

## NOTICES OF PUBLIC MEETINGS

A public meeting will take place at the time and place indicated below. The meeting is open to the public in keeping with Chapter 19, Subchapter IV, 1985 Wisconsin Statutes (Open Meeting Law).

Government Unit Conducting Meeting: Finance Committee  
Date: March 10, 2025  
Time: 4:30 p.m.  
Place: Park Falls Public Library – 2<sup>nd</sup> Floor Conference Room

### AGENDA

1. Call to Order
2. Review Invoices for Approval
3. Adjourn

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Government Unit Conducting Meeting: Committee of the Whole  
Date: March 10, 2025  
Time: 5:00 p.m.  
Place: Park Falls Public Library – 3<sup>rd</sup> Floor Auditorium

### AGENDA

1. Call to Order
2. Pledge of Allegiance
3. Roll Call
4. Adopt the Agenda
5. Communications
6. Public Comment
7. New Business
  - A. Resolution 25-004 – Recognizing Wisconsin Professional Police Association as the Park Falls Professional Police Associations Official Bargaining Unit
  - B. Water and Sewer Credit Policy
  - C. ATV/Snowmobile Route Discussion
8. Committee Reports
  - A. Finance
    1. Payment of Bills
    2. Approve Debt Management Policy
    3. Approve Fund Balance Policy
    4. Approve Capital Planning Policy
    5. Approve Purchasing/Grant Procurement Policy
    6. Ordinance 25-008 Contract Authority
  - B. Board of Public Works
  - C. Public Services
  - D. Personnel
9. Update to Committee of the Whole on General City Operations
10. Adjourn

Posted: March 5, 2025

Prepared by: Shannon Greenwood – Clerk

Services are provided on an Equal Opportunity basis. Reasonable accommodation for alternative means of communication or access for individuals with disabilities will be made upon request. Please call 715-762-2436.



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

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To: Honorable Mayor and Alders  
From: Scott J. Kluver, <sup>SK</sup> Administrator  
Re: WPPA for Police Representation  
Date: March 5, 2025

Currently, the City of Park Falls Police Association is represented by the Labor Association of Wisconsin (LAW). LAW is going out of business, so the Park Falls Police Association would like to now be represented by the Wisconsin Professional Police Association (WPPA). To do so, the enclosed resolution would need to be approved by the Council which would formally change the current contract from LAW to WPPA.

At this time, there are no other changes proposed to the contract and it will remain otherwise intact as is. I have no objections to this change, and have worked with WPPA for many years.

Please let me know if you have any questions regarding this matter. I recommend the enclosed resolution to recognize the transfer from LAW to WPPA be approved.

CITY OF PARK FALLS, PRICE COUNTY  
STATE OF WISCONSIN

RESOLUTION NO. 25-004

A RESOLUTION TO RECOGNIZE THE WISCONSIN PROFESSIONAL POLICE ASSOCIATION  
AS THE PARK FALLS PROFEWSSIONAL POLICE ASSOCIATIONS OFFICIAL BARGAINING  
UNIT

WISCONSIN PROFESSIONAL POLICE ASSOCIATION

Law Enforcement Employee Relations Division • Supervisory Officers Relations Division • Civilian Employee Relations Division

**Whereas:** as evidenced by the attached Exhibit A, the members of the Park Falls Professional Police Association bargaining unit (Association) wish to change their exclusive bargaining representative as the Labor Association of Wisconsin (LAW) their current representative has given notice that they wish to discontinue representing these members and wind down their business; and,

**Whereas:** the Association has unanimously asked the City to voluntarily recognize changing their exclusive bargaining representative to the Wisconsin Professional Police Association (WPPA); and

**Whereas:** the LAW has confirmed that it has no objection to the City proceeding to approve another exclusive bargaining representative effective \_\_\_\_\_, 2025; and

**(include this provision for Locals within their window period)** Whereas: the City of Park Falls recognizes that the Association could effectuate this change by an election through the Wisconsin Employment Relations Commission; that such process is time consuming; practically unnecessary in this case as LAW has waived its notice and right to challenge the change; and the City wishes to cooperate with the Association;

**NOW THEREFORE, BE IT RESOLVED** by the Common Council of the City of Park Falls, that effective \_\_\_\_\_, 2025 the City voluntarily recognizes the Wisconsin Professional Police Association - Law Enforcement Employee Relations division as the exclusive bargaining representative for the law enforcement public safety bargaining unit.

**BE IT FURTHER RESOLVED** that the Agreement Between the City of Park Falls and the Park Falls Professional Police Association (Agreement) be and is hereby amended such that any and all references to LAW shall hereafter refer to WPPA, particularly the preamble of the Agreement, that is hereby repealed and recreated to read: "This Agreement made and entered into by the City of Park Falls, a municipal corporation, hereinafter referred to as the City, and the Wisconsin Professional Police Association - Law Enforcement Employee Relations, hereinafter referred to as the Association."

This Resolution is made and approved by the Common Council of the City of Park Falls, this \_\_\_\_\_ day of \_\_\_\_\_, 2025.

By \_\_\_\_\_  
Mayor

Attest: \_\_\_\_\_  
City Clerk

# The Labor Association of Wisconsin, Inc.

*Serving Public Employees Throughout Wisconsin*



## LABOR CONSULTANTS:

BENJAMIN M. BARTH  
DOUGLAS J. NELSON

120 BISHOPS WAY  
SUITE 136  
BROOKFIELD, WI 53005  
PHONE: (414) 476-6000  
EMAIL: LAW@LAW-INC-WI.COM

Dear LAW Association President:

The Labor Association of Wisconsin, Inc. (LAW) has represented you and your fellow officers for many years, and we have always worked to meet your needs and to provide you with the representation that you deserve. Considering our longstanding dedication to you, it is with a heavy heart that I write to inform you that I have been diagnosed with cancer. As a result, after 25 years of representing public employees in Wisconsin, I have made the difficult decision to retire and shut down LAW's business operations no later than December of 2027.

