

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:

Common Council

Date:

November 10, 2025

Time:

5:00 p.m.

Place:

410 Division Street - 3rd Floor Auditorium

AGENDA

1. Call to Order
2. Pledge of Allegiance
3. Roll Call
4. Adopt the Agenda
5. Approval of Minutes:
 - A. Common Council Meeting October 27, 2025
6. Communications
7. Public Comment
8. New Business
 - A. Public Hearing – 2026 Municipal Tax Levy
 - B. Resolution 25-008 Adopting the 2025 Municipal Tax Levy
 - C. Review of 2026 Operating/Debt/Capital Budgets
 - D. 2026 Water & Sewer Budget
 - E. Approval and Release of RFP for Tower Road Housing Development
 - F. Ordinance 25-030 Excavation of Streets, Alleys, Public Ways, and Grounds – Bond; Deposit
 - G. Agreement with CliftonLarsonAllen LLP for Audit Services
9. Committee Reports
 - A. Finance
 1. Payment of Bills
 - B. Board of Public Works
 - C. Public Services
 - D. Personnel
10. Committee of the Whole Items
11. City Officials' Reports
12. Adjourn

Posted: November 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.

COMMON COUNCIL MEETING MINUTES 10/27/2025

The Common Council of the City of Park Falls met in regular session at 5:00 PM on Monday, October 27, 2025. Mayor Tara Tervort called the meeting to order at 5:00 PM and the following members were present:

Mayor:	Tara Tervort
Alderman:	Dan Greenwood Dennis Wartgow Terry Wilson James Corbett Anthony Thier Dixie Weidman Michael Mader Dina Bukachek
City Attorney:	Bryce Schoenborn - Excused
City and Zoning Administrator:	Scott Kluver

Staff present: Shannon Greenwood, Bill Hoffman, Marvin Nevelier, Becky Michels

Also present: Gary Wollerman, Victor Ambrose

ADOPT THE AGENDA - Motion by Mader/Wilson to adopt the agenda as presented. Motion carried.

APPROVAL OF MINUTES - Motion by Weidman/Bukachek to approve the Minutes for the Common Council meeting on October 13, 2025, and the Parks, Recreation, and Historical Landmarks Committee meeting on October 21, 2025. Motion carried.

COMMUNICATIONS – Alderman Mader commented on the impressive turnout at Old Abe Park for Fright Fest. Mayor Tervort noted that the Deck the Halls Park Falls event is scheduled for November 29th. Alderman Wilson discussed how DPW have flattened some of the divots on 5th Avenue. DPW Director Hoffman stated that there was a little over \$10,000 in revenue from the surplus auction for sale of the plow truck, fuel truck, pickup truck, and a few other items.

PUBLIC COMMENT – Victor Ambrose, President of the School Board shared an invitation to attend the annual school board meeting scheduled for October 28th at 6:00 pm in the North Campus Library. 123 dual credits were taken by students, of which 642 college credits were earned, totaling \$87,848.60 worth of tuition savings. Gary Wollerman would like the Committee of the Whole to write a letter urging the government go back to work.

NEW BUSINESS

- A. Chicken Coop Permit – 817 Atwood Avenue – There were no concerns from neighbors or Police Department. Motion by Wilson/Mader to approve. Motion carried, Wartgow voting no.
- B. Public Hearing and Approval of Zoning Ordinances – Opened the Public Hearing at 5:12 pm. Mayor Tervort opened the floor for discussion. Called three times. Closed the Public Hearing at 5:13. Two zoning ordinances are recommended for approval by the Plan Commission establishing rear-yard setbacks for accessory structures in the C-1 and C-2 districts. In addition, they remove language that is

complicated and dated. Motion by Weidman/Mader to approve Ordinance 25-028 and Ordinance 25-029. Motion carried.

- C. Athletic Complex RFP Selection –Joint Ad-Hoc Committee reviewed four proposals from the recent RFP. After considering factors such as experience, understanding of the facilities, and cost, the committee is recommending Point of Beginning, Inc. If both Council and School agree with selection, a contract would be prepared for the City to enter into. Motion by Wartgow/Greenwood to approve Point of Beginning, Inc. for design and engineering services. Motion carried, 8-0.
- D. 2026 Capital Budget – Prepared a policy and a structure to identify various capital projects and how they can potentially be funded in future years. Have identified items that are necessary to consider for 2026 with the limited funds. We need to be conservative but also need to move forward to not hinder future efforts. Motion by Wartgow/Weidman to approve the 2026 Capital Budget. Motion carried, 8-0.
- E. Wage Adjustment – The previously approved wage adjustment created a compression issue with one position, and this adjustment resolves that. Additionally, it includes a 3% increase for the various Fire Department wages and stipends. Motion by Wartgow/Greenwood to approve. Motion carried, 8-0.

COMMITTEE REPORTS

Finance

- 1. Payment of Bills –Motion by Bukachek/Weidman to approve paying the bills in the amount of \$31,063.67. Motion carried, 8-0.

Chief Nevelier noted that Seth Fohr's last day will be November 2nd, he is transferring to Taylor County, and we have interviewed a viable replacement candidate.

Director Hoffman noted that Larry Reas is attending the Honor Flight in Washington, D.C.

The meeting was adjourned at 5:54.

Prepared by: Shannon Greenwood, City Clerk



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

To: Honorable Mayor and Alders

From: Scott J. Kluver, ^{SK}Administrator

Re: 2025 Tax Levy Adoption

Date: October 28, 2025

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

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

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

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

CITY OF PARK FALLS 2025 TAX LEVY HEARING FOR 2026 BUDGET

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

BUDGET SUMMARY

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

*Est. for last 3 months

TAX LEVY

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

General Fund Balance (Unassigned)

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

CITY OF PARK FALLS

RESOLUTION NO. 25-008

A RESOLUTION IN ADOPTING THE 2025 MUNICIPAL TAX LEVY

WHEREAS, THE PROPOSED 2026 Budget required funding from the levying of taxes on real property within the corporate limits of the City of Park Falls, Price County, Wisconsin;

NOW, THEREFORE, BE IT RESOLVED that there is hereby levied a tax of \$1,560,329:

General Fund:	\$1,010,444
Debt Service Fund:	\$ 506,199
Capital Fund:	\$ 32,916
Total:	\$1,549,559

BE IT FURTHER RESOLVED that the Clerk of the City of Park Falls is hereby authorized and directed to spread said tax upon the current tax roll of the City of Park Falls and to collect the same at the proper time, as set by law.

Adopted this 10th day of November 2025.

Tara Tervort, Mayor

STATE OF WISCONSIN)

)

COUNTY OF PRICE)

ATTEST:

I hereby certify that the foregoing resolution is a true, correct, and complete copy of Resolution 25-008 duly and regularly adopted by the Common Council for the City of Park Falls on the 10th day of November 2025.

Shannon Greenwood, City Clerk

(SEAL)



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

To: Honorable Mayor and Alders

From: Scott J. Kluver, ^{SSK}Administrator

Re: Draft Budgets for Tax Levy Hearing

Date: November 4, 2025

Enclosed you will find updated copies of the operating, debt, and capital budgets which are relevant and related to your decision on the tax levy. This is also your last opportunity to make any adjustments prior to final adoption in December.

For the operating budget, it is as presented in the public hearing notice. Do know that there were enough individuals who took the health insurance buyout to implement the new pay structure; however, I did not make any further adjustments beyond what was necessary to provide some cushion in the future should there be any mid-year changes. Any unused dollars would simply go to assist with the replenishment of the fund balance.

Regarding the debt budget, I did lower the amount of tax levy to be allocated as I explained in the tax levy memo. There is still an adequate amount to pay necessary principal and interest due next year, and the remainder can be used to build the fund balance or possibly pay down some additional debt.

As for the capital budget, there have been a few adjustments made since the last meeting. This version reflects the lower cost of the police tasers after Chief Nevelier was able to haggle further on the price. Director Hoffman was able to obtain a Local Road Improvement Program (LRIP) grant in the amount of \$10,000 which will supplement dollars allocated for street replacement. Finally, the City was awarded a \$10,554 grant to assist with cybersecurity improvements which will go in conjunction with our .gov email conversion project. The net result is that there will be a little less to be taken from the fund balance because of the taser negotiation.

Please let me know if you have any questions about these changes or any questions overall.

Revised Budget

CITY OF PARK FALLS

Budget Worksheet

Page: 1

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

Oct 16, 2025 10:57AM

Account Number	Account Title	2024 Pri Year Actual	2025 Cur Year Budget	12/25 Cur YTD Actual	2026 Projected Budget	NOTES
01-41110-000	GENERAL PROPERTY TAXES	1,502,704	1,529,734	1,529,919	1,010,444	
01-41120-000	TAX INCREMENTS	0	0	0	0	
01-41140-000	MOBILE HOME FEES	19,573	10,800	1,388	7,500	
01-41150-000	MANAGED FOREST LAND TAX	0	363	0	0	
01-41210-000	ROOM TAX	50,845	45,000	33,049	50,000	
01-41310-000	TAXES FROM WATER UTILITY	116,329	109,055	0	109,055	
01-41320-000	TAXES FROM OTHER TAX EXEMPT EN	9,822	9,821	19,501	19,501	
01-41800-000	INT. AND PENALTIES ON TAXES	625	50	351	500	
Total TAXES:		1,699,899	1,704,823	1,584,207	1,197,000	
01-42000-000	SPEC ASSESSMNT & CHARGES	20,292	0	0	0	
Total TAXES:		20,292	0	0	0	
01-43200-000	FEDERAL GRANT REVENUE	144,000	0	-144,000	0	
01-43410-000	SHARED REVENUES	1,252,631	1,264,017	250,963	1,312,506	
01-43420-000	FIRE DUES	7,645	6,000	7,867	7,867	
01-43430-000	OTHER STATE SHARED TAXES	8,317	10,768	8,349	8,349	
01-43431-000	PERSONAL PROPERTY AID	12,471	53,645	53,645	53,465	
01-43523-000	LAW ENFORCEMENT	1,680	1,000	2,016	1,000	
01-43531-000	LOCAL TRANSPORTATION AIDS	325,612	318,209	238,449	308,252	
01-43534-000	LOCAL ROAD IMPROVEMENT PROGRA	200	0	5,346	0	
01-43610-000	PAYMENTS FOR MUNICIPAL SERVICE	2,523	2,560	3,006	3,006	
01-43621-000	IN LIEU OF TAXES-CONS. LAND	446	0	0	0	
01-43622-000	IN LIEU OF TAX PAYMENTS	28	0	20	0	
01-43695-000	LOCAL RECOVERY FUNDS	14,684	0	0	0	
01-43790-000	OTHER LOCAL GOVERNMENT GRANTS	2,432	0	1,634,196	0	
01-43800-000	AIRPORT GRANTS	0	0	9,000	0	
Total INTERGOVERNMENTAL REVENUE:		1,772,668	1,656,199	2,068,857	1,694,445	
01-44110-000	LIQUOR AND MALT BEVERAGE	6,220	5,500	6,315	6,175	
01-44120-000	CIGARETTE LICENSES	400	400	471	400	
01-44130-000	OPERATORS LICENSES	2,740	2,635	720	2,000	
01-44210-000	BICYCLE LICENSES	0	0	0	0	
01-44300-000	BLDG. PERMITS & INSPEC. FEES	5,267	10,000	1,195	5,000	
01-44900-000	OTHER REG. PERMITS & FEES	4,133	0	2,324	1,000	
Total LICENSES & PERMITS:		18,760	18,535	11,025	14,575	
01-45110-000	COURT PENALTIES AND COSTS	18,373	15,000	23,194	20,000	
01-45130-000	PARKING VIOLATIONS	665	1,000	420	1,000	
Total FINES & FORFEITURES:		19,038	16,000	23,614	21,000	
01-46110-000	CLERKS FEES	3,502	3,000	2,850	3,000	
01-46210-000	LAW ENFORCEMENT FEES	2,290	4,500	2,313	4,000	

Account Number	Account Title	2024 Pri Year Actual	2025 Cur Year Budget	12/25 Cur YTD Actual	2026 Projected Budget	NOTES
01-46340-000	AIRPORT	9,826	7,500	6,439	7,500	
01-46540-000	CEMETERY	27,593	24,000	26,601	25,000	
01-46710-000	LIBRARY	919	8,800	7,109	8,800	
01-46710-001	LIBRARY - GIFTS	17,584	0	15,488	0	
01-46710-002	LIBRARY - BOOK REPLACEMENT	95	0	161	0	
01-46720-000	PARKS	15,646	15,500	12,480	15,500	
01-46720-001	PARKS - SPORTS FEES	1,862	0	0	0	
01-46721-000	SWIMMING POOL	14,374	13,000	13,081	13,000	
Total PUBLIC CHARGES FOR SERVICE:		93,690	76,300	86,522	76,800	
01-47323-000	FIRE SERVICES	63,378	57,133	57,133	66,617	
01-47360-001	LIBRARY - PRICE CO. GOVT. REV	73,970	73,970	91,511	99,360	
01-47360-005	LIBRARY - OTHER COUNTY REVENUE	77,630	77,630	88,704	100,472	
Total INTERGOVT CHARGES FOR SERVICE:		214,978	208,733	237,348	266,449	
01-48110-000	INTEREST INCOME	41,799	15,000	14,520	12,000	
01-48200-000	RENT	17,812	6,000	19,931	11,000	
01-48309-000	SALE OF OTHER EQUIP. & PROP.	117,038	2,000	206,593	2,000	
01-48410-000	INSUR RECOVERY W/C	4,726	0	0	0	
01-48430-000	INSUR RECOVERY-HWY EQUIP/PROP	500	0	0	0	
01-48440-000	INS RECOVERY & DIVIDEND	4,984	2,000	17,696	2,000	
01-48500-000	DONATIONS AND CONTRIBUTIONS	0	0	5,500	0	
01-48530-000	PARKS DONATION	7,877	1,000	138	1,000	
01-48900-000	OTHER MISCELLANEOUS REVENUES	13,213	0	8,958	0	
01-48901-000	MISC REV - SNOW SHOVELING	0	0	204	0	
01-48902-000	MISC REV - LAWN MOWING	818	0	538	0	
Total MISCELLANEOUS REVENUE:		208,766	26,000	274,079	28,000	
01-49142-000	PROCEEDS FROM G.O. ISSUE	0	0	0	0	
Total OTHER FINANCING SOURCES:		0	0	0	0	
01-51100-110	SALARIES	27,160	26,500	11,340	26,500	
01-51100-150	EMPLOYER CONTRIBUTIONS	2,078	2,027	905	2,027	
01-51100-290	CONTRACTED SERVICES	41,869	5,000	-71,050	5,000	
01-51100-320	PUBS, SUBS, & DUES	1,861	1,000	40	1,000	
01-51100-340	SUPPLIES & EXPENSES	10,917	7,500	5,682	7,500	
01-51100-820	CAPITAL OUTLAY	34,717	0	-16,046	0	
Total CITY COUNCIL:		118,602	42,027	-69,129	42,027	
01-51300-210	PROFESSIONAL SERVICES	46,909	20,000	18,469	22,000	
01-51300-340	OPERATING SUPPLIES	836	0	250	500	

