



## *2025 Budget*

*Prepared By:*  
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*Director*

*and*  
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*Administrator*

### *Board of Supervisors:*

*Brian Ernst – Chairperson*  
*Jeff Hallstrand – Vice Chair*

*Joe Baratka      Alan Barkstrom*  
*Michelle Drobnik      Doug Erickson*  
*Jason Hastings      Paula Houdek*  
*Robert Kopisch      Larry Palecek*  
*Jordan Spacek      Patricia Stephan*  
*Dennis Wartgow*

***BUDGET HEARING    November 12, 2024***

# 2025 BUDGET RECONCILIATION

**Executive Summary**

The following is a reconciliation of the 2025 budget. This report begins with the 2024 budgeted levy and ends with the recommended 2025 budgeted levy. The positive numbers indicate an increase in the levy. The (negative) numbers represent a decrease in the levy. When calculating the 2025 maximum operational levy, the library services, bridge and culvert aid, and debt service levy are removed. They are added back into the levy when calculating the total 2025 levy. The library services, bridge and culvert aid, and debt service levy are not subject to the State's zero levy increase.

<b><u>2023 Levy</u></b>	\$	11,761,701
Library Services	\$	(257,700)
Bridge and Culvert Aid	\$	(38,340)
Debt Service	\$	(3,719,641)
2023 Personal Property Aid	\$	19,974
<b>2023 Operation Levy Limit</b>	<b>\$</b>	<b>7,765,994</b>

**Operational Levy Increase - New Construction - Executive Committee approval**

2024 Personal Property Aid Tax Increment District Growth/Subtraction Adjustment	\$	(77,428)
TID adjustment .0157%	\$	12,193
New Construction Levy Increase (See Appendix A) (1.005%) (Executive Committee to approved)	\$	78,048
<b>Subtotal of Levy Increases</b>	<b>\$</b>	<b>12,813</b>

<b>2024 Maximum Operational Levy</b>	<b>\$</b>	<b>7,778,807</b>
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**2025 Budget Assumptions**

Taylored Family Clinic - Savings on Health Insurance	\$	(200,000)
<b>Health Insurance Renewal (Adjust to 0 %)</b>		
(note: this is a 7% increase in levy amount placed in departments due to under budgeting levy)	\$	237,400
<b>Subtotal of Budget Assumptions</b>	<b>\$</b>	<b>37,400</b>

**Adjustments Recommended by Office of Administration (Revenues and Expenses)**

Other Operating Items Across All Departments	\$	(233,286)
Sales Tax	\$	(70,000)
Shared Revenue	\$	(32,000)
Interest On Investments	\$	(145,000)
Wages 2% increase - includes deduction for grant reimbursement	\$	421,673
Catkins - increase recommend review	\$	54,000

Non-Profit and Community Partners (See Appendix B)

<b>Subtotal of Board Reviewed and Recommended Changes</b>	<b>\$</b>	<b>(4,613)</b>
Budgeted Operational Levy	\$	7,778,807
2024 Maximum Operational Levy	\$	7,778,807
<b>2024 Operational Levy Variance - Over/(Under)</b>	<b>\$</b>	<b>0</b>

# 2025 BUDGET RECONCILIATION

**Debt Service Levy (See Appendix C)**

2023 Debt Service	\$	3,719,641
<b>Retirement:</b>		
Retirement of Debt Payments 1/2023 Highway	\$	(105,092)
Retirement of Debt Payments 12/2023 Highway Construction \$400,000	\$	(404,940)
Retirement of Debt Payments 12/2023 Multi Project \$390,000	\$	(394,820)
Retirement of Debt Payments Highway 12/2023 Construction Projects	\$	(2,021,435)
Retirement of Debt Payments Multi Project 12/2023 Highway 3rd Truck 335,000	\$	(339,135)
Reduction of Amount for final payment 12/2023 Highway	\$	(5,425)
<b>Approved:</b>		
Debt Service for Highway Construction (approved resolution 36-23)	\$	3,135,960
<b>Pending Resolutions:</b>		
Debt Service Levy Offset for Highway Construction (approved resolution 29-24)	\$	404,640
Debt Service for Highway Construction (reoccurring debt) (approved resolution 29-24)	\$	115,148
Debt Service for Multi Projects - (See Appendix D) (approved resolution 29-24)	\$	733,410
Debt Service for Highway Yellow Equipment (approved resolution 30-24)	\$	125,246
<b>Total Debt Service Levy</b>	<b>\$</b>	<b>4,963,198</b>

**Library Services Levy**

Library Services <b>80%</b> (See Appendix E)	\$	309,271
<b>Total Library Services Levy</b>	<b>\$</b>	<b>309,271</b>

**Bridge and Culvert Aid Levy**

Town of Georgetown (approved resolution 25-23)	\$	23,682
Town of Ogema (approved resolution 35-22)	\$	19,877
Town of Elk (approved resolution 22-24)	\$	75,000
Town of Worcester (approved resolution 20-23)	\$	222,500
<b>Total Bridge and Culvert Aid</b>	<b>\$</b>	<b>341,059</b>

<b>2024 Total Levy</b>	<b>\$</b>	<b>13,392,335</b>
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2023 Approved Levy	\$	11,761,701
2024 Recommended Levy	\$	13,392,335
<b>Change In Total Levy Year-Over-Year</b>	<b>\$</b>	<b>1,630,634</b>

Operational Levy Increase		0.28%
Library Levy Increase		0.44%
Bridge and Culvert Aid Levy Increase		2.57%
Debt Levy Increase		10.57%
<b>% Change of Total Levy Increase</b>		<b>13.86%</b>

**Equalized Value Impacts**

2024 Equalized Value Used for County Tax Purposes	\$	2,087,082,200
2023 Equalized Value for County Tax Purposes ( See Appendix F)	\$	2,273,290,100
<b>Change in Equalized Value Year-to-Year</b>	<b>\$</b>	<b>186,207,900</b>

Percent Change in Equalized Value		8.92%
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**Mill Rate Impacts**

2024 Mill Rate (used for 2023 taxes)	\$	5.64
2025 Mill Rate (used for 2024 taxes)	\$	<b>5.89</b>
<b>Total Change in Mill Rate</b>	<b>\$</b>	<b>0.25</b>

Percent Increase in Mill Rate/Levy		4.45%
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# Price County Levy Worksheet 2025 Budget

