



2026 Budget Final

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Board of Supervisors:

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*Joe Baratka Alan Barkstrom
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Board of Supervisors November 12, 2025

2026 BUDGET RECONCILIATION

Executive Summary

The following is a reconciliation of the 2026 budget. This report begins with the 2024 tax levy / 2025 budget and ends with the recommended 2025 tax levy / 2026 budget. The positive numbers indicate an increase in the levy. The (negative) numbers represent a decrease in the levy. When calculating the 2026 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 tax levy. The library services, bridge and culvert aid, and debt service levy are not subject to the State's zero levy increase.

| | | |
|-----------------------------|----|-------------|
| <u>2024 Tax Levy</u> | \$ | 13,392,335 |
| Library Services | \$ | (309,271) |
| Bridge and Culvert Aid | \$ | (341,059) |
| Debt Service | \$ | (4,963,198) |

| | | |
|--------------------------------------|----|------------------|
| 2025 Operation Tax Levy Limit | \$ | 7,778,807 |
|--------------------------------------|----|------------------|

Operational Levy Increase - New Construction - Executive Committee approval

| | | |
|--|-----------|---------------|
| Utility Adjustment - Final (one time) | \$ | 2,173 |
| New Construction Levy Increase (See Appendix A) (1.203%) | \$ | 94,511 |
| Subtotal of Levy Increases | \$ | 96,684 |

| | | |
|--|----|------------------|
| 2025 Maximum Operational Tax Levy | \$ | 7,875,491 |
|--|----|------------------|

2026 Budget Assumptions

| | | |
|--|-----------|----------------|
| Wages - Wage Scale Steps - No Cost of Living Increase (net after reimbursements) | \$ | 156,786 |
| Subtotal of Budget Assumptions | \$ | 156,786 |

Adjustments Recommended by Office of Administration (Revenues and Expenses)

| | | |
|---|-----------|-----------------|
| Other Operating Items Across All Departments | \$ | 22,655 |
| Shared Revenue | \$ | (32,432) |
| Sales Tax | \$ | (50,000) |
| Non-Profit and Community Partners (See Appendix B) | \$ | (325) |
| Subtotal of Board Reviewed and Recommended Changes | \$ | (60,102) |

| | | |
|--|-----------|-----------|
| Budgeted Operational Levy | \$ | 7,875,491 |
| 2025 Maximum Operational Tax Levy | \$ | 7,875,491 |
| 2025 Operational Tax Levy Variance - Over/(Under) | \$ | - |

Debt Service Levy (See Appendix C)

| | | |
|------------------------|----|-----------|
| 2024 Debt Service Levy | \$ | 4,963,198 |
|------------------------|----|-----------|

Retirement:

| | | |
|--|----|-------------|
| Retirement of Debt Payments 1/2023 Highway Levy Offset \$300,000 3 yr | \$ | (103,549) |
| Retirement of Debt Payments 12/2024 Highway Levy Offset \$400,000 1 yr | \$ | (404,640) |
| Retirement of Debt Payments 12/2024 Multi Project & Highway Truck \$725,000 1 yr | \$ | (733,410) |
| Retirement of Debt Payments Highway 12/2024 Construction Projects \$3,100,000 1 yr | \$ | (3,135,960) |

Pending Resolutions: (See Appendix D)

| | | |
|---|-----------|------------------|
| Debt Service for Highway Construction \$2,610,000 1 yr (approved resolution 34-24 amending) | \$ | 2,635,382 |
| Debt Service for Highway Yellow Equipment 1 yr (approved resolution 28-25) | \$ | 494,765 |
| Debt Service Levy Offset for Highway Construction & Truck \$750,000 (approved resolution 28-25) | \$ | 757,294 |
| Debt Service for Squad Vehicle - \$190,000 1 yr (approved resolution 28-25) | \$ | 191,848 |
| Debt Service for IT Storage Project - \$850,000 5 yr (approved resolution 28-25) | \$ | 204,410 |
| Debt Service for HHS High Cost Placement - \$400,000 1 yr (approved resolution 28-25) | \$ | 403,890 |
| Debt Service for Levy Offset \$300,000 3 yr (reoccurring debt) (approved resolution 28-25) | \$ | 111,984 |
| Total Debt Service Levy | \$ | 5,370,078 |

2026 BUDGET RECONCILIATION

Library Services Levy

| | | |
|--|----|---------|
| Library Services 80% Price County 70% out of county (See Appendix E) | \$ | 318,742 |
| Total Library Services Levy | \$ | 318,742 |

Bridge and Culvert Aid Levy

Cannot enter a negative on State Levy Worksheet or Apportionment form, therefore we will hold it until next year when we have more bridge and culvert aid.

| | | |
|--|-----------|-------------------|
| Total Bridge and Culvert Aid | \$ | - |
| 2024 Approved Charge Back Requests (See Appendix G) | \$ | 1,198 |
| 2025 Total Tax Levy | \$ | 13,565,509 |

| | | |
|--|-----------|----------------|
| 2024 Approved Tax Levy | \$ | 13,392,335 |
| 2025 Recommended Tax Levy | \$ | 13,565,509 |
| Change In Total Tax Levy Year-Over-Year | \$ | 173,174 |

| | | |
|--|--|--------------|
| Operational Levy Increase | | 0.72% |
| Library Levy Increase | | 0.07% |
| Bridge and Culvert Aid Levy Increase | | -2.55% |
| Debt Levy Increase | | 3.04% |
| % Change of Total Tax Levy Increase | | 1.29% |

Equalized Value Impacts

| | | |
|---|-----------|--------------------|
| 2024 Equalized Value Used for County Tax Purposes | \$ | 2,273,290,100 |
| 2025 Equalized Value for County Tax Purposes (See Appendix F) | \$ | 2,500,272,700 |
| Change in Equalized Value Year-to-Year | \$ | 226,982,600 |

9.98%

Mill Rate Impacts

| | | |
|--------------------------------------|-----------|---------------|
| 2025 Mill Rate (used for 2024 taxes) | \$ | 5.89 |
| 2026 Mill Rate (used for 2025 taxes) | \$ | 5.43 |
| Total Change in Mill Rate | \$ | (0.46) |

Percent Increase in Mill Rate/Levy -7.73%

Changes by Department

| <u>Changed Items</u> | <u>Revenues</u> | <u>Other Expenses</u> | <u>Wages</u> | <u>Health Ins</u> | <u>Dept Total Change</u> |
|--|-----------------|-----------------------|--------------|-------------------|--------------------------|
| Buildings & Grounds | | | | | |
| Rent | (3,000.00) | | | | |
| Wages | | | 7,275.00 | | 13,615.00 |
| Health Insurance | | | | 9,340.00 | |
| Child Support | | | | | 2,340.00 |
| State Aid | 20,000.00 | | | | |
| Wages | | | (5,060.00) | | |
| Health Insurance | | | | (12,600.00) | |
| Clerk of Courts | | | | | (23,622.00) |
| Fees & State Reimbursement | (18,225.00) | | | | |
| Other Operations | | (130.00) | | | |
| Wages | | | 4,733.00 | | |
| Health Insurance | | | | (10,000.00) | |
| Coroner | | | | | (5,450.00) |
| Insurances | | (300.00) | | | |
| Other Operations | | (5,150.00) | | | |
| County Board | | | | | (2,015.00) |
| Other Operations | | (2,000.00) | | | |
| Insurances | | (15.00) | | | |
| Corporation Counsel | | | | | |
| Other Operations | | 1,650.00 | | | 8,680.00 |
| Contracts & Software | | 0.00 | | | |
| Wages | | | 2,030.00 | | |
| Health Insurance | | | | 5,000.00 | |
| County Clerk | | | | | (17,890.00) |
| Fees | (1,000.00) | | | | |
| Other Operations | | 165.00 | | | |
| Wages | | | 1,545.00 | | |
| Health Insurance | | | | (18,600.00) | |
| County Treasurer | | | | | (16,200.00) |
| Fees | (3,000.00) | | | | |
| Other Insurances - WC, Property, Liability, Bonds | | 150.00 | | | |
| Wages | | | 5,450.00 | | |
| Health Insurance | | | | (18,800.00) | |
| Dams | | | | | (5,278.00) |
| Other Operations | | (5,900.00) | | | |
| Other Insurances - WC, Property, Liability, Bonds | | (145.00) | | | |
| Wages | | | 767.00 | | |
| District Attorney | | | | | 1,370.00 |
| Other Operations | | (6,750.00) | | | |
| Wages | | | 3,120.00 | | |
| Health Insurance | | | | 5,000.00 | |
| Elections | | | | | 0.00 |
| Increase municipal fees for printing | (3,000.00) | | | | |
| Increase expenses for 4 year average printing | | 3,000.00 | | | |
| Emergency Management / Local Emergency Planning | | | | | 1,825.00 |
| Other Insurances - WC, Property, Liability, Bonds | | 255.00 | | | |
| Grants | (500.00) | | | | |
| Other Operations | | 600.00 | | | |
| Wages | | | 870.00 | | |
| Health Insurance | | | | 600.00 | |
| Executive | | | | | |
| Northwest Regional Planning | | (325.00) | | | 1,075.00 |
| Audit | | 1,400.00 | | | |
| Forestry | | | | | |
| Other Insurances - WC, Property, Liability, Bonds | | 6,550.00 | | | (16,054.00) |
| Park Fees and costs | (26,200.00) | 13,000.00 | | | |
| Timber | | 5,000.00 | | | |
| Wages | | | (17,104.00) | | |
| Health Insurance | | | | 2,700.00 | |

Changes by Department

| <u>Changed Items</u> | <u>Revenues</u> | <u>Other Expenses</u> | <u>Wages</u> | <u>Health Ins</u> | <u>Dept Total Change</u> |
|--|---------------------|-----------------------|-------------------|--------------------|--------------------------|
| General Revenues | | | | | (83,559.00) |
| Sales Tax | (50,000.00) | | | | |
| MFL | (11,000.00) | | | | |
| Personal Property Aid | (10,127.00) | | | | |
| Shared Revenue | (32,432.00) | | | | |
| Interest | (160,000.00) | | | | |
| Transfer from General Fund | (20,000.00) | | | | |
| Contingency - Health Ins | | 200,000.00 | | | |
| IT | | | | | 11,640.00 |
| Other Operations | | 5,580.00 | | | |
| Wages | | | 1,060.00 | | |
| Health Insurance | | | | 5,000.00 | |
| Land Conservation | | | | | (39,514.00) |
| State Aid - Land Consv Projects | (49,245.00) | | | | |
| Other Insurances - WC, Property, Liability, Bonds | | 660.00 | | | |
| Other Operations | | 6,273.00 | | | |
| Wages | | | 1,478.00 | | |
| Health Insurance | | | | 1,320.00 | |
| Sheriff's Dept | | | | | 78,025.00 |
| Other Insurances | | (985.00) | | | |
| Other Operations | | 2,575.00 | | | |
| Contracts | | 16,000.00 | | | |
| Fuel | | 800.00 | | | |
| Wages | | | 55,635.00 | | |
| Health Insurance | | | | 4,000.00 | |
| Corrections & Communications (aka Jail) | | | | | 92,929.00 |
| Revenue | (3,000.00) | | | | |
| Contracts | | 36,450.00 | | | |
| Operations | | (1,685.00) | | | |
| Wages | | | 51,164.00 | | |
| Health Insurance | | | | 10,000.00 | |
| Office of Administration | | | | | 2,813.00 |
| Other Operations | | (1,550.00) | | | |
| Other Insurances - WC, Property, Liability, Bonds | | 558.00 | | | |
| Wages | | | 3,805.00 | | |
| Health Insurance | | | | 0.00 | |
| Register of Deeds | | | | | (5,179.00) |
| ROD Fees (revenue) | (10,000.00) | | | | |
| Other Insurances - WC, Property, Liability, Bonds | | (300.00) | | | |
| Wages | | | 3,121.00 | | |
| Health Insurance | | | | 2,000.00 | |
| Tax Lister | | | | | 42,440.00 |
| GIS | | 26,400.00 | | | |
| Insurance | | 30.00 | | | |
| Wages | | | 16,010.00 | | |
| Surveyor | | | | | 12,000.00 |
| Contract | | 12,000.00 | | | |
| UW Extention | | | | | 1,720.00 |
| Educator | | 715.00 | | | |
| Program Expenses | | 500.00 | | | |
| Wages | | | 505.00 | | |
| ZONING | | | | | (5,960.00) |
| Other Insurances - WC, Property, Liability, Bonds | | 2,160.00 | | | |
| Postage | | | | | |
| Fees | (12,000.00) | | | | |
| Wages | | | 2,200.00 | | |
| Health Insurance | | | | 1,680.00 | |
| Total General Fund | (392,729.00) | 317,236.00 | 138,604.00 | (13,360.00) | 49,751.00 |

Changes by Department

| <u>Changed Items</u> | <u>Revenues</u> | <u>Other Expenses</u> | <u>Wages</u> | <u>Health Ins</u> | <u>Dept Total Change</u> |
|---|---------------------|-----------------------|------------------|-------------------|--------------------------|
| Airport | | | | | (3,191.00) |
| Airport Leases | (4,600.00) | | | | |
| Wages | | | 1,809.00 | | |
| Health Insurance | | | | 0.00 | |
| Other Operations | | (400.00) | | | |
| Animal Control | | | | | 32,338.00 |
| Contracts | | 1,000.00 | | | |
| Other Operations | | 1,050.00 | | | |
| Wages | | | 23,548.00 | | |
| Health Insurance | | | | 6,740.00 | |
| Health Insurance | | | | | (200,000.00) |
| Health Insurance revenue / programs & Taylored | (200,000.00) | | | | |
| Highway | | | | | (75,000.00) |
| Revenue | (1,171,398.00) | | | | |
| Wages | | 59,466.00 | | | |
| Other Operations | 1,036,932.00 | | | | |
| Forestry - State | | | | | (11,777.00) |
| State Aid - Admin Grant | (13,000.00) | | | | |
| Other Insurances - WC, Property, Liability, Bonds | | 111.00 | | | |
| Wages | | | 512.00 | | |
| Health Insurance | | | | 600.00 | |
| Veterans | | | | | (11,469.00) |
| Other Insurances - WC, Property, Liability, Bonds | | (5.00) | | | |
| State Aid | (2,500.00) | | | | |
| Wages | | | (8,964.00) | | |
| Health Insurance | | | | | |
| Total Other Funds | (354,566.00) | 61,222.00 | 16,905.00 | 7,340.00 | (269,099.00) |
| | | | | dbi | (269,099.00) |
| COA | | | | | 42,363.00 |
| Program Revenue | 6,200.00 | | | | |
| Other Insurances - WC, Property, Liability, Bonds | | 355.00 | | | |
| Contracts | | 300.00 | | | |
| Meals/Miles | | | | | |
| Supplies Increase | | (2,200.00) | | | |
| Other Operations | | 15,050.00 | | | |
| Wages | | | 22,658.00 | | |
| Health Insurance | | | | | |
| Public Health | | | | | 36,771.00 |
| Grant Program Revenue & Costs | 291,949.00 | (210,900.00) | | | |
| Other Insurances - WC, Property, Liability, Bonds | | (2,000.00) | | | |
| Operational | | (3,490.00) | | | |
| Wages | | | (25,908.00) | | |
| Health Insurance | | | | (12,880.00) | |
| Human Services C&Y | | | | | 70,572.00 |
| Program Revenue | 38,342.00 | | | | |
| Contracts | | | | | |
| Placement Costs | | (52,260.00) | | | |
| Other Insurances - WC, Property, Liability, Bonds | | (2,000.00) | | | |
| Other Operations | | (2,470.00) | | | |
| Wages | | | 88,960.00 | | |
| Health Insurance | | | | 0.00 | |
| Human Services Economic Support | | | | | 16,212.00 |
| Program Rev | (1,000.00) | | | | |
| Office Supplies / Postage | | | | | |
| Other Operations | | (468.00) | | | |
| Wages | | | 17,680.00 | | |
| Health Insurance | | | | 0.00 | |