Account Number	Account Title	2024 Pri Year Actual	2025 Cur Year Budget	12/25 Cur YTD Actual	2026 Projected Budget	NOTES
Total LEGAL:		47,745	20,000	18,719	22,500	
01-51410-110	SALARIES	6,049	7,000	4,335	7,000	
01-51410-150	EMPLOYER CONTRIBUTIONS	463	536	332	536	
01-51410-220	UTILITIES	1,502	0	0	0	
01-51410-340	OPERATING SUPPLIES	2,643	2,000	1,724	2,000	
Total MAYOR:		10,657	9,536	6,391	9,536	
01-51411-110	SALARIES	123,406	200,427	143,158	206,432	
01-51411-150	EMPLOYER CONTRIBUTIONS	41,278	69,666	75,170	74,001	
01-51411-220	UTILITIES	2,773	0	0	0	
01-51411-290	CONTRACTED SERVICES	4,491	0	0	0	
01-51411-330	TRAVEL & CONT. EDU	0	0	0	5,000	
01-51411-340	OPERATING SUPPLIES	9,592	2,000	3,984	2,000	
Total ADMINISTRATOR:		181,540	272,093	222,312	287,433	
01-51420-110	SALARIES	15,124	0	0	0	
01-51420-111	SALARIES - OVERTIME	14	0	0	0	
01-51420-150	EMPLOYER CONTRIBUTIONS	26,578	0	0	0	
01-51420-220	UTILITIES	1,050	0	0	0	
01-51420-290	CONTRACTED SERVICES	1,349	0	0	0	
01-51420-340	OPERATING SUPPLIES	3,488	2,000	555	1,000	
Total CLERK:		47,603	2,000	555	1,000	
01-51440-290	CONTRACTED SERVICES	5,037	2,500	1,500	6,200	
01-51440-340	OPERATING SUPPLIES	2,140	2,100	517	2,500	
Total ELECTIONS:		7,177	4,600	2,017	8,700	
01-51510-210	PROFESSIONAL SERVICES	64,401	62,500	109,696	34,800	
Total ACCOUNTING:		64,401	62,500	109,696	34,800	
01-51520-110	SALARIES	46,649	0	0	0	
01-51520-111	SALARIES - OVERTIME	14	0	0	0	
01-51520-150	EMPLOYER CONTRIBUTIONS	25,585	0	0	0	
01-51520-220	UTILITIES	1,050	0	0	0	
01-51520-290	CONTRACTED SERVICES	1,269	0	0	0	
01-51520-340	OPERATING SUPPLIES	4,361	2,000	2,505	1,000	
Total TREASURER:		78,926	2,000	2,505	1,000	
01-51530-290	CONTRACTED SERVICES	15,077	39,000	30,663	39,000	

Account Number	Account Title	2024 Pri Year Actual	2025 Cur Year Budget	12/25 Cur YTD Actual	2026 Projected Budget	NOTES
Total ASSESSMENT OF PROPERTY:		15,077	39,000	30,663	39,000	
01-51600-110	SALARIES	24,877	0	0	0	
01-51600-150	EMPLOYER CONTRIBUTIONS	7,130	0	0	0	
01-51600-220	UTILITIES	8,991	8,000	4,078	8,000	
01-51600-290	CONTRACTED SERVICES	3,701	12,100	6,829	15,000	
01-51600-320	PUBS,SUBS & DUES	0	0	5,119	7,000	
01-51600-340	OPERATING SUPPLIES	5,582	10,000	11,547	10,194	
01-51600-820	CAPITAL IMPROVEMENTS	13,290	0	0	0	
Total CITY HALL:		63,570	30,100	27,573	40,194	
01-51930-510	INSURANCE	17,912	15,785	33,943	15,785	
Total INSURANCE:		17,912	15,785	33,943	15,785	
01-52100-110	SALARIES	526,112	533,000	378,405	569,805	
01-52100-111	SALARIES - OVERTIME	12,959	12,000	7,799	15,000	
01-52100-150	EMPLOYER CONTRIBUTIONS	278,727	333,000	246,513	304,554	
01-52100-220	UTILITIES	5,443	1,020	3,404	3,000	
01-52100-230	REPAIR & MAINT.	2,234	3,000	1,201	4,000	
01-52100-290	CONTRACTED SERVICES	49,880	36,670	48,853	38,200	
01-52100-340	OPERATING SUPPLIES	32,130	40,000	24,652	40,000	
01-52100-341	NORDEG EXPENSES	0	0	0	0	
01-52100-342	RANGE SUPPLIES	1,196	1,500	0	1,500	
01-52100-343	TAC 10 MAINTENANCE	5,125	5,125	0	4,525	
01-52100-344	ICAC TRAINING EXPENSES	0	750	0	750	
Total POLICE:		913,806	966,065	710,827	981,334	
01-52200-110	SALARIES	44,634	55,000	25,641	56,650	
01-52200-150	EMPLOYER CONTRIBUTIONS	3,386	4,800	1,840	4,300	
01-52200-220	UTILITIES	1,511	2,000	1,599	2,000	
01-52200-230	REPAIR & MAINT.	6,016	8,000	12,614	10,000	
01-52200-290	OTHER CONTRACTED SERVICES	11,698	20,272	8,339	18,272	
01-52200-340	OPERATING SUPPLIES	26,322	18,000	13,262	19,000	
01-52200-810	CAPITAL EQUIPMENT	873	0	0	0	
Total FIRE:		94,439	108,072	63,295	110,222	
01-52250-110	SALARIES	12,946	10,234	9,220	11,008	
01-52250-150	EMPLOYER CONTRIBUTIONS	4,137	1,650	1,425	1,795	
01-52250-220	UTILITIES	9,940	13,000	18,920	20,000	
01-52250-290	CONTRACTED SERVICES	22,545	10,000	8,405	12,000	
01-52250-340	OPERATING SUPPLIES	475	500	105	500	

Account Number	Account Title	2024 Pri Year Actual	2025 Cur Year Budget	12/25 Cur YTD Actual	2026 Projected Budget	NOTES
Total POLICE & FIRE STATION:		50,043	35,384	38,075	45,303	
01-52300-220	UTILITIES	6,726	0	0	0	
01-52300-290	CONTRACTED SERVICES	65,524	65,632	65,725	67,457	
Total AMBULANCE:		72,250	65,632	65,725	67,457	
01-52400-340	OPERATING SUPPLIES	5	0	0	0	
Total INSPECTION:		5	0	0	0	
01-52900-290	CONTRACTED SERVICES	12,000	0	-6,000	0	
Total SAFETY:		12,000	0	-6,000	0	
01-53110-110	SALARIES	32	0	-148	0	
01-53110-150	EMPLOYER CONTRIBUTIONS	2	0	0	0	
01-53110-210	PROFESSIONAL SERVICES	144,000	12,000	18,000	12,000	
01-53110-340	OPERATING SUPPLIES	301	0	0	0	
Total HWY & STREET ADMINISTRATION:		144,336	12,000	17,852	12,000	
01-53240-110	SALARIES	56,786	52,126	41,658	57,741	
01-53240-150	EMPLOYER CONTRIBUTIONS	53,419	30,828	41,329	26,443	
01-53240-230	REPAIR & MAINT.	15,140	15,000	8,266	15,000	
01-53240-340	OPERATING SUPPLIES	28,239	45,000	33,336	45,000	
01-53240-350	REPAIR & MAINT. SUPPLIES	7,458	25,000	9,873	25,000	
Total MACHINERY OPERATIONS:		161,043	167,954	134,462	169,184	
01-53270-110	SALARIES	6,386	2,606	27,866	2,890	
01-53270-150	EMPLOYER CONTRIBUTIONS	581	1,541	3,936	1,322	
01-53270-220	UTILITIES	3,401	12,000	3,304	10,000	
01-53270-290	CONTRACTED SERVICES	4,605	9,000	8,647	9,000	
01-53270-340	OPERATING SUPPLIES	2,817	2,500	3,960	2,500	
01-53270-440	BUILDING SUPPLIES	106	0	0	0	
Total GARAGE:		17,896	27,647	47,713	25,712	
01-53311-110	SALARIES	106,596	193,369	66,131	208,047	
01-53311-111	SALARIES - OVERTIME	6,229	20,000	7,416	20,000	
01-53311-150	EMPLOYER CONTRIBUTIONS	87,565	100,205	113,617	92,903	
01-53311-290	OTHER CONTRACTED SERVICES	93,046	45,358	15,269	45,000	
01-53311-340	OPERATING SUPPLIES	42,756	55,000	25,901	50,000	
01-53311-341	SIGN MAINTENANCE S & E	915	0	0	0	

Account Number	Account Title	2024 Pri Year Actual	2025 Cur Year Budget	12/25 Cur YTD Actual	2026 Projected Budget	NOTES
Total STREET MAINTENANCE (LOCAL):		337,108	413,932	228,333	415,950	
01-53421-220	UTILITIES	38,255	40,000	32,940	42,000	
01-53421-290	CONTRACTED SERVICES	8,064	7,500	3,849	7,500	
01-53421-340	SUPPLIES & EXPENSE	0	500	9,066	500	
Total STREET LIGHTING:		46,320	48,000	45,855	50,000	
01-53430-110	SALARIES	3,828	5,213	2,344	5,775	
01-53430-111	SALARIES - OVERTIME	0	500	0	500	
01-53430-150	EMPLOYER CONTRIBUTIONS	553	3,121	334	2,661	
01-53430-290	OTHER CONTRACTED SERVICES	80	1,000	3,840	1,000	
01-53430-340	SUPPLIES & EXPENSE	1,363	2,000	79	2,000	
01-53430-789	TRANSFER OUT-SIDEWALK REPLACE	0	0	0	0	
Total SIDEWALKS:		5,824	11,834	6,597	11,936	
01-53440-110	SALARIES	7,771	2,606	1,683	2,890	
01-53440-150	EMPLOYER CONTRIBUTIONS	1,123	1,541	240	1,322	
01-53440-340	OPERATING SUPPLIES	-67	3,500	843	3,500	
01-53440-410	CONCRETE AND CLAY PRODUCTS	52	0	0	0	
Total STORM SEWERS:		8,878	7,647	2,766	7,712	
01-53510-110	SALARIES	14,052	6,250	7,994	6,438	
01-53510-150	EMPLOYER CONTRIBUTIONS	1,499	478	795	492	
01-53510-220	UTILITIES	9,346	9,000	6,594	9,000	
01-53510-290	OTHER CONTRACTED SERVICES	2,391	5,000	1,925	5,000	
01-53510-340	OPERATING SUPPLIES	11,584	13,000	7,060	12,000	
Total AIRPORT:		38,872	33,728	24,369	32,930	
01-53580-290	BART - CONTRACTED SERVICES	10,000	0	0	0	
Total AIRPORT:		10,000	0	0	0	
01-53620-290	OTHER CONTRACTED SERVICES	380	0	0	0	
Total REFUSE & GARBAGE COLLECTION:		380	0	0	0	
01-53630-110	SALARIES	0	0	397	0	
01-53630-150	EMPLOYER CONTRIBUTIONS	0	0	56	0	
01-53630-340	OPERATING EXPENSES	165	0	0	0	

Account Number	Account Title	2024 Pri Year Actual	2025 Cur Year Budget	12/25 Cur YTD Actual	2026 Projected Budget	NOTES
Total SOLID WASTE DISPOSAL:		165	0	452	0	
01-53635-110	SALARIES	805	0	0	0	
01-53635-150	EMPLOYER CONTRIBUTIONS	112	0	0	0	
01-53635-340	SUPPLIES & EXPENSES	125	0	0	0	
Total RECYCLING:		1,042	0	0	0	
01-54910-110	SALARIES	21,298	28,821	19,364	30,634	
01-54910-111	SALARIES - OVERTIME	538	500	532	500	
01-54910-150	EMPLOYER CONTRIBUTIONS	4,614	8,787	2,361	9,413	
01-54910-220	UTILITIES	1,074	700	821	1,000	
01-54910-290	CONTRACTED SERVICES	44	0	0	0	
01-54910-340	OPERATING SUPPLIES	6,876	3,000	1,526	3,000	
Total CEMETERY:		34,444	41,808	24,602	44,547	
01-55100-110	SALARIES	191,899	183,000	151,496	190,511	
01-55100-111	SALARIES - OVERTIME	0	0	2,804	0	
01-55100-150	EMPLOYER CONTRIBUTIONS	95,556	95,429	77,978	114,904	
01-55100-210	PROFESSIONAL SERVICES	288	0	0	0	
01-55100-220	UTILITIES	4,830	6,000	4,120	6,000	
01-55100-340	OPERATING SUPPLIES	6,482	6,500	6,306	6,500	
01-55100-341	AS BOOKS	9,338	8,000	6,637	8,000	
01-55100-342	AS AUDIO VISUAL	5,425	5,000	2,946	5,000	
01-55100-343	AS PROGRAM	4,200	2,000	3,251	2,000	
01-55100-344	PERIODICALS	4,297	2,105	2,977	2,105	
01-55100-345	CHILDRENS' BOOKS	5,538	6,300	4,140	6,300	
01-55100-346	CHILDRENS' AV	4,293	4,000	2,985	4,000	
01-55100-347	CHILDRENS' PROGRAMS	2,807	3,000	2,654	3,000	
01-55100-349	AUTOMATION	20,054	21,116	21,116	21,116	
01-55100-351	CONTINUATION SERVICES	4,073	4,073	1,010	4,073	
01-55100-352	BOOK REPLACEMENT	171	0	111	0	
01-55100-354	GIFT FUNDS USED	14,274	0	14,648	0	
01-55100-810	EQUIPMENT	2,442	1,000	2,690	1,000	
Total LIBRARY:		375,968	347,523	307,869	374,509	
01-55101-110	SALARIES	21,089	26,220	27,871	28,184	
01-55101-111	SALARIES - OVERTIME	0	0	59	0	
01-55101-150	EMPLOYER CONTRIBUTIONS	5,953	5,115	4,216	5,524	
01-55101-220	UTILITIES	24,977	30,000	23,104	32,000	
01-55101-290	CONTRACTED SERVICES	9,114	23,000	20,547	25,000	
01-55101-340	OPERATING SUPPLIES	1,814	3,000	3,174	4,000	