If you or your members have LAW's Dental and/or Vision Insurance, both will continue until December 31, 2025. As of January 1, 2026, LAW will no longer offer these benefits. For those members that participate in LAW's VEBA Health Trust, the VEBA Board is meeting to discuss how this decision will impact the future of the plan, and more details will be distributed on this topic in the coming weeks.

While I hope that you can respect my need to put my health and my family first, it is not lost on me that this decision impacts LAW's membership as well. I have spent my entire professional life fighting to protect you and your members, and it is extremely important to me that you remain in capable hands. For that reason, I have been in discussions with the Wisconsin Professional Police Association (WPPA) about their ability and interest in taking over the representation of LAW's locals.

With full confidence, I am recommending that all of LAW's associations make the move to the WPPA for representation. In addition to being the largest law enforcement organization in Wisconsin, it is also the most well-established. The WPPA is ready and able to begin effectively representing your needs. It is a full-service organization committed to you and the challenging jobs that you do. Like LAW, the WPPA represents its members for purposes of bargaining and discipline, also providing 24/7 representation for officers involved in critical incidents, such as officer-involved shootings, with additional numerous benefits and programs that I am confident members will find invaluable. There is no one else that I would recommend more highly than the WPPA when it comes to protecting our members and their families.

In the next few weeks, the WPPA will be contacting you to discuss the merits of joining their organization. To the extent that my health allows, I will do my best to participate in those discussions, and I will work to make the transition as seamless as possible. In the meantime, I encourage you to check out the WPPA's website at [www.wppa.com](http://www.wppa.com) to learn more about the organization.

This is not how I envisioned the culmination of LAW after I became its owner in 2012. I have truly enjoyed representing you and all our members, and I take great pride in our efforts to assist and guide officers throughout their careers. It has truly been an honor to serve those that "serve and protect" us for the past 25 years. I have so much respect for you and all the officers that keep our communities safe, and it has been an honor for me to advocate on your behalf.

If you have any questions, please do not hesitate to contact me at 262-424-4864 or [benbarth@law-inc-wi.com](mailto:benbarth@law-inc-wi.com). Whether I hear from you or not, please know that I appreciate your service, and I have appreciated the opportunity to serve you.

Please stay safe.

Respectfully,

Benjamin M. Barth, President  
Labor Association of Wisconsin, Inc.



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To: Honorable Mayor and Alders

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

Re: Water and Sewer Credit Policy

Date: February 25, 2025

After discussing some utility matters with staff, and some recently discovered water leaks on private property, I am proposing the enclosed Water and Sewer Credit Policy for your consideration. The purpose of this policy is to provide some relief from extreme expenses that can occur with water leaks. The City currently does not have a formal policy related to credits for leaks, except that when it has been determined that the leaked water did not enter the sanitary sewer system, a credit has been given for the sewer cost related to the leak.

On occasion, bad things happen and pipes burst. Sometimes this happens when a property owner is out of town for a couple days. These things are not intentional, but when they do happen, they can lead to thousands of dollars of cost for the utility customer. This policy would not absolve responsibility for property owners to maintain their plumbing; however, it can reduce the sometimes excessive burden these leaks put on financially strained customers. The intention of this policy is to reduce ill-will by providing some relief in extreme cases while still encouraging property maintenance of homes/buildings.

The Public Service Commission (PSC) does not require such a policy exist, but they do not oppose them either. They would rather the municipality have a reasonable practice to resolve these awkward and difficult situations rather than being stuck in the middle of them.

At this point, I recommend that this policy be approved retroactively to the beginning of the year. Please let me know if you have any questions on the proposed policy. On a related issue, know that staff have discussed practice/protocol regarding information available from our meter reading software to better respond and notify property owners when excessive water use is detected. With this, we hope to reduce the frequency of excessive water leaks so it is more of a non-issue.

# Water and Sewer Credit Policy

Draft 022425

The Park Falls Water and Sewer Utilities may give a credit for water and sewer billed in the case of a leak in a customer's plumbing or a defective appliance. This policy shall apply to all classifications of Utility customers. The following guidelines will be used in consideration of issuing a credit:

1. Upon notification by the customer of a problem with their plumbing or a defective appliance, the Utility shall provide the customer with a copy of the utility credit policy.
2. The customer must request a credit in writing. The customer must include this information in the written credit request: the nature of the leak, when the leak occurred, and what was done to repair the leak. Permission must also be given for Utility staff to inspect the premises. The Utility may also contact the contractor if a contractor was used for the repair.
3. The customer must request a credit within 90 days of locating the leak or receiving a high water and sewer bill.
4. The credit may only be given for the most recent quarter of water and sewer billed. The credit will be based on the average quarterly usage of the year preceding the quarter that the credit is being applied for (or for as long as the customer has lived at the site if less than one year). If there is less than one complete quarter of history, no credit shall be available if the water volume charge is below \$500 or if the sewer volume charge is below \$319, and \$500 shall be the minimum credited charge for water and \$319 for sewer.
5. Once the average quarterly usage is established, 300 percent of the average quarterly usage shall be charged for both water and sewer (when applicable) with a \$500 minimum for water and \$319 for sewer as a surcharge to cover administrative expenses and serve as an incentive to maintain proper plumbing.
6. If it can be reasonably determined that the leak did not result in the excess water entering the sanitary sewer system (e.g., outside leak), only 100 percent of the average quarterly sewer charge shall be used with no minimum charge for sewer.
7. A customer may only receive one credit per property every 20 years.
8. The Utility shall notify the customer in writing of the credit determination and calculation and copy the Common Council.
9. The Utility shall keep on record the credits issued to each property.
10. The issuance of a credit is not an admission by the Utility of any responsibility of damage that may have occurred as a result of a water leak.