Changes by Department

| <u>Changed Items</u> | <u>Revenues</u> | <u>Other Expenses</u> | <u>Wages</u> | <u>Health Ins</u> | <u>Dept Total Change</u> |
|---|-------------------|-----------------------|-------------------|-------------------|--------------------------|
| Human Services Aging & Disability | | | | | 73,134.00 |
| Program Rev | (51,385.00) | | | | |
| Other Operations | | 4,135.00 | | | |
| Other Insurances - WC, Property, Liability, Bonds | | 2,630.00 | | | |
| Wages | | | 104,874.00 | | |
| Health Insurance | | | | 12,880.00 | |
| Human Services Behavior Health | | | | | 76,980.00 |
| Program Rev | (49,000.00) | | | | |
| Other Insurances - WC, Property, Liability, Bonds | | (1,000.00) | | | |
| Program Costs | | (17,908.00) | | | |
| High Cost Placement | | 63,000.00 | | | |
| Other Operations | | (2,300.00) | | | |
| Wages | | | 84,188.00 | | |
| Health Insurance | | | | 0.00 | |
| Total Health & Human Services | 235,106.00 | (211,526.00) | 292,452.00 | 0.00 | 316,032.00 |
| | (512,189.00) | 166,932.00 | 447,961.00 | (6,020.00) | 96,684.00 |

| SUMMARY | | |
|---|---------------|------------------|
| Wages Net after Reimbursements approx 30% | | 156,786.00 |
| Shared Revenue | | (32,432.00) |
| Sales Tax | | (50,000.00) |
| Non-Profit Change | | (325.00) |
| Net Operational | | <u>22,655.00</u> |
| | Total Changes | 96,684.00 |

Price County Levy Worksheet 2025 Budget

Final - Thursday, November 06, 2025

| REFERENCE NAMES | REVENUES | EXPENDITURES | 2025 TAX LEVY | ADOPTED 2024 TAX LEVY | INCREASE (DECREASE) |
|---|------------------------|------------------------|----------------------|--------------------------|------------------------|
| Buildings and Grounds | \$ 50,000 | \$ 737,900 | \$ 687,900 | \$ 674,285 | \$ 13,615 |
| Child Support | \$ 252,000 | \$ 300,735 | \$ 48,735 | \$ 46,395 | \$ 2,340 |
| Clerk of Circuit Court | \$ 246,175 | \$ 600,811 | \$ 354,636 | \$ 378,258 | \$ (23,622) |
| Contingency Fund | | \$ - | \$ - | \$ (200,000) | \$ 200,000 |
| Coroner | \$ 12,000 | \$ 65,030 | \$ 53,030 | \$ 58,480 | \$ (5,450) |
| County Board | \$ - | \$ 53,272 | \$ 53,272 | \$ 55,287 | \$ (2,015) |
| County Clerk | \$ 8,200 | \$ 164,510 | \$ 156,310 | \$ 174,200 | \$ (17,890) |
| County Treasurer | \$ 10,000 | \$ 199,425 | \$ 189,425 | \$ 205,625 | \$ (16,200) |
| Dams | \$ - | \$ 103,443 | \$ 103,443 | \$ 108,721 | \$ (5,278) |
| District Attorney's Office | \$ 36,400 | \$ 285,840 | \$ 249,440 | \$ 248,070 | \$ 1,370 |
| Elections | \$ 17,000 | \$ 49,600 | \$ 32,600 | \$ 32,600 | \$ - |
| Emergency Management | \$ 37,000 | \$ 121,720 | \$ 84,720 | \$ 81,950 | \$ 2,770 |
| Executive/Finance | \$ - | \$ 163,174 | \$ 163,174 | \$ 162,099 | \$ 1,075 |
| Family Court | \$ 1,300 | \$ 23,238 | \$ 21,938 | \$ 21,938 | \$ - |
| Forestry (County) | \$ 1,544,433 | \$ 698,069 | \$ (846,364) | \$ (830,310) | \$ (16,054) |
| General Revenues | \$ 3,549,529 | \$ - | \$ (3,549,529) | \$ (3,265,970) | \$ (283,559) |
| Information Technology | \$ - | \$ 475,980 | \$ 475,980 | \$ 464,340 | \$ 11,640 |
| Corrections & Communications (Jail) | \$ 55,600 | \$ 1,642,639 | \$ 1,587,039 | \$ 1,494,110 | \$ 92,929 |
| Jail Assessment | \$ 13,500 | \$ 13,500 | \$ - | \$ - | \$ - |
| Land Conservation | \$ 539,745 | \$ 616,308 | \$ 76,563 | \$ 116,077 | \$ (39,514) |
| Land Information | \$ 154,500 | \$ 154,500 | \$ - | \$ - | \$ - |
| Legal Services (Corp. Counsel) | \$ - | \$ 171,065 | \$ 171,065 | \$ 162,385 | \$ 8,680 |
| Local Emergency Planning | \$ 14,500 | \$ 10,505 | \$ (3,995) | \$ (3,050) | \$ (945) |
| Office of Administration | \$ - | \$ 752,665 | \$ 752,665 | \$ 749,852 | \$ 2,813 |
| Operational Capital | \$ - | \$ 105,000 | \$ 105,000 | \$ 105,000 | \$ - |
| Register of Deeds | \$ 140,000 | \$ 215,371 | \$ 75,371 | \$ 80,550 | \$ (5,179) |
| Sheriff | \$ 111,900 | \$ 2,661,835 | \$ 2,549,935 | \$ 2,471,910 | \$ 78,025 |
| Surveyor | \$ - | \$ 51,130 | \$ 51,130 | \$ 39,130 | \$ 12,000 |
| Tax Lister | \$ 1,800 | \$ 98,825 | \$ 97,025 | \$ 54,585 | \$ 42,440 |
| Traffic Safety | \$ - | \$ 335 | \$ 335 | \$ 335 | \$ - |
| UW-Extension | \$ 2,100 | \$ 58,337 | \$ 56,237 | \$ 54,517 | \$ 1,720 |
| Zoning | \$ 112,000 | \$ 201,380 | \$ 89,380 | \$ 95,340 | \$ (5,960) |
| GENERAL FUND TOTAL | \$ 6,909,682 | \$ 10,796,142 | \$ 3,886,460 | \$ 3,836,709 | \$ 49,751 |
| OTHER FUNDS | | | | | |
| Airport | \$ 135,500 | \$ 309,430 | \$ 173,930 | \$ 177,121 | \$ (3,191) |
| DOG - Animal Control | \$ 30,000 | \$ 219,258 | \$ 189,258 | \$ 156,920 | \$ 32,338 |
| Health Insurance | \$ 3,570,000 | \$ 3,370,000 | \$ (200,000) | \$ - | \$ (200,000) |
| Highway | \$ 7,682,288 | \$ 8,884,943 | \$ 1,202,655 | \$ 1,277,655 | \$ (75,000) |
| Forestry (State) | \$ 70,000 | \$ 70,978 | \$ 978 | \$ 12,755 | \$ (11,777) |
| Veterans Services | \$ 14,590 | \$ 120,211 | \$ 105,621 | \$ 117,090 | \$ (11,469) |
| OTHER FUND TOTAL | \$ 11,502,378 | \$ 12,974,820 | \$ 1,472,442 | \$ 1,741,541 | \$ (269,099) |
| HEALTH AND HUMAN SERVICES | | | | | |
| Division 51 - General Public Health | \$ 143,296.00 | \$ 678,590.00 | \$ 535,294 | \$ 536,855 | \$ (1,561) |
| Division 52 - Women, Infants & Children | \$ 125,700.00 | \$ 126,342.00 | \$ 642 | \$ (12,941) | \$ 13,583 |
| Division 53 - Family Planning | \$ 1,027,100.00 | \$ 993,994.00 | \$ (33,106) | \$ (57,855) | \$ 24,749 |
| Division 54 - Safe and Stable Family | \$ 36,650.00 | \$ 36,650.00 | \$ - | \$ - | \$ - |
| Division 56 - Children and Youth | \$ 701,244.00 | \$ 1,729,405.00 | \$ 1,028,161 | \$ 957,589 | \$ 70,572 |
| Division 58 - Economic Support | \$ 366,000.00 | \$ 479,480.00 | \$ 113,480 | \$ 97,268 | \$ 16,212 |
| Division 60 - Disability & Protective Services | \$ 741,700.00 | \$ 876,112.00 | \$ 134,412 | \$ 61,278 | \$ 73,134 |
| Division 61 - Behavioral Health | \$ 987,238.00 | \$ 1,437,154.00 | \$ 449,916 | \$ 372,936 | \$ 76,980 |
| Division 62 - Opiod Settlement | | | \$ - | \$ - | \$ - |
| Division 66 - Aging Administration | \$ 39,500.00 | \$ 137,060.00 | \$ 97,560 | \$ 89,895 | \$ 7,665 |
| Division 67 - Nutrition Congregate | \$ 119,000.00 | \$ 187,965.00 | \$ 68,965 | \$ 66,267 | \$ 2,698 |
| Division 68 - Nutrition Home Delivered | \$ 95,000.00 | \$ 146,830.00 | \$ 51,830 | \$ 27,595 | \$ 24,235 |
| Division 70 - Transportation | \$ 117,900.00 | \$ 156,710.00 | \$ 38,810 | \$ 37,810 | \$ 1,000 |
| Division 72 - Benefit Specialist | \$ 65,000.00 | \$ 95,625.00 | \$ 30,625 | \$ 23,860 | \$ 6,765 |
| Division 73 - Wellness | \$ 2,325.00 | \$ 2,325.00 | \$ - | \$ - | \$ - |
| Division 74 - Caregiver | \$ 8,158.00 | \$ 8,158.00 | \$ - | \$ - | \$ - |
| HEALTH AND HUMAN SERVICES TOTAL | \$ 4,575,811.00 | \$ 7,092,400.00 | 2,516,589.00 | \$ 2,200,557 | \$ 316,032 |
| SUB TOTAL - Base Levy | \$ 22,987,871 | \$ 30,863,362 | \$ 7,875,491 | \$ 7,778,807 | \$ 96,684 |
| ADDITION TO LEVY - (Bridge, Debt, Library) | | | | | |
| Bridge & Culvert Aid | \$ - | \$ - | \$ - | \$ 341,059 | \$ (341,059) |
| Debt Service - Bank Loan Payments | \$ - | \$ 5,370,078 | \$ 5,370,078 | \$ 4,963,198 | \$ 406,880 |
| Library Reimbursement | \$ - | \$ 318,742 | \$ 318,742 | \$ 309,271 | \$ 9,471 |
| Approved Chargebacks | \$ - | \$ 1,198 | \$ 1,198 | \$ - | \$ 1,198 |
| SUB TOTAL - ADDITION TO LEVY | \$ - | \$ 5,690,018 | \$ 5,690,018 | \$ 5,613,528 | \$ 75,292 |
| TOTAL COUNTY LEVY | \$ 22,987,871 | \$ 36,553,380 | \$ 13,565,509 | \$ 13,392,335 | \$ 173,174 |

Not Mandated
Mixed Levels
Mandated

NET NEW CONSTRUCTION 2025

| COMUN CODE | MUNICIPALITY | 2024 EQUALIZED VALUE | 2025 NET NEW CONSTRUCTION | PERCENT |
|---------------|------------------------|-------------------------|------------------------------|--------------|
| 50002 | TOWN OF CATAWBA | 38,444,800 | 0 | 0.00% |
| 50004 | TOWN OF EISENSTEIN | 121,394,900 | 1,844,000 | 1.52% |
| 50006 | TOWN OF ELK | 266,218,600 | 2,329,900 | 0.88% |
| 50008 | TOWN OF EMERY | 52,519,700 | 1,246,400 | 2.37% |
| 50010 | TOWN OF FIFIELD | 272,722,100 | 2,302,400 | 0.84% |
| 50012 | TOWN OF FLAMBEAU | 124,073,300 | 1,802,300 | 1.45% |
| 50014 | TOWN OF GEORGETOWN | 25,877,900 | 302,300 | 1.17% |
| 50016 | TOWN OF HACKETT | 39,049,800 | 737,400 | 1.89% |
| 50018 | TOWN OF HARMONY | 35,809,900 | -6,400 | -0.02% |
| 50020 | TOWN OF HILL | 61,493,700 | 724,200 | 1.18% |
| 50022 | TOWN OF KENNAN | 44,824,300 | 879,800 | 1.96% |
| 50024 | TOWN OF KNOX | 50,701,500 | 769,800 | 1.52% |
| 50026 | TOWN OF LAKE | 238,109,300 | 3,160,200 | 1.33% |
| 50028 | TOWN OF OGEMA | 95,974,800 | 306,800 | 0.32% |
| 50030 | TOWN OF PRENTICE | 74,717,100 | 1,808,700 | 2.42% |
| 50032 | TOWN OF SPIRIT | 74,648,500 | 544,100 | 0.73% |
| 50034 | TOWN OF WORCESTER | 324,171,300 | 3,441,300 | 1.06% |
| 50111 | VILLAGE OF CATAWBA | 9,293,600 | 20,200 | 0.22% |
| 50141 | VILLAGE OF KENNAN | 10,094,400 | 0 | 0.00% |
| 50171 | VILLAGE OF PRENTICE | 42,170,600 | 141,600 | 0.34% |
| 50271 | CITY OF PARK FALLS | 173,649,300 | 818,100 | 0.47% |
| 50272 | CITY OF PHILLIPS | 128,750,200 | 4,562,500 | 3.54% |
| 50999 | COUNTY OF PRICE | 2,304,709,600 | 27,735,600 | 1.20% |

Calculation of Net New Construction Amount

2025 Starting Operating Levy Limit \$7,856,235
 Multiply by % for Price County x .01203
 Equals Net New Construction Amount \$94,511

2026 NON-PROFIT & COMMUNITY PARTNERS

| | | |
|--|-----------|---------------|
| Friends of Fred Smith | \$ | 5,000 |
| Price County Historical Society | \$ | 1,000 |
| Northwest ITBEC | \$ | 3,000 |
| Northwest Regional Planning Commission | \$ | 13,654 |
| Price County Fair Association | \$ | 20,000 |
| County Tourism (Phillips Area Chamber of Commerce) | \$ | 30,000 |
| Total Payments | \$ | 72,654 |