Account Number	Account Title	2024 Pri Year Actual	2025 Cur Year Budget	12/25 Cur YTD Actual	2026 Projected Budget	NOTES
Total LIBRARY BUILDING:		62,947	87,335	78,970	94,708	
01-55200-110	SALARIES	41,854	53,439	51,983	58,941	
01-55200-111	SALARIES - OVERTIME	88	500	101	500	
01-55200-150	EMPLOYER CONTRIBUTIONS	5,214	20,557	5,976	19,762	
01-55200-220	UTILITIES	12,320	6,000	7,239	10,000	
01-55200-290	CONTRACTED SERVICES	12,526	10,500	18,349	10,500	
01-55200-340	OPERATING SUPPLIES	17,518	17,500	9,333	15,000	
01-55200-440	BUILDING SUPPLIES	17,224	0	0	0	
01-55200-820	CAPITAL IMPROVEMENTS	0	0	0	0	
Total PARKS:		106,743	108,496	92,982	114,703	
01-55300-110	SALARIES	6,864	0	3,170	0	
01-55300-111	SALARIES - OVERTIME	44	0	0	0	
01-55300-150	EMPLOYER CONTRIBUTIONS	988	0	403	0	
01-55300-290	CONTRACTED SERVICES	3,684	5,000	6,000	5,000	
01-55300-340	OPERATING EXPENSES	6,971	2,000	972	2,000	
01-55300-720	GRANTS & DONATIONS	35,895	36,000	26,505	45,000	
Total PROGRAMS & EVENTS:		54,447	43,000	37,050	52,000	
01-55400-110	SALARIES	3,172	0	4,133	2,890	
01-55400-150	EMPLOYER CONTRIBUTIONS	453	0	531	1,322	
01-55400-220	UTILITIES	1,693	2,000	1,053	2,000	
01-55400-290	CONTRACTED SERVICES	4,354	4,000	1,458	1,000	
01-55400-340	OPERATING SUPPLIES	41	500	595	1,000	
Total ATHLETIC FIELD:		9,713	6,500	7,770	8,212	
01-55420-110	SALARIES	49,214	40,000	32,841	40,000	
01-55420-111	SALARIES - OVERTIME	358	500	392	500	
01-55420-150	EMPLOYER CONTRIBUTIONS	3,940	4,000	2,727	4,000	
01-55420-220	UTILITIES	14,734	8,500	12,296	11,000	
01-55420-290	CONTRACTED SERVICES	529	2,000	2,371	2,000	
01-55420-340	OPERATING SUPPLIES	11,795	9,000	7,668	9,000	
Total SWIMMING POOL:		80,569	64,000	58,295	66,500	
01-56100-110	SALARIES	8,857	0	6,115	2,890	
01-56100-111	SALARIES - OVERTIME	0	0	0	0	
01-56100-150	EMPLOYER CONTRIBUTIONS	1,465	0	871	1,322	
01-56100-290	CONTRACTED SERVICES	1,250	10,000	-250	5,000	
01-56100-340	OPERATING SUPPLIES	1,072	3,000	823	4,000	

Account Number	Account Title	2024 Pri Year Actual	2025 Cur Year Budget	12/25 Cur YTD Actual	2026 Projected Budget	NOTES
Total FORESTRY:		12,644	13,000	7,559	13,212	
01-56300-110	SALARIES	44,384	30,729	27,758	31,420	
01-56300-150	EMPLOYER CONTRIBUTIONS	6,186	8,760	3,991	9,102	
01-56300-210	PROFESSIONAL SERVICES	2,752	15,000	8,409	15,000	
01-56300-290	CONTRACTED SERVICES	10,000	10,000	1,775	10,000	
01-56300-340	OPERATING SUPPLIES	490	2,000	785	2,000	
Total PLANNING:		63,812	66,489	42,718	67,522	
01-56400-290	CONTRACTED SERVICES	0	12,500	12,500	12,500	
Total BART:		0	12,500	12,500	12,500	
01-56700-340	SUPPLIES & EXPENSES	85	0	0	0	
Total ECONOMIC DEVELOPMENT:		85	0	0	0	
01-58100-340	OPERATING EXPENSE (LOAN)	0	0	0	0	
Total PRINCIPAL:		0	0	0	0	
01-58201-340	OPERATING EXPENSES	200	0	0	0	
01-58201-620	INTEREST	1,980	0	0	0	
01-58201-630	INT. ON SHORT TERM DEBT	0	0	0	0	
Total INTEREST & FISCAL CHARGE:		2,180	0	0	0	
01-58205-000	INTEREST ON ADVANCE - BT	-4,183	0	0	0	
Total :		-4,183	0	0	0	
01-59200-000	TRANSFER OUT	545,615	0	0	0	
Total OTHER EXPENSES:		545,615	0	0	0	
01-59240-340	TRANSFER TO CAPITAL PROJECTS	0	30,595	0	0	
Total TRANSFERS OUT:		0	30,595	0	0	
01-59900-000	TRANSF OUT TO DEBT SERV FUND	0	490,600	0	0	
Total TRANSFERS OUT:		0	490,600	0	0	
GENERAL FUND Revenue Total:		4,043,907	3,706,590	4,285,652	3,298,269	
GENERAL FUND Expenditure Total:		3,916,783	3,709,382	2,435,881	3,280,128	

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

Debt Draft #2

CITY OF PARK FALLS

Budget Worksheet

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

Nov 04, 2025 1:01PM

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

Capital Draft #2

CITY OF PARK FALLS

Budget Worksheet

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

Nov 03, 2025 3:05PM

Account Number	Account Title	2024 Pri Year Actual	2025 Cur Year Budget	12/25 Cur YTD Actual	2026 Projected Budget	NOTES
13-41110-000	PROPERTY TAXES	0	30,595	30,595	32,916	
	Total TAXES:	0	30,595	30,595	32,916	
13-43260-000	FED GRANT FUNDS-PARKS	1,255,753	0	0	0	
13-43700-000	LOCAL GIFTS & GRANTS	100,000	0	0	0	
	Total INTERGOVERNMENTAL REVENUE:	1,355,753	0	0	0	
13-48900-000	OTHER MISCELLANEOUS REVENUES	13,725	0	0	70,544	
	Total MISCELLANEOUS REVENUE:	13,725	0	0	70,544	
13-49200-000	PROCEEDS FROM SCHOOL DISTRICT	108,128	0	0	4,750	
	Total OTHER FINANCING SOURCES:	108,128	0	0	4,750	
13-51100-290	COUNCIL CONTRACTED SERVICES	0	0	0	0	
	Total CITY COUNCIL:	0	0	0	0	
13-51600-820	CITY HALL CAPITAL OUTLAY	466,327	15,000	10,708	15,544	
	Total CITY HALL:	466,327	15,000	10,708	15,544	
13-52100-810	POLICE CAPITAL EQUIPMENT	0	30,000	26,147	35,605	
13-52100-820	POLICE CAPITAL OUTLAY	46,107	0	0	0	
	Total POLICE:	46,107	30,000	26,147	35,605	
13-52200-810	FIRE/RESCUE APPARATUS	0	0	0	5,920	
	Total FIRE:	0	0	0	5,920	
13-53311-810	CAPITAL EQUIPMENT	0	110,000	105,704	0	
13-53311-820	CAPITAL OUTLAY	0	150,000	105,604	40,000	
	Total STREET MAINTENANCE (LOCAL):	0	260,000	211,308	40,000	
13-53510-820	AIRPORT OUTLAY	0	70,000	2,299	0	
	Total AIRPORT:	0	70,000	2,299	0	
13-55101-820	LIBRARY BLDG - CAPITAL OUTLAY	83,897	0	1,629	0	
	Total LIBRARY BUILDING:	83,897	0	1,629	0	
13-55200-290	CONTRACTED SERVICES	28,418	0	0	9,500	

Account Number	Account Title	2024 Pri Year Actual	2025 Cur Year Budget	12/25 Cur YTD Actual	2026 Projected Budget	NOTES
13-55200-820	CAPITAL OUTLAY	2,553,009	500,000	147,605	0	
Total PARKS:		2,581,428	500,000	147,605	9,500	
13-56300-820	CAPITAL OUTLAY	0	0	0	75,000	
Total PLANNING:		0	0	0	75,000	
13-57600-820	CAPITAL OUTLAY	0	0	0	6,000	
Total WATER:		0	0	0	6,000	
13-57820-820	CAPITAL OUTLAY	0	0	0	27,000	
Total SEWER:		0	0	0	27,000	
13-58201-340	OPERATING EXPENSE (LOAN COST)	10	0	0	0	
13-58201-620	INTEREST EXPENSE	48,833	0	0	0	
Total INTEREST & FISCAL CHARGE:		48,843	0	0	0	
13-70005-000	OP TRANSFER IN FROM WATER FUND	0	0	0	6,000	
13-70010-000	OP TRANSFER IN FROM SEWER FUND	0	0	0	27,000	
Total TRANSFERS IN:		0	0	0	33,000	
CAPITAL PROJECTS FUND Revenue Total:		1,477,606	30,595	30,595	141,210	
CAPITAL PROJECTS FUND Expenditure Total:		3,226,602	875,000	399,696	214,569	
Total CAPITAL PROJECTS FUND:		-1,748,996	-844,405	-369,101	-73,359	

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To: Honorable Mayor and Alders

From: ^{SSK} Scott J. Kluver, Administrator

Re: 2026 Water and Sewer Utility Budgets

Date: October 23, 2025

Enclosed you will find the respective proposed 2026 budgets for the Water and Sewer Utilities.

Water Utility:

The revenues indicated in the budget are based on the last four quarters of billing. As you will note, revenues are down in the commercial and public authority categories, but there was still a modest gain in the residential categories. This corresponds with the amount of water that was pumped which is down about 2 million gallons for the same period last year. There are some facilities that we are aware of that have implemented water conserving measures due to the relatively high rates. We believe this to be the reason for the majority of the usage shift. Water consumption can also be an indicator of economic activity in some cases.

Based on the budget that has been prepared, it appears that the water utility is bringing in adequate revenue to meet the anticipated expenses. Nonetheless, I recommend, on an annual basis, that the City apply for a simple rate case with the Public Service Commission each year. Typically, after the annual report is completed each year (by March 31), the City can enter the information off that report to see if the City is eligible. As there was an inflationary increase that was approved in 2025, the City must wait at least one year before applying again (October of 2026). If the City is eligible, a new rate will be calculated and there is a much simpler and less expensive approval process. These increases are usually inflationary, and are not as large and disruptive as large rate cases usually are.

The capital expenses for water only include \$6,000 for a line locator. This is shown in the transfer out to the capital fund.

In reviewing the debt for the water utility, there is a light at the end of the tunnel. There are still high debt payments in 2026 and 2027, then in 2028 there will be a dip in payments, and it significantly drops off after that. This will be an opportunity to hold the line on future water increases, pay back the general fund what the Water Utility owes it, and plan for any needed capital project for the water system without any rate increases. If managed well, this opportunity could stave off future increases for several years.

Below is an explanation of the various line items in the water budget. I did not do an explanation for sewer as it is substantially similar.

Revenues:

Revenues from MDSE & Jobbing – This line is revenue received from other communities using City equipment.

Sales Residential – Revenue from meters classified as residential – reflects revenue from the past four quarters.

Sales Commercial – Revenue from meters classified as commercial – reflects revenue from the past four quarters.

Sales Industrial – Revenue from meters classified as industrial – reflects revenue from the past four quarters.

Private Fire Protection – Revenue from facilities required to have a sprinkler system. Charge is based on the size of the connection.

Public Fire Protection – Revenue from the Fire Protection Fee. Reflects revenue from the past four quarters. This revenue is for the appropriate sizing of the mains and hydrants to fight fires throughout the City. It does not go to the Fire Department.

Other Sales Public Authority – Revenue from meters classified as public authority (government, schools, public entities) – reflects revenue from the past four quarters.

Metered Sales Multi-fam – Revenue from meters classified as multi-family which is residential complexes with three or more units served by a single meter. It reflects revenue received from the past four quarters.

Forfeited Discounts – Late fees on utilities bills.

Other Water Revenues – Includes payments from cell-tower lease, water used at RV dump stations, turn-on fees, connection charges.

Expenses:

Depreciation – This account is where the accountant/auditor will place the calculated depreciation expense. The amount in this line is not what I anticipate for depreciation, but rather the principle due on loans. Principle payments on loans are not considered an “expense” in the accounting world; nonetheless, they are large amounts that need to be paid! So, I budget on a cash basis and use this spot to account for this actual cash out whereas depreciation is not an actual cash out.

Property Taxes – This is the amount that is calculated by the accountant/auditor for payment to the general fund. The concept here is what the Water Utility would pay in property tax if it were a taxable entity. Sewer is not allowed to make a similar payment.

Social Security Taxes – For whatever reason, the Public Service Commission (PSC) always wants FICA separated out as a separate line item.

PSC Taxes – The amount that needs to be paid to the PSC.

Interest on Long-Term Debt – This is the interest on the loans the water utility has, which is considered an expense in the accounting world.

Operations- Includes wages for all of the labor except overtime and administrative wages. This is an allocation of 62 percent (Sewer is 38 percent) of labor costs allocated to utilities. I have consolidated several of these line items for my own sanity. The proportional amount of employee benefits (except for FICA) is also in this category.

Chemicals – For water it is chlorine, and for sewer it is ferric chloride for the removal of phosphorus.

Accounting/Collecting – Includes wages for administration/billing. This is an allocation of 62 percent (Sewer is 38 percent) of labor costs allocated to utilities. Other accounts retain their operating/contracted expenses for now. Audit costs are included in this area.

Insurance – Total insurance costs to the utilities are also allocated 62/38 percent Water/Sewer

Sewer Utility:

For 2026, it is anticipated that the Sewer Utility will meet its operational expenses and have funds for some requested capital improvements. No rate increases are requested for next year. The current rates are \$60.05/quarter for meter (residential) and

\$7.30/1000 gallons used. The rate for residents outside of the City served by sewer is \$8.73/1000 gallons used.

There are two items for capital projects that were included in the transfer to the capital fund, and that is a new camera, which is vital to determine issues or blockages with mains, and money to do main repairs when necessary. Both of these items were included in the capital budget previously discussed. We have explored the possibility of a solar panel system at the treatment plant as that is the largest user of electricity for the City. At this time, we have not received information back to determine if such a system would be able to pay for itself in a reasonable amount of time with electric cost savings.

As for Sewer debt, looking into the future, those payments will remain steady through 2033 assuming no additional projects are taken on. It is unlikely that we can go that long without improvements to Sewer infrastructure, so building a fund balance and being conservative with operational expenses will be critical to minimize any future rate increases here.