THIRD DRAFT - Tuesday, October 01, 2024

REFERENCE NAMES	REVENUES	EXPENDITURES	2024 TAX LEVY	ADOPTED 2023 TAX LEVY	INCREASE (DECREASE)
Buildings and Grounds	\$ 47,000	\$ 721,285	\$ 674,285	\$ 616,305	\$ 57,980
Child Support	\$ 272,000	\$ 318,395	\$ 46,395	\$ 22,617	\$ 23,778
Clerk of Circuit Court	\$ 227,950	\$ 606,208	\$ 378,258	\$ 335,400	\$ 42,858
Contingency Fund		\$ (200,000)	\$ (200,000)	\$ 306,674	\$ (506,674)
Coroner	\$ 12,000	\$ 70,480	\$ 58,480	\$ 55,950	\$ 2,530
County Board	\$ -	\$ 55,287	\$ 55,287	\$ 55,287	\$ -
County Clerk	\$ 7,200	\$ 181,400	\$ 174,200	\$ 141,820	\$ 32,380
County Treasurer	\$ 7,000	\$ 212,625	\$ 205,625	\$ 160,815	\$ 44,810
Dams	\$ -	\$ 108,721	\$ 108,721	\$ 99,310	\$ 9,411
District Attorney's Office	\$ 29,700	\$ 277,770	\$ 248,070	\$ 232,035	\$ 16,035
Elections	\$ 14,000	\$ 46,600	\$ 32,600	\$ 32,600	\$ -
Emergency Management	\$ 37,000	\$ 118,950	\$ 81,950	\$ 65,555	\$ 16,395
Executive/Finance	\$ -	\$ 162,099	\$ 162,099	\$ 155,482	\$ 6,617
Family Court	\$ 1,300	\$ 23,238	\$ 21,938	\$ 21,938	\$ -
Forestry (County)	\$ 1,518,233	\$ 687,923	\$ (830,310)	\$ (908,485)	\$ 78,175
General Revenues	\$ 3,265,970	\$ -	\$ (3,265,970)	\$ (2,969,950)	\$ (296,020)
Information Technology	\$ -	\$ 464,340	\$ 464,340	\$ 427,020	\$ 37,320
Corrections & Communications (Jail)	\$ 52,600	\$ 1,546,710	\$ 1,494,110	\$ 1,377,279	\$ 116,831
Jail Assessment	\$ 13,500	\$ 13,500	\$ -	\$ -	\$ -
Land Conservation	\$ 490,500	\$ 606,577	\$ 116,077	\$ 103,050	\$ 13,027
Land Information	\$ 165,500	\$ 165,500	\$ -	\$ -	\$ -
Legal Services (Corp. Counsel)	\$ -	\$ 162,385	\$ 162,385	\$ 124,470	\$ 37,915
Local Emergency Planning	\$ 13,600	\$ 10,550	\$ (3,050)	\$ (1,115)	\$ (1,935)
Office of Administration	\$ -	\$ 749,852	\$ 749,852	\$ 547,222	\$ 202,630
Operational Capital	\$ -	\$ 105,000	\$ 105,000	\$ 105,000	\$ -
Register of Deeds	\$ 130,000	\$ 210,550	\$ 80,550	\$ 63,888	\$ 16,662
Sheriff	\$ 111,900	\$ 2,583,810	\$ 2,471,910	\$ 2,329,248	\$ 142,662
Surveyor	\$ 12,000	\$ 51,130	\$ 39,130	\$ 55,211	\$ (16,081)
Tax Lister	\$ 1,800	\$ 56,385	\$ 54,585	\$ 83,120	\$ (28,535)
Traffic Safety	\$ -	\$ 335	\$ 335	\$ 335	\$ -
UW-Extension	\$ 2,600	\$ 57,117	\$ 54,517	\$ 54,494	\$ 23
Zoning	\$ 100,000	\$ 195,340	\$ 95,340	\$ 75,515	\$ 19,825
GENERAL FUND TOTAL	\$ 6,533,353	\$ 10,370,062	\$ 3,836,709	\$ 3,768,090	\$ 68,619

OTHER FUNDS					
Airport	\$ 130,900	\$ 308,021	\$ 177,121	\$ 174,545	\$ 2,576
DOG - Animal Control	\$ 30,000	\$ 186,920	\$ 156,920	\$ 100,430	\$ 56,490
Health Insurance	\$ 2,936,052	\$ 2,936,052	\$ -	\$ -	\$ -
Highway	\$ 6,510,890	\$ 7,788,545	\$ 1,277,655	\$ 1,277,655	\$ -
Forestry (State)	\$ 57,000	\$ 69,755	\$ 12,755	\$ 4,855	\$ 7,900
Veterans Services	\$ 12,090	\$ 129,180	\$ 117,090	\$ 102,815	\$ 14,275
OTHER FUND TOTAL	\$ 9,676,932	\$ 11,418,473	\$ 1,741,541	\$ 1,660,300	\$ 81,241

HEALTH AND HUMAN SERVICES					
Division 51 - General Public Health	\$ 162,785	\$ 699,640	\$ 536,855	\$ 425,613	\$ 111,242
Division 52 - Women, Infants & Children	\$ 130,260	\$ 117,319	\$ (12,941)	\$ 34,602	\$ (47,543)
Division 53 - Family Planning	\$ 1,295,000	\$ 1,237,145	\$ (57,855)	\$ (69,457)	\$ 11,602
Division 54 - Safe and Stable Family	\$ 36,650	\$ 36,650	\$ -	\$ -	\$ -
Division 56 - Children and Youth	\$ 739,586	\$ 1,697,175	\$ 957,589	\$ 1,275,807	\$ (318,218)
Division 58 - Economic Support	\$ 367,000	\$ 464,268	\$ 97,268	\$ 121,103	\$ (23,835)
Division 60 - Disability & Protective Services	\$ 690,315	\$ 751,593	\$ 61,278	\$ 57,784	\$ 3,494
Division 61 - Behavioral Health	\$ 938,238	\$ 1,311,174	\$ 372,936	\$ 281,993	\$ 90,943
Division 62 - Opioid Settlement			\$ -	\$ -	\$ -
Division 66 - Aging Administration	\$ 35,500	\$ 125,395	\$ 89,895	\$ 90,735	\$ (840)
Division 67 - Nutrition Congregate	\$ 109,280	\$ 175,547	\$ 66,267	\$ 72,340	\$ (6,073)
Division 68 - Nutrition Home Delivered	\$ 112,920	\$ 140,515	\$ 27,595	\$ 3,865	\$ 23,730
Division 70 - Transportation	\$ 119,900	\$ 157,710	\$ 37,810	\$ 5,360	\$ 32,450
Division 72 - Benefit Specialist	\$ 65,000	\$ 88,860	\$ 23,860	\$ 17,885	\$ 5,975
Division 73 - Wellness	\$ 2,325	\$ 2,325	\$ -	\$ -	\$ -
Division 74 - Caregiver	\$ 8,158	\$ 8,158	\$ -	\$ -	\$ -
HEALTH AND HUMAN SERVICES TOTAL	\$ 4,812,917	\$ 7,013,474	\$ 2,200,557.00	\$ 2,317,630	\$ (117,073)

SUB TOTAL - Base Levy	\$ 21,023,202	\$ 28,802,009	\$ 7,778,807	\$ 7,746,020	\$ 32,787
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ADDITION TO LEVY - (Bridge, Debt, Library)					
Bridge & Culvert Aid	\$ -	\$ 341,059	\$ 341,059	\$ 38,340	\$ 302,719
Debt Service - Bank Loan Payments	\$ -	\$ 4,963,198	\$ 4,963,198	\$ 3,719,641	\$ 1,243,557
Library Reimbursement	\$ -	\$ 309,271	\$ 309,271	\$ 257,700	\$ 51,571
SUB TOTAL - ADDITION TO LEVY	\$ -	\$ 5,613,528	\$ 5,613,528	\$ 4,015,681	\$ 1,597,847

TOTAL COUNTY LEVY	\$ 21,023,202	\$ 34,415,537	\$ 13,392,335	\$ 11,761,701	\$ 1,630,634
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Not Mandated 
Mixed Levels 
Mandated

## NET NEW CONSTRUCTION 2024

COMUN CODE	MUNICIPALITY	2023 EQUALIZED VALUE	2024 NET NEW CONSTRUCTION	PERCENT
50002	TOWN OF CATAWBA	37,375,100	364,900	0.98%
50004	TOWN OF EISENSTEIN	101,912,500	1,359,100	1.33%
50006	TOWN OF ELK	247,470,800	2,773,600	1.12%
50008	TOWN OF EMERY	50,204,600	605,400	1.21%
50010	TOWN OF FIFIELD	240,975,800	3,135,800	1.30%
50012	TOWN OF FLAMBEAU	107,126,400	746,100	0.70%
50014	TOWN OF GEORGETOWN	25,116,700	77,200	0.31%
50016	TOWN OF HACKETT	37,763,600	213,700	0.57%
50018	TOWN OF HARMONY	34,869,200	297,400	0.85%
50020	TOWN OF HILL	58,114,200	998,600	1.72%
50022	TOWN OF KENNAN	42,882,200	333,000	0.78%
50024	TOWN OF KNOX	49,771,700	664,500	1.34%
50026	TOWN OF LAKE	215,240,000	3,111,500	1.45%
50028	TOWN OF OGEMA	94,166,700	747,900	0.79%
50030	TOWN OF PRENTICE	73,068,400	367,000	0.50%
50032	TOWN OF SPIRIT	68,889,300	518,200	0.75%
50034	TOWN OF WORCESTER	274,834,400	2,961,100	1.08%
50111	VILLAGE OF CATAWBA	9,079,500	137,300	1.51%
50141	VILLAGE OF KENNAN	9,953,000	258,700	2.60%
50171	VILLAGE OF PRENTICE	45,191,500	854,600	1.89%
50271	CITY OF PARK FALLS	177,474,700	1,471,200	0.83%
50272	CITY OF PHILLIPS	123,575,000	-645,600	-0.52%
<b>50999</b>	<b>COUNTY OF PRICE</b>	<b>2,125,055,300</b>	<b>21,351,200</b>	<b>1.00%</b>