**Levy Exemptions Used
Debt Service**

Appendix C

10/6/2025

| | Original Loan | Origination Date | 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 | \$ 929,500 | \$ 3,514,500 |
| Highway Construction Projects - 2023 Loan (2022 Projects) | \$ 1,700,000 | Jan-23 | | | | | | | | \$ 1,713,600 |
| Highway Levy Debt Offset - \$300,000 - Replace 2020 | \$ 300,000 | Jan-23 | \$ 107,116 | \$ 103,549 | | | | | | \$ 321,311 |
| Highway Levy Debt Offset - \$400,000 Replace 2022 | \$ 400,000 | Jan-23 | | | | | | | | \$ 403,200 |
| Multi Project Loan 2023 | \$ 287,500 | Jan-23 | | | | | | | | \$ 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 |
| 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 |
| | | | | | | | | | | \$ - |
| Current Sub-Total | | | \$ 3,719,641 | \$ 4,963,198 | \$ 570,505 | \$ 455,197 | \$ 345,126 | \$ 340,049 | \$ 929,500 | |
| Highway Construction Projects - 2026 (2025 Projects) | \$ 2,610,000 | | | | \$ 2,635,382 | | | | | \$ 2,635,382 |
| Highway Yellow Equipment 2026 | \$ 490,000 | | | | \$ 494,765 | | | | | \$ 494,765 |
| Highway Levy Debt Offset & Truck - 2026 (400,350) | \$ 750,000 | | | | \$ 757,294 | | | | | \$ 757,294 |
| Highway Levy Debt Offset - \$300,000 - Replace 2024 | \$ 300,000 | | | | \$ 111,984 | \$ 107,990 | \$ 104,006 | | | \$ 323,980 |
| Squad Vehicles (3) 2026 | \$ 190,000 | | | | \$ 191,848 | | | | | \$ 191,848 |
| Storage Project Loan 2026 (5 yr) | \$ 850,100 | | | | \$ 204,410 | \$ 197,532 | \$ 190,711 | \$ 183,776 | \$ 176,898 | \$ 953,327 |
| C&Y and BH High Cost Placement Replenishment | \$ 400,000 | | | | \$ 403,890 | | | | | \$ 403,890 |
| New Loan Sub-Total | \$ 5,590,100 | | \$ - | \$ - | \$ 4,799,573 | \$ 305,522 | \$ 294,717 | \$ 183,776 | \$ 176,898 | |
| Total Outstanding Debt | | | \$ 3,719,641 | \$ 4,963,198 | \$ 5,370,078 | \$ 760,719 | \$ 639,843 | \$ 523,825 | \$ 1,106,398 | |
| Retired Debt Capacity from Prior Year | | | \$ 378,099 | \$ 1,243,557 | \$ 406,880 | \$ (4,609,359) | \$ (120,876) | \$ (116,018) | \$ 582,573 | |
| Highway Construction Projects - 2027 Loan (2026 Projects) | \$ 3,100,000 | | | | | \$ 3,137,350 | | | | \$ 3,137,350 |
| Highway Levy Debt Offset - \$300,000 - Replace 2024 | \$ 300,000 | | | | \$ - | \$ 115,208 | \$ 110,139 | \$ 105,069 | | \$ 330,416 |
| Highway Levy Debt Offset & Truck 2027 | \$ 750,000 | | | | \$ - | \$ 759,340 | | | | \$ 759,340 |
| Multi Project Loan 2027 | \$ 375,000 | | | | \$ - | \$ 379,670 | | | | \$ 379,670 |
| Highway Yellow Equipment - 2027 | | | | | | | | | | \$ - |
| Forecasted Obligations | \$ 4,525,000 | | \$ - | \$ - | \$ - | \$ 4,391,568 | \$ 110,139 | \$ 105,069 | \$ - | |
| Total Debt Levy With Obligations | | | \$ 3,719,641 | \$ 4,963,198 | \$ 5,370,078 | \$ 5,152,287 | \$ 749,982 | \$ 628,894 | \$ 1,106,398 | |

CAPITAL PROJECTS BY FUNDING SOURCE**CAPITAL IMPROVEMENT FUND**

| <u>PROJECT</u> | <u>DEPARTMENT</u> | <u>2026</u> | <u>2027</u> | <u>2028</u> | <u>Notes</u> |
|-------------------------------|--------------------------|--------------------|--------------------|--------------------|---------------------|
| T-Hanger | Airport | 431,500 | | | |
| Electrical Panel - Courthouse | Buildings & Grounds | 180,000 | | | |
| Big Falls Toilets | Forestry | 60,000 | | | |

CAPITAL IMPROVEMENT PROJECTS - LEVY**\$105,000**

| <u>PROJECT</u> | <u>DEPARTMENT</u> | <u>2026</u> | <u>2027</u> | <u>2028</u> | <u>Notes</u> |
|-----------------------|--------------------------|--------------------|--------------------|--------------------|---------------------|
| Drop Ceiling & Lights | Buildings & Grounds | 15,000 | 15,000 | 15,000 | |
| Flooring | Buildings & Grounds | 15,000 | 15,000 | 15,000 | |
| Furniture | Admin | 20,000 | 20,000 | 20,000 | |
| MDC'S | Sheriff | 13,000 | 20,000 | 20,000 | |
| Ballistic Shields | Sheriff | 7,000 | | | |
| Fingerprint Scanner | Corrections | 11,770 | | | |
| Computers | IT | 23,230 | | | |

remaining -

CAPITAL BORROWING

| <u>PROJECT</u> | <u>DEPARTMENT</u> | <u>2026</u> | <u>2027</u> | <u>2028</u> | <u>Notes</u> |
|-------------------------|--------------------------|--------------------|--------------------|--------------------|---------------------|
| Tri-Axle (second truck) | Highway | 350,000 | 360,000 | 370,000 | |
| Squad Vehicles (3) | Sheriff | 190,000 | 202,000 | 214,000 | |
| Storage Project | IT | 195,000 | 195,000 | 195,000 | 5 year note |

PROJECT LIST

| Project | Dept. | Amount | Notes |
|--|-------------|---------------|--|
| 2005 Chevy 4500 truck w/dump body | Forestry | 85,000 | 45766 miles |
| 2007 5525 John Deere tractor w/loader | Forestry | 75,000 | 3258 hours |
| 2001 550H John Deere | Forestry | 200,000 | 5,017 hours |
| 2017 F150 Ford | Forestry | 45,000 | 59,422 miles |
| 2017 F150 Ford | Forestry | 45,000 | 49,576 miles |
| 2017 F150 Ford | Forestry | 50,000 | 45,972 miles |
| Big Falls Pit Toilet 1 (Replace wooden pit toilet) | Forestry | 35,000 | This almost fell over last year. |
| Smith Lake Pit Toilet by sites 16-30 | Forestry | 65,000 | *not in compliance |
| Timm's Hill Park Road ditch/culvert and patch | Forestry | 25,000 | *will not score high enough to be grant funded |
| Timm's Hill Shelter | Forestry | 20,000 | *will not score high enough to be grant funded |
| Big Falls Pit Toilet 2 | Forestry | 60,000 | (Replace concrete block pit toilet) |
| Tuscolbia Dike and Walking trail surfacing | Forestry | 15,000 | |
| 2017 Ford Edge | Land Consen | 42,000 | |
| 2017 Ford F150 | Zoning | 45,000 | |
| 2017 Dodge Grand Caravan | HHS/Aging | 45,000 | |
| Body Scanner | Corrections | 175,000 | Possible Opiod Funds |
| Callworks Replacement (vesta) | Corrections | 300,000 | End of life |
| Air Clean Ductles Fume Hood | Sheriff | 9,000 | Possible Opiod Funds |
| High Density Storage | Sheriff | 24,000 | Over capacity in evidence room |
| Boat for Rec Officer | Sheriff | 45,000 | 2027 |
| Radio Project | Sheriff | 1,200,000 | Partial under Bug Tussel rest financed |
| Squad vehicles (3) | Sheriff | 190,000 | |
| Policy Manual | Sheriff | 84,000 | 2028 |
| Tasers | Sheriff | 125,000 | 2029 |
| End Loader | Highway | \$ 375,000.00 | 2026 |
| Motor Grader | Highway | \$ 550,000.00 | 2027 |
| Spray Patch Truck | Highway | \$ 250,000.00 | 2028 |
| Brine/Tanker Truck | Highway | \$ 300,000.00 | 2029 |

Price County Highway Department

Capital Improvement Plan Paving and Maintenance

2026

| | | | | |
|-----------|--|-------------|--------------------|-------------|
| CTH D | Pave with 3.5" of HMA from RR Tracks to Dover | Miles 10 | | \$3,178,000 |
| CTH H | Pave with 3.5" of HMA from CTH D to Sheep Ranch | Miles 8 | | \$1,840,000 |
| TBD | Chip Seal | Miles | | \$279,000 |
| TBD | Crack Seal | | | \$140,000 |
| CTH N & J | Prep for 2027 Paving | | | \$300,000 |
| CTH YY | Pave from 86 to 8 90/10 Split then 50/50 Split with Lincoln County | Miles 7 | \$3,964,970 | \$198,249 |
| | | ARIP | \$3,568,473 | |
| | | Total | | \$5,935,249 |

| | | |
|-------------------|---|-------------|
| | Levy | \$1,000,000 |
| Upfront Pay | CHIP-D Funds (CTH D) | \$171,000 |
| | CHIP-S Funds (CTH H) | \$216,000 |
| Billed from State | HSIP Funds - CTH D | \$850,000 |
| | Debt | \$700,000 |
| | Requested Additional Funds through Borrowing | \$2,800,000 |
| | Carryover from 2025 | \$200,000 |
| | | \$5,937,000 |
| | Updated Total Request | \$2,800,000 |

Price County Highway Department 2026-2031 Equipment Program

2026 New Equipment

| | | | |
|----|---|----|-------------------|
| 1. | One (1) Half Ton Supervisor Pick-up | \$ | 60,000.00 |
| 2. | One (1) Tri Axel Chassis | \$ | 155,000.00 |
| 3. | One (1) Dump Body with Hydraulics One (1) Winter Maintenance Package | \$ | 175,000.00 |
| | | \$ | 390,000.00 |
| 4. | One (1) Tri Axel w/Winter Package (as additional borrowing) | \$ | 330,000.00 |

2027 New Equipment

| | | | |
|----|---|----|-------------------|
| 1. | One (1) 1/2-Ton Supervisor Pickup | \$ | 55,000.00 |
| 2. | One (1) Tri Axel Chassis | \$ | 155,000.00 |
| 3. | One (1) Dump Body with Hydraulics One (1) Winter Maintenance Package | \$ | 180,000.00 |
| | | \$ | 390,000.00 |
| 4. | One (1) Tri Axel w/Winter Package (as additional borrowing) | \$ | 330,000.00 |

2028 New Equipment

| | | | |
|----|---|----|-------------------|
| 1. | One (1) Tri Axel Chassis | \$ | 155,000.00 |
| 2. | One (1) Dump Body with Hydraulics One (1) Winter Maintenance Package | \$ | 180,000.00 |
| 3. | One (1) Half Ton Supervisor Pick-up W/Trade | \$ | 38,000.00 |
| | | \$ | 373,000.00 |
| 4. | One (1) Tri Axel w/Winter Package (as additional borrowing) | \$ | 335,000.00 |

2029 New Equipment

| | | | |
|----|---|----|-------------------|
| 1. | One (1) Tri Axel Chassis | \$ | 160,000.00 |
| 2. | One (1) Dump Body with Hydraulics One (1) Winter Maintenance Package | \$ | 180,000.00 |
| 3. | One (1) Half Ton Supervisor Pick-up | \$ | 50,000.00 |
| | | \$ | 390,000.00 |
| 4. | One (1) Tri Axel w/Winter Package (as additional borrowing) | \$ | 335,000.00 |

2030 New Equipment

| | | | |
|----|---|----|-------------------|
| 1. | One (1) Tri Axel Chassis | \$ | 160,000.00 |
| 2. | One (1) Dump Body with Hydraulics One (1) Winter Maintenance Package | \$ | 180,000.00 |
| 3. | One (1) 1-Ton Crew Cap Pickup | \$ | 50,000.00 |
| | | \$ | 390,000.00 |
| 4. | One (1) Tri Axel w/Winter Package (as additional borrowing) | \$ | 340,000.00 |

This list is not all inclusive nor is it restrictive as improvements are based on department needs.

Price County Highway Department 2026-2031 Equipment Program

2031 New Equipment

| | | | |
|----|---|----|-------------------|
| 1. | One (1) Tri Axel Chassis | \$ | 160,000.00 |
| 2. | One (1) Dump Body with Hydraulics One (1) Winter Maintenance Package | \$ | 180,000.00 |
| 3. | One (1) 1-Ton Crew Cap Pickup | \$ | 50,000.00 |
| | | \$ | 390,000.00 |
| 4. | One (1) Tri Axel w/Winter Package (as additional borrowing) | \$ | 340,000.00 |

Price County Highway Department 2026-2031 Yellow Equipment Program

2026 New Equipment

| | | | |
|----|-------------------------|----|-------------------|
| 1. | Yellow Iron Loader | \$ | 290,000.00 |
| 2. | Skidsteer | \$ | 80,000.00 |
| 3. | One (1) Discbine Mower | \$ | 15,000.00 |
| 4. | One (1) Ton Crew Truck | \$ | 55,000.00 |
| 5. | Portable Traffic Lights | \$ | 60,000.00 |
| | | \$ | 500,000.00 |

2027 New Equipment

| | | | |
|----|-------------------------------|----|-------------------|
| 1. | Yellow Iron Shoulder Machine | \$ | 150,000.00 |
| 2. | Patch Trailer | \$ | 30,000.00 |
| 3. | 75 HP Tractor | \$ | 60,000.00 |
| 4. | One (1) Discbine Grass Mowers | \$ | 15,000.00 |
| 5. | Tri-Axle Water Truck | \$ | 245,000.00 |
| | | \$ | 500,000.00 |

2028 New Equipment

| | | | |
|----|----------------------------|----|-------------------|
| 1. | One (1) FL80 with Dump Box | \$ | 120,000.00 |
| 2. | Sign Truck | \$ | 365,000.00 |
| | | \$ | 485,000.00 |

2029 New Equipment

| | | | |
|----|----------------|----|-------------------|
| 1. | 75HP Tractor | \$ | 65,000.00 |
| 2. | Patch Trailer | \$ | 35,000.00 |
| 3. | Wood Chipper | \$ | 90,000.00 |
| 4. | 20 Ton Trailer | \$ | 60,000.00 |
| 5. | Tanker Truck | \$ | 250,000.00 |
| | | \$ | 500,000.00 |

2030 New Equipment

| | | | |
|----|--------|----|-------------------|
| 1. | Grader | \$ | 450,000.00 |
| | | \$ | 450,000.00 |

2031 New Equipment

| | | | |
|----|--------------------|----|-------------------|
| 1. | Gradall with trade | \$ | 500,000.00 |
| | | \$ | 500,000.00 |

2026-2028 Facilities Improvement Program

This list is a general guideline for the department's facilities improvement program.

It is not meant to be restrictive or all inclusive.

