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Meeting will be held at 601 Main St West
 at 6:00 pm in the City Hall Council Chambers
 OR Join the meeting from your computer,
 tablet or smartphone
<https://global.gotomeeting.com/join/500263957>
 You can also dial in using your phone.
 United States (Toll Free): 1 877 309 2073
 Access Code: 500-263-957

Approved by Council with no changes

PUBLIC HEARING NOTICE

The Common Council of the City of Ashland, Wisconsin will hold a **Public Hearing on the proposed 2024 Budget at its meeting on Tuesday, November 28, 2023.** The meeting will begin **at 6:00 pm in-person with the option of on-line via go-to-meeting.** Adoption of the 2024 Budget is scheduled to follow the Public Hearing. Below is a summary of the proposed Budget and City Levy. The proposed budget detail is available for inspection at City Hall, the Vaughn Public Library, or at www.coawi.org.

Join the meeting from your computer, tablet or smartphone: <https://global.gotomeeting.com/join/500263957>

You can also dial in using your phone.

United States (Toll Free): 1 877 309 2073 Access Code: 500-263-957

CITY OF ASHLAND - 2024 BUDGET SUMMARY

General Fund Detail

Sources of Funds	PROPOSED		Percent Change
	2023 Budget	2024 Budget	
Revenues:			
Taxes:			
General Property Taxes	\$2,852,073	\$2,861,045	0.31%
Other Taxes	442,960	446,960	
Special Assessments	0	0	
Intergovernmental Revenues	4,842,902	5,622,413	
Licenses & Permits	162,010	163,010	
Fines, Forfeitures & Penalties	16,500	16,500	
Public Charges for Service	1,785,700	1,814,100	
Intergovernmental Charges for Service	834,199	893,546	
Miscellaneous Revenues	77,150	82,150	
Other Financing Sources	147,250	147,250	
Total General Fund Revenues	11,160,744	12,046,974	7.94%
Fund Balance Applied	573,774	476,080	
Total Sources of General Funds	\$11,734,518	\$12,523,054	6.72%
Uses of Funds			
Expenditures:			
General Government	\$2,037,649	\$2,093,352	
Public Safety	5,809,420	6,267,593	
Public Works	2,215,737	2,289,548	
Health & Human Services	154,800	158,525	
Culture, Recreation & Education	629,847	721,551	
Conservation & Development	255,675	268,600	
Total General Fund Expenditures	11,103,128	11,799,169	6.27%
Other Financing Uses:			
Transfers to Special Revenue Funds	406,000	398,595	
Transfers to Debt Service Funds	0	0	
Transfers to Capital Projects Funds	107,500	174,650	
Transfers to Enterprise Funds	67,890	75,530	
Transfers to Internal Service Funds	50,000	75,110	
Total Other Financing Uses	631,390	723,885	14.65%
Current Year Fund Balance Reserved	0	0	
Total Uses of General Funds	\$11,734,518	\$12,523,054	6.72%

All Governmental & Proprietary Funds Combined

	Est. Fund Bal. 12/31/23	Total Revenues	Total Expenditures	Est. Fund Bal. 12/31/24	Property Tax Contribution
General Fund	\$4,375,055	\$12,046,974	\$12,523,054	\$3,898,975	\$2,861,045
Special Revenue Funds	1,328,295	1,692,077	1,620,217	1,400,155	272,777
Debt Service Funds	310,829	1,849,743	1,949,743	210,829	1,665,264
Capital Projects Funds	2,370,301	11,072,477	12,923,237	519,541	0
Enterprise Funds	32,229,800	5,290,155	6,109,020	31,410,935	0
Internal Service Funds	394,500	217,210	344,560	267,150	0
Total	\$41,008,780	\$32,168,636	\$35,469,831	\$37,707,585	\$4,799,086

Mill Rate Calculation

	2021 Actual	2022 Budget	2023 Budget	2024 Budget	Percent Change
Amount to be Raised by Taxes	\$4,399,708	\$4,771,188	\$4,750,702	\$4,799,086	1.02%
Assessed Value	420,903,200	469,917,700	468,088,800	466,888,500	-0.26%
Mill Rate (\$ per \$1,000 assessed value)	10.4530	10.1532	10.1491	10.2789	1.28%

**CITY OF ASHLAND
2024 BUDGET
SUMMARY WORKSHEET**

PROPOSED

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	2023-24 \$	%
Property Tax Levy								
Assessed Value	420,745,300	420,903,200	469,917,700	468,088,800	468,088,800	466,888,500	(1,200,300)	-0.26%
Mill Rate	9.8898	10.4530	10.1532	10.1491	10.1491	10.2789	0.1297	1.28%
Gross Levy	\$ 4,161,103	\$ 4,399,708	\$ 4,771,188	\$ 4,750,702	\$ 4,750,702	\$ 4,799,086	\$ 48,384	1.02%
Less Restricted Levy:								
TIF Levy	(234,690)	(225,846)	(257,486)	(242,364)	(242,364)	(272,777)	(30,413)	12.55%
Debt Service Levy								NA
Long-term G.O. Debt Service	(1,149,937)	(1,394,137)	(1,407,328)	(1,389,465)	(1,389,465)	(1,484,284)	(94,819)	6.82%
Debt Service Reserve Applied	-	-	-	-	-	100,000	100,000	NA
One Year GO Note Debt Service	-	-	(273,000)	(266,800)	(266,800)	(280,980)	(14,180)	5.31%
Net Debt Service Levy	(1,149,937)	(1,394,137)	(1,680,328)	(1,656,265)	(1,656,265)	(1,665,264)	(8,999)	0.54%
Total Restricted Levy	(1,384,627)	(1,619,983)	(1,937,814)	(1,898,629)	(1,898,629)	(1,938,041)	(39,412)	2.08%
Net Expendable Levy	\$ 2,776,476	\$ 2,779,725	\$ 2,833,374	\$ 2,852,073	\$ 2,852,073	\$ 2,861,045	\$ 8,972	0.31%
Net Levy Available for General Fund	\$ 2,776,476	\$ 2,779,725	\$ 2,833,374	\$ 2,852,073	\$ 2,852,073	\$ 2,861,045	8,972	0.31%
Post-Levy Property Tax Adjustments	387	386	386	-	-	-	-	NA
Non-Tax General Fund Revenues	7,697,199	7,839,006	8,186,357	8,308,671	8,233,439	9,185,929	877,258	10.56%
Appropriation of Fund Balance				573,774		476,080	(97,694)	-17.03%
Total General Fund Revenues	\$ 10,474,062	\$ 10,619,117	\$ 11,020,117	\$ 11,734,518	\$ 11,085,512	\$ 12,523,054	\$ 788,536	6.72%
Uses of General Funds								
General Fund Transfer to Other Funds								
SR 215 - Vaughn Library	(322,320)	(314,262)	(312,000)	(316,000)	(316,000)	(308,595)	7,405	-2.34%
SR 245 - Planning & Redevelopment	(14,000)	(14,000)	(75,273)	-	-	-	-	NA
SR 246 - Home Improvement Programs	(5,000)	-	-	-	-	-	-	NA
SR 260 - Recycling	(80,475)	(83,390)	(87,512)	(90,000)	(90,000)	(90,000)	-	0.00%
SR 277 - Wetland Mitigation	(13,649)	(12,300)	(14,484)	-	-	-	-	NA
SR 274 - Beautification Fund	-	-	(6,270)	-	-	-	-	-
CP 450 - Building Facilities	(40,000)	-	-	(15,500)	(15,500)	-	15,500	-100.00%
CP 454 - Equipment Leases-General Gvn	(10,000)	(5,000)	(5,000)	(25,000)	(25,000)	(15,000)	10,000	-40.00%
CP 460 - Public Works Capital Equip.	(50,000)	(50,000)	(15,000)	-	-	-	-	NA
CP 461 - Fire/Amb Capital Equip.	-	-	(375,400)	-	-	(34,650)	(34,650)	NA
CP 462 - Police Dept Capital Equip.	-	-	-	(20,000)	(20,000)	(50,000)	(30,000)	150.00%
CP 463 - Computer Capital Equip.	(15,000)	-	-	(6,500)	(6,500)	(60,000)	(53,500)	823.08%
CP 470 - Capital Street Improvements	(405,000)	(118,600)	(84,300)	-	-	-	-	NA
CP 480 - Urban Forestry	-	-	(6,000)	(6,000)	(6,000)	(10,000)	(4,000)	66.67%
CP 481 - Parks & Rec	(20,000)	-	-	(29,500)	(29,500)	-	29,500	-100.00%
EF 610 - JFK Airport	(45,000)	(45,000)	(68,770)	(67,890)	(67,890)	(75,530)	(7,640)	11.25%
IS 750 - Post Retirement/Benefits Reserv	(141,250)	(85,000)	(117,216)	(50,000)	(50,000)	(75,110)	(25,110)	50.22%
CP 491 / TA 810 - Landfill (LTC)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	-	0.00%
Total Transfers to Other Funds	\$ (1,166,694)	\$ (732,552)	\$ (1,172,225)	\$ (631,390)	\$ (631,390)	\$ (723,885)	\$ (92,495)	14.65%
Net Available for General Fund Operations	\$ 9,307,368	\$ 9,886,565	\$ 9,847,892	\$ 11,103,128	\$ 10,454,122	\$ 11,799,169	\$ 696,041	6.27%

**CITY OF ASHLAND
2024 BUDGET**

PROPOSED

SUMMARY WORKSHEET

General Fund Operations

GENERAL GOVERNMENT

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	2023-24 \$	%
Mayor	(24,957)	(25,171)	(23,153)	(28,595)	(27,200)	(26,405)	2,190	-7.66%
City Council	(36,385)	(66,103)	(55,181)	(35,825)	(29,180)	(33,700)	2,125	-5.93%
City Administrator	(136,222)	(137,516)	(142,313)	(149,805)	(148,386)	(160,460)	(10,655)	7.11%
Police & Fire Commission	(7,652)	(9,754)	(13,732)	(7,900)	(13,800)	(8,900)	(1,000)	12.66%
City Attorney	(55,506)	(66,266)	(102,042)	(70,000)	(75,280)	(70,000)	-	0.00%
City Clerk	(96,829)	(98,150)	(103,210)	(108,260)	(105,625)	(108,180)	80	-0.07%
Human Resources (Personnel)	(65,868)	(70,939)	(83,376)	(103,610)	(41,426)	(50,000)	53,610	-51.74%
Elections	(63,135)	(33,566)	(76,352)	(60,010)	(82,552)	(100,035)	(40,025)	66.70%
Technology Services	(267,329)	(272,179)	(266,637)	(308,080)	(295,154)	(307,480)	600	-0.19%
Other City Hall	(111,095)	(62,838)	(87,067)	(90,960)	(80,166)	(48,785)	42,175	-46.37%
Finance	(422,909)	(423,531)	(396,244)	(418,480)	(443,938)	(485,220)	(66,740)	15.95%
Assessor	(62,464)	(62,703)	(31,887)	(33,050)	(33,002)	(33,800)	(750)	2.27%
Buildings & Facilities Maintenance	(394,741)	(445,491)	(471,881)	(489,074)	(486,779)	(513,887)	(24,813)	5.07%
Misc, Insurance & Contingency	(106,185)	(124,043)	(135,553)	(134,000)	(140,500)	(146,500)	(12,500)	9.33%
Budget Development Contingency	-	-	-	-	-	-	-	NA
TOTAL GENERAL GOVERNMENT	\$ (1,851,277)	\$ (1,898,250)	\$ (1,988,628)	\$ (2,037,649)	\$ (2,002,988)	\$ (2,093,352)	\$ (55,703)	2.73%

PUBLIC SAFETY

Police	(2,111,042)	(2,201,392)	(2,305,894)	(2,487,600)	(2,464,171)	(2,590,243)	(102,643)	4.13%
Fire	(1,122,411)	(1,264,663)	(1,210,887)	(1,565,340)	(1,362,562)	(1,744,515)	(179,175)	11.45%
Ambulance	(1,387,767)	(1,429,064)	(1,537,344)	(1,593,015)	(1,565,853)	(1,776,310)	(183,295)	11.51%
Public Fire Protection Fee	(19,141)	(19,217)	(19,126)	(19,300)	(19,300)	(19,500)	(200)	1.04%
Building Inspection	(120,196)	(116,970)	(127,089)	(144,165)	(135,868)	(137,025)	7,140	-4.95%
TOTAL PUBLIC SAFETY	\$ (4,760,557)	\$ (5,031,306)	\$ (5,200,340)	\$ (5,809,420)	\$ (5,547,754)	\$ (6,267,593)	\$ (458,173)	7.89%

HEALTH & SOCIAL SERVICES

Animal Control	(74,996)	(76,119)	(79,073)	(82,800)	(81,196)	(84,525)	(1,725)	2.08%
Pest Control	(8,094)	(7,865)	(8,615)	(9,000)	(8,615)	(9,000)	-	0.00%
Mt. Hope Cemetery	(61,000)	(61,000)	(61,000)	(63,000)	(63,000)	(65,000)	(2,000)	3.17%
TOTAL HEALTH & SOCIAL SERVICES	\$ (144,090)	\$ (144,984)	\$ (148,688)	\$ (154,800)	\$ (152,811)	\$ (158,525)	\$ (3,725)	2.41%

PUBLIC WORKS

Public Works	(1,462,009)	(1,525,323)	(1,645,728)	(1,757,540)	(1,731,977)	(1,816,938)	(59,398)	3.38%
Transportation	(30,000)	(31,000)	(31,000)	(34,000)	(34,000)	(36,000)	(2,000)	5.88%
Sanitation	(371,036)	(391,973)	(429,549)	(424,197)	(412,245)	(436,609)	(12,413)	2.93%
TOTAL PUBLIC WORKS	\$ (1,863,045)	\$ (1,948,296)	\$ (2,106,277)	\$ (2,215,737)	\$ (2,178,222)	\$ (2,289,548)	\$ (73,811)	3.33%

LEISURE ACTIVITIES

Community Programs	(27,300)	(27,300)	(27,300)	(27,550)	(27,550)	(32,000)	(4,450)	16.15%
City Parks Maintenance	(172,047)	(219,995)	(240,945)	(268,607)	(302,148)	(341,351)	(72,744)	27.08%
Parks & Rec Programs (APR)	(291,759)	(300,855)	(301,513)	(328,690)	(322,858)	(343,200)	(14,510)	4.41%
Municipal Band	-	(5,056)	(5,400)	(5,000)	(5,000)	(5,000)	-	0.00%
TOTAL LEISURE ACTIVITIES	\$ (491,106)	\$ (553,206)	\$ (575,158)	\$ (629,847)	\$ (657,556)	\$ (721,551)	\$ (91,704)	14.56%

CONSERVATION & DEVELOPMENT

Planning and Development	(183,446)	(203,581)	(223,782)	(255,675)	(251,940)	(268,600)	(12,925)	5.06%
TOTAL CONSERVATION & DEVELOPMENT	\$ (183,446)	\$ (203,581)	\$ (223,782)	\$ (255,675)	\$ (251,940)	\$ (268,600)	\$ (12,925)	5.06%

Total General Fund Expenditures for Operations	\$ (9,293,521)	\$ (9,779,623)	\$ (10,242,873)	\$ (11,103,128)	\$ (10,791,271)	\$ (11,799,169)	\$ (696,041)	6.27%
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Total Uses of General Funds	\$ (10,460,215)	\$ (10,512,175)	\$ (11,415,098)	\$ (11,734,518)	\$ (11,422,661)	\$ (12,523,054)	\$ (788,536)	6.72%
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Net (Expenditures) over Revenue	\$ 13,847	\$ 106,942	\$ (394,981)	\$ 0	\$ (337,149)	\$ 0	\$ 0	na
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**CITY OF ASHLAND
2024 BUDGET
GENERAL FUND REVENUES**

ACCOUNT DESCRIPTION		2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 June 30	2023 Projected	2024 Budget	2023-24 Change
TAXES									
100 41110	GENERAL PROPERTY TAXES	2,776,863	2,780,111	2,833,760	2,852,073	2,094,344	2,852,073	2,861,045	0.31%
100 41140	MOBILE HOME TAXES	24,060	25,614	27,527	24,000	23,745	27,000	27,000	12.50%
100 41210	MOTEL/HOTEL TAXES	7,908	10,580	10,890	10,500	0	10,500	10,500	0.00%
100 41222	SALES TAX - CITY SHARE	141	152	108	140	63	140	140	0.00%
100 41310	TAXES - WATER UTILITY PILOT	400,184	440,968	381,023	365,820	191,000	365,820	365,820	0.00%
100 41320	TAXES - TAX EXEMPT PILOT	40,356	2,142	76,857	40,000	1,949	40,000	40,000	0.00%
100 41800	PENALTIES ON DELINQUENT TAXES-PP	2,445	428	598	1,000	493	1,000	1,000	0.00%
100 41810	PENALTIES ON DELINQUENT TAXES-Uti	1,210	1,828	1,961	1,500	2,208	2,500	2,500	66.67%
100 41900	OTHER TAXES	10,148	551	1,382	0	0	0	0	NA
TOTAL TAXES:		3,263,315	3,262,374	3,334,106	3,295,033	2,313,802	3,299,033	3,308,005	0.39%
SPECIAL ASSESSMENTS									
100 42000	SPECIAL ASSESSMENTS	0	0	0	0	0	0	0	NA
TOTAL SPECIAL ASSESSMENTS:		0	0	0	0	0	0	0	NA
INTERGOVERNMENTAL									
100 43300	FEDERAL GRANTS	34,562	1,969	0	0	0	0	0	NA
100 43410	SHARED REVENUES	3,701,429	3,703,613	3,747,459	3,752,549	0	3,752,549	4,563,477	21.61%
100 43411	EXPENDITURE RESTRAINT	115,497	114,042	132,474	177,327	0	177,327	145,910	-17.72%
100 43412	EXEMPT COMPUTER AID	18,529	18,529	18,529	18,500	0	18,500	18,500	0.00%
100 43413	PERSONAL PROPERTY TAX AID	47,871	49,474	47,871	47,870	47,871	47,871	47,870	0.00%
100 43414	VIDEO SERVICE PROVIDER AID	9,527	18,533	18,533	18,533	0	18,533	18,533	0.00%
100 43420	STATE FIRE DUES	21,057	20,639	19,094	21,000	0	21,000	21,000	0.00%
100 43529	OTHER PUBLIC REVENUE	57,568	60,960	59,354	50,000	0	50,000	50,000	0.00%
100 43530	STATE GRANT REVENUE	5,081	1,378	34,763	100	2,919	3,000	100	0.00%
100 43531	STATE GENERAL TRANS AID	598,513	598,285	625,575	660,685	330,386	660,771	645,205	-2.34%
100 43533	STATE CONNECTING HWY AID	73,907	76,465	76,591	76,688	38,344	76,688	92,168	20.19%
100 43610	PAYMENT FOR MUNICIPAL SERVICE	12,386	12,165	16,283	19,650	16,468	19,650	19,650	0.00%
100 43799	OTHER LOCAL GOVT GRANTS	3,776	0	0	0	0	0	0	NA
TOTAL INTERGOVERNMENTAL:		4,699,703	4,676,052	4,796,526	4,842,902	435,988	4,845,889	5,622,413	16.10%
LICENSES & PERMITS									
100 44100	LICENSES - BUSINESS & OCCUPATIONA	23,160	34,290	31,090	35,000	26,175	35,000	35,000	0.00%
100 44110	CABLE FRANCHISE FEE	84,163	73,569	76,861	76,000	18,622	76,800	77,000	1.32%
100 44200	LICENSES - NON BUSINESS	7	5	2	10	1	10	10	0.00%
100 44300	BUILDING & STREET-CUT PERMITS	57,024	45,919	62,898	47,000	35,373	60,000	47,000	0.00%
100 44400	ZONING PERMITS & FEES	2,750	3,985	3,543	4,000	2,115	4,000	4,000	0.00%
TOTAL LICENSES & PERMITS:		167,104	157,768	174,394	162,010	82,286	175,810	163,010	0.62%
FINES, FORFEITS & PENALTIES									
100 45100	LAW & ORDINANCE VIOLATIONS	18,882	16,549	14,716	16,500	7,989	16,500	16,500	0.00%
TOTAL FINES, FORFEITS & PENALTIES:		18,882	16,549	14,716	16,500	7,989	16,500	16,500	0.00%
PUBLIC CHARGES FOR SERVICES									
100 46100	OTHER REVENUES - GENERAL GOVT	10,584	7,981	11,932	10,000	6,021	12,000	12,000	20.00%
100 46210	POLICE SERVICES	4,998	3,745	3,205	5,000	2,170	5,000	5,000	0.00%
100 46220	FIRE PROTECTION FEES	0	1,832	878	1,000	0	1,000	1,000	0.00%
100 46230	AMBULANCE/EMS FEES	901,148	934,108	1,058,270	1,060,000	2,977	1,040,000	1,060,000	0.00%
100 46231	AMB PROTECTION FEES	6,904	11,848	14,822	12,000	0	14,000	14,000	16.67%
100 46290	SPECIAL CHARGES	150	250	90	6,100	30	100	6,100	0.00%
100 46310	PUBLIC WORKS CHARGES	63,935	34,282	32,162	45,000	76,291	85,000	45,000	0.00%
100 46330	PARKING RENT & FINES	7,343	8,582	8,034	10,000	8,541	10,000	10,000	0.00%

**CITY OF ASHLAND
2024 BUDGET
GENERAL FUND REVENUES**

ACCOUNT DESCRIPTION	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 June 30	2023 Projected	2024 Budget	2023-24 Change
PUBLIC CHARGES FOR SERVICES Cont.								
100 46420 REFUSE/GARBAGE COLLECTION FEES	349,056	351,519	356,751	350,000	197,264	350,000	350,000	0.00%
100 46421 RECYCLING FEES (started February 2016)	19,392	19,541	35,862	39,000	0	39,000	39,000	0.00%
100 46431 SPRING CLEANUP FEES	0	0	0	0	0	0	0	NA
100 46440 WEED/NUISANCE CONTROL	4,658	2,179	1,150	5,000	0	2,000	5,000	0.00%
100 46510 ANIMAL CONTROL FEES	2,367	3,644	3,118	3,000	3,451	4,400	4,400	46.67%
100 46720 PARKS REVENUE	109,833	158,629	146,601	150,000	34,591	146,000	160,000	6.67%
100 46721 PW FUEL TAX REFUND	3,414	2,371	3,851	3,500	0	3,500	3,500	0.00%
100 46722 PW ADMIN FEE	3,478	5,088	6,419	6,100	3,597	6,100	6,100	0.00%
100 46755 LEISURE PROGRAMS & REC FEES	32,261	54,179	93,268	80,000	53,124	93,000	93,000	16.25%
TOTAL PUBLIC CHARGES:	1,519,521	1,599,778	1,776,413	1,785,700	388,057	1,811,100	1,814,100	1.59%
INTERGOVERNMENTAL CHARGES FOR SERV								
100 47321 LIAISON OFFICER-REIMBURSE	46,079	83,056	82,317	85,000	48,705	85,000	87,000	2.35%
100 47323 FIRE- TOWNSHIP CONTRACTS	136,387	138,699	141,728	142,710	68,305	142,710	144,850	1.50%
100 47324 AMBULANCE - TOWNSHIP CONTRACTS	233,477	311,756	316,433	321,179	160,590	321,179	364,596	13.52%
100 47330 GIS REIMBURSEMENT (COUNTY)	1,650	1,650	0	0	0	0	0	NA
100 47400 ATTORNEY - UTILITY REIMBURSE	0	0	0	5,000	0	5,000	5,000	0.00%
100 47401 UTILITY COST SHARE	234,094	215,513	233,250	228,610	115,524	228,610	244,100	6.78%
100 47403 AIRPORT ADMIN REIMBURSEMENT	8,000	8,000	8,000	8,000	4,000	8,000	8,000	0.00%
100 47405 CHARGES TO LIBRARY	42,455	41,480	40,073	43,700	0	40,000	40,000	-8.47%
TOTAL INTERGOVERNMENTAL CHARGES:	702,142	800,154	821,801	834,199	397,124	830,499	893,546	7.11%
MISCELLANEOUS REVENUES								
100 48110 INTEREST ON CASH & INVESTMENTS	22,504	5,122	16,468	10,000	150	20,000	20,000	100.00%
100 48200 PROPERTY RENTS & LEASES	20,632	29,044	28,109	30,000	13,347	28,500	30,000	0.00%
100 48309 SALES OF OTHER EQUIP & PROPERTY	0	175	0	0	0	0	0	NA
100 48430 INS CLAIMS REIMB - HWY RELATED	0	0	5,344	0	0	0	0	NA
100 48440 INS CLAIMS REIMB - OTHER	2,078	0	0	0	0	0	0	NA
100 48500 GENERAL DONATIONS & GIFTS	2,051	3	443	1,000	0	1,000	1,000	0.00%
100 48900 WORKERS COMP WAGE REIMB	10,939	9,435	1,269	2,000	2,455	4,000	2,000	0.00%
100 48901 MISCELLANEOUS	4,305	14,100	3,971	4,150	328	4,150	4,150	0.00%
100 48910 INSURANCE DIVIDENDS	40,886	30,863	28,857	30,000	26,231	26,231	25,000	-16.67%
TOTAL MISCELLANEOUS:	103,395	88,742	84,461	77,150	42,511	83,881	82,150	6.48%
OTHER FINANCING SOURCES & TRANSFER								
100 49220 TRANS FROM SPEC REVENUE	0	0	0	2,800	0	2,800	2,800	0.00%
100 49240 TRANS FROM CAPITAL PROJ (Waterfront	0	17,700	17,700	20,000	0	20,000	20,000	0.00%
100 49270 TRANS FROM INTERNAL SERVICE FUND	0	0	0	124,450	0	0	124,450	0.00%
TOTAL OTHER FIN. SOURCES:	0	17,700	17,700	147,250	0	22,800	147,250	0.00%
TOTAL GENERAL FUND REVENUES:	10,474,062	10,619,117	11,020,117	11,160,744	3,667,757	11,085,512	12,046,974	7.94%
Non Property Tax GF Revenues	7,697,199	7,839,006	8,186,357	8,308,671	1,573,413	8,233,439	9,185,929	10.56%

Assessed Value and Property Tax Levy Comparison

Assessment Year:	Actual 1/1/2022	Actual 1/1/2023	Change 2022 to 2023	
<u>Assessed Value of Property Within City Limits</u>				
Real Estate:				
Residential	\$288,500,400	\$289,573,900	\$1,073,500	0.37%
Commercial	150,546,800	150,315,400	(231,400)	-0.15%
Manufacturing	12,972,200	12,244,300	(727,900)	-5.61%
Agricultural, S&W, Forest	2,332,600	2,267,700	(64,900)	-2.78%
Other	679,400	679,400	0	0.00%
Total Real Estate	<u>\$455,031,400</u>	<u>\$455,080,700</u>	<u>\$49,300</u>	<u>0.01%</u>
Personal Property:				
Boats & Watercraft	\$500	\$400	(\$100)	-20.00%
Machinery, Tools & Patterns	769,100	581,000	(188,100)	-24.46%
Furniture, Fixtures & Equipment	10,315,000	9,365,300	(949,700)	-9.21%
Other	1,972,800	1,861,100	(111,700)	-5.66%
Total Personal Property	<u>\$13,057,400</u>	<u>\$11,807,800</u>	<u>(1,249,600)</u>	<u>-9.57%</u>
Total Assessed Value	<u>\$468,088,800</u>	<u>\$466,888,500</u>	<u>(\$1,200,300)</u>	<u>-0.26%</u>
Total Assessed Value less Manufacturing Value	\$453,896,200	\$453,666,600	(\$229,600)	-0.05%
Total Equalized Value less Manufacturing Value	\$532,425,300	\$609,240,700	\$76,815,400	14.43%
Assessment Ratio	85.2507%	74.4642635%	-10.7864%	
City Equalized Value (TID in)	\$549,565,000	\$626,996,800	\$77,431,800	14.09%
TID Equalized Value (Increment)	\$28,036,900	\$35,638,100	\$7,601,200	27.11%
City Equalized Value (TID out)	<u>\$521,528,100</u>	<u>\$591,358,700</u>	\$69,830,600	13.39%

2024 Levy for Debt Service

Program Explanation

Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. Included within this fund type are the various bond issues, promissory notes, and State Trust Fund

2024 General Obligation Debt

	Total Principal/Int./Fees	General Tax Levy	Other Fund Sources
<i>2023 GO Note to be issued</i> General Tax Levy	214,500	214,500	0
<i>WI State Trust Fund Loan - 2021 4.00%</i> AADC Solar Array	9,006	-	9,006
<i>Bremer Bank NA - Note 2020A 4/01/2030 2.75%</i> Marina	47,195	-	47,195
<i>Bremer Bank NA - Note 2020B 4/01/2030 2.27%</i> Water Utility	78,464	-	78,464
<i>Bremer Bank NA - Note 2020C 5/01/2030 1.91%</i> General Tax Levy	498,045	498,045	0
<i>WI State Trust Fund Loan - 2018 4.00%</i> Tax Increment District #10	75,473	-	75,473
<i>US Bank - GO Bonds 2017B 12/01/2027 2.023%</i> General Tax Levy	197,573	197,573	
<i>US Bank - GO Bonds 2015A 4/01/2035 2.805%</i> General Tax Levy	429,831	429,831	
<i>Bremer Bank NA - Note 2015B 10/01/2025 2.59%</i> General Tax Levy	129,475	129,475	
<i>2007 Safe Drinking Water Loan - Revenue 1.42%</i> General Tax Levy for Turner Road (Street Portion)	13,310	13,310	
Payment Agent Fees (5 US Bank Issues)	1,550	1,550	
Long-Term GO and Tax Levy Debt Service	\$ 1,694,422	\$ 1,484,284	\$ 210,138
One-Year GO Debt Service Tax Levy	\$ 280,980	\$ 280,980	\$ -
Apply Debt Savings Reserve	\$ (100,000)	\$ (100,000)	\$ -
Total GO Debt Service and Tax Levy for Debt Service	\$ 1,875,402	\$ 1,665,264	\$ 210,138