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To: Honorable Mayor and Alders

From: Scott J. Kluver, Administrator

Re: ATV/Snowmobile Routes

Date: March 5, 2025

Enclosed you will find the letter from Chief Nevelier and maps that outline potential changes to the ATV and snowmobile routes. I will simply add that this is intended as a conceptual discussion at this point. Once there is consensus on which changes, if any, the Council would like to make, we can prepare the required ordinances for formal adoption at a future meeting.



# PARK FALLS POLICE DEPARTMENT

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441 3<sup>rd</sup> Street South • P.O. Box 146 • Park Falls, WI 54552  
Phone: 715.762.2446 • Fax: 715.762.2666 • Email: parkfallspd@pfpd.net

**March 10, 2025**

To: Mayor Tervort, City Administrator Kluver, and Alders

I was requested to re-evaluate the current ordinance and routes as it pertains to ATV/UTV use within the City of Park Falls. I have also chosen to review the current snowmobile routes through the city.

I have attached a ATV map with highlighted changes that could be considered by the Park Falls Common Council. I will provide an explanation as to the suggested changes and why I believe the change should be considered.

In viewing the map, you will see the highlighted area colored blue. This color indicates a change or newly added route through the city. The new route would be on 5<sup>th</sup> Avenue South from 7<sup>th</sup> Street South and continue until Division Street. I believe by adding this route it will simplify how visitors navigate through the city by providing a more direct and straighter route in and through the city. Additionally, these portions of 5<sup>th</sup> Avenue and Division Street are wider than most city streets and will lessen the impact of ATV/UTV traffic in residential neighborhoods.

On the map you will see areas colored orange. These portions of the route are not on the "official" ATV map as an ATV route but are currently signed as a route. I believe that the only change needed is to update the map to reflect this as a current route.

Also on the map are areas that are colored black. This color would indicate current routes that would be eliminated. The first section would be on 1<sup>st</sup> Avenue South from 10<sup>th</sup> Street South to 9<sup>th</sup> Street South. I don't believe that this portion of the route is traveled heavily by tourists. Further, by eliminating this route it will direct visitors to business areas (Kwik Trip, The Lanes ETC.) which would be beneficial for the business community.



The next black portion on the map would be 7<sup>th</sup> Street South, 2<sup>nd</sup> Street South, and 9<sup>th</sup> Avenue South. This route would be eliminated and again direct people away from a more populated residential neighborhood. The elimination of these routes would be alleviated by rerouting ATV/UTV traffic down 5<sup>th</sup> Avenue (in blue) and onto Division Street which is currently a route.

The next portion of black on the map is the area on 5<sup>th</sup> Avenue North and 5<sup>th</sup> Street North. On the map this is shown as a route. Currently if ATV/UTV crosses the highway it will likely travel on the right of way, or a privately owned property as they navigate their way to 5<sup>th</sup> Street North. This portion of the route should be eliminated as it is not designated as such. If it is desired to keep this area as a route the city would need to update the ordinance, adding this as a route along highway 13 and continuing to 5<sup>th</sup> Street north.

The final area of black on the map is the area that travels east on Hwy 182. The map shows that highway 182 from Case Avenue and continues eastbound on Hwy 182 past Saunders Avenue as a route. This portion of the map is incorrect and should be removed from the map as a route. It should be noted that as Hwy 182 exits the city the speed limit increases to 40 MPH. The Wisconsin DOT will not allow a route in this area unless the Town of Eisenstein requested permission from the Wisconsin DOT.

The council can also consider how open they wish to allow ATV/UTV traffic to flow through the City of Park Falls. Upon researching this topic, I found that there is a growing trend for some jurisdictions to allow ATV/UTV traffic on all city streets. With that being said, the council could also designate certain areas or portions of the city as a non-operational area. Currently, ATV /UTV traffic is supposed to take the most direct path from their residence / hotel to the nearest route.

On the map you will see a portion of Hwy 13 South that is highlighted in blue. This area could potentially be added as a route later depending on the outcome of the traffic study conducted by the Wisconsin DOT. If the DOT determines that the speed limit could be reduced to 35 MPH or less the City of Park Falls would have the authority to authorize this portion of Hwy 13 as a route. If the city chooses to authorize this as a route this would allow ATV/UTV traffic to leave from the AmeriVu Inn and have access to the existing route.

Regarding the snowmobile route that is currently established within the City of Park Falls. Upon looking at the map you will see areas highlighted in yellow. These areas are the current snowmobile route within the city. I propose to change the following areas so that certain portions are like the purposed ATV /UTV routes. The areas highlighted in blue on 5<sup>th</sup> Avenue South from 7<sup>th</sup> Street South and continue on 5<sup>th</sup> Avenue South until the R-Store. With this modification the snowmobiles would be allowed a more direct route to access the R-Store. Once at the R-Store snowmobilers would have access to the trail system. The other portion of Division Street that is highlighted in blue would allow snowmobilers access to the trail system on the west side of Park Falls.