2026 Allocations

704 North Lake Avenue

- | | | |
|----|---|-----------|
| 1. | Seal Parking Lot & Repair Curb | \$ 20,000 |
| 2. | Update Electric at Tin Shed and Salt Shed | \$ 10,000 |

Total \$ 30,000

N9504 Old 13 Road

- | | | |
|----|-------------------------------|-----------|
| 1. | Pave Entrance | \$ 40,000 |
| 2. | Build Bunkers at Old Sand Pad | \$ 20,000 |

Total \$ 60,000

2027 Allocations

704 North Lake Avenue

- | | | |
|----|--------------------------------|-----------|
| 1. | Build Shed for Tar Storage | \$ 40,000 |
| 2. | Roof Replacement, Old Building | \$ 80,000 |

Total \$ 120,000

N9504 Old 13 Road

- | | | |
|----|---------------------------|-----------|
| 1. | Pave Salt Shed | \$ 45,000 |
| 2. | Overhead Door Replacement | \$ 20,000 |

Total \$ 65,000

2028 Allocations

704 North Lake Avenue

- | | | |
|----|------------------------------|-----------|
| 1. | Floor and Storm Drain Repair | \$ 45,000 |
| 2. | Re Tin Shop Facility | \$ 80,000 |

Total \$ 125,000

N9504 Old 13 Road

- | | | |
|----|--------------------------------|-----------|
| 1. | Emulsion Tank Storage Building | \$ 30,000 |
| 2. | Select Fence Replacement | \$ 20,000 |

Total \$ 50,000

2025 Library Services Levy

| <u>OUT OF COUNTY LIBRARIES</u> | <u>2025 Levy</u> | <u>2024 Levy</u> |
|---|------------------|------------------|
| Bruce Public Library | \$ 30 | \$ - |
| City of Ladysmith - Rusk County Community Library | \$ 487 | \$ 860 |
| Frances L Simek Memorial Library Medford | \$ 2,210 | \$ 1,961 |
| Hawkins Area Library | \$ 10,765 | \$ 8,516 |
| LE Phillips Library Eau Claire | \$ 729 | \$ 783 |
| Legion Memorial Library - Mellon | \$ 36 | \$ - |
| Minoqua Public Library | \$ 529 | \$ 351 |
| Rhineland District Library | \$ 627 | \$ - |
| Rib Lake Public Library | \$ 6,926 | \$ 6,175 |
| TB Scott Free Library Merrill | \$ 123 | \$ 595 |
| Tomahawk Public Library | \$ 12,106 | \$ 7,320 |
| Vaughn Public Library Ashland | \$ - | \$ 84 |
| Westboro Public Library | \$ 79 | \$ 840 |
| | <hr/> | <hr/> |
| | 70% \$ 34,647 | \$ 27,485 |
| | | |
| <u>PRICE COUNTY LIBRARY SERVICE</u> | | |
| OGEMA PUBLIC LIBRARY | \$ 15,225 | \$ 18,068 |
| PARK FALLS PUBLIC LIBRARY | \$ 99,361 | \$ 91,511 |
| PHILLIPS PUBLIC LIBRARY | \$ 169,509 | \$ 172,207 |
| | <hr/> | <hr/> |
| | 80% \$ 284,095 | \$ 281,786 |
| | | |
| TOTALS FOR LIBRARY REIMBURSEMENT | 318,742 | 309,271 |
| | | |
| Difference | \$ 9,471 | |

Date: 08/08/2025
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Report Used for Apportionment of County Levy

PRICE County

2025 County Apportionment

TID303WI

| District | Equalized Value Reduced by TID Value Increment | % to Total |
|----------------------|---|-------------------|
| Catawba | 43,135,000 | .017252118 |
| Eisenstein | 123,788,900 | .049510159 |
| Elk | 303,676,400 | .121457311 |
| Emery | 55,571,200 | .022226056 |
| Fifield | 300,649,800 | .120246803 |
| Flambeau | 132,381,100 | .052946665 |
| Georgetown | 28,624,400 | .011448511 |
| Hackett | 44,623,500 | .017847453 |
| Harmony | 40,725,600 | .016288463 |
| Hill | 70,128,600 | .028048380 |
| Kennan | 50,801,100 | .020318224 |
| Knox | 58,674,600 | .023467280 |
| Lake | 276,377,400 | .110538902 |
| Ogema | 100,186,900 | .040070389 |
| Prentice | 84,104,300 | .033638051 |
| Spirit | 85,109,600 | .034040127 |
| Worcester | 339,035,600 | .135599449 |
| Town Total | 2,137,594,000 | .854944343 |
| Catawba | 10,571,400 | .004228099 |
| Kennan | 11,603,600 | .004640934 |
| Prentice | 48,592,100 | .019434720 |
| Village Total | 70,767,100 | .028303753 |
| Park Falls | 169,377,100 | .067743451 |
| Phillips | 122,534,500 | .049008454 |
| City Total | 291,911,600 | .116751905 |



Mailing Address:
PO Box 8971 #6-97
Madison WI 53708-8971
Fax: (608) 264-6887
lgs@wisconsin.gov

November 15, 2024

LYNN NEECK
COUNTY OF PRICE
126 CHERRY ST RM 105
PHILLIPS WI 54555-1249

Notice of Determination – 2024 Approved Chargeback Requests

Notice Information

The Wisconsin Department of Revenue (DOR) reviewed the chargeback requests submitted by Wisconsin municipalities during the 2024 filing year. DOR approved the chargeback requests listed below and is notifying your district of its amount due per state law (sec. 74.41(5)(a), Wis. Stats.).

Table with 4 columns: District, COUNTY OF PRICE, District code, 50999, County, PRICE

Chargeback Summary

Review the summary below. Your district must pay the amount listed to Wisconsin municipalities by February 15, 2025. To view the amount due to each municipality, review the back of this notice.

Table with 2 columns: Description, Amount. Rows include Net tax (\$1,198.22), Manufacturing Interest (\$0), Non-manufacturing Interest (\$0), Total Tax - amount due by February 15, 2025 (\$1,198.22)

Contact Information

If you have questions, contact us at (608) 266-2569 or (608) 264-6892 or lgs@wisconsin.gov.

Chargeback Requests

Review the amount due to each municipality with approved chargeback requests. For detailed information and further explanation, review each request on our website:

<https://ww2.revenue.wi.gov/VaultPublic/publish/chbk/report.html>

2024 Approved Chargeback Requests

| Co-muni Code | Municipality | County | Net Tax | Manufacturing Interest | Non-Mfg Interest | Total Tax |
|---|---------------------|--------|------------|------------------------|------------------|------------|
| 50010 | TOWN OF FIFIELD | PRICE | \$355.61 | \$0 | \$0 | \$355.61 |
| 50026 | TOWN OF LAKE | PRICE | \$677.33 | \$0 | \$0 | \$677.33 |
| 50171 | VILLAGE OF PRENTICE | PRICE | \$165.28 | \$0 | \$0 | \$165.28 |
| Total 2024 Approved Chargebacks This is the total amount due on the front of the notice | | | \$1,198.22 | \$0 | \$0 | \$1,198.22 |

Non-Manufacturing Interest

Under state law (secs. 74.35, and 74.37, Wis. Stats.), your municipality may request a reimbursement, from other taxing jurisdictions, of any interest amount paid to the property owner.

EQUALIZED VALUE - PROPERTY TAX LEVY - MILL RATE

Equalized Valuation

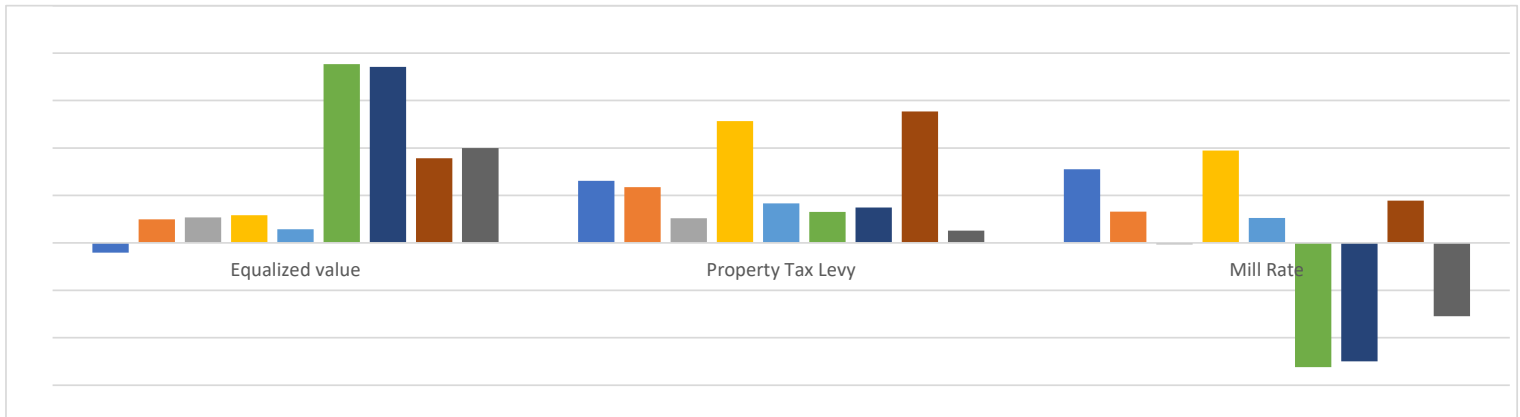
| | | |
|-------------|-----------------|-------------------------------------|
| 2018 budget | \$1,348,631,550 | Decrease of \$14,175,400 or -1.04% |
| 2019 budget | \$1,382,036,300 | Increase of \$33,404,750 or 2.48% |
| 2020 budget | \$1,419,101,500 | Increase of \$37,065,200 or 2.68% |
| 2021 budget | \$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% |
| 2026 budget | \$2,500,272,700 | Increase of \$226,982,600 or 9.98% |

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% | (note: highway construction debt) |
| 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) |
| 2026 budget | \$13,565,509 | Increase of \$173,174 or 1.29% | |

Mill Rate

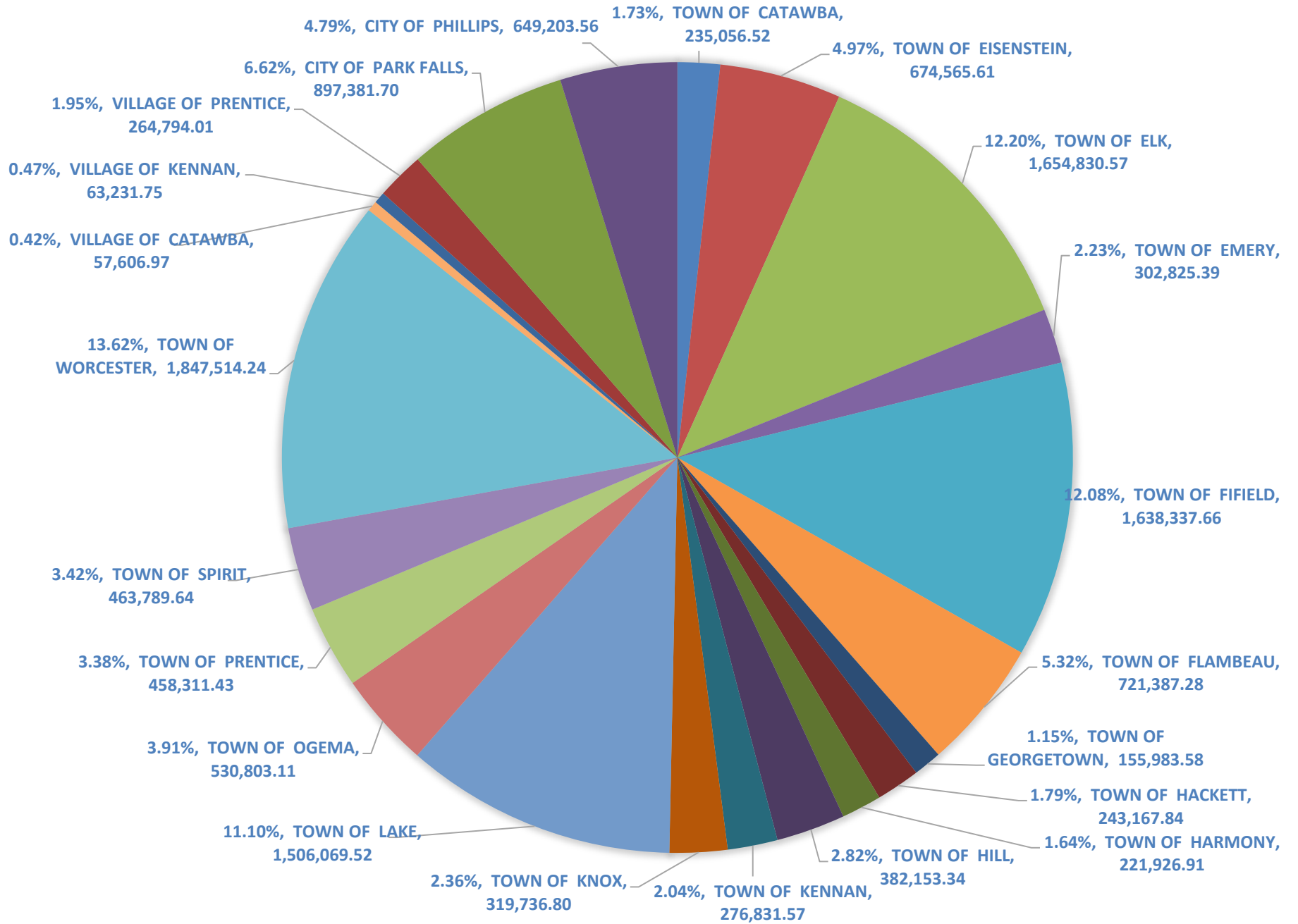
| | | |
|-------------|------------------|-------------------------------|
| 2018 budget | \$6.38 / \$1,000 | Increase of \$0.46 or 7.77% |
| 2019 budget | \$6.59 / \$1,000 | Increase of \$0.21 or 3.29% |
| 2020 budget | \$6.58 / \$1,000 | Decrease of \$0.01 or -0.15% |
| 2021 budget | \$7.22 / \$1,000 | 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% |
| 2026 budget | \$5.43 / \$1,000 | Decrease of \$.46 or -7.73% |