With the proposed budget, there is an anticipated cash balance of \$71,773 anticipated at the end of 2026. This will be helpful for building a fund balance to help pay for future capital needs.

Please let me know if you have any questions related to these budgets. In summary, the Sewer Utility is holding its own, and the Water Utility is getting back to better fiscal health with more fiscal improvements on the horizon. I believe we need to stay steady, and to plan into the future keeping in mind that rates need to be kept under control.

Water Craft #2

Account Number	Account Title	2024 Pri Year Actual	2025 Cur Year Budget	12/25 Cur YTD Actual	2026 Projected Budget	NOTES
02-46415-000	REVENUES FROM MDSE. & JOBBING	1,120	500	0	0	
02-46461-000	METERED SALES - RESIDENTIAL	484,902	483,113	354,211	486,664	
02-46462-000	METERED SALES - COMMERCIAL	174,055	185,781	119,376	166,745	
02-46463-000	METERED SALES - INDUSTRIAL	15,399	14,666	13,043	17,288	
02-46464-000	PRIVATE FIRE PROTECTION (462)	17,446	17,397	12,285	16,572	
02-46465-000	PUBLIC FIRE PROTECTION (463)	374,933	376,102	276,094	369,612	
02-46466-000	OTHER SALES TO PUB. AUTH (464)	45,285	53,380	31,383	40,797	
02-46467-000	METERED SALES - MULTI-FAM RES.	75,569	71,796	51,890	73,806	
02-46470-000	FORFEITED DISCOUNTS	0	2,000	0	2,000	
02-46471-000	MISCELLANEOUS SERVICE REVENUES	8	0	0	0	
02-46474-000	OTHER WATER REVENUES	5,259	8,000	4,164	1,000	
Total PUBLIC CHARGES FOR SERVICE:		1,193,977	1,212,735	862,445	1,174,484	
02-48110-000	INTEREST INCOME (419)	33,538	5,000	0	0	
Total MISCELLANEOUS REVENUE:		33,538	5,000	0	0	
02-49602-000	CONTRIBUTIONS IN AID OF CONTRU	1,829,289	0	0	0	
Total MISCELLANEOUS REVENUE:		1,829,289	0	0	0	
02-57403-340	OPERATING EXPENSE	390,070	476,673	0	487,917	
Total DEPRECIATION:		390,070	476,673	0	487,917	
02-57408-340	OPERATING EXPENSE	112,092	109,055	0	109,055	
Total PROPERTY TAXES:		112,092	109,055	0	109,055	
02-57409-340	OPERATING EXPENSES	12,073	11,725	9,574	12,109	
Total SOCIAL SECURITY TAXES:		12,073	11,725	9,574	12,109	
02-57410-340	OPERATING EXPENSES	1,142	3,254	0	3,254	
Total PSC TAXES:		1,142	3,254	0	3,254	
02-57427-340	OP EXP - INT ON LONG TERM DEBT	63,141	52,695	13,702	41,763	
Total INTEREST ON LONG TERM DEBT:		63,141	52,695	13,702	41,763	
02-57600-110	SALARIES	8,090	108,889	11,161	121,436	
02-57600-111	SALARIES - OVERTIME	0	0	164	0	
02-57600-150	EMPLOYER CONTRIBUTIONS	922	45,734	22,650	48,969	
02-57600-220	UTILITIES	13,460	18,000	23,174	37,000	
02-57600-290	CONTRACTED SERVICES	11,630	0	12,498	10,000	
02-57600-340	OPERATING EXPENSES (602)	17,095	8,200	13,382	22,000	

Account Number	Account Title	2024 Pri Year Actual	2025 Cur Year Budget	12/25 Cur YTD Actual	2026 Projected Budget	NOTES
Total OPERATIONS:		51,198	180,823	83,028	239,405	
02-57620-110	SALARIES	20,753	0	13,862	0	
02-57620-111	SALARIES - OVERTIME	0	0	122	0	
02-57620-150	EMPLOYER CONTRIBUTIONS	1,368	0	969	0	
02-57620-220	UTILITIES	31,825	42,000	26,680	35,000	
02-57620-340	OPERATING EXPENSES	17,511	8,000	90	1,000	
Total PUMPING:		71,458	50,000	41,722	36,000	
02-57625-110	SALARIES	18,794	0	15,714	0	
02-57625-111	SALARIES - OVERTIME	2,654	0	2,661	0	
02-57625-150	EMPLOYER CONTRIBUTIONS	1,483	0	1,266	0	
02-57625-290	OTHER CONTRACTED SERVICES	3,113	8,000	11,305	5,000	
02-57625-340	OPERATING SUPPLIES	10,228	10,000	593	1,500	
Total MAINTENANCE OF PUMPING PLANT:		36,271	18,000	31,538	6,500	
02-57630-110	SALARIES	20,013	0	13,294	0	
02-57630-150	EMPLOYER CONTRIBUTIONS	1,317	0	917	0	
02-57630-220	UTILITIES	9,436	14,000	8,403	12,000	
02-57630-340	OPERATING EXPENSES	9,250	8,000	877	1,500	
Total WATER TREATMENT:		40,016	22,000	23,490	13,500	
02-57631-340	OPERATING EXPENSES	0	26,000	9,435	15,000	
Total CHEMICALS:		0	26,000	9,435	15,000	
02-57635-110	SALARIES	27,285	0	13,519	0	
02-57635-111	SALARIES - OVERTIME	983	0	1,219	0	
02-57635-150	EMPLOYER CONTRIBUTIONS	1,888	0	1,008	0	
02-57635-340	OPERATING EXPENSES	2,609	1,000	499	1,000	
Total MAINTENANCE OF WATER TREATMENT:		32,765	1,000	16,246	1,000	
02-57640-110	SALARIES	971	0	32	0	
02-57640-150	EMPLOYER CONTRIBUTIONS	0	0	2	0	
Total TRANSMISSION & DISTRIBUTION:		971	0	34	0	
02-57650-290	OTHER CONTRACTED SERVICES	47,350	5,000	6,700	6,700	
Total MAINTENANCE OF DIST RESERVOIR:		47,350	5,000	6,700	6,700	
02-57651-110	SALARIES	15,078	0	3,980	0	

Account Number	Account Title	2024 Pri Year Actual	2025 Cur Year Budget	12/25 Cur YTD Actual	2026 Projected Budget	NOTES
02-57651-111	SALARIES - OVERTIME	1,552	4,000	2,986	4,000	
02-57651-150	EMPLOYER CONTRIBUTIONS	1,152	500	482	500	
02-57651-290	OTHER CONTRACTED SERVICES	0	2,000	198	2,000	
02-57651-340	OPERATING EXPENSES	6,374	5,000	8,339	7,500	
Total MAINTENANCE OF MAINS:		24,155	11,500	15,984	14,000	
02-57652-110	SALARIES	5,038	0	7,708	0	
02-57652-111	SALARIES - OVERTIME	380	0	1,768	0	
02-57652-150	EMPLOYER CONTRIBUTIONS	374	0	656	0	
02-57652-290	OTHER CONTRACTED SERVICES	3,849	4,900	5,654	8,000	
02-57652-340	OPERATING EXPENSES	5,841	4,800	2,875	5,000	
Total MAINTENANCE OF SERVICES:		15,482	9,700	18,662	13,000	
02-57653-110	SALARIES	10,559	0	12,157	0	
02-57653-150	EMPLOYER CONTRIBUTIONS	730	0	846	0	
02-57653-290	OTHER CONTRACTED SERVICES	14,550	1,000	3,965	6,000	
02-57653-340	OPERATING EXPENSES	23,551	1,500	1,344	2,500	
Total MAINTENANCE OF METERS:		49,390	2,500	18,312	8,500	
02-57654-110	SALARIES	5,212	0	2,690	0	
02-57654-111	SALARIES - OVERTIME	363	0	0	0	
02-57654-150	EMPLOYER CONTRIBUTIONS	387	0	165	0	
02-57654-340	OPERATING EXPENSES	644	3,000	194	4,000	
Total MAINTENANCE OF HYDRANTS:		6,606	3,000	3,050	4,000	
02-57655-290	OTHER CONTRACTED SERVICES	0	450	0	0	
02-57655-340	OPERATING EXPENSES	0	800	0	0	
Total MAINTENANCE OF OTHER PLANT:		0	1,250	0	0	
02-57852-210	PROFESSIONAL SERVICES	37,630	8,000	3,924	8,000	
02-57852-290	OTHER CONTRACTED SERVICES	57	1,500	271	1,500	
02-57852-340	OPERATING EXPENSES	0	0	0	0	
Total OUTSIDE SERVICES EMPLOYED:		37,687	9,500	4,195	9,500	
02-57901-110	SALARIES	562	0	757	0	
02-57901-150	EMPLOYER CONTRIBUTIONS	39	0	53	0	
02-57901-340	OPERATING EXPENSES	10	800	0	800	
Total METER READING:		611	800	809	800	
02-57902-110	SALARIES	23,275	41,886	27,505	41,149	

Account Number	Account Title	2024 Pri Year Actual	2025 Cur Year Budget	12/25 Cur YTD Actual	2026 Projected Budget	NOTES
02-57902-111	SALARIES - OVERTIME	55	0	0	0	
02-57902-150	EMPLOYER CONTRIBUTIONS	1,612	11,687	1,854	16,162	
02-57902-220	ACCTG & COLLECTING - UTILITIES	2,449	7,500	1,839	5,000	
02-57902-290	CONTRACTED SERVICES	6,430	5,400	11,981	7,900	
02-57902-340	OPERATING EXPENSES	1,331	1,500	1,442	1,500	
Total ACCOUNTING & COLLECTING:		35,151	67,973	44,621	71,711	
02-57920-110	SALARIES	8,443	0	0	0	
02-57920-150	EMPLOYER CONTRIBUTIONS	584	0	0	0	
02-57920-340	OPERATING EXPENSES	218	700	0	700	
Total ADMINISTRATION & GENERAL:		9,245	700	0	700	
02-57924-510	INSURANCE	4,607	7,050	1,036	7,050	
Total INSURANCE:		4,607	7,050	1,036	7,050	
02-57926-150	EMPLOYER CONTRIBUTIONS	15,876	0	1,452	0	
Total EMPLOYEE BENEFITS:		15,876	0	1,452	0	
02-57928-340	OPERATING EXPENSES	0	2,000	96	0	
Total REGULATORY COMMISSION EXPENSE:		0	2,000	96	0	
02-57933-340	OPERATING EXPENSES	6,237	10,500	0	0	
Total TRANSPORTATION EXPENSE:		6,237	10,500	0	0	
02-58205-000	INTEREST PAID ON ADVANCE - BT	-4,278	0	0	0	
Total :		-4,278	0	0	0	
02-59240-340	TRANSFER TO CAPITAL PROJECTS	0	0	0	6,000	
Total TRANSFERS OUT:		0	0	0	6,000	
WATER FUND Revenue Total:		3,052,526	1,217,735	862,445	1,174,484	
WATER FUND Expenditure Total:		1,063,593	1,082,698	343,686	1,107,464	
Total WATER FUND:		1,988,933	135,037	518,759	67,020	

Sewer Draft # 2

Account Number	Account Title	2024 Pri Year Actual	2025 Cur Year Budget	12/25 Cur YTD Actual	2026 Projected Budget	NOTES
03-46461-000	SEWER SERVICE - RESIDENTIAL	462,203	460,787	340,180	465,012	
03-46462-000	SEWER SERVICE - COMMERCIAL	143,296	152,149	97,988	137,135	
03-46463-000	SEWER SERVICE - INDUSTRIAL	12,267	12,413	9,402	12,668	
03-46466-000	SEWER SERVICE-PUBLIC (464)	30,224	32,342	26,232	28,465	
03-46467-000	SEWER SERVICE - MULTI-FAM RES.	56,769	55,281	39,962	56,690	
03-46470-000	FORFEITED DISCOUNTS	0	1,710	0	2,000	
03-46474-000	OTHER SEWER REVENUES	20,131	20,000	21,084	20,000	
Total PUBLIC CHARGES FOR SERVICE:		724,890	734,682	534,849	721,970	
03-48110-000	INTEREST INCOME	1,967	3,800	0	1,000	
03-48900-000	OTHER MISCELLANEOUS REVENUES	0	0	0	0	
Total MISCELLANEOUS REVENUE:		1,967	3,800	0	1,000	
03-49601-000	CONTRIBUTED CAPITAL ASSETS	1,197,277	0	0	0	
03-49700-000	INT ON ADVANCE TO OTHER FND	8,461	0	0	0	
Total MISCELLANEOUS REVENUE:		1,205,738	0	0	0	
03-57403-340	DEPRECIATION EXPENSE (403)	239,977	145,562	4,235	147,834	
Total DEPRECIATION:		239,977	145,562	4,235	147,834	
03-57427-340	INT. ON LONG TERM DEBT (427)	36,185	33,362	34,781	31,070	
Total INTEREST EXPENSE:		36,185	33,362	34,781	31,070	
03-57820-110	SALARIES	20,401	66,738	21,223	74,429	
03-57820-150	EMPLOYER CONTRIBUTIONS	1,099	33,225	16,183	39,919	
03-57820-220	UTILITIES	21,505	10,500	7,720	12,000	
03-57820-290	CONTRACTED SERVICES	8,475	10,000	11,649	18,000	
03-57820-340	OPERATING EXPENSES	23,592	30,000	23,242	40,000	
Total OPERATIONS:		75,072	150,463	80,017	184,348	
03-57821-220	UTILITIES	68,937	65,000	52,087	70,000	
Total UTILITIES:		68,937	65,000	52,087	70,000	
03-57826-340	OPERATING EXPENSES	67,346	70,000	57,544	60,000	
Total CHEMICALS:		67,346	70,000	57,544	60,000	
03-57827-340	OPERATING EXPENSES	0	1,000	0	0	