## Calculation of Net New Construction Amount

2024 Starting Operating Levy Limit \$7,765,994

Multiply by % for Price County x .01005

Equals Net New Construction Amount \$78,048

**2025 NON-PROFIT & COMMUNITY PARTNERS**

Friends of Fred Smith	\$	5,000
Price County Historical Society	\$	1,000
Northwest ITBEC	\$	3,000
Northwest Regional Planning Commission	\$	13,979
Price County Fair Association	\$	20,000
County Tourism (Phillips Area Chamber of Commerce)	\$	30,000
<b>Total Payments</b>	<b>\$</b>	<b>72,979</b>

Levy Exemptions Used  
Debt Service

Appendix C

9/26/2024

	Original Loan	Origination Date	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	Total P + I
Sheriff - Safety Building Remodel	\$ 3,500,000	Nov-18	\$ 235,000	\$ 235,000	\$ 235,000	\$ 235,000	\$ 235,000	\$ 235,000	\$ 235,000	\$ 235,000	\$ 235,000	\$ 235,000	\$ 929,500	\$ 3,514,500
Multi Project Loan 2020	\$ 650,000	Dec-20		\$ 653,700										\$ 653,700
Highway - Construction Loan - \$300,000 - Replace 2018	\$ 300,000	Dec-20		\$ 104,025	\$ 104,025	\$ 101,662								\$ 309,712
Highway -2020 Construction Loan (Pay 2021) - \$1,000,000	\$ 1,000,000	Jun-20		\$ 1,007,900										\$ 1,007,900
Highway Levy Debt Offset - \$400,000 - Replace 2020	\$ 400,000	Dec-20		\$ 402,250										\$ 402,250
Highway 2021 Construction Projects	\$ 1,500,000	Dec-21			\$ 1,506,250									\$ 1,506,250
Highway Levy Debt Offset - \$400,000 - Replace 2021	\$ 400,000	Dec-21			\$ 402,250									\$ 401,667
Highway Levy Debt Offset - \$300,000 - Replace 2019	\$ 300,000	Dec-21			\$ 104,938	\$ 103,042	\$ 101,525							\$ 309,505
Multi Project Loan 2022 (IT, Windows 2 year)	\$ 760,000	Dec-21			\$ 390,841	\$ 385,009								\$ 775,850
Multi Project Loan 2022 (boat landing, pavillion, squad cars, Big Falls power)	\$ 252,000	Dec-21			\$ 253,050									\$ 253,050
Highway Construction Projects - 2023 Loan (2022 Projects)	\$ 1,700,000	Jan-23				\$ 1,713,600								\$ 1,713,600
Highway Levy Debt Offset - \$300,000 - Replace 2020	\$ 300,000	Jan-23				\$ 110,646	\$ 107,116	\$ 103,549						\$ 321,311
Highway Levy Debt Offset - \$400,000 Replace 2022	\$ 400,000	Jan-23				\$ 403,200								\$ 403,200
Multi Project Loan 2023	\$ 287,500	Jan-23				\$ 289,383								\$ 289,383
Highway Construction Projects - 2024 Loan (2023 Projects) (Res 40-22)	\$ 2,000,000	Dec-23					\$ 2,021,435							\$ 2,021,435
Highway Levy Debt Offset - \$300,000 - Replace 2021	\$ 300,000	Dec-23					\$ 115,670	\$ 110,245	\$ 105,210					\$ 331,125
Highway Levy Debt Offset - \$400,000 - Replace 2023	\$ 400,000	Dec-23					\$ 404,940							\$ 404,940
Multi Project Loan 2023	\$ 390,000	Dec-23					\$ 394,820							\$ 394,820
Multi Project Loan 2023 Highway Portion	\$ 335,000	Dec-23					\$ 339,135							\$ 339,135
<b>Current Sub-Total</b>			\$ 1,600,410	\$ 2,619,415	\$ 3,098,794	\$ 3,341,542	\$ 3,719,641	\$ 448,794	\$ 340,210	\$ 235,000	\$ 235,000	\$ 235,000	\$ 929,500	
Highway Construction Projects - 2025 Loan (2024 Projects) Res-36-23	\$ 3,100,000	Dec-24						\$ 3,135,960	\$ -	\$ -				\$ 3,135,960
Highway Levy Debt Offset - \$300,000 - Replace 2022	\$ 300,000	Dec-24						\$ 115,148	\$ 110,098	\$ 105,049				\$ 330,295
Highway Levy Debt Offset - \$400,000 - Replace 2024	\$ 400,000	Dec-24						\$ 404,640						\$ 404,640
Multi Project Loan 2025	\$ 725,000	Dec-24						\$ 733,410						\$ 733,410
Highway Yellow Equipment - 2025	\$ 500,000	Dec-24						\$ 125,246	\$ 120,197	\$ 115,148	\$ 110,126	\$ 105,049		\$ 575,766
<b>New Loan Sub-Total</b>			\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,514,404	\$ 230,295	\$ 220,197	\$ 110,126	\$ 105,049	\$ 929,500	
<b>Total Outstanding Debt</b>			\$ 1,600,410	\$ 2,619,415	\$ 3,098,794	\$ 3,341,542	\$ 3,719,641	\$ 4,963,198	\$ 570,505	\$ 455,197	\$ 345,126	\$ 340,049	\$ 1,859,000	
<b>Retired Debt Capacity from Prior Year</b>			\$ 187,713	\$ 1,019,005	\$ 479,379	\$ 242,748	\$ 378,099	\$ 1,243,557						
Highway Construction Projects - 2026 Loan (2025 Projects)	\$ 3,000,000								\$ 3,143,357					\$ 3,143,357
Highway Levy Debt Offset - \$300,000 - Replace 2023	\$ 300,000								\$ 115,208	\$ 110,139	\$ 105,069			\$ 330,416
Highway Levy Debt Offset - \$400,000 - Replace 2025	\$ 400,000								\$ 405,595					\$ 405,595
Multi Project Loan 2026	\$ 725,000								\$ 735,140					\$ 735,140
Highway Yellow Equipment - 2026	\$ 500,000								\$ 116,287	\$ 116,287	\$ 116,287	\$ 116,287	\$ 110,486	\$ 575,634
Highway Construction Projects - 2027 Loan (2026 Projects)	\$ 3,000,000								\$ 3,143,357					\$ 3,143,357
Highway Levy Debt Offset - \$300,000 - Replace 2024	\$ 300,000								\$ -	\$ 115,208	\$ 110,139	\$ 105,069		\$ 330,416
Highway Levy Debt Offset - \$400,000 - Replace 2026	\$ 400,000								\$ -	\$ 405,595				\$ 405,595
Multi Project Loan 2027	\$ 725,000								\$ -	\$ 735,140				\$ 735,140
Highway Yellow Equipment - 2027	\$ 500,000								\$ 116,287	\$ 116,287	\$ 116,287	\$ 110,486		\$ 459,347
<b>Forecasted Obligations</b>			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,515,587	\$ 4,742,013	\$ 447,782	\$ 337,643	\$ 220,972	
<b>Total Debt Levy With Obligations</b>			\$ 1,600,410	\$ 2,619,415	\$ 3,098,794	\$ 3,341,542	\$ 3,719,641	\$ 4,963,198	\$ 5,086,092	\$ 5,197,210	\$ 792,908	\$ 677,692	\$ 2,079,972	

\$1,000,000 borrowing is approx \$50 per \$100,000 assessed value of a house

# Price County Highway Department

## Capital Improvement Plan Paving and Maintenance

2025

CTH RR	Pave with 3" of HMA All	Miles 2		\$500,000
CTH C	Pave with 3.5" of HMA from 86 to YY	Miles 5.5		\$1,300,000
CTH D	Pave with 3.5" of HMA from STH 86 to New HMA	Miles 4		\$1,000,000
CTH M	Pave with 3.5" of HMA from Meridian to Hallberg Rd	Miles 3.7		\$815,000
CTH YY	Pave from 86 to 8 90/10 Split then 50/50 Split with Lincoln County	Miles 7	\$3,964,970	\$198,249
CTH O	Bridge Replacemetn Construction STP Local Bridge Program 100%		ARIP \$3,568,473	
TBD	Crack Seal			\$100,000
TBD	Asphalt Rut Wedge			\$160,000
CTH D, H	Prep for 2026 Paving			\$224,000

	Total	\$4,297,249
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	Levy	\$1,000,000
Upfront Pay	CHIP - CTH C	\$90,000
	Debt	\$700,000
	Requested additional funds through borrowing	\$2,507,249
		\$4,297,249

	Updated Total Request	\$2,507,249
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# CAPITAL PROJECTS

# Appendix D

## Capital Improvement Fund

<u>Project</u>	<u>Department</u>	<u>2025</u>	<u>2026</u>	<u>Future</u>	<u>Notes</u>
Airport T-Hanger	Airport	431,500			BOA list

## Capital Improvement Projects - Levy \$105,000 Levy

<u>Project</u>	<u>Department</u>	<u>2025</u>	<u>2026</u>	<u>Future</u>	<u>Notes</u>
Drop Ceilings & Lights	Building & Grounds	15,000	15,000	15,000	
Flooring	Building & Grounds	15,000	15,000	15,000	
Furniture Department Wide	Office of Admin	20,000	20,000	20,000	
MDC's (2)	Sheriff	15,000	20,000	20,000	
Ballistic Shields	Sheriff	15,000			
Pintle Hitch Trailer	Forestry	25,000			1992 Conrail Pintle Hitch Trailer
	Remaining	0	35,000	35,000	

## Capital Borrowing

\$ 1,225,000

<u>Project</u>	<u>Department</u>	<u>2025</u>	<u>2026</u>	<u>Future</u>	<u>Notes</u>
Tri-Axle (Second Truck)	Highway	350,000	350,000		
Squad Vehicles (2)	Sheriff	120,000	120,000		
Squad Vehicles (3rd)	Sheriff	60,000	60,000		
Van Passenger Vehicle	COA	40,000			
Sheriff Core Switch Replacement	IT	77,500			
Normal Building Server Room Switch	IT	77,500			
Portable Mobil Radios	Sheriff		300,000		
Emergency Equipment on New Towers	Sheriff				
Replication Site Infrastructure	IT		150,000		
Highway Yellow Equipment Fund	Highway	500,000			
	Remaining	0	245,000		

# Capital Improvement Fund Reconciliation & Assumptions

**2023**

Airport Projects		
Parking Lots		
Normal Building Boiler		
Safety Building Interest		(53,881.69)
Land Sale - (Loss)	\$ 27,135.00	
Sales Tax/50% Net - Sales Tax	\$ 277,251.81	

**2024**

Normal Building Boiler		(250,000.00)
Parking lots Courthouse & Normal Building		(200,000.00)
Safety Building Interest		(48,894.37)
Salt Shed (additional above facility fund)		(65,000.00)
Land Sale - (Loss)		
Sales Tax/50% Net - Sales Tax	\$ 387,810.00	

**2025**

Airport Projects		
Safety Building Interest		(43,632.83)
Land Sale - (Loss)		
Sales Tax/50% Net - Sales Tax	\$ 280,000.00	

**2026**

Airport Projects (6 unit T hanger)		(431,500.00)
Dam Projects		
Safety Building Interest		(38,510.17)
Land Sale - (Loss)		
Sales Tax/50% Net - Sales Tax	\$ 280,000.00	

**2027**

Airport Projects (Rehabilitate Runway 6/24)		
Dam Projects		
Safety Building Interest		(33,387.48)
Land Sale - (Loss)		
Sales Tax/50% Net - Sales Tax	\$ 290,000.00	

**2028**

Airport Projects		
Dam Projects		
Safety Building Interest		(28,347.53)
Land Sale - (Loss)		
Sales Tax/50% Net - Sales Tax	\$ 290,000.00	

**2029**

Airport Projects		
Dam Projects		
Safety Building Interest		(23,142.13)
Land Sale - (Loss)		
Sales Tax/50% Net - Sales Tax	\$ 295,000.00	

**2030**

Airport Projects		
Dam Projects		
Safety Building Interest		(14,004.57)
Land Sale - (Loss)		
Sales Tax/50% Net - Sales Tax	\$ 300,000.00	

**Revenues Streams**

Sales Tax  
Land Sale

**Expenses (Resolutions)**

Dam Projects  
Airport Projects  
Probation Remodel  
Community Development Center Loan  
Highway Bond Payment  
Remodel Loan Interest

	<u>Revenue</u>	<u>Expenses</u>	<u>Profit/Loss</u>
<b>2011</b>	\$ 150,178	\$ (286,682)	\$ (136,504)
<b>2012</b>	\$ 150,596	\$ (130,477)	\$ 20,119
<b>2013</b>	\$ 282,347	\$ (310,114)	\$ (27,767)
<b>2014</b>	\$ 258,973	\$ (166,048)	\$ 92,925
<b>2015</b>	\$ 184,808	\$ (166,048)	\$ 18,760
<b>2016</b>	\$ 679,011	\$ (148,159)	\$ 530,852
<b>2017</b>	\$ 184,951	\$ (148,651)	\$ 36,300
<b>2018</b>	\$ 323,889	\$ (436,345)	\$ (112,456)
<b>2019</b>	\$ 218,226	\$ (300,364)	\$ (82,138)
<b>2020</b>	\$ 362,335	\$ (259,128)	\$ 103,207
<b>2021</b>	\$ 257,303	\$ (64,236)	\$ 193,067
<b>2022</b>	\$ 390,931	\$ (576,430)	\$ (185,499)
<b>2023</b>	\$ 304,387	\$ (53,882)	\$ 250,505
<b>2024</b>	\$ 387,810	\$ (563,894)	\$ (176,084)
<b>2025</b>	\$ 280,000	\$ (43,633)	\$ 236,367
<b>2026</b>	\$ 280,000	\$ (470,010)	\$ (190,010)
<b>2027</b>	\$ 290,000	\$ (33,387)	\$ 256,613
<b>2028</b>	\$ 290,000	\$ (28,348)	\$ 261,652
<b>2029</b>	\$ 295,000	\$ (23,142)	\$ 271,858
<b>2030</b>	\$ 300,000	\$ (14,005)	\$ 285,995
<b>Total</b>	<b>\$ 5,870,745</b>	<b>\$ (4,222,984)</b>	<b>\$ 1,647,762</b>

**Fund Balance**

	<u>Beginning Balance</u>	<u>Profit/Loss</u>	<u>Ending Balance</u>
2010			\$ 431,161
2011	\$ 431,161	\$ (136,504)	\$ 294,657
2012	\$ 294,657	\$ 20,119	\$ 314,776
2013	\$ 314,776	\$ (27,767)	\$ 287,009
2014	\$ 287,009	\$ 92,925	\$ 379,934
2015	\$ 379,934	\$ 18,760	\$ 398,694
2016	\$ 398,694	\$ 530,852	\$ 929,546
2017	\$ 929,546	\$ 36,300	\$ 965,846
2018	\$ 965,846	\$ (112,456)	\$ 858,390
2019	\$ 858,390	\$ (82,138)	\$ 776,252
2020	\$ 776,252	\$ 103,207	\$ 879,459
2021	\$ 879,459	\$ 193,067	\$ 1,072,526
2022	\$ 1,072,526	\$ (185,499)	\$ 887,026
2023	\$ 887,026	\$ 250,505	\$ 1,137,532
<b>2024</b>	<b>\$ 1,137,532</b>	<b>\$ (176,084)</b>	<b>\$ 961,447</b>
2025	\$ 961,447	\$ 236,367	\$ 1,197,814
2026	\$ 1,197,814	\$ (190,010)	\$ 1,007,804
2027	\$ 1,007,804	\$ 256,613	\$ 1,264,417
2028	\$ 1,264,417	\$ 261,652	\$ 1,526,069
2029	\$ 1,526,069	\$ 271,858	\$ 1,797,927
2030	\$ 1,797,927	\$ 285,995	\$ 2,083,923

## 2024 Library Services Levy

<u>OUT OF COUNTY LIBRARIES</u>	<u>2024 Levy</u>	<u>2023 Levy</u>
City of Ladysmith - Rusk County Community Library	\$ 860	\$ 627
Colfax Public Library	\$ -	\$ 24
Frances L Simek Memorial Library Medford	\$ 1,961	\$ 1,574
Hawkins Area Library	\$ 8,516	\$ 9,850
LE Phillips Library Eau Claire	\$ 783	\$ 842
Minoqua Public Library	\$ 351	\$ 615
Rib Lake Public Library	\$ 6,175	\$ 6,936
TB Scott Free Library Merrill	\$ 595	\$ 331
Tomahawk Public Library	\$ 7,320	\$ 2,156
Vaughn Public Library Ashland	\$ 84	\$ 437
Westboro Public Library	\$ 840	\$ 128
	<b>70%</b> \$ 27,485	<b>\$ 23,521</b>

<u>PRICE COUNTY LIBRARY SERVICE</u>		
OGEMA PUBLIC LIBRARY	\$ 18,068	\$ 16,463
PARK FALLS PUBLIC LIBRARY	\$ 91,511	\$ 73,970
PHILLIPS PUBLIC LIBRARY	\$ 172,207	\$ 143,746
	<b>80%</b> \$ 281,786	<b>\$ 234,180</b>

**TOTALS FOR LIBRARY REIMBURSEMENT** **309,271** **257,701**

Difference \$ 51,570

	Amount	Levy Impact
70% \$	274,047	-0.01
90% \$	344,494	0.03
100% \$	379,717	0.04

Report Used for Apportionment of County Levy

**PRICE County**

2024 County Apportionment

<b>District</b>	<b>Equalized Value Reduced by TID Value Increment</b>	<b>% to Total</b>
Catawba	38,444,800	.016911524
Eisenstein	121,394,900	.053400532
Elk	266,218,600	.117107183
Emery	52,519,700	.023102947
Fifield	272,722,100	.119968015
Flambeau	124,073,300	.054578736
Georgetown	25,877,900	.011383457
Hackett	39,049,800	.017177658
Harmony	35,809,900	.015752455
Hill	61,493,700	.027050529
Kennan	44,824,300	.019717809
Knox	50,701,500	.022303137
Lake	238,109,300	.104742153
Ogema	95,974,800	.042218457
Prentice	74,717,100	.032867385
Spirit	74,648,500	.032837208
Worcester	324,171,300	.142600058
<b>Town Total</b>	<b>1,940,751,500</b>	<b>.853719242</b>
Catawba	9,293,600	.004088172
Kennan	10,094,400	.004440436
Prentice	42,103,400	.018520909
<b>Village Total</b>	<b>61,491,400</b>	<b>.027049517</b>
Park Falls	161,644,900	.071106147
Phillips	109,402,300	.048125094
<b>City Total</b>	<b>271,047,200</b>	<b>.119231241</b>

**PRICE County**

2024 County Apportionment

**Equalized Value Reduced  
by TID Value Increment**      **% to Total**

2,273,290,100      1.0000000000

**District**

**County Total**

<b>District</b>	<b>TID Value Increments</b>		<b>Base Value</b>	<b>Current Value</b>	<b>Increment</b>
	<b>TID #</b>	<b>YEAR</b>			
V . Prentice	003	2011	62,000	129,200	67,200
C . Park Falls	005	2019	14,774,000	26,774,500	12,000,500
C . Park Falls	006	2023	5,324,300	5,328,200	3,900
C . Phillips	003	1995	2,081,100	5,080,600	2,999,500
C . Phillips	004	1995	748,500	17,096,900	16,348,400

2024 Equalized Value Information

PRICE COUNTY

CoMun Code	Tax Dist #	TVC Type	Municipal Name	TID OUT Equalized Value	TID IN Equalized Value	Debt Limit
50002	1332	T	CATAWBA	38,444,800	38,444,800	1,922,240
50004	1333	T	EISENSTEIN	121,394,900	121,394,900	6,069,745
50006	1334	T	ELK	266,218,600	266,218,600	13,310,930
50008	1335	T	EMERY	52,519,700	52,519,700	2,625,985
50010	1336	T	FIFIELD	272,722,100	272,722,100	13,636,105
50012	1337	T	FLAMBEAU	124,073,300	124,073,300	6,203,665
50014	1338	T	GEORGETOWN	25,877,900	25,877,900	1,293,895
50016	1339	T	HACKETT	39,049,800	39,049,800	1,952,490
50018	1340	T	HARMONY	35,809,900	35,809,900	1,790,495
50020	1341	T	HILL	61,493,700	61,493,700	3,074,685
50022	1342	T	KENNAN	44,824,300	44,824,300	2,241,215
50024	1343	T	KNOX	50,701,500	50,701,500	2,535,075
50026	1344	T	LAKE	238,109,300	238,109,300	11,905,465
50028	1345	T	OGEMA	95,974,800	95,974,800	4,798,740
50030	1346	T	PRENTICE	74,717,100	74,717,100	3,735,855
50032	1347	T	SPIRIT	74,648,500	74,648,500	3,732,425
50034	1348	T	WORCESTER	324,171,300	324,171,300	16,208,565
50111	1349	V	CATAWBA	9,293,600	9,293,600	464,680
50141	1350	V	KENNAN	10,094,400	10,094,400	504,720
50171	1351	V	PRENTICE	42,103,400	42,170,600	2,108,530
50271	1352	C	PARK FALLS	161,644,900	173,649,300	8,682,465
50272	1353	C	PHILLIPS	109,402,300	128,750,200	6,437,510

# District in County

17	Town Total	=	1,940,751,500	1,940,751,500	97,037,575
3	Village Total	=	61,491,400	61,558,600	3,077,930
2	City Total	=	271,047,200	302,399,500	15,119,975
<hr/>					
22	County Total	=	2,273,290,100	2,304,709,600	115,235,480

Debt limit is 5% of TID in equalized value. County debt limit is \$115,235,480

Current outstanding debt: \$2,448,750.

2025 budgeted debt: \$5,025,000.

Bug Tussle: \$16,000,000.

Total debt without Bug Tussle \$7,473,750. Total debt with Bug Tussle \$23,473,750.

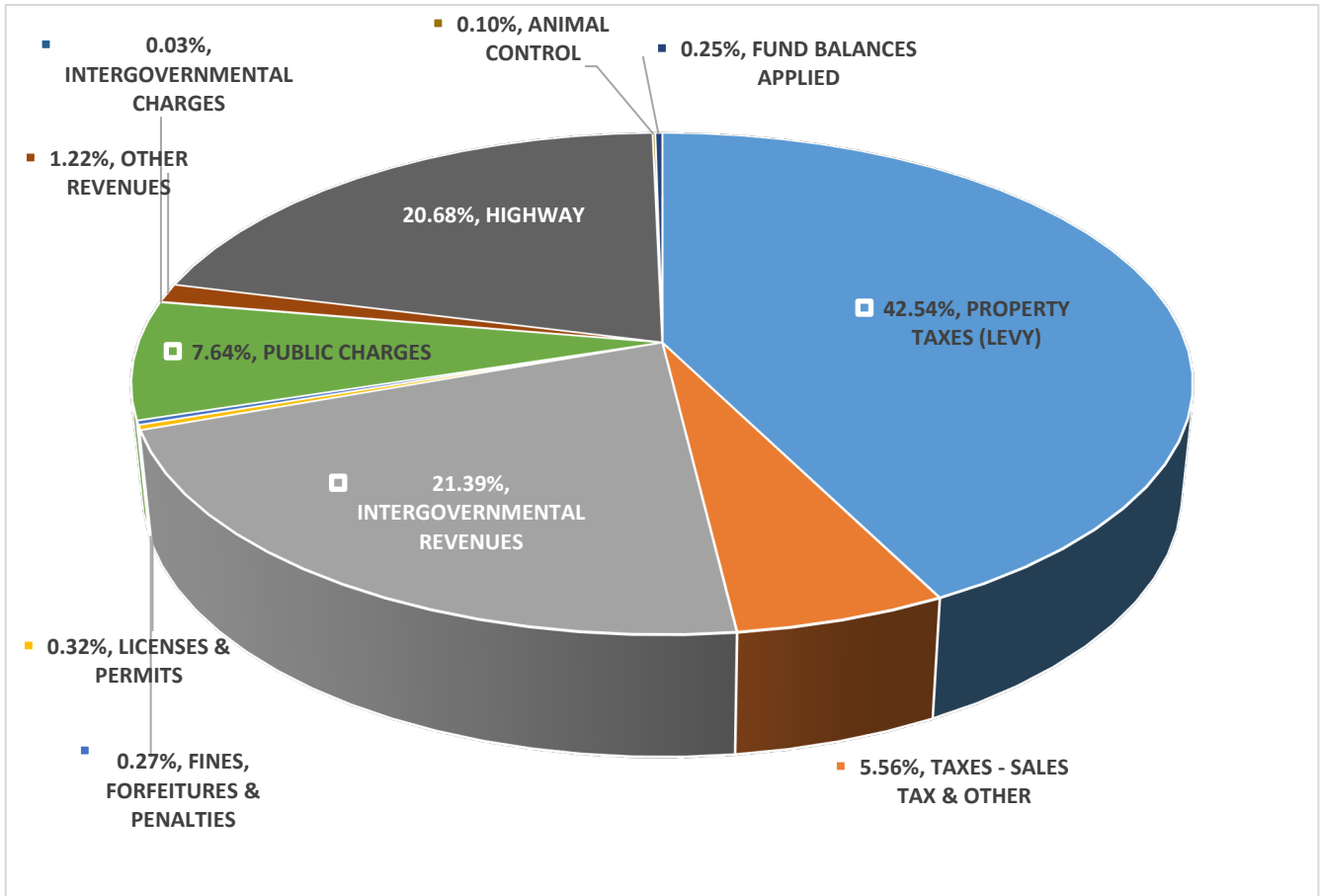
% of debt limit without Bug Tussle 6.49%

% of debt limit with Bug Tussle 20.37%

# 2025 REVENUES

\*\*\*\*\*

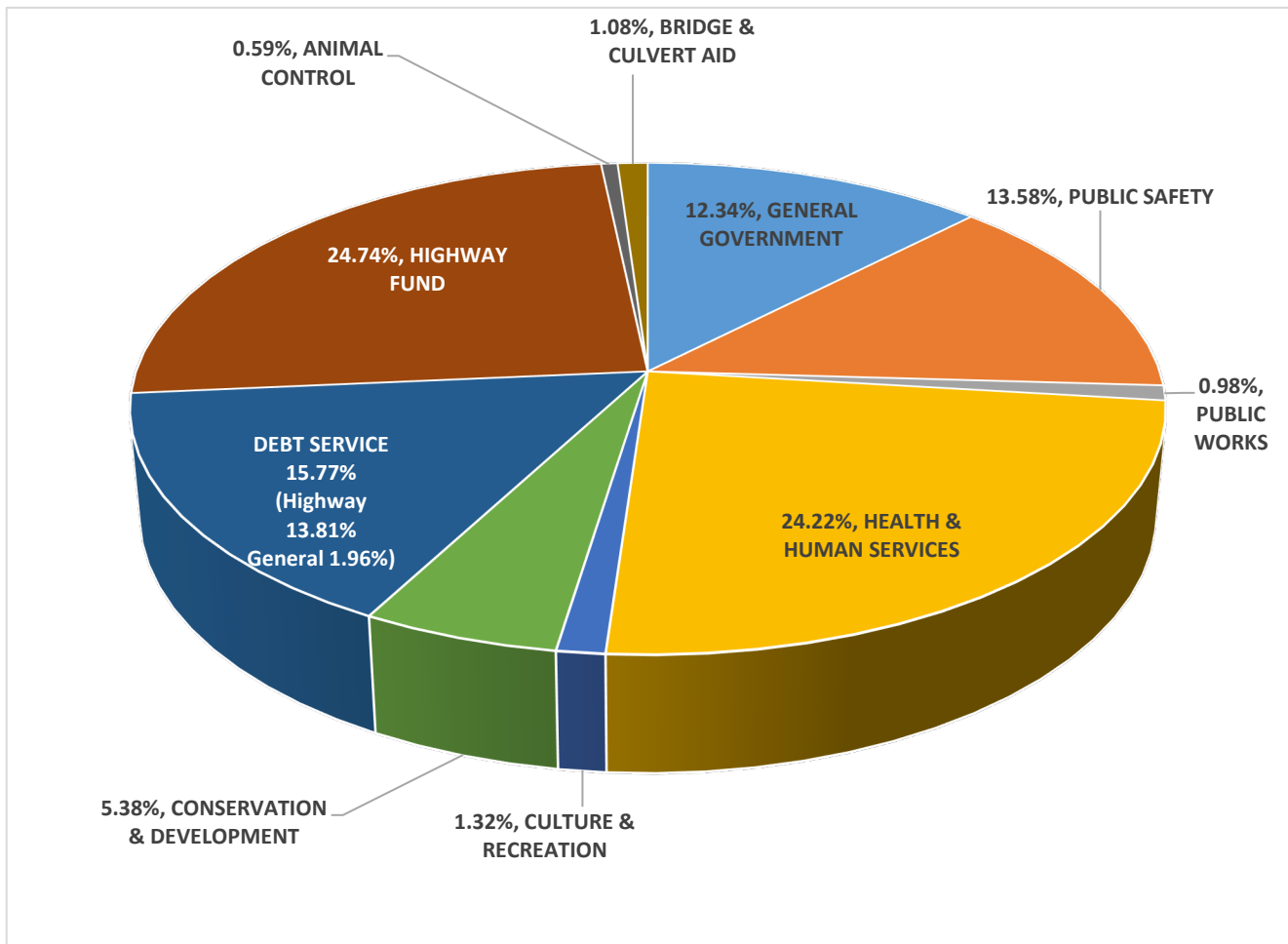
REVENUE SOURCE	AMOUNT
PROPERTY TAXES (LEVY)	\$13,392,335
TAXES - SALES TAX & OTHER	\$1,749,000
INTERGOVERNMENTAL REVENUES	\$6,732,285
LICENSES & PERMITS	\$101,200
FINES, FORFEITURES & PENALTIES	\$86,150
PUBLIC CHARGES	\$2,403,850
INTERGOVERNMENTAL CHARGES	\$10,100
OTHER REVENUES	\$383,675
HIGHWAY	\$6,510,890
ANIMAL CONTROL	\$30,000
FUND BALANCES APPLIED	\$80,000
<b>TOTAL REVENUES</b>	<b>\$31,479,485</b>