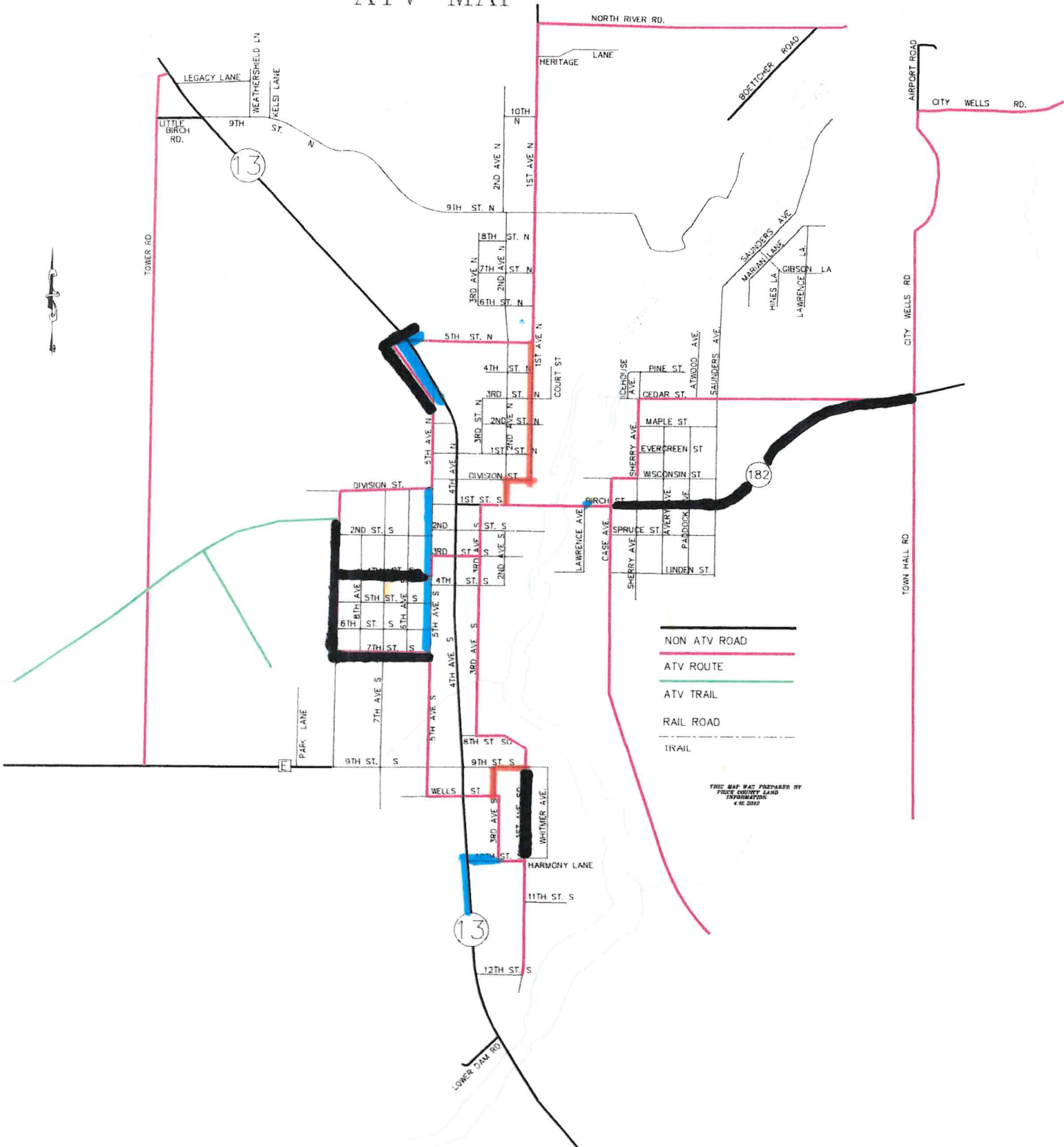
I propose that the roads highlighted in black be eliminated from the current snowmobile map. These roads would be 7<sup>th</sup> Street South, 2<sup>nd</sup> Street South, and 9<sup>th</sup> Avenue South. This would eliminate snowmobile traffic on residential streets and traffic would now travel on 5<sup>th</sup> Avenue and Division Street, which are wider and less populated. It is my belief that modifying the snowmobile route would make it easier for snowmobilers to navigate the city.

Lastly, there has been a request to separate the snowmobile and ATV ordinance so there is a separate ordinance for each. This would be beneficial as each would then have their own respective map and ordinance regarding operation within the city.