APPORTIONMENT OF 2025 LEVY FOR 2026 BUDGET

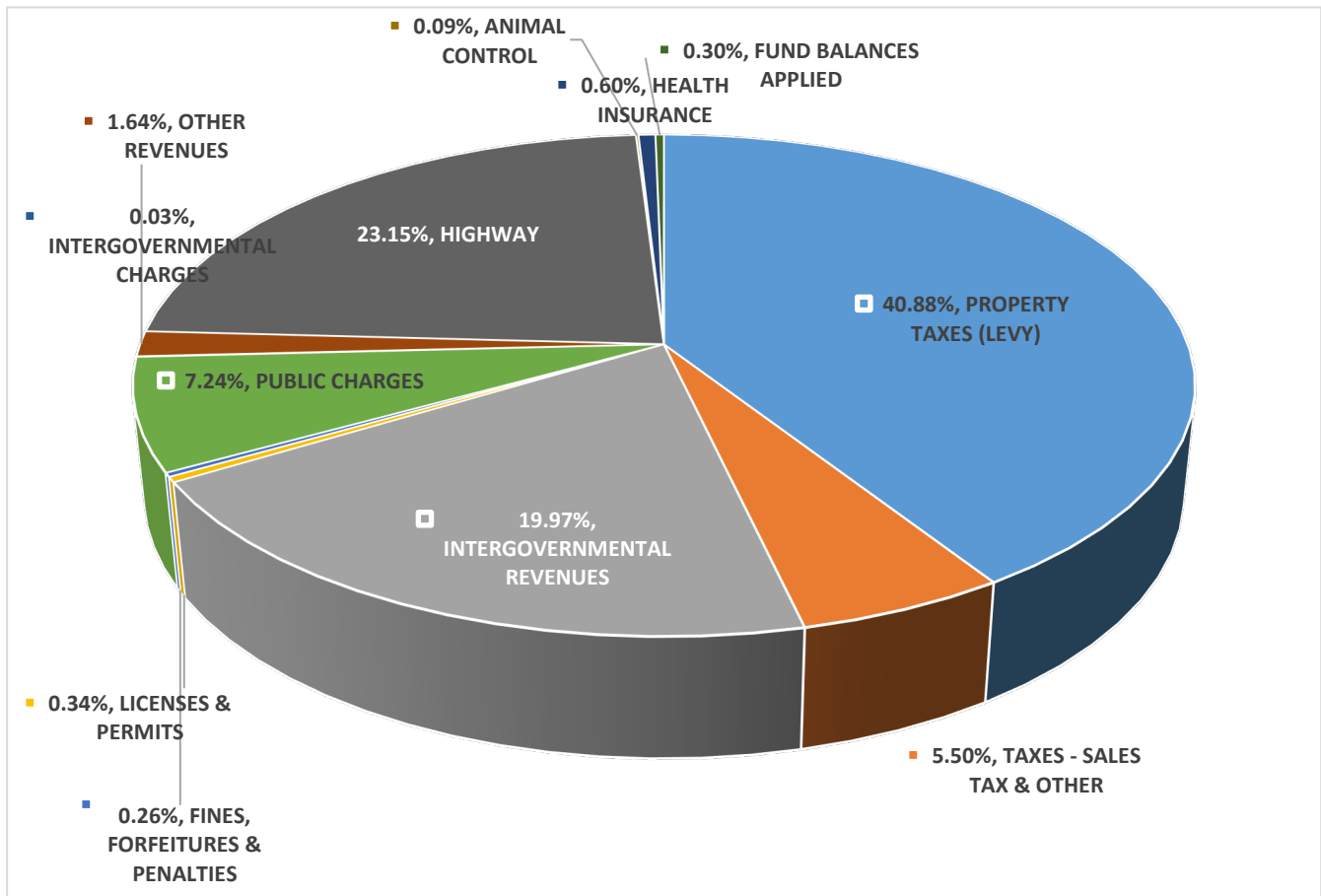
| | | A2-4 | A2-5 | A2-6 | | | A2-12 | A2-13 | A3-20 | | D-9 | GRAND TOTAL |
|--------------------|--------------|-----------------|----------------|------------|---------------|--------------|---------------------|-------------------|-------------------|------------|---------------------|----------------------|
| | | SOCIAL | COUNTY | BRIDGE | VETERANS | | ALL OTHER | COUNTY SALES | TOTAL | % of total | ILLEGAL TAX | ALL TAXES |
| | | <u>SECURITY</u> | <u>LIBRARY</u> | <u>AID</u> | <u>RELIEF</u> | | <u>COUNTY TAXES</u> | <u>TAX CREDIT</u> | <u>COUNTY TAX</u> | | <u>CHARGE BACKS</u> | <u>& CHARGES</u> |
| TAXATION DISTRICT: | PRICE COUNTY | 2,622,210.00 | 318,742.00 | - | - | 2,622,210.00 | 12,023,359.00 | (1,400,000.00) | 13,564,311.00 | | 1,198.00 | 13,565,509.00 |
| TOWN OF | CATAWBA | 45,238.68 | 6,521.73 | - | - | 45,238.68 | 207,428.41 | (24,152.97) | 235,035.85 | 1.73% | 20.67 | 235,056.52 |
| TOWN OF | EISENSTEIN | 129,826.04 | 18,716.06 | - | - | 129,826.04 | 595,278.42 | (69,314.22) | 674,506.30 | 4.97% | 59.31 | 674,565.61 |
| TOWN OF | ELK | 318,486.58 | 45,913.86 | - | - | 318,486.58 | 1,460,324.86 | (170,040.24) | 1,654,685.06 | 12.20% | 145.51 | 1,654,830.57 |
| TOWN OF | EMERY | 58,281.39 | 8,402.00 | - | - | 58,281.39 | 267,231.85 | (31,116.48) | 302,798.76 | 2.23% | 26.63 | 302,825.39 |
| TOWN OF | FIFIELD | 315,312.37 | 45,456.26 | - | - | 315,312.37 | 1,445,770.49 | (168,345.52) | 1,638,193.60 | 12.08% | 144.06 | 1,638,337.66 |
| TOWN OF | FLAMBEAU | 138,837.27 | 20,015.15 | - | - | 138,837.27 | 636,596.76 | (74,125.33) | 721,323.85 | 5.32% | 63.43 | 721,387.28 |
| TOWN OF | GEORGETOWN | 30,020.40 | 4,327.82 | - | - | 30,020.40 | 137,649.56 | (16,027.92) | 155,969.86 | 1.15% | 13.72 | 155,983.58 |
| TOWN OF | HACKETT | 46,799.77 | 6,746.78 | - | - | 46,799.77 | 214,586.34 | (24,986.43) | 243,146.46 | 1.79% | 21.38 | 243,167.84 |
| TOWN OF | HARMONY | 42,711.77 | 6,157.44 | - | - | 42,711.77 | 195,842.04 | (22,803.85) | 221,907.40 | 1.64% | 19.51 | 221,926.91 |
| TOWN OF | HILL | 73,548.74 | 10,602.98 | - | - | 73,548.74 | 337,235.75 | (39,267.73) | 382,119.74 | 2.82% | 33.60 | 382,153.34 |
| TOWN OF | KENNAN | 53,278.65 | 7,680.79 | - | - | 53,278.65 | 244,293.30 | (28,445.51) | 276,807.23 | 2.04% | 24.34 | 276,831.57 |
| TOWN OF | KNOX | 61,536.14 | 8,871.21 | - | - | 61,536.14 | 282,155.53 | (32,854.19) | 319,708.69 | 2.36% | 28.11 | 319,736.80 |
| TOWN OF | LAKE | 289,856.21 | 41,786.44 | - | - | 289,856.21 | 1,329,048.91 | (154,754.46) | 1,505,937.10 | 11.10% | 132.42 | 1,506,069.52 |
| TOWN OF | OGEMA | 105,072.98 | - | - | - | 105,072.98 | 481,780.67 | (56,098.54) | 530,755.11 | 3.91% | 48.00 | 530,803.11 |
| TOWN OF | PRENTICE | 88,206.03 | 12,716.01 | - | - | 88,206.03 | 404,442.36 | (47,093.27) | 458,271.13 | 3.38% | 40.30 | 458,311.43 |
| TOWN OF | SPIRIT | 89,260.36 | 12,868.01 | - | - | 89,260.36 | 409,276.67 | (47,656.18) | 463,748.86 | 3.42% | 40.78 | 463,789.64 |
| TOWN OF | WORCESTER | 355,570.23 | 51,259.94 | - | - | 355,570.23 | 1,630,360.85 | (189,839.23) | 1,847,351.79 | 13.62% | 162.45 | 1,847,514.24 |
| VILLAGE OF | CATAWBA | 11,086.96 | 1,598.33 | - | - | 11,086.96 | 50,835.95 | (5,919.34) | 57,601.90 | 0.42% | 5.07 | 57,606.97 |
| VILLAGE OF | KENNAN | 12,169.50 | 1,754.39 | - | - | 12,169.50 | 55,799.61 | (6,497.31) | 63,226.19 | 0.47% | 5.56 | 63,231.75 |
| VILLAGE OF | PRENTICE | 50,961.92 | 7,346.80 | - | - | 50,961.92 | 233,670.62 | (27,208.61) | 264,770.73 | 1.95% | 23.28 | 264,794.01 |
| CITY OF | PARK FALLS | 177,637.55 | - | - | - | 177,637.55 | 814,503.82 | (94,840.83) | 897,300.54 | 6.62% | 81.16 | 897,381.70 |
| CITY OF | PHILLIPS | 128,510.46 | - | - | - | 128,510.46 | 589,246.23 | (68,611.84) | 649,144.85 | 4.79% | 58.71 | 649,203.56 |
| | | 2,622,210.00 | 318,742.00 | - | - | 2,622,210.00 | 12,023,359.00 | (1,400,000.00) | 13,564,311.00 | | 1,198.00 | 13,565,509.00 |

APPORTIONMENT OF COUNTY TAXES - 2025



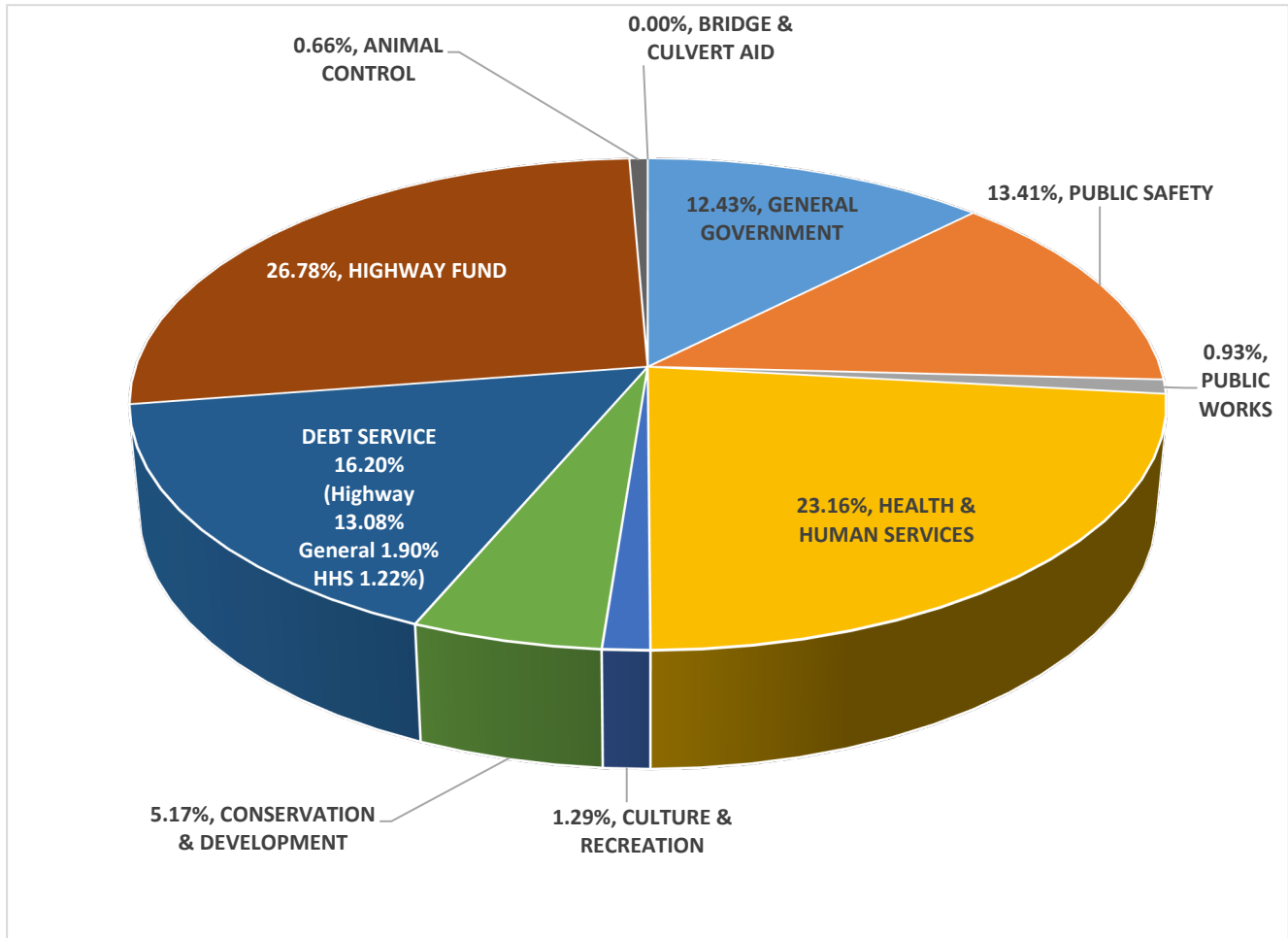
2026 REVENUES

| REVENUE SOURCE | AMOUNT |
|--------------------------------|---------------------|
| PROPERTY TAXES (LEVY) | \$13,565,509 |
| TAXES - SALES TAX & OTHER | \$1,824,000 |
| INTERGOVERNMENTAL REVENUES | \$6,625,958 |
| LICENSES & PERMITS | \$113,200 |
| FINES, FORFEITURES & PENALTIES | \$86,150 |
| PUBLIC CHARGES | \$2,402,300 |
| INTERGOVERNMENTAL CHARGES | \$10,800 |
| OTHER REVENUES | \$543,175 |
| HIGHWAY | \$7,682,288 |
| ANIMAL CONTROL | \$30,000 |
| HEALTH INSURANCE | \$200,000 |
| FUND BALANCES APPLIED | \$100,000 |
| TOTAL REVENUES | \$33,183,380 |



2026 EXPENDITURES

| GOVERNMENTAL TYPE | AMOUNT |
|----------------------------|---------------------|
| GENERAL GOVERNMENT | \$4,123,315 |
| PUBLIC SAFETY | \$4,450,534 |
| PUBLIC WORKS | \$309,430 |
| HEALTH & HUMAN SERVICES | \$7,684,411 |
| CULTURE & RECREATION | \$427,079 |
| CONSERVATION & DEVELOPMENT | \$1,714,332 |
| DEBT SERVICE | \$5,370,078 |
| HIGHWAY FUND | \$8,884,943 |
| ANIMAL CONTROL | \$219,258 |
| BRIDGE & CULVERT AID | \$0 |
| TOTAL EXPENDITURES | \$33,183,380 |



Where Does Your Money Go?

Price County Proposed Levy 2025 Taxes

Public Safety \$ 14.07

Sheriff Dept 12 Deputies
3 Investigators
County Jail
Emergency Management
2 K-9 Units
Humane Officer
\$4,218,034

Veterans Services

\$ 0.35

Assisting in Federal & State
Benefits for Veterans
\$105,621

Court System \$ 2.09

DA Office
Probate
Clerk of Courts
\$626,014

Health & Human Services

\$9.74

Heating Assistance
BART Bus
Children & Youth
Senior Services
Public Health
Behavioral Health
Senior Meals
WIC

Includes High Cost Placement Debt
\$2,920,479

Transportation \$ 18.47

221 Miles County Roads
345 Lane Miles of State Roads
Includes Hwy portion of debt service for construction & equipment
\$5,537,585



Per \$100,000
is **\$45.25** per month, or
\$543 per year for county taxes.

