cur YTD Actual	2026 Projected Budget	NOTES
Total LIBRARY BUILDING:		62,947	87,335	78,970	94,708	
01-55200-110	SALARIES	41,854	53,439	51,983	58,941	
01-55200-111	SALARIES - OVERTIME	88	500	101	500	
01-55200-150	EMPLOYER CONTRIBUTIONS	5,214	20,557	5,976	19,762	
01-55200-220	UTILITIES	12,320	6,000	7,239	10,000	
01-55200-290	CONTRACTED SERVICES	12,526	10,500	18,349	10,500	
01-55200-340	OPERATING SUPPLIES	17,518	17,500	9,333	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	92,982	114,703	
01-55300-110	SALARIES	6,864	0	3,170	0	
01-55300-111	SALARIES - OVERTIME	44	0	0	0	
01-55300-150	EMPLOYER CONTRIBUTIONS	988	0	403	0	
01-55300-290	CONTRACTED SERVICES	3,684	5,000	6,000	5,000	
01-55300-340	OPERATING EXPENSES	6,971	2,000	972	2,000	
01-55300-720	GRANTS & DONATIONS	35,895	36,000	26,505	45,000	
Total PROGRAMS & EVENTS:		54,447	43,000	37,050	52,000	
01-55400-110	SALARIES	3,172	0	4,133	2,890	
01-55400-150	EMPLOYER CONTRIBUTIONS	453	0	531	1,322	
01-55400-220	UTILITIES	1,693	2,000	1,053	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	7,770	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	12,296	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	58,295	66,500	
01-56100-110	SALARIES	8,857	0	6,115	2,890	
01-56100-111	SALARIES - OVERTIME	0	0	0	0	
01-56100-150	EMPLOYER CONTRIBUTIONS	1,465	0	871	1,322	
01-56100-290	CONTRACTED SERVICES	1,250	10,000	-250	5,000	
01-56100-340	OPERATING SUPPLIES	1,072	3,000	823	4,000	

Account Number	Account Title	2024 Pri Year Actual	2025 Cur Year Budget	12/25 Cur YTD Actual	2026 Projected Budget	NOTES
Total FORESTRY:		12,644	13,000	7,559	13,212	
01-56300-110	SALARIES	44,384	30,729	27,758	31,420	
01-56300-150	EMPLOYER CONTRIBUTIONS	6,186	8,760	3,991	9,102	
01-56300-210	PROFESSIONAL SERVICES	2,752	15,000	8,409	15,000	
01-56300-290	CONTRACTED SERVICES	10,000	10,000	1,775	10,000	
01-56300-340	OPERATING SUPPLIES	490	2,000	785	2,000	
Total PLANNING:		63,812	66,489	42,718	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 :		-4,183	0	0	0	
01-59200-000	TRANSFER OUT	545,615	0	0	0	
Total OTHER EXPENSES:		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	0	0	
Total TRANSFERS OUT:		0	490,600	0	0	
GENERAL FUND Revenue Total:		4,043,907	3,706,590	4,285,652	3,298,269	
GENERAL FUND Expenditure Total:		3,916,783	3,709,382	2,435,881	3,280,128	

Account Number	Account Title	2024 Pri Year Actual	2025 Cur Year Budget	12/25 Cur YTD Actual	2026 Projected Budget	NOTES
Total GENERAL FUND:		127,124	-2,792	1,849,771	18,141	

Debt Service

Account Number	Account Title	2024 Pri Year Actual	2025 Cur Year Budget	12/25 Cur YTD Actual	2026 Projected Budget	NOTES
08-48110-000	INTEREST INCOME	57	0	0	0	
	Total MISCELLANEOUS REVENUE:	57	0	0	0	
08-52100-340	OPERATING EXPENSES	373	0	0	0	
	Total :	373	0	0	0	
	DARE FUND Revenue Total:	57	0	0	0	
	DARE FUND Expenditure Total:	373	0	0	0	
	Total DARE FUND:	-316	0	0	0	
09-41110-000	GENERAL PROPERTY TAX	0	0	0	522,600	
	Total TAXES:	0	0	0	522,600	
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	440,000	
	Total PRINCIPAL:	400,000	400,000	224,000	440,000	
09-58201-340	OPERATING EXPENSES (LOAN)	130,488	0	20	0	
09-58201-620	INTEREST EXPENSE	40,479	90,600	114,651	82,600	
	Total INTEREST & FISCAL CHARGE:	170,968	90,600	114,671	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	522,600	
	DEBT SERVICE FUND Expenditure Total:	5,811,123	490,600	338,671	522,600	
	Total DEBT SERVICE FUND:	0	0	-338,671	0	