Marvin Nevelier  
Chief of Police  
Park Falls Police Department

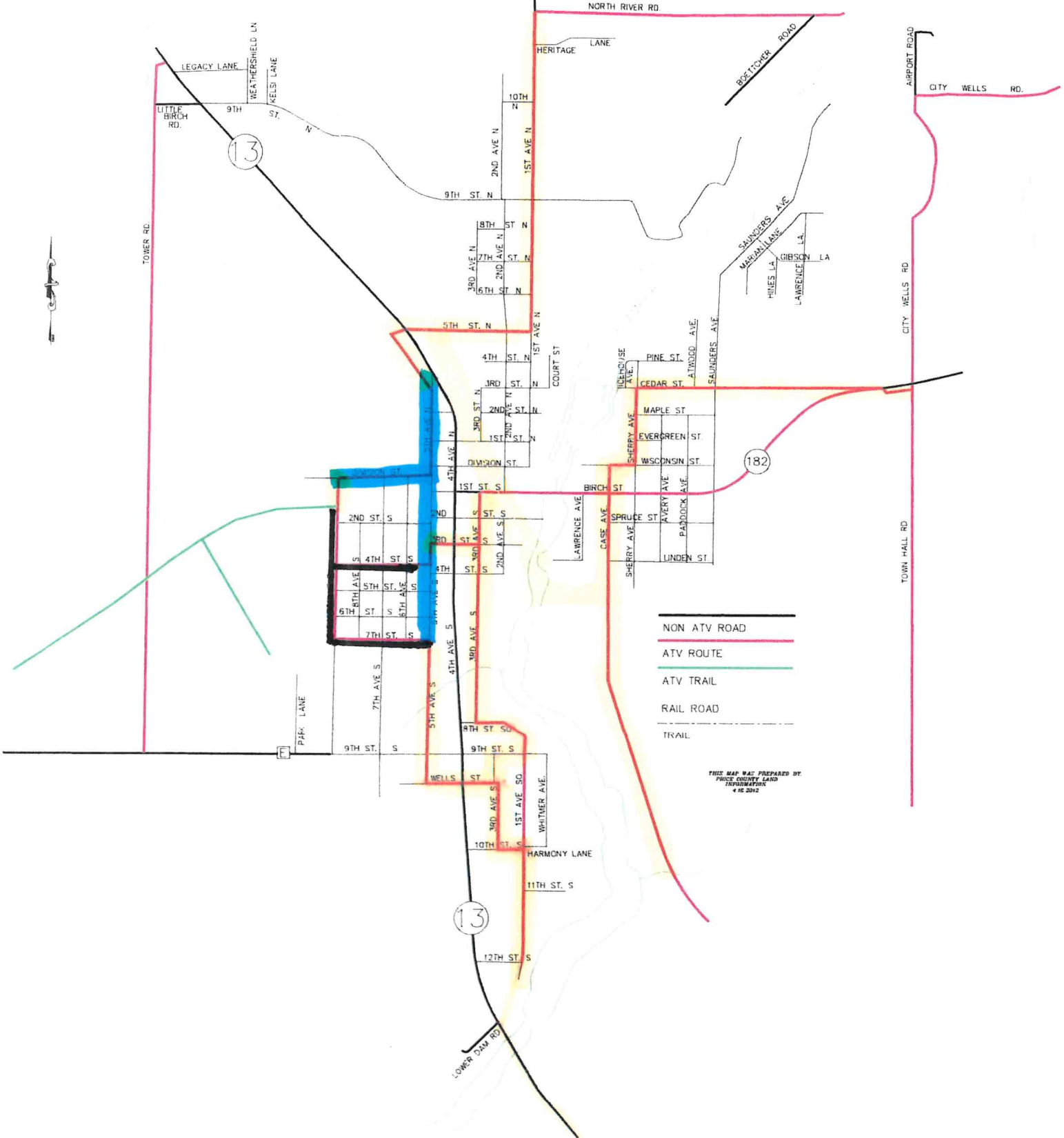
# CITY OF PARK FALLS

## ATV MAP



# CITY OF PARK FALLS

## Snowmobile Map





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To: Honorable Mayor and Alders  
From: <sup>SK</sup> Scott J. Kluver, Administrator  
Re: Finance Policies/Contract Authority Ordinance  
Date: February 20, 2025

Enclosed you will find four policies for your approval as a recommendation from the Finance Committee from their meeting on February 19<sup>th</sup>. The committee had example policies and best practices to review as well in making this recommendation. Most of these policies are guidelines and offer things to think about when considering items in their respective areas.

In addition to the policies, an ordinance is included for your consideration. This ordinance would formalize the level at which the Administrator can approve contracts for items that are budgeted without the need to take the agreement/contract to Council. Otherwise, all agreements should/would need to come to Council for approval. If that would be the case, you will have more items on the agenda and there would be more of a lag in taking action on smaller items. The \$25,000 dollar amount is a natural figure as that is the current threshold for bidding public construction projects.

Please let me know if you have any questions regarding these documents.

# City of Park Falls Capital Planning Policy (Draft 121924)

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## Purpose

In order to promote consistency and continuity in decision making related to capital improvement planning and to set the general parameters within which capital spending decisions are made, the following policy is established for the City's Capital Improvement Plan (CIP). As a matter of general policy, the goals of the Capital Planning Policy are:

- Provide guidance to management and the Common Council in regards to the CIP process
- Establish an order of precedence and completion
- Establish a timeline for the annual update process

## Definitions

1. Capital Improvement Plan (CIP) – a blueprint for planning the City's capital expenditures. It coordinates the schedule of capital improvements and related financing and will be used as a management tool for the budget and planning process.
2. Capital Improvement – the purchase, construction, major repair, reconstruction or replacement of capital items such as: buildings, equipment, vehicles, roadways, culverts, storm sewers, or parks. The projects are usually of high cost (valued at \$5,000 or greater) and have a useful life of several years.

## Capital Improvement Plan Process

Updates are made annually to the CIP. Approval of the CIP is not a commitment to finance approved projects, but is a statement of policy regarding the City's approach to meeting its future capital needs.

1. The City Administrator in conjunction with the Treasurer shall be responsible for coordinating the CIP process.
2. Projects should generally be foreseen ahead of time, preferably 2+ years to allow time for planning long-term financing strategies or methods.
3. Departments shall close or update prior year capital projects and identify new capital or funding needs.
4. Departments shall identify and develop new capital projects based upon identification by residents, the Common Council, administration priorities, and regional issues.
  - a. Department Heads shall complete a CIP planning worksheet for each initiative they are submitting for inclusion in the current plan. Each worksheet includes the name of the project, department, brief description, reason for the improvement/replacement, timeline, prioritization, project costs, and funding sources for the proposal.
5. The City Administrator and/or Treasurer will compile the planning worksheets and present the proposed projects to the Finance Committee.