2024 Proposed Project and Capital List

	Estimated Fund Balance Jan 1st	Project Expenditures			Sources of Project Revenues							Estimated Fund Balance Dec 31st	Fund Balance Restricted to Specific Project			
		Project Expenditure Request	Transfers OUT to Other Funds	TOTAL EXPENSES TRANSFERS OUT	2024 Levy/Trans	Other Funding	Other Source	Transfers IN from Other Funds	Use (Increase) Fund Balance	TOTAL PROJECT SOURCES						
											\$ 174,650			\$ 4,650,000		
											Borrowing			Trnsf Fund		
TID # 10 Project Fund (CP 414)																
Various projects per the project plan		\$ (20,000)	\$ -	\$ (20,000)	\$ -	\$ 61,623	Increment	\$ -	\$ -	\$ (41,623)	\$ 20,000					
Downtown improvement grants		(17,000)	-	(17,000)	-	-		-	-	17,000	17,000		Available for			
Interest on Advance from fund 250		(7,000)	-	(7,000)	-	7,000		-	-	-	7,000		future projects			
TOTALS	\$ 62,000	\$ (44,000)	\$ -	\$ (44,000)	\$ -	\$ 68,623		\$ -	\$ -	\$ (24,623)	\$ 44,000	\$ 86,623	\$ 86,623			
Public Transportation (CP 415)																
Future transportation projects		-	-	-	-	-		-	-	-	-		22,000			
TOTALS	\$ 22,000	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ 22,000	\$ 22,000			
<i>(\$19,000 is reserved for BART-WIDOT restriction)</i>																
Building & Facilities (CP 450)																
Barron Property Project - up to \$800K		\$ (498,500)	\$ -	\$ (498,500)	\$ -	\$ -	GO Note	\$ 450,000	\$ -	\$ 48,500	\$ 498,500					
VPL building Phase I		(4,200,000)	-	(4,200,000)	-	-	GO Bonds	4,200,000	-	-	4,200,000					
Project contingency		-	-	-	-	-		-	-	-	-		17,310			
TOTALS	\$ 65,810	\$ (4,698,500)	\$ -	\$ (4,698,500)	\$ -	\$ -		\$ 4,650,000	\$ -	\$ 48,500	\$ 4,698,500	\$ 17,310	\$ 17,310			
Waterfront Develop (CP 453)																
Room tax revenue estimate		\$ -	\$ -	\$ -	\$ -	\$ 156,000	Rm Tax	\$ -	\$ -	\$ (156,000)	\$ -		\$ -			
Trnsf 481-Kreher Boat Launch Construction		-	(347,805)	(347,805)	-	-		-	-	347,805	347,805					
Transfer to GF 100 - GF Parks maintenance reimbursemen		-	(20,000)	(20,000)	-	-		-	-	20,000	20,000					
Trnsf 481-ARTS Repair - 22nd Ave W Outfall to Sanborn A		-	(60,000)	(60,000)	-	-		-	-	60,000	60,000					
Transfer to CP 481 Kreher Park Campground		-	(100,000)	(100,000)	-	-		-	-	100,000	100,000					
Kreher Park & Campground Redevelopment 2025		-	-	-	-	-		-	-	-	-		50,000			
TOTALS	\$ 421,805	\$ -	\$ (527,805)	\$ (527,805)	\$ -	\$ 156,000		\$ -	\$ -	\$ 371,805	\$ 527,805	\$ 50,000	\$ 50,000			
Equipment Leases (454)																
Public Works Truck Leases - 4-60 months	51,411	\$ (39,900)	\$ -	\$ (39,900)	\$ 10,000	\$ -	Veh Sale	\$ -	\$ -	\$ 29,900	\$ 39,900		21,511			
City Hall Car - employee out-of- town travel	5,146	(7,790)	-	(7,790)	5,000	-	Veh Sale	-	-	2,790	7,790		2,356			
TOTALS	\$ 56,557	\$ (47,690)	\$ -	\$ (47,690)	\$ 15,000	\$ -		\$ -	\$ -	\$ 32,690	\$ 47,690	\$ 23,867	\$ 23,867			
Public Works Equipment (CP 460)																
2025 heavy equipment replacement		\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -		114,450			
TOTALS	\$ 114,450	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ 114,450	\$ 114,450			

2024 Proposed Project and Capital List

	Estimated Fund Balance Jan 1st	Project Expenditures			Sources of Project Revenues							Estimated Fund Balance Dec 31st	Fund Balance Restricted to Specific Project
		Project Expenditure Request	Transfers OUT to Other Funds	TOTAL EXPENSES TRANSFERS OUT	2024 Levy/Trans	Other Funding	Other Source	Transfers IN from Other Funds	Use (Increase) Fund Balance	TOTAL PROJECT SOURCES			
											Borrowing		
Fire Equipment (CP 461)													
Radio Repeater		\$ (45,000)	\$ -	\$ (45,000)	\$ 27,000	\$ 18,000	Fund 461	\$ -	\$ -	\$ -	\$ 45,000		-
Intercept vehicle lease		(7,650)		(7,650)	7,650			-	-		7,650		
Restricted State/Local funding/donations		(50,000)		(50,000)		28,300	State /County/Donations			21,700	50,000		30,700
TOTALS	\$ 52,400	\$ (102,650)	\$ -	\$ (102,650)	\$ 34,650	\$ 46,300		\$ -	\$ -	\$ 21,700	\$ 102,650	\$ 30,700	\$ 30,700
Police Equipment (CP 462)													
Vehicle Leases - 11		\$ (95,000)	\$ -	\$ (95,000)	\$ 50,000	\$ 45,000	Vehicle sales	\$ -	\$ -	\$ -	\$ 95,000		
TOTALS	\$ -	\$ (95,000)	\$ -	\$ (95,000)	\$ 50,000	\$ 45,000		\$ -	\$ -	\$ -	\$ 95,000	\$ -	\$ -
Tech/Computer Equipment (CP 463)													
Police records system software upgrade		\$ (60,000)	\$ -	\$ (60,000)	\$ 60,000	\$ -		\$ -	\$ -	\$ -	\$ 60,000		
TOTALS	\$ 439	\$ (60,000)	\$ -	\$ (60,000)	\$ 60,000	\$ -		\$ -	\$ -	\$ -	\$ 60,000	\$ 439	\$ 439
Street Improvements (CP 470)													
Ore Dock Access Road with Pedestrians Trail Access		\$ (1,365,600)		\$ (1,365,600)	\$ -	\$ 918,590	ACOE	\$ -	\$ -	\$ 447,010	\$ 1,365,600		
Industrial Park Road Mill and Overlay		(200,000)		(200,000)	\$ -	\$ 200,000	OD Trust/Grant		\$ -	\$ -	\$ 200,000		
Cary St Mill & Overlay (Construction)		(404,125)		(404,125)		404,125	STP/Wheel Tax				404,125		
Prentice Avenue Ph 2 Reconst (Design)		(186,180)		(186,180)		186,180	STP/Wheel Tax				186,180		
Ellis Ave Pavement Replacement Eng		(1,604,000)		(1,604,000)		1,203,200	STP			400,800	1,604,000		
Ellis Ave Pavement Replacement		(7,300)		(7,300)						7,300	7,300		
Ellis Ave Pavement Replacement		(334,000)		(334,000)						334,000	334,000		
Main St Reconstruction (Planning)		(15,000)		(15,000)						15,000	15,000		
Beaser Ave Mill & Overlay (Design)		(101,117)		(101,117)		80,893	STP			20,223	101,117		
3rd St W Mill & Overlay (Design)		(124,270)		(124,270)		99,416	STP			24,854	124,270		
Main St E Reconstruction (Design)		(75,000)		(75,000)						75,000	75,000		
Lower Willis Reconstruction		(25,000)		(25,000)		16,000	LRIP			9,000	25,000		
PW Software Fuel System		(35,000)		(35,000)						35,000	35,000		
Balance of 6th St W funds released for 2024 projects													
(Incl \$35K fuel sys + \$781 2023 GO notes) TOTALS	\$ 1,399,240	\$ (4,476,592)	\$ -	\$ (4,476,592)	\$ -	\$ 3,108,404		\$ -	\$ -	\$ 1,368,187	\$ 4,476,592	\$ 31,053	\$ 31,053
Sidewalk Improvements (CP 471)													
Sidewalk Improvements	\$ 95,100	\$ -	\$ -	\$ -	\$ -	\$ 19,000	Assessment collection	\$ -	\$ -	\$ (19,000)	\$ -	\$ 114,100	\$ 114,100
Urban Forestry (CP 480)													
Urban Forestry - 2024 \$50,000		(35,000)		(35,000)	\$ 10,000	25,000	DNR Grant				35,000		
(Match-\$10K cash + \$15K in-kind PW)													
TOTALS	\$ -	\$ (35,000)	\$ -	\$ (35,000)	\$ 10,000	\$ 25,000		\$ -	\$ -	\$ -	\$ 35,000	\$ -	\$ -

City of Ashland 2024 Special Revenue Funds - Budget Summary

Fund Name	Fund	Estimated									Estimated	Notes	
		Fund Balance Jan 1, 2024	Tax Levy	General Fund Transfers In	Special Revenue Transfers In	Other Revenue	Total Revenues	Expenditures	Transfer out to Debt Service	Transfer out to Spec Rev Cap Proj	Total Expenditures		Fund Balance Dec 31, 2024
Library Donations	214	170,800	0	0	0	250,000	250,000	20,000	0	0	20,000	400,800	State statute & Donor restricted; includes grants and fundraising for library renovations
Library Operations	215	156,640	0	308,595	0	132,410	441,005	470,750	0	0	470,750	126,895	State statute - restricted
Insurance Loss Deductible Reser	229	20,000	0	0	0	10,000	10,000	15,000	0	0	15,000	15,000	Restricted-City's insurance claims deductible
State Hazmat Contract	230	0	0	0	0	30,000	30,000	30,000		0	30,000	0	State Grant- Training/equipment/hazmat calls
Police Programs	233	102,000	0	0	0	20,000	20,000	40,000	0	0	40,000	82,000	Grant & Donor - restricted - K-9 program; training; equipment
Revolving Loan Fund - Housing	240	58,000	0	0	0	50,000	50,000	108,000	0	0	108,000	0	State grant restricted
Revolving Loan Fund - Economic	241	0	0	0	0	10,820	10,820	10,820	0	0	10,820	0	DOA Program Close-Out in 2021 - payments received by the City are forwarded to DOA
Comprehensive Planning	245	330,000	0	0	0	4,100	4,100	134,100	0	0	134,100	200,000	\$300K ARPA for 2024/2025 Projects; sustainability initiatives; downtown streetscape; Farmers Market operations
Home Improvement Programs	246	9,000	0	0	0	5,000	5,000	14,000	0	0	14,000	0	Donor restricted
Breakwall Maintenance	250	540,000	0	0	0	7,000	7,000	0	0	0	0	547,000	Fund balance includes and advance of funds to TID #10 for improvement program; TID #10 will repay with interest over 20 years
City-wide recycling	260	0	0	90,000	0	56,980	146,980	146,980	0	0	146,980	0	State Grant \$56,980 restricted
BCC Teen Center	272	41,460	0	0	0	7,000	7,000	20,000	0	0	20,000	28,460	Grant/Donor restricted; Scholarships for BCC programs
Community Imprv (Beautification)	274	2,045	0	0	0	7,000	7,000	9,045	0	0	9,045	0	Donor restricted - downtown flowers & beautification committee
Tax Increment #10 (Main St W Area)	280	0	56,046	0	0	88,200	144,246	150	75,473	68,623	144,246	0	State restricted-Transfer balance of tax increment to TID# 10 Capital Projects fund for future development costs
Tax Increment #6 (Donor) Final year 2024	281	0	120,454	0	0	189,620	310,074	310,074	0	0	310,074	0	State restricted-Super One & Depot area; closing district in 2024
Tax Increment #9 (Distressed) Final year 2024	284	(101,650)	96,672	0	0	152,180	248,852	147,202	0	0	147,202	0	State restricted-Timeless Timber & Honda area; closing district in 2024
Totals		1,328,295	273,172	398,595	0	1,020,310	1,692,077	1,476,121	75,473	68,623	1,620,217	1,400,155	

City of Ashland 2024 Debt Service Funds -Budget Summary

Fund Name	Fund #	Estimated Fund Balance Jan 1, 2024	Tax Levy	Other Revenue & Transfers In	Total Revenues	Principal	Interest	Fees	Applied to Debt Payments	Total Expenditures	Estimated Fund Balance Dec 31, 2024	Notes
2007 Safe Drinking Water Loan-Street Portion-Turner Road	310	859	13,310	0	13,310	12,485	825	0	0	13,310	859	Year 2027 final pmt
GO Bonds 2015A - 4/01/2015	362	-50	430,381	0	430,381	345,000	84,831	550	0	430,381	-50	Year 2035 final pmt
GO Promissory Note 2015B	363	0	129,475	0	129,475	123,000	6,475	0	0	129,475	0	Year 2025 final pmt
GO Promissory Note 2020C	366	60	498,045	0	498,045	395,000	103,045	0	0	498,045	60	Year 2030 balloon payment
GO Promissory Note 2023	368	0	215,000	0	215,000	80,000	134,500	500	0	215,000	0	Year 2034 final pmt
GO Promissory Note 2017B	367	30	198,073	0	198,073	180,000	17,573	500	0	198,073	30	Year 2027 final pmt
State Trust Fund Loan TID# 10	392	0	0	75,473	75,473	61,998	13,475	0	0	75,473	0	Year 2028 final pmt
State Trust Fund Loan - AADC pass-thru	392	0	0	9,006	9,006	7,104	1,902	0	0	9,006	0	Revenue from AADC for Solar Array - 2022
Funds for Levelizing Annual Debt Levy	395	309,930	0	0	0	0	0	0	100,000	100,000	209,930	For future levelizing of annual debt pmts
Totals - Long-Term Debt		310,829	1,484,284	84,479	1,568,763	1,204,587	362,626	1,550	100,000	1,668,763	210,829	
Dec 2023 One Yr Loan for 2024 General Operation	371	0	280,980	0	280,980	277,600	3,380	0	0	280,980	0	Due Dec 2024 (Early pmt after 90 days)
Total One Year Debt		0	280,980	0	280,980	277,600	3,380	0	0	280,980	0	

City of Ashland
2024 Capital Project Funds - Budget Summary

Fund Name	Fund #	Estimated Fund Balance Jan 1, 2024	General Fund Transfers In	Cap Proj Special Revenue Transfers In	Other Revenue	Total Revenues	Expenditures	Transfers out to other funds	Total Expenditures	Estimated Fund Balance Dec 31, 2024	Notes
TID #10 (Main St W area)	414	62,000	0	0	68,623	68,623	44,000	0	44,000	86,623	Expenditure period ends 5/30/2039 (RESTRICTED) Estimated expenses per project plan
Public Transportation	415	22,000	0	0	0	0	0	0	0	22,000	Restricted-BART transportation capital
Building Facilities Fund	450	65,810	0	0	4,650,000	4,650,000	4,698,500	0	4,698,500	17,310	Library building renovation bond; Barron property renovation
Waterfront Development	453	421,805	0	0	156,000	156,000	0	527,805	527,805	50,000	Restricted - Room Tax Revenue Fund for Waterfront parks/trails improvements.
Equipment Leases	454	56,557	15,000	0	0	15,000	47,690	0	47,690	23,867	Vehicle leases - City Hall & Public Works
Public Works Capital	460	114,450	0	0	0	0	0	0	0	114,450	Equipment purchases 2025
Fire Department Capital	461	52,400	34,650	0	46,300	80,950	102,650	0	102,650	30,700	Equipment-Extractor/Cardiac Monitors Intercept Vehicle Lease; Restricted donations/Grants
Police Department Capital	462	0	50,000	0	45,000	95,000	95,000	0	95,000	0	Police vehicle leases and equipment
Technology Capital Equipmer	463	439	60,000	0	0	60,000	60,000	0	60,000	439	Police records management upgrade - City share of matching grant funds
Capital Street Improvement including storm (Includes \$228K S-T Borrowing)	470	1,399,240	0	0	3,108,404	3,108,404	4,476,592	0	4,476,592	31,052	Reserve 6th St West
Sidewalk Improvement including special assessments	471	95,100	0	0	19,000	19,000	0	0	0	114,100	Sidewalk Special Assessments and Capital Projects; Future sidewalk improvements
Urban Forestry	480	0	10,000	0	25,000	35,000	35,000	0	35,000	0	2024 forestry grant
Parks and Recs Improvement	481	36,500	0	520,000	2,259,500	2,779,500	2,816,000	0	2,816,000	0	Parks master plan; park improvements; Kreher park boat launch
Landfill Improvement	491	44,000	5,000	0	0	5,000	20,000	0	20,000	29,000	Equipment replacement and site improvements
Total Capital Project Funds		2,370,301	174,650	520,000	10,377,827	11,072,477	12,395,432	527,805	12,923,237	519,541	

2024 Enterprise and Internal Service Funds - Budget Summary

Fund Name	Fund #	Estimated Fund Balance Jan 1, 2024	CIAC	General Fund Transfers In	Appropriate Fund Balance - City portion	Other Revenue	Total Revenues	Expenditures	Interest	Transfer to General Fund	Depreciation	Total Expenditures	Estimated Fund Balance Dec 31, 2024
Enterprise Funds:													
Airport	610	2,185,230	0	75,530	0	265,850	341,380	271,380	0	0	156,000	427,380	2,099,230
Marina	620	2,679,220	0	0	0	254,130	254,130	206,780	8,195	0	72,000	286,975	2,646,375
Water (in process-estimate only)	680	11,921,000	1,350	0	0	2,496,240	2,497,590	1,865,880	201,565	0	484,750	2,552,195	11,866,395
Sewer (in process-estimate only)	690	15,444,350	22,500	0	0	2,174,555	2,197,055	1,937,470	60,000	0	845,000	2,842,470	14,798,935
Total Enterprise		<u>32,229,800</u>	<u>23,850</u>	<u>75,530</u>	<u>0</u>	<u>5,190,775</u>	<u>5,290,155</u>	<u>4,281,510</u>	<u>269,760</u>	<u>0</u>	<u>1,557,750</u>	<u>6,109,020</u>	<u>31,410,935</u>
							5,290,155					6,109,020	
Internal Service Funds:													
Flex/Dental/EE Benefits	723	366,000	0	0	0	142,100	142,100	125,000	0	124,450	0	249,450	258,650
Retirement/Other Benefits	750	28,500	0	75,110	0	0	75,110	95,110	0	0	0	95,110	8,500
Total Internal Service		<u>394,500</u>	<u>0</u>	<u>75,110</u>	<u>0</u>	<u>142,100</u>	<u>217,210</u>	<u>220,110</u>	<u>0</u>	<u>124,450</u>	<u>0</u>	<u>344,560</u>	<u>267,150</u>
							217,210					344,560	267,150

CITY OF ASHLAND
2024 BUDGET
GENERAL FUND OPERATING EXPENDITURES BY TYPE

PROPOSED

SUMMARY OF ALL GENERAL FUND DEPARTMENTS		2023		2024		Increase	
		% of Total	Budget	% of Total	Budget	(Decrease)	
PERSONNEL COSTS:							
111	SALARIES/PERMANENT/REGULAR	42.69%	4,740,360	41.36%	4,879,997	139,637	2.95%
112	OVERTIME WAGES	1.38%	153,500	1.29%	152,500	(1,000)	-0.65%
113	SALARIES/UPGRADE/SHIFT DIFF	0.09%	9,500	0.08%	10,000	500	5.26%
125	WAGES/TEMP/OTHER	2.25%	250,166	2.18%	256,887	6,721	2.69%
127	OUT-OF TOWN TRANSFERS	0.16%	17,900	0.15%	17,900	-	0.00%
131	LONGEVITY PAY	0.53%	58,640	0.51%	60,730	2,090	3.56%
132	HOLIDAY PAY	1.37%	152,295	1.34%	158,515	6,220	4.08%
136	CLOTHING/UNIFORM ALLOWANCE	0.13%	14,405	0.13%	15,125	720	5.00%
137	CLOTHING ALLOWANCE	0.15%	16,175	0.14%	16,175	-	0.00%
151	SOCIAL SECURITY	2.65%	294,769	2.50%	295,151	381	0.13%
152	EMPLOYER SHARE RETIREMENT	6.07%	673,843	6.21%	732,717	58,874	8.74%
154	MEDICAL & DENTAL	12.33%	1,368,897	14.65%	1,729,069	360,171	26.31%
155	LIFE INSURANCE	0.10%	10,581	0.09%	10,666	85	0.80%
156	WORKER'S COMPENSATION	1.32%	146,790	1.21%	143,090	(3,701)	-2.52%
157	H.S.A. CONTRIBUTION	1.59%	176,394	1.64%	193,363	16,969	9.62%
158	UNEMPLOYMENT	0.05%	5,000	0.04%	5,000	-	0.00%
159	OTHER EMPLOYER CONT	0.17%	19,100	0.16%	19,100	-	0.00%
161	RECRUITMENT/TESTING	0.12%	13,100	0.12%	14,100	1,000	7.63%
162	EMPLOYEE RECOGNITION	0.01%	1,500	0.01%	1,500	-	0.00%
190	POST EMPLOYMENT BENEFITS	0.38%	41,910	0.32%	38,235	(3,675)	-8.77%
191	RETIREE HRA DEDUCTIBLE	0.05%	6,000	0.04%	4,500	(1,500)	-25.00%
TOTAL PERSONNEL COSTS		73.59%	8,170,825	74.19%	8,754,318	583,493	7.14%
SERVICES:							
210	PROFESSIONAL SERVICES	0.54%	60,000	0.53%	62,000	2,000	3.33%
211	FINANCIAL SERVICES	0.64%	71,000	0.68%	80,000	9,000	12.68%
213	OTHER PROFESSIONAL SERVICES	2.86%	317,125	2.78%	327,600	10,475	3.30%
216	SAFETY PROGRAM	0.01%	1,000	0.01%	1,000	-	0.00%
219	OTHER ANIMAL SHELTER	0.01%	1,500	0.01%	1,500	-	0.00%
221	WATER	0.31%	34,670	0.35%	41,250	6,580	18.98%
222	ELECTRIC	1.67%	185,050	1.63%	192,550	7,500	4.05%
224	NATURAL GAS	0.63%	70,200	0.56%	66,600	(3,600)	-5.13%
225	TELEPHONE	0.70%	77,750	0.63%	74,800	(2,950)	-3.79%
227	PROPANE/FUEL OIL	0.00%	150	0.00%	150	-	0.00%
250	PROPERTY MAINTENANCE	0.01%	1,500	0.01%	1,500	-	0.00%
215	SPECIAL EVENTS & PROGRAMS	0.00%	300	0.00%	300	-	0.00%
290	CONTRACTUAL SERVICES	4.94%	548,493	4.74%	559,751	11,258	2.05%
299	OTHER SERVICES/WEIGHTS & MEASURES	0.05%	5,600	0.05%	5,600	-	0.00%
TOTAL SERVICES		12.38%	1,374,338	11.99%	1,414,601	40,263	2.93%
MATERIALS & SUPPLIES:							
311	POSTAGE	0.12%	13,840	0.13%	15,340	1,500	10.84%
313	PRINTING/COPYING	0.26%	28,800	0.22%	25,800	(3,000)	-10.42%
319	OFFICE SUPPLIES	0.10%	11,185	0.11%	13,235	2,050	18.33%
320	ADVERTISING/PUBLISHING	0.15%	16,880	0.15%	17,280	400	2.37%
322	MAGAZINES/NEWSPAPER SUBS	0.00%	400	0.00%	400	-	0.00%
324	MEMBERSHIP DUES	0.11%	11,990	0.11%	13,295	1,305	10.88%
332	AUTO ALLOWANCE	0.00%	100	0.00%	300	200	200.00%
337	CERTIFICATION - CONT ED	0.13%	14,000	0.12%	14,200	200	1.43%
339	TRAVEL/TRAINING	0.48%	53,150	0.44%	52,400	(750)	-1.41%
340	OPERATING SUPPLIES	4.81%	534,525	4.71%	555,900	21,375	4.00%
342	GAS AND OIL	1.66%	183,810	1.73%	204,550	20,740	11.28%
343	MEAL EXPENSE	0.05%	5,000	0.04%	5,000	-	0.00%
344	JANITORIAL SUPPLIES	0.16%	17,660	0.20%	23,400	5,740	32.50%
345	SMALL TOOLS & EQUIP	0.14%	15,100	0.13%	15,100	-	0.00%
349	OTHER SUPPLIES	0.05%	6,000	0.04%	4,500	(1,500)	-25.00%
350	R & M TRANS VEHICLES	0.53%	58,530	0.49%	57,630	(900)	-1.54%
351	R&M HEAVY EQUIPMENT	0.38%	42,500	0.39%	46,000	3,500	8.24%
352	R&M EQUIP/MACH/TOOLS	0.14%	15,020	0.13%	15,020	-	0.00%
353	R & M FURNITURE/OFFICE EQUIPMENT	0.01%	600	0.01%	600	-	0.00%
354	R&M - TELE/DATA COMM EQUIP	0.07%	7,850	0.07%	7,800	(50)	-0.64%
355	R & M BUILDINGS	0.39%	43,775	0.38%	44,300	525	1.20%
357	R & M EQUIP/MAINT-OTHER	0.19%	21,500	0.16%	19,000	(2,500)	-11.63%
368	OTHER INSURANCE CLAIMS	0.01%	1,000	0.00%	400	(600)	-60.00%
390	MISCELLANEOUS EXPENSE	0.21%	23,100	0.19%	22,200	(900)	-3.90%
394	BANK SERVICE CHARGES	0.06%	7,000	0.06%	7,000	-	0.00%
532	RENT BUILDINGS	0.00%	-	0.00%	500	500	#DIV/0!
533	RENT-EQUIPMENT	0.05%	5,000	0.04%	5,300	300	6.00%
535	HYDRANT RENTAL	0.17%	19,300	0.17%	19,500	200	1.04%
TOTAL MATERIALS & SUPPLIES		10.43%	1,157,615	10.22%	1,205,950	48,335	4.18%

CITY OF ASHLAND
2024 BUDGET
GENERAL FUND OPERATING EXPENDITURES BY TYPE

PROPOSED

SUMMARY OF ALL GENERAL FUND DEPARTMENTS		% of	2023	% of	2024	Increase	
		Total	Budget	Total	Budget	(Decrease)	
CONTRIBUTIONS:							
791	CIVIC FUNCTIONS	1.40%	155,650	1.36%	160,900	5,250	3.37%
795	MUSEUM CONTRIBUTION	0.09%	10,000	0.09%	11,000	1,000	10.00%
796	SENIOR CITIZENS CENTER	0.14%	15,300	0.14%	17,000	1,700	11.11%
829	ECONOMIC DEVELOPMENT ACTIVITIES	0.02%	2,500	0.01%	1,000	(1,500)	-60.00%
TOTAL CONTRIBUTIONS		1.65%	183,450	1.61%	189,900	6,450	3.52%
CAPITAL EXPENDITURES:							
810	CAPITAL EQUIPMENT	0.40%	44,000	0.37%	44,000	-	0.00%
812	FURNITURE/FURNISHINGS	0.02%	2,600	0.02%	2,600	-	0.00%
813	OFFICE EQUIPMENT	0.27%	29,800	0.29%	34,800	5,000	16.78%
816	MEDIA / SOFTWARE	0.04%	4,000	0.03%	4,000	-	0.00%
840	CONDEMNATION/DEMO	0.02%	2,500	0.02%	2,500	-	0.00%
TOTAL CAPITAL EXPENDITURES		0.75%	82,900	0.74%	87,900	5,000	6.03%
INSURANCE & MISCELLANEOUS:							
511	STATE FIRE INSURANCE/BLD	0.39%	43,500	0.41%	48,000	4,500	10.34%
512	VEHICLE INSURANCE	0.32%	35,000	0.32%	38,000	3,000	8.57%
513	LIABILITY INSURANCE	0.48%	53,000	0.49%	58,000	5,000	9.43%
915	ALLOWANCE FOR UNCOLL. TAXES	0.02%	2,500	0.02%	2,500	-	0.00%
TOTAL INSURANCE & MISCELLANEOUS		1.21%	134,000	1.24%	146,500	12,500	9.33%
TOTAL GENERAL FUND OPERATING EXPENDITURES		100.00%	11,103,128	100.00%	11,799,169	696,041	6.27%

**CITY OF ASHLAND WISCONSIN
2024 BUDGET PROGRAM NARRATIVE
CITY OF ASHLAND MAYOR DUTIES – WIS. STAT.SEC. 62.09(8)**

Core Operations:

Description: The mayor's elected office in the City of Ashland, which is for a 4-year term, is referred to as a weak mayoral system and is characterized by a shared administrative responsibility among the mayor, City Administrator, various boards and commissions and independent appointed officials.

The mayor by statute:

- Is a member of the city council;
- Presides at city council meetings;
- May vote on measures before the city council in the event of a tie vote;
- Has the power to veto actions of the city council.

As Chief Executive Officer of the city, the mayor has statutory duty to "take care that the city ordinances and state laws are observed and enforced and that all city officers and employees discharge their duties".

Additional responsibilities include:

- Head of the Police and Fire Departments;
- Nominates appointments to various city committees;
- Represents the city at Community, Federal, State, and Regional functions;
- Negotiates in the city interest;
- Assists in Economic Development;
- Communicates with the public about matters of interest.