Capital Debt Service \$ 2.11

Squad Vehicles,
Server Storage Project
\$631,258

General Government

\$ (2.29)

Legal Services
Boards & Commissions
Information Technology
Register of Deeds
Coroner
Elections

-\$685,649

Buildings & Grounds
Administrative Services
Finance & Planning
Website
Surveyor
Child Support

Airport \$ 0.58

Corporate Airport
2 runways
Attended Year Round 6 days/wk
\$173,930

Culture & Recreation

\$ 0.35

County Tourism
Price County Fair Association
UW-Extension
\$106,237

Animal Control

\$ 0.63

\$189,258

Bridge & Culvert Aid

\$ -

\$0

Library

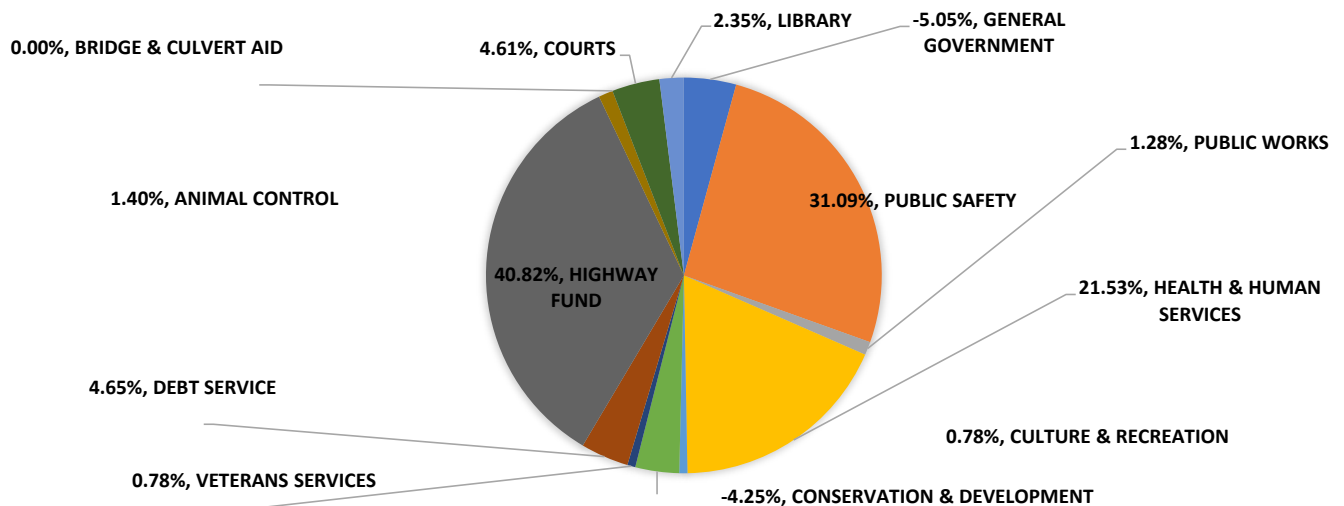
\$ 1.06

\$ 318,742

Conservation & Development

\$ (1.92)

Building Permits
Sanitary Permits
County Forest
4 County Parks
3 Campgrounds
7 Dams
Wetland Restoration
Farmland Preservation
-\$576,000



Equalized Value v's Assessed Value

| | 2025 | | | | 2024 | | | | 2023 | | | | 2024 | 2025 |
|----------------------------|-----------------------------|----------------------|----------------------|---------------|-----------------------------|----------------------|----------------------|---------------|-----------------------------|----------------------|----------------------|---------------|--------------------------------|--------------------------------|
| | Compliance Percent (10%) | Assessed Value | Equalized Value | % TO TOTAL | Compliance Percent (10%) | Assessed Value | Equalized Value | % TO TOTAL | Compliance Percent (10%) | Assessed Value | Equalized Value | % TO TOTAL | Apportionment Rate Increase | Apportionment Rate Increase |
| TOWNS OF: | | | | | | | | | | | | | | |
| CATAWBA | 38% | 26,884,500 | 43,135,000 | 1.73% | 31% | 26,521,300 | 38,444,800 | 1.69% | 32% | 25,237,800 | 36,997,000 | 1.79% | -0.10% | 0.03% |
| EISENSTEIN | 42% | 72,193,200 | 123,788,900 | 4.95% | 42% | 70,977,300 | 121,394,900 | 5.34% | 32% | 69,529,500 | 101,748,600 | 4.88% | 0.46% | -0.39% |
| ELK | 0% | 302,581,100 | 303,676,400 | 12.15% | 37% | 167,895,800 | 266,218,600 | 11.71% | 33% | 165,716,200 | 246,826,400 | 11.86% | -0.15% | 0.44% |
| EMERY | 33% | 37,073,800 | 55,571,200 | 2.22% | 31% | 36,287,000 | 52,519,700 | 2.31% | 29% | 35,358,100 | 49,902,800 | 2.41% | -0.10% | -0.09% |
| FIFIELD | 26% | 223,513,100 | 300,649,800 | 12.02% | 19% | 221,947,400 | 272,722,100 | 12.00% | 9% | 218,783,400 | 240,286,200 | 11.55% | 0.45% | 0.03% |
| FLAMBEAU | 0% | 132,709,700 | 132,381,100 | 5.29% | 41% | 72,838,800 | 124,073,300 | 5.46% | 32% | 71,968,200 | 106,129,600 | 5.13% | 0.33% | -0.16% |
| GEORGETOWN | 37% | 17,925,300 | 28,624,400 | 1.14% | 31% | 17,964,700 | 25,877,900 | 1.14% | 30% | 17,335,700 | 24,807,900 | 1.20% | -0.07% | 0.01% |
| HACKETT | -2% | 45,702,400 | 44,623,500 | 1.78% | 31% | 26,785,700 | 39,049,800 | 1.72% | 29% | 26,321,000 | 37,327,700 | 1.81% | -0.09% | 0.07% |
| HARMONY | 11% | 36,270,900 | 40,725,600 | 1.63% | -1% | 36,210,200 | 35,809,900 | 1.58% | 32% | 23,589,100 | 34,838,700 | 1.67% | -0.10% | 0.05% |
| HILL | 30% | 49,407,000 | 70,128,600 | 2.80% | 20% | 48,991,200 | 61,493,700 | 2.71% | 16% | 48,445,500 | 57,405,700 | 2.78% | -0.08% | 0.10% |
| KENNAN | 38% | 31,639,400 | 50,801,100 | 2.03% | 31% | 31,028,300 | 44,824,300 | 1.97% | 31% | 29,293,200 | 42,385,800 | 2.05% | -0.08% | 0.06% |
| KNOX | 35% | 37,858,600 | 58,674,600 | 2.35% | 27% | 37,119,700 | 50,701,500 | 2.23% | 27% | 36,167,400 | 49,263,600 | 2.38% | -0.15% | 0.12% |
| LAKE | 18% | 226,363,700 | 276,377,400 | 11.05% | 6% | 223,256,700 | 238,109,300 | 10.47% | -2% | 219,940,100 | 214,840,800 | 10.31% | 0.16% | 0.58% |
| OGEMA | -5% | 104,935,800 | 100,186,900 | 4.01% | 33% | 64,341,700 | 95,974,800 | 4.22% | 32% | 63,701,700 | 93,641,500 | 4.51% | -0.29% | -0.21% |
| PRENTICE | 40% | 50,727,950 | 84,104,300 | 3.36% | 33% | 49,918,750 | 74,717,100 | 3.29% | 32% | 49,513,550 | 72,564,300 | 3.50% | -0.21% | 0.08% |
| SPIRIT | 2% | 83,630,600 | 85,109,600 | 3.40% | 37% | 47,368,500 | 74,648,500 | 3.28% | 32% | 46,860,100 | 68,573,500 | 3.30% | -0.02% | 0.12% |
| WORCESTER | -3% | 348,627,700 | 339,035,600 | 13.56% | 44% | 181,701,600 | 324,171,300 | 14.26% | 35% | 178,596,200 | 273,847,100 | 13.17% | 1.09% | -0.70% |
| TOTAL FOR TOWNS: | | 1,828,044,750 | 2,137,594,000 | 85.49% | 30% | 1,361,154,650 | 1,940,751,500 | 85.37% | 24% | 1,326,356,750 | 1,751,387,200 | 84.32% | | |
| VILLAGES OF: | | | | | | | | | | | | | | |
| CATAWBA | 40% | 6,300,300 | 10,571,400 | 0.42% | 32% | 6,285,000 | 9,293,600 | 0.41% | 31% | 6,264,700 | 9,069,200 | 0.44% | -0.03% | 0.01% |
| KENNAN | 11% | 10,361,900 | 11,603,600 | 0.46% | -2% | 10,279,000 | 10,094,400 | 0.44% | 39% | 6,036,400 | 9,833,100 | 0.48% | -0.03% | 0.02% |
| PRENTICE | 14% | 41,759,200 | 48,592,100 | 1.94% | 35% | 27,373,400 | 42,170,600 | 1.85% | 40% | 26,310,500 | 43,784,700 | 2.16% | -0.31% | 0.09% |
| TOTAL FOR VILLAGES: | | 58,421,400 | 70,767,100 | 2.41% | 29% | 43,937,400 | 61,558,600 | 2.70% | 38% | 38,611,600 | 62,687,000 | 3.07% | | |
| CITY OF: | | | | | | | | | | | | | | |
| PARK FALLS | 32% | 115,315,100 | 169,377,100 | 6.77% | 34% | 115,077,300 | 173,649,300 | 7.11% | 34% | 113,875,900 | 172,520,800 | 7.58% | -0.47% | -0.34% |
| PHILLIPS | 27% | 89,282,200 | 122,534,500 | 4.90% | 32% | 87,893,800 | 128,750,200 | 4.81% | 26% | 87,446,400 | 118,925,600 | 5.03% | -0.21% | 0.09% |
| TOTAL FOR CITY: | | 204,597,300 | 291,911,600 | 11.68% | 33% | 202,971,100 | 302,399,500 | 11.92% | 31% | 201,322,300 | 291,446,400 | 12.61% | | |
| COUNTY TOTAL | | 2,091,063,450 | 2,500,272,700 | 1 | 30% | 1,608,063,150 | 2,304,709,600 | 1 | 26% | 1,566,290,650 | 2,105,520,600 | 1 | 0.00% | 0.00% |

State law mandates that a municipality's total assessed values be within 10% of the equalized value at least once in a five-year period.

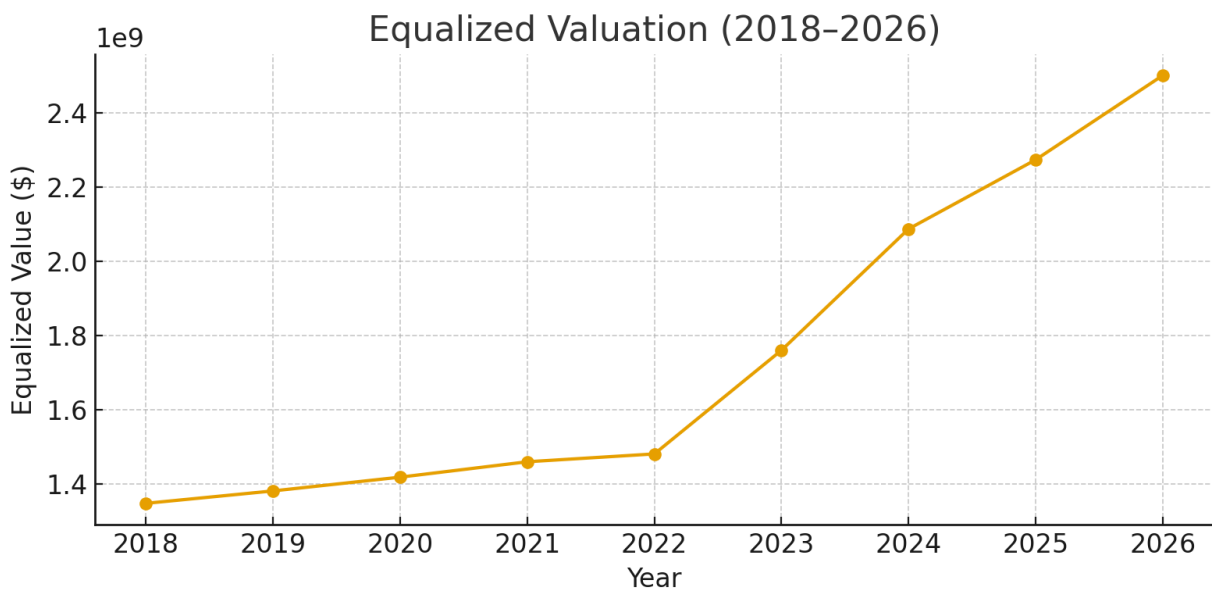
Blue went down more than .10%

Red went up more than .10%

COUNTY FISCAL OVERVIEW: 2018-2026

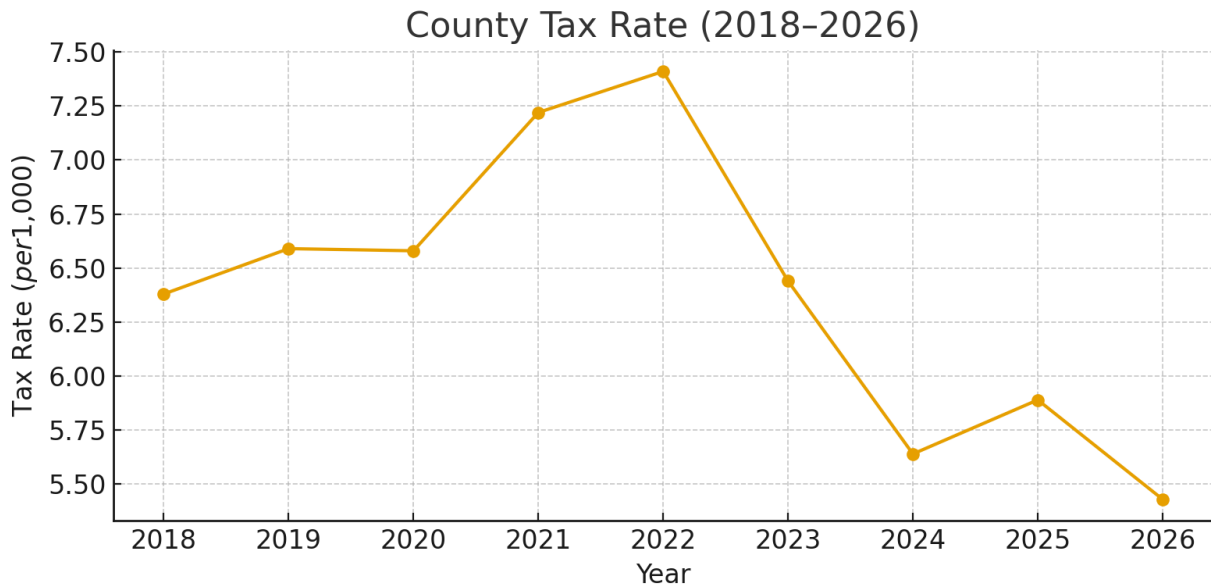
Equalized Valuation

- **Trend:** The county's equalized value grew substantially from **\$1.35 billion in 2018 to \$2.50 billion in 2026**, a **total increase of 85%** over nine years.
- **Observation:**
 - Growth remained steady between 2018–2021 (1–3% annually).
 - Significant increases occurred in **2023 (+18.83%)** and **2024 (+18.54%)**, reflecting robust property market gains and reassessments.
 - The most recent years (2025–2026) show **continued strong growth**, up 8.9% and 10%, respectively.



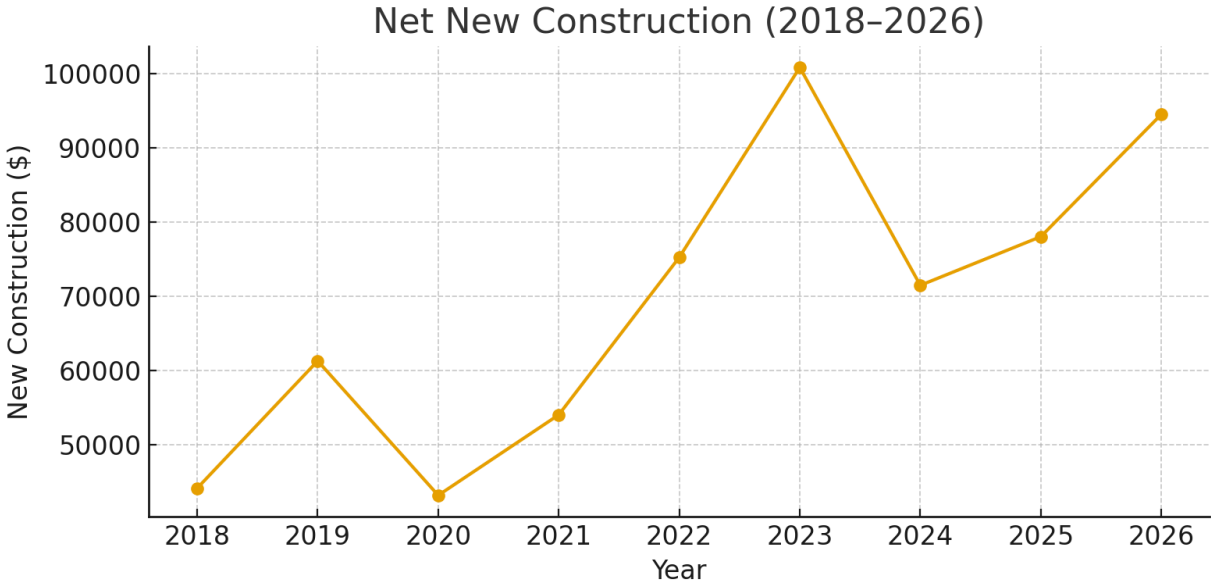
Tax Rate

- **Trend:** The county tax rate **declined from \$7.41 in 2022 to \$5.43 in 2026**, a **reduction of 26.7%**.
- **Observation:**
 - Rate increases were seen from 2018–2021, peaking at \$7.41.
 - Since 2022, the rate has steadily decreased, primarily due to valuation growth outpacing levy increases.
 - The decline indicates a lighter relative tax burden per \$1,000 of property value, even as overall revenues increased.