6. The Finance Committee will evaluate the requests and make a recommendation on a project's inclusion within the plan to the full Council.
7. Capital Improvement Plan is updated and approved by the Common Council.

The following timeline is recommended as the timeline guide for preparation of the annual update to the City's Capital Improvement Plan:

- May- July – Department Heads work on and submit capital requests for the future
- July - August– Finance Committee reviews and deliberates a recommendation to incorporate into a new Capital Improvement Plan
- October - Council adopts the Capital Improvement Plan

## Project Prioritization

Capital project requests and needs typically exceed available financing, and therefore have to be prioritized using the following scale:

1. Mandatory – The project is mandated by Federal or State law, regulation, court order, municipal agreement, contract, or it is an immediate health and safety issue that must be addressed.
2. High Priority – Project is likely a health and safety issue or may significantly affect operations or services that the City must address, at a minimum, within the next two to three years.
3. Average Priority – Project is highly desired, but is likely not a health or safety issue. The City should address this project at least within the next five years.
4. Fairly Low Priority – Project is more desirable than necessary and could be deferred several years before becoming an average or high priority.
5. Future Consideration – Project is clearly a long-term request; which is not necessary within the five-year planning period.

## Capital Improvement Fund Financing

The financing of capital projects includes a variety of potential funding sources. The use of the following revenue sources is evaluated as part of the CIP process:

- Property Tax Levy
- User fees and charges
- Debt issuance
- Fund Balance or Reserves
- Grants
- Developer Contributions
- Impact Fees
- Donations
- Intergovernmental Financing
- Tax Incremental Financing
- Special Assessments

## Policy Considerations

Once the annual Capital Budget has been approved in December, Department Heads do not

need further Council approval before implementing capital purchases, so long as bids/estimates come in at or below budgeted amount and a funding plan is in place. If bids/estimates come in higher, Department Heads must get Council approval before purchase is allowed. If bids/estimates come in lower than budgeted, any excess will be kept in the Capital Fund fund balance. Use of this fund balance for other projects must first be brought to the Council for approval. Council approval is also needed if a Department Head wishes to select a bid/estimate other than the lowest. In this process, it is noted that the Council retains its right to accept or reject any bids when the bidding process is used.

If an emergency capital purchase arises, an amendment would be made to the current year's budget, but not the Capital Improvement Plan.



# City of Park Falls Debt Management Policy (Draft 121924)

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## Purpose

The City acknowledges that certain costs incurred on an annual basis reflect an investment in the future of the City. These types of costs include development, acquisition, and replacement of assets that will be used by the residents of the City over a long period of time. Financing of these long-term assets is often accomplished through the issuance of long-term debt instruments. This policy sets forth the criteria for issuance and repayment of debt. The primary objective of the Debt Management Policy is to establish criteria that will protect the City's integrity while providing a funding mechanism to meet the City's capital needs.

## General Debt Management Policies

### 1. Financing Considerations

- a. The City will limit long-term borrowing to capital improvements, equipment, property acquisition, and other long-term projects which cannot be financed from current revenues.
- b. The City will not use long-term debt to finance current operations.
- c. In general, the final maturity of bonds and notes issued by the City should not exceed the expected useful life of the underlying project for which it is being used.
- d. The City will issue general obligation debt through a competitive bidding process with the exception of Common Council authorized negotiated sales. Bids will be awarded on a true interest cost, providing other bidding requirements are satisfied. A negotiated process may be used under the following conditions.
  - i. The bond issue is, or contains, a refinancing that is dependent on market/interest rate timing.
  - ii. At the time of issuance, the interest rate environment or economic factors that affect the bond issue are volatile.
  - iii. The nature of the debt is unique and requires particular skills from the underwriter(s) involved.
  - iv. The debt issued is bound by a compressed time line due to the extenuating circumstances such that time is of the essence and a competitive process cannot be accomplished.
- e. Periodic reviews of outstanding debt will be undertaken to determine refunding

opportunities. Refunding will be considered if and when there is a net economic benefit of the refunding.

2. Types of Long-Term Debt – The following is a description of the types of long-term debt the City may issue.
  - a. General Obligation Debt – This debt is backed by the full faith and credit of the City. In accordance with Wisconsin Statutes, total general obligation indebtedness of the City may not exceed five percent of the equalized value of taxable property within the municipality’s jurisdiction.
  - b. Revenue Bonds – Revenue bonds are generally payable from a designated source of revenue generated by the project that was financed. Revenue bonds are not subject to the City’s statutory debt limitation.
  - c. Short-Term Debt and Interim Financing – The City may utilize short-term borrowing in anticipation of long-term bond issuance or to fund cash flow needs in anticipation of tax or other revenue sources. Under no circumstances is the City to utilize short-term derivative contracts to provide “hedging” of interest costs for longer term debt. With Common Council approval, the City may make loans from one fund to another fund to provide for cash flow coverage. Longer term uses will be allowed on a case-by-case basis.
3. Debt Limits and Structure
  - a. Section 67.03 of the Wisconsin Statutes requires that general obligation debt outstanding not exceed 5% of the equalized value of the taxable property within the City. The City intends to keep outstanding general obligation debt under seventy percent (70%) of the limit prescribed by law and at levels consistent with its credit objectives and long-term financial plan.
  - b. The City will keep the maturity of all outstanding general obligation bonds at or below 20 years.
  - c. The total annual debt service for general obligation debt (exclusive of that funded by proprietary operations) will not exceed forty percent (40%) of the City’s total tax levy with an effort to maintain the levy at a proportionate even level for tax rate stabilization.
4. Financial Advisors
  - a. The City shall utilize the services of a qualified financial advisor in monitoring its debt and debt service.
  - b. The City should strive to maintain a long-term relationship with a financial advisor to allow for continuity and consistency in services provided by the advisor. The arrangement between the financial advisor and the City should be examined every three (3) to five (5) years or as deemed necessary by City administrative staff and the City Council.
  - c. All feasible alternatives (for example, State Trust Fund Loans, Clean Water Fund loans, Safe Drinking Water Loans, and private placements with local financial institutions) for borrowing funds should be considered by the City and the financial advisor depending on the uniqueness of the items or projects being financed by the long-term debt.