## 2025 EXPENDITURES

\*\*\*\*\*

<b>GOVERNMENTAL TYPE</b>	<b>AMOUNT</b>
GENERAL GOVERNMENT	\$3,885,270
PUBLIC SAFETY	\$4,273,855
PUBLIC WORKS	\$308,021
HEALTH & HUMAN SERVICES	\$7,623,434
CULTURE & RECREATION	\$416,388
CONSERVATION & DEVELOPMENT	\$1,692,795
DEBT SERVICE	\$4,963,198
HIGHWAY FUND	\$7,788,545
ANIMAL CONTROL	\$186,920
BRIDGE & CULVERT AID	\$341,059
<b>TOTAL EXPENDITURES</b>	<b>\$31,479,485</b>



# Where Does Your Money Go?

## Price County Proposed Levy 2024 Taxes

### Public Safety \$ 14.83

Sheriff Dept 12 Deputies  
3 Investigators  
County Jail  
Emergency Management  
2 K-9 Units  
Humane Officer  
\$4,045,255

### Veterans Services

\$ 0.43

Assisting in Federal & State  
Benefits for Veterans  
\$117,090

### Court System \$ 2.38

DA Office  
Probate  
Clerk of Courts  
\$648,266

### Transportation \$ 20.18

221 Miles County Roads  
345 Lane Miles of State Roads  
**Includes Hwy portion of debt service**  
\$5,505,609



**\$100,000 Home Value**  
**Will pay \$49.08 per month, or**  
**\$589 per year for county taxes.**

### Airport \$ 0.65

Corporate Airport  
2 runways  
Attended Year Round 6 days/wk  
\$177,121

### Culture & Recreation

\$ 0.38

County Tourism  
Price County Fair Association  
UW-Extension  
\$104,517

### Animal Control

\$ 0.58

\$156,920

### Bridge & Culvert Aid

\$ 1.25

\$341,059

### Library

\$ 1.13

\$ 309,271

### Health & Human Services

\$8.07

Heating Assistance  
BART Bus  
Children & Youth  
Senior Services  
Public Health  
Behavioral Health  
Senior Meals  
WIC  
\$2,200,557

### Capital Debt Service

\$ 2.69

Squad Vehicles , COA Van  
Server Switches  
\$735,244

### Conservation & Development

\$ (1.82)

Building Permits  
Sanitary Permits  
County Forest  
4 County Parks  
3 Campgrounds  
7 Dams  
Wetland Restoration  
Farmland Preservation  
-\$497,417

### General Government

\$ (1.65)

Register of Deeds  
Coroner  
Elections

Legal Services  
Boards & Commissions  
Information Technology

Buildings & Grounds  
Administrative Services  
Finance & Planning

Website  
Surveyor  
Child Support

-\$451,157

# EQUALIZED VALUE - PROPERTY TAX LEVY - MILL RATE

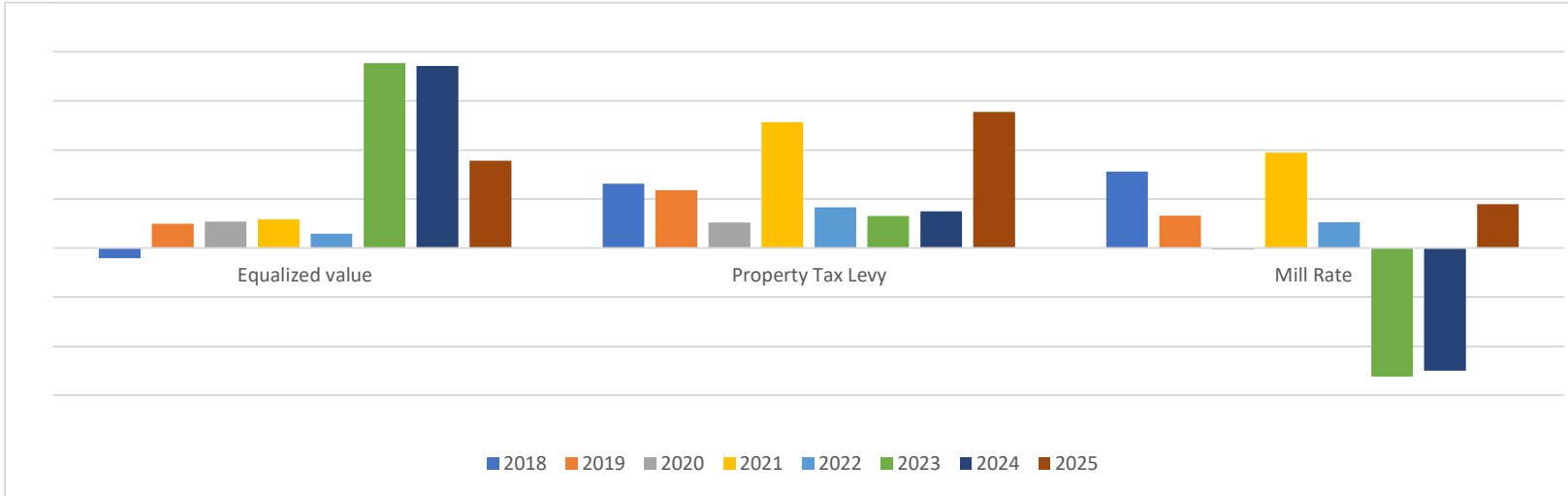
Equalized Valuation		
2018 budget	\$1,348,631,550	Decrease of \$14,175,400 or -1.04%
2019 budget	\$1,382,036,300	Increase of \$33,404,750 or 2.48%
2020 budget	\$1,419,101,500	Increase of \$37,065,200 or 2.68%
2021 budget	\$1,460,497,400	Increase of \$41,395,900 or 2.92%
2022 budget	\$1,481,610,700	Increase of \$21,113,300 or 1.45%
2023 budget	\$1,760,608,000	Increase of \$278,997,300 or 18.83%
2024 budget	\$2,087,082,200	Increase of \$326,474,200 or 18.54%
2025 budget	\$2,273,290,100	Increase of \$186,207,900 or 8.92%

Property Tax Levy		
2018 budget	\$8,601,744	Increase of \$528,607 or 6.55%
2019 budget	\$9,107,893	Increase of \$506,149 or 5.88%
2020 budget	\$9,343,479	Increase of \$235,586 or 2.59%
2021 budget	\$10,541,892	Increase of \$1,198,413 or 12.83%
2022 budget	\$10,980,439	Increase of \$438,547 or 4.16%
2023 budget	\$11,340,117	Increase of \$359,678 or 3.28%
2024 budget	\$11,761,701	Increase of \$421,584 or 3.72%
2025 budget	\$13,392,335	Increase of \$1,630,634 or 13.86%

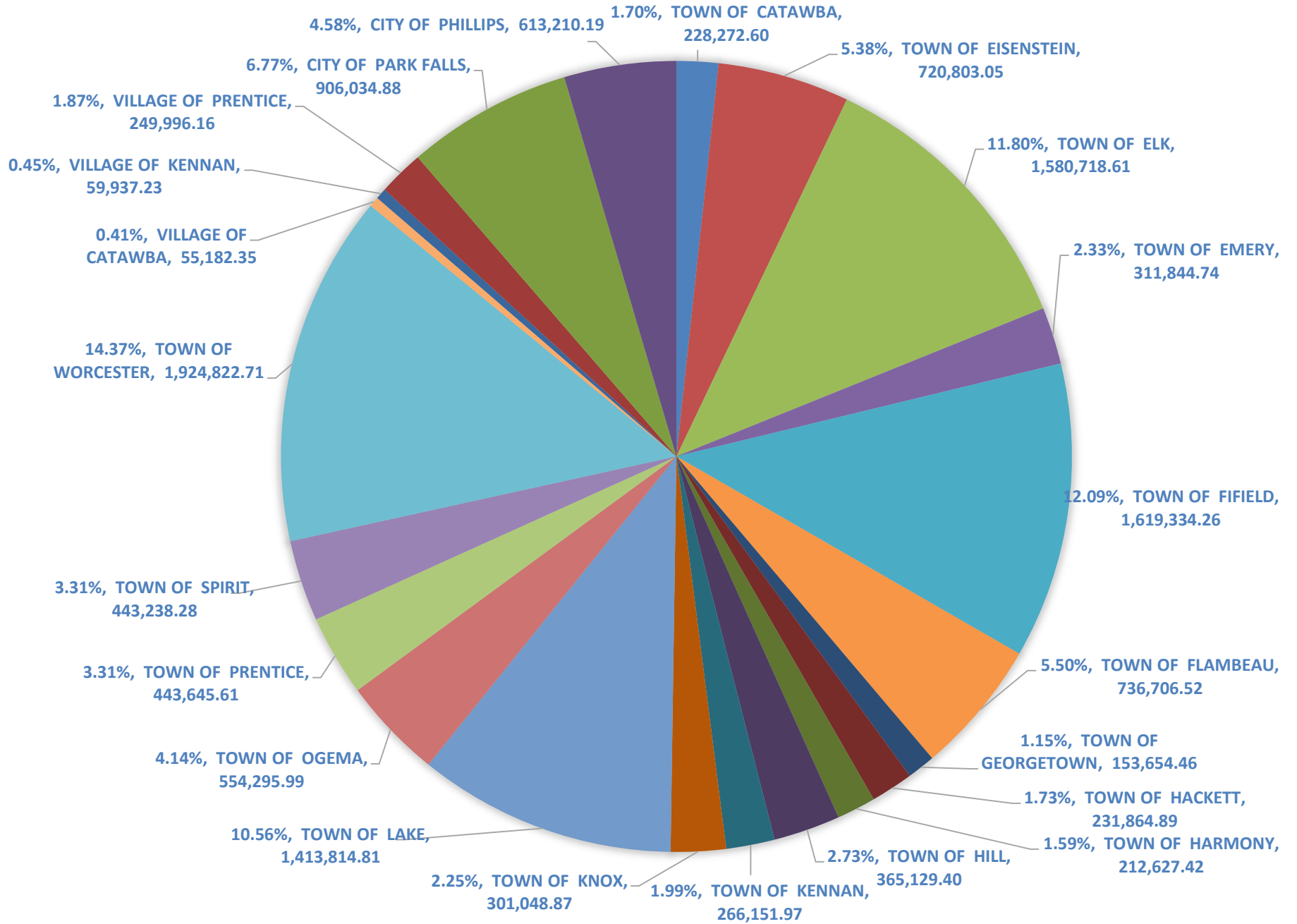
(note: highway construction debt)

(note: highway construction debt)

Mill Rate		
2018 budget	\$6.38 / \$1,000	Increase of \$0.46 or 7.77%
2019 budget	\$6.59 / \$1,000	Increase of \$0.21 or 3.29%
2020 budget	\$6.58 / \$1,000	Decrease of \$.01 or -0.15%
2021 budget	\$7.22 / \$1,000	Increase of \$.64 or 9.73%
2022 budget	\$7.41 / \$1,000	Increase of \$0.19 or 2.63%
2023 budget	\$6.44 / \$1,000	Decrease of \$0.97 or -13.09%
2024 budget	\$5.64 / \$1,000	Decrease of \$0.80 or -12.49%
2025 budget	\$5.89/\$1,000	Increase of \$.25 or 4.45%

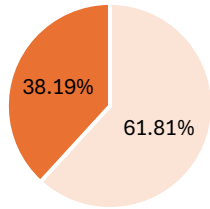


APPORTIONMENT OF COUNTY TAXES - 2024

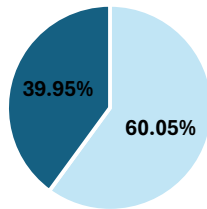


# TAXES PAID BY RESIDENTS V'S NON RESIDENTS

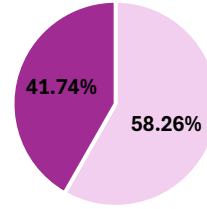
2008



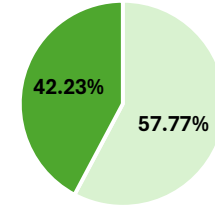
2013



2018



2023



2008 Resident 2008 Non Resident

2013 Resident 2013 Non Resident

2018 Resident 2018 Non Resident

2023 Resident 2023 Non Resident

	2008		2013		2018		2023	
	<i>Resident</i>	<i>Non Resident</i>	<i>Resident</i>	<i>Non Resident</i>	<i>Resident</i>	<i>Non Resident</i>	<i>Resident</i>	<i>Non Resident</i>
T. CATAWBA	55.02%	44.98%	53.45%	46.55%	49.72%	50.28%	55.76%	44.24%
T. EISENSTEIN	63.92%	36.08%	62.12%	37.88%	12.73%	87.27%	62.89%	37.11%
T. ELK	60.67%	39.33%	57.71%	42.29%	56.22%	43.78%	53.27%	46.73%
T. EMERY	59.70%	40.30%	57.44%	42.56%	56.86%	43.14%	57.10%	42.90%
T. FIFIELD	43.08%	56.92%	42.29%	57.71%	41.95%	58.05%	45.12%	54.88%
T. FLAMBEAU	56.85%	43.15%	55.43%	44.57%	57.29%	42.71%	59.66%	40.34%
T. GEORGETOWN	51.43%	48.57%	50.75%	49.25%	50.66%	49.34%	51.99%	48.01%
T. HACKETT	49.20%	50.80%	45.86%	54.14%	47.82%	52.18%	49.67%	50.33%
T. HARMONY	70.71%	29.29%	70.93%	29.07%	70.78%	29.22%	66.18%	33.82%
T. HILL	57.71%	42.29%	59.38%	40.62%	60.83%	39.17%	64.07%	35.93%
T. KENNAN	56.42%	43.58%	57.85%	42.15%	56.14%	43.86%	56.74%	43.26%
T. KNOX	59.73%	40.27%	54.52%	45.48%	53.18%	46.82%	52.44%	47.56%
T. LAKE	62.15%	37.85%	60.48%	39.52%	59.99%	40.01%	60.32%	39.68%
T. OGEMA	61.37%	38.63%	56.99%	43.01%	56.99%	43.01%	57.06%	42.94%
T. PRENTICE	55.02%	44.98%	58.14%	41.86%	56.45%	43.55%	57.51%	42.49%
T. SPIRIT	37.69%	62.31%	39.96%	60.04%	40.34%	59.66%	40.91%	59.09%
T. WORCESTER	65.68%	34.32%	64.69%	35.31%	63.29%	36.71%	62.99%	37.01%
V. CATAWBA	86.89%	13.11%	85.06%	14.94%	87.08%	12.92%	84.94%	15.06%
V. KENNAN	92.41%	7.59%	88.81%	11.19%	91.90%	8.10%	87.59%	12.41%
V. PRENTICE	79.22%	20.78%	89.45%	10.55%	76.56%	23.44%	62.99%	37.01%
C. PARK FALLS	80.65%	19.35%	74.36%	25.64%	72.08%	27.92%	65.73%	34.27%
C. PHILLIPS	76.28%	23.72%	68.89%	31.11%	68.49%	31.51%	59.69%	40.31%
<b>TOTAL</b>	61.81%	<b>38.19%</b>	60.05%	<b>39.95%</b>	58.26%	<b>41.74%</b>	57.77%	<b>42.23%</b>