Net New Construction

- **Trend:** Net new construction fluctuated but generally increased, rising from **\$44,182 in 2018 to \$94,511 in 2026**.
- **Observation:**
 - Highest construction activity occurred in 2023 (\$100,828).
 - After a dip in 2024, construction rebounded by **21% in 2026**, showing a healthy local development environment.



County Tax Levy

- **Trend:** The total county levy rose from **\$8.6 million in 2018 to \$13.6 million in 2026**, an **increase of 57.7%**.
- **Observation:**
 - Steady increases until 2023, followed by sharper growth in **2024 (+13.9%)**, largely due to capital or debt obligations.
 - Growth slowed in 2026 to **1.3%**, indicating stabilization after recent expansions.

Operational vs. Debt Levy

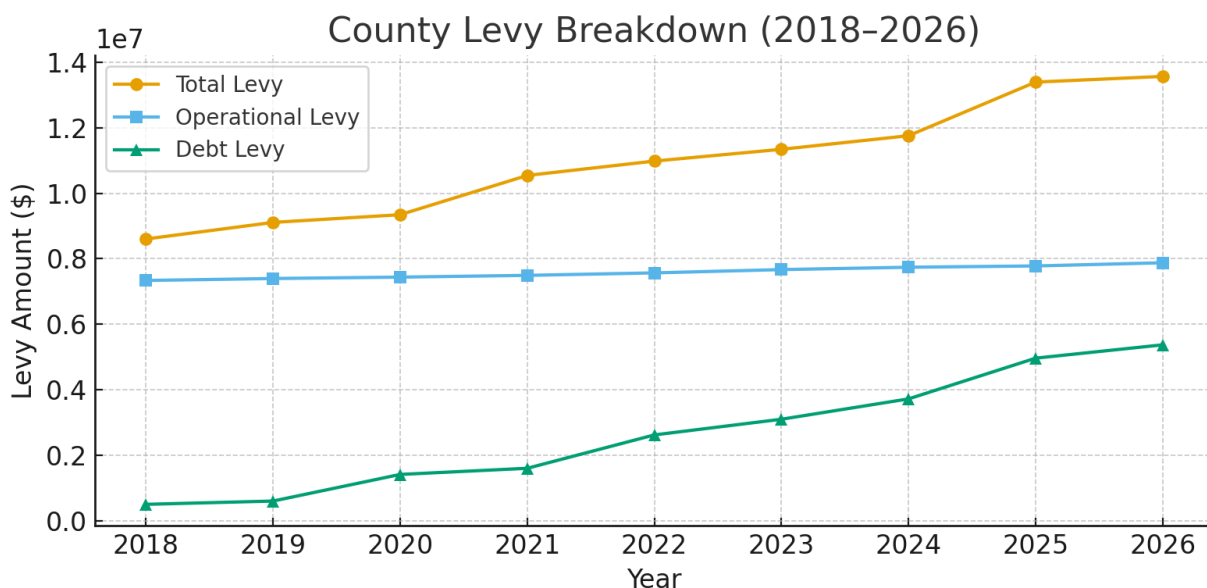
- **Operational Levy:**

Gradual, steady growth—from **\$7.33 million in 2018 to \$7.88 million in 2026**, averaging **~1% annual growth**.

This demonstrates consistent, controlled increases in the county’s operating expenditures.
- **Debt Levy:**

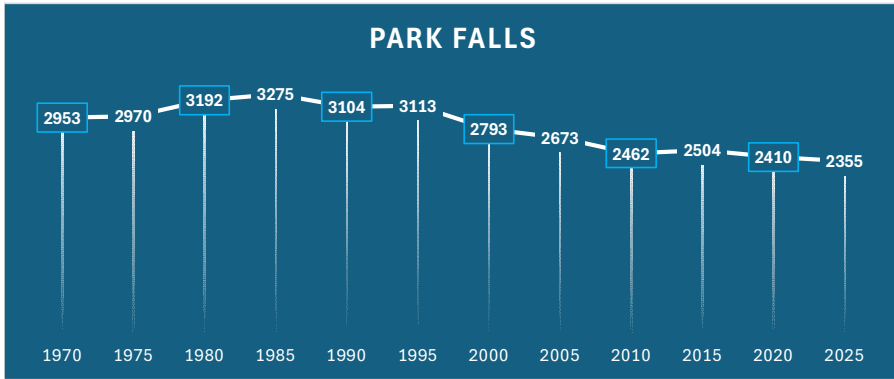
More variable, with major growth from **\$500,000 in 2018 to \$5.37 million in 2026**—a **tenfold increase**.

This reflects strategic borrowing or investments in infrastructure and capital projects, aligning with valuation growth periods.

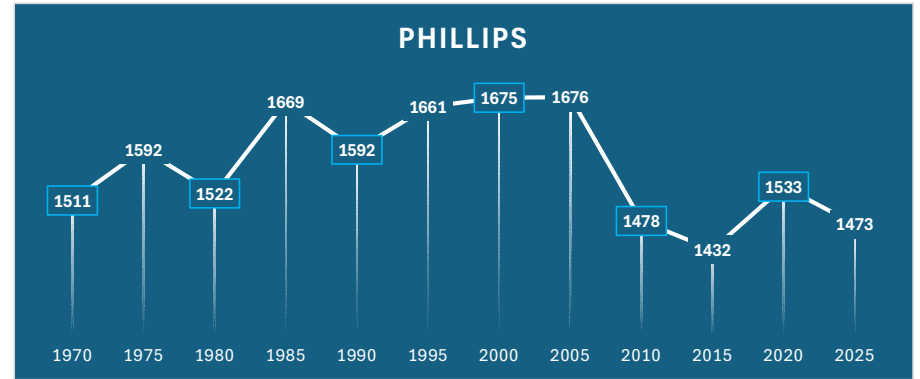


Population Changes Across Price County Communities (1970-2025)

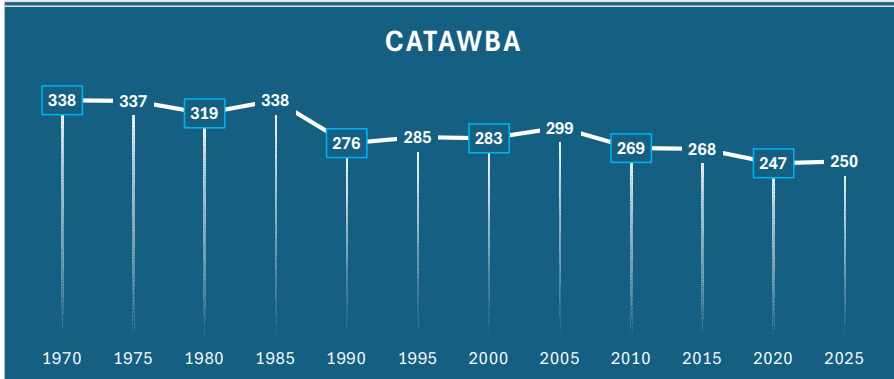
PARK FALLS



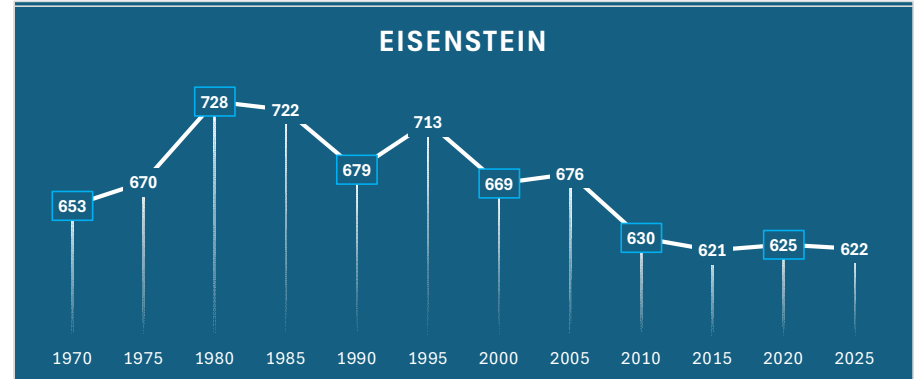
PHILLIPS



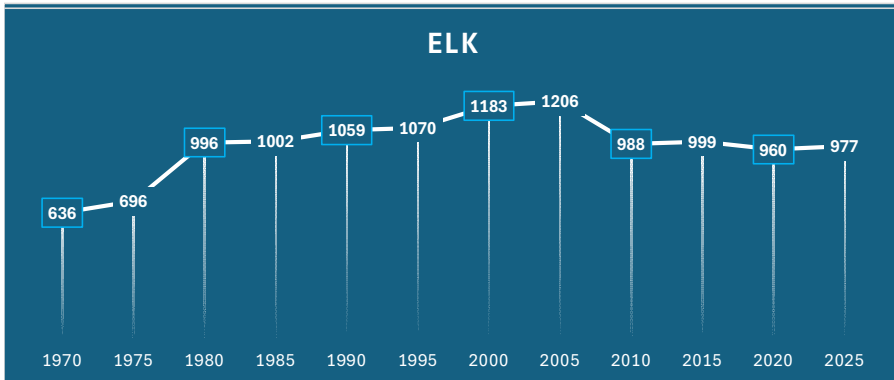
CATAWBA



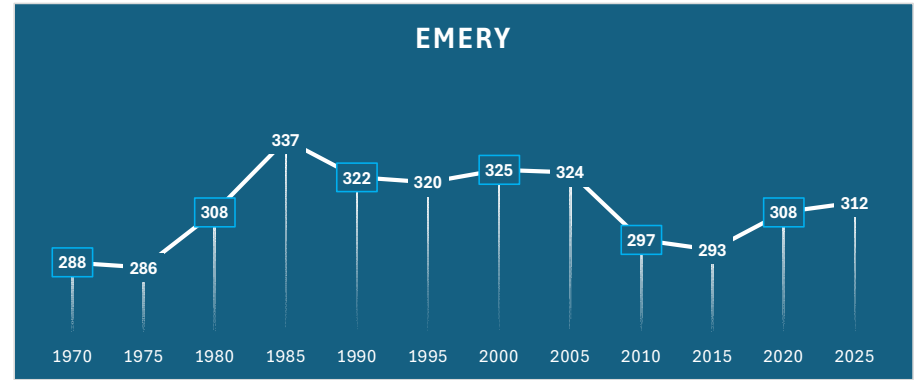
EISENSTEIN



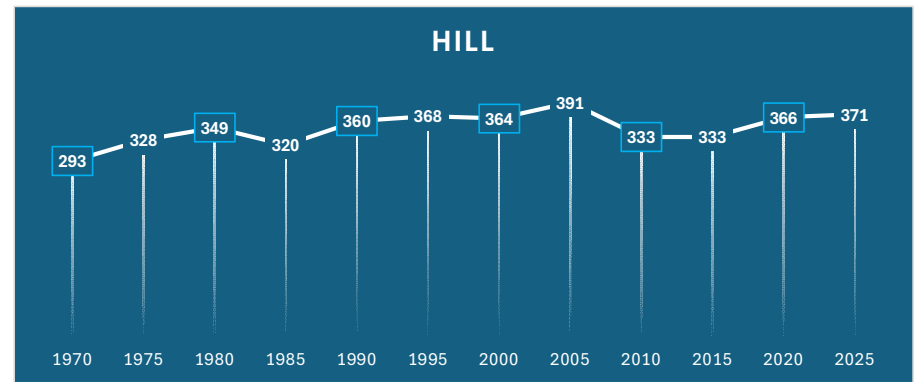
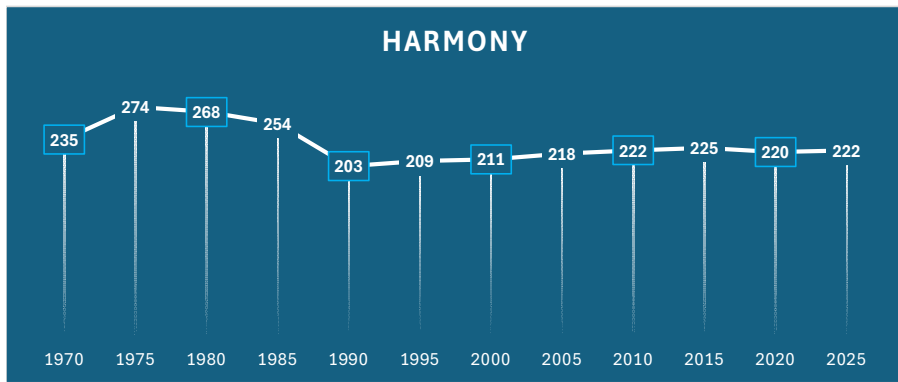
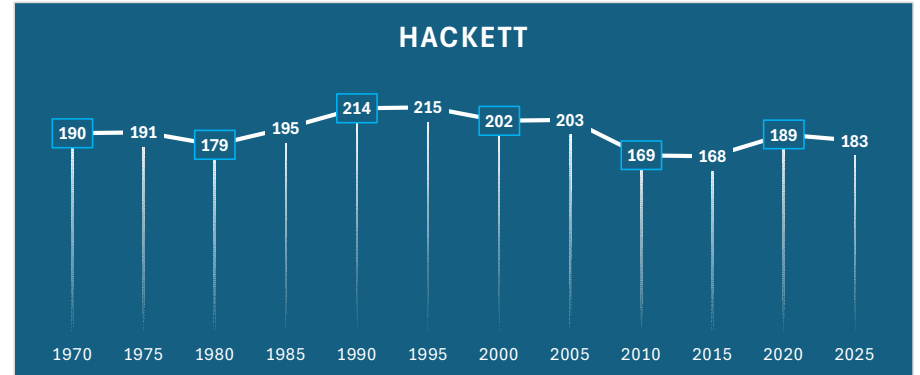
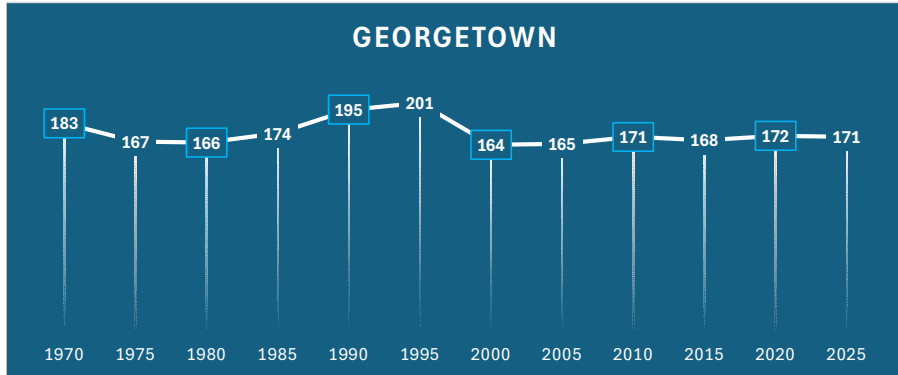
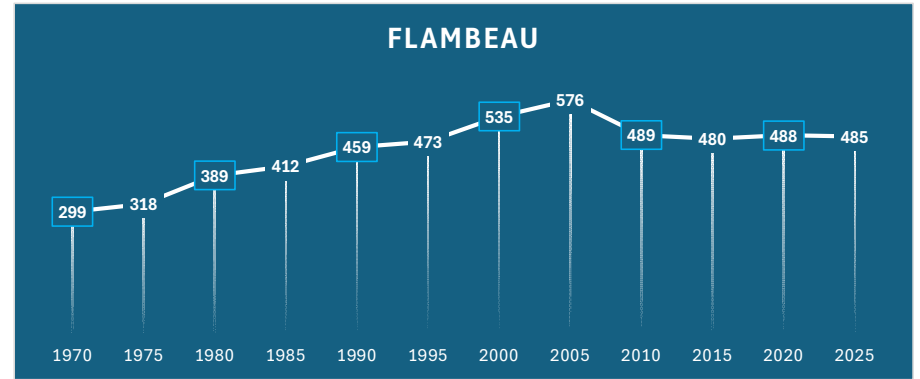
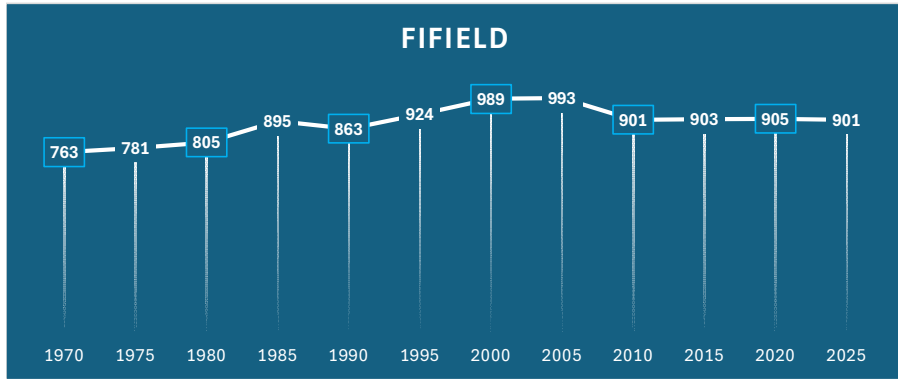
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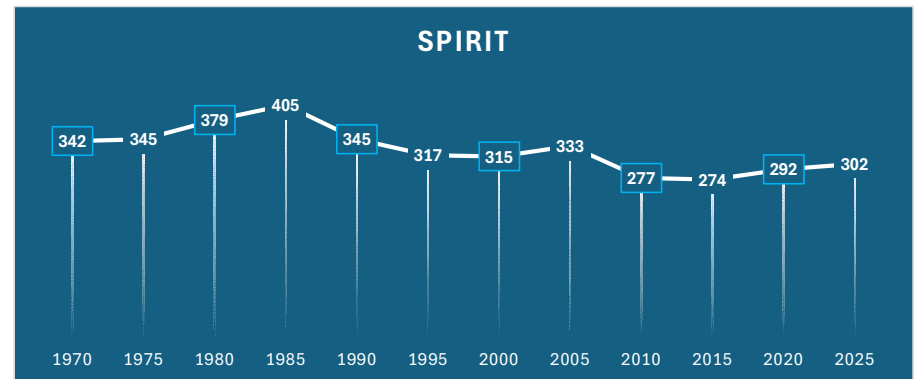
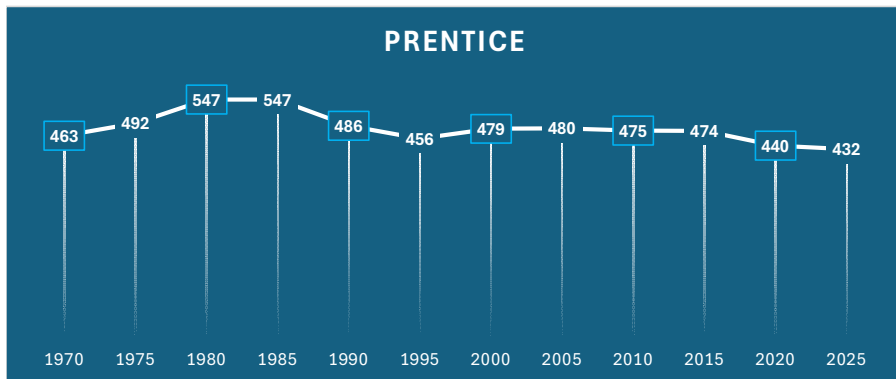
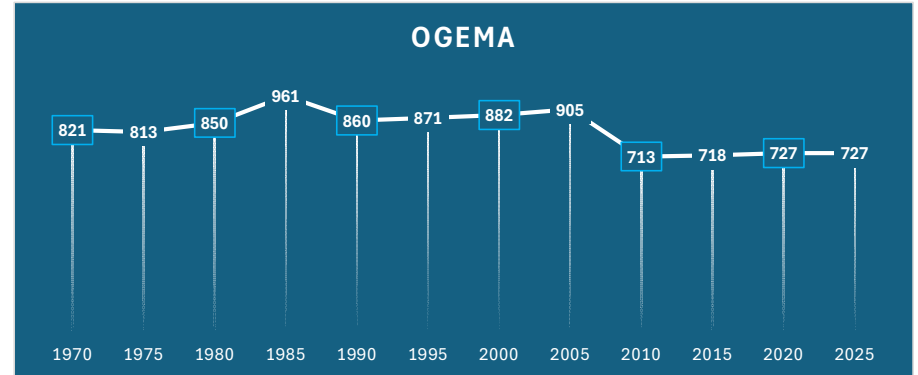
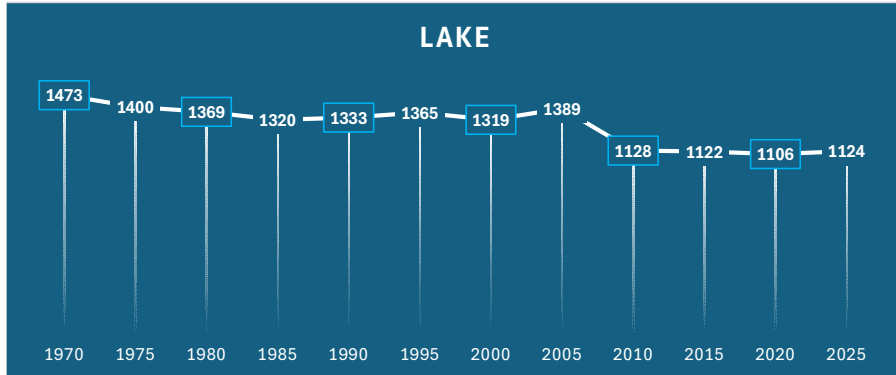
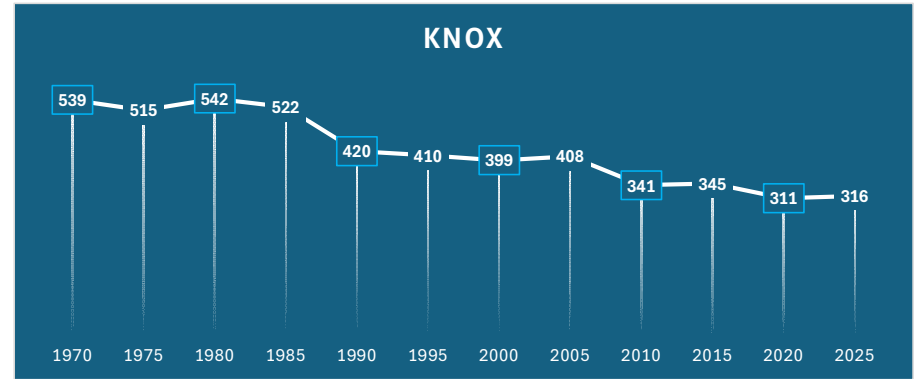
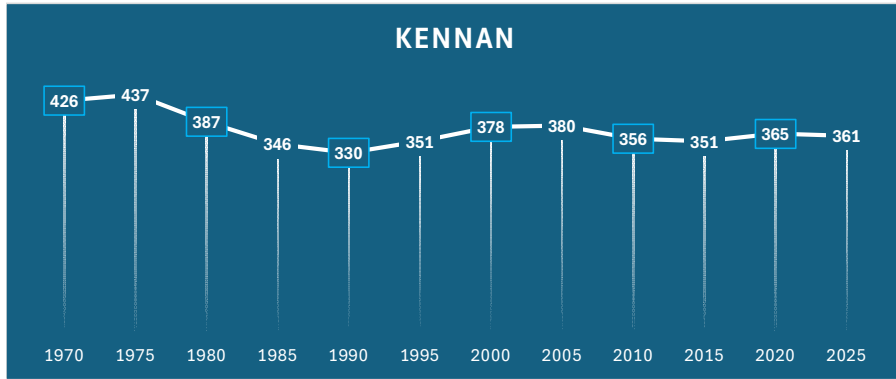
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Population Changes Across Price County Communities (1970-2025)

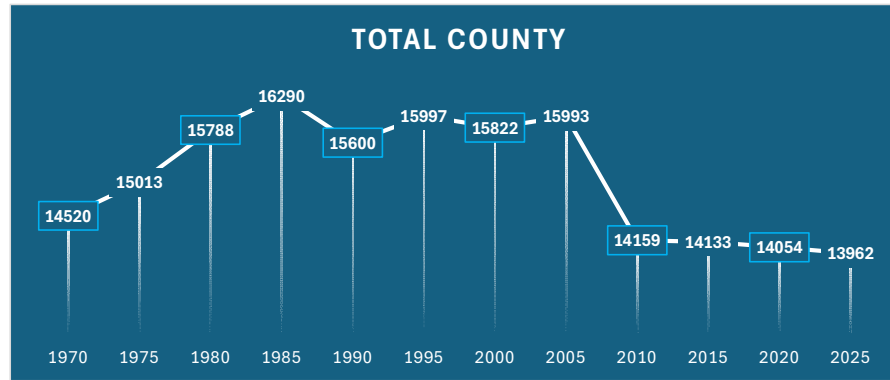
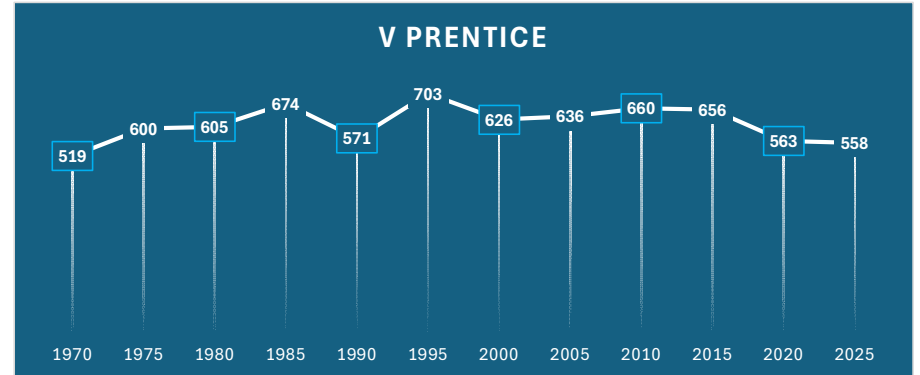
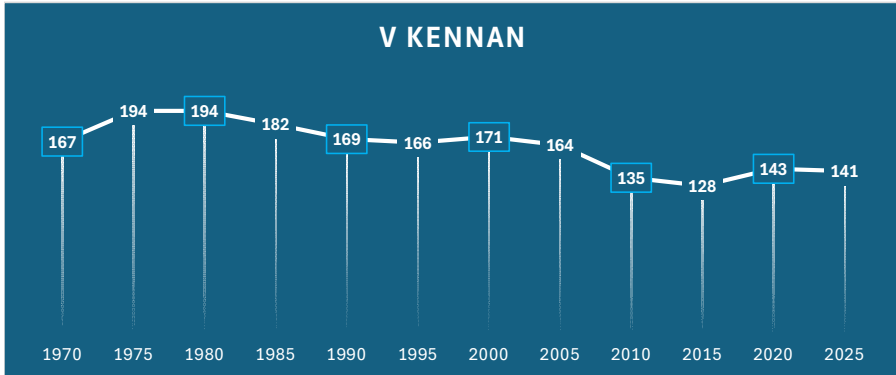
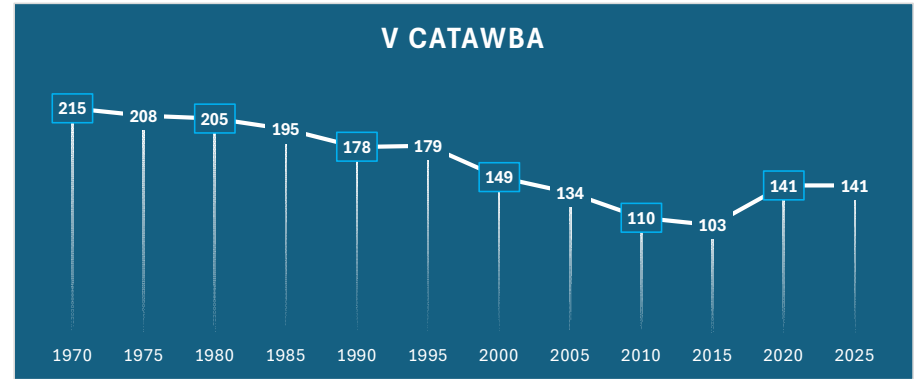
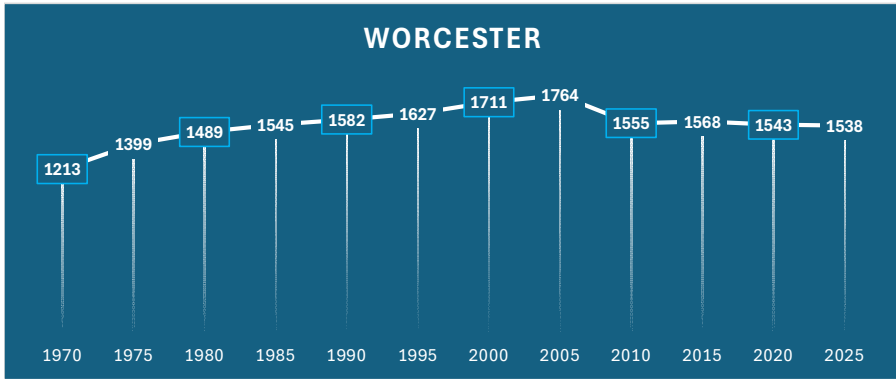


Population Changes Across Price County Communities (1970-2025)



Census every 10 years starting with 1970

Population Changes Across Price County Communities (1970-2025)



Census every 10 years starting with 1970