Account Number	Account Title	2024 Pri Year Actual	2025 Cur Year Budget	12/25 Cur YTD Actual	2026 Projected Budget	NOTES
Total OTHER OPERATING EXPENSES:		0	1,000	0	0	
03-57828-340	OPERATING EXPENSES	2,079	6,000	0	0	
Total TRANSPORTATION EXPENSE:		2,079	6,000	0	0	
03-57831-110	SALARIES	6,191	0	4,931	0	
03-57831-111	SALARIES - OVERTIME	692	4,000	1,722	4,000	
03-57831-150	EMPLOYER CONTRIBUTIONS	476	400	461	560	
03-57831-290	OTHER CONTRACTED SERVICES	11,114	10,000	15,550	7,000	
03-57831-340	OPERATING EXPENSES	9,474	20,000	3,827	10,000	
Total SANITARY SEWER MAINTENANCE:		27,946	34,400	26,491	21,560	
03-57832-110	SALARIES	17,249	0	12,781	0	
03-57832-111	SALARIES - OVERTIME	21	0	0	0	
03-57832-150	EMPLOYER CONTRIBUTIONS	1,194	0	889	0	
03-57832-290	OTHER CONTRACTED SERVICES	10,847	10,000	9,594	14,000	
03-57832-340	OPERATING EXPENSES	221	15,000	33,660	15,000	
Total LIFT STATION MAINTENANCE:		29,532	25,000	56,923	29,000	
03-57833-110	SALARIES	13,816	0	13,555	0	
03-57833-150	EMPLOYER CONTRIBUTIONS	955	0	943	0	
03-57833-290	OTHER CONTRACTED SERVICES	383	3,000	0	1,000	
03-57833-340	OPERATING SUPPLIES	186	9,000	410	500	
Total DISPOSAL PLANT MAINTENANCE:		15,341	12,000	14,907	1,500	
03-57834-110	SALARIES	20,355	0	13,696	0	
03-57834-150	EMPLOYER CONTRIBUTIONS	1,407	0	949	0	
03-57834-290	OTHER CONTRACTED SERVICES	8,525	4,000	13,358	12,000	
Total MAINTENANCE OF GENERAL PLANT:		30,286	4,000	28,004	12,000	
03-57840-110	SALARIES	22,990	0	0	0	
03-57840-111	SALARIES - OVERTIME	55	0	0	0	
03-57840-150	EMPLOYER CONTRIBUTIONS	1,592	0	0	0	
03-57840-220	BILL COLLECTG & ACCTG - UTIL	1,177	7,000	1,627	7,000	
03-57840-290	CONTRACTED SERVICES	6,310	10,000	6,437	1,000	
03-57840-340	OPERATING EXPENSES	2,289	1,300	1,378	1,300	
Total BILL COLLECTING & ACCOUNTING:		34,412	18,300	9,442	9,300	
03-57842-110	SALARIES	105	0	0	0	
03-57842-150	EMPLOYER CONTRIBUTIONS	7	0	0	0	

Account Number	Account Title	2024 Pri Year Actual	2025 Cur Year Budget	12/25 Cur YTD Actual	2026 Projected Budget	NOTES
Total METER READING:		112	0	0	0	
03-57850-110	SALARIES	8,592	25,672	14,274	25,221	
03-57850-150	EMPLOYER CONTRIBUTIONS	594	9,155	964	11,864	
03-57850-290	OTHER CONTRACTED SERVICES	0	0	44,499	0	
03-57850-340	OPERATING EXPENSES	124	1,000	8,090	1,000	
Total ADMINISTRATION & GENERAL:		9,310	35,827	67,827	38,085	
03-57852-210	PROFESSIONAL SERVICES	0	10,000	0	10,000	
03-57852-290	OTHER CONTRACTED SERVICES	69,059	15,000	1,728	5,000	
Total OUTSIDE SERVICES EMPLOYED:		69,059	25,000	1,728	15,000	
03-57853-510	INSURANCE	4,607	4,500	613	4,500	
Total INSURANCE:		4,607	4,500	613	4,500	
03-57926-150	EMPLOYER CONTRIBUTIONS	20,148	0	7,088	0	
Total EMPLOYEE BENEFITS:		20,148	0	7,088	0	
03-59240-340	TRANSFER TO CAPITAL PROJECTS	0	0	0	27,000	
Total TRANSFERS OUT:		0	0	0	27,000	
SEWER FUND Revenue Total:		1,932,595	738,482	534,849	722,970	
SEWER FUND Expenditure Total:		730,348	630,414	441,686	651,197	
Total SEWER FUND:		1,202,247	108,068	93,163	71,773	



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

To: Honorable Mayor and Alders

From: ^{SK} Scott J. Kluver, Administrator

Re: RFP for Housing Development on Tower Road Land

Date: November 4, 2025

Enclosed you will find a draft RFP for the land that the City owns on Tower Road for a housing development. As the City is in need of additional taxable development, and this land is zoned for residential, the first question for the Council is do you want to try again with the Tower Road property? If so, this RFP would solicit for housing development proposals and a vetting process would be used to select the best proposal for the City. There are several criteria included in the RFP that would be used to make the selection. Another question for the Council is do you want to entire Council to be part of the review process, or do you prefer a smaller committee to do that? The process may include vendors making presentations on their proposed plans in person.

Please let me know if you have any questions on the RFP itself, or on the proposed process. There is no preset determination on the type of housing other than it would need to be a taxable development in order for the City to benefit from the project. Considerations of the neighborhood and style certainly need to be taken into consideration.

If you approve the RFP, I would plan to release it near the end of this month with proposals due in the early part of January. Please let me know if you have any questions on this matter.

Park Falls, Wisconsin

Request for Proposals:

Tower Road Housing Development



DRAFT 110425

November 25, 2025

INTRODUCTION

PROJECT SUMMARY

The City of Park Falls, Wisconsin, seeks competitive development proposals from qualified developers to help the City with our current housing shortage. The Tower Road property (the Development) area is comprised of two parcels located at the north end of Park Falls. The site is located along Tower Road on the west, which has access to STH 13 within one quarter mile. A housing study was completed by the City in 2021 which shows the clear need for housing within the City of Park Falls. Any proposed development should complement the surrounding rural neighborhood and be successful in the current marketplace.

REDEVELOPMENT PROJECT GOALS

The City of Park Falls' goals for this development site include the following:

1. Facilitate an appropriate housing development density.
2. To provide housing that meets the diverse needs of the City, offering options for a mix of ages and incomes.
3. To provide a development that is sustainable, including environmentally sensitive, energy efficient, and considers existing infrastructure.
4. Design approach that integrates the development with the surrounding neighborhood area, enhances community character, and provides connectivity.

BACKGROUND

THE CITY

The City of Park Falls is located in northern Price County, with a population of 2,462, and supported by numerous industries including St. Croix Rods and Weather Shield. The Chequamegon School district is highly rated and provides education for K-12. A YMCA is located in the community, which opened in 2025, and it provides a daycare, community center, and a workout facility. In addition, a Regional BART (Bay Area Rural Transit) Bus garage which provides door-to-door pickup service in the region is located in Park Falls. The City has begun to see a resurgence over the last 4 years and is expected to continue to grow in industry, tourism, and commercial establishments. Park Falls has 5-minute access to hundreds of thousands of acres of public land, providing abundant opportunities for outdoor recreation, including hunting, fishing, hiking, camping, kayaking, and boating etc.

In 2021, the City of Park Falls in partnership with the City of Phillips completed a Housing Study, which has clearly shown the need for multi-family, duplex, single family homes (copy of study attached). The report identifies various housing deficiencies in the City and region which need to be met, including affordable housing, new market rate rentals (2-3 bedrooms), and housing to serve the aging population (senior, assisted).

PROPERTY DESCRIPTION

Property Summary

The Tower Road Housing Development consists of two parcels (see attached maps). The Development area consists of wooded acres, with property elevations ranging from 1538 in the Northeast part of the property to 1511 in the Northwest, and the property generally slopes toward the West. The site is bound by Tower Road on the West side and single-family homes and commercial developments on the East side. The property has sewer and water located on the West and East sides of State Highway 13. The property is in the City's TID# 5, which began in 2019. The land is currently zoned R-2 Residential which allows for all housing types under our zoning ordinance. A conditional use permit is currently required for multiple primary structures on the same lot.

Property Ownership

The property is owned by the City of Park Falls. The City will work with the selected developer to achieve any proposed subdivision of the property and/or dedication of desired right-of-way that may be necessary to carry out the proposed development.

PROPOSAL FORMAT AND REQUIREMENTS

Proposals that do not address the items listed in this section may be considered incomplete and deemed non-responsive. It is the responsibility of the entity submitting proposals to determine the actual efforts required to complete the project. Interested entities should submit a proposal that includes the following:

- 1) A cover letter indicating your interest in the project and identifying why the firm is uniquely qualified for this project.
- 2) A brief description of the firm including its structure, capabilities, length of time in business, and experience with similar projects. Provide the name, address, phone number and email address of the key contact person. Also identify any proposed subcontractors.
- 3) Provide information about relevant completed development projects undertaken with concentration on those comparable in scale, nature, process, and function to this project. Provide the name, email address, and phone number of at least two community references.
- 4) Project Description: Provide a brief narrative describing what is proposed for construction, including as applicable: number of housing units, unit sizes, bedroom mix, for sale/rent, approximate sale/lease rates, incomes served, ages served. Include estimated timetable for construction and phasing plan. Also identify any commercial/institutional uses proposed and explain. Explain how the proposed project will achieve the desired project goals. Include approximate development costs anticipated to complete the project.
- 5) Identify the proposed purchase price for the land.
- 6) Concept plan: Submit a **conceptual** site plan showing initial ideas for site layout, uses,

streets, access drives, parking, utilities/infrastructure, stormwater, landscaping, and other features. Also provide conceptual elevations and floor plans.

- 7) Identify the anticipated financial investment required for the development (broken down by phases if applicable). Also provide a statement of Developer's financial ability.
- 8) If any responding firm wishes to subcontract any portion of this project, the information contained in item 3 should also be provided for the subcontractor.

SUBMITTAL REQUIREMENTS

Proposals must be received by 2 PM Local Time, Thursday, January 8, 2026. The submittal must include three (3) paper copies and one (1) Electronic File (email/pdf or flash drive).

Label submittal: Tower Road Housing Development.

Submit to: City of Park Falls
Attn: Scott Kluver, City Administrator
P.O. Box 146
Park Falls, Wisconsin 54552
admin@cityofparkfalls.com

EVALUATION AND SELECTION PROCESS

The City of Park Falls, Common Council will evaluate proposals based on a variety of factors, such as:

- Overall Concept Plan proposed and satisfaction of goals for the project area
- Extent to which proposed development maximizes the use of the site and provides for taxable value
- Qualifications and Experience of the firm and key personnel
- Demonstrated relevant experience in similar development projects and positive references
- Estimated level of investment and financial capability of developer
- Anticipated project timeframe for completion/phasing

If interviews are desired by the Council, firms will be given ample time to prepare.

TIMETABLE

RFP Release Date	November 25, 2025
Proposal Due Date	2:00PM January 8, 2026
Decision Deadline	March 1, 2026
Contract begins	April, 2026

Details considered during the evaluation process will include, but are not limited to: adherence to the specified requirements, cost, timeline for completion, competency and qualifications of the applicant, prior experience, and any potential conflicts of interest.

RIGHTS RESERVED by the CITY OF PARK FALLS

This Request for Proposals does not commit the City to enter into a contract, nor does it obligate the City to pay for any costs incurred in preparation and submission of proposals in anticipation of a contract.

The City of Park Falls reserves the right to:

- Make the selection based on its sole discretion
- Reject any and all proposals without prejudice
- Issue subsequent Requests for Proposal
- Postpone opening for its own convenience
- Remedy technical errors in the Request of Proposal process
- Approve or disapprove the use of particular sub-consultants
- Negotiate with any, all, or none of the Proposers
- Solicit best and final offers from all or some of the Proposers
- Waive informalities and irregularities in the proposal
- Request clarification of the information submitted
- Request additional information

INQUIRIES

Questions regarding this RFP must be in writing and sent via the U.S. Mail or e-mail to Scott Kluver (admin@cityofparkfalls.com). All questions will be responded to in writing, provided to all parties requesting an RFP for which the City has contact information, and treated as an addendum to the proposal packet.

PROPOSER RESPONSIBILITY

Interested parties have the responsibility of understanding what is required by this solicitation. The City shall not be held responsible for any firm's lack of understanding. This solicitation contains a brief description of the project site. The City makes no representations as to the conditions of the project site and no employee or any other representative of the City of Park Falls has authority to make any oral or written representations as to the conditions of the project site. Proposers are responsible to assure delivery prior to the deadline. Do not assume that a guarantee by a mailing service will ensure that the proposal is received by the deadline.

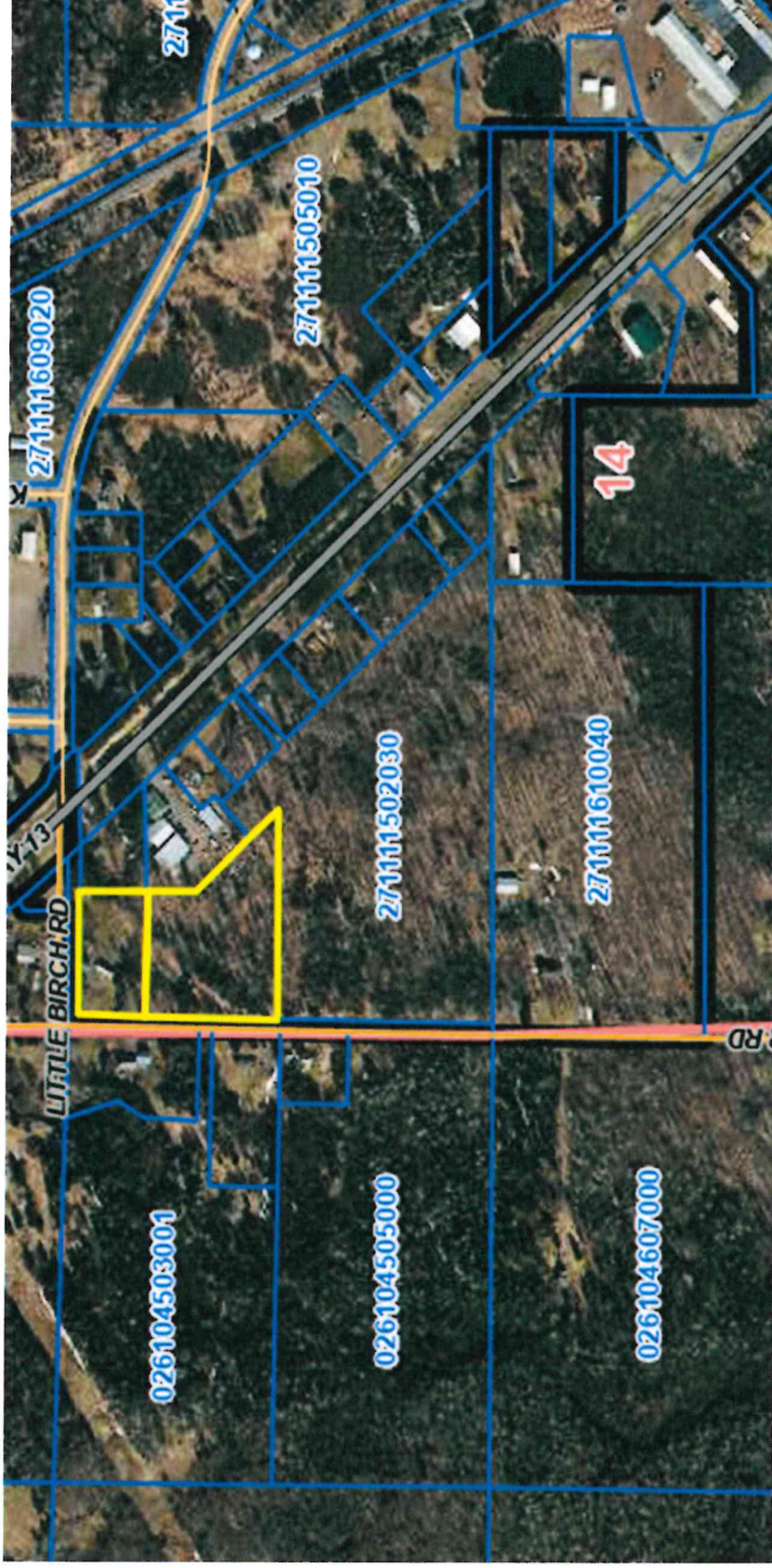
CONTRACT

No contract shall be in effect until the City executes a signed contract agreement.