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To: Honorable Mayor and Alders

From:  Scott J. Kluver, Administrator

Re: 2026 Capital Budget

Date: October 21, 2025

Enclosed you will find the proposed 2026 capital budget. While we did not complete putting together a detailed capital plan this year, we did put together a policy and a structure to identify various capital projects and how they can be potentially funded in future years. More detailed work can continue on future years as we get into the next year, but due to time and limited funds, it is necessary to consider items for 2026 at this time.

On the enclosed plan, you will note the yellow highlighted items which are the recommended items for funding for 2026. The items that are not highlighted would not be approved and would have to wait for future years or other funding possibilities. You will also note how each item would be funded, albeit grants, contributions from other funds, or money from other sources. At the end, the total amount of general obligation/levy dollars needed to fund the list is \$113,268. At this time, \$32,916 has been proposed to from the tax levy to assist with paying for this list. This means that \$80,352 from the general fund balance would be needed. While that is not ideal given that we are trying to increase the fund balance, I believe that it is necessary given the importance of moving forward with these items. In addition, the Old Abe Park project did come in less than expected, and with the amount proposed, the City would still be in better shape than originally anticipated with the fund balance.

At the end of 2024, the City had an unassigned Fund Balance (what is left in the savings account at the end of the year) of \$877,285. In my opinion, this is not a very accurate figure as the end of December is when the City has lots of cash on hand from the recent Shared Revenue deposit from the state, and partial receipts of property tax revenues. A more accurate time to look at is the end of October, which tends to be when the lowest amount of cash is in the bank. I have extrapolated that the unassigned fund balance at the end of this month will be approximately \$300,000. This would put the balance at about nine percent (9%) which is still very low. Assuming that the 2025 operating

budget will break even, the percentage will be the same in October of 2026.

Nonetheless, we would certainly work to do better than the budget. This year, it is easier to have a better understanding of where things are at with fewer projects in the works, and we have much better information to track revenues and expenses on a monthly basis. I believe we are rounding the bottom and back on the rebound as far as the fund balance is concerned. This is partly because of the additional dollars that were added to it this year (cell tower buy-out).

As far as current projects that might carry over into next year, there is only one which is the technology upgrades for the City Hall and Police. The servers have been installed; however, not everything has been configured because of the email question. It will be necessary to have the City (except for the Library) transition to a .gov domain. This is for security and access to other governmental programs. It is ideal to do this now, otherwise we would need to pay twice to have our servers configured. In addition, with the cost increases to Google accounts, we estimate we can save approximately \$5,000 per year in operational fees by converting to a Microsoft system. We had applied for a grant to assist with the cost of this; however, we are not certain if we would even be awarded, and there is some concern that the federal government was even going to follow through on allocating the funds – whenever the federal government reopens. So, I have decided to push ahead with the project without waiting on the grant. This may require a last-minute carry forward prior to final budget adoption in December.

Here is further detail on the items proposed to be approved:

Streets - \$30,000 : Asphalt to pave approximately one block of street.

Sewer - \$27,000 : Funded by utility. The current sewer camera is not working, and this is an important tool to investigate blockages. The amount for main repair is standard for breaks that may occur during the year.

Water - \$6,000: Funded by utility. This tool is important for locates that are done constantly.

Athletic Complex Plan - \$9,500: Cost split with the school. This item is on the agenda separately for your consideration.

Police - \$42,598: Money to replace and maintain new tasers for five years. The existing tasers the police are using are old and failing. If another one fails, there will not be enough for all of the officers to carry. They are expensive; however, if the police are going to continue to utilize tasers, they need to be replaced. Additional information included. There may be grant dollars to assist with this; however, I am not counting on it at this time. Anything we could get would certainly help.

Fire - \$5,920: Three smaller items which are the priority for equipment needs/replacement for the department.

Planning & Development - \$75,000: Anticipated grant funding to assist. This project, which was discussed at the last meeting, will help guide future development and assist with the eventual redevelopment of the Mill property. For this project to proceed, the City will need to be successful in obtaining a Community Development Block Grant to assist with the project.

City Hall - \$5,000: Replace the two oldest computers (Mayor and Administrator) which are both ready to give up the ghost.

Capital Draft #1

CITY OF PARK FALLS

Budget Worksheet

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

Oct 22, 2025 8:27AM

Account Number	Account Title	2024 Pri Year Actual	2025 Cur Year Budget	12/25 Cur YTD Actual	2026 Projected Budget	NOTES
13-41110-000	PROPERTY TAXES	0	30,595	30,595	32,916	
	Total TAXES:	0	30,595	30,595	32,916	
13-43260-000	FED GRANT FUNDS-PARKS	1,255,753	0	0	0	
13-43700-000	LOCAL GIFTS & GRANTS	100,000	0	0	0	
	Total INTERGOVERNMENTAL REVENUE:	1,355,753	0	0	0	
13-48900-000	OTHER MISCELLANEOUS REVENUES	13,725	0	0	50,000	
	Total MISCELLANEOUS REVENUE:	13,725	0	0	50,000	
13-49200-000	PROCEEDS FROM SCHOOL DISTRICT	108,128	0	0	4,750	
	Total OTHER FINANCING SOURCES:	108,128	0	0	4,750	
13-51100-290	COUNCIL CONTRACTED SERVICES	0	0	0	0	
	Total CITY COUNCIL:	0	0	0	0	
13-51600-820	CITY HALL CAPITAL OUTLAY	466,327	15,000	10,708	5,000	
	Total CITY HALL:	466,327	15,000	10,708	5,000	
13-52100-810	POLICE CAPITAL EQUIPMENT	0	30,000	26,147	42,598	
13-52100-820	POLICE CAPITAL OUTLAY	46,107	0	0	0	
	Total POLICE:	46,107	30,000	26,147	42,598	
13-52200-810	FIRE/RESCUE APPARATUS	0	0	0	5,920	
	Total FIRE:	0	0	0	5,920	
13-53311-810	CAPITAL EQUIPMENT	0	110,000	105,704	0	
13-53311-820	CAPITAL OUTLAY	0	150,000	105,604	30,000	
	Total STREET MAINTENANCE (LOCAL):	0	260,000	211,308	30,000	
13-53510-820	AIRPORT OUTLAY	0	70,000	2,299	0	
	Total AIRPORT:	0	70,000	2,299	0	
13-55101-820	LIBRARY BLDG - CAPITAL OUTLAY	83,897	0	1,629	0	
	Total LIBRARY BUILDING:	83,897	0	1,629	0	
13-55200-290	CONTRACTED SERVICES	28,418	0	0	9,500	

Account Number	Account Title	2024 Pri Year Actual	2025 Cur Year Budget	12/25 Cur YTD Actual	2026 Projected Budget	NOTES
13-55200-820	CAPITAL OUTLAY	2,553,009	500,000	147,605	0	
	Total PARKS:	2,581,428	500,000	147,605	9,500	
13-56300-820	CAPITAL OUTLAY	0	0	0	75,000	
	Total PLANNING:	0	0	0	75,000	
13-57600-820	CAPITAL OUTLAY	0	0	0	6,000	
	Total WATER:	0	0	0	6,000	
13-57820-820	CAPITAL OUTLAY	0	0	0	27,000	
	Total SEWER:	0	0	0	27,000	
13-58201-340	OPERATING EXPENSE (LOAN COST)	10	0	0	0	
13-58201-620	INTEREST EXPENSE	48,833	0	0	0	
	Total INTEREST & FISCAL CHARGE:	48,843	0	0	0	
13-70005-000	OP TRANSFER IN FROM WATER FUND	0	0	0	6,000	
13-70010-000	OP TRANSFER IN FROM SEWER FUND	0	0	0	27,000	
	Total TRANSFERS IN:	0	0	0	33,000	
	CAPITAL PROJECTS FUND Revenue Total:	1,477,606	30,595	30,595	120,666	
	CAPITAL PROJECTS FUND Expenditure Total:	3,226,602	875,000	399,696	201,018	
	Total CAPITAL PROJECTS FUND:	-1,748,996	-844,405	-369,101	-80,352	

[illegible]