**CITY OF ASHLAND
2024 BUDGET
MAYOR**

DESCRIPTION	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Actual to June 30	2023 Estimate	2024 Budget	Percent Change
PERSONNEL COSTS								
100 51410 111 SALARIES/PERMANENT/REG	14,215	14,010	14,000	14,010	7,000	14,000	14,000	-0.07%
100 51410 151 SOCIAL SECURITY	1,087	1,072	1,071	1,070	535	1,070	1,070	0.00%
100 51410 152 EMPLOYER SHARE RETIREMEN	960	945	284	0	0	0	0	NA
100 51410 155 LIFE INSURANCE	123	123	51	0	0	0	0	NA
100 51410 156 WORKERS COMPENSATION	28	28	8	35	0	30	35	0.00%
100 51410 161 EE WELLNESS/RECOGNITION	1,978	2,872	2,156	2,100	0	2,100	2,100	0.00%
TOTAL PERSONNEL COSTS:	18,391	19,050	17,570	17,215	7,535	17,200	17,205	-0.06%
SERVICES								
100 51410 225 TELEPHONE	877	1,053	795	1,030	299	750	850	-17.48%
TOTAL SERVICES:	877	1,053	795	1,030	299	750	850	-17.48%
MATERIALS & SUPPLIES								
100 51410 319 OFFICE SUPPLIES	31	0	50	150	0	150	150	0.00%
100 51410 324 MEMBERSHIP DUES/PERIODICA	4,192	2,200	2,999	4,200	0	4,200	4,200	0.00%
100 51410 339 TRAVEL/TRAINING	309	340	723	1,500	0	400	1,500	0.00%
100 51410 390 MISCELLANEOUS EXPENSE	340	859	916	1,000	0	1,000	1,000	0.00%
TOTAL MAT. & SUPPLIES:	4,872	3,399	4,688	6,850	0	5,750	6,850	0.00%
CONTRIBUTIONS								
100 51410 791 CIVIC FUNCTIONS	817	1,069	100	1,000	0	1,000	500	-50.00%
100 51410 829 ECONOMIC DEVELOPMENT AC	0	600	0	2,500	0	2,500	1,000	-60.00%
TOTAL CONTRIBUTIONS:	817	1,669	100	3,500	0	3,500	1,500	-57.14%
TOTAL MAYOR EXPENDITURES:	24,957	25,171	23,153	28,595	7,834	27,200	26,405	-7.66%

Mayor

**CITY OF ASHLAND WISCONSIN
2024 BUDGET PROGRAM NARRATIVE
CITY COUNCIL**

Core Operations:

Description: Legislative authority of the City of Ashland is held by the Common Council. The Council approves ordinances, resolutions, policies, agreements and contracts which promote the health, safety and welfare of the public. After the 2020 Census results confirmed a decline in population in the City of Ashland, a Census Ad Hoc Committee took the opportunity to reduce the size of Council seats (per Council's direction) and in turn, aldermanic districts, to represent the 7,900 citizens. Redrawn ward lines were approved by the City Council in October 2021, and accepted by Ashland County in November 2021. The City is comprised of 21 wards, combined equally by population to result in seven aldermanic districts. The Ashland Common Council is comprised of seven aldermanic representatives, each representing three contiguous wards. Each member of the Council is elected to serve a two-year term.

Outcomes: Council reviews recommendations previously vetted through staff and committees for final determination. Council responds to citizen comments and complaints and provides direction on the long-term public needs of the entire community. Council directs administration to research projects for the health, safety and welfare of the public.

The Committee of the Whole meeting is a work session-type meeting on current and future projects or ongoing plans, or bring forward issues that require discussion and answer questions before determining to 1) move forward for formal approval, 2) ask staff or committees to research for future discussion, or 3) table or revisit at a later date.

Training: Occasionally Council Members will take in events held for Superior Days, Wisconsin League of Municipalities, or other offered continuing municipal and legal training and education throughout the year, subsidized through the annual budget. Council Retreats are held once or twice a year, along with management staff, to revitalize and strengthen the working relationships between Council and staff. Those new to the Council meet with the Mayor, Clerk and Administrator prior to their first Council meeting to familiarize them with meeting and legal procedures and expectations of their role as citizen representatives.

**CITY OF ASHLAND
2024 BUDGET
CITY COUNCIL**

DESCRIPTION	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Actual to June 30	2023 Estimate	2024 Budget	Percent Change
PERSONNEL COSTS								
100 51110 125 PER DIEM-BOARD/COMMITTEE	26,500	26,600	16,625	22,500	8,125	18,625	21,000	-6.67%
100 51110 151 SOCIAL SECURITY	2,027	2,035	1,272	2,295	621	1,425	1,610	-29.85%
100 51110 156 WORK COMPENSATION	52	53	51	80	0	60	60	-25.00%
TOTAL PERSONNEL COSTS:	28,579	28,688	17,948	24,875	8,746	20,110	22,670	-8.86%
SERVICES								
100 51110 213 OTHER PROFESSIONAL SERVICES	0	28,210	29,900	0	0	0	0	NA
TOTAL SERVICES:	0	28,210	29,900	0	0	0	0	NA
MATERIALS & SUPPLIES								
100 51110 320 PUBLISHING	5,371	5,280	4,259	7,500	588	5,500	5,500	-26.67%
100 51110 324 MEMBERSHIP DUES	2,017	2,103	2,143	2,200	2,118	2,320	2,530	15.00%
100 51110 339 TRAVEL/TRAINING	61	140	825	750	0	750	2,000	166.67%
100 51110 390 MISCELLANEOUS EXPENSE	357	1,682	106	500	69	500	1,000	100.00%
TOTAL MATERIALS & SUPPLIES:	7,806	9,205	7,333	10,950	2,775	9,070	11,030	0.73%
CONTRIBUTIONS								
100 51110 213 ECONOMIC DEVELOPMENT ASSISTANCE	0	0	0	0	0	0	0	NA
TOTAL CITY COUNCIL:	36,385	66,103	55,181	35,825	11,521	29,180	33,700	-5.93%

**CITY OF ASHLAND WISCONSIN
2024 BUDGET PROGRAM NARRATIVE
OFFICE OF CITY ADMINISTRATOR – ORDINANCE 28**

Core Operations:

Description: The City Administrator is charged with leading, planning, and directing the efforts of the City toward fulfillment of the goals and policies as determined by the mayor and common council. The City Administrator coordinates the day to day activities of the City. The mayor provides direct supervision of the City Administrator's office.

Per Ordinance 28 the general duties of the City Administrator include the following:

- Implementation. Carry out directives of the mayor and council which require administrative implementation, reporting promptly to the mayor and council any difficulties encountered;
- Day-to-Day Operations. Be responsible for the administration of all day-to-day operations of the city government including the monitoring of all city ordinances, resolutions, council meeting minutes and state statutes;
- Strategic Plan. Annually after the spring general election, the Administrator and Council shall jointly develop a strategic plan outlining the goals and objectives to be accomplished by the resources of City government for the following budget year;
- Efficiency. Establish when necessary administrative procedures to increase the effectiveness and efficiency of city government according to current practices in local government;
- Non-Voting Board Member. Serve as ex-officio nonvoting member of all boards, commissions and committees of the city, except as specified by the council or Wisconsin State Statutes;
- Keeping Informed. Keep informed concerning current federal, state, and county legislation and administrative rules affecting the city and submit appropriate reports and recommendations thereon to the council;
- Coordinate Funding. Coordinate initiatives to secure federal, state, county or private funds for local programs. Assist department heads and the council in obtaining these funds under the direction of the mayor and the council;
- Representation. Represent the city in matters involving legislative and intergovernmental affairs as authorized and directed as to that representation by the mayor and council;
- Public Information Officer. Act as public information officer for the city with the responsibility of assuring that the news media are kept informed about the operations of the city and that all open meeting rules and regulations are followed;
- Communication. Establish and maintain procedures to facilitate communications between citizens and city government to assure that complaints, grievances, recommendations and other matters receive prompt attention by the responsible official, and to assure that all such matters are expeditiously resolved;
- City Projects. Coordinate and ensure development of city projects such as the Waterfront Development Plan and Comprehensive Plan;
- Leadership. Contribute to and be a vital part of the leadership team that is charged with developing Ashland's future;
- Goals and Objectives. Promote the economic well-being and growth of the City of Ashland through public and private sector cooperation; coordinate the development and acceptance of city-wide goals and objectives. Ensure that achievement plans are created and successfully implemented for these goals and objectives;

City Administrator

- Promoting Economic Development. Work in conjunction with appropriate commercial, industrial and citizen representatives to define the role of the city in promoting the economic development well-being of Ashland.
- Supervising. Be responsible for the administrative direction, supervision, and coordination of all employees of the city according to the established organization procedures;
- Personnel. In consultation with the appropriate department head, be responsible for the appointment, promotion, and when necessary for the good of the city, the suspension or termination of employees below the department head level;
- Evaluations. Coordinate with the personnel officer for the city to see that complete and current personnel records, including specific job descriptions, for all city employees are kept; evaluate the performance of department heads on a regular basis; assure that employees below the department head level are evaluated by their supervisor(s) on a regular basis; recommend salary and wage scales for city employees not covered by collective bargaining agreements; develop and enforce high standards of performance by city employees; assure that city employees have proper working conditions; work closely with department heads to promptly resolve personnel problems or grievances;
- Employee Training. Work closely with department heads to assure that employees receive adequate opportunities for training to maintain and improve their job-related knowledge and skills and act as the approving authority for requests by employees to attend conferences, meetings, training schools, etc., provided that funds have been budgeted for these activities;
- Preparation of Budget. Be responsible for the preparation of the annual city budget, in accordance with guidelines as may be provided by the city council and the mayor and in coordination with department heads, and pursuant to state statutes, for review and approval by the mayor and the council;
- Administering Budget. Administer the budget as adopted by the council;
- Accounting System. Supervise the accounting system of the city and ensure that the system employs methods in accordance with current professional accounting practices; and
- Purchasing. Serve as the purchasing agent for the city, supervising all purchasing and contracting for supplies and services, subject to the purchasing procedures established by the council and any limitation contained in the Wisconsin State Statutes.

Outcomes: Provide the City of Ashland with efficient, effective and responsible government under the direction of the mayor and common council.

**CITY OF ASHLAND
2024 BUDGET
CITY ADMINISTRATOR**

DESCRIPTION	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Actual to June 30	2023 Estimate	2024 Budget	Percent Change
PERSONNEL COSTS									
100 51411 111 SALARIES/PERMANENT/REG	96,369	98,673	100,266	101,878	105,955	52,899	105,900	112,315	6.00%
100 51411 131 LONGEVITY PAY	0	0	0	0	365	0	365	1,125	208.22%
100 51411 151 SOCIAL SECURITY	7,278	7,447	7,568	7,688	8,010	3,984	8,000	8,535	6.55%
100 51411 152 EMPLOYER SHARE RETIREM	6,321	6,661	6,763	6,628	7,230	3,597	7,230	7,830	8.30%
100 51411 157 HSA CONTRIBUTION	3,000	3,000	3,000	3,000	3,000	1,500	3,000	3,000	0.00%
100 51411 154 MEDICAL & DENTAL INSUR.	15,827	17,816	17,672	18,247	19,780	9,889	19,780	23,045	16.51%
100 51411 155 LIFE INSURANCE	166	166	258	323	350	162	324	380	8.57%
100 51411 156 WORKERS COMPENSATION	200	198	198	195	215	0	205	230	6.98%
TOTAL PERSONNEL COSTS:	129,161	133,961	135,725	137,959	144,905	72,031	144,804	156,460	7.97%
SERVICES									
100 51411 225 TELEPHONE	1,007	1,832	1,646	1,361	1,500	633	1,500	1,500	0.00%
TOTAL SERVICES:	1,007	1,832	1,646	1,361	1,500	633	1,500	1,500	0.00%
MATERIALS & SUPPLIES									
100 51411 319 OFFICE SUPPLIES	4	0	0	45	100	0	100	100	0.00%
100 51411 324 MEMBERSHIP DUES	144	0	0	0	1,000	682	682	1,000	0.00%
100 51411 332 AUTO ALLOWANCE	0	0	0	0	0	0	0	0	NA
100 51411 339 TRAVEL/TRAINING	1,333	343	0	0	2,000	0	1,000	1,000	-50.00%
100 51411 390 MISCELLANEOUS EXPENSE	908	86	145	2,948	300	257	300	400	33.33%
TOTAL MAT. & SUPPLIES:	2,389	429	145	2,993	3,400	939	2,082	2,500	-26.47%
TOTAL CITY ADMINISTRATOR:	\$132,557	\$136,222	\$137,516	\$142,313	149,805	\$73,603	\$148,386	160,460	7.11%

Administrator

**CITY OF ASHLAND WISCONSIN
2024 BUDGET PROGRAM NARRATIVE
POLICE & FIRE COMMISSION – WI STATUTE – 62.13**

Core Operations:

Wisconsin State Statutes contain provisions for the creation of Police and Fire Commissions. The purpose of these provisions in the Statutes was to remove political influences from the management of the police and fire departments and to provide basic protection and security in employment, promotion, and disciplinary practices. The authority to formulate and administer policies as to the operation of the police and fire departments lies with the chiefs of those departments under the direction of the Mayor and in cooperation with the City Council. The defined role of the Police and Fire Commission is to:

- Appoint, suspend or remove the Chief of the Police Department and the Chief of the Fire Department.
- Approve all appointments made by the Police Chief and the Fire Chief, including the promotion of subordinates.
- Approve competitive examinations used to judge suitability for appointment of subordinates.
- Approve each list of individuals determined to be eligible for appointment.
- Suspend the Chief of a department or subordinates pending the filing and hearing of charges against them.
- Initiate charges against the Chief of a department or any subordinate.
- Hear charges filed against the Chief of a department or a subordinate, make findings and determinations, and impose penalties.
- Hear appeals of disciplinary actions initiated by the chief of a department against any subordinate.

Goals:

1. Goal: Hold regular Commission meetings to maintain effective communications with the Fire Chief and Police Chief.
2. Goal: Provide statutory oversight for disciplinary activities of the Police Chief and Fire Chief.
3. Goal: Conduct interviews of candidates for positions in the Police and Fire Departments.
4. Goal: Complete and update the policy manual regarding rules and regulations governing the Police and Fire Commission.

**CITY OF ASHLAND
2024 BUDGET
POLICE & FIRE COMMISSION**

DESCRIPTION	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Actual to June 30	2023 Estimate	2024 Budget	Percent Change
PERSONNEL COSTS								
100 51120 151 SOCIAL SECURITY	0	0	0	0	0	0	0	NA
100 51120 161 TESTING	7,502	8,391	13,592	7,000	6,372	13,000	8,000	14.29%
TOTAL PERSONNEL COSTS:	7,502	8,391	13,592	7,000	6,372	13,000	8,000	14.29%
SERVICES								
TOTAL SERVICES:	0	0	0	0	0	0	0	NA
MATERIALS & SUPPLIES								
100 51120 320 ADVERTISING/PUBLISHING	0	0	0	200	0	200	200	0.00%
100 51120 339 TRAVEL/TRAINING	75	1,363	140	600	0	500	600	0.00%
100 51120 390 MISCELLANEOUS EXPENSE	75	0	0	100	0	100	100	0.00%
TOTAL MAT. & SUPPLIES:	150	1,363	140	900	0	800	900	0.00%
CAPITAL EXPENDITURES								
TOTAL CAPITAL EXPEND:	0	0	0	0	0	0	0	NA
TOTAL POLICE/FIRE COMMISSION:	7,652	9,754	13,732	7,900	6,372	13,800	8,900	12.66%

**CITY OF ASHLAND WISCONSIN
2024 BUDGET PROGRAM NARRATIVE
OFFICE OF CITY ATTORNEY – SECTION 62.09(12) STATUTES**

Core Operations:

Description: The City's legal representation consists of several components. The City Attorney, by statute, represents the City in all legal matters in which the City has an interest. The City Attorney serves as the lead representative in labor negotiations. The City also retains specialized legal services for particular issues that come up. Likewise, the City is assigned counsel by its insurance company to represent it in suits and other civil actions.

Outcomes: The legal group of Anich, Wickman, & Lindsey SC are contracted for legal representation, led by Attorney Tyler Wickman. This contract was renewed in May 2023 for a two year term ending May 31, 2025. Legal fees are paid hourly, divided by the tenth of an hour if necessary, and are charged to the City and its enterprises accordingly. The agreed hourly rate is \$200/hour throughout the two-year agreement.

To insure the City, its staff, and governing board are properly represented in all legal affairs, the appropriate documents are reviewed and properly vetted, that the municipality complies with all appropriate legal requirements established by superior authorities, and that violations of municipal ordinances are properly prosecuted.

The City Attorney is present at Council meetings and as needed during Committee of the Whole meetings. To lessen charges to the City, the Attorney may defer the creation of contracts, agreements, ordinances, resolutions, etc. to City staff, and will review and consult with staff for legal appropriateness.

**CITY OF ASHLAND
2024 BUDGET
CITY ATTORNEY**

DESCRIPTION	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Actual to June 30	2023 Estimate	2024 Budget	Percent Change
PERSONNEL COSTS								
SERVICES								
100 51310 213 PROFESSIONAL SERV/AR	55,506	66,266	102,042	70,000	26,956	75,280	70,000	0.00%
100 51310 210 SUPERFUND ATTORNEY	0	0	0	0	0	0	0	NA
TOTAL SERVICES:	55,506	66,266	102,042	70,000	26,956	75,280	70,000	0.00%
MATERIALS & SUPPLIES								
100 51310 319 OFFICE SUPPLIES	0	0	0	0	0	0	0	NA
100 51310 390 MISC EXPENSE	0	0	0	0	0	0	0	NA
TOTAL MAT. & SUPPLIES:	0	0	0	0	0	0	0	NA
TOTAL CITY ATTORNEY:	55,506	66,266	102,042	70,000	26,956	75,280	70,000	0.00%
100 47400 UTILITY REIMBURSEMENT	0	0	2,000	5,000	0	2,000	5,000	0.00%
NET CITY ATTORNEY	55,506	66,266	100,042	65,000	26,956	73,280	65,000	0.00%

Attorney

**CITY OF ASHLAND WISCONSIN
2024 BUDGET PROGRAM NARRATIVE
CITY CLERK – SECTION 62.09 STATUTES**

Core Operations:

Description: The City Clerk is a statutory office and acts as the official agent of the City pursuant to Section 62.09, Wisconsin Statutes. The City Clerk serves as the custodian of municipal records, election administrator, the preparer of the proceedings of the meetings of the governing body and its committees. The Clerk's office provides administrative support to the Mayor, Common Council, City Administrator, boards, commissions, committees, and responds to records requests from the general public.

Duties of the City Clerk include the following:

- Serves as secretary to the City Council, Administration, and various committees.
- Custodian of the City's official records and responds to public records requests.
- Prepares resolutions, ordinances, proclamations, agendas, and minutes for meetings of the Common Council, committees, commissions, and authorities.
- Codifies approved ordinances and resolutions.
- Issues notices of municipal affairs.
- Administers oaths of office and certifies official documents, and is the holder of the City Seal.
- Administers elections including providing candidate information, updating voter records, assistance with absentee voting, and election inspector training.
- Provides notary service.
- Participates in preparation of annual City budget for multiple departments.
- Serves as office manager of the City's municipal offices; supervises administrative clerical staff, answers main telephone line and directs calls & visitors to appropriate departments.
- Maintains public communication outlets such as the City website, social media and Council memos.
- Directs such committees as the Board of Review and Board of Canvass
- Manages City insurance policies for auto, equipment inventory, property and liability, and process claims.
- Maintains the City's vehicle listing to include recording of titles and insurance coverage.
- Conduct Census and participate in redistricting.
- Financial responsibilities including review of Treasurer's Report, tax statement journal entries, and City charge accounts reporting.
- Manages rent of offices on the 3rd floor of the Vaughn Library building.

Outcomes: The desired outcomes of the Clerk's office are as follows:

- Elections are conducted in accordance with City, State and Federal law.
- Open government mandates are adhered to and documents are accessible to the Mayor, City Council and the public in a timely manner.
- Agenda meetings are posted in accordance with State Statute as well as on the City web-site.
- City Council meeting actions are accurately recorded and published as required by State Statute.

City Clerk

- The Mayor, City Council, Boards, Commissions and Committees are effectively supported in making public policy decisions by the delivery of high quality services.
- Open government mandates are adhered to and that the legislative process is open and accessible to the public.
- City's legislative records and documents are accessible and open to the community.
- Requests for the City's records and public documents are received and fulfilled under provisions of the Public Records Act.
- Transparency maintained through website notifications and public communications.
- Cooperates with Finance, Public Works, and Planning departments and sustains an auditing system in existence by sharing staff and duties as well as back up support.

Training:

Throughout the year, there are various opportunities for continued education and training through the Wisconsin League of Municipalities and Wisconsin Municipal Clerk Association among others. These learning opportunities take place throughout the State to keep up to date on processes on elections, legislation and licensure among other topics required of the Clerk. Allocation for these opportunities are funded through the budget for the Clerk and staff of the Clerk's office.

**CITY OF ASHLAND
2024 BUDGET
CITY CLERK**

DESCRIPTION	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Actual to June 30	2023 Estimate	2024 Budget	Percent Change
PERSONNEL COSTS								
100 51420 111 SALARIES/PERMANENT/REG	59,053	60,009	62,754	65,265	33,487	67,060	69,160	5.97%
100 51420 131 LONGEVITY PAY	0	0	566	655	0	675	695	6.11%
100 51420 151 SOCIAL SECURITY	4,365	4,235	4,583	4,865	2,398	4,835	5,200	6.89%
100 51420 152 EMPLOYER SHARE RETIREMEN	3,986	4,048	4,119	4,485	2,277	4,560	4,820	7.47%
100 51420 157 HSA CONTRIBUTION	3,000	3,000	3,000	3,000	1,500	3,000	3,000	0.00%
100 51420 154 MEDICAL & DENTAL INSUR.	25,245	25,036	25,870	28,100	14,047	23,400	23,055	-17.95%
100 51420 155 LIFE INSURANCE	133	181	193	245	98	200	260	6.12%
100 51420 156 WORKERS COMPENSATION	118	118	121	130	0	130	125	-3.85%
TOTAL PERSONNEL COSTS:	95,900	96,627	101,206	106,745	53,807	103,860	106,315	-0.40%
SERVICES								
100 51420 225 TELEPHONE	391	400	405	750	215	500	600	-20.00%
TOTAL SERVICES:	391	400	405	750	215	500	600	-20.00%
MATERIALS & SUPPLIES								
100 51420 319 OFFICE SUPPLIES	66	131	51	100	57	100	100	0.00%
100 51420 324 MEMBERSHIP DUES	65	65	65	65	65	65	65	0.00%
100 51420 339 TRAVEL/TRAINING	360	699	1,316	500	2,000	1,000	1,000	100.00%
100 51420 390 MISCELLANEOUS EXPENSE	47	228	167	100	30	100	100	0.00%
TOTAL MAT. & SUPPLIES:	538	1,123	1,599	765	2,152	1,265	1,265	65.36%
CAPITAL EXPENDITURES								
100 51420 812 NEW OFFICE EQUIPMENT	0	0	0	0	0	0	0	NA
TOTAL CAPITAL EXPEND:	0	0	0	0	0	0	0	NA
TOTAL CITY CLERK:	96,829	98,150	103,210	108,260	56,174	105,625	108,180	-0.07%

**CITY OF ASHLAND WISCONSIN
2024 BUDGET PROGRAM NARRATIVE
ELECTIONS**

Core Operations:

Description: The City of Ashland administers all local, school district, county, state and national elections occurring in the city limits in accordance with Wisconsin Statutes. There is one full-time employee, an "Election Specialist" who is also Deputy Clerk.

Even-numbered years potentially have four elections – the spring primary and spring election and the fall primary and general election. Spring elections are held only in odd-numbered years. The cycle of two elections in odd-numbered years and four in even-numbered years creates a considerable fluctuation in the elections budget. It has been recommended to the City that the election budget be kept "artificially static" by budgeting funds in the odd-numbered years into a "transfer to capital equipment" line item.

The City has designated available polling locations that require set up and take down by municipal employees. Multiple polling locations also require staffing by appointed poll workers. All poll workers are appointed by the Ashland Common Council and are issued the oath of office by the Clerk or Deputy Clerk. The City of Ashland polling locations are the Bretting Community Center, 400 4th Avenue West, and when necessary, Northwoods Technical College-Ashland at 2100 Beaser Avenue.

The City uses electronic poll books, or Badger Books, to replace hard copy poll books. These are programmed by the State and updated and tested regularly and when required.

Outcomes: The City utilizes an Elections Specialist under the supervision of the Clerk, in order to concentrate most election activities into one position, with support of other staff in the Clerk's office. Then outside the election season, the Election Specialist in turn, supports the Clerk's office as Deputy Clerk. The main focus of this employee is:

- Registration of voters and keeping voter registration lists current.
- Maintaining the City's election on WisVote.
- Publishing election notices as required by Wisconsin Statutes.
- Processing materials for candidates for City offices.
- Recruiting and obtaining poll workers and polling places for each election.
- Training poll workers and chief inspectors.
- Ordering supplies including ballots.
- Planning, preparing and setting up polling places and voting machines.
- Preparing election supplies for use at the polling places.
- Processing all absentee ballot requests including coordinating in-person absentee voting.
- Work with special voting deputies to conduct absentee voting in nursing homes.
- Construct the election emergency contingency plan.
- Provide community information & education regarding any proposed election changes.
- Continuing education and training of election processes and legislature.

**CITY OF ASHLAND
2024 BUDGET
ELECTIONS**

DESCRIPTION	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Actual to June 30	2023 Estimate	2024 Budget	Percent Change
PERSONNEL COSTS								
100 51440 111 SALARIES & WAGES	19,849	20,341	36,833	33,100	26,624	47,050	43,920	32.69%
100 51440 112 WAGES-OVERTIME	540	0	61	0	247	500	0	NA
100 51440 125 WAGES/TEMP/REG	0	0	320	0	110	220	0	NA
100 51440 131 LONGEVITY	620	0	0	0	0	0	0	NA
100 51440 151 SOCIAL SECURITY	1,525	1,535	2,650	2,420	1,944	3,500	3,295	36.16%
100 51440 152 EMPLOYER SHARE RETIR	1,389	1,371	2,415	2,250	1,631	3,235	3,035	34.89%
100 51440 157 HSA CONTRIBUTION	1,062	313	1,500	1,125	1,000	1,750	1,500	33.33%
100 51440 154 MEDICAL & DENTAL	5,493	1,542	6,040	5,715	5,746	10,100	10,405	82.06%
100 51440 155 LIFE INSURANCE	78	20	29	30	16	35	45	50.00%
100 51440 156 WORKERS COMPENSATI	131	48	94	70	0	90	85	21.43%
TOTAL PERSONNEL COSTS:	30,687	25,170	49,942	44,710	37,318	66,480	62,285	39.31%
SERVICES								
100 51440 213 OTHER PROF SERVICES	3,610	455	3,797	4,500	2,039	4,500	4,500	0.00%
100 51440 290 PER DIEM-POLL WORKER	21,745	4,205	12,413	5,000	4,440	4,440	21,000	320.00%
TOTAL SERVICES:	25,355	4,660	16,210	9,500	6,479	8,940	25,500	168.42%
MATERIALS & SUPPLIES								
100 51440 311 POSTAGE	16	809	2,880	1,200	0	2,880	3,000	150.00%
100 51440 313 PRINTING/COPYING	649	1,016	1,917	1,000	90	1,000	2,500	150.00%
100 51440 319 OFFICE SUPPLIES	116	83	40	100	102	102	50	-50.00%
100 51440 320 ADVERTISING/PUBLISHIN	4,108	1,634	4,973	1,500	113	1,500	4,500	200.00%
100 51440 339 TRAVEL/TRAINING	110	179	0	500	302	500	1,000	100.00%
100 51440 340 OPERATING SUPPLIES	361	0	307	500	160	500	200	-60.00%
100 51440 390 MISCELLANEOUS EXPEN	726	15	83	1,000	321	500	500	-50.00%
TOTAL MAT. & SUPPLIES:	6,086	3,736	10,200	5,800	1,088	6,982	11,750	102.59%
CAPITAL EXPENDITURES								
100 51440 532 RENT BUILDINGS	860	0	0	0	0	0	500	NA
100 51440 810 EQUIPMENT	147	0	0	0	150	150	0	NA
TOTAL CAPITAL EXPEND:	1,007	0	0	0	150	150	500	NA
TOTAL ELECTIONS:	63,135	33,566	76,352	60,010	45,035	82,552	100,035	66.70%

**CITY OF ASHLAND WISCONSIN
2024 BUDGET PROGRAM NARRATIVE
TECHNOLOGY SERVICES DEPARTMENT**

Core Operations:

Description: The Technology Services Department manages the electronic voice and data information systems of municipal government and the security of them. The system consists of a wide area network (WAN) connecting the local networks and individual computer work stations at City Hall, Ashland Fire Station, Police Station, Public Works, Wastewater Treatment Plant, Water Treatment Plant, Vaughn Library, Bretting Center, Ashland County Law Enforcement Center and the County Courthouse. The City is also a partner in the Chequamegon Area Records System (CARS), a shared law enforcement information system and data center managed by the City, Ashland County and Bayfield County.

Outcomes: To ensure that the trouble-free operation of electronic voice and data information systems meet the needs of employees, the governing board, and citizens of the community for the efficient delivery of municipal services.