- d. All costs of issuing long-term debt, including fees for professional services, underwriting fees, and the interest costs over the term of the debt issue, must be considered and carefully evaluated for each borrowing.
  - e. The City will work with the financial advisor to ensure that long-term debt issues are structured to protect the interest of the City for the present and in the future.
5. Other Consideration
- a. The City is committed to meeting all debt covenants as stated within bond documents, contracts and ordinances.
  - b. The City will invest and spend debt proceeds within the established criteria presented within the bond ordinance, contract or other documents.
  - c. Authority to issue debt is solely authorized through a legislative action of the Common Council.
  - d. The Common Council provides for administrative management and payment of all debt obligations through the Administration Department and has authorized the Treasurer to administer these duties.

# City of Park Falls Fund Balance Policy

(Draft 121824)

## PURPOSE

The purpose of this policy is to establish guidelines for the general fund, unassigned fund balance to improve and maintain the City's financial stability in order to protect the City from unforeseen or unbudgeted situations, sudden changes in revenues or spending requirements; natural disasters; major infrastructure failures and unexpected litigation. In addition, the purpose of a fund balance policy is to ensure that there will be adequate liquid resources to serve as a financial cushion.

It is essential that governments maintain adequate levels of unrestricted fund balance to mitigate current and future risks and to ensure stable tax rates. Fund balance levels are a crucial consideration, too, in long-term financial planning.

## DEFINITIONS - FUND BALANCE CLASSIFICATIONS

**Fund Balance** - Fund balance is a measure of the financial resources available in a governmental fund.

**Nonspendable Fund Balance** - amounts are comprised of funds that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact. They include items that are inherently nonspendable, such as, but not limited to, inventories, prepaid items, and long-term receivables such as advances.

**Restricted Fund Balance** - amounts are comprised of funds that have legally enforceable constraints placed on their use that either are externally imposed by resource providers or creditors (such as through debt covenants), grantors, contributors, voters, or laws or regulations of other governments, or are imposed by law through constitutional provisions or enabling legislation.

**Committed Fund Balance** - amounts are comprised of unrestricted funds used for specific purposes pursuant to constraints imposed by formal action of the Common Council of the City of Park Falls and that remain binding unless removed by the Common Council of the City of Park Falls by subsequent formal action. The formal action to commit a fund balance must occur prior to December 31st; however, the specific amounts actually committed can be determined in the subsequent fiscal year. A committed fund balance cannot be a negative number.

**Assigned Fund Balance** - amounts are comprised of unrestricted funds constrained by the City of Park Falls's intent that they be used for specific purposes, but that do not meet the criteria to be classified as restricted or committed. In governmental funds other than the General Fund, the assigned fund balance represents the remaining amount that is not restricted or committed. The assigned fund balance category will cover the portion of a fund balance that reflects the City of Parks Falls' intended use of those resources. The action to assign a fund balance may be taken after the end of the fiscal year. An assigned fund balance cannot be a negative number.

**Unassigned Fund Balance** - residual amounts in the General Fund not reported in any other classification. Unassigned amounts in the General Fund are technically available for expenditure for any purpose. Unassigned fund balance will occur only in the General Fund or in other funds when there is a negative fund balance that cannot be eliminated by reducing restricted, committed or assigned fund balances.

## MINIMUM FUND BALANCE AND RESERVES

It shall be the policy of the City of Park Falls to maintain a minimum unassigned General Fund balance of not less than 15 percent and not more than 25 percent of the subsequent years budgeted expenditures for working capital, which will avoid issuing short-term debt to meet the cash flow needs of the current operating budget during the time between significant collection of major revenue sources such as property taxes. It shall also be the policy to take this measurement on October 31<sup>st</sup> of any given year as opposed to December 31<sup>st</sup> as that is the time of year when the City will typically have the smallest amount of funds in the account.

If the unassigned General Fund Balance exceeds the minimum unassigned General Fund balance policy, the excess fund balance can be used to fund one-time items or transferred to capital projects to fund additional projects or reduce future borrowings. Excess fund balance will not be used to fund ongoing operational costs. The Common Council shall approve any usage or transfer of excess funds above the minimum policy.

In the event the unassigned General Fund balance will be calculated to be less than the minimum requirement at the completion of any fiscal year, the Council will attempt to replenish the General Fund to an amount equal to the minimum fund balance policy. The Administrator will be expected to recommend austerity measures to assist the City in replenishing the fund within three years.

## REVIEW

The Common Council will conduct an annual review of the sufficiency of the minimum unassigned General Fund balance level during the budgeting process.