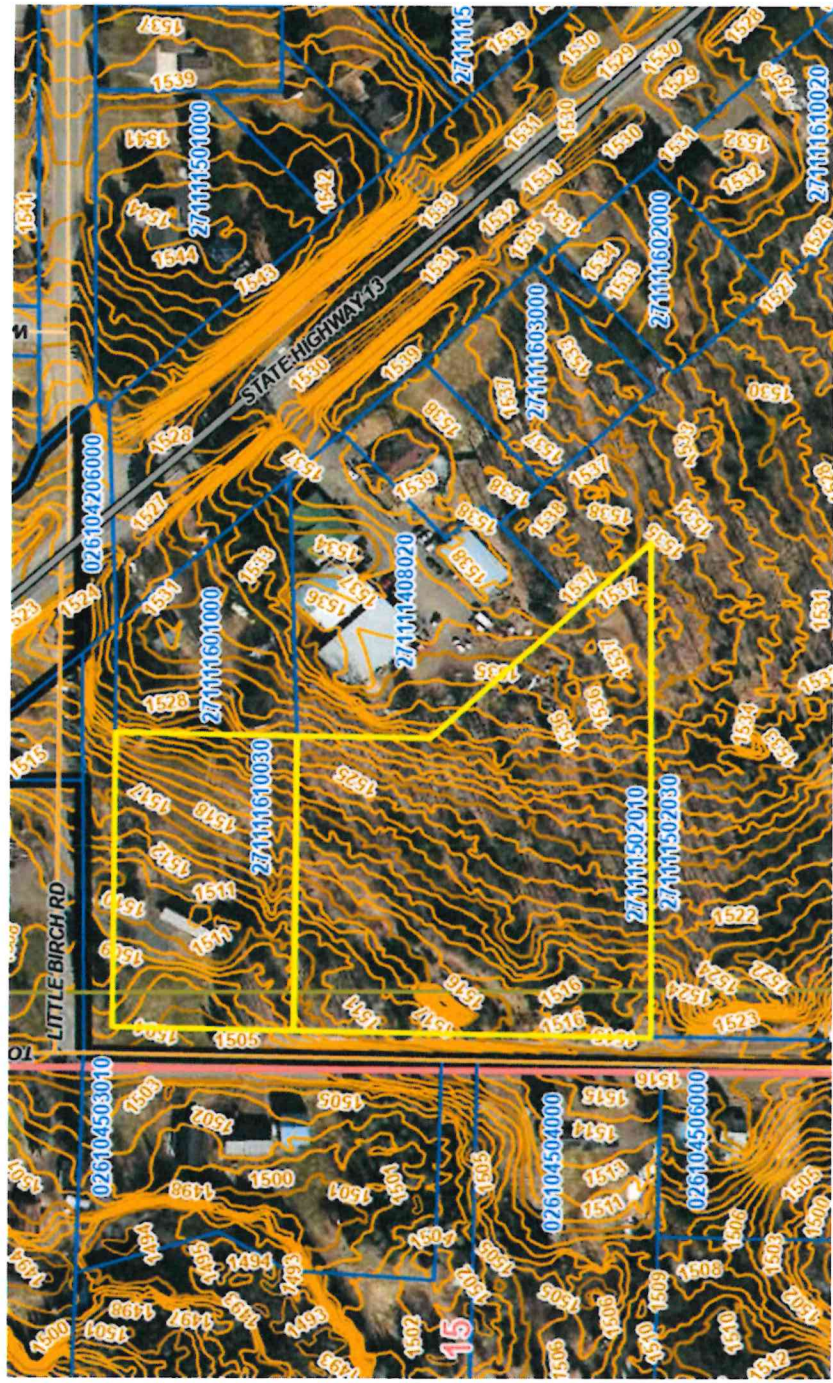
WITHDRAWAL

Proposals may be withdrawn by written notice received at any time prior to the proposal closing date and time. Proposals may also be withdrawn in person by an officer or by a representative of the firm, provided that the representative signs a receipt for return of the proposal.

Tower Road Housing Development
Park Falls Wisconsin



Tower Road Housing Development
Park Falls Wisconsin





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

To: Honorable Mayor and Alders

From: ^{SK} Scott J. Kluver, Administrator

Re: Ordinance to Amende Bond Deposit for Excavation of Rights-of-Way

Date: October 30, 2025

Enclosed you will find an ordinance that amends the dollar amount and some of the provisions as to when a bond is required when excavations occur in public rights of way. This was brought to my attention by the DPW Director who was concerned about inconsistent enforcement of the ordinance and the difficulty in many cases of requiring a bond for some minor excavations that occur. It is important that our ordinances mirror our practices to make sure we are consistent in how we apply the rules.

This ordinance typically applies when other utility companies need to do work in our rights of way, or when a private homeowner needs to do a repair that goes into the right-of-way. Many times, in the past, the restoration has not always been adequate, and many times, numerous properties are affected when there is a significant project that a utility company undertakes in the City. Bonds are necessary to make sure there are adequate restorations in these cases.

After reviewing how other communities handle these situations, and considering what our past history has been, we are recommending these changes to have the larger projects have a bond, but to allow the smaller projects, which many times involve the City already, to proceed with minimal hassle. On occasion though, based on location and activity, the DPW Director may need to require a bond for a smaller project to protect the City's assets and interests.

Please let me know if you have any questions regarding the proposed ordinance. I recommend approval.

ORDINANCE NO. 25- 030

**SECTION 399-11(H): EXCAVATION OF STREETS, ALLEYS, PUBLIC WAYS, AND
GROUNDS- BOND; DEPOSIT.**

Section 1: The Common Council of the City of Park Falls ordains the amendment of Sec. 399-11(H): Excavation of Streets, Alleys, Public Ways, and Grounds – Bond; Deposit, as follows:

(H) Bond; deposit. Work valued at ~~\$25,000~~2,500 or more must submit a bond to the City of Park Falls, while work valued at under \$25,000 may be required to submit a bond to the City of Park Falls as set forth below.-

(1) Required Bond. Before a permit for excavating or opening any public street, sidewalk, ditch, alley or public right-of-way may be issued for work expected at the outset of the project to cost \$25,000 or more, the applicant must execute and deposit with the City an indemnity bond or a financial deposit for ~~an~~ the minimum sum of \$25,000 and a maximum sum equal to the cost of the expected work, with the bond amount being in the discretion of the Director of Public Works, -conditioned that it will indemnify and save harmless the City of Park Falls and its officers, employees, and other agents from all liability for accidents and damage caused by any of the work covered by the permit, and that the applicant will fill up and place in good and safe condition all excavations and openings made in the street, and will replace and restore the pavement over any opening the applicant may make as near as can be to the state and condition in which the applicant found it, and keep and maintain the same in such condition, normal wear and tear excepted, to the satisfaction of the ~~Board~~Director of Public Works for a period of one year, and that the applicant will pay all fines or forfeitures imposed upon the applicant for any violation of any rule, regulation or ordinance governing street openings or drain laying adopted by the Common Council and will repair any damage done to existing improvements during the progress of the excavation in accordance with the ordinances, rules and regulations of the City. Such bond or deposit shall also guarantee that, if the City shall elect to make the street repair, the person opening the street will pay all costs of making such repair and of maintaining the same for one year. Recovery on such bond or deposit for any accident, injury, violation of law, ordinance, rule or regulation shall not exhaust the bond or deposit, but it shall cover any and all accidents, injuries or violation of law during the period of excavation for which it is given.

(2) Discretionary Bond. For work valued at the outset of the project to cost less than \$25,000, the Director of Public Works may, in their absolute discretion, require a bond for the maximum sum of \$25,000 conditioned that it will indemnify and save harmless the City of Park Falls and its officers, employees, and other agents from all liability for accidents and damage caused by any of the work covered by the permit, and that the applicant will fill up and place in good and safe condition all excavations and openings made in the street, and will replace and restore the pavement over any opening the applicant may make as near as can be to the state and condition in which the applicant

found it, and keep and maintain the same in such condition, normal wear and tear excepted, to the satisfaction of the Director of Public Works for a period of one year, and that the applicant will pay all fines or forfeitures imposed upon the applicant for any violation of any rule, regulation or ordinance governing street openings or drain laying adopted by the Common Council and will repair any damage done to existing improvements during the progress of the excavation in accordance with the ordinances, rules and regulations of the City. Such bond or deposit shall also guarantee that, if the City shall elect to make the street repair, the person opening the street will pay all costs of making such repair and of maintaining the same for one year. Recovery on such bond or deposit for any accident, injury, violation of law, ordinance, rule or regulation shall not exhaust the bond or deposit, but it shall cover any and all accidents, injuries or violation of law during the period of excavation for which it is given.

(2) An annual bond or deposit may be given under this section covering all excavation work done by the principal for one year beginning January 1, which shall be conditioned as specified above and in the amount determined by the ~~Director~~Board of Public Works as necessary to adequately protect the public and the City.

(3) Faulty work or materials shall be immediately replaced by the permittee upon notice by the City. Failure to correct deficiencies shall result in a one year revocation of the right to obtain a street opening permit. The City shall repair the deficiencies and bill the permittee for all labor, materials and equipment used plus 20% for administration.

(4) The person who does such restoration shall be responsible therefor for one year from the date of the completion of the work and shall file a written guarantee or surety bond to that effect with the City in an amount determined by the ~~Board~~Director of Public Works.

(5) Whenever the ~~Board~~Director of Public Works concludes that any such work has become defective within one year of the date of completion, it shall give written notice thereof to the contractor or to their surety stating the defect, the work to be done, the cost thereof and the period deemed by the ~~Director~~Board of Public Works to be reasonably necessary to complete said work. After receipt of such notice, the contractor or the surety must, within the time specified, repair the defect or reimburse the City for the cost of doing the work as set forth in the notice.

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:

Tara Tervort, Mayor

ATTEST:

Shannon Greenwood, Clerk

Adopted:
Approved:
Published:
Attest:



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

To: Honorable Mayor and Alders
From:  Scott J. Kluver, Administrator
Re: Agreement with CliftonLarsonAllen LLP for Audit Services
Date: November 4, 2025

Enclosed you will find the Master Services Agreement and the Statement of Work with our new audit firm that you selected last month. The agreement has been reviewed by Attorney Schoenborn and there are no items of serious concern. Any potential damages are limited to the fees involved with the agreement.

The proposal that was accepted did set the fees for three years, even though the agreement is valid for five. I am not concerned about that as there is a simple 30 day cancellation clause.

I recommend approval of the agreement. Once approved, staff will be able to begin the preparatory process for 2025 audit.



MSA Date: November 3, 2025

Master Services Agreement

This master service agreement ("MSA") documents the terms, objectives, and the nature and limitations of the services CliftonLarsonAllen LLP ("CLA," "we," "us," and "our") will provide for City of Park Falls, Wisconsin ("you," or "your"). The terms of this MSA will apply to the initial and each subsequent statement of work ("SOW"), unless the MSA is changed in a communication that you and CLA both sign or is terminated as permitted herein.

1. Scope of Professional Services

CLA will provide services as described in one or more SOW that will reference this MSA. The SOW will describe the scope of professional services; the nature, limitations, and responsibilities related to the specific services CLA will provide; and the fees for such services.

If modifications or changes are required during CLA's performance of requested services, or if you request that we perform any additional services, we will provide you with a separate SOW for your signature. Such SOW will advise you of the additional fee and time required for such services to facilitate a clear understanding of the services.

Our services cannot be relied upon to disclose all errors, fraud, or noncompliance with laws and regulations. Except as described in the scope of professional services section of this MSA or any applicable SOW, we have no responsibility to identify and communicate deficiencies in your internal controls as part of any services.

2. Management responsibilities

You acknowledge and understand that our role is to provide the services identified in an SOW and that management, and any other parties engaging CLA, have responsibilities that are fundamental to our undertaking to perform the identified services.

3. Fees and terms

See the applicable SOW for the fees for the services.

Work may be suspended if your account becomes 60 days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagements will be deemed to have been completed even if we have not completed the services. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

Payments may be made utilizing checks, Bill.com, your online banking platform, CLA's electronic payment platform, or any other client-initiated payment method approved by CLA. CLA's electronic online bill pay platform claconnect.com/billpay accepts credit card and Automated Clearing House (ACH) payments. Instructions for you to make direct bank to bank wire transfers or ACH payments will be provided upon request.

4. Other Fees

You agree to compensate us for reasonable time and expenses, including time and expenses of outside legal counsel, we may incur in responding to a subpoena, a formal third-party request for records or information, or participating in a deposition or any other legal, regulatory, or other proceeding relating to services we provide pursuant to a SOW.

5. Finance charges and collection expenses

You agree that if any statement is not paid within 30 days from its billing date, the unpaid balance shall accrue interest at the monthly rate of one and one-quarter percent (1.25%), which is an annual percentage rate of 15%. In the event that any collection action is required to collect unpaid balances due us, reasonable attorney fees and expenses shall be recoverable.

6. Dispute Resolution

Any disagreement, controversy, or claim ("Dispute") that may arise out of any aspect of our services or relationship with you shall be submitted to non-binding mediation by written notice ("Mediation Notice") to the other party. In mediation, we will work with you to resolve any differences voluntarily with the aid of an impartial mediator.

The mediation will be conducted as specified by the mediator and agreed upon by the parties (i.e., you and CLA). The parties agree to discuss their differences in good faith and to attempt, with the assistance of the mediator, to reach an amicable resolution of the Dispute.

Each party will bear its own costs in the mediation. The fees and expenses of the mediator will be shared equally by the parties.

7. Limitation of remedies

These limitation of remedies provisions are not applicable for any audit or examination services provided to you.

Our role is strictly limited to the services described in an SOW, and we offer no assurance as to the results or ultimate outcomes of any services or of any decisions that you may make based on our communications with you. You agree that it is appropriate to limit the liability of CLA, its partners, principals, directors, officers, employees, and agents (each a "CLA party").

You further agree that you will not hold CLA or any other CLA party liable for any claim, cost, or damage, whether based on warranty, tort, contract, or other law, arising from or related to this MSA, the services provided under an SOW, the work product, or for any plans, actions, or results of an SOW, except to the extent authorized by this MSA. In no event shall any CLA party be liable to you for any

indirect, special, incidental, consequential, punitive, or exemplary damages, or for loss of profits or loss of goodwill, costs, or attorney fees.

The exclusive remedy available to you shall be the right to pursue claims for actual damages that are directly caused by acts or omissions that are breaches by a CLA party of our duties owed under this MSA and the specific SOW thereunder, but any recovery on any such claims shall not exceed the fees actually paid by you to CLA pursuant to the SOW that gives rise to the claim.

8. Governing Laws, Jurisdiction, and Venue

The MSA is made under and shall be governed by the laws of the state of Minnesota, without giving effect to choice-of-law principles. This includes dispute resolution and limitation of remedies.

9. Time limitations

The nature of our services makes it difficult, with the passage of time, to gather and present evidence that fully and fairly establishes the facts underlying any dispute that may arise between you and any CLA party. The parties (you and CLA) agree that, notwithstanding any statute or law of limitations that might otherwise apply to a dispute, including one arising out of this MSA or the services performed under an SOW, for breach of contract or fiduciary duty, tort, fraud, misrepresentation or any other cause of action or remedy, any action or legal proceeding by you against any CLA party must be commenced as provided below, or you shall be forever barred from commencing a lawsuit or obtaining any legal or equitable relief or recovery. An action to recover on a dispute shall be commenced within these periods ("Limitation Period"), which vary based on the services provided, and may be modified as described in the following paragraph:

Service	Time after the date we deliver the services or work product*
Examination, compilation, and preparation services related to prospective financial statements	12 months
Audit, review, examination, agreed-upon procedures, compilation, and preparation services other than those related to prospective financial information	24 months
All Other Services	12 months

* pursuant to the SOW on which the dispute is based

If the MSA is terminated or your ongoing relationship with CLA is terminated, then the applicable Limitation Period is the lesser of the above periods or 12 months after termination of MSA or your ongoing relationship with CLA. The applicable Limitation Period applies and begins to run even if you have not suffered any damage or loss, or have not become aware of the existence or possible existence of a dispute.

10. Confidentiality

Except as permitted by the "Consent" section of this MSA, CLA will not disclose any of your confidential, proprietary, or privileged information to any person or party, unless you authorize us to do so, it is published or released by you, it becomes publicly known or available other than through disclosure by us, or disclosure is required by law, regulation, or professional standard. This confidentiality provision does not prohibit us from disclosing your information to one or more of our affiliated companies in order to provide services that you have requested from us or from any such affiliated company. Any such affiliated company shall be subject to the same restrictions on the use and disclosure of your information as apply to us. You also consent to our disclosure of information regarding the nature of services we provide to you to another independent network member of CLA Global, for the limited purpose of complying with professional obligations regarding independence and conflicts of interest.

The Internal Revenue Code contains a limited privilege for confidentiality of tax advice between you and our firm. In addition, the laws of some states likewise recognize a confidentiality privilege for some accountant-client communications. You understand that CLA makes no representation, warranty or promise, and offers no opinion with respect to the applicability of any confidentiality privilege to any information supplied or communications you have with us, and, to the extent that we follow instructions from you to withhold such information or communications in the face of a request from a third party (including a subpoena, summons or discovery demand in litigation), you agree to hold CLA harmless should the privilege be determined not to apply to particular information or communications.

The workpapers and files supporting the services we perform are the sole and exclusive property of CLA and constitute confidential and proprietary information. We do not provide access to our workpapers and files to you or anyone else in the normal course of business. Unless required by law or regulation to the contrary, we retain our workpapers and files in accordance with our record retention policy that typically provides for a retention period of seven years. After this period expires, our workpapers and files will be destroyed. Furthermore, physical deterioration or catastrophic events may shorten the time our records are available. The workpapers and files of our firm are not a substitute for your records.

Pursuant to authority given by law, regulation, or professional standards we may be requested to make certain workpapers and files available to a regulator for its regulatory oversight purposes. We will notify you of any such request, if permitted by law. Access to the requested workpapers and files will be provided to the regulator under the supervision of CLA personnel and at a location designated by our firm. Furthermore, upon request, we may provide copies of selected workpapers and files to such regulator. The regulator may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

11. Other provisions

You agree that CLA will not be assuming any fiduciary responsibility on your behalf during the course of this MSA, except as may be assumed in an SOW.

CLA may, at times, utilize external web applications to receive and process information from our

clients; however, any sensitive data, including protected health information and personally identifiable information, must be redacted by you to the maximum extent possible prior to uploading the document or file. In the event that you are unable to remove or obscure all sensitive data, please contact us to discuss other potential options for transmitting the document or file.

CLA and certain owners of CLA are licensed by the California State Board of Accountancy. However, CLA has owners not licensed by the California State Board of Accountancy who may provide services under this MSA. If you have any questions regarding licensure of the personnel performing services under this MSA, please do not hesitate to contact us.

During the course of the engagement, there may be communication via fax or email. You are responsible to ensure that communications received by you or your personnel are secured and not shared with unauthorized individuals.

12. Consent to use financial information

We regularly aggregate anonymized client data and perform a variety of analyses using that aggregated data. Some of these analyses are published to clients or released publicly. However, we are always careful to preserve the confidentiality of the separate information that we obtain from each client, as required by the AICPA Code of Professional Conduct and various laws. Your acceptance of this MSA will serve as your consent to our use of City of Park Falls, Wisconsin anonymized data in performing and reporting on these cost comparison, performance indicator and/or benchmarking analyses.

Unless authorized by law or the client consents, we cannot use a client's tax return information for purposes other than the preparation and filing of the client's tax return. By signing and dating this MSA, you authorize CLA to use any and all information furnished to CLA for or in connection with the preparation of the tax returns under this MSA, for a period of up to six (6) years from the date of this MSA, in connection with CLA's preparation of the types of reports described in the foregoing paragraph.

13. Consent to send you publications and other materials

For your convenience, CLA produces a variety of publications, hard copy and electronic, to keep you informed about pertinent business and personal financial issues. This includes published articles, invitations to upcoming seminars, webinars and webcasts, newsletters, surveys, and press releases. To determine whether these materials may be of interest to you, CLA will need to use your tax return information. Such tax information includes your name and address as well as the business and financial information you provided to us.

By signing and dating this MSA, you authorize CLA to use the information that you provide to CLA during the preparation of your tax returns to determine whether to offer you relevant materials. Your consent is valid until further notice.

14. Subcontractors

CLA may, at times, use subcontractors to perform services under this MSA, and they may have access to your information and records. Any such subcontractors will be subject to the same restrictions on

the use of such information and records as apply to CLA under this MSA.

15. Technology

CLA may, at times, use third-party software applications to perform services under this MSA. You acknowledge the software vendor may have access to your data.

16. Termination of MSA

This MSA shall continue for five years from November 3, 2025, unless terminated earlier by giving appropriate notice. Either party may terminate this MSA at any time by giving 30 days written notice to the other party.

Upon termination of the MSA, the provisions of this MSA shall continue to apply to all services rendered prior to termination.

17. Agreement

We appreciate the opportunity to be of service to you and believe this MSA accurately summarizes the significant terms of our relationship. This MSA, along with the applicable addendum(s) and SOW(s), constitute the entire agreement regarding services to be performed and supersedes all prior agreements (whether oral or written), understandings, negotiations, and discussions between you and CLA. If you have any questions, please let us know. If you agree with the terms of our relationship as described in this MSA, please sign, date, and return.

CliftonLarsonAllen LLP

Response:

This MSA correctly sets forth the understanding of City of Park Falls, Wisconsin.

CLA

CLA

Jon Trautman

Jon Trautman, Principal

SIGNED 11/4/2025, 1:38:01 PM CST

Client

City of Park Falls, Wisconsin

SIGN:

Scott Kluver, City Administrator

DATE:

City of Park Falls, Wisconsin

SIGN:

Tara Tervort, Mayor

DATE:



November 3, 2025

Statement of Work - Audit Services

This agreement constitutes a statement of work ("SOW") under the master service agreement ("MSA") dated November 3, 2025, or superseding MSA, made by and between CliftonLarsonAllen LLP ("CLA," "we," "us," and "our") and City of Park Falls, Wisconsin ("you," "your," or "the entity"). We are pleased to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services CLA will provide for the entity as of and for the year ended December 31, 2025.

Jon Trautman is responsible for the performance of the audit engagement.

Scope of audit services

We will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, which collectively comprise the basic financial statements of City of Park Falls, Wisconsin, and the related notes to the financial statements as of and for the year ended December 31, 2025.

The Governmental Accounting Standards Board (GASB) provides for certain required supplementary information (RSI) to accompany the entity's basic financial statements.

The RSI will be subjected to certain limited procedures, but will not be audited.

We will also evaluate and report on the presentation of the supplementary information other than RSI accompanying the financial statements in relation to the financial statements as a whole.

Nonaudit services

We will also provide the following nonaudit services:

- Preparation of your financial statements and the related notes.
- Preparation of the required supplementary information (RSI).
- Preparation of the supplementary information.
- Preparation of depreciation schedules.
- Adjusting entries and reclassification entries

Audit objectives

The objectives of our audit of the financial statements are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP). Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS) will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

Our audit will be conducted in accordance with U.S. GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require us to be independent of the entity and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. Our audit will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions.

We will apply certain limited procedures to the RSI in accordance with U.S. GAAS. However, we will not express an opinion or provide any assurance on the RSI because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. We will also perform procedures to enable us to express an opinion on whether the supplementary information (as identified above) other than RSI accompanying the financial statements is fairly stated, in all material respects, in relation to the financial statements as a whole.

We will issue a written report upon completion of our audit of your financial statements.

Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph to our auditors' report, or if necessary, withdraw from the engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming opinions on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express opinions or issue a report, or withdrawing from the engagement.

We will also provide a report (which does not include an opinion) on internal control over financial reporting and on compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements, as required by *Government Auditing Standards*. The report on internal control over financial reporting and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) that

the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the entity is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit conducted in accordance with U.S. GAAS and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Auditor responsibilities, procedures, and limitations

We will conduct our audit in accordance with U.S. GAAS and the standards for financial audits contained in *Government Auditing Standards*.

Those standards require that we exercise professional judgment and maintain professional skepticism throughout the planning and performance of the audit. As part of our audit, we will:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and evaluate whether audit evidence obtained is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of the entity and its environment, including the system of internal control, relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the amounts and disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on our evaluation of audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the entity's ability to continue as a going concern for a reasonable period of time.

Although our audit planning has not been concluded and modifications may be made, we have identified the following significant risk(s) of material misstatement as part of our audit planning:

- Management override of controls
- Lack of segregation of duties

There is an unavoidable risk, because of the inherent limitations of an audit, together with the inherent limitations of internal control, that some material misstatements may not be detected, even though the

audit is properly planned and performed in accordance with U.S. GAAS and *Government Auditing Standards*. Because we will not perform a detailed examination of all transactions, material misstatements, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity, may not be detected. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not require auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management and those charged with governance of any material errors, fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management and those charged with governance of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential.

Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting fraud or errors that are material to the financial statements and to preventing and detecting misstatements resulting from noncompliance with provisions of laws, regulations, contracts, and grant agreements that have a material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. An audit is not designed to provide assurance on internal control or to identify deficiencies, significant deficiencies, or material weaknesses in internal control. However, we will communicate to you in writing significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we identify during the audit that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the entity's compliance with the provisions of laws, regulations, contracts, and grant agreements that have a material effect on the financial statements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

We will include in our report on internal control over financial reporting and on compliance relevant information about any identified or suspected instances of fraud and any identified or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements that may have occurred that are required to be communicated under *Government Auditing Standards*.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Management responsibilities

Our audit will be conducted on the basis that you (management and, when appropriate, those charged with

governance) acknowledge and understand that you have certain responsibilities that are fundamental to the conduct of an audit.

You are responsible for the preparation and fair presentation of the financial statements and RSI in accordance with U.S. GAAP.

Management's responsibilities include the selection and application of accounting principles; recording and reflecting all transactions in the financial statements; determining the reasonableness of significant accounting estimates included in the financial statements; adjusting the financial statements to correct material misstatements; and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the entity's ability to continue as a going concern for 12 months beyond the financial statement date.

You are responsible for the design, implementation, and maintenance of effective internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including evaluating and monitoring ongoing activities and safeguarding assets to help ensure that appropriate goals and objectives are met. You are responsible for the design, implementation, and maintenance of internal controls to prevent and detect fraud; assessing the risk that the financial statements may be materially misstated as a result of fraud; and for informing us about all known or suspected fraud affecting the entity involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for implementing systems designed to achieve compliance with applicable laws and regulations and the provisions of contracts and grant agreements; identifying and ensuring that the entity complies with applicable laws, regulations, contracts, and grant agreements; and informing us of all instances of identified or suspected noncompliance whose effects on the financial statements should be considered. You are responsible for taking timely and appropriate steps to remedy any fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we may report.

You are responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, including amounts and disclosures, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters, and for the accuracy and completeness of that information (including information from within and outside of the general and subsidiary ledgers); (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.

You agree to inform us of events occurring or facts discovered subsequent to the date of the financial statements that may affect the financial statements.

Management is responsible for the preparation of the supplementary information in accordance with U.S. GAAP. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. You agree to provide us written representations related to the presentation of the supplementary information.

Management is responsible for providing us with a written confirmation concerning representations made by you and your staff to us in connection with the audit and the presentation of the basic financial statements and RSI. During our engagement, we will request information and explanations from you regarding, among other matters, the entity's activities, internal control, future plans, specific transactions, and accounting systems and procedures. The procedures we will perform during our engagement and the conclusions we reach as a basis for our report will be heavily influenced by the representations that we receive in the representation letter and otherwise from you. Accordingly, inaccurate, incomplete, or false representations could cause us to expend unnecessary effort or could cause a material fraud or error to go undetected by our procedures. In view of the foregoing, you agree that we shall not be responsible for any misstatements in the entity's financial statements that we may fail to detect as a result of misrepresentations made to us by you.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies to us of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the "Audit objectives" section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other engagements or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

Responsibilities and limitations related to nonaudit services

For all nonaudit services we may provide to you, management agrees to assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, and/or experience to understand and oversee the services; evaluate the adequacy and results of the services; and accept responsibility for the results of the services. Management is also responsible for ensuring that your data and records are complete and that you have received sufficient information to oversee the services.

Use of financial statements

Should you decide to include or incorporate by reference these financial statements and our auditors' report(s) thereon in a future private placement or other offering of equity or debt securities, you agree that we are under no obligation to re-issue our report or provide consent for the use of our report in such a registration or offering document. We will determine, at our sole discretion, whether we will re-issue our report or provide consent for the use of our report only after we have performed the procedures we consider

necessary in the circumstances. If we decide to re-issue our report or consent to the use of our report, we will be required to perform certain procedures including, but not limited to, (a) reading other information incorporated by reference in the registration statement or other offering document and (b) subsequent event procedures. These procedures will be considered an engagement separate and distinct from our audit engagement, and we will bill you separately. If we decide to re-issue our report or consent to the use of our report, you agree that we will be included on each distribution of draft offering materials and we will receive a complete set of final documents. If we decide not to re-issue our report or decide to withhold our consent to the use of our report, you may be required to engage another firm to audit periods covered by our audit reports, and that firm will likely bill you for its services. While the successor auditor may request access to our workpapers for those periods, we are under no obligation to permit such access.

If the parties (i.e., you and CLA) agree that CLA will not be involved with your official statements related to municipal securities filings or other offering documents, we will require that any official statements or other offering documents issued by you with which we are not involved clearly indicate that CLA is not involved with the contents of such documents. Such disclosure should read as follows:

CliftonLarsonAllen LLP, our independent auditor, has not been engaged to perform and has not performed, since the date of its report included herein, any procedures on the financial statements addressed in that report. CliftonLarsonAllen LLP also has not performed any procedures relating to this offering document.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website or submitted on a regulator website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information in the electronic site with the original document.

We may issue preliminary draft financial statements to you for your review. Any preliminary draft financial statements should not be relied on or distributed.

Engagement administration and other matters

We expect to begin our audit on approximately December 1, 2025.

We understand that your employees will prepare all confirmations, account analyses, and audit schedules we request and will locate any documents or invoices selected by us for testing. A list of information we expect to need for our audit and the dates required will be provided in a separate communication.

We will provide copies of our reports to the entity; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing confidential or sensitive information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of CLA and constitutes confidential information. However, we may be requested to make certain audit documentation available to regulatory bodies pursuant to authority given to it by law or regulation. If requested, access to such audit

documentation will be provided under the supervision of CLA's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to those regulators. The regulators may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by a regulator. If we are aware that a federal or state awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Professional standards require us to be independent with respect to you in the performance of these services. Any discussion that you have with our personnel regarding potential employment with you could impair our independence with respect to this engagement. Therefore, we request that you inform us prior to any such discussions so that we can implement appropriate safeguards to maintain our independence and objectivity. Further, any employment offers to any staff members working on this engagement without our prior knowledge may require substantial additional procedures to ensure our independence. You will be responsible for any additional costs incurred to perform these procedures.

Our audit engagement ends on delivery of our signed report. Any additional services that might be requested will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific SOW for that service.

Government Auditing Standards require that we make our most recent external peer review report publicly available. The report is posted on our website at www.CLAconnect.com/Aboutus/.

Fees

Our professional fee is \$32,400.00. We will also bill for expenses (including travel, report production, word processing, postage, internal and administrative charges, etc.) plus a technology and client support fee of five percent (5%) of all professional fees billed which is included in the fee above. This fee is based on anticipated cooperation from your personnel and their assistance with locating requested documents and preparing requested schedules. If the requested items are not available on the dates required or are not accurate, the fees and expenses will likely be higher. Our invoices, including applicable state and local taxes, will be rendered as work progresses and are payable on presentation.

Unexpected circumstances

We will advise you if unexpected circumstances require significant additional procedures resulting in a substantial increase in the fee estimate.

Changes in accounting and audit standards

Standard setters and regulators continue to evaluate and modify standards. Such changes may result in new or revised financial reporting and disclosure requirements or expand the nature, timing, and scope of the activities we are required to perform. To the extent that the amount of time required to provide the services described in the SOW increases due to such changes, our fee may need to be adjusted. We will discuss such circumstances with you prior to performing the additional work.

Predecessor auditor communications

You agree to provide us permission to communicate with the predecessor auditor and to authorize the predecessor auditor to respond fully to our inquiries regarding any matters that will assist us in finalizing our engagement acceptance. You agree to authorize the predecessor to allow us to review their audit documentation, thereby providing us with information to assist us in planning and performing the engagement. You will be responsible for any fees billed by the predecessor auditor related to our review of their workpapers and our inquiries. You further acknowledge that our final acceptance of the engagement is subject to the completion of those inquiries and evaluation of the responses.

Agreement

We appreciate the opportunity to provide the services described in this SOW related to the MSA. All terms and provisions of the MSA shall apply to these services. If you agree with the terms of this SOW, please sign below to indicate your acknowledgement and understanding of, and agreement with, this SOW.

Sincerely,

CliftonLarsonAllen LLP

Response:

This letter correctly sets forth the understanding of City of Park Falls, Wisconsin.

CLA

CLA

Jon Trautman

Jon Trautman, Principal

SIGNED 11/4/2025, 1:30:49 PM CST

Client

City of Park Falls, Wisconsin

SIGN:

Scott Kluver, City Administrator

DATE:

City of Park Falls, Wisconsin

SIGN:

Tara Tervort, Mayor

DATE:

Report Criteria:

Detail report.
Paid and unpaid invoices included.
Invoice.Batch = "CH NOV10/25"

Vendor Name	Invoice Date	Invoice Number	GL Account	Description	Net Invoice Amount	Date Paid
ABEDNEGO FIRE PROTECTION LLC						
ABEDNEGO FIRE PROTECTION	10/21/2025	153252	0152200290	FIRE CONTR SERVICE	780.00	10/28/2025
Total ABEDNEGO FIRE PROTECTION LLC:					780.00	
CENTURY LINK						
CENTURY LINK	10/24/2025	NOV2025	0153510220	PHONE-AIRPORT	138.69	
Total CENTURY LINK:					138.69	
CORE & MAIN LP						
CORE & MAIN LP	10/01/2025	X811564	0257653340	WATER METERS	14,078.59	
CORE & MAIN LP	10/01/2025	X832442	0257652340	WATER SERVICES	427.02	
Total CORE & MAIN LP:					14,505.61	
DOLLAR GENERAL-REGIONS 410526						
DOLLAR GENERAL-REGIONS 4	10/30/2025	1001405044	0152100340	POLICE - S & E	35.87	
Total DOLLAR GENERAL-REGIONS 410526:					35.87	
HALL, SAM						
HALL, SAM	10/29/2025	1282049	0153430290	LAWN MOWING	160.00	
Total HALL, SAM:					160.00	
HAWKINS INC.						
HAWKINS INC.	10/15/2025	7225896	0257631340	WATER TREATMENT	30.00	
HAWKINS INC.	10/15/2025	7225897	0357826340	WWTP CHEMICALS	10.00	
HAWKINS INC.	10/15/2025	7226356	0257631340	WATER TREATMENT	110.00	
Total HAWKINS INC.:					150.00	
HOWARD DISPOSAL						
HOWARD DISPOSAL	09/01/2025	22286	1153630290	DISPOSAL FEES	4,169.84	10/28/2025
HOWARD DISPOSAL	09/01/2025	22286	1148210000	LEASE PAYMENT	840.00-	10/28/2025
HOWARD DISPOSAL	09/01/2025	22286	1153620290	WEEKLY TRASH	12,000.00	10/28/2025
HOWARD DISPOSAL	09/01/2025	22286	1153635290	WEEKLY RECYLCING	6,480.00	10/28/2025
HOWARD DISPOSAL	11/03/2025	25687	1153630290	DISPOSAL FEES	4,327.01	
HOWARD DISPOSAL	11/03/2025	25687	1148210000	LEASE PAYMENT	840.00-	
HOWARD DISPOSAL	11/03/2025	25687	1153620290	WEEKLY TRASH	12,000.00	
HOWARD DISPOSAL	11/03/2025	25687	1153635290	WEEKLY RECYLCING	6,480.00	
Total HOWARD DISPOSAL:					43,776.85	
JFTCO INC						
JFTCO INC	10/15/2025	PISU0080420	0153240350	MACH. REPAIR & MAINT SUPPLIES	14.95	
JFTCO INC	10/16/2025	PISU0080455	0153240350	MACH. REPAIR & MAINT SUPPLIES	6.39	
JFTCO INC	10/16/2025	PISU0080456	0153240350	MACH. REPAIR & MAINT SUPPLIES	38.26	
JFTCO INC	10/17/2025	PISU0080497	0153240350	MACH. REPAIR & MAINT SUPPLIES	455.32	
JFTCO INC	10/17/2025	PISU0080498	0153240350	MACH. REPAIR & MAINT SUPPLIES	319.80	

Vendor Name	Invoice Date	Invoice Number	GL Account	Description	Net Invoice Amount	Date Paid
Total JFTCO INC:					834.72	
MEDFORD COOPERATIVE INC.						
MEDFORD COOPERATIVE INC.	10/14/2025	3151	0153240340	BULK FUEL PREMIUM	1,149.75	
MEDFORD COOPERATIVE INC.	10/14/2025	3152	0153240340	BULK UNLEADED	728.41	
MEDFORD COOPERATIVE INC.	10/27/2025	3701	0153240340	BULK FUEL PREMIUM	569.02	
MEDFORD COOPERATIVE INC.	10/06/2025	9357806	0153240340	BULK FUEL PREMIUM	.01-	
Total MEDFORD COOPERATIVE INC.:					2,447.17	
MSA PROFESSIONAL SERVICES INC						
MSA PROFESSIONAL SERVICE	10/24/2025	22092	1355200820	PARKS- CENTER PARK	27.50	
Total MSA PROFESSIONAL SERVICES INC:					27.50	
NORTHWAY COMMUNICATIONS INC.						
NORTHWAY COMMUNICATIONS	10/10/2025	121121	0152200290	FIRE-CONTRACTED SERVICES	40.00	10/28/2025
NORTHWAY COMMUNICATIONS	10/15/2025	121129	0152200290	FIRE-CONTRACTED SERVICES	50.00	10/28/2025
NORTHWAY COMMUNICATIONS	10/10/2025	185980	0152200290	FIRE-CONTRACTED SERVICES	235.04	10/28/2025
Total NORTHWAY COMMUNICATIONS INC.:					325.04	
O'REILLY AUTO PARTS						
O'REILLY AUTO PARTS	10/02/2025	4986-386343	0152100230	POLICE S&E	50.60	
Total O'REILLY AUTO PARTS:					50.60	
PIEPER ELECTRIC INC.						
PIEPER ELECTRIC INC.	10/31/2025	CD99030256	0257625290	CITY WELLS	813.85	
Total PIEPER ELECTRIC INC.:					813.85	
PRICE COUNTY REGISTER OF DEEDS						
PRICE COUNTY REGISTER OF	10/28/2025	SURV/MAP	0156300210	RECORD LOWER DAM RD SURVEY M	30.00	10/28/2025
Total PRICE COUNTY REGISTER OF DEEDS:					30.00	
PRICE COUNTY SHERIFF						
PRICE COUNTY SHERIFF	10/31/2025	OCT2025	0152100340	POLICE S&E	45.91	
Total PRICE COUNTY SHERIFF:					45.91	
QUILL CORPORATION						
QUILL CORPORATION	10/22/2025	46282367	0151600340	CITY HALL	42.13	
QUILL CORPORATION	10/22/2025	46282367	0153311340	WATER & STREET S & E	52.44	
Total QUILL CORPORATION:					94.57	
RIVER COUNTRY COOP						
RIVER COUNTRY COOP	10/21/2025	362297	0153240350	MACHINERY REPAIR & MAINT.	298.36	
RIVER COUNTRY COOP	10/23/2025	362353	0153311340	STREETS	173.25	
Total RIVER COUNTRY COOP:					471.61	
ROBERT W. BAIRD & CO.						
ROBERT W. BAIRD & CO.	05/01/2024	PF-24011457	2056300210	TID 3 ALLOCATION AMENDMENT	12,500.00	10/28/2025

Vendor Name	Invoice Date	Invoice Number	GL Account	Description	Net Invoice Amount	Date Paid
ROBERT W. BAIRD & CO.	04/03/2024	PF-24011873	2056300210	TID 3 CLOSURE CONSULTING AGREE	3,500.00	10/28/2025
ROBERT W. BAIRD & CO.	10/20/2025	PF-25019570	0151510210	ANNUAL FILING FEE	1,500.00	10/28/2025
Total ROBERT W. BAIRD & CO.:					17,500.00	
SCHNAUTZ, DAVID						
SCHNAUTZ, DAVID	09/15/2025	SEPT2025	0153311340	STREET MAINT	1,360.81	
SCHNAUTZ, DAVID	09/15/2025	SEPT2025	0257651340	MAINT OF MAINS	680.40	
SCHNAUTZ, DAVID	09/15/2025	SEPT2025	0357831340	SEWER MAINT	680.40	
Total SCHNAUTZ, DAVID:					2,721.61	
SECURIAN FINANCIAL GROUP INC.						
SECURIAN FINANCIAL GROUP I	11/01/2025	DEC2025	0152100150	LIFE INS-POLICE	124.98	
SECURIAN FINANCIAL GROUP I	11/01/2025	DEC2025	0153240150	LIFE INS-MACHINERY	28.57	
SECURIAN FINANCIAL GROUP I	11/01/2025	DEC2025	0153311150	LIFE INS-STREETS	83.91	
SECURIAN FINANCIAL GROUP I	11/01/2025	DEC2025	0155100150	LIFE INS-LIBRARY	46.42	
SECURIAN FINANCIAL GROUP I	11/01/2025	DEC2025	0155101150	LIFE INS-LIBRARY BLDG	7.14	
SECURIAN FINANCIAL GROUP I	11/01/2025	DEC2025	0257926150	LIFE INS-WATER	28.57	
SECURIAN FINANCIAL GROUP I	11/01/2025	DEC2025	0357926150	LIFE INS-SEWER	21.42	
SECURIAN FINANCIAL GROUP I	11/01/2025	DEC2025	0151411150	LIFE INS-ADMIN	16.07	
Total SECURIAN FINANCIAL GROUP INC.:					357.08	
TODD'S REDI-MIX LLC						
TODD'S REDI-MIX LLC	10/22/2025	8100094362	0153311340	STREETS	3,952.90	
Total TODD'S REDI-MIX LLC:					3,952.90	
Grand Totals:					89,219.58	

Report Criteria:

Detail report.

Paid and unpaid invoices included.

Invoice.Batch = "CH NOV10/25"