**CITY OF ASHLAND
2024 BUDGET
TECHNOLOGY SERVICES**

DESCRIPTION	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Actual to June 30	2023 Estimate	2024 Budget	Percent Change
PERSONNEL COSTS								
100 51450 111 SALARIES & WAGES	60,063	61,032	62,629	65,135	32,514	65,028	67,080	2.99%
100 51450 131 LONGEVITY PAY	596	608	1,012	1,305	0	1,305	1,345	3.07%
100 51450 151 SOCIAL SECURITY	4,508	4,579	4,728	4,925	2,409	4,818	5,040	2.34%
100 51450 152 EMPLOYER RETIREMEN	4,094	4,158	4,140	4,520	2,211	4,422	4,725	4.54%
100 51450 157 HSA CONTRIBUTION	3,000	3,000	3,000	3,000	1,500	3,000	3,000	0.00%
100 51450 154 MED/DENT INSURANCE	22,384	22,200	22,934	24,895	12,446	24,892	29,100	16.89%
100 51450 155 LIFE INSURANCE	54	61	63	65	32	64	65	0.00%
100 51450 156 WORKERS COMP INSUR	122	121	122	135	0	125	125	-7.41%
TOTAL PERSONNEL COSTS:	94,821	95,759	98,628	103,980	51,112	103,654	110,480	6.25%
SERVICES								
100 51450 213 OTHER PROFESSIONAL	0	0	0	4,000	4,500	4,500	4,000	0.00%
100 51450 225 TELEPHONE/DATA COM	34,064	34,147	34,065	34,100	13,493	27,000	27,000	-20.82%
100 51450 290 SERVICE CONTRACTS (113,042	118,473	105,686	130,000	74,262	125,000	125,000	-3.85%
TOTAL SERVICES:	147,106	152,620	139,751	168,100	92,255	156,500	156,000	-7.20%
MATERIALS & SUPPLIES								
100 51450 339 TRAVEL/TRAINING	0	0	0	1,000	0	500	1,000	0.00%
100 51450 340 OPERATING SUPPLIES	2,826	2,989	1,464	3,500	298	3,000	3,500	0.00%
100 51450 349 OTHER SUPPLIES	0	0	0	500	0	500	500	0.00%
100 51450 354 R&M - TELE/DATA COM	1,276	1,972	2,107	2,000	1,004	2,000	2,000	0.00%
100 51450 390 MISCELLANEOUS	0	0	0	0	0	0	0	NA
TOTAL MAT. & SUPPLIES:	4,102	4,961	3,571	7,000	1,302	6,000	7,000	0.00%
CAPITAL EXPENDITURES								
100 51450 812 OFFICE EQUIPMENT	212	0	0	0	0	0	0	NA
100 51450 813 TELE/DATA COMM EQU	21,088	18,299	24,463	25,000	5,875	25,000	30,000	20.00%
100 51450 816 MEDIA & SOFTWARE	0	540	224	4,000	980	4,000	4,000	0.00%
TOTAL CAPITAL EXPEND:	21,300	18,839	24,687	29,000	6,855	29,000	34,000	17.24%
TOTAL TECH SERVICES:	267,329	272,179	266,637	308,080	151,524	295,154	307,480	-0.19%

**CITY OF ASHLAND WISCONSIN
2024 BUDGET PROGRAM NARRATIVE
OTHER CITY HALL**

Core Operations:

Description: The "Other City Hall" budget includes funding for the majority of Administrative support to the Clerk, Mayor, and Administrator. There is one full-time employee who serves half-time as Deputy Clerk for the Clerk's office and half-time as administrative support for the Planning and Development department, under both budgets for the wages and benefits for this position.

Under Other City Hall, this budget provides support and funding for postage, the copy machine, the basic charges for the telephone system, and unemployment compensation reimbursement payments. The majority expense for office supplies and services for all of City Hall is also budgeted here.

As administrative support for the Planning and Development department, this position provides customer service for building permits and various committees. This position is budgeted for wages and benefits under the Planning and Development budget.

Outcomes:

- Answer, screen and forward incoming telephone calls, greet the public, and respond to inquiries and complaints.
- Use computer applications for organizing, filing, and processing, and assisting with other clerical tasks for the Mayor, City Administrator and Clerk, as well and for Planning and Development.
- Serves as clerical assistant to the Harbor Commission, Airport Commission and Disabled Parking Enforcement Committee, and assists the Beautification Council, and aids the Planning Department for its various committees.
- Update City's website with meeting and public notices, committee status and members, and assist other departments in posting and updating website and social media pages. Also creates notices, posts and mailings for all departments.
- Process and issue permits and licenses, including alcohol, tobacco, server, vendor, mobile concession and simple building permits, and maintain records and applications.
- Manage the City's Tax Exemption Reporting.
- Manage the City's travel vehicle calendar.
- Assist and support all other departments as requested and available.

**CITY OF ASHLAND
2024 BUDGET
OTHER CITY HALL**

DESCRIPTION	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Actual to June 30	2023 Estimate	2024 Budget	Percent Change
PERSONNEL COSTS								
100 51470 111 WAGES	52,871	25,336	39,250	40,820	21,097	42,200	14,200	-65.21%
100 51470 112 OVERTIME WAGES	0	0	42	0	0	0	0	NA
100 51470 125 WAGES/TEMP/REG	0	17	0	0	0	0	0	NA
100 51470 131 LONGEVITY PAY	620	0	0	0	0	0	0	NA
100 51470 151 SOCIAL SECURITY	3,955	1,922	2,987	3,110	1,606	3,212	1,015	-67.36%
100 51470 152 EMPLOYER SHARE RE	3,594	1,709	2,556	2,780	1,435	2,870	980	-64.77%
100 51470 157 HSA CONTRIBUTION	2,500	1,062	1,500	1,500	750	1,500	1,500	0.00%
100 51470 154 MEDICAL & DENTAL IN	11,596	4,852	7,715	8,370	4,183	8,366	7,495	-10.45%
100 51470 155 LIFE INSURANCE	106	18	25	40	13	28	15	-62.50%
100 51470 156 WORKERS COMPENS	81	50	75	90	0	80	30	-66.67%
100 51470 158 UNEMPLOYMENT COM	16,502	12,862	0	5,000	0	0	5,000	0.00%
TOTAL PERSONNEL COSTS:	91,825	47,828	54,150	61,710	29,084	58,256	30,235	-51.01%
SERVICES								
100 51470 213 PROFESSIONAL SERV	2,365	0	0	3,000	0	850	1,000	-66.67%
100 51470 225 TELEPHONE	2,373	2,483	2,419	2,600	1,263	2,600	2,600	0
TOTAL SERVICES:	4,738	2,483	2,419	5,600	1,263	3,450	3,600	-35.71%
MATERIALS & SUPPLIES								
100 51470 311 POSTAGE	5,107	2,947	3,669	4,000	4,448	4,000	4,000	0.00%
100 51470 313 PRINTING	4,251	4,210	3,864	4,200	1,913	4,200	4,200	0.00%
100 51470 319 OFFICE SUPPLIES	1,794	1,390	1,545	1,000	775	2,140	2,800	180.00%
100 51470 339 TRAVEL/TRAINING	0	275	5,804	7,000	221	920	1,000	-85.71%
100 51470 342 GAS & OIL	0	0	0	100	34	100	100	0.00%
100 51470 350 R&M TRANSPORT VEH	19	44	280	100	0	100	100	0.00%
100 51470 390 MISCELLANEOUS EXP	3,361	3,661	8,377	7,000	3,191	7,000	2,500	-64.29%
100 51470 533 RENT - EQUIPMENT	0	0	0	0	0	0	0	NA
TOTAL MAT. & SUPPLIES:	14,532	12,527	23,539	23,400	10,582	18,460	14,700	-37.18%
CAPITAL EXPENDITURES								
100 51470 810 CAPITAL EQUIPMENT	0	0	6,959	0	0	0	0	NA
100 51470 812 OFFICE EQUIPMENT/F	0	0	0	250	0	0	250	0.00%
TOTAL CAPITAL EXPEND:	0	0	6,959	250	0	0	250	0.00%
TOTAL OTHER CITY HALL:	\$111,095	\$62,838	\$87,067	\$90,960	\$40,929	\$80,166	\$48,785	-46.37%

Other City Hall

**CITY OF ASHLAND WISCONSIN
2024 BUDGET PROGRAM NARRATIVE
FINANCE DEPARTMENT**

FINANCIAL ACCOUNTING OFFICE:

Description: The Finance Director performs professional, administrative, and complex technical duties related to planning, managing, and accounting for the financial assets of the City and the utilities. The Finance Director oversees the Treasurer/Comptroller and accounting department. Responsibilities include:

- Financial reporting, cash flow management, and debt issues
- Budget preparation which includes the forecasting of revenues and expenses
- Develop and monitor financial policies and procedures
- Compliance with GASB and regulatory agency requirements
- Develop and adjust as needed a 5 year plan for debt management, capital projects, and capital acquisitions
- Coordination of financial information to various boards and department heads
- Maintains the financial statements for all governmental and proprietary funds

The Accounting Specialist and Accounting Assistant positions responsibilities include:

- Reviews, enters, processes vendor payments, and files annual reports
- Maintains project and grant payment files
- Prepares payroll and all related payroll reports; and processes related payroll liabilities
- Assists with preparation of financial information for the annual financial audit
- Assists with the annual budget process

Outcomes: The financial accounting office has maintained the records of the City and completed the necessary items for audit. All reporting to regulatory agencies have been kept up-to-date. Communicate issues and provide guidance to the Mayor, Council, and Administrator, on financial issues, and assist with budget and debt management to maintain a healthy financial status.

Treasurer/Comptroller:

Description: The Treasurer/Comptroller is responsible for the City's treasury functions of all governmental and proprietary funds. This position is also responsible for examining and assuring that all claims presented against the City are properly authorized and conform to approved policy and contracts. Responsibilities include:

- Cash flow and debt management – preserving capital while maximizing interest earnings and minimizing related costs. Bank account management.
- Property tax collections and settlements.
- Special Assessment and accounts receivable billing and cash receipting.
- Oversee utility credits, receipting, customer inquiries, refunds
- Approval of weekly claim payments and bi-weekly payroll checks
- Payment of payroll taxes and monthly retirement contribution.
- Assists the Finance Director with the annual audit, annual PSC report, annual general fund revenue budget, and other analytical support.
- Monthly Treasurer's report to City Officials

The Clerk's Office assists the Treasurer/Comptroller with the following:

- Customer service – answer phone calls, assist walk-in customers, prepares deferred payment arrangements for utility customers
- Daily recording of all treasury receipts and prepare end-of-day deposit
- Assists in entering accounts payable, title company requests regarding property sales, and property tax collection as needed

Outcomes:

- Protection of assets through timely deposits and proper collateralized depository accounts.
- Adherence to state statutes and local ordinances through final review of weekly bills and biweekly payroll.
- Timely responses to utility customer service requests and billing issues to shorten days outstanding on receivables and provide proper billing of utilities.
- Strengthen internal control over cash in order to stay in compliance with granting agencies requirements.

**CITY OF ASHLAND
2024 BUDGET
FINANCE**

DESCRIPTION	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Actual to June 30	2023 Estimate	2024 Budget	Percent Change
PERSONNEL COSTS								
100 51500 111 SALARIES & WAGES	192,070	200,021	188,155	192,300	109,299	220,377	246,400	28.13%
100 51500 112 OVERTIME	126	1,217	880	1,000	0	1,000	1,000	0.00%
100 51500 125 WAGES TEMP/OTHER	990	586	23,200	28,080	9,206	12,000	0	-100.00%
100 51500 131 LONGEVITY PAY	2,628	3,410	1,801	1,690	0	2,240	3,585	112.13%
100 51500 137 CLOTHING ALLOWANCE	0	0	0	0	0	0	0	NA
100 51500 151 SOCIAL SECURITY	14,009	14,941	15,810	16,555	8,723	16,400	18,430	11.33%
100 51500 152 EMPLOYER RETIREMENT	13,141	13,501	12,449	15,170	7,395	15,210	17,320	14.17%
100 51500 157 HSA CONTRIBUTION	9,725	9,356	7,875	8,625	3,750	8,500	10,500	21.74%
100 51500 154 MED/DENT INSURANCE	71,974	67,111	53,848	62,440	28,395	64,770	88,710	42.07%
100 51500 155 LIFE INSURANCE	541	759	593	620	367	765	975	57.26%
100 51500 156 WORKERS COMP INSURANCE	390	402	411	400	0	450	450	12.50%
TOTAL PERSONNEL COSTS:	305,594	311,304	305,022	326,880	167,135	341,712	387,370	18.51%
SERVICES								
100 51500 211 FINANCIAL SERVICES	61,170	66,037	74,805	71,000	5,643	86,000	80,000	12.68%
100 51500 225 TELEPHONE/DATA COMM	1,412	1,444	1,463	1,500	1,118	1,500	1,500	0.00%
100 51500 213 OTHER PROFESSIONAL SERVICE	14,254	3,240	4,360	1,900	676	1,900	1,900	0.00%
TOTAL SERVICES:	76,836	70,721	80,628	74,400	7,437	89,400	83,400	12.10%
MATERIALS & SUPPLIES								
100 51500 311 POSTAGE	5,994	7,851	4,709	6,700	0	6,700	6,700	0.00%
100 51500 313 PRINTING & COPYING	32,281	29,773	3,086	6,700	65	3,100	3,100	-53.73%
100 51500 319 OFFICE SUPPLIES	269	370	1,079	950	771	676	800	-15.79%
100 51500 324 MEMBERSHIP DUES	310	480	480	500	495	500	500	0.00%
100 51500 339 TRAVEL/TRAINING	1,615	627	838	1,500	225	1,500	2,500	66.67%
100 51500 390 MISCELLANEOUS EXPENSE	10	117	402	350	0	350	350	0.00%
100 51500 394 BANK SERVICE CHARGES	0	0	0	0	46	0	0	NA
TOTAL MAT. & SUPPLIES:	40,479	39,218	10,594	16,700	1,602	12,826	13,950	-16.47%
CAPITAL EXPENDITURES								
100 51500 812 OFFICE EQUIPMENT/FURNITURE	0	2,288	0	500	0	0	500	0.00%
TOTAL CAPITAL EXPENDITURES:	0	2,288	0	500	0	0	500	0.00%
TOTAL FINANCE:	\$422,909	\$423,531	\$396,244	\$418,480	\$176,174	\$443,938	\$485,220	15.95%

**CITY OF ASHLAND WISCONSIN
2024 BUDGET PROGRAM NARRATIVE
ASSESSOR**

Core Operations:

Description: The Assessor is responsible for assessing and valuing all Real and Personal Property according to Wisconsin Statutes Chapter 70. The City's assessment services are provided by Associated Appraisals of Appleton through a 5-year contract expiring in 2026. The City Clerk supervises the assessment process and works directly with the Assessor to determine the City's ongoing needs. Assessment rolls are kept at City Hall after completion of the Board of Review.

The Assessor must maintain the level of assessment within ten percent of the equalized value and keep the equalized ratio of the classes (residential and commercial) within 10% of each other.

Outcomes: The Assessor continues to maintain and update the City's assessment records as necessary. The Assessor is responsible for answering all correspondence concerning the assessed values of property. The Assessor and his staff assess all new construction, improvements being remodeled, partially completed improvements, all properties in which buildings have been destroyed or moved, and all properties which the original parcel has been split into two or more parcels. All property records are updated and property records are made for new parcels.

The Assessor completes and sends out self-reporting personal property forms to all personal property accounts in the City and analyzes the returns.

The Assessor completes all forms as required by the Department of Revenue, including final reports and TID reports, and of the Department of Agriculture. The Statement of Assessment is completed by the Ashland County Land Description office and filed electronically with the State.

The Assessor completes the revaluation as necessary every 7 to 10 years, and will conduct open book hearings hosted. The Assessor attends meetings of the Board of Review to explain and defend assessed values and testifies when necessary under oath in regard to such values. The Assessor completes and files the assessment rolls.

As the City has just completed the revaluation process, years 2022 through 2026 will be considered maintenance years, with the potential of an interim market update during either 2025 or 2026 for an additional fee. Compensation is as below for the 5-year contract with Associated Appraisal Consultants, Inc:

- 2022 \$30,000
- 2023 \$30,250
- 2024 \$30,500
- 2025 \$30,750
- 2026 \$31,000

The City takes advantage of the optional website posting at a rate of \$0.015 per parcel (~4441 parcels) for approximately \$66.62/month.

**CITY OF ASHLAND
2024 BUDGET
CITY ASSESSOR**

DESCRIPTION	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Actual to June 30	2023 Estimate	2024 Budget	Percent Change
SERVICES								
100 51530 213 PROFESSIONAL SERVICES	60,792	60,792	30,822	31,250	15,601	31,202	32,000	2.40%
100 51530 213 STATE MANUFACTURING ASSMT	982	986	939	1,000	0	1,000	1,000	0.00%
100 51530 320 ADVERTISING/PUBLISHING	645	924	82	750	195	750	750	0.00%
TOTAL SERVICES:	62,419	62,702	31,843	33,000	15,796	32,952	33,750	2.27%
MATERIALS & SUPPLIES								
100 51530 390 MISCELLANEOUS EXPENSE	45	1	44	50	0	50	50	0.00%
TOTAL MAT. & SUPPLIES:	45	1	44	50	0	50	50	0.00%
TOTAL CITY ASSESSOR:	\$62,464	\$62,703	\$31,887	\$33,050	\$15,796	\$33,002	\$33,800	2.27%

Assessor

**CITY OF ASHLAND
2024 BUDGET
FACILITIES MAINTENANCE**

PROPOSED

DESCRIPTION	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Actual to June 30	2023 Estimate	2024 Budget	Percent Change
PERSONNEL COSTS								
100 51610 111 SALARIES/PERM/RE	138,980	152,019	165,023	180,762	85,621	170,000	172,688	-4.47%
100 51610 112 OVERTIME WAGES	61	529	4,692	2,000	3,574	5,200	3,000	50.00%
100 51610 125 TEMP WAGES	11,846	34,503	32,068	36,360	8,080	36,100	37,840	4.07%
100 51610 131 LONGEVITY PAY	777	978	1,365	1,889	0	1,889	2,355	24.70%
100 51610 136 CLOTHING/UNIFORM	1,422	1,530	1,575	1,305	733	1,305	1,575	20.69%
100 51610 151 SOCIAL SECURITY	10,979	13,305	15,078	16,385	7,161	15,550	15,737	-3.96%
100 51610 152 EMPLOYER SHARE	9,537	10,296	11,245	12,556	6,209	11,900	12,285	-2.16%
100 51610 154 MEDICAL & DENTAL	51,526	56,787	58,360	67,787	34,095	68,500	81,271	19.89%
100 51610 155 LIFE INSURANCE	540	629	683	818	352	750	817	-0.08%
100 51610 156 WORKER'S COMPEN	6,060	6,811	7,201	7,848	0	7,500	7,139	-9.03%
100 51610 157 HSA CONTRIBUTION	7,917	8,913	8,723	8,700	4,425	8,925	9,000	3.45%
TOTAL PERSONNEL COSTS:	239,645	286,300	306,013	336,409	150,250	327,619	343,707	2.17%
SERVICES								
100 51610 213 OTHER PROFESSIO	11,946	10,414	14,844	16,800	9,572	19,800	25,000	48.81%
100 51610 221 WATER/SEWER	5,890	5,595	5,651	7,140	1,959	5,990	6,500	-8.96%
100 51610 222 ELECTRICITY	25,788	27,047	30,097	29,000	11,727	30,750	31,000	6.90%
100 51610 224 GAS	19,177	20,776	23,855	24,500	14,784	23,000	24,500	0.00%
100 51610 225 TELEPHONE	4,420	4,568	4,701	4,200	1,906	4,450	4,500	7.14%
100 51610 290 SERVICE CONTRAC	0	0	0	0	0	0	0	NA
TOTAL SERVICES:	67,221	68,400	79,148	81,640	39,948	83,990	91,500	12.08%
MATERIALS & SUPPLIES								
100 51610 311 POSTAGE	0	0	0	50	0	50	50	0.00%
100 51610 319 OFFICE SUPPLIES	114	104	51	200	47	200	200	0.00%
100 51610 320 ADVERTISING	0	0	29	180	0	180	180	0.00%
100 51610 339 TRAVEL/TRAINING	0	173	0	500	42	500	1,000	100.00%
100 51610 340 OPERATING SUPPL	32,827	9	36	0	27	40	0	NA
100 51610 342 GAS & OIL	1,184	3,551	5,527	4,360	1,954	5,300	5,300	21.56%
100 51610 344 JANITORIAL SUPPLI	11,794	18,090	21,737	14,310	4,493	19,000	19,500	36.27%
100 51610 345 SMALL TOOLS & EQ	3,443	10,683	2,309	2,800	871	2,800	2,800	0.00%
100 51610 349 OTHER OPERATING	1,087	1,357	6,169	3,500	4,493	6,000	4,000	14.29%
100 51610 350 R&M - TRANSPORTA	786	1,402	531	1,030	0	500	1,030	0.00%
100 51610 352 R&M - EQUIP/MACHA	93	284	0	1,120	11	600	1,120	0.00%
100 51610 355 R&M - BUILDING	36,503	55,003	50,172	42,975	25,340	40,000	43,500	1.22%
100 51610 390 MISC EXPENSE	44	135	159	0	0	0	0	NA
TOTAL MAT. & SUPPLIES:	87,875	90,791	86,720	71,025	37,278	75,170	78,680	10.78%
CAPITAL EXPENDITURES								
TOTAL CAPITAL EXPEND:	0	0	0	0	0	0	0	NA
TOTAL FACILITIES MAINTENANCE	394,741	445,491	471,881	489,074	227,476	486,779	513,887	5.07%

**CITY OF ASHLAND
2024 BUDGET
MISC/INSURANCE/CONTINGENT FUND**

DESCRIPTION	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Actual to June 30	2023 Estimate	2024 Budget	Percent Change
100 51910 915 ALLOWANCE FOR UNCOLL. TAXES	1,307	4,539	1,733	2,500	245	2,500	2,500	0.00%
100 51931 512 VEHICLE INSURANCE	29,394	30,987	36,846	35,000	0	38,000	38,000	8.57%
100 51932 513 LIABILITY INSURANCE	39,962	48,863	53,394	53,000	(380)	55,000	58,000	9.43%
100 51933 511 STATE FIRE INSURANCE/BLD	35,522	39,654	43,580	43,500	0	45,000	48,000	10.34%
100 51990 910 CONTINGENT FUND	0	0	0	0	0	0	0	NA
TOTAL MISCELLANEOUS/INSURANCE/CONTINGENCY:	\$106,185	\$124,043	\$135,553	\$134,000	(\$135)	\$140,500	\$146,500	9.33%

Miscellaneous, Insurance and Contingency

**PROPOSED
CITY OF ASHLAND WISCONSIN
2024 BUDGET PROGRAM NARRATIVE
POLICE DEPARTMENT**

Ashland Police Department:

Description: The Ashland Police Department derives its authority from the charter of the City of Ashland and its related ordinances and the State of Wisconsin. We provide quality responses to all Ashland citizens to address whatever may threaten the safety and security of this community.

Administration:

Description: Chief of Police and support from both Lieutenants

Outcomes: Responsible for the daily operations of the department. Oversee Investigations and media involvement in investigations. Responsible for accurate paperwork delivered to support agencies such as; DA's office, Probation, DHSS, ICW, School District, etc. Responsible for critical incidents and transitions of critical situations. Required to maintain accurate personnel files as well as training and training files.

Administrative Support:

Description: One fulltime and one part time.

Outcomes: Responsible for maintaining all reports. Responsible for all open records requests. Responsible for evidence cataloging. Responsible for approx. 500 paper services per year. Responsible for all counter and phone service. Required to respond to open records requests and redact reports when necessary. Document training and other areas of personnel files. Processes all parking tickets and follow-through with follow-up letters. Provides a monthly report to the Federal Government on the Uniform Crime Reporting (UCR) requirements. Performs duties as the Police and Fire Commission secretary.

Investigations:

Description: 2 Lieutenants, full time investigator, and occasionally a part time investigator.

Outcomes: Responsible for conducting follow-up on criminal cases. Responsible for drafting and executing search warrants/arrest warrants. Responsible for collecting and preserving evidence. Must work closely with District Attorney and all other law enforcement agencies. (FBI, DCI) Maintains the Department evidence room and property. Responsible for the Drug Funds and audits of this account.

Patrol Division:

Description: Total of 13 fulltime patrol officers and 1 K-9 Officer. They are divided into 4 shifts. Each shift has a "Sergeant" and 2.5 officers. They work 24-365. K-9 Officer has been placed on his own shift leaving one patrol shift short. K-9 shift is as follows: 4 on 3 off, 4 on 4 off. This schedule repeats and he works 9 3/4hrs a day.

Outcomes: Responsible for the safety and security of our community. They respond to an average of over 9,000 calls per year. They investigate all traffic crashes, enforce all traffic, local, and state laws. The officers are required to collect evidence and maintain chain of custody of evidence. Conducts death notifications as necessary. Responds to crime scenes and is responsible for security and proper maintenance of crime scene, (traffic crashes, robbery's, thefts, deaths, assaults, sexual assaults, sexual assaults to children, child abuse, and white collar crimes). Officers conduct video and recorded interviews with suspects, offenders, children, and victims. Responsible for all required paperwork to be given to crime victims, domestic victims, and sexual assault victims. Required to write accurate reports for the departmental records which include all elements of the crime for which they are investigating.

**CITY OF ASHLAND
2024 BUDGET
POLICE**

DESCRIPTION	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Actual to June 30	2023 Estimate	2024 Budget	Percent Change
PERSONNEL COSTS								
100 52110 111 SALARIES/WAGES	1,094,899	1,136,203	1,149,127	1,319,010	605,667	1,228,000	1,343,165	1.83%
100 52110 112 OVERTIME SALARY	101,862	68,712	100,659	60,000	57,127	117,770	60,000	0.00%
100 52110 113 SALARIES/UPGRADE/SHIFT	6,563	2,266	1,594	3,500	2,190	4,500	3,500	0.00%
100 52110 125 WAGES/TEMP/OTHER	14,333	11,472	26,650	16,800	24,888	43,600	19,235	14.49%
100 52110 131 LONGEVITY PAY	17,078	16,130	13,866	16,440	329	16,440	19,405	18.04%
100 52110 132 HOLIDAY PAY	58,490	56,549	50,655	63,945	708	52,000	63,660	-0.45%
100 52110 136 CLOTHING REIMBURSEMENT	2,988	4,359	2,999	2,000	389	600	2,000	0.00%
100 52110 137 CLOTHING ALLOWANCE	7,561	8,400	12,972	8,450	10,881	14,150	8,450	0.00%
100 52110 151 SOCIAL SECURITY	95,205	94,719	98,389	109,710	51,092	107,800	111,140	1.30%
100 52110 152 EMPLOYER SHARE RETIREMENT	177,170	173,022	171,783	206,805	93,788	200,185	227,015	9.77%
100 52110 157 HSA CONTRIBUTION	42,875	48,322	46,875	50,125	22,044	44,088	51,500	2.74%
100 52110 154 MEDICAL & DENTAL	291,673	333,277	341,131	394,270	174,585	349,170	455,975	15.65%
100 52110 155 LIFE INSURANCE	1,596	1,617	1,321	2,175	626	1,500	2,290	5.29%
100 52110 156 WORKER'S COMPENSATION	37,058	40,529	37,503	40,115	0	39,100	37,080	-7.57%
100 52110 159 OTHER EMPLOYER CONT	21,988	9,800	8,100	9,600	3,650	7,300	9,600	0.00%
100 52110 190 POST EMPLOYMENT HEALTH	23,356	18,779	19,311	20,955	10,476	20,952	12,220	-41.68%
100 52110 191 RETIREE HSA CONTRIBUTION	3,000	3,000	3,000	3,000	1,500	3,000	1,500	-50.00%
TOTAL PERSONNEL COSTS:	1,997,695	2,027,156	2,085,935	2,326,900	1,059,940	2,250,155	2,427,735	4.33%
SERVICES								
100 52110 221 WATER/SEWER	0	668	2,952	2,000	988	2,986	3,100	55.00%
100 52110 222 ELECTRICITY	0	1,157	11,309	10,850	4,694	11,850	11,850	9.22%
100 52110 224 NATURAL GAS	0	3,649	17,035	21,000	9,906	17,500	18,000	-14.29%
100 52110 225 TELEPHONE	10,390	9,330	11,105	11,000	5,401	12,000	12,000	9.09%
100 52110 290 SERVICE CONTRACTS	10,000	23,960	20,020	10,000	11,274	21,274	9,208	-7.92%
TOTAL SERVICES:	20,390	38,764	62,421	54,850	32,263	65,610	54,158	-1.26%
MATERIALS & SUPPLIES								
100 52110 311 POSTAGE	481	345	334	400	85	250	400	0.00%
100 52110 313 PRINTING/COPYING	2,901	2,790	2,887	2,500	1,253	2,800	2,800	12.00%
100 52110 319 OFFICE SUPPLIES	1,414	568	1,316	4,000	1,466	3,800	4,000	0.00%
100 52110 324 MEMBERSHIP DUES	335	490	340	500	515	515	550	10.00%
100 52110 339 TRAVEL/TRAINING	15,440	16,698	16,495	17,000	9,504	17,000	17,000	0.00%
100 52110 340 OPERATING SUPPLIES/PROT	10,093	8,450	11,802	7,000	8,935	11,000	12,000	71.43%
100 52110 342 GAS & OIL	23,566	38,147	39,289	41,000	14,366	39,000	41,000	0.00%
100 52110 349 OTHER OPERATING SUPPLIE	71	2,482	2,676	2,000	0	2,000	0	-100.00%
100 52110 350 R&M TRANSPORT VEHICLES	5,538	6,879	13,471	7,500	487	6,500	5,000	-33.33%
100 52110 352 R&M EQUIP/MACH/TOOLS	33	333	0	500	0	500	500	0.00%
100 52110 354 R&M TELE/DATA COMM EQU	887	733	815	850	400	850	800	-5.88%
100 52110 368 OTHER INSURANCE CLAIMS	0	0	0	1,000	0	0	400	-60.00%
100 52110 390 MISCELLANEOUS	5,160	10,130	3,996	2,000	10,440	11,605	4,000	100.00%
100 52110 533 RENT - EQUIPMENT	5,015	5,195	5,144	5,000	3,581	5,586	5,300	6.00%
TOTAL MAT. & SUPPLIES:	70,934	93,240	98,565	91,250	51,032	101,406	93,750	2.74%
CAPITAL EXPENDITURES								
100 52110 810 EQUIPMENT	21,942	39,765	41,494	10,000	27,695	31,000	10,000	0.00%
100 52110 813 TELE/DATA/COMM EQUIP	81	2,467	17,479	4,600	4,776	16,000	4,600	0.00%
TOTAL CAPITAL EXPEND:	22,023	42,232	58,973	14,600	32,471	47,000	14,600	0.00%
TOTAL POLICE:	\$2,111,042	\$2,201,392	\$2,305,894	\$2,487,600	\$1,175,706	\$2,464,171	\$2,590,243	4.13%

**CITY OF ASHLAND WISCONSIN
2024 BUDGET PROGRAM NARRATIVE
FIRE AND AMBULANCE**

Core Fire Operations:

Description: The Ashland Fire Department has been in operation as a paid department since 1897. Since that time, the department has evolved into a multi-faceted operation. All members are trained as certified fire fighters through the State of Wisconsin. In 2015, the City of Ashland received notification that the ISO Public Protection Classification (PPC) was improved from a 4 to a 3 due to increased training, and more consistent staffing levels. ISO's Fire Suppression Rating Schedule (FSRS) is used to measure the firefighting capabilities of communities. Communities whose PPC improves may get lower insurance prices.

Outcomes: *Average of 280 "fire" related responses each year

*Fire protection to the City Of Ashland and the Townships of Gingles, Eileen, and Pilsen (123 sq. miles served)

*EMS protection to the Townships of Sanborn, White River, and Marengo in addition to Ashland, Gingles, Eileen, and Pilsen (400.4 sq. miles served)

*Mutual Aid fire protection to 6 surrounding fire depts. (average per year 12).

*Auto extrication (Respond to 45-55 motor vehicle accidents per year)

*Ice Rescue Program: (All staff members are certified Ice Rescue Technicians through Dive Rescue International, with three in-house instructors).

*Fire Prevention Program (Incident reduction through education)

*Fire Inspection Program: (1,300 Inspections completed annually)

*Hazardous Materials Mitigation: (Contracted/Funded by the State as a Type II team, primary response area includes Ashland County, Bayfield County, Iron County, and Price County.)

*Carbon Monoxide Investigations

*Fire Origin and Cause Investigations: (Three department officers certified to conduct fire investigations)

Core Ambulance Operations:

Description: Until 1967, the Ashland Fire Department was a standard firefighting Department. In 1967 the fire department took over the local ambulance service providing basic medical treatment. The department advanced to the EMT Paramedic level in 1996. The department has had several operational changes in 2015. An alternate staffing plan was implemented to reduce the number of FF/Paramedics from 20 to 18 and hire 6 FF/EMT-Basics. Staff changes were designed to capture the lost revenue of the 240 + transfers that the department was unable to make in prior years due to staffing limitations. In 2016, the department provided 545 interfacility transfers. The plan has increased the collected revenue and reduced the overtime expenditures by 60%. In addition, the department has trained seven staff members to the Critical Care Transport Paramedic level, which has allowed immediate transport of the critically ill or injured patients to higher level or specialized care outside of Ashland. Lastly, the department was approved by the State of Wisconsin to operate as a one (1) paramedic system in 2016. The one paramedic rule allows a Paramedic to operate with an EMT-Basic, which has given the

department the ability to manage staff accordingly due to multiple and/or the simultaneous 911 events.

In 2017, the Ashland Fire Department entered into a partnership with Memorial Medical Center to create a Mobile Integrated Health care system using a Community Paramedic who is on staff at AFD to make house visits of medical patients who may need additional assistance. This includes wound care, medication compliance education, and home safety checks. This included 40 visits in 2018 that averaged 2.57 hours per visit. The purpose of this program is to reduce readmissions into the hospital, which also reduces 911 EMS calls. In 2020, a second Community Paramedic was added following the required training. In 2022, that paramedic retired and we currently do not have a Community Paramedic on staff, but hope to in the future. The partnership with MMC continues and is a great example of how our two agencies can work together to meet a common goal, however due to a retirement and promotion, no community paramedic is currently trained at AFD.

Outcomes: *Paramedic Services to the City of Ashland and the Townships of Sanborn, Gingles, Eileen, Pilsen, White River, and Marengo. **A total service area of 400 sq. miles.** (2,567 calls-2022, 25 more calls than 2021)

*Paramedic Advanced Life Support Intercept Services to 11 surrounding ambulance services (321 calls-2021—a 16.9% increase)

*2022 Interfacility transports: 256 interfacility transfers, a **14% decrease** from 2022. Staffing is the primary reason for the decrease in interfacility transfers. 5 vacancies existed at one point and multiple staff were injured or sick. AFD is able to provide Critical Care Transport of patients with 6 Paramedics who are trained to the Critical Care Paramedic level.

*Community Paramedic Home Visits—10 in 2022, LeBlanc retired in June of 2022.

*2022 Ambulance(s) staffed; ABC Raceway, Madeline Island Swim & Marathon, Whistle Stop Event, WI DNR and US Forest Service Pack Testing.

Additional Services Operations:

Description: Additional services provided by the department include:

*Child car seat installation/inspection-average 53 a year

*Public education-includes, but is not limited to: fire prevention/safety, medical training, ice safety, etc...

*Training Center (preceptorship) for EMT and Paramedic students, as well as internship location

*Grant Writing

Outcomes: Providing quality fire/rescue and EMS service to the City of Ashland and surrounding community in a cost-effective manner while addressing today's needs as well as those of a changing community.

*Fire/Rescue calls (169 calls-2022)

*Service calls (133 calls-2022)

*31% of the time we respond to two or more calls at once

**CITY OF ASHLAND
2024 BUDGET
FIRE & AMBULANCE**

PROPOSED

DESCRIPTION	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Actual to June 30	2023 Estimate	2024 Budget	Percent Change
PERSONNEL COSTS								
100 52300 111 SALARIES & WAGES	1,257,242	1,369,003	1,391,713	1,576,250	680,683	1,450,000	1,693,805	7.46%
100 52300 112 OVERTIME WAGES	86,120	82,733	86,810	77,000	36,957	77,000	72,000	-6.49%
100 52300 113 UPGRADE & SHIFT DIFFERENTIAL	5,980	7,002	4,222	6,000	2,420	4,929	6,500	8.33%
100 52300 125 WAGES-PAID ON CALL	3,583	5,143	13,969	11,860	5,772	11,000	13,000	9.61%
100 52300 127 OUT-OF TOWN TRANSFERS	13,000	11,000	8,775	17,900	5,050	10,100	17,900	0.00%
100 52300 131 LONGEVITY PAY	17,379	17,176	16,366	17,835	3,145	17,835	17,025	-4.54%
100 52300 132 HOLIDAY PAY	70,573	76,104	72,358	88,350	1,148	73,100	94,855	7.36%
100 52300 136 CLOTHING PAYOUT	7,817	7,961	9,698	6,600	7,004	11,157	7,300	10.61%
100 52300 137 CLOTHING REIMBURSEMENT	4,155	4,168	4,119	6,600	1,159	3,581	6,600	0.00%
100 52300 151 SOCIAL SECURITY	21,812	23,272	24,562	27,310	11,348	25,075	28,840	5.60%
100 52300 152 EMPLOYER RETIREMENT	261,776	275,183	274,250	337,735	138,176	290,000	376,385	11.44%
100 52300 157 HSA CONTRIBUTION	47,119	50,135	51,083	55,500	24,059	52,000	66,000	18.92%
100 52300 154 MED/DENT INSURANCE	333,007	353,781	362,504	436,260	198,027	427,000	618,400	41.75%
100 52300 155 LIFE INSURANCE	1,719	1,797	1,965	2,305	959	1,978	2,520	9.33%
100 52300 156 WORKER'S COMP INSURANCE	57,470	61,651	56,778	63,470	0	59,590	63,480	0.02%
100 52300 159 OTHER EMPLOYEE CONTRIBUTIONS	10,681	8,926	9,121	9,500	4,561	9,304	9,500	0.00%
100 52300 190 POST EMPLOYMENT HEALTH BENEFITS	19,637	18,149	18,679	20,955	10,160	22,000	26,015	24.15%
100 52300 191 RETIREE HSA DEDUCTIBLE	1,500	3,000	2,750	3,000	1,500	3,000	3,000	0.00%
TOTAL PERSONNEL COSTS	2,220,570	2,376,184	2,409,722	2,764,430	1,132,128	2,548,650	3,123,125	12.98%
SERVICES								
100 52300 213 OTHER PROFESSIONAL SERVICES	101,107	95,398	101,567	104,375	0	100,000	105,000	0.60%
100 52300 221 WATER/SEWER	8,704	8,278	8,512	10,350	2,944	9,200	10,450	0.97%
100 52300 222 ELECTRICITY	13,764	13,996	17,216	17,500	8,792	18,200	17,600	0.57%
100 52300 224 NATURAL GAS	7,904	10,108	10,263	11,800	5,706	10,200	11,800	0.00%
100 52300 225 TELEPHONE	4,233	2,400	4,136	6,700	1,436	5,800	6,700	0.00%
100 52300 290 SERVICE CONTRACTS	3,959	4,559	6,790	7,950	4,246	7,650	5,800	-27.04%
TOTAL SERVICES:	139,671	134,739	148,484	158,675	23,124	151,050	157,350	-0.84%
MATERIALS/SUPPLIES/MAINTENANCE								
100 52300 311 POSTAGE	233	130	120	600	26	400	500	-16.67%
100 52300 313 PRINT/COPY	1,434	1,306	1,298	2,400	812	1,800	2,200	-8.33%
100 52300 319 OFFICE SUPPLIES	759	374	359	750	779	1,050	1,150	53.33%
100 52300 320 PUBLISHING/ADVERTISING	156	30	80	450	115	115	350	-22.22%
100 52300 322 SUBSCRIPTIONS	0	144	55	300	0	300	300	0.00%
100 52300 324 MEMBERSHIP DUES	1,194	1,479	1,704	1,650	1,240	1,550	1,800	9.09%
100 52300 337 CERTIFICATION - CONT ED	8,598	13,236	12,861	14,000	9,754	14,000	14,200	1.43%
100 52300 339 TRAVEL/TRAINING-OTHER	2,277	4,810	5,494	8,000	4,069	8,000	8,200	2.50%
100 52300 340 OPERATING SUPPLIES	48,570	53,891	53,266	63,600	29,364	62,000	64,600	1.57%
100 52300 342 GAS & OIL	20,920	28,958	44,558	45,000	18,592	42,000	48,000	6.67%
100 52300 343 MEAL EXPENSE	2,869	3,261	3,393	5,000	1,253	4,400	5,000	0.00%
100 52300 344 JANITORIAL	3,416	3,604	3,668	3,150	1,260	3,700	3,700	17.46%
100 52300 350 R&M - TRANSPORTATION	37,009	29,621	22,863	38,000	4,187	30,000	38,000	0.00%
100 52300 352 R&M - EQUIP/MACHINERY/TOOLS	2,304	8,504	10,813	8,800	2,749	7,900	8,800	0.00%
100 52300 354 R&M-TEL/DATA COMM	3,129	3,039	4,626	5,000	1,685	3,800	5,000	0.00%
100 52300 357 R&M-MAINTENANCE OTHER	1,206	738	1,024	1,500	20	900	1,500	0.00%
100 52300 390 MISCELLANEOUS	623	1,929	1,054	1,800	483	1,800	1,800	0.00%
TOTAL MAT/SUPPLIES/MAINT:	134,697	155,054	167,236	200,000	76,388	183,715	205,100	2.55%
CAPITAL EXPENDITURES								
100 52300 810 CAPITAL EQUIPMENT	15,240	25,764	21,478	34,000	33,059	44,000	34,000	0.00%
100 52300 812 OFFICE EQUIP/FURNITURE	0	1,986	1,311	1,250	0	1,000	1,250	0.00%
TOTAL CAPITAL EXPEND:	15,240	27,750	22,789	35,250	33,059	45,000	35,250	0.00%
TOTAL FIRE & AMBULANCE	\$2,510,178	\$2,693,727	\$2,748,231	\$3,158,355	\$1,264,699	\$2,928,415	\$3,520,825	11.48%

FIRE				PROPOSED			FIRE		FIRE		
				FIRE							
DESCRIPTION				2020	2021	2022	2023	2023 Actual	2023	2024	Percent
				Actual	Actual	Actual	Budget	to June 30	Estimate	Budget	Change
PERSONNEL COSTS											
100	52210	111	SALARIES & WAGES	588,798	679,358	634,958	805,760	343,534	732,023	871,455	8.15%
100	52210	112	OVERTIME WAGES	19,999	24,774	25,294	18,000	7,628	16,782	17,000	-5.56%
100	52210	113	UPGRADE & SHIFT DIFFERE	3,391	3,151	2,276	4,500	1,013	2,229	4,000	-11.11%
100	52210	125	WAGES-PAID ON CALL	0	0	0	0	0	0	0	NA
100	52210	131	LONGEVITY PAY	12,790	12,711	12,701	14,235	2,563	14,235	13,160	-7.55%
100	52210	132	HOLIDAY PAY	46,509	50,431	45,924	44,600	1,148	43,100	48,210	8.09%
100	52210	136	CLOTHING PAYOUT	3,838	3,344	3,950	3,300	2,932	6,157	3,300	0.00%
100	52210	137	CLOTHING REIMBURSEMEN	2,939	2,229	1,737	3,300	848	1,781	3,300	0.00%
100	52210	151	SOCIAL SECURITY	9,863	11,237	10,640	13,645	5,274	11,075	14,520	6.41%
100	52210	152	EMPLOYER RETIREMENT	127,908	139,950	129,155	169,385	68,941	133,388	188,565	11.32%
100	52210	157	HSA CONTRIBUTION	21,343	22,498	23,603	33,000	10,583	22,224	36,000	9.09%
100	52210	154	MED/DENT INSURANCE	158,475	163,453	168,864	274,025	93,164	195,644	355,410	29.70%
100	52210	155	LIFE INSURANCE	823	874	818	995	354	743	1,060	6.53%
100	52210	156	WORKER'S COMP INSURAN	26,387	31,137	26,451	29,590	0	29,590	30,470	2.97%
100	52210	190	POST EMPLOYMENT HEALT	19,637	18,149	18,679	20,955	10,160	22,000	26,015	24.15%
100	52210	191	RETIREE HSA DEDUCTIBLE	1,500	3,000	2,750	3,000	1,500	3,000	3,000	0.00%
TOTAL PERSONNEL COSTS				\$1,044,200	\$1,166,296	\$1,107,800	\$1,438,290	\$549,642	\$1,233,972	\$1,615,465	12.32%
SERVICES											
100	52210	213	OTHER PROFESSIONAL SE	0	0	0	0	0	0	0	NA
100	52210	221	WATER/SEWER	4,352	4,139	4,256	5,250	1,472	4,700	5,350	1.90%
100	52210	222	ELECTRICITY	6,882	6,998	8,608	9,100	4,396	9,100	8,800	-3.30%
100	52210	224	NATURAL GAS	3,952	5,054	5,132	5,900	2,853	5,100	5,900	0.00%
100	52210	225	TELEPHONE	2,008	1,405	1,975	3,200	683	2,800	3,200	0.00%
100	52210	290	SERVICE CONTRACTS	760	2,450	4,202	2,850	0	2,850	3,000	5.26%
TOTAL SERVICES:				\$17,954	\$20,046	\$24,173	\$26,300	\$9,404	\$24,550	\$26,250	-0.19%
MATERIALS/SUPPLIES/MAINTENANCE											
100	52210	311	POSTAGE	153	84	89	400	13	200	300	-25.00%
100	52210	313	PRINT/COPY	723	622	649	1,200	526	1,000	1,200	0.00%
100	52210	319	OFFICE SUPPLIES	521	174	184	500	383	500	550	10.00%
100	52210	320	PUBLISHING/ADVERTISING	156	15	80	300	115	115	200	-33.33%
100	52210	322	SUBSCRIPTIONS	0	72	55	200	0	200	200	0.00%
100	52210	324	MEMBERSHIP DUES	564	879	849	900	415	725	900	0.00%
100	52210	337	CERTIFICATION - CONT ED	1,552	2,113	3,120	3,000	2,235	3,000	3,200	6.67%
100	52210	339	TRAVEL/TRAINING-OTHER	1,959	3,089	4,418	5,500	2,640	5,500	5,500	0.00%
100	52210	340	OPERATING SUPPLIES	4,257	5,470	7,842	6,600	3,975	7,000	7,600	15.15%
100	52210	342	GAS & OIL	6,061	9,917	14,133	15,000	5,104	14,000	16,000	6.67%
100	52210	343	MEAL EXPENSE	235	168	100	500	0	500	500	0.00%
100	52210	344	JANITORIAL	1,739	1,802	1,834	1,900	630	1,900	1,900	0.00%
100	52210	350	R&M - TRANSPORTATION	24,135	18,624	13,124	24,000	2,134	20,000	24,000	0.00%
100	52210	352	R&M - EQUIP/MACHINERY/T	1,297	5,868	6,350	5,500	1,233	5,000	5,500	0.00%
100	52210	354	R&M-TEL/DATA COMM	1,576	1,453	2,439	2,500	781	1,900	2,500	0.00%
100	52210	357	R&M-MAINTENANCE OTHER	1,056	514	779	750	10	500	750	0.00%
100	52210	390	MISCELLANEOUS	533	1,660	834	1,500	323	1,500	1,500	0.00%
TOTAL MAT/SUPPLIES/MAINT:				\$46,517	\$52,524	\$56,879	\$70,250	\$20,517	\$63,540	\$72,300	2.92%
CAPITAL EXPENDITURES											
100	52210	810	CAPITAL EQUIPMENT	13,740	23,811	21,478	30,000	33,059	40,000	30,000	0.00%
100	52210	812	OFFICE EQUIP/FURNITURE	0	1,986	557	500	0	500	500	0.00%
TOTAL CAPITAL EXPEND:				\$13,740	\$25,797	\$22,035	\$30,500	\$33,059	\$40,500	\$30,500	0.00%
TOTAL FIRE				\$1,122,411	\$1,264,663	\$1,210,887	\$1,565,340	\$612,622	\$1,362,562	\$1,744,515	11.45%

AMBULANCE

PROPOSED

DESCRIPTION	AMB 2020 Actual	AMB 2021 Actual	AMB 2022 Actual	AMB 2023 Budget	AMB 2023 Actual to June 30	AMB 2023 Estimate	AMB 2024 Budget	Percent Change
PERSONNEL COSTS								
100 52300 111 SALARIES & WAGES	668,444	689,645	756,755	770,490	337,149	717,976	822,350	6.73%
100 52300 112 OVERTIME WAGES	66,121	57,959	61,516	59,000	29,329	60,219	55,000	-6.78%
100 52300 113 UPGRADE & SHIFT DIFFERENTIAL	2,589	3,851	1,946	1,500	1,407	2,700	2,500	66.67%
100 52300 125 WAGES-PAID ON CALL	3,583	5,143	13,969	11,860	5,772	11,000	13,000	9.61%
100 52300 127 OUT-OF TOWN TRANSFERS	13,000	11,000	8,775	17,900	5,050	10,100	17,900	0.00%
100 52300 131 LONGEVITY PAY	4,589	4,465	3,665	3,600	582	3,600	3,865	7.36%
100 52300 132 HOLIDAY PAY	24,064	25,673	26,434	43,750	0	30,000	46,645	6.62%
100 52300 136 CLOTHING PAYOUT	3,979	4,617	5,748	3,300	4,072	5,000	4,000	21.21%
100 52300 137 CLOTHING REIMBURSEMENT	1,216	1,939	2,382	3,300	311	1,800	3,300	0.00%
100 52300 151 SOCIAL SECURITY	11,949	12,035	13,922	13,665	6,074	14,000	14,320	4.79%
100 52300 152 EMPLOYER RETIREMENT	133,868	135,233	145,095	168,350	69,235	156,612	187,820	11.57%
100 52300 157 HSA CONTRIBUTION	25,776	27,637	27,480	22,500	13,476	29,776	30,000	33.33%
100 52300 154 MED/DENT INSURANCE	174,532	190,328	193,640	162,235	104,863	231,356	262,990	62.10%
100 52300 155 LIFE INSURANCE	896	923	1,147	1,310	605	1,234	1,460	11.45%
100 52300 156 WORKER'S COMP INSURANCE	31,083	30,514	30,327	33,880	0	30,000	33,010	-2.57%
100 52300 159 OTHER EMPLOYEE CONTRIBUTIONS	10,681	8,926	9,121	9,500	4,561	9,304	9,500	0.00%
TOTAL PERSONNEL COSTS	\$1,176,370	\$1,209,888	\$1,301,922	\$1,326,140	\$582,486	\$1,314,678	\$1,507,660	13.69%
SERVICES								
100 52300 213 OTHER PROFESSIONAL SERVICES	101,107	95,398	101,567	104,375	0	100,000	105,000	0.60%
100 52300 221 WATER/SEWER	4,352	4,139	4,256	5,100	1,472	4,500	5,100	0.00%
100 52300 222 ELECTRICITY	6,882	6,998	8,608	8,400	4,396	9,100	8,800	4.76%
100 52300 224 NATURAL GAS	3,952	5,054	5,131	5,900	2,853	5,100	5,900	0.00%
100 52300 225 TELEPHONE	2,225	995	2,161	3,500	753	3,000	3,500	0.00%
100 52300 290 SERVICE CONTRACTS	3,199	2,109	2,588	5,100	4,246	4,800	2,800	-45.10%
TOTAL SERVICES:	\$121,717	\$114,693	\$124,311	\$132,375	\$13,720	\$126,500	\$131,100	272.43%
MATERIALS/SUPPLIES/MAINTENANCE								
100 52300 311 POSTAGE	80	46	31	200	13	200	200	0.00%
100 52300 313 PRINT/COPY	711	684	649	1,200	286	800	1,000	-16.67%
100 52300 319 OFFICE SUPPLIES	238	200	175	250	396	550	600	140.00%
100 52300 320 PUBLISHING/ADVERTISING	0	15	0	150	0	0	150	0.00%
100 52300 322 SUBSCRIPTIONS	0	72	0	100	0	100	100	0.00%
100 52300 324 MEMBERSHIP DUES	630	600	855	750	825	825	900	20.00%
100 52300 337 CERTIFICATION - CONT ED	7,046	11,123	9,741	11,000	7,519	11,000	11,000	0.00%
100 52300 339 TRAVEL/TRAINING-OTHER	318	1,721	1,076	2,500	1,429	2,500	2,700	8.00%
100 52300 340 OPERATING SUPPLIES	44,313	48,421	45,424	57,000	25,389	55,000	57,000	0.00%
100 52300 342 GAS & OIL	14,859	19,041	30,425	30,000	13,488	28,000	32,000	6.67%
100 52300 343 MEAL EXPENSE	2,634	3,093	3,293	4,500	1,253	3,900	4,500	0.00%
100 52300 344 JANITORIAL	1,677	1,802	1,834	1,250	630	1,800	1,800	44.00%
100 52300 350 R&M - TRANSPORTATION	12,874	10,997	9,739	14,000	2,053	10,000	14,000	0.00%
100 52300 352 R&M - EQUIP/MACHINERY/TOOLS	1,007	2,636	4,463	3,300	1,516	2,900	3,300	0.00%
100 52300 354 R&M-TEL/DATA COMM	1,553	1,586	2,187	2,500	904	1,900	2,500	0.00%
100 52300 357 R&M-MAINTENANCE OTHER	150	224	245	750	10	400	750	0.00%
100 52300 390 MISCELLANEOUS	90	269	220	300	160	300	300	0.00%
TOTAL MAT/SUPPLIES/MAINT:	\$88,180	\$102,530	\$110,357	\$129,750	\$55,871	\$120,175	\$132,800	2.35%
CAPITAL EXPENDITURES								
100 52300 810 CAPITAL EQUIPMENT	1,500	1,953	0	4,000	0	4,000	4,000	0.00%
100 52300 812 OFFICE EQUIP/FURNITURE	0	0	754	750	0	500	750	0.00%
TOTAL CAPITAL EXPEND:	\$1,500	\$1,953	\$754	\$4,750	\$0	\$4,500	\$4,750	0.00%
TOTAL AMBULANCE	\$1,387,767	\$1,429,064	\$1,537,344	\$1,593,015	\$652,077	\$1,565,853	\$1,776,310	11.51%

**CITY OF ASHLAND
2024 BUDGET
PUBLIC FIRE PROTECTION - HYDRANT RENTAL CHARGE**

DESCRIPTION	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Actual to June 30	2023 Estimate	2024 Budget	Percent Change
SERVICES								
100 52220 535 HYDRANT RENTAL	19,141	19,217	19,126	19,300	19,074	19,300	19,500	1.04%
TOTAL SERVICES:	19,141	19,217	19,126	19,300	19,074	19,300	19,500	1.04%
TOTAL FIRE PROTECTION:	\$19,141	\$19,217	\$19,126	\$19,300	\$19,074	\$19,300	\$19,500	1.04%

Property Maintenance/Housing Specialist:

Description: The Property Maintenance/Housing Specialist is responsible for the equitable enforcement of Ordinance 750: Property Maintenance Ordinance in the City of Ashland pertaining to the exterior maintenance of properties (primarily structural deficiencies, junk, debris, long grass, snow removal, etc). Enforcement activities also include taking proactive measures to educate the public on property maintenance expectations and resources assistance. This position is responsible for implementing the Housing Improvement Program (HIP) to result in aesthetic improvements to single-family residences throughout the community, and assisting in promotion of the City's Community Development Block Grant Housing Revolving Loan Fund. Additional responsibilities include maintaining the City's Rental Registration Database, and being a resource for landlords and tenants.

Outcomes: Property maintenance and Housing infrastructure are major concerns with Ashland citizens and are very important in projecting an attractive image for future investment in residential neighborhoods and in the business community. This full-time position aims to create aesthetics improvements in neighborhoods and assist those needing assistance to comply with the property maintenance ordinance and to improve the quality of housing/properties in Ashland.

Building Inspector:

Description: This position is contracted out as a professional service, as opposed to having a city staff position. The Building Inspector is primarily responsible for the inspection of buildings and structures for compliance with the Uniform Dwelling Code, Commercial Building Code, and City of Ashland Property Maintenance Ordinance.

Outcomes: The Building Inspector provides needed services in administering building permits to ensure safe and compliant construction methods for all building projects in the City. The Inspector also ensures structural maintenance of properties within the City.

**CITY OF ASHLAND
2024 BUDGET
BUILDING INSPECTION/WEIGHTS & MEASURES**

DESCRIPTION	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Actual to June 30	2023 Estimate	2024 Budget	Percent Change
PERSONNEL COSTS								
100 52410 111 SALARIES & WAGES	37,414	30,454	42,432	44,130	22,036	44,105	45,465	3.03%
100 52410 151 SOCIAL SECURITY	2,813	2,295	3,056	3,220	1,595	3,187	3,420	6.21%
100 52410 152 EMPLOYER SHARE RE	2,525	1,870	2,761	3,000	1,498	3,000	3,140	4.67%
100 52410 157 HSA CONTRIBUTIONS	1,500	875	1,500	3,000	750	1,500	1,500	-50.00%
100 52410 154 MEDICAL & DENTAL	8,026	4,534	7,168	19,400	3,858	7,720	10,155	-47.65%
100 52410 155 LIFE INSURANCE	254	129	122	160	67	135	170	6.25%
100 52410 156 WORKER'S COMPENSA	1,491	1,136	1,493	1,485	0	1,485	1,425	-4.04%
TOTAL PERSONNEL COSTS:	54,023	41,293	58,532	74,395	29,804	61,132	65,275	-12.26%
SERVICES								
100 52410 210 PROFESSIONAL SERV	60,037	65,762	60,841	60,000	22,865	65,000	62,000	3.33%
100 52410 225 TELEPHONE	210	214	572	220	343	686	700	218.18%
100 52420 299 OTHER SERVICES/W &	5,600	5,600	5,600	5,600	3,200	5,600	5,600	0.00%
TOTAL SERVICES:	65,847	71,576	67,013	65,820	26,408	71,286	68,300	3.77%
MATERIALS & SUPPLIES								
100 52410 319 OFFICE SUPPLIES	28	25	0	50	0	50	50	0.00%
100 52410 320 ADVERTISING	49	0	0	100	0	100	100	0.00%
100 52410 339 TRAVEL/TRAINING	75	0	174	1,000	0	500	500	-50.00%
100 52410 340 SUPPLIES	174	0	0	50	0	50	50	0.00%
100 52410 342 GAS & OIL	0	0	120	100	0	100	100	0.00%
100 52410 350 R&M TRANSPORTATIO	0	69	0	100	72	100	100	0.00%
100 52410 390 MISCELLANEOUS EXPE	0	0	0	50	0	50	50	0.00%
TOTAL MAT. & SUPPLIES:	326	94	294	1,450	72	950	950	-34.48%
CAPITAL EXPENDITURES								
100 52410 840 CONDEMNATION/DEMO	0	4,007	1,250	2,500	0	2,500	2,500	0.00%
100 52410 960 CONDEMNATION/PRELIM EXP				0			0	NA
TOTAL CAPITAL EXPEND:	0	4,007	1,250	2,500	0	2,500	2,500	0.00%
TOTAL BUILDING INSPECT/WEIGHTS & MEAS	\$120,196	\$116,970	\$127,089	\$144,165	\$56,284	\$135,868	\$137,025	-4.95%

**PROPOSED
CITY OF ASHLAND WISCONSIN
2024 BUDGET PROGRAM NARRATIVE
POLICE DEPARTMENT – ANIMAL CONTROL**

Humane Officer:

Description:

One fulltime person. Must be State certified and must recertify every 2 years.

Outcomes:

Enforce all local and state animal laws. Responds to approx. 450 calls per year. Humane officer investigates all animal related calls such as; animal abuse, neglect, and bites. Apprehends lost, abused, and neglected animals. Responsible for writing accurate reports for all animal calls and distribute those reports to the appropriate agencies for their review. Works closely with the county health nurse, humane society, District Attorney's office, and local veterinarians. Houses neglected and found animals in the animal shelter. Responsible for the care of the animals which are apprehended.

**CITY OF ASHLAND
2024 BUDGET
ANIMAL CONTROL**

DESCRIPTION	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Actual to June 30	2023 Estimate	2024 Budget	Percent Change
PERSONNEL COSTS								
100 54150 111 SALARIES & WAGES	37,651	37,948	38,763	40,415	20,656	40,415	41,635	3.02%
100 54150 131 LONGEVITY	1,369	1,524	1,554	1,620	0	1,620	1,670	3.09%
100 54150 137 CLOTHING ALLOWANCE	248	450	831	450	45	450	450	0.00%
100 54150 151 SOCIAL SECURITY	2,841	2,846	2,906	3,160	1,465	2,930	3,250	2.85%
100 54150 152 EMPLOYER SHARE RETIREMENT	2,634	2,686	2,655	2,860	1,408	2,816	2,990	4.55%
100 54150 157 HSA CONTRIBUTION	1,500	1,500	1,500	1,500	750	1,500	1,500	0.00%
100 54150 154 MEDICAL & DENTAL	8,026	7,962	8,223	8,920	4,460	8,920	10,410	16.70%
100 54150 155 LIFE INSURANCE	120	126	130	160	65	130	165	3.13%
100 54150 156 WORKER'S COMPENSATION	1,572	1,491	1,438	1,415	0	1,415	1,355	-4.24%
TOTAL PERSONNEL COSTS:	55,961	56,533	58,000	60,500	28,849	60,196	63,425	4.83%
SERVICES								
100 54150 213 OTHER PROF SERVICES - KENNE	16,000	16,084	16,000	16,000	9,333	16,000	16,000	0.00%
100 54150 219 OTHER ANIMAL SHELTER	1,351	1,928	0	1,500	0	1,000	1,500	0.00%
100 54150 290 ANIMAL DISPOSAL	110	179	2,039	350	0	350	350	0.00%
TOTAL SERVICES:	17,461	18,191	18,039	17,850	9,333	17,350	17,850	0.00%
MATERIALS & SUPPLIES								
100 54150 339 TRAVEL/TRAINING	0	189	0	350	129	350	350	0.00%
100 54150 340 OPERATING SUPPLIES	0	99	932	300	0	300	300	0.00%
100 54150 342 GAS & OIL	1,127	947	1,969	1,300	1,316	2,000	2,000	53.85%
100 54150 350 R&M TRANSPORATION VEHICLES	447	160	133	2,500	5	1,000	600	-76.00%
TOTAL MAT. & SUPPLIES:	1,574	1,395	3,034	4,450	1,450	3,650	3,250	-26.97%
TOTAL ANIMALCONTROL	\$74,996	\$76,119	\$79,073	\$82,800	\$39,632	\$81,196	\$84,525	2.08%

**CITY OF ASHLAND
2024 BUDGET
PEST CONTROL**

DESCRIPTION	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Actual to June 30	2023 Estimate	2024 Budget	Percent Change
SERVICES								
100 54151 217 OTHER PROF SERVICES	8,094	7,865	8,615	9,000	8,615	8,615	9,000	0.00%
TOTAL SERVICES:	8,094	7,865	8,615	9,000	8,615	8,615	9,000	0.00%
TOTAL PEST CONTROL	\$8,094	\$7,865	\$8,615	\$9,000	\$8,615	\$8,615	\$9,000	0.00%

PROGRAM INFORMATION

Operations Funding request

Contracted Service: Municipal facilities - rodent and pest control
 City - skunk control

**CITY OF ASHLAND
2024 BUDGET
MT. HOPE CEMETERY**

DESCRIPTION	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Actual to June 30	2023 Estimate	2024 Budget	Percent Change
CONTRIBUTIONS								
100 54910 791 MT. HOPE CEMETERY	61,000	61,000	61,000	63,000	31,500	63,000	65,000	3.17%
TOTAL CONTRIBUTIONS:	61,000	61,000	61,000	63,000	31,500	63,000	65,000	3.17%
TOTAL MT. HOPE CEMETERY	\$61,000	\$61,000	\$61,000	\$63,000	\$31,500	\$63,000	\$65,000	3.17%

PROGRAM INFORMATION

Operations

Contribution: Assistance to the Cemetery Association to help it continue to be sustainable in the operation and care of Mount Hope Cemetery

CITY OF ASHLAND
2024 BUDGET
PUBLIC WORKS

PW - ADMINISTRATIVE & GENERAL

DESCRIPTION	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Actual to June 30	2023 Estimate	2024 Budget	Percent Change
PERSONNEL COSTS								
100 53100 111 SALARIES/PERMANENT/RE	103,670	108,993	75,073	103,695	45,178	92,380	74,635	-28.02%
100 53100 112 OVERTIME WAGES	16	0	36	0	0	330	0	NA
100 53100 125 WAGES/TEMP/OTHER	2,332	1,306	3,325	0	4,538	8,450	0	NA
100 53100 131 LONGEVITY PAY	2,058	2,100	289	0	0	0	382	NA
100 53100 151 SOCIAL SECURITY	8,028	8,304	5,958	8,039	3,757	8,170	4,761	-40.78%
100 53100 152 EMPLOYER SHARE RETIRE	7,231	7,533	4,905	7,195	3,072	6,700	5,176	-28.06%
100 53100 154 MEDICAL & DENTAL	28,712	29,233	16,673	11,257	6,939	13,300	29,331	160.55%
100 53100 155 LIFE INSURANCE	401	454	134	225	72	150	112	-50.41%
100 53100 156 WORKER'S COMPENSATIO	2,263	2,115	1,332	1,365	0	1,365	1,272	-6.80%
100 53100 157 HSA CONTRIBUTION	4,841	4,862	2,937	1,800	900	1,800	3,390	88.33%
TOTAL PERSONNEL COSTS:	\$169,552	\$164,900	\$110,662	\$133,577	\$64,456	\$132,645	\$119,059	-10.87%
SERVICES								
100 53100 213 OTHER PROFESSIONAL SE	0	0	0	0	0	0	0	NA
100 53100 216 SAFETY PROGRAM	0	63	35	200	9	0	200	0.00%
100 53100 221 WATER	4,660	5,837	7,463	6,000	1,927	6,200	6,200	3.33%
100 53100 222 ELECTRIC	7,814	7,938	9,565	9,500	5,313	10,200	10,200	7.37%
100 53100 224 NATURAL GAS	5,463	8,089	11,143	11,000	6,134	9,100	10,000	-9.09%
100 53100 225 TELEPHONE	5,099	5,676	5,399	4,500	2,654	5,455	5,500	22.22%
100 53100 290 CONTRACTUAL SERVICES	935	1,289	1,346	1,650	553	1,585	1,650	0.00%
TOTAL SERVICES:	\$23,971	\$28,892	\$34,951	\$32,850	\$16,590	\$32,640	\$33,750	2.74%
MATERIALS & SUPPLIES								
100 53100 311 POSTAGE	6	0	60	200	63	200	200	0.00%
100 53100 313 PRINTING/COPYING	1,657	1,835	2,065	2,000	757	2,000	2,000	0.00%
100 53100 319 OFFICE SUPPLIES	561	750	840	1,085	284	1,085	1,085	0.00%
100 53100 320 ADVERTISING/PUBLISHING	705	704	1,848	1,450	0	0	1,450	0.00%
100 53100 324 MEMBERSHIP DUES	380	390	400	700	412	450	700	0.00%
100 53100 339 TRAVEL/TRAINING	158	190	50	2,000	796	1,000	1,500	-25.00%
100 53100 340 OPERATING SUPPLIES	533	363	0	1,200	0	600	750	-37.50%
100 53100 344 JANITORIAL SUPPLIES	10	238	65	200	0	200	200	0.00%
100 53100 353 R & M FURNITURE/OFFICE	145	180	0	100	0	100	100	0.00%
100 53100 355 R & M BUILDINGS	2,234	373	485	0	0	0	0	NA
100 53100 390 MISCELLANEOUS EXPENSE	432	963	4,095	1,000	3,176	3,600	2,500	150.00%
TOTAL MAT. & SUPPLIES:	\$6,821	\$5,986	\$9,908	\$9,935	\$5,488	\$9,235	\$10,485	5.54%
CAPITAL EXPENDITURES								
100 53100 812 FURNITURE/FURNISHINGS	0	0	0	0	0	0	0	NA
100 53100 813 OFFICE EQUIPMENT	0	0	0	0	0	0	0	NA
TOTAL CAPITAL EXP:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
TOTAL PW-ADMINISTRATION:	\$190,344	\$199,778	\$155,521	\$176,362	\$86,534	\$174,420	\$163,294	-7.41%

PW - ENGINEERING & GIS				PROPOSED				Percent			
				2020	2021	2022	2023		2023 Actual	2023	2024
DESCRIPTION				Actual	Actual	Estimate	Budget	to June 30	Estimate	Budget	Change
PERSONNEL COSTS											
100	53102	111	SALARIES/PERMANENT/RE	55,886	32,445	1,309	39,260	0	20,000	64,272	63.71%
100	53102	125	WAGES/TEMP/OTHER	0	13,397	20,986	0	4,921	8,625	6,300	NA
100	53102	131	LONGEVITY PAY	1,219	530	0	0	0	0	0	NA
100	53102	136	CLOTHING ALLOWANCE	28	0	0	0	0	0	0	NA
100	53102	151	SOCIAL SECURITY	3,996	3,386	1,706	2,991	376	2,180	5,181	73.25%
100	53102	152	EMPLOYER SHARE RETIRE	3,851	1,769	0	2,670	0	1,360	4,435	66.12%
100	53102	154	MEDICAL & DENTAL	24,494	10,205	0	13,893	0	0	32,347	132.83%
100	53102	155	LIFE INSURANCE	105	37	0	275	0	40	67	-75.77%
100	53102	156	WORKER'S COMPENSATIO	360	560	950	1,319	0	916	2,208	67.40%
100	53102	157	HSA CONTRIBUTION	3,000	1,500	0	1,500	0	0	3,000	100.00%
TOTAL PERSONNEL COSTS:				\$92,939	\$63,829	\$24,951	\$61,907	\$5,297	\$33,121	\$117,809	90.30%
SERVICES											
100	53102	213	PROFESSIONAL SERVICES	0	16,416	42,295	25,000	18,657	30,000	15,000	-40.00%
100	53102	225	TELEPHONE	2,421	1,965	1,713	2,550	883	1,730	2,550	0.00%
100	53102	290	SERVICE CONTRACTS	13,841	10,000	4,444	12,000	3,767	3,800	4,200	-65.00%
TOTAL SERVICES:				\$16,262	\$28,381	\$48,452	\$39,550	\$23,307	\$35,530	\$21,750	-45.01%
MATERIALS & SUPPLIES											
100	53102	311	POSTAGE	0	0	0	30	0	30	30	0.00%
100	53102	313	PRINTING/COPYING	206	0	0	1,500	0	125	1,000	-33.33%
100	53102	319	OFFICE SUPPLIES	0	50	0	400	90	300	400	0.00%
100	53102	324	MEMBERSHIP DUES	55	0	0	350	0	350	500	42.86%
100	53102	339	TRAVEL/TRAINING	553	0	0	1,000	0	100	1,250	25.00%
100	53102	340	OPERATING SUPPLIES	68	0	916	1,000	215	430	500	-50.00%
100	53102	342	GAS & OIL	20	0	0	400	0	0	400	0.00%
100	53102	345	SMALL TOOLS & EQUIP	0	0	0	500	0	0	500	0.00%
100	53102	350	R&M VEHICLE	0	180	0	300	0	0	300	0.00%
100	53102	390	MISCELLANEOUS EXPENSE	0	0	0	150	15	0	150	0.00%
TOTAL MAT. & SUPPLIES:				\$902	\$230	\$916	\$5,630	\$320	\$1,335	\$5,030	-10.66%
CAPITAL EXPENDITURES											
100	53102	810	CAPITAL EQUIPMENT	0	0	0	0	0	0	0	NA
100	53102	812	OFFICE EQUIP/FURNITURE	0	0	0	0	0	0	0	NA
TOTAL CAPITAL EXP:				\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
TOTAL PW-ENGINEERING & GIS				\$110,103	\$92,440	\$74,319	\$107,087	\$28,924	\$69,986	\$144,589	35.02%

PUBLIC WORKS-ROADWAY MAINTENANCE

DESCRIPTION	2020	2021	2022	2023	2023 Actual	2023	2024	Percent
	Actual	Actual	Actual	Budget	to June 30	Estimate	Budget	Change
PERSONNEL COSTS								
100 53311 111 SALARIES & WAGES	408,528	405,713	432,005	409,479	219,748	432,000	401,577	-1.93%
100 53311 112 OVERTIME WAGES	4,469	2,492	9,641	11,812	7,372	14,744	11,812	0.00%
100 53311 125 WAGES/TEMP/OTHER	6,645	18,212	21,756	17,350	11,123	22,246	38,949	124.49%
100 53311 131 LONGEVITY PAY	10,564	8,134	8,425	10,205	0	10,205	10,943	7.22%
100 53311 136 CLOTHING ALLOWANCE	3,950	4,102	3,457	4,500	904	4,500	4,250	-5.56%
100 53311 151 SOCIAL SECURITY	31,164	31,865	34,499	33,076	17,222	34,444	34,296	3.69%
100 53311 152 EMPLOYER SHARE RETIRE	28,642	28,016	29,474	29,143	15,463	30,926	29,080	-0.22%
100 53311 154 MEDICAL & DENTAL	121,310	121,609	130,587	131,381	68,021	136,042	130,948	-0.33%
100 53311 155 LIFE INSURANCE	1,554	1,297	1,484	1,650	807	1,614	1,815	9.99%
100 53311 156 WORKER'S COMPENSATIO	17,782	16,362	16,822	14,989	0	15,574	14,408	-3.89%
100 53311 157 HSA CONTRIBUTION	16,834	15,627	16,749	15,462	8,074	15,400	14,165	-8.39%
TOTAL PERSONNEL COSTS:	\$651,442	\$653,429	\$704,899	\$679,047	\$348,734	\$717,695	\$692,240	1.94%
SERVICES								
100 53311 216 SAFETY PR	646	1,267	414	550	567	1,190	550	0.00%
100 53311 227 PROPANE & FUEL OIL	0	103	32	150	0	100	150	0.00%
100 53311 290 CONTRACTUAL SERVICES	3,392	2,227	1,915	3,000	1,113	3,000	3,000	0.00%
TOTAL SERVICES:	\$4,038	\$3,597	\$2,361	\$3,700	\$1,680	\$4,290	\$3,700	0.00%
MATERIALS & SUPPLIES								
100 53311 339 TRAVEL/TRAINING	0	170	375	2,500	0	500	3,000	20.00%
100 53311 340 OTHER OPERATING SUPPL	183,670	272,386	258,658	315,500	45,988	315,500	309,000	-2.06%
100 53311 342 GAS & OIL	36,926	60,084	93,739	82,500	70,070	98,000	95,000	15.15%
100 53311 345 SMALL TOOLS/EQUIP	5,052	4,447	9,005	10,800	3,280	10,800	10,800	0.00%
100 53311 350 R & M TRANS VEHICLES	7,271	6,586	4,192	6,500	4,231	6,500	6,500	0.00%
100 53311 351 R&M HEAVY EQUIPMENT	27,126	43,766	63,198	37,500	30,458	60,000	43,000	14.67%
100 53311 352 R&M EQUIP/MACH/TOOLS	1,168	818	592	3,000	750	3,000	3,000	0.00%
100 53311 353 R & M FURNITURE/OFFICE	320	70	0	500	418	500	500	0.00%
100 53311 357 R & M EQUIP/MAINT-OTHER	9,387	11,750	22,399	18,000	6,931	15,000	16,500	-8.33%
100 53311 533 RENT-EQUIPMENT	0	0	0	0	0	0	0	NA
TOTAL MAT. & SUPPLIES:	\$270,920	\$400,077	\$452,158	\$476,800	\$162,126	\$509,800	\$487,300	2.20%
CAPITAL EXPENDITURES								
100 53311 815 SHOP EQUIPMENT	0	0	0	0	0	0	0	NA
100 53311 817 SMALL TOOLS	0	0	0	0	0	0	0	NA
TOTAL CAPITAL EXP:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
TOTAL PW-ROADWAY MAINTENANCE:	\$926,400	\$1,057,103	\$1,159,418	\$1,159,547	\$512,540	\$1,231,785	\$1,183,240	2.04%

PROPOSED

PUBLIC WORKS-STREET LIGHTING

DESCRIPTION	2020	2021	2022	2023	2023 Actual	2023	2024	Percent
PERSONNEL COSTS	Actual	Actual	Actual	Budget	to June 30	Estimate	Budget	Change
100 53420 111 SALARIES & WAGES	16,744	7,060	13,692	13,095	7,103	14,206	12,843	-1.93%
100 53420 112 OVERTIME WAGES	0	76	20	351	83	166	351	0.00%
100 53420 125 WAGES/TEMP/OTHER	18	0	0	0	945	950	0	NA
100 53420 151 SOCIAL SECURITY	1,228	525	1,011	1,058	601	1,202	1,097	3.69%
100 53420 152 EMPLOYER SHARE RETIRE	1,130	482	891	932	489	978	930	-0.22%
100 53420 154 MEDICAL & DENTAL	5,829	3,203	4,846	4,202	3,027	6,054	4,188	-0.33%
100 53420 155 LIFE INSURANCE	79	50	68	53	33	66	58	9.99%
100 53420 156 WORKER'S COMPENSATIO	649	266	484	479	0	520	461	-3.89%
100 53420 157 HSA CONTRIBUTION	729	442	619	494	241	482	453	-8.39%
TOTAL PERSONNEL COSTS:	\$26,406	\$12,104	\$21,631	\$20,664	\$12,522	\$24,624	\$20,380	-1.38%
SERVICES								
100 53420 222 ELECTRIC	88,110	92,424	97,963	95,000	44,795	103,000	95,000	0.00%
100 53420 290 CONTRACTUAL SERVICES	1,153	1,285	1,285	1,300	0	1,285	1,300	0.00%
TOTAL SERVICES:	\$89,263	\$93,709	\$99,248	\$96,300	\$44,795	\$104,285	\$96,300	0.00%
MATERIALS & SUPPLIES								
100 53420 340 OPERATING SUPPLIES	34,610	1,070	43,991	58,000	2,235	58,000	56,000	-3.45%
100 53420 390 MISCELLANEOUS	0	0	0	0	0	0	0	NA
TOTAL MAT. & SUPPLIES:	\$34,610	\$1,070	\$43,991	\$58,000	\$2,235	\$58,000	\$56,000	-3.45%
CAPITAL EXPENDITURES								
TOTAL CAPITAL EXP:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
TOTAL PW-STREET LIGHTING:	\$160,279	\$106,883	\$164,870	\$174,964	\$59,552	\$186,909	\$172,680	-1.31%

PUBLIC WORKS-SIDEWALK MAINTENANCE

DESCRIPTION	2020	2021	2022	2023	2023 Actual	2023	2024	Percent
PERSONNEL COSTS	Actual	Actual	Actual	Budget	to June 30	Estimate	Budget	Change
100 53431 111 SALARIES & WAGES	1,055	2,454	5,411	10,577	1,921	3,842	10,373	-1.93%
100 53431 112 OVERTIME WAGES	0	276	658	284	0	0	284	0.00%
100 53431 125 WAGES/TEMP/OTHER	213	153	345	448	0	0	1,006	124.49%
100 53431 151 SOCIAL SECURITY	123	214	459	854	139	278	886	3.69%
100 53431 152 EMPLOYER SHARE RETIRE	97	182	395	753	131	262	751	-0.22%
100 53431 154 MEDICAL & DENTAL	240	1,031	2,888	3,394	996	1,992	3,382	-0.33%
100 53431 155 LIFE INSURANCE	2	4	7	43	4	8	47	9.99%
100 53431 156 WORKER'S COMPENSATIO	50	80	250	387	0	125	372	-3.89%
100 53431 157 HSA CONTRIBUTION	22	154	345	399	148	296	366	-8.39%
TOTAL PERSONNEL COSTS:	\$1,802	\$4,648	\$10,758	\$17,139	\$3,339	\$6,803	\$17,467	1.91%
SERVICES								
TOTAL SERVICES:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
MATERIALS & SUPPLIES								
100 53431 340 OPERATING SUPPLIES	2,104	863	0	5,000	1,897	3,000	5,000	0.00%
TOTAL MAT. & SUPPLIES:	\$2,104	\$863	\$0	\$5,000	\$1,897	\$3,000	\$5,000	0.00%
CAPITAL EXPENDITURES								
TOTAL CAPITAL EXP:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
TOTAL PW-SIDEWALK MAINTENANCE:	\$3,906	\$5,411	\$10,758	\$22,139	\$5,236	\$9,803	\$22,467	1.48%

PROPOSED

PUBLIC WORKS-STORM SEWER MAINTENANCE

DESCRIPTION	2020	2021	2022	2023	2023 Actual	2023	2024	Percent
PERSONNEL COSTS	Actual	Actual	Actual	Budget	to June 30	Estimate	Budget	Change
100 53441 111 SALARIES & WAGES	36,187	34,873	26,604	50,366	9,592	19,184	49,394	-1.93%
100 53441 112 OVERTIME WAGES	307	0	228	1,000	51	102	1,000	0.00%
100 53441 125 WAGES/TEMP/OTHER	2,664	1,020	419	2,134	467	934	4,791	124.49%
100 53441 151 SOCIAL SECURITY	2,844	2,595	1,959	4,068	741	1,482	4,218	3.69%
100 53441 152 EMPLOYER SHARE RETIRE	2,463	2,354	1,744	3,585	656	1,312	3,577	-0.22%
100 53441 154 MEDICAL & DENTAL	10,237	10,654	8,295	16,160	2,723	5,446	16,107	-0.33%
100 53441 155 LIFE INSURANCE	175	224	173	203	39	78	223	9.99%
100 53441 156 WORKER'S COMPENSATIO	1,514	1,343	956	1,844	0	650	1,772	-3.89%
100 53441 157 HSA CONTRIBUTION	1,417	1,634	1,221	1,902	306	612	1,742	-8.39%
TOTAL PERSONNEL COSTS:	\$57,808	\$54,697	\$41,599	\$81,262	\$14,575	\$29,800	\$82,825	1.92%
SERVICES								
100 53441 221 WATER	0	0	0	0	0	0	0	NA
100 53441 290 CONTRACT SERVICES	0	0	24,661	10,000	0	7,000	20,000	
TOTAL SERVICES:	\$0	\$0	\$24,661	\$10,000	\$0	\$7,000	\$20,000	100.00%
MATERIALS & SUPPLIES								
100 53441 340 OPERATING SUPPLIES	16,257	1,173	6,829	18,000	131	6,800	18,000	0.00%
100 53441 351 R&M HEAVY EQUIPMENT	5,769	5,100	3,293	5,000	670	5,000	3,000	-40.00%
TOTAL MAT. & SUPPLIES:	\$22,026	\$6,273	\$10,122	\$23,000	\$801	\$11,800	\$21,000	-8.70%
CAPITAL EXPENDITURES								
TOTAL CAPITAL EXP:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
TOTAL PW-STORM SEWER MAINT:	\$79,834	\$60,970	\$76,382	\$114,262	\$15,376	\$48,600	\$123,825	8.37%

PUBLIC WORKS-PARKING FACILITIES

DESCRIPTION	2020	2021	2022	2023	2023 Actual	2023	2024	Percent
PERSONNEL COSTS	Actual	Actual	Actual	Budget	to June 30	Estimate	Budget	Change
100 53450 111 SALARIES & WAGES	745	1,734	2,821	2,015	2,821	5,644	1,976	-1.93%
100 53450 112 OVERTIME WAGES	0	0	108	54	0	0	54	0.00%
100 53450 125 WAGES/TEMP/OTHER	52	139	19	85	0	0	192	124.49%
100 53450 151 SOCIAL SECURITY	59	140	217	163	210	420	169	3.69%
100 53450 152 EMPLOYER SHARE RETIRE	46	117	190	143	192	384	143	-0.22%
100 53450 154 MEDICAL & DENTAL	179	464	895	561	414	828	561	0.00%
100 53450 155 LIFE INSURANCE	3	3	7	8	14	28	9	9.99%
100 53450 156 WORKER'S COMPENSATIO	40	70	103	74	0	150	71	-3.89%
100 53450 157 HSA CONTRIBUTION	19	71	100	76	80	185	70	-8.39%
TOTAL PERSONNEL COSTS:	\$1,143	\$2,738	\$4,460	\$3,179	\$3,731	\$7,639	\$3,244	2.03%
SERVICES								
100 53450 222 ELECTRIC - VEHICLE CHAR	\$0	\$0	\$0	\$0	\$0	\$1,650	\$3,600	NA
MATERIALS & SUPPLIES								
100 53450 340 OPERATING SUPPLIES	0	0	0	0	0	1,185	0	NA
100 53450 356 R&M - LAND IMPROVEMENT	0	0	0	0	0	0	0	NA
TOTAL MAT. & SUPPLIES:	\$0	\$0	\$0	\$0	\$0	\$1,185	\$0	NA
CAPITAL EXPENDITURES								
TOTAL CAPITAL EXP:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
TOTAL PW-PARKING FACILITIES:	\$1,143	\$2,738	\$4,460	\$3,179	\$3,731	\$10,474	\$6,844	115.27%
PUBLIC WORKS-COMBINED BUDG	\$1,462,009	\$1,525,323	\$1,645,728	\$1,757,540	\$711,893	\$1,731,977	\$1,816,938	3.38%

**CITY OF ASHLAND
2024 BUDGET
PUBLIC WORKS TRANSPORTATION**

DESCRIPTION	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Actual to June 30	2023 Estimate	2024 Budget	Percent Change
100 53521 791 BAY AREA RURAL TRANSIT	30,000	31,000	31,000	34,000	0	34,000	36,000	5.88%
TOTAL BART:	30,000	31,000	31,000	34,000	0	34,000	36,000	5.88%
TOTAL P.W. TRANSPORTATION:	\$30,000	\$31,000	\$31,000	\$34,000	\$0	\$34,000	\$36,000	5.88%

PROGRAM INFORMATION

Operations Request:	Funding request
Public transportation	Cities of Ashland, Bayfield, Washburn
Partnership Members:	Bad River and Red Cliff Native American Tribes Counties of Ashland, Bayfield
Services:	Intercity bus transportation City of Ashland on demand bus service Charter bus transportation

PUBLIC WORKS DEPARTMENT - SANITATION

PW-REFUSE & GARBAGE COLLECTION

DESCRIPTION	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Actual to June 30	2023 Estimate	2024 Budget	Percent Change
PERSONNEL COSTS								
100 53620 111 SALARIES/PERMANENT/REGULAR	11,075	12,918	13,487	11,332	3,966	7,932	11,114	-1.93%
100 53620 112 OVERTIME WAGES	0	0	3	0	0	0	0	NA
100 53620 125 WAGES/TEMP/OTHER	3,760	2,714	3,666	480	1,075	2,150	1,078	124.49%
100 53620 151 SOCIAL SECURITY	1,110	1,161	1,277	915	375	750	949	3.69%
100 53620 152 EMPLOYER SHARE RETIREMENT	733	868	877	807	270	804	805	-0.22%
100 53620 154 MEDICAL & DENTAL	1,980	4,261	4,158	3,636	1,004	2,008	3,624	-0.33%
100 53620 155 LIFE INSURANCE	22	27	36	46	22	38	50	9.99%
100 53620 156 WORKER'S COMPENSATION	580	591	598	415	0	416	399	-3.89%
100 53620 157 HSA CONTRIBUTION	222	511	510	428	131	262	392	-8.39%
TOTAL PERSONNEL COSTS:	19,482	23,051	24,612	18,059	6,843	14,360	18,411	1.95%
SERVICES								
100 53620 290 CONTRACTUAL SERVICES	304,821	312,271	318,639	324,743	133,091	320,000	324,743	0.00%
TOTAL SERVICES:	304,821	312,271	318,639	324,743	133,091	320,000	324,743	0.00%
MATERIALS & SUPPLIES								
100 53620 313 PRINTING / COPYING	0	0	0	4,000	0	4,000	4,000	0.00%
100 53620 340 OPERATING SUPPLIES	9,793	12,723	14,325	10,000	2,845	14,000	15,000	50.00%
100 53620 390 MISCELLANEOUS	0	0	0	0	0	0	0	NA
TOTAL MAT. & SUPPLIES:	9,793	12,723	14,325	14,000	2,845	18,000	19,000	35.71%
CAPITAL EXPENDITURES								
TOTAL CAPITAL EXP:	0	0	0	0	0	0	0	NA
TOTAL PW-REFUSE & GARBAGE COLLECTION:	\$334,096	\$348,045	\$357,576	\$356,801	\$142,779	\$352,360	\$362,153	1.50%

PUBLIC WORKS-LANDFILL OPERATION

DESCRIPTION	2020 Actual	2021 Actual	2022 Estimate	2023 Budget	2022 Actual to June 30	2022 Estimate	2024 Budget	Percent Change
PERSONNEL COSTS								
100 53631 111 SALARIES & WAGES	3,983	4,128	6,174	6,799	3,003	6,006	6,668	-1.93%
100 53631 112 OVERTIME WAGES	18	133	5	0	0	0	0	NA
100 53631 125 WAGES/TEMP/OTHER	444	546	1,188	288	858	1,000	647	124.49%
100 53631 151 SOCIAL SECURITY	331	354	543	505	284	505	569	12.78%
100 53631 152 EMPLOYER SHARE RETIREMENT	270	288	402	439	204	439	483	9.99%
100 53631 154 MEDICAL & DENTAL	556	1,333	1,743	2,021	981	1,962	2,174	7.61%
100 53631 155 LIFE INSURANCE	4	13	14	27	7	18	30	9.99%
100 53631 156 WORKERS COMP	172	179	259	249	0	245	239	-3.89%
100 53631 157 HSA CONTRIBUTION	69	190	181	257	110	220	235	-8.39%
TOTAL PERSONNEL COSTS:	5,847	7,164	10,509	10,585	5,447	10,395	11,046	4.36%
SERVICES								
100 53631 222 ELECTRIC	843	1,038	757	1,200	801	1,290	1,300	8.33%
100 53631 290 CONTRACTUAL SERVICES	2,947	25,631	40,794	42,500	25,473	47,000	43,500	2.35%
TOTAL SERVICES:	3,790	26,669	41,551	43,700	26,274	48,290	44,800	2.52%
MATERIALS & SUPPLIES								
100 53631 311 POSTAGE	0	0	0	10	0	0	10	0.00%
100 53631 340 OPERATING SUPPLIES	27,303	10,095	19,913	12,500	11,803	1,200	18,000	44.00%
100 53631 390 MISCELLANEOUS	0	0	0	600	0	0	600	0.00%
TOTAL MAT. & SUPPLIES:	27,303	10,095	19,913	13,110	11,803	1,200	18,610	41.95%
CAPITAL EXPENDITURES								
TOTAL CAPITAL EXP:	0	0	0	0	0	0	0	NA
TOTAL PW-LANDFILL OPERATION:	\$36,940	\$43,928	\$71,973	\$67,395	\$43,524	\$59,885	\$74,456	10.48%
TOTAL PUBLIC WORKS-SANITATION	\$ 371,036	\$ 391,973	\$ 429,549	\$ 424,197	\$ 186,303	\$ 412,245	\$ 436,609	2.93%

**CITY OF ASHLAND
2024 BUDGET
COMMUNITY PROGRAMS**

PROPOSED

DESCRIPTION	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Actual to June 30	2023 Estimate	2024 Budget	Percent Change
COMMUNITY EVENTS								
100 55330 791 EVENTS	2,000	2,000	2,000	2,250	1,052	2,250	4,000	77.78%
TOTAL COMMUNITY EVENTS:	2,000	2,000	2,000	2,250	1,052	2,250	4,000	77.78%
MUSEUM								
100 55120 795 HISTORICAL SOCIETY	10,000	10,000	10,000	10,000	5,000	10,000	11,000	10.00%
TOTAL MUSEUM:	10,000	10,000	10,000	10,000	5,000	10,000	11,000	10.00%
SOCIAL SERVICE & HEALTH PROGRAMS								
100 55120 796 SOCIAL SERV & HEALTH	15,300	15,300	15,300	15,300	5,000	15,300	17,000	11.11%
TOTAL SENIOR CITIZEN CTR:	15,300	15,300	15,300	15,300	5,000	15,300	17,000	11.11%
TOTAL COMMUNITY PROGRAMS:	27,300	27,300	27,300	27,550	11,052	27,550	32,000	16.15%

Account Number	Explanation	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Actual to June 30	2023 Estimate	2024 Budget
	EVENTS							
	Christmas Decorations	0	0	0	0	0	0	1,000
100-55330 791	Flag Replacement	0	0	0	250	0	250	500
100-55150 791	Supplies/ Flowers Beautification Council	2,000	2,000	2,000	2,000	1,052	2,000	2,500
	TOTAL EVENTS	2,000	2,000	2,000	2,250	1,052	2,250	4,000
	PROGRAMS							
100-55120-795	HISTORICAL SOCIETY	10,000	10,000	10,000	10,000	5,000	10,000	11,000
100-55120-793	NUTRITION-TITLE VII	3,700	3,700	3,700	3,700	0	3,700	4,000
100-55120-796	SENIOR CITIZEN CENTER	10,000	10,000	10,000	10,000	5,000	10,000	11,000
100-54980-791	New Day Shelter	1,600	1,600	1,600	1,600	0	1,600	2,000
	TOTAL PROGRAMS	25,300	25,300	25,300	25,300	10,000	25,300	28,000
	TOTAL COMMUNITY PROGRAMS	\$ 27,300	\$ 27,300	\$ 27,300	\$ 27,550	\$ 11,052	\$ 27,550	\$ 32,000

**CITY OF ASHLAND
2024 BUDGET
PARKS DEPARTMENT**

PROPOSED

DESCRIPTION	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Actual to June 30	2023 Estimate	2024 Budget	Percent Change
PERSONNEL COSTS								
100 55200 111 SALARIES & WAGES	49,334	51,821	53,767	78,110	34,174	77,500	82,257	5.31%
100 55200 112 OVERTIME WAGES	-	189	850	-	-	200	3,000	NA
100 55200 125 WAGES/TEMP/OTHER	29,692	46,445	30,978	66,480	13,905	55,000	66,050	-0.65%
100 55200 131 LONGEVITY PAY	2,531	2,581	2,316	2,191	-	2,191	-	-100.00%
100 55200 137 CLOTHING/UNIFORM ALLOWANCE	432	446	396	675	142	675	675	0.00%
100 55200 151 SOCIAL SECURITY	6,227	7,715	6,713	11,080	3,484	10,350	11,412	3.00%
100 55200 152 EMPLOYER SHARE RETIREMENT	3,510	3,689	3,718	5,460	2,334	5,432	5,883	7.73%
100 55200 154 MEDICAL & DENTAL	7,549	7,961	6,809	8,751	16,431	36,850	48,520	454.44%
100 55200 155 LIFE INSURANCE	290	361	334	423	40	120	163	-61.55%
100 55200 156 WORKER'S COMPENSATION	3,229	3,805	3,105	4,932	-	4,320	4,741	-3.87%
100 55200 157 HSA CONTRIBUTION	1,443	1,505	1,370	1,500	1,747	4,050	4,500	200.00%
TOTAL PERSONNEL COSTS:	104,237	126,518	110,356	179,602	72,257	196,688	227,201	26.50%
SERVICES								
100 55200 213 OTHER PROFESSIONAL SERVICES	180	4,820	4,759	5,000	327	2,000	2,500	-50.00%
100 55200 216 SAFETY PROGRAM	29	29	35	250	-	250	250	0.00%
100 55200 221 WATER	7,834	8,313	18,842	9,180	1,700	9,000	15,000	63.40%
100 55200 222 ELECTRIC	17,248	21,282	22,179	22,000	5,544	22,000	22,000	0.00%
100 55200 224 NATURAL GAS	1,547	1,516	2,387	1,900	1,353	2,300	2,300	21.05%
100 55200 225 TELEPHONE	2,201	2,491	2,134	2,200	1,120	2,160	2,200	0.00%
100 55200 290 CONTRACTUAL SERVICES	-	-	-	-	-	-	-	NA
TOTAL SERVICES:	29,039	38,451	50,336	40,530	10,044	37,710	44,250	9.18%
MATERIALS & SUPPLIES								
100 55200 320 ADVERTISING/PUBLISHING	-	-	-	300	-	-	300	0.00%
100 55200 339 TRAVEL/TRAINING	-	-	-	200	37	200	2,000	900.00%
100 55200 340 OPERATING SUPPLIES	27,056	41,748	56,404	31,375	25,257	45,000	45,000	43.43%
100 55200 342 GAS & OIL	5,406	9,024	14,840	9,000	3,281	11,000	12,500	38.89%
100 55200 345 SMALL TOOLS & EQUIP	1,870	862	1,989	1,000	199	1,000	1,000	0.00%
100 55200 350 R & M TRANS VEHICLES	3,789	2,851	2,584	2,500	1,084	4,000	6,000	140.00%
100 55200 352 R&M EQUIP/MACH/TOOLS	-	-	2,958	1,600	-	1,600	1,600	0.00%
100 55200 357 R & M EQUIP/MAINT-OTHER	-	-	355	2,000	10	1,000	1,000	-50.00%
100 55200 390 MISC EXPENSE	650	541	1,123	500	400	3,950	500	0.00%
TOTAL MAT. & SUPPLIES:	38,771	55,026	80,253	48,475	30,268	67,750	69,900	44.20%
CAPITAL EXPENDITURES								
TOTAL CAPITAL EXP:	0	0	0	0	0	0	0	NA
TOTAL PW-PARKS OPERATION & MAINT:	172,047	219,995	240,945	268,607	112,569	302,148	341,351	27.08%

**CITY OF ASHLAND WISCONSIN
2024 BUDGET PROGRAM NARRATIVE
PARKS AND RECREATION DEPARTMENT**

The City of Ashland Parks and Recreation Department has existed for nearly 50 years. While its name has varied, its purpose has stayed the same: to meet the needs for recreational resources by improving the quality of life for the regional residents and visitors. The Parks and Recreation (APR) has been housed in the Bretting Community Center (BCC) since 2000. APR provides a variety of program opportunities for all ages; including but not limited to gymnastics, flag football, No School Day Programs, baseball, softball, tennis, pickleball, Fun Run and Read (with the VPL) and numerous community events. The BCC is able to offer visitors a full sized gymnasium and a game room equipped with a pool table, air hockey table, ping pong table, legos, art corner and Ashland Rotary LHS Indoor Playground. The facility also features the only gymnastics facility in the Chequamegon Bay. Patrons can also rent the game room and gymnasium spaces for private events.

The Parks and Recreation Department is run by a full time staff of five, yes only 5 people. This includes Administrative Assistant (Mandelyn Lyons), Recreation Coordinator (Paige Crenshaw), Director/City Forester (Sara Hudson), Parks Lead (Joe Hasskamp*), ½ time parks staff (Jason Tikka*) and two ½ time maintenence staff (Dan Homala and Justine Cochran)*. The department then relies on Volunteers, Limited Term Employees (LTE's) and Northland College work study students to assist in running the Bretting Community Center and program implementation.

Over the past year, APR has been able to host 10 weeks of summer Day Camps, gymnastics, tennis, U10-U14 Girls Softball, U16 Boys Baseball (formerly Babe Ruth), U6 Baseball, Tennis, Flag Football, Pickleball, Skateboard Class (collaborative program with SPARK), No School Days programming, Cheer! program, Climbing and a composite middle and high mountin bike team participating in the Wisconsin MTB league. APR staff has also collaborates with community organizations to host the AFD Toy Drive, Boo Bash Party, Loose Caboose Kids Foot Race, Kids Day at the Farmers Market, Kite Fest, Earth and Arbor Days Celebrations, Ashland Bike Rodeo, Minnesota Twins Softball and Baseball Clinics and other events at little to no cost to the partnering entities yet serving our community members.

In 2023 the BCC has hosted the Whistlestop half and marathon and Cruisin the Corridor packet pick up, community job fairs, Chequamegon Bay Karate Club, Lifeline Screening, Rustic Valley Bazaar, Chequamegon Bay Consort, SPARK/IGNITE programs, and various City Staff events or programs (Boo Bash).

APR Staff is not only responsible for running the BCC and community recreational programming, but the staff is also responsible for the customer services and financial accounting for the City's parks, campgrounds and pavilions. From May – October the front office at APR spends up to 70% of their time answering camping questions, taking pavilion and month long camping reservations, returning deposits and communicating with camp hosts and park care takers about the parks/campgrounds reservations. APR staff is also responsible for scheduling camp hosts at Kreher and Prentice RV Parks.

APR staff also sit on the Ashland Oredock Charitable Trust, Parks and Recreation Committee, Lake Superior Collaborative, International Joint Commission – Water Quality Board, City of Ashland Safety and Wellness Committee, Ashland Rotary and other local organizations focused on improving the lives community members through educational and healthy lifestyle options.

In 2023, APR staff worked to implement the Ashland Oredock Diamond Access Project, new playground at Prentice Park, pickleball and basketball courts at the East End Park, fixing the Waterfront Trail between 22nd Ave W to 15th

*These employees are FTE but their time is allocated to more than one department and reflected in the PW budget Recreation-Ashland Parks & Rec

Ave W, and continueing to improve City of Ashland's Urban Forestry Program. City of Ashland was recognized as a Bird City, Tree City and Monarch City USA in 2023. Staff also worked to secure funding to create a Parks Master Plan, continues implementation of the City's Urban Forest and EAB Readiness Plans, Kreher Park Boat Launch, and Bay City Creek Riparian Corridor Rehabilitation. Staff also worked with the Board of Commissioners of Public Lands to acquire lakebed leases for the Ashland Marina, Kreher RV Park, City Dock and the wetland area by the Ashland Oredock. These documents are important to procure funding to assistin the rehabiliton/redevelopment of these areas.

APR staff continues to work diligently with other City Departments, community organizations and grantors to find money to continue to improve aging playgrounds, update park amenities, maintain ballfields, and provide old and new recreational programs in our community. Along with improving community assets, APR staff has been involved in the outreach and education effort about water quality.

APR service areas are divided up into five (5) categories: Administration, Adult Programs, Committee Management, Community Programs, and Kids Programs. Below are descriptions of each category and what programs fall within that category along with the 2023 outcomes for each.

Kids Programs

Description: These programs are designed for kid's ages 0 – 18 years old. These programs include: Fun N Run, Girls Softball, Baseball, Flag Football, School Ages Programs, Tennis, and pickleball. The gem of APR's kids programs is the Bay Area Gymnastics program, coordinated by Donna Kurilla. It has created a legacy of top notch athletes and coaches. Gymnastics classes are a fun way for children to learn basic gymnastic skills under the supervision of trained professionals. The Bay Area Gymnastics Program provides girls and boys with opportunities to develop skills through a regimented program for youth ages 2 - 18. There are approximately 135 participate currently in in the fall gymnastics program with a waiting lists in several levels. APR is the also the home for the Ashland High School Gymnastics team, which has participated and placed as a team and individually State every year for the last 12 years.

Outcomes: In 2024 APR will continue will offer quality, cost effective, affordable kids programing for the Chequamegon Bay Area.

APR will continue to work with community members and organization to fill the voids/needs for kids programming, especially for preschool aged children and parents.

APR will continue to look for volunteers to assist in implementation of programs such as football, softball, baseball and gymnastics.

Community Programs

Description These programs cover a wide range of people (kids – adults) and benefit the community at large:

East End Skating Rink – The East End Skating Rink and warming house is open for approximately 8 weeks each winter, Thursday – Sunday 4-8pm. The East End Warming house is staffed by Northland College Work Study Students and LTE's, the ice is maintained by the Parks and Public works staff.

American Red Cross Training: Safety training classes for community members and city staff include CPR/First Aid/ AED Training

Special Events : Ashland Bike Rodeo, Lego Contest, Loose Caboose, Boo Bash and Chequamegon Bay Kite Fest

APR also participates in several community open houses, fests, etc to assist in marketing programs and recreation opportunities in Ashland.

Outcomes: In 2024 APR will continue to work with community entities to provide quality, cost effective and affordable events for the community.

APR will continue to look for volunteers to increase the hours the East End Warming house is open.

Administration

Description: This category encompasses all “programs” that happened behind the scenes and are some of the core programs of APR: Accounting and Financial Management of Recreation Programs, BCC, Pavilions and Campgrounds; Program and Camping Registrations; Month Long Camping, BCC and Pavilion Reservations; Customer Service; Park Planning, Grant Writing and Grant Management; Recreational/Special Event Program Planning; Program Work Study/Intern/LTE Supervision; Marketing/Communications/Public Relations; Waterfront Redevelopment, Park and Trail Development and Staff Training.

APR staff belongs to several professional organizations: Wisconsin Parks and Recreation Association, IJC-Water Quality Board, National Parks and Recreation Association and USA Gymnastics.

APR assists in updating the City's social media sites (Facebook, Instagram) for community communications.

Outcomes: APR Director plans to again attend the Annual WPRA and NRPA conferences.

Work with Public Works on bidding, construction and completion on the Ashland Oredock Redevelopment Project: Public Access (part of the Stuntz Ave Reconnector Project), Kreher Park/Superfund Site Redevelopment: Water Access and other parks/trail projects

Update and Implementation of a Work Study/Intern/LTE manual and orientation program

Boards/Committee

Description: APR staff currently sit/advise several boards/committees: Parks and Recreation Committee, Oredock Charitable Trust, Ashland Rotary, and International Joint Commission -Water Quality Board. The PRC consists of community members and city councilors, and is an advisory board for APR; the Director is responsible for the agenda and packet creation and distribution.

Currently the Director is the Secretary for the Oredock Trust, responsibilities include sending out meeting notices, agenda and packet creation and packet distribution. Director is just an active member of the WPRA and IJC-Water Quality Board.

Outcomes: Based on the mission of the City of Ashland, the Director will continue to attend community meetings, participate in community activities and be an active partner to promote the betterment of Ashland to the best of her ability.

APR RECREATION PROGRAMS

DESCRIPTION	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Actual to June 30	2023 Estimate	2024 Budget	Percent Change
PERSONNEL COSTS								
100 55310 111 SALARIES/PERM/REGULAR	149,565	149,901	144,370	158,325	67,331	144,030	161,160	1.79%
100 55310 112 OVERTIME WAGES	0	0	1,578	0	6,309	7,100	0	NA
100 55310 125 WAGES/TEMP/OTHER	15,996	23,678	32,295	26,900	17,902	40,000	46,800	73.98%
100 55310 131 LONGEVITY PAY	2,997	4,064	4,083	4,360	0	3,820	2,200	-49.54%
100 55310 151 SOCIAL SECURITY	11,161	11,921	11,995	13,910	6,190	13,910	15,370	10.50%
100 55310 152 EMPLOYER SHARE RETIREM	10,276	10,342	9,563	11,065	4,987	10,540	11,275	1.90%
100 55310 157 HSA CONTRIBUTION	9,000	9,000	8,250	9,000	3,125	7,040	7,500	-16.67%
100 55310 154 MEDICAL & DENTAL	69,442	66,003	59,653	74,820	28,849	58,350	64,460	-13.85%
100 55310 155 LIFE INSURANCE	349	371	372	480	187	415	255	-46.88%
100 55310 156 WORKER'S COMPENSATION	4,988	5,094	4,880	4,880	0	5,393	5,280	8.20%
TOTAL PERSONNEL COSTS:	273,774	280,374	277,039	303,740	134,880	290,598	314,300	3.48%
SERVICES								
100 55310 213 OTHER PROF SERVICES	3,855	0	0	300	0	300	300	0.00%
100 55310 215 SPECIAL EVENTS & PROGR	0	0	0	300	0	300	300	0.00%
100 55310 225 TELEPHONE	3,120	2,526	2,643	2,500	1,520	3,160	3,200	28.00%
TOTAL SERVICES:	6,975	2,526	2,643	3,100	1,520	3,760	3,800	22.58%
MATERIALS & SUPPLIES								
100 55310 311 POSTAGE	80	245	58	500	0	100	300	-40.00%
100 55310 313 PRINTING	2,180	2,102	2,523	2,000	1,382	2,000	2,000	0.00%
100 55310 319 OFFICE SUPPLIES	4	206	111	500	185	500	500	0.00%
100 55310 320 ADVERTISING/PUBLISHING	115	427	301	200	168	200	200	0.00%
100 55310 322 MAGAZINES/NEWSPAPERS	0	0	0	100	0	100	100	0.00%
100 55310 324 MEMBERSHIP DUES	600	899	359	450	330	450	700	55.56%
100 55310 332 AUTO ALLOWANCE	8	50	178	100	221	250	300	200.00%
100 55310 339 TRAVEL/TRAINING	671	3,594	2,244	2,000	1,388	2,000	4,000	100.00%
100 55310 340 OPERATING SUPPLIES	5,631	7,150	8,486	7,000	4,824	13,000	8,000	14.29%
100 55310 355 R&M - BUILDINGS	0	0	0	800	0	800	800	0.00%
100 55310 390 MISCELLANEOUS EXPENSE	301	86	1,887	400	777	1,300	400	0.00%
100 55310 394 BANK SERVICE CHARGES	1,420	3,196	5,684	7,000	2,785	7,000	7,000	0.00%
100 55310 532 RENTALS	0	0	0	0	0	0	0	NA
TOTAL MATERIALS & SUPPLIES	11,010	17,955	21,831	21,050	12,060	27,700	24,300	15.44%
CAPITAL EXPENDITURES								
100 55310 812 OFFICE EQUIPMENT/FURNI	0	0	0	600	0	600	600	0.00%
100 55310 813 TELE/DATA COMM EQUIPME	0	0	0	200	0	200	200	0.00%
TOTAL CAPITAL EXPEND:	0	0	0	800	0	800	800	0.00%
TOTAL LEISURE SERVICES:	\$291,759	\$300,855	\$301,513	\$328,690	\$148,460	\$322,858	\$343,200	4.41%

**CITY OF ASHLAND
2024 BUDGET
MUNICIPAL BAND**

DESCRIPTION	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Actual to June 30	2023 Estimate	2024 Budget	Percent Change
MATERIALS & SUPPLIES								
100 55320 390 MISCELLANEOUS EXPENSE	0	5,056	5,400	5,000	1,800	5,000	5,000	0.00%
TOTAL MAT. & SUPPLIES:	0	5,056	5,400	5,000	1,800	5,000	5,000	0.00%
CAPITAL EXPENDITURES								
TOTAL CAPITAL EXPEND:	0	0	0	0	0	0	0	NA
TOTAL MUNICIPAL BAND:	\$0	\$5,056	\$5,400	\$5,000	\$1,800	\$5,000	\$5,000	0.00%

Funding request

Around 40 band members including Band Directors
 Average of 6 performances per year
 Coordinates other outdoor music during the season

**CITY OF ASHLAND
2024 BUDGET
PLANNING AND DEVELOPMENT**

DESCRIPTION	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Actual to June 30	2023 Estimate	2024 Budget	Percent Change
PERSONNEL COSTS								
100 56900 111 SALARIES	87,875	96,901	70,894	130,000	64,821	130,000	139,895	7.61%
100 56900 125 WAGES/TEMP/OTHER	13,515	13,649	852	9,600	0	0	0	-100.00%
100 56900 151 SOCIAL SECURITY	7,703	8,380	5,275	10,580	4,778	9,565	9,660	-8.70%
100 56900 152 EMPLOYER RETIREMENT	5,927	6,534	4,230	8,840	4,408	8,830	9,655	9.22%
100 56900 157 HSA CONTRIBUTION	375	1,250	1,949	3,000	1,500	3,000	5,550	85.00%
100 56900 154 MEDICAL/DENTAL	3,175	7,457	11,104	17,510	8,805	17,610	35,405	102.20%
100 56900 155 LIFE INSURANCE	54	63	37	120	58	110	135	12.50%
100 56900 156 WORKERS COMPENSATION	200	217	134	250	0	250	250	0.00%
TOTAL PERSONNEL COSTS:	118,824	134,451	94,475	179,900	84,370	169,365	200,550	11.48%
SERVICES								
100 56900 213 OTHER PROF SERVICES	4,758	5,911	62,836	10,000	1,581	6,000	3,000	-70.00%
100 56900 225 TELEPHONE	1,737	1,761	2,015	1,900	1,412	2,900	2,900	52.63%
100 56900 250 PROPERTY MAINTENANCE	4,870	4,875	450	1,500	0	1,500	1,500	0.00%
TOTAL SERVICES:	11,365	12,547	65,301	13,400	2,993	10,400	7,400	-44.78%
MATERIALS & SUPPLIES								
100 56900 311 POSTAGE	0	0	0	150	0	0	150	0.00%
100 56900 313 PRINTING / COPYING	1,152	997	853	1,500	342	1,000	1,000	-33.33%
100 56900 319 OFFICE SUPPLIES	25	159	424	300	86	350	350	16.67%
100 56900 320 ADVERTISING	1,458	2,657	924	1,750	382	1,500	1,250	-28.57%
100 56900 324 MEMBERSHIP DUES	0	0	0	375	517	375	750	100.00%
100 56900 339 TRAVEL/TRAINING	460	80	8,125	2,750	12,358	13,500	1,500	-45.45%
100 56900 342 GAS & OIL	0	0	42	50	147	150	150	200.00%
100 56900 390 MISCELLANEOUS	42	140	2,631	100	0	100	100	0.00%
TOTAL MATERIALS & SUPPLIES:	3,137	4,033	12,999	6,975	13,832	16,975	5,250	-24.73%
CONTRIBUTIONS								
100 56730 791 ECON DEV - AADC CONTRIBUTION	50,000	50,000	51,000	53,000	26,500	53,000	55,000	3.77%
100 56740 791 SUPERIOR DAYS	0	0	0		0	0		NA
100 56760 791 HISTORIC PRESERVATION	120	629	7	400	0	200	400	0.00%
100 55330 791 FARMERS MARKET	0	1,921	0	2,000	500	2,000	0	-100.00%
TOTAL CONTRIBUTIONS:	50,120	52,550	51,007	55,400	27,000	55,200	55,400	0.00%
TOTAL PLANNING AND DEVELOPMENT:	\$183,446	\$203,581	\$223,782	\$255,675	\$128,195	\$251,940	\$268,600	5.06%
RELATED REVENUE								
100 44400 ZONING PERMITS & FEES	2,750	3,985	3,543	4,000	2,115	4,000	4,000	0.00%
NET PLANNING & DEVELOPMENT	\$180,696	\$199,596	\$220,239	\$251,675	\$126,080	\$247,940	\$264,600	5.14%

**CITY OF ASHLAND WISCONSIN
2024 BUDGET PROGRAM NARRATIVE
VAUGHN PUBLIC LIBRARY**

Summary:

Over the last 20 years, the trend in library service nationally, and here in Wisconsin is moving from materials centered to people centered. Much of what the personnel of the Vaughn Library does is related to improving the lives of Ashland area residents. Through responsive customer service, dynamic programming, technology help, user focused collection development and community partnerships the Vaughn has direct positive impact on individuals every day. This budget underscores the necessity of providing competitive and livable wages, hours and benefits for our employees. The goal is to offer an excellent library experience through high quality personnel interactions. The 2024 VPL budget represents a conservative scaling back in facility maintenance with the anticipation of a near future renovation.

Customer Service

The first impression of the library begins with interaction at the circulation desk. A key foundation of the library mission is supporting life-long education. The public library is an invaluable resource for community members in this context. The experience they have dictates whether or not full use of the library is part of their lifestyle. Satisfaction comes in many forms from help with a computer or printing question to reading or viewing recommendations to online search guidance or reference research help. All of these services are delivered in a professional, welcoming atmosphere, encouraging people to use the library as one of the City's most approachable and responsive resources. **Outcomes** welcoming new users, excellent & responsive service and build a larger base of library users.

Outreach

Library programming is an essential aspect of the movement away from things toward people in library services. Twice a week on site and once off site, literacy programs for young families provide tools for parents to be the best first teachers for their kids. During summer months, students turn to library summer reading to learn new things, meet with peers and read for pure pleasure, keeping young minds sharp for fall academics. Throughout the year, the library meeting rooms are busy with a wide range of organizations; planning, training and doing collaborative work. Having a facility that meets the needs of area non-profits is one way the library is a strong partner. Library staff working with the school district, parks and recreation, the farmer's market and county extension maximizes the impact of our shared goal of improving the lives of area residents. **Outcomes** support parents as first teachers, diverse offering of literacy programs, effective relationships with organizations that share the library's core values, increased opportunities for individuals, groups and businesses to leverage their work through library resources.

Collections

The library holds about 45,300 material items in the collection. Every month 50 or so items are added to the collection. Items are also deleted from the collection as they age. A depth of understanding of the community reading and viewing needs, experience with a wide range of genres and access to professional review publications are some of the important tools the librarians use to build a great collection. **Outcomes** closer analysis of user reading trends, curate collection for increased circulation, explore options for satellite collections (within the building).

Personnel

Developing and maintaining a solid, professional and experienced team of librarians is directly connected to the high level of service the Vaughn delivers. Spontaneous and planned performance feedback, opportunities for training, an emphasis on transparent communication with a relatively flat hierarchy allow staff to cultivate their strengths and interests, in turn investing their talent back into the library. **Outcomes** smooth transition from

greatly experienced librarians to new staff, develop position scopes to reflect personnel strengths and library needs, support cohesive team.

Finance

Accurate budget development and spending are a foundation to the integrity of the library as a tax supported organization. Managing donations and seeking alternative funding is also an important piece of library finance.

Outcomes develop a well understood rationale for healthy library funding & communicate to community, plan for near future capital improvements.

Facility Management

From daily use to quarterly and annual maintenance, good care of the building is essential to providing good service. Plans for addressing deferred maintenance of large systems like heating and cooling, lighting, thermal envelope, electric and plumbing are ready to be implemented in the next two years. **Outcomes** create central calendar for cleaning/maintenance, execute a renovation plan that addresses the essential systems within the building and reconfigures the building to best meet library use of the 21st Century.

CITY OF ASHLAND
2024 BUDGET - LIBRARY BOARD

VAUGHN PUBLIC LIBRARY - SR FUND 215

DESCRIPTION	2020	2021	2022	2023	2023 Actual	2023	2024	Percent
	Actual	Actual	Actual	Budget	to June 30	Estimate	Budget	Change
215 51610 213 OTHER PROFESSIONAL SERVICE	4,234	3,076	2,910	3,000	1,703	3,554	3,000	0.00%
215 51610 221 WATER/SEWER	1,752	1,940	2,165	2,850	695	1,900	2,850	0.00%
215 51610 222 ELECTRICITY	8,830	9,628	10,827	10,500	3,944	8,600	9,000	-14.29%
215 51610 224 NATURAL GAS	4,593	6,083	7,928	8,000	4,923	8,600	9,000	12.50%
215 51610 344 JANITORIAL SUPPLIES	692	3,148	1,200	1,000	315	1,300	1,000	0.00%
215 51610 345 SMALL TOOLS	14	347	66	0	6	10	0	NA
215 51610 349 OTHER OPERATING SUPPLIES	100	70	5	200	82	140	160	-20.00%
215 51610 352 R&M EQUIPMENT	0	198	25	100	0	0	100	0.00%
215 51610 355 R&M BUILDINGS	4,026	3,468	5,221	5,000	3,958	7,000	4,000	-20.00%
215 51610 812 OFFICE EQUIPMENT				0	0		0	NA
215 51610 925 INTERDEPARTMENTAL CHARGE	42,455	41,480	40,073	43,697	0	36,388	43,697	0.00%
TOTAL MAINTENANCE COSTS:	66,696	69,438	70,420	74,347	15,626	67,492	72,807	-2.07%
PERSONNEL COSTS								
215 55110 111 SALARIES/PERM/REGULAR	195,343	191,364	186,030	214,220	108,563	215,900	199,810	-6.73%
215 55110 112 OVERTIME		1,166	2,305		1,843	2,500	1,000	NA
215 55110 125 WAGES/TEMP/REG	6,479	5,722	3,602	16,575	3,459	7,035	20,670	24.71%
215 55110 131 LONGEVITY PAY	4,282	4,195	4,430	3,110	1,235	2,460	3,155	1.45%
215 55110 133 RETIREMENT PAYOUT	15,534	0	0	20,400	18,778	0	0	-100.00%
215 55110 151 SOCIAL SECURITY	16,998	14,767	14,266	18,820	9,929	19,338	15,595	-17.14%
215 55110 152 EMPLOYER SHARE RETIREMEN	13,130	12,963	10,049	13,665	7,258	14,400	14,010	2.52%
215 55110 157 HSA CONTRIBUTION	9,000	9,000	9,000	9,250	3,000	6,000	6,000	-35.14%
215 55110 154 MEDICAL & DENTAL	68,293	71,996	66,137	58,900	22,134	45,000	54,210	-7.96%
215 55110 155 LIFE INSURANCE	673	750	895	705	320	650	710	0.71%
215 55110 156 WORKER'S COMPENSATION	460	396	378	455	0	500	410	-9.89%
215 55110 158 UNEMPLOYMENT	0	0	0	0	0	0	0	
TOTAL PERSONNEL COSTS:	330,192	312,319	297,092	356,100	176,519	313,783	315,570	-11.38%
SERVICES								
215 55110 213 PROFESSIONAL SERVICES	14,395	14,658	16,084	18,000	15,556	19,000	19,000	5.56%
215 55110 215 SPECIAL EVENTS & PROGRAMM	0	0	0	0	0	0	0	NA
215 55110 225 TELEPHONE	502	515	743	800	262	530	600	-25.00%
215 55110 290 MAINT CONTRACTS	114	0	1,438	1,500	1,927	2,550	3,000	100.00%
TOTAL SERVICES:	15,011	15,173	18,265	20,300	17,745	22,080	22,600	11.33%

DESCRIPTION	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Actual to June 30	2023 Estimate	2024 Budget	Percent Change
MATERIALS & SUPPLIES								
215 55110 311 POSTAGE	706	29	504	800	315	220	350	-56.25%
215 55110 319 OFFICE SUPPLIES	0	0	116	0	0	0	0	NA
215 55110 320 ADVERTISING/PUBLISHING	0	0	0	0	0	0	0	NA
215 55110 322 MAGAZINES/NEWSPAPER SUBS	6,131	7,481	6,207	6,000	2,080	4,500	5,000	-16.67%
215 55110 324 MEMBERSHIP DUES	53	244	263	450	56	424	450	0.00%
215 55110 326 ADVERTISING/PUBLISHING	20	290	209	750	114	575	650	-13.33%
215 55110 339 TRAVEL/TRAINING	203	2,016	385	800	153	1,900	700	-12.50%
215 55110 340 OPERATING SUPPLIES - PRINTING	4,546	4,670	4,860	6,250	4,352	7,800	8,000	28.00%
215 55110 342 SUMMER READING	0	0	209	1,500	0	0	0	-100.00%
215 55110 343 PRESCHOOL STORYTIME	242	9	200	500	141	250	250	-50.00%
215 55110 344 PROGRAMMING	417	1,414	1,944	1,500	1,139	1,955	1,500	0.00%
215 55110 345 SMALL TOOLS	0	0	0	0	0	0	0	NA
215 55110 346 YOUNG ADULT	0	0	0	500	0	500	500	0.00%
215 55110 347 SUMMER READING	320	651	409	1,700	584	1,375	1,000	-41.18%
215 55110 349 OTHER OPERATING SUPPLIES	76	100	111	0	0	0	0	NA
215 55110 511 STATE FIRE INS - CONTENTS	1,123	1,411	1,304	1,300	0	1,300	1,300	0.00%
TOTAL MATERIALS & SUPPLIES	13,837	18,315	16,721	22,050	8,934	20,799	19,700	-10.66%
REPAIRS & MAINTENANCE:								
215 55110 353 R&M-FURNITURE/OFFICE EQUIP	0	0	0	0	0	0	0	NA
TOTAL REPAIRS & MAINTENANCE	0	0	0	0	0	0	0	NA
CAPITAL EXPENDITURES								
215 55110 806 ADULT AV	10,611	6,793	7,264	10,000	2,892	6,200	7,000	-30.00%
215 55110 807 JUVENILE/YA AV	618	395	1,270	1,000	0	1,000	800	-20.00%
215 55110 808 E-BOOKS	1,935	2,543	2,543	1,200	2,652	2,543	3,075	156.25%
215 55110 812 OFFICE EQUIPMENT/FURNITUR	0	0	0	8,000	0	0	4,000	-50.00%
215 55110 813 TELE/DATA COMM EQUIPMENT	6,859	7,890	6,434	4,500	3,334	4,500	3,500	-22.22%
215 55110 816 ADULT BOOKS	11,806	15,680	11,953	12,000	7,676	15,135	14,000	16.67%
215 55110 817 JUVENILE/YA BOOKS	4,699	3,721	3,893	4,500	2,228	4,654	4,500	0.00%
215 55110 818 LARGE PRINT BOOKS	1,735	746	2,323	3,200	916	3,200	3,200	0.00%
TOTAL CAPITAL EXPEND:	38,263	37,768	35,680	44,400	19,698	37,232	40,075	-9.74%
TOTAL VAUGHN PUBLIC LIBRARY:	\$463,999	\$453,013	\$438,178	\$517,197	\$238,522	\$461,386	\$470,752	-8.98%
215 43790 LIBRARY FINANCING CONTRIBU	156,368	161,140	148,442	137,766	137,763	137,766	130,083	-5.58%
215 46710 LIBRARY FINES & FEES	893	238	431	2,000	12	2,000	2,000	0.00%
215 48110 INTEREST	551	88	654	325	0	350	325	0.00%
215 48900 OTHER CONTRIBUTIONS		72	6,350		0			NA
215 48910 INSURANCE DIVIDENDS	118	103	81	0	73	0	0	NA
215 49210 GENERAL FUND TRANSFER	322,320	314,262	312,000	316,000	0	316,000	308,595	-2.34%
TOTAL LIBRARY REVENUES	480,250	475,903	467,958	456,091	137,848	456,116	441,003	-3.31%
APPROPRIATION OF FUND BALANCE	0	0	0	61,106	0	5,270	29,749	-51.32%
NET REVENUES (EXPENSES)	\$ 16,251	\$ 22,890	\$ 29,780	\$ -	\$ (100,674)	\$ -	\$ -	NA

**CITY OF ASHLAND WISCONSIN
JFK MEMORIAL AIRPORT
2024 BUDGET PROGRAM NARRATIVE**

Core Operations:

Description: John F. Kennedy Memorial Airport is a transportation asset governed jointly by the City and County of Ashland, Wisconsin, which serves the aviation needs of the local community as well as itinerant traffic. The department has direct responsibility in ensuring the facility is operated in the best interests of the public, and in compliance with local, state, and federal guidelines. The County of Ashland and the City of Ashland provide oversight of airport operations through the auspices of the John F. Kennedy Memorial Airport Commission. The Commission consists of 5 appointees: 2 from the County Board, 2 appointed by the City and 1 appointed at large. The Airport Commission employs one full-time manager and one part-time employee. The Airport Manager serves under the direction of the commission and carries out its directives and is responsible for daily operations and maintenance of the facility. The immediate supervisor for the day-to-day activities of the Airport Manager is the City Administrator. The Airport Manager is responsible for the implementation of policy, budgetary planning, and expenditures as pertains to airport operations. Guidelines by which the Airport Manager conducts airport operations are as follows:

- * Monitor aircraft owner/operators for compliance with city, county, state and federal laws, rules and regulations.
- * Coordinate fuel sales including purchase, inventory, refuel operations, and billing functions.
- * Provide assistance to arriving and departing aircraft including: Ground-to-Air VHF Communication, weather information, local hazard reports, NOTAM reporting, and airport and runway lighting systems.
- * Monitor and maintain runway, taxiway, and adjacent ground safety zones in compliance with federal regulations.
- * Assure airport ground lighting is functioning properly.
- * Remove snow and ice from runways, taxiways, and parking lot in a timely manner.
- * Perform grass mowing and general grounds maintenance.
- * Maintain equipment in peak operating order by performing minor, routine maintenance and scheduling heavy maintenance with City Public Works Department.
- * Prepare and implement pavement maintenance program in compliance with state and federal regulations.
- * Manage airport hangar, ground, and farm leases in compliance with FAA ordinances and regulations.
- * Protect airspace in vicinity of airport in compliance with city, county, and federal regulations.
- * Represent city/county to state and federal agencies regulating airports.
- * Establish and update airport safety policy and procedures in compliance with state and federal rules and regulations.
- * Develop and administer annual airport operating budget. Provide information and recommendations for airport capital improvement plan.
- * Attend and participate in Airport Commission meetings, providing information and technical expertise as needed.
- * Act as Goodwill Ambassador and welcome the traveling public to the Ashland area.

Outcomes: As an important part of the statewide transportation network, John F. Kennedy Memorial Airport plays a critical role in fostering business growth and economic development. Convenient access to air transportation allows businesses to quickly move key personnel from one site to another, saving valuable time and increasing productivity. The airport provides facilities for emergency medical flights, law enforcement, agricultural spraying, pilot training, and many other important community services.

**CITY OF ASHLAND
2024 BUDGET
JFK AIRPORT - ENTERPRISE 610**

PROPOSED

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Actual to June 30	2023 Estimate	2024 Budget	Percent Change
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OPERATING REVENUES

SALES REVENUE

610 46340	FUEL SALES	113,340	156,536	166,804	145,000	34,943	154,000	154,000	6.21%
610 46100	MISC SALES & CALL OUT CHARGES	3,105	6,325	5,580	9,420	844	9,420	9,420	0.00%
TOTAL SALES (Includes Vehicle Rent)		116,445	162,861	172,384	154,420	35,787	163,420	163,420	5.83%

COST OF SALES

610 53511 341	COST OF FUEL	81,353	109,531	129,079	101,500	19,135	107,800	107,800	6.21%
610 53511 394	BANK SERVICE CHARGES	3,645	4,661	4,635	4,000	1,073	4,280	4,280	7.00%
610 53511 530	RENTAL VEHICLE LEASE	4,289	4,289	4,289	4,300	2,144	4,287	4,300	0.00%
TOTAL COST OF SALES		89,287	118,481	138,003	109,800	22,352	116,367	116,380	5.99%
GROSS PROFIT ON SALES		27,158	44,380	34,381	44,620	13,435	47,053	47,040	5.42%

OTHER OPERATING REVENUE

610 48200	RENTS	12,136	9,854	10,248	10,300	8,975	10,300	10,300	0.00%
610 43530	STATE GRANT	9,778	6,674	13,548	10,000	0	30,823	0	-100.00%
610 48110	INTEREST ON INVESTMENTS	304	40	350	300	0	40	300	0.00%
610 47339	OTHER LOCAL GOVT CONT.	10,000	10,000	15,000	15,000	10,000	10,000	15,000	0.00%
610 48440	INSURANCE RECOVERIES	0	0	0	0	9,290	9,290	0	NA
610 48500	DONATIONS	25	0	1	0	100	100	0	NA
610 48910	INSURANCE DIVIDENDS/EQUIP SALE	2,542	3,150	1,303	1,300	1,185	1,185	1,300	0.00%
610 34100	USE OF FUND BALANCE	4,565	0	0	0	0	0	0	NA
TOTAL OTHER OPER REVENUE		39,350	29,718	40,450	36,900	29,550	61,738	26,900	-27.10%
TOTAL OPERATING REVENUE		66,508	74,098	74,831	81,520	42,985	108,791	73,940	-9.30%

OPERATING EXPENSES

PERSONNEL EXPENSES

610 53511 111	SALARIES & WAGES	29,160	60,937	67,105	66,400	32,500	66,400	68,350	2.94%
610 53511 112	OVERTIME WAGES	0	0	0	0	0	75	0	NA
610 53511 125	WAGES TEMP/OTHER	40,983	16,512	14,831	12,000	10,499	17,000	14,000	16.67%
610 53511 131	LONGEVITY PAY	0	0	0	650	0	650	670	3.08%
610 53511 137	CLOTHING ALLOWANCE	0	0	190	200	0	0	200	0.00%
610 53511 138	ACCRUED SICK/VACATION	(1,899)	2,076	2,266	1,500	0	1,500	(7,000)	-566.67%
610 53511 151	SOCIAL SECURITY	5,218	6,101	6,453	6,040	3,283	6,566	6,340	4.97%
610 53511 152	EMPLOYER SHARE RETIREMENT	1,896	4,031	4,304	4,560	2,285	4,570	4,765	4.50%
610 53511 154	MEDICAL & DENTAL	1,313	1,291	1,517	1,410	705	1,410	1,560	10.64%
610 53511 155	LIFE INSURANCE	286	298	371	350	215	430	430	22.86%
610 53511 156	WORKER'S COMPENSATION	5,453	6,338	6,103	6,290	0	5,630	4,750	-24.48%
610 53511 191	POST EMPLOYMENT BENEFITS	735	45	(16,938)	0	0	0	0	NA
TOTAL PERSONEL EXPENSES		83,145	97,629	86,202	99,400	49,487	104,231	94,065	-5.37%

**CITY OF ASHLAND
2024 BUDGET
AIRPORT OPERATIONS**

PROPOSED

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Actual to June 30	2023 Estimate	2024 Budget	Percent Change
PROFESSIONAL SERVICES								
610 53511 213 PROFESSIONAL SERVICES	0	0	0	200	0	0	0	-100.00%
610 53511 290 CONTRACTED SERVICES	2,098	2,806	2,590	2,200	0	2,670	5,720	160.00%
TOTAL PROFESSIONAL SERVICES:	2,098	2,806	2,590	2,400	0	2,670	5,720	138.33%
UTILITY SERVICES								
610 53511 221 WATER/SEWER	910	925	828	1,000	725	1,160	1,165	16.50%
610 53511 222 ELECTRICITY	9,217	9,643	11,232	9,650	4,486	10,270	8,400	-12.95%
610 53511 225 TELEPHONE	2,618	3,014	2,985	3,000	1,506	3,000	3,000	0.00%
610 53511 227 PROPANE (HEAT)	1,892	3,177	2,278	3,000	3,056	5,080	4,000	33.33%
TOTAL UTILITY SERVICES:	14,637	16,759	17,323	16,650	9,773	19,510	16,565	-0.51%
SUPPLIES & OPERATING EXPENSES								
610 53511 319 OFFICE SUPPLIES	177	457	243	250	1,022	1,100	250	0.00%
610 53511 320 ADVERTISING/PUBLISHING	87	117	168	150	0	130	150	0.00%
610 53511 332 AUTO ALLOWANCE	0	0	0	0	0	0	0	NA
610 53511 339 TRAVEL/TRAINING	0	0	0	500	0	0	500	0.00%
610 53511 342 GAS & OIL (Equipment)	3,462	3,739	7,044	6,500	6,882	7,500	6,500	0.00%
610 53511 344 JANITORIAL SUPPLIES	97	18	22	100	0	50	100	0.00%
610 53511 345 SMALL TOOLS/EQUIP	251	2,088	1,404	1,000	21	500	500	-50.00%
TOTAL SUPPLIES & OPERATING EXPENSES:	4,074	6,419	8,881	8,500	7,925	9,280	8,000	-5.88%
REPAIRS & MAINTENANCE								
610 53511 351 EQUIPMENT REPAIRS	9,431	10,044	10,467	6,000	2,167	6,000	6,000	0.00%
610 53511 355 BLDG REPAIRS & MAINT.	6,651	1,522	834	1,000	165	800	1,000	0.00%
610 53511 356 ROAD & RUNWAYS/LAND CLEARING	0	683	5,768	3,500	5,467	15,700	3,500	0.00%
610 53511 357 OTHER REPAIRS & MAINT.	142	5,935	2,856	500	2,589	4,000	500	0.00%
TOTAL REPAIRS & MAINTENANCE:	16,224	18,184	19,925	11,000	10,388	26,500	11,000	0.00%
MISCELLANEOUS & INSURANCE EXPENSE								
610 53511 390 MISCELLANEOUS EXPENSE	1,488	533	1,656	1,000	87	800	800	-20.00%
610 53511 425 INTER-FUND CHARGES	8,000	8,000	8,000	8,000	4,000	8,000	8,000	0.00%
610 53511 511 PROPERTY INSURANCE	2,157	2,273	2,494	2,300	0	2,300	2,300	0.00%
610 53511 512 VEHICLE INSURANCE	1,338	2,008	2,340	2,050	0	2,050	2,050	0.00%
610 53511 513 LIABILITY INSURANCE	3,504	5,917	6,152	6,000	0	6,500	6,500	8.33%
TOTAL MISC. & INSURANCE EXPENSE	16,487	18,731	20,642	19,350	4,087	19,650	19,650	1.55%
TOTAL OPERATING EXPENSES	136,665	160,528	155,563	157,300	81,660	181,841	155,000	-1.46%
NET OPERATING INCOME (DEFICIT)	(70,157)	(86,430)	(80,732)	(75,780)	(38,675)	(73,050)	(81,060)	6.97%

**CITY OF ASHLAND
2024 BUDGET
AIRPORT OPERATIONS**

PROPOSED

	2020	2021	2022	2023	2023 Actual	2023	2024	Percent
	Actual	Actual	Actual	Budget	to June 30	Estimate	Budget	Change
<u>CAPITAL ACTIVITY</u>								
CURRENT EXPENDITURES								
610 53511 810 EQUIP & MISC CAPITAL EXPENSE	0	0	0	0	0	0	0	NA
610 18600 3400 EQUIP NEW/USED	22,765	25,798	18,937	0	0	14,177	0	NA
610 18600 3200 LAND & LAND IMPROVEMETS	0	0	(11,012)	3,000	0	0	230,000	7566.67%
610 18600 3300 BUILDING IMPROVEMENTS	0	0	0	0	12,925	12,925	0	NA
610 18600 0000 CONTRIBUTED ASSETS	0	0	316,334	0	0	0	0	NA
SUB-TOTAL	22,765	25,798	324,259	3,000	12,925	27,102	230,000	7566.67%
RESERVE FUNDS FOR CAPITAL PROJECTS	0	0	70,000	60,000		60,000	70,000	16.67%
TOTAL CURRENT EXPENDITURES	22,765	25,798	394,259	63,000	12,925	87,102	300,000	376.19%
SOURCES OF CURRENT CAPITAL FUNDS								
OPERATING AND CAPITAL FUNDS IN RESERVE								
FUNDS AVAILABLE FROM RESERVES	4,515	25,798	7,925	3,000	12,925	12,925	230,000	7566.67%
STATE/FEDERAL CONTRIBUTIONS	18,250	0	316,334	0	0	14,177	0	NA
OTHER CONTRIBUTIONS/FINANCING	0	0	0	0	0	0	0	NA
TOTAL SOURCES OF CURRENT CAPITAL FUNDS	22,765	25,798	324,259	3,000	12,925	27,102	230,000	7566.67%
TOTAL CAPITAL ACTIVITY REQUIREMENTS	0	0	(70,000)	(60,000)	0	(60,000)	(70,000)	16.67%
<u>AIRPORT PARTNERSHIP CONTRIBUTIONS</u>								
OPERATING CONTRIBUTION (50/50 Split of Deficit)								
50% City of Ashland	31,742	34,500	40,366	37,890	17,250	37,890	40,530	6.97%
50% Ashland County	31,741	34,500	40,366	37,890	17,250	37,890	40,530	6.97%
TOTAL OPERATING CONTRIBUTION	63,483	69,000	80,732	75,780	34,500	75,780	81,060	6.97%
CAPITAL CONTRIBUTION (50/50 Split of Requirements)								
50% City of Ashland	0	36,300	35,000	30,000	0	30,000	35,000	16.67%
50% Ashland County	0	36,300	35,000	30,000	0	30,000	35,000	16.67%
TOTAL CAPITAL CONTRIBUTION	0	72,600	70,000	60,000	0	60,000	70,000	16.67%
TOTAL PARTNERSHIP CONTRIBUTIONS								
City of Ashland	31,742	70,800	75,366	67,890	17,250	67,890	75,530	11.25%
Ashland County	31,741	70,800	75,366	67,890	17,250	67,890	75,530	11.25%
TOTAL OPERATING & CAPITAL CONTRIBUTIO	63,483	141,600	150,732	135,780	34,500	135,780	151,060	11.25%

**CITY OF ASHLAND WISCONSIN
2024 BUDGET NARRATIVE
ASHLAND MARINA**

Program Explanation:

The City of Ashland Marina is a limited service marina consisting of 121 tenant slips and 20 transient slips, hoist service, storage, fuel and pump out services, ships store and a marina office with washrooms and showers for slip tenants. The marina staff provides the following services:

- Market and lease marina slips and commercial dockage on Ore dock and Kiyi dock
- Operate ships store
- Monitor VHF Radio
- Clean and maintain washroom/shower room
- Record Keeping
- Collection of Fees
- Provide information and assistance to boaters and public
- Fuel and pump out services
- Safety and security
- Travel lift operation
- Maintenance and repair of equipment and facilities
- Attend Harbor Commission meetings
- Maintain order and enforce rules
- Ensure compliance with State and Federal laws governing marina operations
- Boat launch: monitoring, enforcement, fee collection
- Harbor master coordination with gov't agencies regarding Chequamegon Bay recreational and commercial boating

Program Comments:

Significant adjustments have been made by the marina manager to improve marina operations and customer service. A summary of the modifications include:

- Marina operations and a communication plan.
- Establish priorities for long range marina improvements.

2024 Goals and Performance Measures:

1. Goal: Attain 75% occupancy (91) of marina slips.
Performance Measure: 91 slip leases on file by August 1st. (Marina Manager)
2. Goal: Continue cost recovery to ensure Marina has adequate operating revenue.
Performance Measure: Annual review of Marina service fees and consideration of new fees. (Harbor Commission)
3. Goal: Marina is open for recreational user.
Performance Measure: Post COVID and CDC guidelines

**CITY OF ASHLAND
2024 BUDGET DRAFT
ASHLAND MARINA - ENTERPRISE 620**

PROPOSED

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Actual to June 30	2023 Estimate	2024 Budget	Percent Change
OPERATING REVENUES								
SALES REVENUE								
620 46340 FUEL SALES	31,445	48,308	34,746	36,000	2,762	41,000	42,000	16.67%
620 46110 RETAIL SALES (Ship Store & Ice)	5,049	3,185	7,224	5,700	572	3,100	5,700	0.00%
TOTAL SALES	36,494	51,493	41,970	41,700	3,334	44,100	47,700	14.39%
COST OF SALES								
620 55480 342 COST OF FUEL	23,431	31,725	30,354	25,500	5,497	35,800	36,000	41.18%
620 55480 341 COST OF GOODS SOLD	4,304	7,036	6,635	4,000	707	7,500	4,000	0.00%
620 55480 394 BANK CARD SERVICE CHARGES	1,222	1,024	553	1,450	0	550	1,450	0.00%
TOTAL COST OF SALES	28,957	39,785	37,542	30,950	6,204	43,850	41,450	33.93%
GROSS PROFIT ON SALES	7,537	11,708	4,428	10,750	(2,870)	250	6,250	-41.86%
LEASE & OTHER OPERATING INCOME								
620 46100 MISC REVENUES	5,344	6,895	3,552	0	(10)	600	0	NA
620 46750 ANNUAL & TRANSIENT SLIP LEASE	119,817	147,013	138,451	135,000	97,259	146,000	141,000	4.44%
620 46751 BOAT LAUNCH FEES	7,740	7,236	4,770	6,500	3,539	6,000	6,500	0.00%
620 46752 STORAGE	36,718	40,868	33,267	35,000	9,135	34,000	35,000	0.00%
620 46754 BOAT HOIST	23,855	25,353	26,012	22,500	7,757	22,500	22,500	0.00%
620 46755 LABOR AND SERVICE FEES	0	0	0	800	0	0	800	0.00%
620 48110 INTEREST ON INVESTMENTS	274	149	(736)	90	0	300	90	0.00%
620 48910 INSURANCE DIVIDENDS	981	780	640	540	561	561	540	0.00%
TOTAL OTHER OPER INCOME	194,729	228,294	205,956	200,430	118,241	209,961	206,430	2.99%
OPERATING INCOME	202,266	240,002	210,384	211,180	115,371	210,211	212,680	0.71%
OPERATING EXPENSES								
PERSONNEL COSTS								
620 55480 111 SALARIES & WAGES	63,477	52,560	54,860	62,365	27,364	62,365	63,620	2.01%
620 55480 112 OVERTIME WAGES	0	250	0	275	62	800	275	0.00%
620 55480 125 WAGES/TEMPORARY/REGULAR	21,479	27,461	24,780	28,180	9,591	26,500	30,915	9.71%
620 55480 131 LONGEVITY	2,119	1,650	2,034	2,495	0	2,495	2,545	2.00%
620 55480 138 ACCR SICK/VACATION	14,428	2,094	(2,042)	0	0	0	0	
620 55480 151 SOCIAL SECURITY	7,783	6,446	6,096	7,120	2,832	7,050	7,430	4.35%
620 55480 152 EMPLOYER SHARE RETIREMENT	4,452	3,665	3,650	4,410	1,861	4,415	4,565	3.51%
620 55480 155 LIFE INSURANCE	97	155	193	210	97	200	210	0.00%
620 55480 156 WORKER'S COMPENSATION	3,460	3,113	2,891	3,130	0	2,950	3,040	-2.88%
620 55480 158 UNEMPLOYMENT COMPENSATION	6,190	2,590	0	6,500	0	6,500	6,500	0.00%
620 55480 190 POST-EMPLOYM HEALTH/PENSION	1,309	(3,072)	(1,490)	1,300	0	1,300	1,300	0.00%
TOTAL PERSONNEL COSTS:	124,794	96,912	90,972	115,985	41,807	114,575	120,400	3.81%
SERVICES								
620 55480 213 OTHER PROFESSIONAL SERVICES	182	72	300	1,000	0	300	1,000	0.00%
620 55480 221 WATER	1,415	1,293	2,090	1,800	431	2,090	2,200	22.22%
620 55480 222 ELECTRICITY	4,107	5,542	5,383	4,700	1,067	5,715	5,000	6.38%
620 55480 225 TELEPHONE	3,554	2,850	2,442	2,680	1,961	2,680	2,680	0.00%
620 55480 227 PROPANE	960	1,221	3,416	1,900	0	500	1,900	0.00%
TOTAL SERVICES:	10,218	10,978	13,631	12,080	3,459	11,285	12,780	5.79%

ASHLAND MARINA - ENTERPRISE 620

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Actual to June 30	2023 Estimate	2024 Budget	Percent Change
MATERIALS & SUPPLIES								
620 55480 311 POSTAGE	16	0	0	100	0	100	100	0.00%
620 55480 319 OFFICE SUPPLIES	1,162	454	112	600	499	600	600	0.00%
620 55480 320 ADVERTISING/PUBLISHING	1,427	104	351	2,000	0	350	2,000	0.00%
620 55480 339 TRAVEL/TRAINING	13	770	707	1,500	0	1,000	1,500	0.00%
620 55480 340 OPERATING SUPPLIES	2,922	3,711	3,084	2,750	758	2,750	2,750	0.00%
620 55480 351 R & M - HEAVY EQUIPMENT	100	0	0	2,750	0	2,500	2,750	0.00%
620 55480 352 R & M - EQUIP/MACH/TOOLS	1,441	3,863	4,691	2,750	1,167	2,750	2,750	0.00%
620 55480 355 R & M - BUILDINGS	977	2,579	294	1,550	1,688	1,690	1,550	0.00%
620 55480 356 R & M - LAND IMPROVEMENTS	992	39	132	1,800	1,442	1,445	1,800	0.00%
620 55480 357 R & M - DOCKS	4,432	592	6,195	1,275	1,247	1,275	1,275	0.00%
620 55480 358 R & M - NAV AIDS	79	0	606	200	0	0	200	0.00%
620 55480 359 R & M FUEL	1,169	2,667	770	1,275	57	200	1,275	0.00%
620 55480 390 MISCELLANEOUS EXPENSE	1,181	290	284	1,600	0	500	1,600	0.00%
620 55480 511 STATE FIRE INS-BUILDINGS	6,599	7,730	8,076	7,730	0	8,076	8,100	4.79%
620 55480 513 LIABILITY INSURANCE	5,681	3,542	3,888	3,600	0	3,888	3,900	8.33%
TOTAL MAT. & SUPPLIES:	28,191	26,341	29,190	31,480	6,858	27,124	32,150	2.13%
MARINA OPERATING EXPENSE:	\$163,203	\$134,231	\$133,793	\$159,545	\$52,124	\$152,984	\$165,330	3.63%
NET OPERATING INCOME	\$39,063	\$105,771	\$76,591	\$51,635	\$63,247	\$57,227	\$47,350	-8.30%
OTHER EXPENDITURES								
620 40300 0 DEPRECIATION	74,004	69,853	74,231	70,000	0	72,000	72,000	2.86%
620 58290 690 DEBT ISSUANCE COSTS	9,150	0	0	0	0	0	0	
620 46413 430 INTEREST EXPENSE GO DEBT	8,000	10,505	9,494	9,240	0	9,240	8,195	-11.31%
620 46452 4711 CONTRIB IN AID OF CONSTRUCTION	0	(306,510)	(152,811)	0	0	0	0	NA
620 48440 0000 INSURANCE CLAIMS	0	0	(860)	0	0	0	0	NA
620 46452 4711 TRANSFER FROM WATERFRONT 453	(47,560)	0	0	0	0	0	0	NA
TOTAL OTHER EXPENDITURES:	43,594	(226,152)	(69,946)	79,240	0	81,240	80,195	1.21%
NET INCOME (LOSS)	(4,531)	331,923	146,537	(27,605)	63,247	(24,013)	(32,845)	18.98%
	(4,531)	331,923	146,537	(27,605)	63,247			
CASH FLOW TO COVER DEBT PAYMENTS:								
	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Actual to June 30	2023 Estimate	2024 Budget	Percent Change
NET OPERATING INCOME	39,063	105,771	76,591	51,635	63,247	57,227	47,350	-8.30%
LESS: PRINCIPAL AND INTEREST PAYMENT	0	(47,805)	(47,257)	(47,240)	(47,240)	(47,240)	(47,195)	-0.10%
ADJUSTED NET INCOME (LOSS)	39,063	57,966	29,334	4,395	16,007	9,987	155	-96.47%