# Park Falls Purchasing/Grant Procurement Policy

Draft 022125

It is the intention of this policy to have staff of the City of Park Falls be able to seek funds for equipment and special projects for their respective departments and at the same time have fiscal controls so that the City of Park Falls is not committed to equipment or projects that require matching funds without Common Council approval. Furthermore, it is the intention of this policy to provide clear direction to staff who on occasion, must deal with unexpected expenses due to equipment failure or as a result of unusual natural events. It is not the intention of this policy to be used as a way to circumvent Common Council authority because of poor planning or oversight. This policy is based on the understanding that the Common Council adopts the six departmental categories as the official form of the City of Park Falls budget.

## General Purchasing:

1. Petty Cash – Personal out of pocket expenses under \$50 may be reimbursable with a receipt out of Petty Cash if funds are available.
2. Department heads may purchase any items that have been placed in an approved budget up to and including \$10,000.
3. Department heads may purchase any items, with the approval of the City Administrator, that have been placed in an approved budget that exceed \$10,000. This is to assure adequate cash flow.
4. Department heads may, with the approval of the City Administrator, purchase items not budgeted for, provided that the sub-category level of the approved budget will not be exceeded at the end of the fiscal year.
5. Department heads may purchase, with the review of the City Administrator and approval of the Finance Committee, items not budgeted for, provided that the departmental category of the approved budget will not be exceeded at the end of the fiscal year.
6. Emergency Expenses: Where permitted by law and notwithstanding any other provision of this policy, the Mayor, the City Administrator or other designee, may make, or authorize to make emergency purchases when a threat exists to public health, welfare, or safety under emergency conditions provided that such emergency purchases shall be made with such competition as is practicable under the circumstances. The person making or authorizing the procurement must have, or obtain reasonable knowledge, that sufficient funds exist to cover the cost of any such expenditure. A written determination of the basis for the emergency and for the selection of the particular vendor shall be included in the contract file.

7. Public Works Projects: All public construction projects shall follow procedures outlined in chapter 62.15 of Wisconsin Statutes. This includes that any public construction project estimated to be between \$5,000 and \$24,999 be properly noticed prior to contracts being approved.
8. All contracted and service providers shall have a current certificate of insurance on file with the City Clerk prior to any work commencing.
9. Invoices for all purchases, including credit card and reimbursable travel expenses, and shall be retained and submitted to the Treasurer.

**Grants:**

1. Copies of all grant applications shall be provided to the City Administrator prior to submittal.
2. Department heads are authorized to apply for grants that require no local match or commitment to accept the grant, if there no provisions that may obligate the City in the future.
3. Department heads may apply, upon approval of the City Administrator, for grants that require \$10,000.00 or less of local match, commitment, or any combination thereof if the department head can readjust dollars within the department's respective budget.
4. Department heads may apply, upon approval of the City Administrator, for grants that require more than \$10,000.00 up to \$25,000 of local match, commitment, or any combination thereof by the City if it can be clearly stipulated that the application is not in itself a commitment to accepting the grant. Should the City be awarded such a grant, the issue of acceptance will be made by the Common Council upon the recommendation of the City Administrator.
5. Department heads may only apply for grants that exceed \$25,000 of local match, commitment, or any combination thereof by the City with the approval of the Common Council upon the recommendation of the City Administrator.

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CITY OF PARK FALLS  
COUNTY OF PRICE, WISCONSIN

ORDINANCE NO. 25-008

SECTION 115-9(D): PURCHASING AUTHORITY OF CITY ADMINISTRATOR

Section 1: The Common Council of the City of Park Falls ordains the creation of Section 115-9(D), Purchasing Authority of City Administrator, as follows:

- (1) Authority Granted. Subject to the limitations set forth in sec. 62.15, Wis. Stats., the City Administrator is authorized and empowered to make the following purchases and/or enter into the following contracts for services on behalf of the City without prior approval of the Common Council:
  - (a) Purchase of machines, items, personal property, equipment, supplies, and other specifically budgeted items in a sum not to exceed Twenty-five Thousand Dollars (\$25,000.00) each, provided that the item to be purchased has been appropriately budgeted for and the purchase will not cause the particular budget to be overdrawn;
  - (b) Contracts for services specifically budgeted for in a sum not to exceed Twenty-five Thousand Dollars (\$25,000.00) per provider in a calendar year, provided that the item has been appropriately budgeted for, and the purchase will not cause the particular budget to be overdrawn;
  - (c) Gasoline, road gravel, street patching material, salt, office supplies and other recurring expenses needed in the usual and ordinary operation of the City government and its several departments in a sum not to exceed the budgeted amount for each such purchases; and
  - (d) Supplies and miscellaneous equipment in a sum not to exceed the budgeted amount.
- (2) Approval of Common Council Required. Approval of the Common Council shall be required for the following purchases:
  - (a) When the cost of the item or service exceeds Twenty-five Thousand Dollars (\$25,000.00);
  - (b) When the cost of an item or service exceeds the budgeted amount or will cause the particular budget account to be overdrawn;
  - (c) When an item or service other than that which was budgeted for is required; or
  - (d) When a vendor has attempted to exert undue influence.

Section 2: If any section, clause, provision, or portion of this Ordinance is adjudged unconstitutional or invalid by a Court of competent jurisdiction or by any agency or of any kind by anyone else, the remainder of this Ordinance shall not be affected.

Section 3: All Ordinances or parts of Ordinances in conflict herewith are hereby repealed.

Section 4: This Ordinance shall take effect and be in effect after passage and publication according to law.

APPROVED:

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Tara Tervort, Mayor

ATTEST:

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Shannon Greenwood, Clerk

Adopted:  
Approved:  
Published:  
Attest: