



MUNICIPAL BUDGET 2025

City of Ashland Wisconsin



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LETTER FROM THE CITY ADMINISTRATOR



To: City of Ashland Mayor, Common Council and Citizens

January 1, 2025

Administration is pleased to submit the FY 2025 budget as adopted by council on November 12, 2024. This budget aligns everyday operations and City resources with community priorities. This budget is the result of around six months of effort by City staff to balance available resources with delivering exceptional services to residents, businesses, and other stakeholders. We look forward to the new year with a number of transformative projects planned for 2025.

The Vaughn Public Library has received just under \$8 million of funding for renovations. \$3.4 million of the funding was approved by referendum in 2024 and the remaining funds were obtained through a Flexible Facilities Grant through the State of Wisconsin. Funds will be used to modernize the building, create a community gathering space, aesthetic improvements and the restoration of the historical entrance on Main Street. The City's library is being temporarily housed at the old Beaser School while the renovations are being completed.

The Baron Radiator site should be complete by the Fall of 2025. The cost of the project is approximately \$800,000 of which \$250,000 is grant funded by the Wisconsin DNR. When complete the project will include a new building with food and drink service, public plaza for all to enjoy and public restrooms which will benefit visitors to the downtown. Once complete the space will provide activity in the downtown that goes beyond 9 to 5.

The new drinking water intake project will be the largest investment in Ashland's utility infrastructure in decades. The City's current water intake pipe is over 125 years old and is partially damaged. The intake project will be constructed over the next two years. This \$11 million expense will ensure that the City has safe drinking water for the next century, meet new environmental regulations and create redundancy for the water system by utilizing the old water intake as a backup.

Finally, the City will be updating its first strategic plan this fiscal year as we continue to align the budget with the goals stated in the plan. By prioritizing strategic goals in the budget, it becomes more reflective of the priorities of the common council and the citizens of Ashland.

As 2025 unfolds the City is in a strong position to meet the demands it brings. Ashland has an enviable A+ bond rating and cash reserves stand at over 30% of general fund expenses. We continue to invest in our infrastructure while also looking for innovative ways to expand our sources of revenue. I am proud to be a part of a team of over 100 employees dedicated to making Ashland the best city in Wisconsin!

Respectfully submitted,
Brant Kucera
City Administrator

ASHLAND AND ITS GOVERNMENT

The City of Ashland is a full service community located on the south shore of Lake Superior. The City is governed by a part-time Mayoral-Council form of government which includes a Mayor and seven elected Alderpersons. The day to day operations of the community are managed by a City Administrator. The municipal services provided to the community include law enforcement, fire protection, emergency medical services, water and sanitary sewer utilities, public works, airport, recreation, marina, library, planning, and community development.

The City of Ashland covers 13.9 square miles in northern Ashland County. Ashland hosts two institutions of higher learning: Northland College and Northwood Technical College. Ashland serves as a regional commercial center, is the seat of county government, and is the home of a modern medical center. In addition, the City is part of the growing Chequamegon Bay music and performing arts community.

By combining access to the Bay, area lakes, and the nearby wilderness forests with the City's close proximity to the cultural and economic amenities of the Superior/Duluth metropolitan area, Ashland continues to be a desirable northern community. The quality of Ashland's neighborhoods has been preserved and enhanced by foresighted planning and zoning. The area's durable quality of life continues to attract business and residents alike.

Date of Settlement	1854	Schools	
Date of Incorporation	1887	Public School Enrollment K-12	1,078
Form of Government	Mayor-Council	Public Primary/Intermediate	2
Geographic Location	South Shore of	Public Middle	1
	Lake Superior	Public High School	1
	East of Duluth	Private Primary	1
Population (2020 Census)	7,892	Institutions of Higher Education	2
No. of Households (2020)	3,466	Recreation Facilities	
No. of Housing Units (2020)	3,860	City Maintained Parks	24
Equalized Valuation (2024)	\$727,309,400	Park Area in Acres	216
Median Income (2020)	\$38,222	Campgrounds	2
Median Age (2020)	40.3	Public Beaches	4
Fire Protection		Airport (General Aviation)	
No. of Full-Time Firefighters	25	Number of Paved Runways	2
No. of Operating Fire Stations	1	Longest Runway (ft.)	5,200
No. of Fire Hydrants	562	Municipal Services & Facilities	
ISO Rating	3	Miles of Streets	66.8
Police Protection		Miles of Alleys	14.0
No. of Sworn Officers-includes 1 K-9	19	Miles of Sidewalks	40.8
No. of School Resource Officers	0	Miles of Trails	11.5
Library Services		Miles of Storm Sewers	25
Library Facilities	1	Municipal Water Utility	
Volumes Books/Materials	41,000	Miles of Water Mains	58.8
Electronic Materials	220,000	Filtration Plant Daily Cap. (gal)	1.2 Million
Number of Registered Borrowers	6,649	Average Daily Capacity (gal)	644,794
Annual Circulation Traditional	84,000	Municipal Waste Water Utility	
Annual Circulation Electronic	32,500	Miles of Sewer Mains	58.4
Port – Private Bulk Storage Dock	1	Treatment Plant Daily Cap (gal)	3.84 Million
Marina – Number of Slips	142	Average Daily Flow (gal)	1.1 Million



GOVERNMENT ORGANIZATION

Administrative and legislative powers are vested in a governing body, consisting of the Mayor and what was an eleven-member Common Council. They are assisted by a City Administrator who acts as the business manager of the City overseeing the daily activities of all City operations.

Elected Officials that approved the 2025 Municipal Budget

Matthew MacKenize	Mayor
Kevin Seefeldt	Council District 1
Sarah Jackson	Council District 2
Ana Tocterman	Council District 3
Andrew Goyke	Council District 4
Jim Gregoire	Council District 5
Charlie Ortman	Council District 6
Nancy Szyndor	Council District 7

Principal Appointed Officials and Department Directors of the City

Brant Kucera	City Administrator
Denise Oliphant	City Clerk
Jacey Dean	City Treasurer/Comptroller
Bill Hagstrom	Police Chief
Stuart Matthias	Fire Chief
John Butler	Public Works Director
Julie Vaillancourt	Finance Director
Anthony Michael	Technology Services
Sarah Adams	Library Director
Sara Hudson	Parks and Recreation Director
Derek Hall	Airport Manager
Scott Stegmann	Marina Manager

COMMUNITY PROFILE

The City of Ashland is located near the head of Chequamegon Bay on the pristine shores of Lake Superior. Two major highways intersect in the City – U.S. Highway 2 and State Highway 13. Ashland is approximately 60 miles east of Duluth, MN.

The population was 7,892 at the time of the 2020 Census. Ashland is a regional service center to the areas between Ironwood, Michigan to the east, and Superior, Wisconsin to the west, and Park Falls, Wisconsin to the south. The City is home to Northland College, Northwood Technical College, the Sigurd Olson Environmental Institute, and is the county seat for Ashland County.

The City hosts major services and retail shopping facilities. Major employers within the City include Bretting Manufacturing, Larson-Juhl, Tamarack Health, Northland College, Essentia Health, and Northwood Technical College.

Area Education

The Ashland School District is a composite of City and rural areas contained approximately 422 square miles. Slightly more than 2,000 students attend the Lake Superior Primary and Intermediate Schools (K-5), Ashland Middle School (6-8), and Ashland High School (9-12). A small number of private schools also operate in the City. The largest is Our Lady of the Lake Catholic School.

Ashland is home to Northland College, a private environmental, 4 year liberal arts college. Northland College is noted for its environmental studies curriculum and its environmentally designed facilities. It is also home to the Sigurd Olson Environmental Institute.

Northwood Technical College is a 2 year technical college located in Ashland. Northwood offers associate degrees, technical diplomas and certificates, and serves students who wish to change careers or advance their careers through continuing education. In many cases, area employers contract with the college for customized training consisting of specific courses that are developed and taught by Northwood instructors.

Government

The City of Ashland has a Mayor/Council form of government, with a hired City Administrator. Residents of Ashland are represented by the mayor and seven alderpeople elected from their respective aldermanic districts. City Council meetings are held on the second and last Tuesday of the month. Meetings are open to the public, and public comments are invited at each regular meeting. The City of Ashland employs individuals in several departments: administration, airport, community development, fire and EMS, library, marina, parks and recreation, police, and public works.

History

Ashland was incorporated as a city on March 25, 1887. It is located on Chequamegon Bay of Lake Superior. Before being settled by Europeans, this area was home to the Chippewa Indians, who remain an important demographic and cultural force in the area. The first Europeans to come to this area, French and British fur traders and French Missionaries, came via Lake Superior.

Asaph Whittlesey was the first white man to build a home and settle in what is now Ashland. When he felled that first tree, he said, "This will be the site of a great city." Whittlesey later served in the Wisconsin Legislature. At the time, the nearest train station was in Chippewa Falls and the only to get there was to walk the 150 miles. The photo of Whittlesey, in his winter garb and snow shoes, has become a locally well-known historical depiction.

Lake Superior helped Ashland grow as a city. Logs were shipped to Ashland then they were processed and shipped out of our port. Ashland became the trading, wholesale, medical, and educational center of northern Wisconsin. Except for an occasional shipment of coal, Ashland is no longer used as an industrial port. Chequamegon Bay is now

used for recreational boating, fishing, swimming, stand-up paddle boarding, jet-skiing, and sailboarding. In the winter, the colder weather serves as an ideal setting for ice-fishing, ice-racing, and cross-country skiing.

Railroads were also important in Ashland's development. Ashland was first connected by rail in 1877. The "Rails to Trails" program provides Ashland with a ten-mile walking and biking loop, and connects the City to an impressive recreational trail system used for biking, ATV riding, and snowmobiling. Ashland is still served by rail, however, including a spur to the southern portion of our Industrial Park.

The community's pride in its rich history is evident in its 20 vibrant murals highlighting particular aspects of Ashland's colorful past, depicting subjects ranging from the City's lumberjacks and military veterans to its railroads, storefronts and former massive ore dock. Since 2005, Ashland has been known as the "Historic Mural Capital of Wisconsin", making the City a year-round public art destination.

MISSION, VISION, AND VALUES

An organization's mission statement defines the fundamental purpose of an organization or an enterprise, succinctly describing why it exists and what it does to achieve its vision. An organization's vision outlines what the organizations wants to be, or how it wants the world in which it operates to be. It is a long-term view and concentrates on the future. It can be emotive and is a source of inspiration. Values are beliefs that are shared among the stakeholders of an organization. Values drive an organization's culture and priorities and provide a framework in which decisions are made.

Mission: Who We Are
Vision: What We Want to Become
Values: What We Believe In

The City of Ashland is committed to achieving a shared vision for the organization and its community. The vision, mission and values (guiding principles) are the result of a thoughtful and inclusive process designed to set the City on a course that meets the challenges of today and tomorrow.

Mission of the City of Ashland

To always promote the betterment of Ashland

Vision for the City of Ashland

A thriving community that values its environment

Values for the City of Ashland

- Natural Environment
 - We appreciate the natural environment as a cornerstone of our community, now and for future generations. Consideration of land, air and water quality will affect our decisions.
- Rich History
 - We promote and preserve our history. Knowledge of the past, our historical architecture, and distinctive neighborhoods instill community pride.
- Unique and Diverse Cultures
 - We embrace diversity and respect a variety of perspectives, opinions, traditions, experiences, cultures and identities. We create, promote and support a welcoming and inclusive environment.
- Way of Life
 - We foster a way of life that promotes a sense of well-being and fulfillment. We support excellent municipal services in a thriving economy and vibrant community.
- Stewardship
 - We will build a stronger and more resilient Ashland for today and future generations. By embracing stewardship, we sustainably manage our human, natural, financial and material resources.

STRATEGIC PLAN

The City of Ashland Strategic Plan was created in 2021 along with associates from Managing Results, LLC. There are five main goals from the strategic plan that will be focused on in the years 2022-2027.

Infrastructure

- By 20XX, pedestrians and cyclists will experience safe passage crossing the highway to reach the lakeside.
- By 20XX, City of Ashland residents and visitors will experience consistent, reliable and affordable high-speed internet access throughout the City.
- By 20XX, City of Ashland residents and businesses will have access to reliable and reasonably priced City water, sewer, stormwater and streets through the development and implementation of a 20-year repair and replacement plan, supported by budget plans on 5-year increments.
- By 20XX, City of Ashland residents and visitors will experience improved access to and from Ashland via Lake Superior through the installation of a commercial boat access point at the Marina and additional recreational access points along the shore.
- By 20XX, Taxpayers and City employees will have access to and work in City buildings and facilities that project the historical character of the City, generate lower operating costs, and have extended life spans

Economic Growth and Strength

In alignment with the City of Ashland's Economic Development Plan, the community will experience increased economic growth as evidenced by:

- By 20XX, residents and visitors to Main Street will experience a XX% increase in the number and diversity of businesses and amenities.
- By 20XX, residents and visitors to areas other than Main Street will experience a XX% increase in the number and diversity of businesses and amenities.
- By 20XX, residents and visitors to the City's Waterfront will experience a XX% increase in the number and diversity of businesses and amenities.

Environment

- Beginning in 20XX, City of Ashland residents and visitors will experience a cleaner Lake Superior as evidenced by the elimination of wastewater overflow spills.
- By 20XX, Ashland public beaches will be open XX% of the time during the swimming season, providing greater access to our residents and visitors.
- By 20XX, through the adoption of a Climate Change Resiliency and Adaptation Plan, the City of Ashland will have the ability to anticipate, prepare for, and respond to hazardous events, trends, or disturbances related to climate change.

- By 20XX, the City of Ashland will develop and implement a Plan for the sustainable management of City green spaces, furthering its commitment to the protection of our natural resources.
- By 2025, the City of Ashland will achieve 25% percent of the City's total energy usage through renewable sources, resulting in reduced carbon emissions and kilowatt hours (kWh).

Housing

- By 20XX, in alignment with the Authentic Ashland Comprehensive Plan, the City will experience XX additional lower, middle and upper-class housing units available for rent or purchase.
- By 20XX, the community will experience safe, livable and vibrant neighborhoods as evidenced by the XX% reduction in dilapidated housing within the City of Ashland.
- By 20XX, in an effort to reduce homelessness, through its collaborative partners the City will support the development of supportive housing alternatives.

Good Governance

- By April 1, 2023, City of Ashland residents will better understand the value of what they are getting for their tax dollars through the development and delivery of an Annual Performance Report.
- Beginning in January 2022, the City of Ashland will proactively develop collaborative relationships with neighboring Tribal Nations.
- Beginning in January 2022, the City of Ashland will proactively develop collaborative relationships with adjoining Municipalities, Counties, Boards of Education, etc.

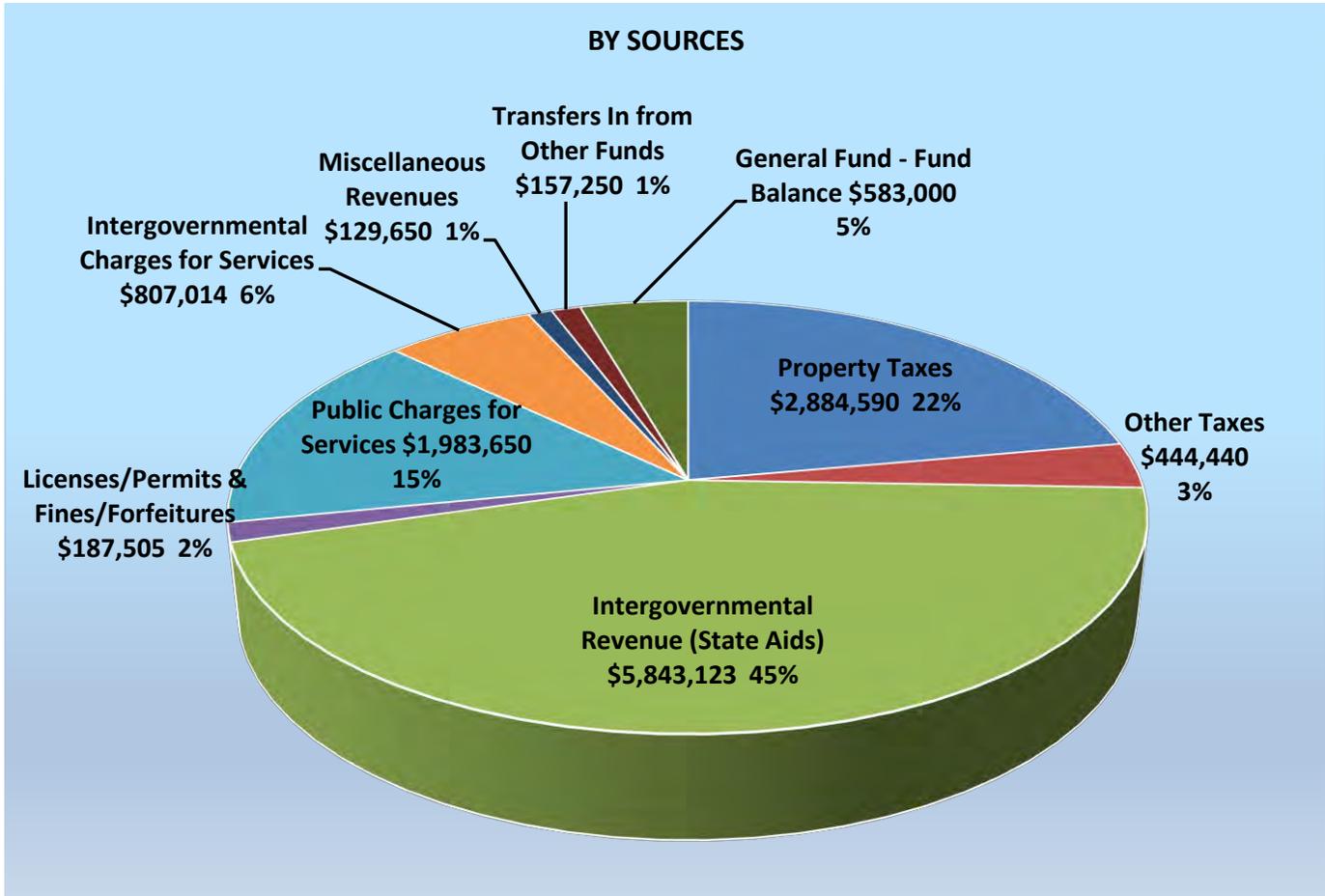
2025 MUNICIPAL BUDGET SUMMARY

The summary of the approved 2025 budget by major category is as follows:

GENERAL FUND

<u>Sources of Funds</u>	2024 Budget	2025 Budget	Percent Change
Revenues:			
Taxes:			
General Property Taxes	\$ 2,861,045	\$ 2,884,590	0.82%
Other Taxes	446,960	444,440	
Intergovernmental Revenues (State Aids)	5,622,413	5,843,123	
Licenses & Permits	163,010	171,505	
Fines, Forfeitures & Penalties	16,500	16,000	
Public Charges for Service	1,814,100	1,983,650	
Intergovernmental Charges for Service	893,546	807,014	
Miscellaneous Revenues	82,150	129,650	
Other Financing Sources	147,250	157,250	
Appropriation of Fund Balance	476,080	586,000	
Total General Fund Revenues	\$ 12,523,054	\$ 13,023,222	3.99%
<u>Use of Funds</u>			
Expenditures:			
General Government	\$ 2,093,352	\$ 2,085,855	
Public Safety	6,267,593	6,516,581	
Public Works	2,289,548	2,450,306	
Health & Human Services	158,525	91,450	
Culture, Recreation & Education	721,551	763,521	
Conservation & Development	268,600	257,720	
Total General Fund Expenditures	11,799,169	12,165,433	3.10%
Transfers to Other Funds:			
Transfers to Special Revenue Funds	398,595	491,400	
Transfers to Debt Service Funds	-	-	
Transfers to Capital Projects Funds	174,650	276,504	
Transfers to Enterprise Funds	75,530	64,885	
Transfers to Internal Service Funds	75,110	25,000	
Total Transfers to Other Funds	723,885	857,789	18.50%
Total Uses of General Funds	\$ 12,523,054	\$ 13,023,222	3.99%

2025 GENERAL FUND BUDGET REVENUES \$13,023,222

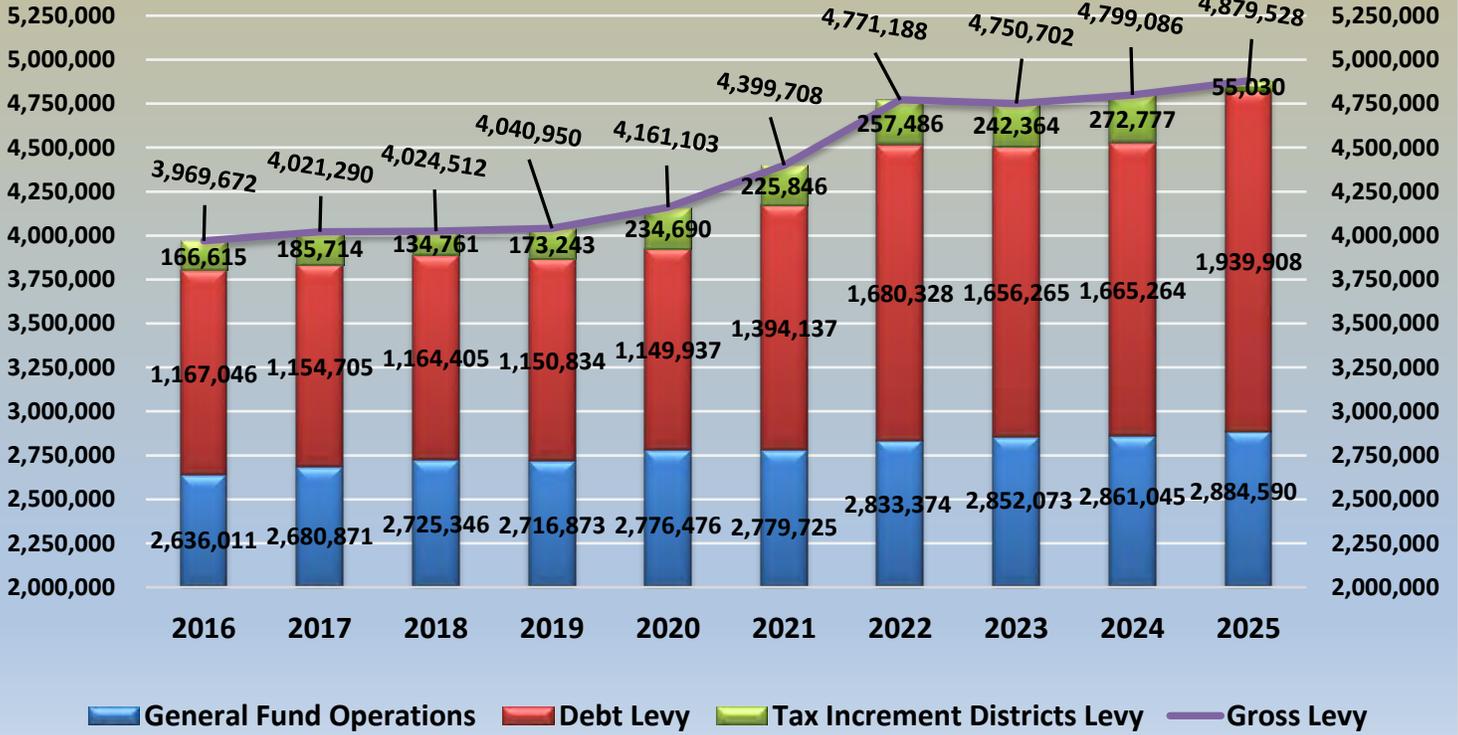


GENERAL FUND SOURCES OF REVENUES

<u>Sources of Funds</u>	2024 Budget	2025 Budget	Percent of Budget
Revenues:			
Taxes:			
General Property Taxes	\$ 2,861,045	\$ 2,884,590	22.15%
Other Taxes	446,960	444,440	3.41%
Intergovernmental Revenues (State Aids)	5,622,413	5,843,123	44.87%
Licenses & Permits	163,010	171,505	1.32%
Fines, Forfeitures & Penalties	16,500	16,000	0.12%
Public Charges for Service	1,814,100	1,983,650	15.23%
Intergovernmental Charges for Service	893,546	807,014	6.20%
Miscellaneous Revenues	82,150	129,650	1.00%
Other Financing Sources	147,250	157,250	1.21%
Appropriation of Fund Balance	476,080	586,000	4.50%
Total General Fund Revenues	\$ 12,523,054	\$ 13,023,222	100.00%

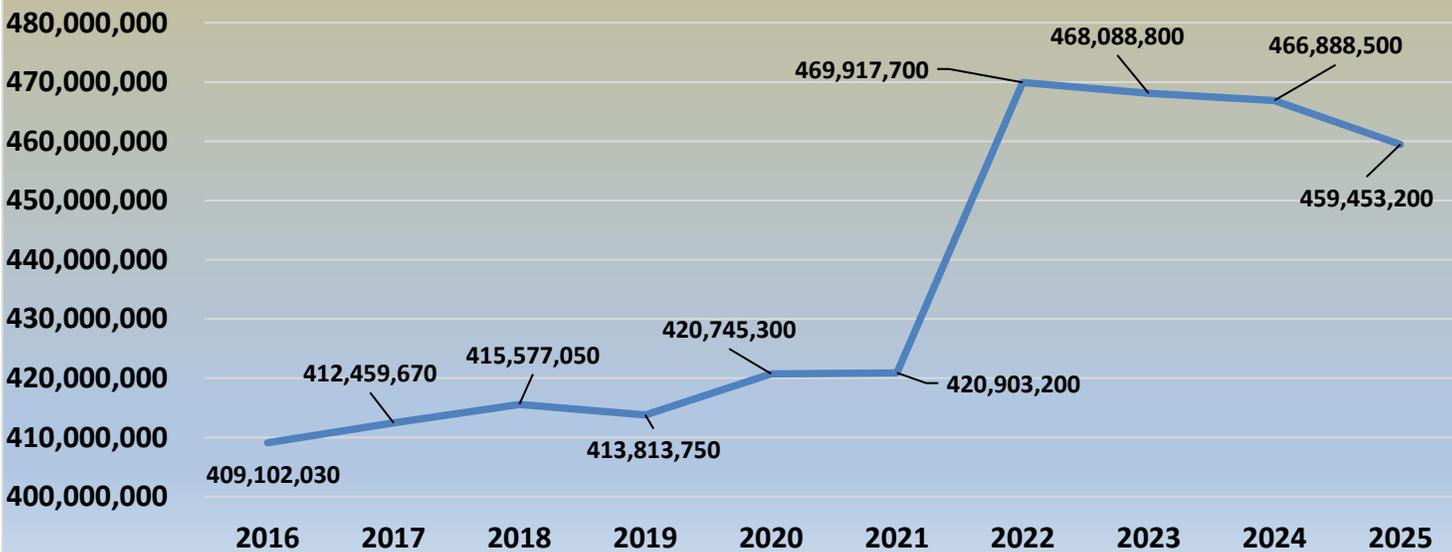
GROSS LEVY/ASSESSED VALUE/MILL RATE – TRENDS

TOTAL GROSS LEVY



Due to the closing of two tax increments districts (TID) in 2024, the 2025 TID levy decreased by (\$217,747). The debt levy for 2025 increased by \$274,644 which incorporates the 2024 general obligation notes for the library projects. This increase is \$56,897 which is an increase of \$19.10 per \$100,000 of assessed value. The balance of the increase in the levy from 2024 to 2025 is \$23,545 which is the allowable increase in the levy for net new construction.

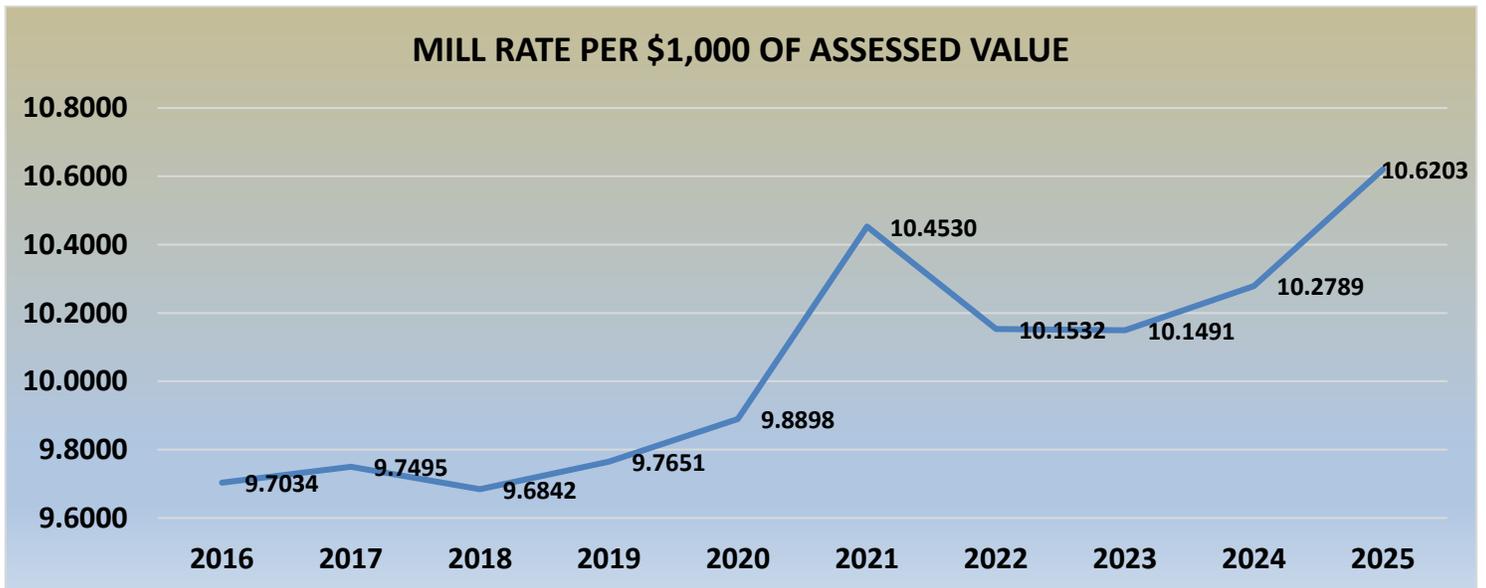
TOTAL ASSESSED VALUES



The City completed a three year property updated assessment in 2021. The increase in 2022 of assessed value is the result of the updated assessment. The 2025 assessed value decreased due to the State of Wisconsin repealing business personal property from taxation.

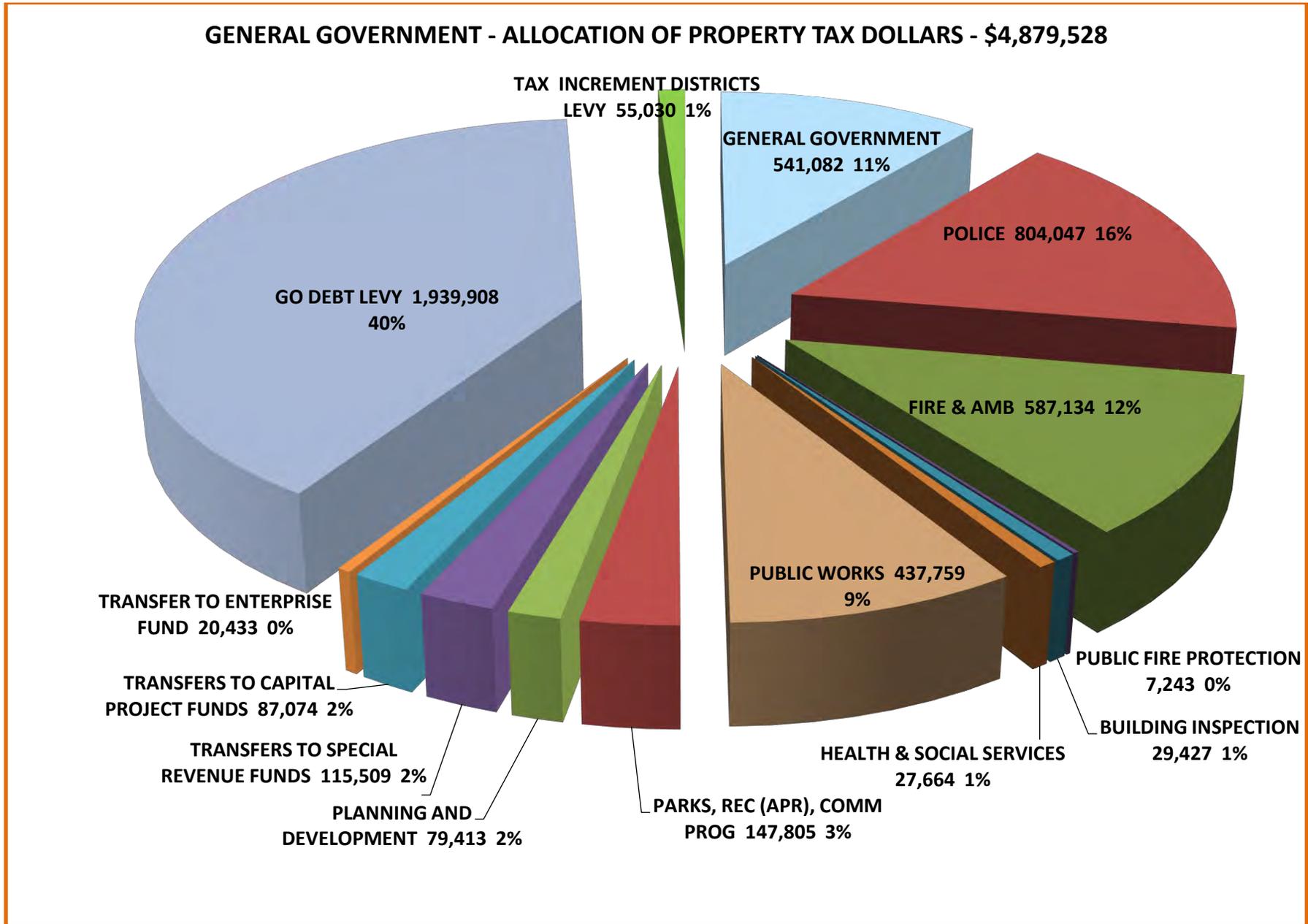
YEAR	MILL RATE	% INCREASE	GROSS LEVY	% INCREASE	ASSESSED VALUE	% INCREASE
2016	9.7034	0.67%	\$3,969,672	1.15%	409,102,030	0.45%
2017	9.7495	0.48%	\$4,021,290	1.30%	412,459,670	0.82%
2018	9.6842	-0.67%	\$4,024,512	0.08%	415,577,050	0.76%
2019	9.7651	0.84%	\$4,040,950	0.41%	413,813,750	-0.42%
2020	9.8898	1.28%	\$4,161,103	2.97%	420,745,300	1.68%
2021	10.4530	5.69%	\$4,399,708	5.73%	420,903,200	0.04%
2022	10.1532	-2.87%	\$4,771,188	8.44%	469,917,700	11.65%
2023	10.1491	-0.04%	\$4,750,702	-0.43%	468,088,800	-0.39%
2024	10.2789	1.28%	\$4,799,086	1.02%	466,888,500	-0.26%
2025	10.6203	3.32%	\$4,879,528	1.68%	459,453,200	-1.59%

The mill rate is the relationship between the assessed value and the gross levy. Assessed value divided by the gross levy is the mill rate based on each 1,000 value of assessment. Therefore, a home with a 100,000 value, divided by 1,000, times 10.6203 = \$1,062.03 of property tax.



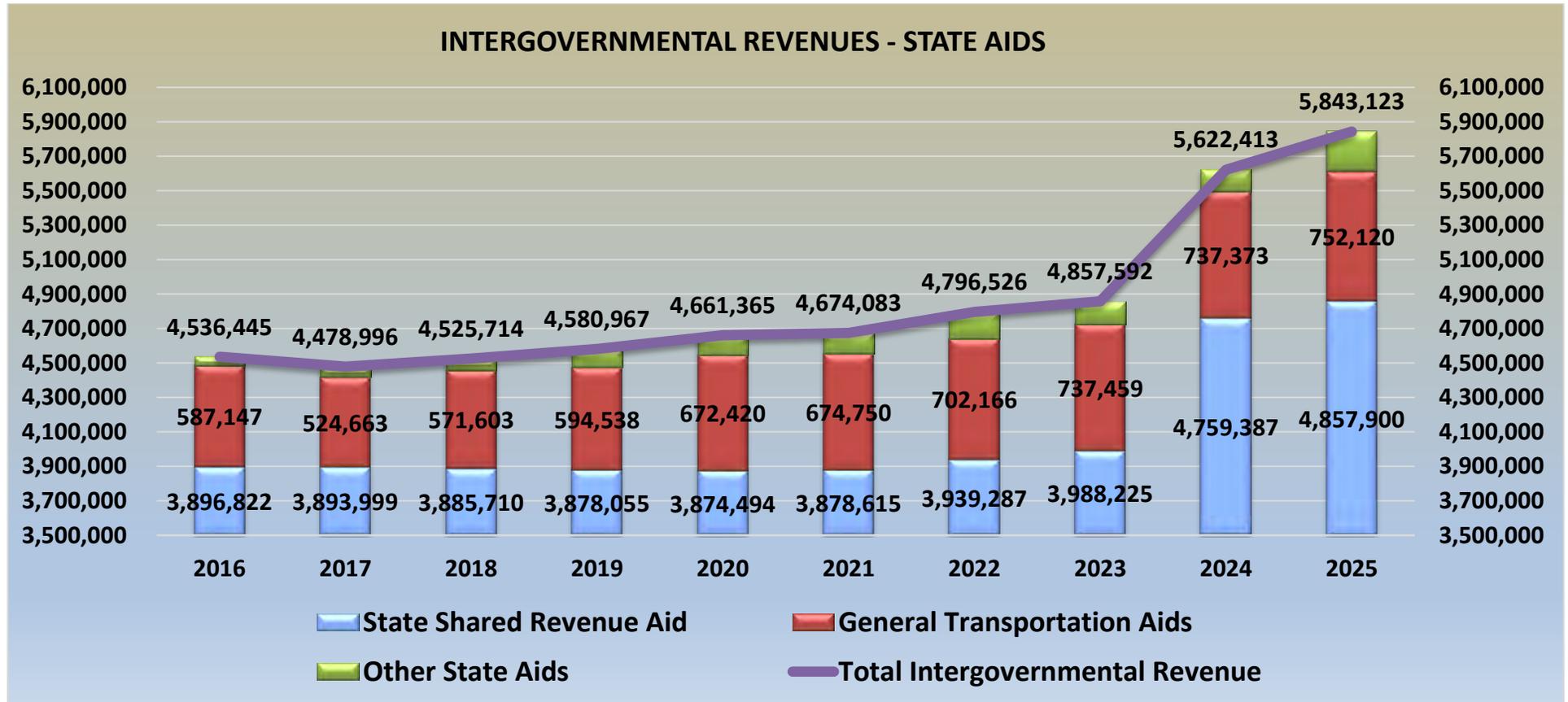
Allocation of tax levy per \$100,000 of property assessment value:

CITY OF ASHLAND			
2025 BUDGET			
Where do your tax dollars go?	Gross Property Tax Levy \$	Percent of Levy	Property Tax Allocation per \$100,000 of Value
Mill Rate			
10.6203			
GENERAL GOVERNMENT			
Mayor	\$ 7,279	0.15%	\$ 1.57
City Council	19,769	0.41%	4.30
City Administrator	37,285	0.76%	8.12
Police & Fire Commission	2,803	0.06%	0.61
City Attorney	25,193	0.52%	5.48
City Clerk	15,242	0.31%	3.32
Human Resources/Safety (Personnel)	7,007	0.14%	1.53
Elections	26,676	0.55%	5.81
Technology Services	95,338	1.95%	20.75
Other City Hall	16,140	0.33%	3.51
Finance	106,504	2.18%	23.18
Assessor	10,959	0.22%	2.39
Buildings & Facilities Maintenance	117,264	2.40%	25.52
Misc & Contingency	54,007	1.11%	11.75
TOTAL GENERAL GOVERNMENT	541,466	11.10%	117.84
PUBLIC SAFETY			
Police	\$ 804,047	16.48%	\$ 175.00
Fire & Ambulance	587,134	12.03%	127.79
Public Fire Protection Fee	7,243	0.15%	1.58
Building Inspection	29,427	0.60%	6.40
TOTAL PUBLIC SAFETY	1,427,851	29.26%	310.77
HEALTH & SOCIAL SERVICES			
Animal Control	\$ 3,747	0.08%	\$ 0.82
Pest Control	2,834	0.06%	0.62
Mt. Hope Cemetery	21,083	0.43%	4.59
TOTAL HEALTH & SOCIAL SERVICES	27,664	0.57%	6.03
PUBLIC WORKS			
Public Works	\$ 370,506	7.59%	\$ 80.64
Transportation	11,677	0.24%	2.54
Sanitation	54,987	1.13%	11.97
TOTAL PUBLIC WORKS	437,170	8.96%	95.15
LEISURE ACTIVITIES			
Community Programs	\$ 10,342	0.21%	\$ 2.25
Parks	57,856	1.19%	12.59
Recreation Programs	78,191	1.60%	17.02
Municipal Band	1,622	0.03%	0.35
TOTAL LEISURE ACTIVITIES	148,011	3.03%	32.21
CONSERVATION & DEVELOPMENT			
Planning and Development	\$ 79,413	1.63%	\$ 17.28
TOTAL CONSERVATION & DEVEL	79,413	1.63%	17.28
TRANSFERS TO OTHER FUNDS			
Vaughn Public Library	\$ 98,252	2.01%	\$ 21.38
JFK Airport	20,433	0.42%	4.45
Special Revenue & Internal Service Funds	17,257	0.35%	3.76
Capital Project Funds	87,074	1.78%	18.95
TOTAL TRANSFER TO OTHER FUNDS	223,016	4.57%	48.54
	2,884,591	59.12%	627.82
DIRECT LEVY			
GO Debt Levy	\$ 1,939,908	39.76%	\$ 422.22
Tax Incremental District Levy	55,030	1.13%	11.98
TOTAL DIRECT LEVY	1,994,938	40.88%	434.20
TOTAL GENERAL FUND	\$ 4,879,529	100.00%	1,062.02

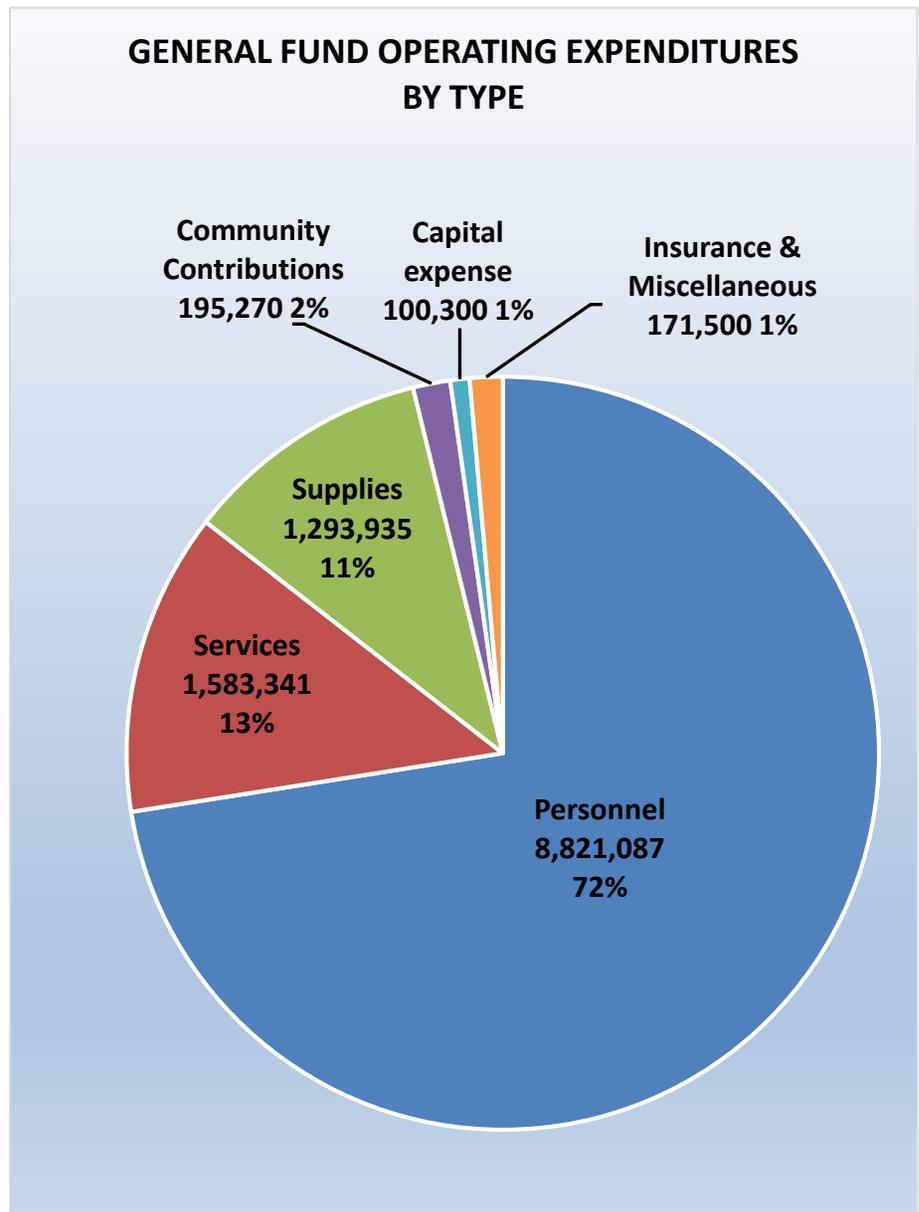
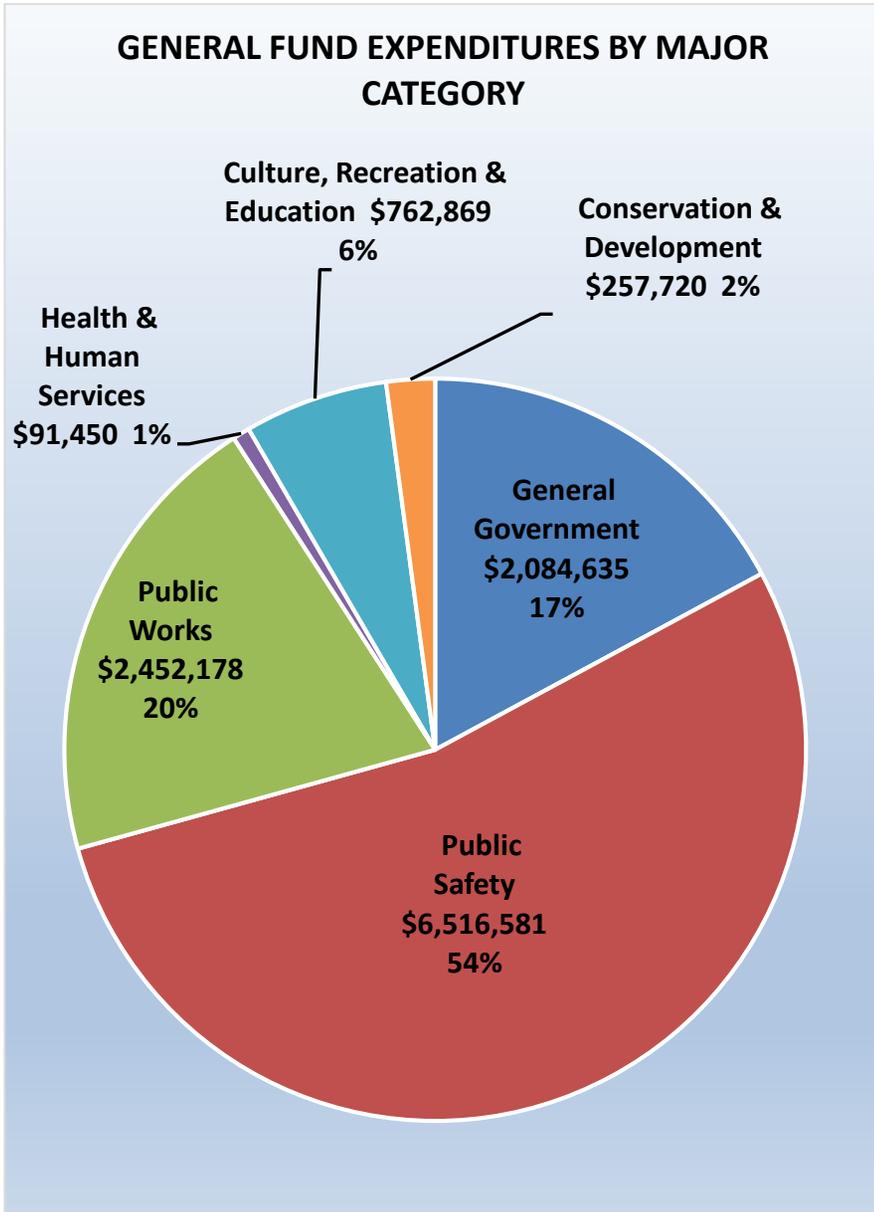


\$4,879,528 less the debt levy and tax increment district levy = \$2,884,590 which is the property tax dollars applied to general fund operations and transfers to other funds, for capital and operations. See page ___.

Intergovernmental revenues – state shared revenue aids – are 44.87% of the general fund revenue sources. The following is the history trend related to this revenue source.



Act 12 of 2023 increased the City’s State Shared Revenue in 2024 by 19.3% and for 2025 this increase is 2.07%. Increases in Shared Revenue from 2016 to 2023 was only 2.34%. This Act 12 also repealed, for 2025, the business personal property tax collected by the City . The State Aid payment to replace the taxes collected by the City, on the assessed value of the personal property tax, in 2025 is \$105,091 and is included in “other state aid” on the above graph.



GOVERNMENTAL FUND TYPES AND FINANCE POLICIES

Description of the Accounting Funds

The financial statements of the City's operations are organized on the basis of fund type. A fund is a self-balancing set of accounts established for the purposes of carrying out specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. A fund is considered to be a separate accounting entity. Each fund records its revenues and expenses and supports all of the direct and indirect costs of providing services.

In accordance with state statutes, City resolutions and ordinances, and governmental accounting standards, several different types of funds are used to record the City's financial transactions. For financial reporting purposes, they are grouped and are presented in the City financial statements as follows.

Governmental Fund Types

Governmental Funds are used to account for the City's expendable resources and related liabilities (except those accounted for in proprietary and trust funds). The following are the City's governmental fund types:

- (1) **General Fund.** The General Fund is used to account for all financial resources used for general government operations such as administration, public safety, public works, leisure services, and community development.
- (2) **Capital Projects Fund.** The City uses a Capital Projects Fund to account for financial resources that are restricted, committed or assigned to be used for the acquisition, major repair or construction of capital assets (other than those financed by proprietary funds). Included within this fund type are capital equipment and infrastructure improvements.
- (3) **Debt Service Fund.** The Debt Service Fund is used to account for the accumulation of resources for the payment of general long-term debt principal, interest and related costs. Included within this fund type are the bond issues, promissory notes, State Trust Fund loans, and tax increment district debts.
- (4) **Special Revenue Funds.** Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects or expendable trusts) that are legally restricted or committed to expenditures for specified purposes. Included within this fund type are the library operations, recycling grant program, the housing Community Development Block Grant revolving loan program, tax increment financing districts.

Proprietary Fund Type

Proprietary funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or received primarily through user charges; or (b) where the governing body has decided that the periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy management control, accountability, or other purposes. The following are the City's proprietary fund types:

- (1) **Water and Wastewater Utility Enterprise Funds.** The City operates a water and wastewater utility system to account for operations wherein it is the stated intent that costs of providing that service to the general public on a continuing basis be financed or recovered primarily through user charges.

- (2) Airport Enterprise Fund. The City operates a municipal airport in cooperation with Ashland County. The City established the Airport Enterprise Fund in 2001 to provide better public policy management and decision-making relative to airport operations and improvements.
- (3) Marina Enterprise Fund. The City operates a 30 boat-slip marina with a public boat landing. The marina operations were moved to an enterprise fund in 2001 to provide better public policy management and decision-making relative to operations and improvements.
- (4) Employee Benefits Internal Service Fund. This fund accounts for employer funded dental insurance for City employees and retirees. It also maintains the activity for employee funded flexible benefit plan.
- (5) Post-Retirement Benefits Internal Service Fund. This was created in 2006 to fund actuarial studies for retirement benefits and to accumulate annual transfers from the General Fund to fund employee retirement payouts.
- (6) Agency Fund Type Agency Funds are used to account for assets held by the municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. The City records the activity of the annual property tax collection in a agency fund.

Finance Policies

The City of Ashland has established accounting, financial, capital improvement and budget policies to provide the framework for managing the City's financial resources. These policies are designed to:

- (1) Contribute to the confidence in City operations and the governing body's commitment to sound financial practices.
- (2) Save time and energy of the City Council and appointed officials once certain decisions are made at the policy level. Those policies may be applied to individual situations and issues.
- (3) Direct the attention of the City Council, City Administrator, department heads and the public to the City's total financial condition and link day-to-day operations with the strategic plan and long-range financial planning.
- (4) Contribute to the stability and expeditious handling of the City's financial affairs. As City administration changes over time, sound financial and accounting policies will be in existence to guide whoever holds these positions.

Accounting Policies

The accounting policies of the City conform to generally accepted accounting principles and are in accordance with established State of Wisconsin legal restrictions as promulgated by the Wisconsin Department of Revenue.

The following is a summary of the more significant policies:

Basis of Accounting

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recorded when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when the liability is incurred, except for unmatured interest on long-term debt,

claims, judgments, compensated absences, and pension expenditures, which are recorded as a fund liability when expected to be paid with expendable available financial resources.

Proprietary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the water and wastewater utilities are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. Other revenues and expenses generated by the proprietary fund operations, not meeting the definitions above, are reported as nonoperating revenues and expenses.

Agency funds follow the accrual basis of accounting, and do not have a measurement focus.

Taxes and Other Significant Revenues

Property taxes are recorded in the year levied as receivables and deferred inflows. They are recognized as revenues in the succeeding year when services financed by the levy are being provided.

Intergovernmental aids and grants are recognized as revenues in the period in which the City of Ashland is entitled to the resources and the amounts are available. Amounts owed to the City which are not available are recorded as receivables and unavailable (deferred) revenues (liability). Amounts received before eligibility requirements are met, (excluding time requirements), are recorded as liabilities (deferred inflows).

Special assessments are recorded as revenues when they become measurable and available as current assets. Annual installments due in future years are reflected as receivables and unavailable revenues.

Revenues susceptible to accrual include property taxes, miscellaneous taxes, public charges for services, special assessments and interest. Other general revenues such as fines and forfeitures, inspection fees, recreation fees, and miscellaneous revenues are recognized when received in cash or when measurable and available under the criteria described above.

Investments

Investment of the City's funds is restricted by state statutes. Available investments are limited to:

- a. Time deposits in any credit union, bank, savings bank or trust company.
- b. Bonds or securities of any county, city, drainage district, technical college district, village, town, or school district of the state. Also, bonds issued by a local exposition district, a local professional baseball park district, a local professional football stadium district, a local cultural arts district, the University of Wisconsin Hospitals and Clinics Authority, or the Wisconsin Aerospace Authority.
- c. Bonds or securities issued or guaranteed by the federal government.
- d. The local government investment pool.
- e. Any security maturing in seven years or less and having the highest or second highest rating category of a nationally recognized rating agency.
- f. Securities of an open-end management investment company or investment trust, subject to various conditions and investment options.
- g. Repurchase agreements with public depositories, with certain conditions.

Deposits in each local and area bank are insured by the FDIC in the amount of \$250,000 for all interest bearing and noninterest bearing accounts. Bank accounts are also insured by the State Deposit Guarantee Fund in the amount of \$400,000. The City maintains collateral agreements with its banks to insure its deposits of amounts in excess of the FDIC insured limits.

When making investments the City abides by the following criteria in order of priority:

- (1) Preservation of capital.
- (2) Maintenance of a liquid position.
- (3) Maximum yield.

The City schedules its collection of receipts, deposits of funds and disbursements of monies to ensure maximum availability of cash for temporary investment purposes. Cash from all City funds may be pooled to maximize temporary investment yields. A fair and equitable system of allocation of interest earned is followed in order to distribute the income on the basis of funds provided for investment.

General Government Fixed Assets

Capital assets are considered to have an initial cost of more than \$5,000 for general capital assets and \$25,000 for infrastructure assets (roads, bridges, curbs and gutters, streets and sidewalks, drainage systems) and an estimated useful life in excess of one year. All capital assets are valued at historical cost or estimated historical cost if actual amounts are unavailable. Donated fixed assets are recorded at their estimated fair value at the date of donation.

Only in the government-wide financial statements, contained in the annual financial audit, fixed assets are accounted for as capital assets. Depreciation of all exhaustible fixed assets is recorded as an allocated expense in the statement of activities, with accumulated depreciation reflected in the statement of net assets. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation.

Property, Plant and Equipment - Proprietary Funds

Additions to and replacements of Proprietary Fund fixed assets are recorded on the financial statements at original cost, which includes material, labor, overhead, and an allowance for the cost of funds used during construction, when significant.

The provision for depreciation shown in the financial statements results from the application of straight-line rates to original costs over the estimated useful life of the asset. The depreciation rates used for the water utility are approved by the Public Service Commission.

Long-Term Obligations

Long-term obligations for governmental funds are not reported as liabilities in the "fund" financial statements. Long-term obligations to be repaid from governmental resources are reported as liabilities in the "government-wide" statements, contained in the annual financial audit. They consist primarily of notes and bonds payable and accrued compensated balances. The face value of debts (plus any premiums) is reported as "other financing sources" and payments of principal and interest are reported as expenditures.

Proprietary Fund long-term obligations are recorded as liabilities on the financial statements.

General Fund – Fund Balance Policy

Background - Fund balance refers to the difference between assets and liabilities in the governmental funds balance sheet. This information is one of the most widely used elements of state and local government financial statements for analysis. Of central importance are the credit reviews performed by municipal bond analysts and fund balance information used by oversight bodies, federal, state, county, and local legislators to assess the financial health of an organization. Additionally, financial statement users examine fund balance information to identify the available liquid resources that can be used to repay long-term debt, reduce property taxes, add new programs, expand existing programs, or enhance the financial position of the City.

The Governmental Accounting Standards Board (GASB) has found that the usefulness and the value of fund balance information provided is significantly reduced by misunderstandings regarding the message that it conveys, and the inconsistent treatment and financial reporting practices of governments. In March 2009, in order to improve how fund balance information is reported and enhance its decision-usefulness, GASB issued Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions. In compliance with GASB Statement 54, the City adopts the following definitions and uses of fund balance categories.

Definitions of Fund Equity - A fund's equity is generally the difference between its assets and its liabilities. The *Fund Balance* is an accounting distinction made between the portions of fund equity that are spendable and non-spendable. These are broken up into five categories:

- (1) Non-spendable fund balance - Includes amounts either not in spendable form or legally or contractually required to be maintained intact. This would include inventory, prepaids, and non-current receivables such as long-term loans and notes receivable and property held for resale (unless the proceeds are restricted, committed or assigned). This also includes amounts that are legally or contractually required to be maintained intact (principal balance of endowments and permanent funds).
- (2) Restricted fund balance - Reflects the same definition as restricted net assets on the government wide Statement of Net Assets: which are constraints placed on the use of amounts that are either externally imposed by creditors, (such as through debt covenants, grantors, contributors, or laws or regulations of other governments); or imposed by law through constitutional provisions or enabling legislation.
- (3) Committed fund balance - Includes amounts that are committed for specific purposes by formal action of the City Council. Amounts classified as “committed” are not subject to legal enforceability like restricted fund balance; however, those amounts cannot be used for any other purpose unless the City Council removes or changes the limitation by taking the same form of action it employed to previously impose the limitation. The action to commit fund balances must occur prior to year-end; however, actual amounts can be determined in the subsequent period.

The City Council is the highest level of decision-making authority for the City of Ashland. The formal action that is required to be taken to establish, modify, or rescind a fund balance commitment is a resolution approved by the City Council at a council meeting. The resolution must either be approved or rescinded, as applicable, prior to the last day of the fiscal year for which the commitment is made. The amount subject to the constraint may be determined in the subsequent period.

- (4) Assigned fund balance - Amounts that are intended by the City Council to be used for specific purposes, but are neither restricted nor limited, should be reported as assigned fund balance. Intent should be expressed by the City Council itself or a subordinate high-level body or official possessing the authority to assign amounts to be used for specific purposes in accordance with policy established by the City Council. This would include ANY activity reported in a fund other than the General Fund that is not otherwise restricted more narrowly by the above definitions. The City Council is not allowed to assign balances that result in a residual deficit.

The City Council of the City of Ashland has authorized the City's Administrator as the official authorized to assign fund balance to a specific purpose as approved by this fund balance policy.

- (5) Unassigned fund balance - Includes any remaining amounts after applying the above definitions (amounts not classified as non-spendable, restricted, committed or assigned). Planned spending in the subsequent year's budget would be included here and can no longer be described as "designated" unless formally committed or assigned. Special rules exist for using this classification in funds other than the General Fund. In funds other than the General Fund, unassigned is only used if the balance is negative, therefore, the General Fund is the only fund that will report a positive unassigned balance.

Unassigned fund balance is an important measure of economic stability. It is essential that the City of Ashland maintain adequate levels of unassigned fund balance to mitigate financial risk that can occur from unforeseen revenue fluctuations, unanticipated expenditures, and similar circumstances. The fund balance also provides cash flow liquidity for the City of Ashland's general operations.

Order of Expenditure of Funds – It is the policy of the City of Ashland when multiple categories of fund balance are available for expenditure (for example, a construction project is being funded partly by a grant, funds set aside by the City of Ashland, and unassigned fund balance), the City of Ashland will use restricted resources first, followed by committed, assigned, and finally unassigned (if applicable).

Minimum Fund Balance - It is the goal of the City of Ashland to achieve and maintain a total fund balance in the General Fund equal to 30% of expenditures in order to:

1. Provide adequate working capital sufficient to meet the city's cash-flow requirements, thus minimizing cash-flow (short-term) borrowing during the annual operating cycle;
2. Function as a safeguard to fund unanticipated expenses that the city might incur or to fund unrealized revenue which may occur but shall not be considered available to meet recurring operating expenses; and
3. Demonstrate fiscal responsibility, which will help to reduce city borrowing costs with the goal of achieving a higher credit rating.

If fund balance falls below the goal or has a deficiency, the City will analyze expenses and revenues to make any adjustments necessary to replenish the fund balance in future years.

Long-Term Debt and Public Borrowing

The City Council pursues policies that will not burden the public with excessive public debt and scrutinizes any long-term proposal. Where public debt is considered appropriate by the governing body, it is limited to equipment purchases and major capital projects. The maturity date for any debt does not exceed the reasonably expected useful life of the equipment or improvement being financed. Per the State of Wisconsin, general obligation debt is limited to a 20 year term. The City has issued general obligation debt with terms between 10 – 20 years.

User Fees

Many services provided by the City directly benefit individuals or the private sector. When services of this nature are subsidized by the general taxpayer, scarce resource dollars are not available for other City services. Therefore, the City recovers partial to all costs of providing services through a user fee. The different types of user fees collected by the City are as follows:

Fees for services that can be calculated based on usage and are necessary for everyone in a municipality. Examples include water, sewer, trash collection, and recycling which are structured to recover the cost of the activity or service.

Fees for public services that all residents do not require within a municipality, examples include fees for ambulance services, park pavilions, and boat launch.

Fees for regulatory and administrative processes, examples include bartender licensing, and building permits.

Federal, State and County Intergovernmental Revenues

The City seeks to acquire revenues from federal, state and county sources. The City uses non-recurring federal, state and county revenues for time-limited services, capital projects, or equipment purchases. The City avoids using revenues from grants to fund maintenance and operation expenses, to increase programs or staffing levels because the City may not be in the financial position to support the activity or staff if the revenue ceases to exist. The City only projects the receipt of intergovernmental revenues during the period of time in which the federal, state or county authorization exists.

Water and Wastewater Utilities – Proprietary Funds

Charges for water and wastewater service are set at a level that fully supports the total direct and indirect cost of providing the service. Water rates must be reviewed and approved by the Public Service Commission and USDA Rural Development. Wastewater rates are set by City ordinance and must conform to Wisconsin DNR approved guidelines. The billing structures adopted by the City should furnish sufficient cash to:

- (1) Meet all operating expenses, including depreciation.
- (2) Pay principal and interest on outstanding revenue bonds or general obligation debt.
- (4) Cover the cost of expansion and major replacements to the water and wastewater systems.

Capital Project Financing

Capital improvements and equipment purchases are financed as follows:

- (1) City Departments within the General Fund will finance equipment purchases from current appropriations.
- (2) Capital projects for general governmental purposes such as land purchases, building construction, park improvements, road construction, street paving, bridges, storm and other major improvements are financed from revenues allocated to the Capital Projects Fund. Major capital improvements that cannot be financed from annual appropriations or which cannot be delayed until the required funds are accumulated may be financed by issuing general obligation bonds/notes, revenue bonds (where permissible), or by a combination of any of these methods.
- (3) All capital improvement projects are coordinated with Water and Wastewater Utility to insure that appropriate water and sewer lines are installed or repaired in conjunction with street improvements. This saves Ashland residents money and helps the City avoid tearing out new improvements after they have been installed.
- (4) All capital improvements in the Water and Wastewater Utility are paid from resources provided by water and wastewater service fees, water and wastewater connection fees, capital contributions from developers, federal

and state grants, and net income from operations. If these sources cannot provide sufficient resources for utility improvements, construction of water and wastewater improvements can be financed by general obligation bonds or revenue bonds.

- (5) The City adopts a capital improvement plan in conjunction with its annual budget.

The City Administrator identifies the estimated costs and potential funding sources for each capital project proposal before it is submitted to the City Council for review.

Budget Policies and Development

Budget Authorization

The budget is regarded as the single most important document of the City. It is viewed as a road map for implementing the goals of the community, a tool for the implementation of public policy, a method of allocating resources, or a means for providing accountability for the expenditure of funds. On a much less theoretical level, it's an authorization of spending. It constitutes approval of operating programs and provides resources to fund them. All budgets are balanced each year in accordance with the requirements of state law. Expenditures must be kept within appropriations and revenues are to be estimated conservatively to avoid unexpected budget deficits.

Appropriations are authorizations by the Council to spend up to a certain amount of the City's resources. It does not matter where that money comes from, it belongs to the City. No one can legally spend it on anything without Council authorization. There are different types of appropriations:

- Departmental expenditure appropriations – personnel costs, contractual costs, materials and supplies and capital expenditures.
- Inter-fund appropriations – cash transfers to other governmental funds or proprietary funds. Examples include grant expense matching requirements or capital project expenses.
- Fund level appropriations – includes contingency accounts for unforeseen situations or situations where the amount could not be known when the budget was adopted, and fund balance appropriated to projects.

Budgetary Procedures

Budgetary procedures for the city have been established in accordance with Section 65.90, Wisconsin Statutes, which requires a legal adoption of a budget for all Governmental and Proprietary Funds. The same basis of accounting is applied to each fund budget as is used for the fund's financial statements. The following are the legal and administrative procedures followed by the city:

- (1) Department heads are encouraged to meet with employees and prepare department goals, objectives and performance standards for the forthcoming fiscal year.
- (2) Department heads submit proposed budgets along with proposed goals and performance standards to the City Administrator no later than the beginning of September.

- (3) The Mayor, City Council, City Administrator and other appropriate staff participate in a series of budget work sessions. On or before the first regularly scheduled meeting of the City Council in October, the City Administrator, authorized as budget officer, submits a proposed operating budget for all municipal fund types for the subsequent fiscal year. The budget documents illustrate proposed financing sources along with the proposed budget expenditure amounts requested by the City Administrator. During the budget work sessions, the Mayor and City Council will consider the following as needed:
- a. Review City's strategic plan.
 - b. Review the strategic plans for city departments.
 - c. Review midyear revenues and expenditures.
 - d. Discuss community issues and department challenges.
 - e. Review City organization.
 - f. Determine future goals, activities and directions.
 - g. Provide guidance to the City Administrator and staff for updating the annual budget as presented and updating of the city's capital improvements plan.
- (4) A public hearing is held to receive comments on all aspects of the proposed budget. The hearing is preceded by a notice in the local newspaper. The notice is given at least fifteen days before the hearing and includes the time, date and place of the hearing. All budget documents will be available for public inspection fifteen days prior to the public hearing.
- (5) On or before December 31st a final balanced budget must be adopted for the subsequent fiscal year beginning January 1st. From a practical standpoint, in order to facilitate the printing and dissemination of property tax bills, final adoption is targeted for late November, or, if necessary, early December.
- (6) Legal budgetary control is maintained at the departmental level. The City Administrator, however, acting as budget officer, has the budget authority to transfer budget appropriations between individual line items within any department or any budgetary fund.
- (7) By resolution and a two-thirds vote, the City Council has the authority to transfer budget appropriations between the individual departments of any general government fund. A notice of the budget amendment must be posted on the City's website within fifteen day of approval.
- (8) For proprietary fund types, after the original public hearing, operating and capital budgets may be increased by approval of the City Council.
- (9) Unexpended appropriations of the governmental fund types revert to fund balance unless City Council re-appropriates it to the same use or different uses.

State of Wisconsin – Imposed Levy Limit and Expenditure Restraint

The levy limit is composed of two parts. Part one: The increase in the levy for the City's annual operating expenses is limited to a "net new construction" calculation. For the 2025 budget, the allowable levy increase calculated to \$23,545. Part two: This is for the levy portion for tax increment districts and annual debt payments. The annual debt levy for 2025 is \$1,939,908.

The expenditure restraint program is part of the City's annual shared revenue payment that is received from the State. The expenditure restraint payment budgeted for 2025 is \$145,910. In order for the City to continue to receive this payment, the annual budget expenditures must not exceed the prior year budget expenditures by a certain percentage. This percentage is a combination of the "net new construction" and the consumer price index percentage. For 2025 the percentage increase allowed by the State for budget expenditures is 4.0%.

General Budget Policies

Policy #1: The goal of the City of Ashland is to have a balanced budget. The budget will balance expenditures with revenues and be adopted according to Wisconsin Statutes.

Policy #2: The budget, once established, may not be increased unless authorized by the Council.

Policy #3: All department heads have budgetary oversight responsibility. Department heads are required to monitor departmental budgets. It is the responsibility of each department head to operate their office or department prudently and efficiently. Every effort should be made to reduce expenditures while meeting or exceeding the required levels of services. Department heads are to advise the City Administrator of major changes, when the need for a change becomes apparent. Budget amendments will be prepared when unanticipated circumstances require it.

Policy #4: The City recognizes the vital importance of maintaining an adequate fund balance for emergency appropriations and to maintain a positive bond rating which will lower the cost of debt issued for City projects. The City will maintain a healthy financial reserve with the fund balance necessary to allow for adequate cash flow from one budget year to the next. *(See also the general fund balance policy).*

Policy #5: The City will strive to maintain a capital project/equipment replacement program that ensures at least minimal resources are available annually to replace and upgrade equipment.

Policy #6: For new vehicles requested during the budget process, the department head needs to provide supporting data for the purchase and explain why the vehicle is critical for its operations.

Policy #7: Department heads are expected to have the management skills that permit them to carryout municipal operations with minimal or no overtime.

Policy #8: For any new staff positions requested, department heads need to provide supporting data for the position and explain why the it is critical for its operations.

Policy #9: Budget appropriations strive to follow the City's strategic plan because the City believes government units function more efficiently when operating and capital budgets are aligned with long-range planning.

Policy #10: Unexpended appropriations in most accounts do not carry over from one fiscal year to the next, unless the City Council re-affirms or re-appropriates the unexpended balance.

CITY OF ASHLAND
2025 BUDGET
SUMMARY WORKSHEET

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	2024-25 \$	%
Property Tax Levy								
Assessed Value	420,903,200	469,917,700	468,088,800	466,888,500	466,888,500	459,453,200	(7,435,300)	-1.59%
Mill Rate	10.4530	10.1532	10.1491	10.2789	10.2789	10.6203	0.3414	3.32%
Gross Levy	\$4,399,708	\$4,771,188	\$4,750,702	\$4,799,086	\$4,799,086	\$4,879,528	\$80,442	1.68%
Less Restricted Levy:								
TIF Levy	(225,846)	(257,486)	(242,364)	(272,777)	(272,777)	(55,030)	217,747	-79.83%
Debt Service Levy								NA
Long-term G.O. Debt Service	(1,394,137)	(1,407,328)	(1,389,465)	(1,484,284)	(1,484,284)	(1,774,678)	(290,394)	19.56%
Debt Service Reserve Applied	-	-	-	100,000	100,000	100,000	-	0.00%
One Year GO Note Debt Service	-	(273,000)	(266,800)	(280,980)	(280,980)	(265,230)	15,750	-5.61%
Net Debt Service Levy	(1,394,137)	(1,680,328)	(1,656,265)	(1,665,264)	(1,665,264)	(1,939,908)	(274,644)	16.49%
Total Restricted Levy	(1,619,983)	(1,937,814)	(1,898,629)	(1,938,041)	(1,938,041)	(1,994,938)	(56,897)	2.94%
Net Expendable Levy	\$2,779,725	\$2,833,374	\$2,852,073	\$2,861,045	\$2,861,045	\$2,884,590	\$23,545	0.82%
Net Levy Available for General Fund	\$2,779,725	\$2,833,374	\$2,852,073	\$2,861,045	\$2,861,045	\$2,884,590	\$23,545	0.82%
Post-Levy Property Tax Adjustments	386	386	386	-	-	-	-	NA
Non-Tax General Fund Revenues	7,839,006	8,186,357	8,386,976	9,185,929	9,217,987	9,552,632	366,703	3.99%
Appropriation of Fund Balance				476,080	476,080	586,000	109,920	23.09%
Total General Fund Revenues	\$10,619,117	\$11,020,117	\$11,239,435	\$12,523,054	\$12,555,112	\$13,023,222	\$500,168	3.99%
Uses of General Funds								
General Fund Transfer to Other Funds								
SR 215 - Vaughn Library	(314,262)	(312,000)	(316,000)	(308,595)	(308,595)	(312,000)	(3,405)	1.10%
SR 245 - Planning & Redevelopment	(14,000)	(75,273)	-	-	-	(25,000)	(25,000)	NA
SR 246 - Home Improvement Programs	-	-	-	-	-	(5,000)	(5,000)	NA
SR 260 - Recycling	(83,390)	(87,512)	(90,000)	(90,000)	(113,080)	(149,400)	(59,400)	66.00%
SR 277 - Wetland Mitigation	(12,300)	(14,484)	-	-	-	-	-	NA
SR 274 - Beautification Fund	-	(6,270)	(3,950)	-	-	-	-	
CP 450 - Building Facilities.	-	-	(15,500)	-	-	-	-	NA
CP 454 - Equipment Leases-General Gvnt	(5,000)	(5,000)	(25,000)	(15,000)	(15,000)	(15,500)	(500)	3.33%
CP 460 - Public Works Capital Equip.	(50,000)	(15,000)	-	-	-	(50,000)	(50,000)	NA
CP 461 - Fire/Amb Capital Equip.	-	(375,400)	(11,994)	(34,650)	(34,650)	(100,504)	(65,854)	190.05%
CP 462 - Police Dept Capital Equip.	-	-	(77,688)	(50,000)	(50,000)	(50,000)	-	0.00%
CP 463 - Computer Capital Equip.	-	-	(6,500)	(60,000)	(60,000)	(30,500)	29,500	-49.17%
CP 470 - Capital Street Improvements	(118,600)	(84,300)	-	-	-	-	-	NA
CP 480 - Urban Forestry	-	(6,000)	(6,000)	(10,000)	(10,000)	(10,000)	-	0.00%
CP 481 - Parks & Rec	-	-	(29,500)	-	-	(15,000)	(15,000)	NA
EF 610 - JFK Airport	(45,000)	(68,770)	(86,792)	(75,530)	(75,530)	(64,885)	10,645	-14.09%
IS 750 - Post Retirement/Benefits Reserve	(85,000)	(117,216)	(50,000)	(75,110)	(75,110)	(25,000)	50,110	-66.72%
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	(\$732,552)	(\$1,172,225)	(\$723,924)	(\$723,885)	(\$746,965)	(\$857,789)	(\$133,904)	18.50%
Net Available for General Fund Operations	\$9,886,565	\$9,847,892	\$10,515,511	\$11,799,169	\$11,808,147	\$12,165,433	\$366,264	3.10%

CITY OF ASHLAND
2025 BUDGET
SUMMARY WORKSHEET

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	2024-25 \$	%
General Fund Operations								
GENERAL GOVERNMENT								
Mayor	(25,171)	(23,153)	(18,575)	(26,405)	(24,210)	(23,110)	3,295	-12.48%
City Council	(66,103)	(55,181)	(26,411)	(33,700)	(30,600)	(62,775)	(29,075)	86.28%
City Administrator	(137,516)	(142,313)	(148,743)	(160,460)	(164,365)	(166,505)	(6,045)	3.77%
Police & Fire Commission	(9,754)	(13,732)	(15,371)	(8,900)	(8,900)	(8,900)	-	0.00%
City Attorney	(66,266)	(102,042)	(85,324)	(70,000)	(95,000)	(80,000)	(10,000)	14.29%
City Clerk	(98,150)	(103,210)	(107,224)	(108,180)	(108,890)	(112,780)	(4,600)	4.25%
Human Resources (Personnel)	(70,939)	(83,376)	(31,578)	(50,000)	(13,780)	(22,250)	27,750	-55.50%
Elections	(33,566)	(76,352)	(80,202)	(100,035)	(93,445)	(85,535)	14,500	-14.49%
Technology Services	(272,179)	(266,637)	(279,869)	(307,480)	(307,390)	(305,185)	2,295	-0.75%
Other City Hall	(62,838)	(87,066)	(82,352)	(48,785)	(43,810)	(65,025)	(16,240)	33.29%
Finance	(423,529)	(396,244)	(442,608)	(485,220)	(493,725)	(501,505)	(16,285)	3.36%
Assessor	(62,703)	(31,887)	(32,327)	(33,800)	(33,200)	(34,800)	(1,000)	2.96%
Buildings & Facilities Maintenance	(445,491)	(471,881)	(511,618)	(513,884)	(537,821)	(445,985)	67,899	-13.21%
Misc, Insurance & Contingency	(124,043)	(135,553)	(153,837)	(146,500)	(161,100)	(171,500)	(25,000)	17.06%
Budget Development Contingency	-	-	-	-	-	-	-	NA
TOTAL GENERAL GOVERNMENT	(\$1,898,247)	(\$1,988,626)	(\$2,016,039)	(\$2,093,349)	(\$2,116,236)	(\$2,085,855)	\$7,494	-0.36%
PUBLIC SAFETY								
Police	(2,201,392)	(2,305,894)	(2,486,719)	(2,590,243)	(2,644,900)	(2,753,370)	(163,127)	6.30%
Fire	(1,265,623)	(1,211,789)	(1,300,221)	(1,744,515)	(1,653,696)	(1,273,120)	471,395	-27.02%
Ambulance	(1,428,105)	(1,536,444)	(1,605,382)	(1,776,310)	(1,641,998)	(2,307,851)	(531,541)	29.92%
Public Fire Protection Fee	(19,217)	(19,126)	(18,932)	(19,500)	(19,500)	(23,000)	(3,500)	17.95%
Building Inspection	(116,970)	(127,089)	(133,101)	(137,025)	(138,852)	(159,240)	(22,215)	16.21%
TOTAL PUBLIC SAFETY	(\$5,031,306)	(\$5,200,342)	(\$5,544,354)	(\$6,267,593)	(\$6,098,946)	(\$6,516,581)	(\$248,988)	3.97%
HEALTH & SOCIAL SERVICES								
Animal Control	(76,119)	(79,073)	(81,710)	(84,525)	(48,060)	(15,500)	69,025	-81.66%
Pest Control	(7,865)	(8,615)	(8,615)	(9,000)	(8,745)	(9,000)	-	0.00%
Mt. Hope Cemetery	(61,000)	(61,000)	(63,000)	(65,000)	(65,000)	(66,950)	(1,950)	3.00%
TOTAL HEALTH & SOCIAL SERVICES	(\$144,984)	(\$148,688)	(\$153,325)	(\$158,525)	(\$121,805)	(\$91,450)	\$67,075	-42.31%
PUBLIC WORKS								
Public Works	(1,525,324)	(1,645,727)	(1,776,910)	(1,816,942)	(1,763,559)	(1,879,136)	(62,194)	3.42%
Transportation	(31,000)	(31,000)	(34,000)	(36,000)	(36,000)	(37,080)	(1,080)	3.00%
Sanitation	(391,974)	(429,549)	(427,832)	(436,609)	(531,939)	(534,090)	(97,481)	22.33%
TOTAL PUBLIC WORKS	(\$1,948,298)	(\$2,106,276)	(\$2,238,742)	(\$2,289,551)	(\$2,331,498)	(\$2,450,306)	(\$160,755)	7.02%
LEISURE ACTIVITIES								
Community Programs	(27,300)	(27,300)	(27,300)	(32,000)	(32,000)	(32,840)	(840)	2.63%
City Parks Maintenance	(219,996)	(240,945)	(317,673)	(341,351)	(365,939)	(377,331)	(35,980)	10.54%
Parks & Rec Programs (APR)	(300,855)	(301,513)	(315,817)	(343,200)	(331,581)	(348,200)	(5,000)	1.46%
Municipal Band	(5,056)	(5,400)	(5,319)	(5,000)	(5,000)	(5,150)	(150)	3.00%
TOTAL LEISURE ACTIVITIES	(\$553,206)	(\$575,158)	(\$666,109)	(\$721,551)	(\$734,520)	(\$763,521)	(\$41,970)	5.82%
CONSERVATION & DEVELOPMENT								
Planning and Development	(203,580)	(223,782)	(236,213)	(268,600)	(246,031)	(257,720)	10,880	-4.05%
TOTAL CONSERVATION & DEVELOPMENT	(\$203,580)	(\$223,782)	(\$236,213)	(\$268,600)	(\$246,031)	(\$257,720)	\$10,880	-4.05%
Total General Fund Expenditures for Operations	(\$9,779,622)	(\$10,242,873)	(\$10,854,782)	(\$11,799,169)	(\$11,649,036)	(\$12,165,433)	(\$366,264)	3.10%
Total Uses of General Funds	(\$10,512,174)	(\$11,415,098)	(\$11,578,706)	(\$12,523,054)	(\$12,396,001)	(\$13,023,222)	(\$500,168)	3.99%
Net (Expenditures) over Revenue	\$106,943	(\$394,981)	(\$339,271)	\$ -	\$159,111	\$ (0)	\$ (0)	na

**CITY OF ASHLAND
2025 BUDGET
GENERAL FUND REVENUES**

ACCOUNT DESCRIPTION	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 June 30	2024 Projected	2025 Budget	2024-25 Change
TAXES								
100 41110 GENERAL PROPERTY TAXES	2,780,111	2,833,760	2,852,457	2,861,045	1,813,385	2,861,045	2,884,590	0.82%
100 41140 MOBILE HOME TAXES	25,614	27,527	23,562	27,000	19,497	25,000	25,000	-7.41%
100 41210 MOTEL/HOTEL TAXES	10,580	10,890	10,846	10,500	0	10,800	10,800	2.86%
100 41222 SALES TAX - CITY SHARE	152	108	167	140	43	140	140	0.00%
100 41310 TAXES - WATER UTILITY PILOT	440,968	381,023	347,500	365,820	173,748	347,500	347,500	-5.01%
100 41320 TAXES - TAX EXEMPT PILOT	2,142	76,857	1,949	40,000	54,547	56,637	57,000	42.50%
100 41800 PENALTIES ON DELINQUENT TAXES-PP	428	598	798	1,000	1,092	1,000	1,000	0.00%
100 41810 PENALTIES ON DELINQUENT TAXES-Uti	1,828	1,961	3,455	2,500	2,522	3,000	3,000	20.00%
100 41900 OTHER TAXES	551	1,382	139	0	0	0	0	NA
TOTAL TAXES:	3,262,374	3,334,106	3,240,873	3,308,005	2,064,833	3,305,122	3,329,030	0.64%
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	1,969	0	0	0	0	0	0	NA
100 43410 SHARED REVENUES	3,703,613	3,747,459	3,756,979	4,563,477	0	4,563,477	4,661,990	2.16%
100 43411 EXPENDITURE RESTRAINT	114,042	132,474	177,327	145,910	0	145,910	145,910	0.00%
100 43412 EXEMPT COMPUTER AID	18,529	18,529	18,529	18,500	0	18,530	18,530	0.16%
100 43413 PERSONAL PROPERTY TAX AID	49,474	47,871	47,871	47,870	47,871	47,870	154,760	223.29%
100 43414 VIDEO SERVICE PROVIDER AID	18,533	18,533	18,533	18,533	0	18,533	18,533	0.00%
100 43420 STATE FIRE DUES	20,639	19,094	23,768	21,000	0	27,187	27,500	30.95%
100 43529 OTHER PUBLIC REVENUE	60,960	59,354	53,919	50,000	0	50,000	50,000	0.00%
100 43530 STATE GRANT REVENUE	1,378	34,763	2,914	100	0	855	0	-100.00%
100 43531 STATE GENERAL TRANS AID	598,285	625,575	660,771	645,205	322,650	645,205	658,110	2.00%
100 43533 STATE CONNECTING HWY AID	76,465	76,591	76,688	92,168	54,557	92,168	94,010	2.00%
100 43610 PAYMENT FOR MUNICIPAL SERVICE	12,165	16,283	20,293	19,650	9,315	13,780	13,780	-29.87%
TOTAL INTERGOVERNMENTAL:	4,676,052	4,796,526	4,857,592	5,622,413	434,393	5,623,515	5,843,123	3.93%
LICENSES & PERMITS								
100 44100 LICENSES - BUSINESS & OCCUPATIONA	34,290	31,090	30,470	35,000	20,195	30,500	30,500	-12.86%
100 44110 CABLE FRANCHISE FEE	73,569	76,861	74,624	77,000	18,087	77,000	77,000	0.00%
100 44200 LICENSES - NON BUSINESS	5	2	1	10	5	5	5	-50.00%
100 44300 BUILDING & STREET-CUT PERMITS	45,919	62,898	98,070	47,000	64,507	76,500	60,000	27.66%
100 44400 ZONING PERMITS & FEES	3,985	3,543	6,023	4,000	2,565	4,020	4,000	0.00%
TOTAL LICENSES & PERMITS:	157,768	174,394	209,188	163,010	105,359	188,025	171,505	5.21%
FINES, FORFEITS & PENALTIES								
## 45100 LAW & ORDINANCE VIOLATIONS	16,549	14,716	15,342	16,500	8,811	16,000	16,000	-3.03%
TOTAL FINES, FORFEITS & PENALTIES:	16,549	14,716	15,342	16,500	8,811	16,000	16,000	-3.03%
PUBLIC CHARGES FOR SERVICES								
100 46100 OTHER REVENUES - GENERAL GOVT	7,981	11,932	13,874	12,000	5,666	12,500	12,500	4.17%
100 46210 POLICE SERVICES	3,745	3,205	3,955	5,000	869	4,000	4,000	-20.00%
100 46220 FIRE PROTECTION FEES	1,832	878	0	1,000	248	248	1,000	0.00%
100 46230 AMBULANCE/EMS FEES	934,108	1,058,270	1,125,960	1,060,000	490,928	1,060,000	1,100,000	3.77%
100 46231 AMB PROTECTION FEES	11,848	14,822	23,440	14,000	4,550	23,500	23,500	67.86%
100 46290 SPECIAL CHARGES	250	90	70	6,100	40	6,100	6,100	0.00%
100 46310 PUBLIC WORKS CHARGES	34,282	32,162	91,987	45,000	23,414	50,000	50,000	11.11%
100 46330 PARKING RENT & FINES	8,582	8,034	9,444	10,000	1,006	5,000	10,000	0.00%

**CITY OF ASHLAND
2025 BUDGET
GENERAL FUND REVENUES**

ACCOUNT DESCRIPTION	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 June 30	2024 Projected	2025 Budget	2024-25 Change
PUBLIC CHARGES FOR SERVICES Cont.								
100 46420 REFUSE/GARBAGE COLLECTION FEES	351,519	356,751	357,450	350,000	180,846	358,000	359,000	2.57%
100 46421 RECYCLING FEES (started February 2016)	19,541	35,862	39,746	39,000	38,351	113,080	149,600	283.59%
100 46440 WEED/NUISANCE CONTROL	2,179	1,150	0	5,000	0	0	5,000	0.00%
100 46510 ANIMAL CONTROL FEES	3,644	3,118	3,601	4,400	3,080	3,600	3,600	-18.18%
100 46720 PARKS REVENUE	158,629	146,601	138,140	160,000	36,890	160,000	160,000	0.00%
100 46721 PW FUEL TAX REFUND	2,371	3,851	2,844	3,500	0	2,850	2,850	-18.57%
100 46722 PW ADMIN FEE	5,088	6,419	5,824	6,100	1,496	3,500	3,500	-42.62%
100 46755 LEISURE PROGRAMS & REC FEES	54,179	93,268	92,326	93,000	46,869	93,000	93,000	0.00%
TOTAL PUBLIC CHARGES:	1,599,778	1,776,413	1,908,661	1,814,100	834,254	1,895,378	1,983,650	9.35%
INTERGOVERNMENTAL CHARGES FOR SERVICES								
100 47321 LIAISON OFFICER-REIMBURSE	83,056	82,317	86,458	87,000	52,096	52,096	0	-100.00%
100 47323 FIRE- TOWNSHIP CONTRACTS	138,699	141,728	143,858	144,850	69,330	144,850	148,950	2.83%
100 47324 AMBULANCE - TOWNSHIP CONTRACTS	311,756	316,433	321,179	364,596	182,296	364,596	370,064	1.50%
100 47330 GIS REIMBURSEMENT (COUNTY)	1,650	0	0	0	0	0	0	NA
100 47400 ATTORNEY - UTILITY REIMBURSE	0	0	0	5,000	0	0	0	-100.00%
100 47401 UTILITY COST SHARE	215,513	233,250	243,328	244,100	121,179	244,100	240,000	-1.68%
100 47403 AIRPORT ADMIN REIMBURSEMENT	8,000	8,000	8,000	8,000	4,002	8,000	8,000	0.00%
100 47405 CHARGES TO LIBRARY	41,480	40,073	36,281	40,000	22,239	40,000	40,000	0.00%
TOTAL INTERGOVERNMENTAL CHARGES:	800,154	821,801	839,104	893,546	451,142	853,642	807,014	-9.68%
MISCELLANEOUS REVENUES								
100 48110 INTEREST ON CASH & INVESTMENTS	5,122	16,468	54,269	20,000	718	95,000	68,000	240.00%
100 48200 PROPERTY RENTS & LEASES	29,044	28,109	28,013	30,000	17,415	30,000	30,000	0.00%
100 48309 SALES OF OTHER EQUIP & PROPERTY	175	0	6,300	0	0	0	0	NA
100 48430 INS CLAIMS REIMB - HWY RELATED	0	5,344	0	0	0	0	0	NA
100 48500 GENERAL DONATIONS & GIFTS	3	443	0	1,000	310	1,000	1,000	0.00%
100 48900 WORKERS COMP WAGE REIMB	9,435	1,269	8,961	2,000	14,477	14,500	2,000	0.00%
100 48901 MISCELLANEOUS	14,100	3,971	21,040	4,150	1,645	4,150	4,150	0.00%
100 48910 INSURANCE DIVIDENDS	30,863	28,857	26,231	25,000	24,838	24,900	24,500	-2.00%
TOTAL MISCELLANEOUS:	88,742	84,461	144,814	82,150	59,404	169,550	129,650	57.82%
OTHER FINANCING SOURCES & TRANSFERS								
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)	17,700	17,700	23,859	20,000	0	25,000	30,000	50.00%
100 49270 TRANS FROM INTERNAL SERVICE FUNDS	0	0	0	124,450	0	0	124,450	0.00%
TOTAL OTHER FIN. SOURCES:	17,700	17,700	23,859	147,250	813	27,800	157,250	6.79%
TOTAL GENERAL FUND REVENUES:	10,619,117	11,020,117	11,239,433	12,046,974	3,959,008	12,079,032	12,437,222	3.24%
Non Property Tax GF Revenues	7,839,006	8,186,357	8,386,976	9,185,929	2,145,623	9,217,987	9,552,632	3.99%

**CITY OF ASHLAND
2025 BUDGET**

Assessed Value and Property Tax Levy Comparison

Assessment Year:	Actual 1/1/2023 PAYABLE 2024	Actual 1/1/2024 PAYABLE 2025	Change 2023 to 2024	
<u>Assessed Value of Property Within City Limits</u>				
Real Estate:				
Residential	\$289,573,900	\$291,329,200	\$1,755,300	0.61%
Commercial	150,315,400	154,811,300	4,495,900	2.99%
Manufacturing	12,244,300	10,387,300	(1,857,000)	-15.17%
Agricultural, S&W, Forest	2,267,700	2,246,000	(21,700)	-0.96%
Other	679,400	679,400	0	0.00%
Total Real Estate	\$455,080,700	\$459,453,200	\$4,372,500	0.96%
Personal Property:				
Boats & Watercraft	\$400	\$0	(\$400)	-100.00%
Machinery, Tools & Patterns	581,000	0	(581,000)	-100.00%
Furniture, Fixtures & Equipment	9,365,300	0	(9,365,300)	-100.00%
Other	1,861,100	0	(1,861,100)	-100.00%
Total Personal Property	\$11,807,800	\$0	(11,807,800)	-100.00%
Total Assessed Value	\$466,888,500	\$459,453,200	(\$7,435,300)	-1.59%
Total Assessed Value less Manufacturing Value	\$453,666,600	\$449,065,900	(\$4,600,700)	-1.01%
Total Equalized Value less Manufacturing Value	\$609,240,700	\$710,866,400	\$101,625,700	16.68%
Assessment Ratio	74.4643%	63.1716311%	-11.2926%	
City Equalized Value (TID in)	\$626,996,800	\$727,309,400	\$100,312,600	16.00%
TID Equalized Value (Increment)	\$35,638,100	\$8,202,400	(27,435,700)	-76.98%
City Equalized Value (TID out)	\$591,358,700	\$719,107,000	\$127,748,300	21.60%

Levy and Mill. Rate Calculations

	Levy \$	Mill. Rate	Levy \$	Mill. Rate	Levy \$	Mill Rate
<u>State Tax & School Credit</u>						
(Based on Equalized Value (TID in))						
State Tax Levy	\$0	0.0000	\$0	0.0000	\$0	
State School Tax Credit	(837,588)	-1.3359	(895,511)	-1.2313	(\$57,923)	-6.92%
<u>Local Equalized Property Tax Levy (TID out)</u>						
City of Ashland	\$4,526,309	7.6541	\$4,824,498	6.7090	\$298,189	6.59%
Ashland School District	4,150,962	7.0194	4,015,784	5.5844	(135,178)	-3.26%
Ashland County	3,163,379	5.3493	3,429,729	4.7694	266,350	8.42%
NWTC District	148,759	0.2516	172,372	0.2397	23,613	15.87%
Total Equalized Levy before TID	\$11,989,409	20.2743	\$12,442,383	17.3025	\$452,974	3.78%
<u>TID Increment Levy</u>						
City of Ashland	\$272,777		\$55,030		(\$217,747)	-79.83%
Ashland School District	250,157		45,806		(204,351)	-81.69%
Ashland County	190,640		39,121		(151,519)	-79.48%
NWTC District	8,965		1,966		(6,999)	-78.07%
Total TID Increment Levy	\$722,539		\$141,923		(\$580,616)	-80.36%
<u>Equalized Property Tax Levy (TID in)</u>						
City of Ashland	\$4,799,086	7.6541	\$4,879,528	6.7090	\$80,442	1.68%
Ashland School District	4,401,119	7.0194	4,061,590	5.5844	(339,529)	-7.71%
Ashland County	3,354,019	5.3493	3,468,850	4.7694	114,831	3.42%
NWTC District	157,724	0.2516	174,338	0.2397	16,614	10.53%
State of Wisconsin	0	0.0000	0	0.0000	0	
Total Gross Levy	12,711,948	20.2743	12,584,306	17.3025	(127,642)	-1.00%
State School Tax Credit	(837,588)	-1.3359	(895,511)	-1.2313	(57,923)	-6.92%
Net Levy	\$11,874,360	18.9385	\$11,688,795	16.0713	(\$185,565)	-1.56%

Assessed Property Tax Levy (TID in)	2023 Payable 2024 Mill Rate		2024 Payable 2025 Mill Rate		Change 2023 to 2024	
City of Ashland	\$4,799,086	10.2789	\$4,879,528	10.6203	\$80,442	1.68%
Ashland School District	4,401,119	9.4265	4,061,590	8.8401	(339,529)	-7.71%
Ashland County	3,354,019	7.1838	3,468,850	7.5500	114,831	3.42%
NWTC District	157,724	0.3378	174,338	0.3794	16,614	10.53%
Total Gross Levy	12,711,948	27.2269	12,584,306	27.3897	(127,642)	-1.00%
State School Tax Credit	(837,588)	-1.7940	(895,511)	-1.9491	(57,923)	-6.92%
Net Levy	\$11,874,360	25.4330	\$11,688,795	25.4407	(\$185,565)	-1.56%

City of Ashland
2025 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 Loans

2025 General Obligation Debt	Total Principal Interest Pmts and Fees	General Tax Levy	Other Fund Sources
<i>2024 November Issue GO Notes - 20 years \$4.34M</i> General Tax Levy	380,000	380,000	0
<i>Banker's Bank - GO Notes 2023A</i> General Tax Levy	127,375	127,375	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	47,123	-	47,123
<i>Bremer Bank NA - Note 2020B 4/01/2030 2.27%</i> Water Utility	78,943	-	78,943
<i>Bremer Bank NA - Note 2020C 5/01/2030 1.91%</i> General Tax Levy	495,500	495,500	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	197,173	197,173	
<i>US Bank - GO Bonds 2015A 4/01/2035 2.805%</i> General Tax Levy	429,481	429,481	
<i>Bremer Bank NA - Note 2015B 10/01/2025 2.59%</i> General Tax Levy	130,289	130,289	
<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	\$1,985,223	\$1,774,678	\$210,545
One-Year GO Debt Service Tax Levy	202,500	265,230	0
Apply Debt Savings Reserve	(100,000)	(100,000)	0
Total GO Debt Service and Tax Levy for Debt Service	\$2,087,723	\$1,939,908	\$210,545

2025 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		Other Funding	Other Source	Borrowing	Transfers				Use (Increase) Fund Balance	TOTAL PROJECT SOURCES	
					Levy/Trans	Funding				IN from	Other Funds					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		(2,150)	-	(2,150)	-	2,150	Increment	-	-	-	-	2,150	future projects			
TOTALS	\$ 111,000	\$ (39,150)	\$ -	\$ (39,150)	\$ -	\$ 63,773		\$ -	\$ -	\$ -	\$ (24,623)	\$ 39,150	\$ 135,623	\$ 135,623		
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		\$ (800,000)	\$ -	\$ (800,000)	\$ -	\$ 249,000	Grant	\$ 551,000	\$ -	\$ -	\$ -	\$ 800,000				
VPL building Phase I		(4,750,000)	-	(4,750,000)	-	550,000	Grants/Donation	-	-	-	4,200,000	4,750,000				
VPL building Phase II - 100% grant funded		(3,386,967)	-	(3,386,967)	-	3,386,967	Grants/Donation	-	-	-	-	3,386,967				
Project contingency		-	-	-	-	-		-	-	-	-	-	22,000			
(Includes \$4.2M GO note) TOTALS	\$ 4,222,000	\$ (8,936,967)	\$ -	\$ (8,936,967)	\$ -	\$ 4,185,967		\$ 551,000	\$ -	\$ -	\$ 4,200,000	\$ 8,936,967	\$ 22,000	\$ 22,000		
Waterfront Develop (CP 453)																
Room tax revenue estimate		\$ -	\$ -	\$ -	\$ -	\$ 149,000	Rm Tax	\$ -	\$ -	\$ -	\$ (149,000)	\$ -	\$ -			
Update Parks & Trails Interpretive Signage		(50,000)	-	(50,000)	-	25,000	Grant	-	-	-	25,000	50,000				
Trnsf 481-Kreher Boat Launch Construction		-	(150,000)	(150,000)	-	-		-	-	-	150,000	150,000				
Transfer to GF 100 - GF Parks maintenance reimbursement		-	(30,000)	(30,000)	-	-		-	-	-	30,000	30,000				
Trnsf 481-ARTS Repair - 22nd Ave W Outfall to Sanborn Av		-	(67,070)	(67,070)	-	-		-	-	-	67,070	67,070				
Transfer to CP 481 Kreher Park Campground		-	(100,000)	(100,000)	-	-		-	-	-	100,000	100,000				
Boat Launch Construction 2026		-	-	-	-	-		-	-	-	-	-	301,930			
TOTALS	\$ 525,000	\$ (50,000)	\$ (347,070)	\$ (397,070)	\$ -	\$ 174,000		\$ -	\$ -	\$ -	\$ 223,070	\$ 397,070	\$ 301,930	\$ 301,930		
Equipment Leases (454)																
Public Works Truck Leases	21,511	\$ (75,100)	\$ -	\$ (75,100)	\$ 10,000	\$ 19,000	Veh Sale	\$ -	\$ 24,589	460	\$ 21,511	\$ 75,100	-			
City Hall Car - employee out-of- town travel	2,356	(7,790)	-	(7,790)	5,500	-		-	-	-	2,290	7,790	66			
TOTALS	\$ 23,867	\$ (82,890)	\$ -	\$ (82,890)	\$ 15,500	\$ 19,000		\$ -	\$ 24,589		\$ 23,801	\$ 82,890	\$ 66	\$ 66		
Public Works Equipment (CP 460)																
Park mowers - 2		\$ (50,000)	\$ -	\$ (50,000)	\$ 50,000	\$ -		\$ -	\$ -		\$ -	\$ 50,000				
Transfer to 454 Vehicle Leases		-	(24,589)	(24,589)	-	-		-	-	-	24,589	24,589				
TOTALS	\$ 88,600	\$ (50,000)	\$ (24,589)	\$ (74,589)	\$ 50,000	\$ -		\$ -	\$ -	\$ -	\$ 24,589	\$ 74,589	\$ 64,011	\$ 64,011		

2025 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		Other Funding	Other Source	Borrowing	Transfers				Use (Increase) Fund Balance	TOTAL PROJECT SOURCES
					Levy/Trans	Other				IN from	Other				
Fire Equipment (CP 461)															
Tanker 5-refurbish fiberglass water tank		\$ (120,000)	\$ -	\$ (120,000)	\$ 92,504	\$ -		\$ -	\$ -		\$ 27,496	\$ 120,000		-	
Vehicle Lease		\$ (8,000)	\$ -	(8,000)	\$ 8,000						-	8,000			
New Ambulance		(301,000)		(301,000)	-	301,000		FEMA-AFG & Bayfield County EMS Grant			-	301,000			
Restricted State/Local funding/donations		(50,000)		(50,000)	-	35,000		State /County/Donations			15,000	50,000		77,504	
TOTALS	\$ 120,000	\$ (479,000)	\$ -	\$ (479,000)	\$ 100,504	\$ 336,000		\$ -	\$ -		\$ 42,496	\$ 479,000	\$ 77,504	\$ 77,504	
Police Equipment (CP 462)															
Vehicle Leases - 10		\$ (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			
Software-building permits, ROW, licenses		(22,500)		(22,500)	22,500						-	22,500			
Software-electronic acct payable processing		(8,000)		(8,000)	8,000						-	8,000			
TOTALS	\$ 60,000	\$ (90,500)	\$ -	\$ (90,500)	\$ 30,500	\$ -		\$ -	\$ -		\$ 60,000	\$ 90,500	\$ -	\$ -	
Street Improvements (CP 470)															
11th Ave EAST Mill and Overlay Design		(112,158)		(112,158)	-	112,158	STP/Wheel Tax	-	-		-	112,158			
11th Ave WEST Mill and Overlay Design		(116,819)		(116,819)	-	116,819	STP/Wheel Tax	-	-		-	116,819			
Ellis Ave Pavement Replacement		(337,000)		(337,000)	-	80,000	Wheel Tax	-	30,000	471	227,000	337,000			
13th Av E US2-Main St CDBG (Design)		(81,100)		(81,100)	-	-		-	-		81,100	81,100			
Prentice Avenue Ph 2(Design)		(202,053)		(202,053)	-	172,042	STP	-	-		30,011	202,053			
Beaser Ave Mill & Overlay (Design)		(89,914)		(89,914)	-	68,893	STP	-	-		21,021	89,914			
3rd St W Mill & Overlay (Design)		(116,916)		(116,916)	-	87,416	STP	-	-		29,500	116,916			
Lower Willis Reconstruction		(103,500)		(103,500)	-	31,000	LRIP/SA	-	-		72,500	103,500			
Chapple Ave Recon 6th-11th (includes design)		(1,025,000)		(1,025,000)	-	510,885	LRIP	225,000	45,000	471	244,115	1,025,000			
City Parking Lot		(50,000)		(50,000)	-	-		-	-		50,000	50,000			
TOTALS	\$ 800,000	\$ (2,234,460)	\$ -	\$ (2,234,460)	\$ -	\$ 1,179,213		\$ 225,000	\$ 75,000		\$ 755,247	\$ 2,234,460	\$ 44,753	\$ 44,753	
Sidewalk Improvements (CP 471)															
Sidewalk assessments revenue						20,000					(20,000)	-			
Transfer to CP 470-Ellis Ave Pavement Replacement		\$ -	\$ (45,000)	(45,000)							45,000	45,000			
Transfer to CP 470- Chapple Ave Reconstruction			(30,000)	(30,000)							30,000	30,000			
TOTALS	\$ 117,000	\$ -	\$ (75,000)	\$ (75,000)	\$ -	\$ 20,000		\$ -	\$ -	\$ -	\$ 55,000	\$ 75,000	\$ 62,000	\$ 62,000	

City of Ashland 2025 Special Revenue Funds - Budget Summary

Fund Name	Fund	Estimated Fund Balance Jan 1, 2025	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	Estimated Fund Balance Dec 31, 2025	Notes
Library Donations	214	239,000	0	0	0	250,000	250,000	470,000	0	0	470,000	19,000	State statute & Donor restricted; includes grants and fundraising/expenses for library renovations
Library Operations	215	96,330	0	312,000	0	154,080	466,080	489,890	0	0	489,890	72,520	State statute - restricted - VPL operations
Insurance Loss Deductible Reser	229	59,460	0	0	0	10,000	10,000	40,545	0	0	40,545	28,915	Restricted-City's insurance claims deductible. Includes BV Pier insurance received \$30,545 to be expended in 2025
State Hazmat Contract	230	0	0	0	0	30,000	30,000	30,000	0	0	30,000	0	State Grant- Training/equipment/hazmat calls
Police Programs	233	116,800	0	0	0	20,000	20,000	40,000	0	0	40,000	96,800	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	324,000	0	25,000	0	4,500	29,500	329,500	0	0	329,500	24,000	\$300K ARPA for 2025 Projects; sustainability initiatives; downtown streetscape; Farmers Market operations; Comp Plan Update
Home Improvement Programs	246	0	0	5,000	0	2,500	7,500	7,500	0	0	7,500	0	Donor restricted
Breakwall Maintenance	250	556,740	0	0	0	8,000	8,000	0	0	0	0	564,740	Fund balance includes an advance of funds to TID #10 for improvement program; TID #10 will repay with interest over 20 years or less
City-wide recycling	260	10,600	0	149,400	0	57,525	206,925	206,925	0	0	206,925	10,600	State Grant \$57,525 restricted
BCC Teen Center	272	45,000	0	0	0	10,000	10,000	30,000	0	0	30,000	25,000	Grant/Donor restricted; Scholarships for BCC programs
Community Imprv (Beautification)	274	2,285	0	0	0	7,000	7,000	9,285	0	0	9,285	0	Donor restricted - downtown flowers & beautification committee
Tax Increment #10 (Main St W Area)	280	0	54,290	0	0	85,130	139,420	150	75,473	(63,797)	11,826	127,594	State restricted-Tax increment transfer to debt service for the STFL & repayment of advance to Fund 250 \$12,688 and then balance of tax to increment transfers to TID# 10 Capital Projects fund for future development costs
Totals		1,508,215	54,290	491,400	0	699,555	1,245,245	1,772,615	75,473	(63,797)	1,784,291	969,169	

City of Ashland
2025 Capital Project Funds - Budget Summary

Fund Name	Fund #	Estimated Fund Balance Jan 1, 2025	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, 2025	Notes
TID #10 (Main St W area)	414	111,000	0	0	63,773	63,773	39,150	0	39,150	135,623	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	4,222,000	0	0	4,736,967	4,736,967	8,936,967	0	8,936,967	22,000	Library building renovation bond; Barron property renovation
Waterfront Development	453	525,000	0	0	174,000	174,000	50,000	347,070	397,070	301,930	Restricted - Room Tax Revenue Fund for Waterfront parks/trails improvements/tourism.
Equipment Leases	454	23,867	15,500	24,589	19,000	59,089	82,890	0	82,890	66	Vehicle leases - City Hall & Public Works
Public Works Capital	460	88,600	50,000	0	0	50,000	50,000	24,589	74,589	64,011	Equipment purchases - mowers. Transfer to 454 for vehicle leases
Fire Department Capital	461	120,000	100,504	0	336,000	436,504	479,000	0	479,000	77,504	Ambulance and fire truck water tank improvement; 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	60,000	30,500	0	0	30,500	90,500	0	90,500	0	Police records management upgrade; licensing and electronic accounts payable software
Capital Street Improvement including storm	470	800,000	0	75,000	1,404,213	1,479,213	2,234,460	0	2,234,460	44,753	Design for various street projects and reconstruction of Chapple Ave 6th-11th Street
Sidewalk Improvement including special assessments	471	117,000	0	0	20,000	20,000	0	75,000	75,000	62,000	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	2025 forestry grant
Parks and Recs Improvement	481	13,600	15,000	368,070	1,488,775	1,871,845	1,885,445	0	1,885,445	0	Parks improvements; Kreher campground redevelopment; new boat launch engineering
Landfill Improvement	491	49,000	5,000	0	0	5,000	20,000	0	20,000	34,000	Equipment replacement and site improvements
Total Capital Project Funds		6,152,067	276,504	467,659	8,312,728	9,056,891	13,998,412	446,659	14,445,071	763,887	

City of Ashland 2025 Debt Service Funds -Budget Summary

Fund Name	Fund #	Estimated Fund Balance Jan 1, 2025	Tax Levy	Other Revenue & Transfers In	Total Revenues	Principal	Interest	Fees	Applied to Debt Payments	Total Expenditures	Estimated Fund Balance Dec 31, 2025	Notes
2007 Safe Drinking Water Loan-Street Portion-Turner Road	310	859	13,310	0	13,310	12,840	463	0	0	13,303	866	Year 2027 final pmt
GO Promissory Note 2023A	331	0	27,875	100,000	127,875	20,000	107,375	500	0	127,875	0	Year 2034 final pmt
GO Promissory Note 2024	332	0	380,000		380,000	210,000	170,000	0	0	380,000	0	Year 2054 final pmt Library Projects
GO Bonds 2015A - 4/01/2015	362	-100	430,031	0	430,031	355,000	74,481	550	0	430,031	-100	Year 2035 final pmt
GO Promissory Note 2015B	363	0	130,289	0	130,289	127,000	3,289	0	0	130,289	0	Year 2025 final pmt
GO Promissory Note 2020C	366	100	495,500	0	495,500	400,000	95,500	0	0	495,500	100	Year 2030 balloon payment
GO Promissory Note 2017B	367	30	197,672	0	197,672	185,000	12,173	500	0	197,673	30	Year 2027 final pmt
State Trust Fund Loan TID# 10	392	0	0	75,473	75,473	64,515	10,958	0	0	75,473	0	Year 2028 final pmt
State Trust Fund Loan - AADC pass-thru	392	0	0	9,006	9,006	7,323	1,683	0	0	9,006	0	Revenue from AADC for Solar Array - 2022
Funds for Levelizing Annual Debt Levy	395	212,100	0	0	0	0	0	0	100,000	100,000	112,100	For future levelizing of annual debt pmts
Totals - Long-Term Debt		212,989	1,674,677	184,479	1,859,156	1,381,678	475,922	1,550	100,000	1,959,150	112,996	
Dec 2024 One Yr Loan for 2025 General Operation	371	0	265,230	0	265,230	262,000	3,230	0	0	265,230	0	Due Dec 2025 (Early pmt after 90 days)
Total One Year Debt		0	265,230	0	265,230	262,000	3,230	0	0	265,230	0	

City of Ashland

2025 Enterprise and Internal Service Funds - Budget Summary

Fund Name	Fund #	Estimated Fund Balance Jan 1, 2025	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, 2025
Enterprise Funds:													
Airport	610	2,194,415	0	64,885	0	272,305	337,190	287,190	0	0	156,000	443,190	2,088,415
Marina	620	2,667,760	0	0	0	255,530	255,530	212,050	7,123	0	82,000	301,173	2,622,117
Water	680	12,520,077	1,100,000	0	0	2,818,678	3,918,678	1,892,816	198,549	0	507,000	2,598,365	13,840,390
Sewer	690	15,190,001	250,000			2,323,504	2,573,504	1,867,634	60,000		845,000	2,772,634	14,990,871
Total Enterprise		<u>32,572,253</u>	<u>1,350,000</u>	<u>64,885</u>	<u>0</u>	<u>5,670,017</u>	<u>7,084,902</u>	<u>4,259,690</u>	<u>265,672</u>	<u>0</u>	<u>1,590,000</u>	<u>6,115,362</u>	<u>33,541,793</u>
							7,084,902					6,115,362	
Internal Service Funds:													
Flex/Dental/EE Benefits	723	431,808	0	0	0	132,000	132,000	120,000	0	124,450	0	244,450	319,358
Retirement/Other Benefits	750	2,000	0	50,000	0	0	50,000	52,000	0	0	0	52,000	0
Total Internal Service		<u>433,808</u>	<u>0</u>	<u>50,000</u>	<u>0</u>	<u>132,000</u>	<u>182,000</u>	<u>172,000</u>	<u>0</u>	<u>124,450</u>	<u>0</u>	<u>296,450</u>	<u>319,358</u>
							182,000					296,450	319,358

**CITY OF ASHLAND
2025 BUDGET
GENERAL FUND OPERATING EXPENDITURES BY TYPE**

SUMMARY OF ALL GENERAL FUND DEPARTMENTS		% of	2024	% of	2025	Increase
		Total	Budget	Total	Budget	(Decrease)
PERSONNEL COSTS:						
111	SALARIES/PERMANENT/REGULAR	41.36%	4,879,997	41.50%	5,048,491	168,494
112	OVERTIME WAGES	1.29%	152,500	1.03%	125,500	(27,000)
113	SALARIES/UPGRADE/SHIFT DIFF	0.08%	10,000	0.05%	6,400	(3,600)
125	WAGES/TEMP/OTHER	2.18%	256,887	2.36%	286,664	29,777
127	OUT-OF TOWN TRANSFERS	0.15%	17,900	0.10%	12,500	(5,400)
131	LONGEVITY PAY	0.51%	60,730	0.55%	66,964	6,234
132	HOLIDAY PAY	1.34%	158,515	1.41%	171,410	12,895
136	CLOTHING/UNIFORM ALLOWANCE	0.13%	15,125	0.14%	17,550	2,425
137	CLOTHING ALLOWANCE	0.14%	16,175	0.17%	20,700	4,525
151	SOCIAL SECURITY	2.50%	295,151	2.52%	306,440	11,289
152	EMPLOYER SHARE RETIREMENT	6.21%	732,717	6.39%	777,818	45,101
154	MEDICAL & DENTAL	14.65%	1,729,069	12.96%	1,576,521	(152,548)
155	LIFE INSURANCE	0.09%	10,666	0.08%	9,834	(832)
156	WORKER'S COMPENSATION	1.21%	143,090	1.23%	149,295	6,205
157	H.S.A. CONTRIBUTION	1.64%	193,363	1.49%	180,688	(12,675)
158	UNEMPLOYMENT	0.04%	5,000	0.04%	5,000	-
159	OTHER EMPLOYER CONT	0.16%	19,100	0.15%	18,800	(300)
161	RECRUITMENT/TESTING	0.12%	14,100	0.10%	12,600	(1,500)
162	EMPLOYEE RECOGNITION	0.01%	1,500	0.03%	4,000	2,500
190	POST EMPLOYMENT BENEFITS	0.32%	38,235	0.19%	23,260	(14,975)
191	RETIREE HRA DEDUCTIBLE	0.04%	4,500	0.02%	3,000	(1,500)
TOTAL PERSONNEL COSTS		74.19%	8,754,318	72.53%	8,823,434	69,116
SERVICES:						
210	PROFESSIONAL SERVICES	0.53%	62,000	0.56%	68,500	6,500
211	FINANCIAL SERVICES	0.68%	80,000	0.70%	85,000	5,000
213	OTHER PROFESSIONAL SERVICES	2.78%	327,600	3.21%	390,300	62,700
216	SAFETY PROGRAM	0.01%	1,000	0.01%	1,450	450
219	OTHER ANIMAL SHELTER	0.01%	1,500	0.00%	500	(1,000)
221	WATER	0.35%	41,250	0.52%	63,490	22,240
222	ELECTRIC	1.63%	192,550	1.62%	197,383	4,833
224	NATURAL GAS	0.56%	66,600	0.50%	60,234	(6,366)
225	TELEPHONE	0.63%	74,800	0.62%	75,084	284
227	PROPANE/FUEL OIL	0.00%	150	0.00%	150	-
250	PROPERTY MAINTENANCE	0.01%	1,500	0.01%	1,500	-
215	SPECIAL EVENTS & PROGRAMS	0.00%	300	0.00%	300	-
290	CONTRACTUAL SERVICES	4.74%	559,751	5.19%	631,103	71,353
299	OTHER SERVICES/WEIGHTS & MEASURES	0.05%	5,600	0.05%	6,000	400
TOTAL SERVICES		11.99%	1,414,601	13.00%	1,580,994	166,394
MATERIALS & SUPPLIES:						
311	POSTAGE	0.13%	15,340	0.13%	15,720	380
313	PRINTING/COPYING	0.22%	25,800	0.20%	24,150	(1,650)
319	OFFICE SUPPLIES	0.11%	13,235	0.13%	16,125	2,890
320	ADVERTISING/PUBLISHING	0.15%	17,280	0.11%	13,500	(3,780)
322	MAGAZINES/NEWSPAPER SUBS	0.00%	400	0.00%	400	-
324	MEMBERSHIP DUES	0.11%	13,295	0.09%	10,450	(2,845)
332	AUTO ALLOWANCE	0.00%	300	0.00%	300	-
337	CERTIFICATION - CONT ED	0.12%	14,200	0.12%	14,400	200
339	TRAVEL/TRAINING	0.44%	52,400	0.47%	56,700	4,300
340	OPERATING SUPPLIES	4.71%	555,900	5.11%	621,650	65,750
342	GAS AND OIL	1.73%	204,550	1.66%	201,700	(2,850)
343	MEAL EXPENSE	0.04%	5,000	0.05%	6,300	1,300
344	JANITORIAL SUPPLIES	0.20%	23,400	0.15%	18,620	(4,780)
345	SMALL TOOLS & EQUIP	0.13%	15,100	0.13%	16,100	1,000
349	OTHER SUPPLIES	0.04%	4,500	0.03%	4,000	(500)
350	R & M TRANS VEHICLES	0.49%	57,630	0.50%	60,700	3,070
351	R&M HEAVY EQUIPMENT	0.39%	46,000	0.38%	46,000	-
352	R&M EQUIP/MACH/TOOLS	0.13%	15,020	0.13%	15,520	500
353	R & M FURNITURE/OFFICE EQUIPMENT	0.01%	600	0.00%	600	-
354	R&M - TELE/DATA COMM EQUIP	0.07%	7,800	0.07%	8,300	500
355	R & M BUILDINGS	0.38%	44,300	0.55%	67,300	23,000
357	R & M EQUIP/MAINT-OTHER	0.16%	19,000	0.16%	19,050	50
368	OTHER INSURANCE CLAIMS	0.00%	400	0.00%	-	(400)
390	MISCELLANEOUS EXPENSE	0.19%	22,200	0.18%	21,550	(650)
394	BANK SERVICE CHARGES	0.06%	7,000	0.05%	6,300	(700)
532	RENT BUILDINGS	0.00%	500	0.00%	-	(500)
533	RENT-EQUIPMENT	0.04%	5,300	0.05%	5,500	200
535	HYDRANT RENTAL	0.17%	19,500	0.19%	23,000	3,500
TOTAL MATERIALS & SUPPLIES		10.22%	1,205,950	10.64%	1,293,935	87,985

**CITY OF ASHLAND
2025 BUDGET
GENERAL FUND OPERATING EXPENDITURES BY TYPE**

SUMMARY OF ALL GENERAL FUND DEPARTMENTS		% of	2024	% of	2025	Increase
		Total	Budget	Total	Budget	(Decrease)
CONTRIBUTIONS:						
791	CIVIC FUNCTIONS	1.36%	160,900	1.36%	165,430	4,530
795	MUSEUM CONTRIBUTION	0.09%	11,000	0.09%	11,330	330
796	SENIOR CITIZENS CENTER	0.14%	17,000	0.14%	17,510	510
829	ECONOMIC DEVELOPMENT ACTIVITIES	0.01%	1,000	0.01%	1,000	-
TOTAL CONTRIBUTIONS		1.61%	189,900	1.61%	195,270	5,370
CAPITAL EXPENDITURES:						
810	CAPITAL EQUIPMENT	0.37%	44,000	0.39%	48,000	4,000
812	FURNITURE/FURNISHINGS	0.02%	2,600	0.02%	2,500	(100)
813	OFFICE EQUIPMENT	0.29%	34,800	0.29%	34,800	-
816	MEDIA / SOFTWARE	0.03%	4,000	0.04%	5,000	1,000
840	CONDEMNATION/DEMO	0.02%	2,500	0.08%	10,000	7,500
TOTAL CAPITAL EXPENDITURES		0.74%	87,900	0.82%	100,300	12,400
INSURANCE & MISCELLANEOUS:						
511	STATE FIRE INSURANCE/BLD	0.41%	48,000	0.45%	55,000	7,000
512	VEHICLE INSURANCE	0.32%	38,000	0.36%	44,000	6,000
513	LIABILITY INSURANCE	0.49%	58,000	0.58%	70,000	12,000
915	ALLOWANCE FOR UNCOLL. TAXES	0.02%	2,500	0.02%	2,500	-
TOTAL INSURANCE & MISCELLANEOUS		1.24%	146,500	1.41%	171,500	25,000
TOTAL GENERAL FUND OPERATING EXPENDITURES		100.00%	11,799,169	100.00%	12,165,433	366,264

**CITY OF ASHLAND WISCONSIN
2025 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
2025 PROPOSED BUDGET
MAYOR**

DESCRIPTION	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Actual to June 30	2024 Estimate	2025 Budget	Percent Change
PERSONNEL COSTS								
100 51410 111 SALARIES/PERMANENT/REG	14,010	14,000	14,000	14,000	7,000	14,000	14,000	0.00%
100 51410 131 LONGEVITY PAY	0	0	0	0	0	0	0	NA
100 51410 151 SOCIAL SECURITY	1,072	1,071	1,071	1,070	535	1,075	1,075	0.47%
100 51410 152 EMPLOYER SHARE RETIREMEN	945	284	0	0	0	0	0	NA
100 51410 154 MEDICAL & DENTAL INSUR.	0	0	0	0	0	0	0	NA
100 51410 155 LIFE INSURANCE	123	51	0	0	0	0	0	NA
100 51410 156 WORKERS COMPENSATION	28	8	25	35	0	35	35	0.00%
100 51410 161 EE WELLNESS/RECOGNITION	2,872	2,156	1,656	2,100	0	2,100	0	-100.00%
TOTAL PERSONNEL COSTS:	19,050	17,571	16,752	17,205	7,535	17,210	15,110	-12.18%
SERVICES								
100 51410 225 TELEPHONE	1,053	795	637	850	283	850	850	0.00%
TOTAL SERVICES:	1,053	795	637	850	283	850	850	0.00%
MATERIALS & SUPPLIES								
100 51410 319 OFFICE SUPPLIES	0	50	0	150	0	150	150	0.00%
100 51410 324 MEMBERSHIP DUES/PERIODICA	2,200	2,999	175	4,200	200	1,000	1,000	-76.19%
100 51410 332 AUTO ALLOWANCE	0	0	0	0	0	0	0	NA
100 51410 339 TRAVEL/TRAINING	340	723	0	1,500	0	500	1,500	0.00%
100 51410 390 MISCELLANEOUS EXPENSE	859	915	967	1,000	855	1,500	1,500	50.00%
TOTAL MAT. & SUPPLIES:	3,399	4,687	1,142	6,850	1,055	3,150	4,150	-39.42%
CONTRIBUTIONS								
100 51410 791 CIVIC FUNCTIONS	1,069	100	44	500	1,800	2,000	2,000	300.00%
100 51410 829 ECONOMIC DEVELOPMENT AC	600	0	0	1,000	0	1,000	1,000	0.00%
TOTAL CONTRIBUTIONS:	1,669	100	44	1,500	1,800	3,000	3,000	100.00%
TOTAL MAYOR EXPENDITURES:	25,171	23,153	18,575	26,405	10,673	24,210	23,110	-12.48%

Mayor

**CITY OF ASHLAND WISCONSIN
2025 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
2025 BUDGET
CITY COUNCIL**

DESCRIPTION	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Actual to June 30	2024 Estimate	2025 Budget	Percent Change
PERSONNEL COSTS								
100 51110 125 PER DIEM-BOARD/COMMITTEE	26,600	16,625	17,875	21,000	8,750	20,500	22,000	4.76%
100 51110 151 SOCIAL SECURITY	2,035	1,272	1,367	1,610	669	1,570	1,700	5.59%
100 51110 156 WORK COMPENSATION	53	51	32	60	0	0	0	-100.00%
TOTAL PERSONNEL COSTS:	28,687	17,948	19,274	22,670	9,419	22,070	23,700	4.54%
SERVICES								
100 51110 213 OTHER PROFESSIONAL SERVICES	28,210	29,900	0	0	0	0	30,000	NA
TOTAL SERVICES:	28,210	29,900	0	0	0	0	30,000	NA
MATERIALS & SUPPLIES								
100 51110 320 PUBLISHING	5,280	4,259	4,728	5,500	1,608	5,000	5,000	-9.09%
100 51110 324 MEMBERSHIP DUES	2,103	2,143	2,318	2,530	2,529	2,530	2,775	9.68%
100 51110 339 TRAVEL/TRAINING	140	825	0	2,000	337	650	800	-60.00%
100 51110 390 MISCELLANEOUS EXPENSE	1,682	106	90	1,000	328	350	500	-50.00%
TOTAL MATERIALS & SUPPLIES:	9,205	7,333	7,137	11,030	4,802	8,530	9,075	-17.72%
CONTRIBUTIONS								
100 51110 213 ECONOMIC DEVELOPMENT ASSISTANCE	0	0	0	0	0	0	0	NA
TOTAL CITY COUNCIL:	66,103	55,181	26,411	33,700	14,221	30,600	62,775	86.28%

**CITY OF ASHLAND WISCONSIN
2025 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
2025 BUDGET
CITY ADMINISTRATOR**

DESCRIPTION	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Actual to June 30	2024 Estimate	2025 Budget	Percent Change
PERSONNEL COSTS								
100 51411 111 SALARIES/PERMANENT/REG	100,266	101,878	106,078	112,315	59,929	116,100	117,380	4.51%
100 51411 131 LONGEVITY PAY	0	0	369	1,125	562	1,165	1,180	4.89%
100 51411 133 RETIREMENT PAYOUT	0	0	0	0	0	0	0	NA
100 51411 151 SOCIAL SECURITY	7,568	7,688	8,026	8,535	4,554	9,000	8,930	4.63%
100 51411 152 EMPLOYER SHARE RETIREM	6,763	6,628	7,240	7,830	4,174	8,120	8,250	5.36%
100 51411 157 HSA CONTRIBUTION	3,000	3,000	3,000	3,000	1,500	3,000	3,000	0.00%
100 51411 154 MEDICAL & DENTAL INSUR.	17,672	18,247	20,050	23,045	11,527	23,100	22,240	-3.49%
100 51411 155 LIFE INSURANCE	258	323	323	380	164	340	400	5.26%
100 51411 156 WORKERS COMPENSATION	198	195	189	230	0	230	225	-2.17%
TOTAL PERSONNEL COSTS:	135,724	137,960	145,275	156,460	82,410	161,055	161,605	3.29%
SERVICES								
100 51411 225 TELEPHONE	1,646	1,361	1,423	1,500	667	1,480	1,500	0.00%
TOTAL SERVICES:	1,646	1,361	1,423	1,500	667	1,480	1,500	0.00%
MATERIALS & SUPPLIES								
100 51411 319 OFFICE SUPPLIES	0	45	25	100	0	100	100	0.00%
100 51411 324 MEMBERSHIP DUES	0	0	682	1,000	728	730	800	-20.00%
100 51411 332 AUTO ALLOWANCE	0	0	0	0	0	0	0	NA
100 51411 339 TRAVEL/TRAINING	0	0	75	1,000	245	600	1,500	50.00%
100 51411 390 MISCELLANEOUS EXPENSE	146	2,948	1,263	400	0	400	1,000	150.00%
TOTAL MAT. & SUPPLIES:	146	2,993	2,045	2,500	973	1,830	3,400	36.00%
TOTAL CITY ADMINISTRATOR:	\$137,516	\$142,313	\$148,743	160,460	\$84,050	\$164,365	166,505	3.77%
100 48500 GRANT REVENUE	0	0	0	0	0	0	0	NA
NET CITY ADMINISTRATOR:	\$137,516	\$142,313	\$148,743	\$160,460	\$84,050	\$164,365	\$166,505	3.77%

Administrator

**CITY OF ASHLAND WISCONSIN
2025 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
2025 BUDGET
POLICE & FIRE COMMISSION**

DESCRIPTION	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Actual to June 30	2024 Estimate	2025 Budget	Percent Change
PERSONNEL COSTS								
100 51120 161 TESTING	8,391	13,592	15,371	8,600	1,917	8,600	8,600	0.00%
TOTAL PERSONNEL COSTS:	8,391	13,592	15,371	8,600	1,917	8,600	8,600	0.00%
MATERIALS & SUPPLIES								
100 51120 320 ADVERTISING/PUBLISHING	0	0	0	200	0	200	200	0.00%
100 51120 339 TRAVEL/TRAINING	1,363	140	0	0	0	0	0	NA
100 51120 390 MISCELLANEOUS EXPENSE	0	0	0	100	0	100	100	0.00%
TOTAL MAT. & SUPPLIES:	1,363	140	0	300	0	300	300	0.00%
TOTAL POLICE/FIRE COMMISSION:	9,754	13,732	15,371	8,900	1,917	8,900	8,900	0.00%

**CITY OF ASHLAND WISCONSIN
2025 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
2025 BUDGET
CITY ATTORNEY**

DESCRIPTION	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Actual to June 30	2024 Estimate	2025 Budget	Percent Change
PERSONNEL COSTS								
SERVICES								
100 51310 213 PROFESSIONAL SERVICES	66,266	102,042	85,324	70,000	42,105	95,000	80,000	14.29%
TOTAL SERVICES:	66,266	102,042	85,324	70,000	42,105	95,000	80,000	14.29%
TOTAL CITY ATTORNEY:	66,266	102,042	85,324	70,000	42,105	95,000	80,000	14.29%

Attorney

**CITY OF ASHLAND WISCONSIN
2025 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
2025 BUDGET
CITY CLERK**

DESCRIPTION	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Actual to June 30	2024 Estimate	2025 Budget	Percent Change
PERSONNEL COSTS								
100 51420 111 SALARIES/PERMANENT/REG	60,009	62,754	67,142	69,160	35,211	70,500	72,700	5.12%
100 51420 131 LONGEVITY PAY	0	566	671	695	0	705	730	5.04%
100 51420 151 SOCIAL SECURITY	4,235	4,583	4,884	5,200	2,521	5,100	5,610	7.88%
100 51420 152 EMPLOYER SHARE RETIREMEN	4,048	4,119	4,613	4,820	2,430	4,920	5,110	6.02%
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.	25,036	25,870	24,901	23,055	11,527	23,055	22,240	-3.54%
100 51420 155 LIFE INSURANCE	181	193	199	260	102	210	375	44.23%
100 51420 156 WORKERS COMPENSATION	118	121	120	125	0	135	140	12.00%
TOTAL PERSONNEL COSTS:	96,627	101,206	105,530	106,315	53,291	107,625	109,905	3.38%
SERVICES								
100 51420 225 TELEPHONE	400	405	446	600	229	500	1,100	83.33%
TOTAL SERVICES:	400	405	446	600	229	500	1,100	83.33%
MATERIALS & SUPPLIES								
100 51420 319 OFFICE SUPPLIES	131	51	172	100	0	100	100	0.00%
100 51420 324 MEMBERSHIP DUES	65	65	65	65	0	65	75	15.38%
100 51420 339 TRAVEL/TRAINING	699	1,316	981	1,000	360	500	1,500	50.00%
100 51420 390 MISCELLANEOUS EXPENSE	227	166	30	100	0	100	100	0.00%
TOTAL MAT. & SUPPLIES:	1,123	1,599	1,248	1,265	360	765	1,775	40.32%
TOTAL CITY CLERK:	98,150	103,210	107,224	108,180	53,879	108,890	112,780	4.25%

**CITY OF ASHLAND WISCONSIN
2025 BUDGET PROGRAM NARRATIVE
HUMAN RESOURCES/PERSONNEL**

Core Operations:

Description: The Human Resources/Personnel budget funds employee recruitment for non-represented employees, employee recognition, federal and state required employee informational materials, and services of a human resources attorney, as needed. The City Administrator and Finance Director are the primary contacts for personnel questions, grievances and complaints.

Outcomes: Disseminate required federal and state informational materials to employees.

Covers non-represented employees' recruitment expenses.

Provide for comprehensive updates to the Employee Handbook to reflect necessary changes and keep the City's workforce well informed of changes to policy.

Provide for services of a professional human resources attorney as needed.

**CITY OF ASHLAND
2025 BUDGET
HUMAN RESOURCES/PERSONNEL**

DESCRIPTION	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Actual to June 30	2024 Estimate	2025 Budget	Percent Change
PERSONNEL COSTS								
100 51430 111 SALARIES/PERMANENT/REG	47,276	48,223	9,643	0	0	0	0	NA
100 51430 151 SOCIAL SECURITY	3,366	3,430	662	0	0	0	0	NA
100 51430 152 EMPLOYER SHARE RETIREMENT	3,189	3,137	656	0	0	0	0	NA
100 51430 157 HSA CONTRIBUTION	1,500	1,500	1,500	0	375	375	0	NA
100 51430 154 MEDICAL & DENTAL INSUR.	4,252	4,490	5,900	0	1,138	1,140	0	NA
100 51430 155 LIFE INSURANCE	54	71	84	0	14	15	0	NA
100 51430 156 WORKERS COMPENSATION	94	0	19	0	0	0	0	NA
100 51430 161 EMPLOYEE RECRUITMENT	3,150	13,270	2,766	4,000	354	1,500	4,000	0.00%
100 51430 162 EMPLOYEE RECOGNITION	405	371	865	1,500	774	1,500	4,000	166.67%
TOTAL PERSONNEL COSTS:	63,286	74,491	22,094	5,500	2,655	4,530	8,000	45.45%
SERVICES								
100 51430 213 PROFESSIONAL SERVICES	4,130	7,089	5,738	37,400	440	5,000	10,000	-73.26%
100 51430 225 TELEPHONE	486	492	541	500	278	550	550	10.00%
TOTAL SERVICES:	4,616	7,581	6,279	37,900	717	5,550	10,550	-72.16%
MATERIALS & SUPPLIES								
100 51430 313 PRINTING/COPYING	146	122	0	1,000	0	1,000	1,000	0.00%
100 51430 319 OFFICE SUPPLIES	43	0	15	1,500	0	200	200	-86.67%
100 51430 320 ADVERTISING/PUBLISHING	2,678	927	701	2,500	382	2,500	2,500	0.00%
100 51430 339 TRAVEL/TRAINING	0	0	0	500	0	0	0	-100.00%
100 51430 390 MISCELLANEOUS EXPENSE	170	255	2,490	1,100	0	0	0	-100.00%
TOTAL MAT. & SUPPLIES:	3,037	1,304	3,205	6,600	382	3,700	3,700	-43.94%
TOTAL PERSONNEL:	70,939	83,376	31,578	50,000	3,754	13,780	22,250	-55.50%

Human Resources
Personnel

**CITY OF ASHLAND WISCONSIN
2025 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.
- Serves as administrative assistant to the Harbor Commission, Airport Commission and Disabled Parking Enforcement Committee

**CITY OF ASHLAND
2025 BUDGET
ELECTIONS**

DESCRIPTION	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Actual to June 30	2024 Estimate	2025 Budget	Percent Change
PERSONNEL COSTS								
100 51440 111 SALARIES & WAGES	20,341	36,833	47,268	43,920	21,940	43,920	45,250	3.03%
100 51440 112 WAGES-OVERTIME	0	61	247	0	0	0	0	NA
100 51440 125 WAGES/TEMP/REG	0	320	210	0	0	0	0	NA
100 51440 151 SOCIAL SECURITY	1,535	2,650	3,510	3,295	1,645	3,295	3,410	3.49%
100 51440 152 EMPLOYER SHARE RETIRE	1,371	2,415	3,035	3,035	1,514	3,030	3,145	3.62%
100 51440 157 HSA CONTRIBUTION	313	1,500	1,730	1,500	750	1,500	1,500	0.00%
100 51440 154 MEDICAL & DENTAL	1,542	6,040	10,234	10,405	5,201	10,405	10,145	-2.50%
100 51440 155 LIFE INSURANCE	20	29	34	45	18	40	40	-11.11%
100 51440 156 WORKERS COMPENSATION	48	94	93	85	0	85	95	11.76%
TOTAL PERSONNEL COSTS:	25,169	49,941	66,360	62,285	31,068	62,275	63,585	2.09%
SERVICES								
100 51440 213 OTHER PROF SERVICES	455	3,797	3,301	4,500	0	3,500	2,500	-44.44%
100 51440 290 PER DIEM-POLL WORKERS	4,205	12,413	4,340	21,000	2,700	15,000	10,000	-52.38%
TOTAL SERVICES:	4,660	16,210	7,641	25,500	2,700	18,500	12,500	-50.98%
MATERIALS & SUPPLIES								
100 51440 311 POSTAGE	809	2,880	1,290	3,000	0	3,000	2,500	-16.67%
100 51440 313 PRINTING/COPYING	1,016	1,917	2,698	2,500	240	2,500	1,200	-52.00%
100 51440 319 OFFICE SUPPLIES	83	40	102	50	13	200	100	100.00%
100 51440 320 ADVERTISING/PUBLISHING	1,634	4,973	346	4,500	215	4,500	2,000	-55.56%
100 51440 339 TRAVEL/TRAINING	179	0	1,135	1,000	564	600	1,500	50.00%
100 51440 340 OPERATING SUPPLIES	0	307	160	200	368	370	150	-25.00%
100 51440 390 MISCELLANEOUS EXPENSE	16	84	321	500	833	1,000	1,000	100.00%
TOTAL MAT. & SUPPLIES:	3,737	10,201	6,051	11,750	2,233	12,170	8,450	-28.09%
CAPITAL EXPENDITURES								
100 51440 532 RENT BUILDINGS	0	0	0	500	0	500	0	-100.00%
100 51440 810 EQUIPMENT	0	0	150	0	0	0	1,000	NA
TOTAL CAPITAL EXPEND:	0	0	150	500	0	500	1,000	100.00%
TOTAL ELECTIONS:	33,566	76,352	80,202	100,035	36,002	93,445	85,535	-14.49%

**CITY OF ASHLAND WISCONSIN
2025 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
2025 BUDGET
TECHNOLOGY SERVICES**

DESCRIPTION	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Actual to June 30	2024 Estimate	2025 Budget	Percent Change
PERSONNEL COSTS								
100 51450 111 SALARIES & WAGES	61,032	62,629	65,125	67,080	34,472	69,030	71,180	6.11%
100 51450 131 LONGEVITY PAY	608	1,012	1,303	1,345	0	1,385	1,425	5.95%
100 51450 151 SOCIAL SECURITY	4,579	4,728	4,936	5,040	2,552	5,200	5,360	6.35%
100 51450 152 EMPLOYER RETIREMEN	4,158	4,140	4,518	4,725	2,379	4,860	5,050	6.88%
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	22,200	22,934	25,376	29,100	15,356	30,715	31,450	8.08%
100 51450 155 LIFE INSURANCE	61	63	64	65	33	70	80	23.08%
100 51450 156 WORKERS COMP INSUR	121	122	118	125	0	130	140	12.00%
100 51450 161 RECRUITMENT & TESTI	0	0	0	0	0	0	0	NA
TOTAL PERSONNEL COSTS:	95,759	98,629	104,440	110,480	56,292	114,390	117,685	6.52%
SERVICES								
100 51450 213 OTHER PROFESSIONAL	0	0	4,500	4,000	3,085	4,000	5,000	25.00%
100 51450 225 TELEPHONE/DATA COM	34,147	34,065	25,932	27,000	12,291	26,000	26,000	-3.70%
100 51450 290 SERVICE CONTRACTS (118,473	105,686	109,541	125,000	88,885	125,000	115,000	-8.00%
TOTAL SERVICES:	152,620	139,752	139,973	156,000	104,261	155,000	146,000	-6.41%
MATERIALS & SUPPLIES								
100 51450 339 TRAVEL/TRAINING	0	0	0	1,000	0	1,000	2,000	100.00%
100 51450 340 OPERATING SUPPLIES	2,989	1,463	1,133	3,500	20	2,000	2,000	-42.86%
100 51450 349 OTHER SUPPLIES	0	0	0	500	0	0	0	-100.00%
100 51450 354 R&M - TELE/DATA COMM	1,972	2,107	1,297	2,000	545	3,000	2,500	25.00%
100 51450 390 MISCELLANEOUS	0	0	0	0	55	0	0	NA
TOTAL MAT. & SUPPLIES:	4,961	3,570	2,430	7,000	620	6,000	6,500	-7.14%
CAPITAL EXPENDITURES								
100 51450 813 TELE/DATA COMM EQU	18,298	24,463	29,546	30,000	4,553	24,000	30,000	0.00%
100 51450 816 MEDIA & SOFTWARE	540	224	3,480	4,000	4,875	8,000	5,000	25.00%
TOTAL CAPITAL EXPEND:	18,838	24,687	33,026	34,000	9,428	32,000	35,000	2.94%
TOTAL TECH SERVICES:	272,179	266,637	279,869	307,480	170,602	307,390	305,185	-0.75%

TECHNOLOGY

**CITY OF ASHLAND WISCONSIN
2025 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. This employee serves half-time as administrative support for the Clerk's office and half-time as administrative support for the public works department, and is budgeted for 50%/50% 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, records maintenance, and unemployment compensation payments. The majority of expense for office supplies and services, for all of City Hall, is also budgeted here.

As administrative support for the public works department, this position provides assistance with payroll, accounts payable, and other administrative tasks.

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 as for public works.
- Serves as administrative assistant to the Beautification Council, and aids the Planning Department with 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 maintain records and applications.
- Manage the City's Tax Exemption Property Reporting.
- Assist and support all other departments as requested and available.

**CITY OF ASHLAND
2025 BUDGET
OTHER CITY HALL**

DESCRIPTION	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Actual to June 30	2024 Estimate	2025 Budget	Percent Change
PERSONNEL COSTS								
100 51470 111 WAGES	25,336	39,250	38,255	14,200	7,249	14,850	22,500	58.45%
100 51470 112 OVERTIME WAGES	0	42	122	0	0	0	0	NA
100 51470 151 SOCIAL SECURITY	1,922	2,987	2,919	1,015	518	1,070	1,670	64.53%
100 51470 152 EMPLOYER SHARE RETIREME	1,709	2,556	2,483	980	500	1,035	1,570	60.20%
100 51470 157 HSA CONTRIBUTION	1,063	1,500	1,250	1,500	255	510	1,875	25.00%
100 51470 154 MEDICAL & DENTAL INSUR.	4,852	7,715	6,557	7,495	1,700	3,500	8,050	7.40%
100 51470 155 LIFE INSURANCE	18	25	20	15	6	15	15	0.00%
100 51470 156 WORKERS COMPENSATION	50	75	69	30	0	30	45	50.00%
100 51470 158 UNEMPLOYMENT COMP	12,862	0	5,439	5,000	0	5,000	5,000	0.00%
TOTAL PERSONNEL COSTS:	47,829	54,151	57,113	30,235	10,228	26,010	40,725	34.69%
SERVICES								
100 51470 213 PROFESSIONAL SERVICES	0	0	848	1,000	555	1,000	2,000	100.00%
100 51470 225 TELEPHONE	2,483	2,419	2,728	2,600	1,476	2,600	3,000	0.153846
TOTAL SERVICES:	2,483	2,419	3,575	3,600	2,031	3,600	5,000	38.89%
MATERIALS & SUPPLIES								
100 51470 311 POSTAGE	2,947	3,669	4,046	4,000	1,448	5,000	5,000	25.00%
100 51470 313 PRINTING	4,209	3,864	3,832	4,200	1,365	4,000	4,000	-4.76%
100 51470 319 OFFICE SUPPLIES	1,390	1,545	1,841	2,800	606	2,000	7,000	150.00%
100 51470 339 TRAVEL/TRAINING	275	5,804	913	1,000	689	1,000	1,500	50.00%
100 51470 342 GAS & OIL	0	0	85	100	72	350	100	0.00%
100 51470 350 R&M TRANSPORT VEHICLES	44	280	0	100	0	100	100	0.00%
100 51470 390 MISCELLANEOUS EXPENSE	3,661	8,374	10,946	2,500	626	1,500	1,500	-40.00%
100 51470 533 RENT - EQUIPMENT	0	0	0	0	0	0	0	NA
TOTAL MAT. & SUPPLIES:	12,526	23,536	21,664	14,700	4,807	13,950	19,200	30.61%
CAPITAL EXPENDITURES								
100 51470 810 CAPITAL EQUIPMENT	0	6,959	0	0	0	0	0	NA
100 51470 812 OFFICE EQUIPMENT/FURNITU	0	0	0	250	0	250	100	-60.00%
TOTAL CAPITAL EXPEND:	0	6,959	0	250	0	250	100	-60.00%
TOTAL OTHER CITY HALL:	\$62,838	\$87,066	\$82,352	\$48,785	\$17,066	\$43,810	\$65,025	33.29%

Other City Hall

**CITY OF ASHLAND WISCONSIN
2025 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
- Is a contact for human resources and files annual federal and state required employee reports

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, maintains employee records, administers employee benefit programs
- Assists with preparation of financial information for the annual financial audit
- Assists with the annual budget process
- employee records, administer employee benefit programs,

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 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 customer service requests and billing issues to shorten days outstanding on accounts receivable.
- Strengthen internal control over cash in order to stay in compliance with granting agencies requirements.

**CITY OF ASHLAND
2025 BUDGET
FINANCE**

DESCRIPTION	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Actual to June 30	2024 Estimate	2025 Budget	Percent Change
PERSONNEL COSTS								
100 51500 111 SALARIES & WAGES	200,021	188,155	221,092	246,400	125,054	250,120	257,710	4.59%
100 51500 112 OVERTIME	1,217	880	689	1,000	0	0	1,000	0.00%
100 51500 125 WAGES TEMP/OTHER	586	23,200	8,956	0	0	0	0	NA
100 51500 131 LONGEVITY PAY	3,410	1,801	2,286	3,585	3	3,585	4,650	29.71%
100 51500 151 SOCIAL SECURITY	14,941	15,810	16,923	18,430	8,777	17,810	19,410	5.32%
100 51500 152 EMPLOYER RETIREMENT	13,501	12,449	15,170	17,320	8,629	17,605	18,310	5.72%
100 51500 157 HSA CONTRIBUTION	9,356	7,875	8,291	10,500	5,292	10,500	10,500	0.00%
100 51500 154 MED/DENT INSURANCE	67,112	53,848	65,027	88,710	44,952	89,810	85,260	-3.89%
100 51500 155 LIFE INSURANCE	759	593	758	975	479	995	970	-0.51%
100 51500 156 WORKERS COMP INSURANCE	402	411	412	450	0	450	495	10.00%
TOTAL PERSONNEL COSTS:	311,304	305,022	339,604	387,370	193,186	390,875	398,305	2.82%
SERVICES								
100 51500 211 FINANCIAL SERVICES	66,037	74,805	90,247	80,000	2,928	83,000	85,000	6.25%
100 51500 225 TELEPHONE/DATA COMM	1,444	1,463	1,607	1,500	824	1,650	1,650	10.00%
100 51500 213 OTHER PROFESSIONAL SERVICES	3,240	4,360	1,783	1,900	673	1,900	2,000	5.26%
TOTAL SERVICES:	70,720	80,628	93,638	83,400	4,425	86,550	88,650	6.29%
MATERIALS & SUPPLIES								
100 51500 311 POSTAGE	7,851	4,709	6,436	6,700	0	6,500	6,700	0.00%
100 51500 313 PRINTING & COPYING	29,773	3,086	1,368	3,100	448	1,500	3,100	0.00%
100 51500 319 OFFICE SUPPLIES	370	1,079	201	800	309	800	800	0.00%
100 51500 324 MEMBERSHIP DUES	480	480	495	500	0	500	600	20.00%
100 51500 339 TRAVEL/TRAINING	627	838	796	2,500	150	1,500	2,500	0.00%
100 51500 340 OPERATING SUPPLIES	29	0	0	0	0	0	0	NA
100 51500 390 MISCELLANEOUS EXPENSE	88	402	21	350	0	5,000	350	0.00%
100 51500 394 BANK SERVICE CHARGES	0	0	49	0	0	0	0	NA
TOTAL MAT. & SUPPLIES:	39,217	10,594	9,366	13,950	907	15,800	14,050	0.72%
CAPITAL EXPENDITURES								
100 51500 812 OFFICE EQUIPMENT/FURNITURE	2,288	0	0	500	0	500	500	0.00%
TOTAL CAPITAL EXPENDITURES:	2,288	0	0	500	0	500	500	0.00%
TOTAL FINANCE:	\$423,529	\$396,244	\$442,608	\$485,220	\$198,518	\$493,725	\$501,505	3.36%

**CITY OF ASHLAND WISCONSIN
2025 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
2025 BUDGET
CITY ASSESSOR**

DESCRIPTION	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Actual to June 30	2024 Estimate	2025 Budget	Percent Change
SERVICES								
100 51530 213 PROFESSIONAL SERVICES	61,778	31,761	32,133	33,000	15,834	33,000	34,500	4.55%
TOTAL SERVICES:	61,778	31,761	32,133	33,000	15,834	33,000	34,500	4.55%
MATERIALS & SUPPLIES								
100 51530 320 ADVER/PUBLISHING	924	82	195	750	0	150	250	-66.67%
100 51530 390 MISCELLANEOUS EXPENSE	1	45	0	50	0	50	50	0.00%
TOTAL MAT. & SUPPLIES:	925	127	195	800	0	200	300	-62.50%
TOTAL CITY ASSESSOR:	\$62,703	\$31,887	\$32,327	\$33,800	\$15,834	\$33,200	\$34,800	2.96%

**CITY OF ASHLAND WISCONSIN
2025 BUDGET NARRATIVE
PUBLIC WORKS FACILITIES MAINTENANCE**

Core Operations:

The Building and Facilities Maintenance Group is responsible for maintenance and custodial operations at 61 municipal buildings and structures totaling 238,407 square feet of space at 31 locations within the City. The department was created to ensure the proper care and repair of over \$60 million in public building facility assets.

Description:

Public Works Facility group personnel are responsible to define and implement acceptable maintenance and operational practices, preservation of municipal assets, provide proactive implementation of preventive maintenance activities, identifying needs for budgeting purposes, exploring and implementing efficiencies in maintenance activities and control of costs, monitoring energy consumption and implementing energy conservation practices and providing supervision for the seasonal park caretakers. Each year, 3-4 seasonal park caretakers are hired to provide day to day maintenance in Parks buildings and structures.

Tasks include reviewing maintenance and repair needs of municipal facilities and acquiring contractor services for activities that cannot be undertaken by municipal staff, overseeing the City's pest control contract, management of contractual services for day to day custodial care of municipal facilities, contributing information to appropriate staff to ensure the protection of tax payer assets with the appropriate security measures and insurance coverage's for municipal facilities and assets, working with other Public Works staff to develop programs to assist with maintenance and improvement of municipal facilities, implementing sustainable practices to reduce energy consumption and monitoring underground storage tank compliance and safety compliance.

Outcomes:

For the health, safety and well-being of the residents and visitors of the community, Public Works Facilities personnel maintain the City's facility assets.

**CITY OF ASHLAND
2025 BUDGET
FACILITIES MAINTENANCE**

DESCRIPTION	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Actual to June 30	2024 Estimate	2025 Budget	Percent Change
PERSONNEL COSTS								
100 51610 111 SALARIES/PERM/REGULAR	152,019	165,023	170,647	172,688	87,025	172,688	91,950	-46.75%
100 51610 112 OVERTIME WAGES	529	4,692	5,310	3,000	1,670	3,000	3,000	0.00%
100 51610 125 TEMP WAGES	34,503	32,068	42,022	37,840	18,908	47,900	37,600	-0.63%
100 51610 131 LONGEVITY PAY	978	1,365	1,740	2,355	34	2,355	625	-73.46%
100 51610 136 CLOTHING/UNIFORM ALLOW	1,530	1,575	1,564	1,575	621	1,575	1,575	0.00%
100 51610 151 SOCIAL SECURITY	13,305	15,078	16,246	15,737	8,168	15,737	10,230	-34.99%
100 51610 152 EMPLOYER SHARE RETIREM	10,296	11,245	12,206	12,285	6,122	12,285	6,645	-45.91%
100 51610 154 MEDICAL & DENTAL	56,787	58,360	70,187	81,271	44,823	89,600	46,500	-42.78%
100 51610 155 LIFE INSURANCE	628	683	745	817	395	817	415	-49.20%
100 51610 156 WORKER'S COMPENSATION	6,811	7,201	7,306	7,139	0	7,139	3,225	-54.83%
100 51610 157 HSA CONTRIBUTION	8,913	8,723	8,937	9,000	4,455	9,000	4,500	-50.00%
TOTAL PERSONNEL COSTS:	286,298	306,012	336,910	343,707	172,221	362,096	206,265	-39.99%
SERVICES								
100 51610 213 OTHER PROFESSIONAL SER	10,414	14,844	28,244	25,000	10,200	25,000	75,000	200.00%
100 51610 221 WATER/SEWER	5,595	5,651	6,446	6,500	2,473	7,300	8,650	33.08%
100 51610 222 ELECTRICITY	27,047	30,097	32,313	31,000	13,003	30,000	31,000	0.00%
100 51610 224 GAS	20,776	23,855	19,853	24,500	10,504	24,500	24,500	0.00%
100 51610 225 TELEPHONE	4,568	4,701	3,695	4,500	1,633	4,500	4,500	0.00%
TOTAL SERVICES:	68,400	79,148	90,551	91,500	37,812	91,300	143,650	56.99%
MATERIALS & SUPPLIES								
100 51610 311 POSTAGE	0	0	30	50	0	5	50	0.00%
100 51610 319 OFFICE SUPPLIES	104	51	84	200	4	50	200	0.00%
100 51610 320 ADVERTISING	0	29	97	180	0	50	100	-44.44%
100 51610 339 TRAVEL/TRAINING	173	0	41	1,000	0	500	1,000	0.00%
100 51610 340 OPERATING SUPPLIES	9	36	186	0	0	0	0	NA
100 51610 342 GAS & OIL	3,551	5,527	6,812	5,300	1,367	5,300	5,300	0.00%
100 51610 344 JANITORIAL SUPPLIES	18,090	21,737	13,959	19,500	6,129	16,000	13,000	-33.33%
100 51610 345 SMALL TOOLS & EQUIPMEN	10,683	2,309	1,731	2,800	1,160	2,800	2,800	0.00%
100 51610 349 OTHER OPERATING SUPPLI	1,357	6,169	7,498	4,000	2,094	4,000	4,000	0.00%
100 51610 350 R&M - TRANSPORTATION	1,402	531	342	1,030	617	2,500	2,000	94.17%
100 51610 352 R&M - EQUIP/MACH/TOOLS	284	0	283	1,120	0	1,120	1,120	0.00%
100 51610 355 R&M - BUILDING	55,003	50,172	52,920	43,500	28,554	52,000	66,500	52.87%
100 51610 390 MISC EXPENSE	136	159	175	0	70	100	0	NA
TOTAL MAT. & SUPPLIES:	90,792	86,721	84,157	78,680	39,995	84,425	96,070	22.10%
TOTAL FACILITIES MAINTENANCE	445,491	471,881	511,618	513,887	250,029	537,821	445,985	-13.21%

**CITY OF ASHLAND
2025 BUDGET
MISC/INSURANCE/CONTINGENT FUND**

DESCRIPTION			2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Actual to June 30	2024 Estimate	2025 Budget	Percent Change
100	51910 915	ALLOWANCE FOR UNCOLL. TAXES	4,539	1,733	245	2,500	0	500	2,500	0.00%
100	51931 512	VEHICLE INSURANCE	30,987	36,846	41,356	38,000	0	42,415	44,000	15.79%
100	51932 513	LIABILITY INSURANCE	48,863	53,394	61,287	58,000	2,970	68,185	70,000	20.69%
100	51933 511	STATE FIRE INSURANCE/BLD	39,654	43,580	50,949	48,000	0	50,000	55,000	14.58%
100	51990 910	CONTINGENT FUND	0	0	0	0	0	0	0	NA
TOTAL MISCELLANEOUS/INSURANCE/CONTINGENCY:			\$124,043	\$135,553	\$153,837	\$146,500	\$2,970	\$161,100	\$171,500	17.06%

Miscellaneous, Insurance and Contingency

**CITY OF ASHLAND WISCONSIN
2025 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 14 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. Also took on the humane officer call load.

**CITY OF ASHLAND
2025 BUDGET
POLICE**

DESCRIPTION	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Actual to June 30	2024 Estimate	2025 Budget	Percent Change
PERSONNEL COSTS								
100 52110 111 SALARIES/WAGES	1,136,203	1,149,127	1,237,885	1,343,165	647,675	1,353,000	1,446,750	7.71%
100 52110 112 OVERTIME SALARY	68,712	100,659	111,297	60,000	43,529	65,000	60,000	0.00%
100 52110 113 SALARIES/UPGRADE/SHIFT	2,266	1,594	5,550	3,500	1,682	2,300	1,500	-57.14%
100 52110 125 WAGES/TEMP/OTHER	11,472	26,650	52,149	19,235	19,613	31,300	26,000	35.17%
100 52110 131 LONGEVITY PAY	16,130	13,866	15,125	19,405	532	19,405	22,720	17.08%
100 52110 132 HOLIDAY PAY	56,549	50,655	54,431	63,660	686	63,660	69,550	9.25%
100 52110 136 CLOTHING REIMBURSEMENT	4,359	2,999	2,001	2,000	0	0	2,000	0.00%
100 52110 137 CLOTHING ALLOWANCE	8,400	12,972	17,275	8,450	9,228	13,000	15,500	83.43%
100 52110 151 SOCIAL SECURITY	94,719	98,389	108,916	111,140	51,620	111,000	120,220	8.17%
100 52110 152 EMPLOYER SHARE RETIREM	173,022	171,783	202,200	227,015	106,096	227,015	256,700	13.08%
100 52110 157 HSA CONTRIBUTION	48,322	46,875	44,500	51,500	25,375	51,625	51,000	-0.97%
100 52110 154 MEDICAL & DENTAL	333,277	341,131	350,466	455,975	228,891	461,000	450,000	-1.31%
100 52110 155 LIFE INSURANCE	1,617	1,321	1,384	2,290	767	1,800	2,100	-8.30%
100 52110 156 WORKER'S COMPENSATION	40,529	37,503	38,744	37,080	0	37,150	42,750	15.29%
100 52110 159 OTHER EMPLOYER CONT	9,800	8,100	7,450	9,600	3,850	9,600	9,600	0.00%
100 52110 190 POST EMPLOYMENT HEALTH	18,779	19,311	21,104	12,220	4,263	10,300	11,630	-4.83%
100 52110 191 RETIREE HSA CONTRIBUTIO	3,000	3,000	2,875	1,500	750	1,500	1,500	0.00%
TOTAL PERSONNEL COSTS:	2,027,155	2,085,937	2,273,352	2,427,735	1,144,557	2,458,655	2,589,520	6.66%
SERVICES								
100 52110 221 WATER/SEWER	668	2,952	2,963	3,100	977	2,940	3,500	12.90%
100 52110 222 ELECTRICITY	1,157	11,309	11,616	11,850	4,083	11,000	11,000	-7.17%
100 52110 224 NATURAL GAS	3,649	17,035	12,584	18,000	4,605	13,000	13,000	-27.78%
100 52110 225 TELEPHONE	9,330	11,105	12,037	12,000	4,724	12,000	12,000	0.00%
100 52110 290 SERVICE CONTRACTS	23,960	20,020	11,274	9,208	12,803	13,000	13,000	41.18%
TOTAL SERVICES:	38,765	62,422	50,475	54,158	27,193	51,940	52,500	-3.06%
MATERIALS & SUPPLIES								
100 52110 311 POSTAGE	345	334	333	400	184	400	400	0.00%
100 52110 313 PRINTING/COPYING	2,790	2,887	2,774	2,800	1,278	2,800	2,800	0.00%
100 52110 319 OFFICE SUPPLIES	568	1,316	2,572	4,000	262	2,000	4,000	0.00%
100 52110 324 MEMBERSHIP DUES	490	340	515	550	705	705	750	36.36%
100 52110 339 TRAVEL/TRAINING	16,699	16,495	16,969	17,000	24,260	28,000	20,000	17.65%
100 52110 340 OPERATING SUPPLIES/PROT	8,450	11,802	14,989	12,000	1,191	3,000	12,000	0.00%
100 52110 342 GAS & OIL	38,147	39,289	36,050	41,000	15,863	39,000	39,000	-4.88%
100 52110 349 OTHER OPERATING SUPPLIE	2,482	2,676	0	0	0	0	0	NA
100 52110 350 R&M TRANSPORT VEHICLES	6,879	13,471	9,236	5,000	2,220	8,000	7,000	40.00%
100 52110 352 R&M EQUIP/MACH/TOOLS	333	0	0	500	0	500	500	0.00%
100 52110 354 R&M TELE/DATA COMM EQU	733	815	1,484	800	789	800	800	0.00%
100 52110 368 OTHER INSURANCE CLAIMS	0	0	0	400	0	0	0	-100.00%
100 52110 390 MISCELLANEOUS	10,130	3,994	12,350	4,000	0	1,000	4,000	0.00%
100 52110 533 RENT - EQUIPMENT	5,195	5,144	5,589	5,300	3,878	5,500	5,500	3.77%
TOTAL MAT. & SUPPLIES:	93,240	98,563	102,861	93,750	50,629	91,705	96,750	3.20%
CAPITAL EXPENDITURES								
100 52110 810 EQUIPMENT	39,765	41,494	44,394	10,000	30,039	38,000	10,000	0.00%
100 52110 813 TELE/DATA/COMM EQUIP	2,467	17,479	15,638	4,600	3,358	4,600	4,600	0.00%
TOTAL CAPITAL EXPEND:	42,232	58,973	60,032	14,600	33,397	42,600	14,600	0.00%
TOTAL POLICE:	\$2,201,392	\$2,305,894	\$2,486,719	\$2,590,243	\$1,255,776	\$2,644,900	\$2,753,370	6.30%

**CITY OF ASHLAND WISCONSIN
2025 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 70%. 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.** (2,705 calls-2023, 138 more calls than 2022)

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

*2023 Interfacility transports: 341 interfacility transfers, a **33% increase** from 2022. Staffing and using Tamarack RNs on some transfers are the reasons for the increase in interfacility transfers. All 24-line staff positions are filled. 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—0 in 2023-- LeBlanc retired in June of 2022.

*2023 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 63 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 (183 calls-2023)

*Service calls (167 calls-2022)

*32% of the time we respond to two or more calls at once

**CITY OF ASHLAND
2025 BUDGET
FIRE & AMBULANCE**

DESCRIPTION	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Actual to June 30	2024 Estimate	2025 Budget	Percent Change
PERSONNEL COSTS								
100 52300 111 SALARIES & WAGES	1,369,003	1,391,713	1,433,598	1,693,805	805,995	1,641,370	1,815,670	7.19%
100 52300 112 OVERTIME WAGES	82,732	86,811	63,599	72,000	22,308	49,610	45,000	-37.50%
100 52300 113 UPGRADE & SHIFT DIFFERENTIAL	7,002	4,222	3,975	6,500	2,727	5,480	4,900	-24.62%
100 52300 125 WAGES-PAID ON CALL	5,143	13,969	11,270	13,000	4,232	13,000	10,085	-22.42%
100 52300 127 OUT-OF TOWN TRANSFERS	11,000	8,775	9,125	17,900	4,452	12,160	12,500	-30.17%
100 52300 131 LONGEVITY PAY	17,177	16,367	15,547	17,025	2,456	17,025	20,910	22.82%
100 52300 132 HOLIDAY PAY	76,104	72,358	82,621	94,855	1,653	93,210	101,860	7.38%
100 52300 136 CLOTHING PAYOUT	7,961	9,698	8,464	7,300	1,548	7,300	8,700	19.18%
100 52300 137 CLOTHING REIMBURSEMENT	4,168	4,119	3,533	6,600	1,200	6,600	5,200	-21.21%
100 52300 151 SOCIAL SECURITY	23,271	24,563	24,748	28,840	12,502	27,650	30,290	5.03%
100 52300 152 EMPLOYER RETIREMENT	275,183	274,250	302,592	376,385	164,263	337,300	394,850	4.91%
100 52300 157 HSA CONTRIBUTION	50,135	51,083	53,000	66,000	29,950	62,500	61,500	-6.82%
100 52300 154 MED/DENT INSURANCE	353,781	362,504	435,853	618,400	274,397	554,000	548,385	-11.32%
100 52300 155 LIFE INSURANCE	1,796	1,966	2,034	2,520	1,120	2,438	2,465	-2.18%
100 52300 156 WORKER'S COMP INSURANCE	61,651	56,778	56,574	63,480	0	63,470	69,720	9.83%
100 52300 159 OTHER EMPLOYEE CONT	8,926	9,121	9,121	9,500	4,561	9,200	9,200	-3.16%
100 52300 190 POST EMPLOYMENT HEALTH	18,149	18,679	20,577	26,015	11,708	23,415	11,630	-55.30%
100 52300 191 RETIREE HSA DEDUCTIBLE	3,000	2,750	3,000	3,000	1,500	3,000	1,500	-50.00%
TOTAL PERSONNEL COSTS	2,376,183	2,409,726	2,539,232	3,123,125	1,346,572	2,928,728	3,154,365	1.00%
SERVICES								
100 52300 213 OTHER PROFESSIONAL SERVICES	95,398	101,567	102,668	105,000	35,572	100,500	107,500	2.38%
100 52300 221 WATER/SEWER	8,278	8,512	7,494	10,450	3,801	9,724	10,840	3.73%
100 52300 222 ELECTRICITY	13,995	17,216	19,017	17,600	7,036	19,179	22,983	30.59%
100 52300 224 NATURAL GAS	10,108	10,263	7,446	11,800	3,585	7,223	10,434	-11.58%
100 52300 225 TELEPHONE	2,401	4,137	5,351	6,700	2,583	5,393	6,684	-0.24%
100 52300 290 SERVICE CONTRACTS	4,559	6,790	6,037	5,800	0	5,300	14,700	153.45%
TOTAL SERVICES:	134,740	148,485	148,012	157,350	52,576	147,319	173,141	10.04%
MATERIALS/SUPPLIES/MAINTENANCE								
100 52300 311 POSTAGE	131	120	72	500	0	350	520	4.00%
100 52300 313 PRINT/COPY	1,306	1,297	1,545	2,200	700	1,790	2,000	-9.09%
100 52300 319 OFFICE SUPPLIES	374	359	917	1,150	142	950	1,175	2.17%
100 52300 320 PUBLISHING/ADVERTISING	30	80	115	350	0	125	350	0.00%
100 52300 322 SUBSCRIPTIONS	144	55	0	300	0	125	300	0.00%
100 52300 324 MEMBERSHIP DUES	1,479	1,704	1,455	1,800	1,668	2,371	2,250	25.00%
100 52300 337 CERTIFICATION - CONT ED	13,236	12,861	12,971	14,200	8,101	13,450	14,400	1.41%
100 52300 339 TRAVEL/TRAINING-OTHER	4,810	5,495	6,633	8,200	1,196	6,000	8,400	2.44%
100 52300 340 OPERATING SUPPLIES	53,891	53,267	66,194	64,600	20,030	60,246	68,500	6.04%
100 52300 342 GAS & OIL	28,958	44,558	39,753	48,000	17,384	44,000	49,000	2.08%
100 52300 343 MEAL EXPENSE	3,262	3,394	4,645	5,000	2,248	6,275	6,300	26.00%
100 52300 344 JANITORIAL	3,604	3,669	3,175	3,700	1,963	5,282	5,620	51.89%
100 52300 350 R&M - TRANSPORTATION	29,621	22,863	29,805	38,000	13,223	29,660	38,500	1.32%
100 52300 352 R&M - EQUIP/MACHINERY/TT	8,504	10,812	8,372	8,800	4,511	7,517	9,300	5.68%
100 52300 354 R&M-TEL/DATA COMM	3,039	4,626	7,046	5,000	837	3,250	5,000	0.00%
100 52300 357 R&M-MAINTENANCE OTHER	739	1,024	1,637	1,500	135	1,206	1,550	3.33%
100 52300 390 MISCELLANEOUS	1,928	1,049	1,596	1,800	431	1,800	2,000	11.11%
TOTAL MAT/SUPPLIES/MAINT:	155,055	167,234	185,930	205,100	72,569	184,397	215,165	4.91%
CAPITAL EXPENDITURES								
100 52300 810 CAPITAL EQUIPMENT	25,764	21,478	30,358	34,000	5,437	34,000	37,000	8.82%
100 52300 812 OFFICE EQUIP/FURNITURE	1,986	1,311	2,070	1,250	0	1,250	1,300	4.00%
TOTAL CAPITAL EXPEND:	27,750	22,789	32,428	35,250	5,437	35,250	38,300	8.65%
TOTAL FIRE & AMBULANCE	\$2,693,728	\$2,748,233	\$2,905,603	\$3,520,825	\$1,477,153	\$3,295,694	\$3,580,971	1.71%

FIRE

DESCRIPTION	FIRE 2021 Actual	FIRE 2022 Actual	FIRE 2023 Actual	FIRE 2024 Budget	FIRE 2024 Actual to June 30	FIRE 2024 Estimate	FIRE 2025 Budget	Percent Change
PERSONNEL COSTS								
100 52210 111 SALARIES & WAGES	679,358	634,958	669,848	871,455	415,371	850,970	679,250	-22.06%
100 52210 112 OVERTIME WAGES	24,774	25,294	14,216	17,000	9,507	16,610	20,000	17.65%
100 52210 113 UPGRADE & SHIFT DIFFERE	3,151	2,276	1,967	4,000	1,256	2,600	2,400	-40.00%
100 52210 127 OUT-OF TOWN TRANSFERS	200	900	200	0	0	0	0	NA
100 52210 131 LONGEVITY PAY	12,711	12,701	11,171	13,160	1,432	13,160	7,910	-39.89%
100 52210 132 HOLIDAY PAY	50,431	45,924	54,527	48,210	1,653	48,210	38,000	-21.18%
100 52210 136 CLOTHING PAYOUT	3,344	3,950	2,984	3,300	1,106	3,300	3,300	0.00%
100 52210 137 CLOTHING REIMBURSEMEN	2,229	1,737	2,266	3,300	662	3,300	3,300	0.00%
100 52210 151 SOCIAL SECURITY	11,237	10,640	11,097	14,520	6,123	13,950	10,620	-26.86%
100 52210 152 EMPLOYER RETIREMENT	139,950	129,155	144,551	188,565	85,231	175,000	149,120	-20.92%
100 52210 157 HSA CONTRIBUTION	22,498	23,603	23,005	36,000	16,821	36,000	19,500	-45.83%
100 52210 154 MED/DENT INSURANCE	163,453	168,864	201,606	355,410	155,709	315,000	158,365	-55.44%
100 52210 155 LIFE INSURANCE	874	818	712	1,060	463	998	620	-41.51%
100 52210 156 WORKER'S COMP INSURAN	31,137	26,451	21,932	30,470	0	30,470	25,960	-14.80%
100 52210 159 OTHER EMPLOYEE CONT	760	0	0	0	0	0	0	NA
100 52210 190 POST EMPLOYMENT HEALT	18,149	18,679	20,577	26,015	11,708	23,415	11,630	-55.30%
100 52210 191 RETIREE HSA DEDUCTIBLE	3,000	2,750	3,000	3,000	1,500	3,000	1,500	-50.00%
TOTAL PERSONNEL COSTS	\$1,167,256	\$1,108,702	\$1,183,658	\$1,615,465	\$708,543	\$1,535,983	\$1,131,475	-29.96%
SERVICES								
100 52210 221 WATER/SEWER	4,139	4,256	3,747	5,350	1,900	4,862	4,000	-25.23%
100 52210 222 ELECTRICITY	6,998	8,608	9,508	8,800	3,518	9,596	9,500	7.95%
100 52210 224 NATURAL GAS	5,054	5,132	3,723	5,900	1,792	4,000	5,900	0.00%
100 52210 225 TELEPHONE	1,405	1,975	2,614	3,200	1,265	2,633	2,800	-12.50%
100 52210 290 SERVICE CONTRACTS	2,450	4,202	1,273	3,000	0	2,500	11,700	290.00%
TOTAL SERVICES:	\$20,046	\$24,173	\$20,865	\$26,250	\$8,476	\$23,591	\$33,900	29.14%
MATERIALS/SUPPLIES/MAINTENANCE								
100 52210 311 POSTAGE	84	89	23	300	0	275	300	0.00%
100 52210 313 PRINT/COPY	622	649	892	1,200	350	900	900	-25.00%
100 52210 319 OFFICE SUPPLIES	174	184	452	550	58	475	475	-13.64%
100 52210 320 PUBLISHING/ADVERTISING	15	80	115	200	0	125	200	0.00%
100 52210 322 SUBSCRIPTIONS	72	55	0	200	0	125	200	0.00%
100 52210 324 MEMBERSHIP DUES	879	849	523	900	148	850	900	0.00%
100 52210 337 CERTIFICATION - CONT ED	2,113	3,120	2,937	3,200	854	2,450	3,400	6.25%
100 52210 339 TRAVEL/TRAINING-OTHER	3,089	4,418	4,298	5,500	1,076	4,500	5,700	3.64%
100 52210 340 OPERATING SUPPLIES	5,470	7,842	7,437	7,600	4,416	8,246	8,500	11.84%
100 52210 342 GAS & OIL	9,917	14,133	9,791	16,000	3,334	12,000	16,000	0.00%
100 52210 343 MEAL EXPENSE	168	100	179	500	103	475	500	0.00%
100 52210 344 JANITORIAL	1,802	1,834	1,588	1,900	982	2,549	2,320	22.11%
100 52210 350 R&M - TRANSPORTATION	18,624	13,124	25,308	24,000	8,602	20,760	24,000	0.00%
100 52210 352 R&M - EQUIP/MACHINERY/T	5,868	6,350	6,231	5,500	3,272	5,292	6,000	9.09%
100 52210 354 R&M-TEL/DATA COMM	1,453	2,439	3,533	2,500	418	2,350	2,500	0.00%
100 52210 357 R&M-MAINTENANCE OTHER	514	779	818	750	68	750	800	6.67%
100 52210 390 MISCELLANEOUS	1,659	834	1,432	1,500	143	1,500	1,500	0.00%
TOTAL MAT/SUPPLIES/MAINT:	\$52,524	\$56,879	\$65,557	\$72,300	\$23,821	\$63,622	\$74,195	2.62%
CAPITAL EXPENDITURES								
100 52210 810 CAPITAL EQUIPMENT	23,811	21,478	29,240	30,000	5,437	30,000	33,000	10.00%
100 52210 812 OFFICE EQUIP/FURNITURE	1,986	557	900	500	0	500	550	10.00%
TOTAL CAPITAL EXPEND:	\$25,797	\$22,035	\$30,140	\$30,500	\$5,437	\$30,500	\$33,550	10.00%
TOTAL FIRE	\$1,265,623	\$1,211,789	\$1,300,221	\$1,744,515	\$746,277	\$1,653,696	\$1,273,120	-27.02%

AMBULANCE

DESCRIPTION	AMB 2021 Actual	AMB 2022 Actual	AMB 2023 Actual	AMB 2024 Budget	AMB 2024 Actual to June 30	AMB 2024 Estimate	AMB 2025 Budget	Percent Change
PERSONNEL COSTS								
100 52300 111 SALARIES & WAGES	689,645	756,755	763,750	822,350	390,624	790,400	1,136,420	38.19%
100 52300 112 OVERTIME WAGES	57,959	61,516	49,384	55,000	12,801	33,000	25,000	-54.55%
100 52300 113 UPGRADE & SHIFT DIFFERE	3,851	1,946	2,008	2,500	1,471	2,880	2,500	0.00%
100 52300 125 WAGES-PAID ON CALL	5,143	13,969	11,270	13,000	4,232	13,000	10,085	-22.42%
100 52300 127 OUT-OF TOWN TRANSFERS	10,800	7,875	8,925	17,900	4,452	12,160	12,500	-30.17%
100 52300 131 LONGEVITY PAY	4,465	3,665	4,375	3,865	1,024	3,865	13,000	236.35%
100 52300 132 HOLIDAY PAY	25,673	26,434	28,094	46,645	0	45,000	63,860	36.91%
100 52300 136 CLOTHING PAYOUT	4,617	5,748	5,481	4,000	442	4,000	5,400	35.00%
100 52300 137 CLOTHING REIMBURSEMEN	1,939	2,382	1,268	3,300	538	3,300	1,900	-42.42%
100 52300 151 SOCIAL SECURITY	12,035	13,922	13,650	14,320	6,378	13,700	19,670	37.36%
100 52300 152 EMPLOYER RETIREMENT	135,233	145,095	158,041	187,820	79,033	162,300	245,730	30.83%
100 52300 157 HSA CONTRIBUTION	27,637	27,480	29,995	30,000	13,129	26,500	42,000	40.00%
100 52300 154 MED/DENT INSURANCE	190,328	193,640	234,247	262,990	118,688	239,000	390,020	48.30%
100 52300 155 LIFE INSURANCE	923	1,147	1,323	1,460	657	1,440	1,845	26.37%
100 52300 156 WORKER'S COMP INSURAN	30,514	30,327	34,643	33,010	0	33,000	43,760	32.57%
100 52300 159 OTHER EMPLOYEE CONT	8,166	9,121	9,121	9,500	4,561	9,200	9,200	-3.16%
TOTAL PERSONNEL COSTS	\$1,208,927	\$1,301,024	\$1,355,574	\$1,507,660	\$638,029	\$1,392,745	\$2,022,890	34.17%
SERVICES								
100 52300 213 OTHER PROFESSIONAL SE	95,398	101,567	102,668	105,000	35,572	100,500	107,500	2.38%
100 52300 221 WATER/SEWER	4,139	4,256	3,747	5,100	1,900	4,862	6,840	34.12%
100 52300 222 ELECTRICITY	6,998	8,608	9,508	8,800	3,518	9,583	13,483	53.22%
100 52300 224 NATURAL GAS	5,054	5,131	3,723	5,900	1,792	3,223	4,534	-23.15%
100 52300 225 TELEPHONE	995	2,161	2,737	3,500	1,317	2,760	3,884	10.97%
100 52300 290 SERVICE CONTRACTS	2,109	2,588	4,764	2,800	0	2,800	3,000	7.14%
TOTAL SERVICES:	\$114,693	\$124,312	\$127,147	\$131,100	\$44,100	\$123,728	\$139,241	295.56%
MATERIALS/SUPPLIES/MAINTENANCE								
100 52300 311 POSTAGE	46	31	48	200	0	75	220	10.00%
100 52300 313 PRINT/COPY	684	649	652	1,000	350	890	1,100	10.00%
100 52300 319 OFFICE SUPPLIES	200	175	465	600	85	475	700	16.67%
100 52300 320 PUBLISHING/ADVERTISING	15	0	0	150	0	0	150	0.00%
100 52300 322 SUBSCRIPTIONS	72	0	0	100	0	0	100	0.00%
100 52300 324 MEMBERSHIP DUES	600	855	933	900	1,521	1,521	1,350	50.00%
100 52300 337 CERTIFICATION - CONT ED	11,123	9,741	10,034	11,000	7,248	11,000	11,000	0.00%
100 52300 339 TRAVEL/TRAINING-OTHER	1,721	1,076	2,334	2,700	120	1,500	2,700	0.00%
100 52300 340 OPERATING SUPPLIES	48,421	45,424	58,757	57,000	15,614	52,000	60,000	5.26%
100 52300 342 GAS & OIL	19,041	30,425	29,962	32,000	14,050	32,000	33,000	3.13%
100 52300 343 MEAL EXPENSE	3,093	3,293	4,465	4,500	2,145	5,800	5,800	28.89%
100 52300 344 JANITORIAL	1,802	1,834	1,588	1,800	981	2,733	3,300	83.33%
100 52300 350 R&M - TRANSPORTATION	10,997	9,739	4,496	14,000	4,621	8,900	14,500	3.57%
100 52300 352 R&M - EQUIP/MACHINERY/T	2,636	4,463	2,141	3,300	1,239	2,225	3,300	0.00%
100 52300 354 R&M-TEL/DATA COMM	1,586	2,187	3,514	2,500	418	900	2,500	0.00%
100 52300 357 R&M-MAINTENANCE OTHER	224	245	818	750	68	456	750	0.00%
100 52300 390 MISCELLANEOUS	269	215	165	300	288	300	500	66.67%
TOTAL MAT/SUPPLIES/MAINT:	\$102,531	\$110,354	\$120,373	\$132,800	\$48,748	\$120,775	\$140,970	6.15%
CAPITAL EXPENDITURES								
100 52300 810 CAPITAL EQUIPMENT	1,953	0	1,118	4,000	0	4,000	4,000	0.00%
100 52300 812 OFFICE EQUIP/FURNITURE	0	754	1,170	750	0	750	750	0.00%
TOTAL CAPITAL EXPEND:	\$1,953	\$754	\$2,288	\$4,750	\$0	\$4,750	\$4,750	0.00%
TOTAL AMBULANCE	\$1,428,105	\$1,536,444	\$1,605,382	\$1,776,310	\$730,876	\$1,641,998	\$2,307,851	29.92%

**CITY OF ASHLAND
2025 BUDGET
PUBLIC FIRE PROTECTION - HYDRANT RENTAL CHARGE**

DESCRIPTION	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Actual to June 30	2024 Estimate	2025 Budget	Percent Change
SERVICES								
100 52220 535 HYDRANT RENTAL	19,217	19,126	18,932	19,500	19,074	19,500	23,000	17.95%
TOTAL SERVICES:	19,217	19,126	18,932	19,500	19,074	19,500	23,000	17.95%
TOTAL FIRE PROTECTION:	\$19,217	\$19,126	\$18,932	\$19,500	\$19,074	\$19,500	\$23,000	17.95%

This budget is to cover the public fire protection fee for City owned properties.

**CITY OF ASHLAND WISCONSIN
2025 BUDGET PROGRAM NARRATIVE
BUILDING INSPECTION & WEIGHTS AND MEASURES**

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. This position is also responsible for zoning and Conditional Use Permit follow-up/enforcement and works with the Assistant Planner and Building Inspector on these activities.

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.

Seasonal/Limited Term Property Maintenance Assistant

Description: The Seasonal/Limited Term Property Maintenance Assistant assists the Property Maintenance Specialist in enforcement of Ordinance 750: Property Maintenance Ordinance. Enforcement activities are similar to those of the Property Maintenance Specialist and this position is generally active during the summer months when more enforcement for junk/debris, garbage, and lawns is required. This position is seasonal and part-time. The Property Maintenance Assistant works with the Property Maintenance Specialist, Assistant Planner, and Building Inspector during the course of enforcement duties.

Outcomes: The Property Maintenance Assistant provides another perspective on code enforcement activities in the department and allows the department to complete more inspections and documentation and handle more code enforcement cases quickly than would be the case with the Property Maintenance Specialist alone.

**CITY OF ASHLAND
2025 BUDGET
BUILDING INSPECTION/WEIGHTS & MEASURES**

DESCRIPTION	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Actual to June 30	2024 Estimate	2025 Budget	Percent Change
PERSONNEL COSTS								
100 52410 111 SALARIES & WAGES	30,454	42,432	44,138	45,465	22,701	45,402	46,820	2.98%
100 52410 125 WAGES/TEMP/OTHER	0	0	0	0	0	0	6,000	NA
100 52410 151 SOCIAL SECURITY	2,295	3,056	3,193	3,420	1,637	3,275	3,980	16.37%
100 52410 152 EMPLOYER SHARE RETIREM	1,870	2,761	3,002	3,140	1,566	3,135	3,255	3.66%
100 52410 157 HSA CONTRIBUTIONS	875	1,500	1,500	1,500	750	1,500	1,500	0.00%
100 52410 154 MEDICAL & DENTAL	4,534	7,168	7,812	10,155	4,439	8,880	9,730	-4.19%
100 52410 155 LIFE INSURANCE	129	122	135	170	69	140	240	41.18%
100 52410 156 WORKER'S COMPENSATION	1,136	1,493	1,475	1,425	0	1,420	1,565	9.82%
TOTAL PERSONNEL COSTS:	41,292	58,530	61,255	65,275	31,162	63,752	73,090	11.97%
SERVICES								
100 52410 210 PROFESSIONAL SERVICES	65,762	60,841	67,859	62,000	22,728	68,350	68,500	10.48%
100 52410 225 TELEPHONE	214	572	695	700	312	700	700	0.00%
100 52420 299 OTHER SERVICES/W & M	5,600	5,600	3,200	5,600	6,000	6,000	6,000	7.14%
TOTAL SERVICES:	71,576	67,013	71,754	68,300	29,040	75,050	75,200	10.10%
MATERIALS & SUPPLIES								
100 52410 319 OFFICE SUPPLIES	25	0	0	50	0	50	50	0.00%
100 52410 320 ADVERTISING	0	0	0	100	0	0	100	0.00%
100 52410 339 TRAVEL/TRAINING	0	175	0	500	0	0	500	0.00%
100 52410 340 SUPPLIES	0	0	0	50	0	0	50	0.00%
100 52410 342 GAS & OIL	0	121	0	100	0	0	100	0.00%
100 52410 350 R&M TRANSPORTATION EQU	69	0	72	100	0	0	100	0.00%
100 52410 390 MISCELLANEOUS EXPENSE	0	0	20	50	0	0	50	0.00%
TOTAL MAT. & SUPPLIES:	94	296	92	950	0	50	950	0.00%
CAPITAL EXPENDITURES								
100 52410 840 CONDEMNATION/DEMO	4,008	1,250	0	2,500	0	0	10,000	300.00%
TOTAL CAPITAL EXPEND:	4,008	1,250	0	2,500	0	0	10,000	300.00%
TOTAL BUILDING INSPECT/WEIGHTS & MEASURES	\$116,970	\$127,089	\$133,101	\$137,025	\$60,202	\$138,852	\$159,240	16.21%

**CITY OF ASHLAND WISCONSIN
2025 BUDGET PROGRAM NARRATIVE
POLICE DEPARTMENT – ANIMAL CONTROL**

Animal Control:

Description:

This budget is for City stray cats and dogs. It provides for kennel contract services and veterinary services. The Ashland Police Department patrol officers are answering calls for stray animals.

Outcomes:

Enforce all local and state animal laws. Responds to approx. 450 calls per year. Officers investigate 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. Bring neglected and found animals to the animal shelter who are contracted for their care.

**CITY OF ASHLAND
2025 BUDGET
ANIMAL CONTROL**

DESCRIPTION	2021 Actual	2022 Actual	2023 Estimate	2024 Budget	2024 Actual to June 30	2024 Estimate	2025 Budget	Percent Change
PERSONNEL COSTS								
100 54150 111 SALARIES & WAGES	37,948	38,763	40,238	41,635	21,226	22,225	0	-100.00%
100 54150 112 OVERTIME	0	0	394	0	62	65	0	NA
100 54150 131 LONGEVITY	1,524	1,554	1,617	1,670	0	890	0	-100.00%
100 54150 136 CLOTHING ALLOWANCE	345	499	385	0	43	45	0	
100 54150 137 CLOTHING ALLOWANCE	105	332	65	450	0	0	0	-100.00%
100 54150 151 SOCIAL SECURITY	2,846	2,906	3,024	3,250	1,498	1,635	0	-100.00%
100 54150 152 EMPLOYER SHARE RETIREMENT	2,686	2,655	2,900	2,990	1,472	1,600	0	-100.00%
100 54150 157 HSA CONTRIBUTION	1,500	1,500	1,500	1,500	750	875	0	-100.00%
100 54150 154 MEDICAL & DENTAL	7,962	8,223	9,043	10,410	5,201	5,205	0	-100.00%
100 54150 155 LIFE INSURANCE	126	130	130	165	74	75	0	-100.00%
100 54150 156 WORKER'S COMPENSATION	1,491	1,438	1,418	1,355	0	0	0	-100.00%
TOTAL PERSONNEL COSTS:	56,532	58,000	60,713	63,425	30,326	32,615	0	-100.00%
SERVICES								
100 54150 213 OTHER PROF SERVICES - KENNE	16,084	16,000	16,000	16,000	8,000	14,000	15,000	-6.25%
100 54150 219 OTHER ANIMAL SHELTER	1,928	0	50	1,500	20	500	500	-66.67%
100 54150 290 ANIMAL DISPOSAL	179	2,039	2,475	350	71	70	0	-100.00%
TOTAL SERVICES:	18,191	18,039	18,525	17,850	8,091	14,570	15,500	-13.17%
MATERIALS & SUPPLIES								
100 54150 339 TRAVEL/TRAINING	189	0	129	350	0	0	0	-100.00%
100 54150 340 OPERATING SUPPLIES	99	932	0	300	0	0	0	-100.00%
100 54150 342 GAS & OIL	947	1,969	2,337	2,000	821	875	0	-100.00%
100 54150 350 R&M TRANSPORATION VEHICLES	160	133	5	600	0	0	0	-100.00%
TOTAL MAT. & SUPPLIES:	1,395	3,034	2,472	3,250	821	875	0	-100.00%
TOTAL ANIMALCONTROL	\$76,119	\$79,073	\$81,710	\$84,525	\$39,237	\$48,060	\$15,500	-81.66%

**CITY OF ASHLAND
2025 BUDGET
PEST CONTROL**

DESCRIPTION	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Actual to June 30	2024 Estimate	2025 Budget	Percent Change
SERVICES								
100 54151 217 OTHER PROF SERVICES	7,865	8,615	8,615	9,000	8,745	8,745	9,000	0.00%
TOTAL SERVICES:	7,865	8,615	8,615	9,000	8,745	8,745	9,000	0.00%
TOTAL PEST CONTROL	\$7,865	\$8,615	\$8,615	\$9,000	\$8,745	\$8,745	\$9,000	0.00%

PROGRAM INFORMATION

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

**CITY OF ASHLAND
2025 BUDGET
MT. HOPE CEMETERY**

DESCRIPTION	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Actual to June 30	2024 Estimate	2025 Budget
CONTRIBUTIONS							
100 54910 791 MT. HOPE CEMETERY	61,000	61,000	63,000	65,000	32,500	65,000	66,950
TOTAL CONTRIBUTIONS:	61,000	61,000	63,000	65,000	32,500	65,000	66,950
TOTAL MT. HOPE CEMETERY	\$61,000	\$61,000	\$63,000	\$65,000	\$32,500	\$65,000	\$66,950

PROGRAM INFORMATION

Operations Funding request 66,950

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 WISCONSIN
2025 BUDGET PROGRAM NARRATIVE
PUBLIC WORKS DEPARTMENT**

Core Operations:

Description:

The Public Works Department is responsible for the protection and maintenance of all city infrastructure and rights-of-way, including but not limited to City streets, sidewalks, storm sewer system, street lighting, landfill/recycling and engineering/GIS. Water Utility and Wastewater Utility enterprise funds are also part of the Public Works Department.

Outcomes:

Approximately 7,900 residents, 3500 households receive services provided by the Public Works Department. The department strives to protect the investment of the City's infrastructure to help Ashland become a more exceptional place to live, work and recreate.

Administration:

Description:

The Streets, Water Utility, Wastewater Utility, Facilities, Parks/Grounds and Engineering Divisions fall under the direction of the Public Works Director. The Public Works Director performs professional, administrative and complex technical duties regarding planning, budgeting, organizing and directing all public works activities within the City. The Public Works/Utility Administrative Manager is responsible for public relations, management of payroll and monitoring budget expenditures. Clerical duties are performed by the Administrative Clerk, a position that is shared with the Clerk's Office. The Administrative Clerk acts as the receptionist, provides customer service and project related administrative support, prepares accounts payable, issues department billings and maintains records and applicable reports for the Streets, Facilities, Parks/Grounds and Engineering Divisions. The Utility Billing Specialist/Administrative Assistant assists with general reception duties, provides related customer service and project related administrative support, prepares accounts payable, issues department billings and maintains records and applicable reports. In addition, the Utility Billing Specialist/Administrative Assistant prepares bimonthly utility bills for approximately 3200 utility accounts and manages associated collection processes.

Outcomes:

To develop long term department planning, public relations, civic and community support, and follow through with maintenance activities and capital project delivery to provide exceptional health, safety and environmental measures. To provide an environment that will motivate, train, retain, and improve employee productivity, customer service and work habits.

Engineering/GIS:

Description:

The Civil Engineer-Streets is responsible for permits, designs, estimates, change orders, standards, and project management for most City streets, building facilities and projects and completes most State requirements including bi-annual street and sidewalk inspections.

The Civil Engineer-Utilities is responsible for permits, designs, estimates, change orders, standards, and project management for most City Utilities projects.

The GIS Specialist was previously a full time position. Since 2021, the City has contracted for services to manage the City's GIS system for both internal and external customers and collects data to be used for datasets.

Outcomes:

To maintain and update the current GIS system to help reduce research time for internal customers. The Engineering division is essential in planning and managing projects to maintain and improve infrastructure for the future of the City.

Roadway Maintenance:

Description:

Public Works personnel are responsible for maintaining the city's infrastructure. Fleet maintenance for all city owned vehicles is completed by two (2) mechanics. Snow removal, spray patching, street cut repairs, rural road maintenance, sign installation and repair, alley maintenance, tree cutting/trimming and roadway line painting are essential duties performed for the safety of visitors and residents of the City. The street department maintains:

- 66.91 miles of streets
- 13.95 miles of alleys
- Snow Removal per City of Ashland Snow Removal Policy
- Maintain 4,340 trees
- Maintenance to all City owned heavy equipment, vehicles and miscellaneous equipment

Outcome:

To provide and maintain safe and reliable infrastructure. Roadway maintenance is important for safety and economic development of the community and vehicle/equipment maintenance in order to ensure the reliability of City services.

Street Lighting:

Description:

Public Works personnel maintain the decorative street lighting, traffic signals and all electrical components owned by the City of Ashland. The department maintains:

- 35 Traffic Light Structures
- 285.49 Acres of Electrical Responsibility Areas (parks, city facilities)
- 485 Lighting Structures

Outcome:

For the safety of residents and visitors of the community, it is important to keep all traffic and lighting structures functional.

Sidewalk:*Description:*

Public Works personnel provide sidewalk snow removal in the downtown business district, parks and city owned properties during the winter season. During the remainder of the year, sidewalk repair and weed control are a component of the maintenance program.

- 40.88 miles of sidewalk (5 city blocks in the business district)

Outcome:

For the safety of residents and visitors of the community and to encourage economic development. Regular maintenance of city sidewalks is also a requirement of the City's liability insurance.

Storm Sewer:*Description:*

Storm Sewer maintenance includes sweeping the City streets on a regular basis from April through November. As time allows, Public Works personnel jet and clean the storm sewer system, including mains, manholes, and catch basins and provide required repair/maintenance. Jetting and cleaning of storm sewer mains and catch basins is a best management practice for improving water quality of the storm water system that ultimately empties into Lake Superior. This includes the following:

- 44.26 Miles of Storm Sewer Mains
- 638 Manholes
- 1,551 Catch Basin Inlets
- 143 Storm Outfalls and Cleanouts
- 495 Culverts
- 5.55 acres of Retention Ponds

Outcome:

As the City's storm water empties into Lake Superior, it is extremely important to protect the environment. Therefore, as time allows, Public Works personnel perform annual routine maintenance to the storm sewer system.

Parking Facilities:*Description:*

Public Works personnel maintain the city's 17 parking facilities. This includes snow removal, roadway line painting, mowing, landscaping and pot hole patching.

- 17 Parking facilities totaling 6.32 acres

Outcome:

Well-maintained parking facilities provide safe and convenient parking locations for the residents, employees and visitors of the community. Parking facilities promote economic development for the downtown business district.

**CITY OF ASHLAND
2025 BUDGET
PUBLIC WORKS**

PW - ADMINISTRATIVE & GENERAL

DESCRIPTION	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Actual to June 30	2024 Estimate	2025 Budget	Percent Change
PERSONNEL COSTS								
100 53100 111 SALARIES/PERMANENT/RE	108,993	75,073	83,982	74,635	37,744	74,635	86,670	16.13%
100 53100 112 OVERTIME WAGES	0	36	330	0	0	0	0	NA
100 53100 125 WAGES/TEMP/OTHER	1,306	3,325	5,741	0	0	0	0	NA
100 53100 131 LONGEVITY PAY	2,100	289	0	382	192	382	410	7.33%
100 53100 151 SOCIAL SECURITY	8,304	5,958	6,819	4,761	2,982	5,864	6,475	36.00%
100 53100 152 EMPLOYER SHARE RETIRE	7,533	4,905	5,561	5,176	2,617	5,176	6,055	16.98%
100 53100 154 MEDICAL & DENTAL	29,233	16,673	14,330	29,331	13,527	29,331	25,960	-11.49%
100 53100 155 LIFE INSURANCE	454	134	112	112	34	112	75	-33.04%
100 53100 156 WORKER'S COMPENSATIO	2,115	1,332	1,332	1,272	0	1,272	1,310	2.99%
100 53100 157 HSA CONTRIBUTION	4,862	2,937	1,800	3,390	1,448	3,390	3,150	-7.08%
TOTAL PERSONNEL COSTS:	\$164,898	\$110,663	\$120,007	\$119,059	\$58,543	\$120,162	\$130,105	9.28%
SERVICES								
100 53100 216 SAFETY PROGRAM	63	35	73	200	26	75	200	0.00%
100 53100 221 WATER	5,837	7,463	7,631	6,200	2,095	6,500	7,500	20.97%
100 53100 222 ELECTRIC	7,938	9,565	11,191	10,200	4,204	11,084	10,500	2.94%
100 53100 224 NATURAL GAS	8,089	11,143	7,631	10,000	3,234	8,000	10,000	0.00%
100 53100 225 TELEPHONE	5,676	5,399	5,430	5,500	2,692	5,500	5,500	0.00%
100 53100 290 CONTRACTUAL SERVICES	1,289	1,346	2,229	1,650	527	1,700	1,750	6.06%
TOTAL SERVICES:	\$28,892	\$34,950	\$34,185	\$33,750	\$12,778	\$32,859	\$35,450	5.04%
MATERIALS & SUPPLIES								
100 53100 311 POSTAGE	0	60	72	200	44	100	200	0.00%
100 53100 313 PRINTING/COPYING	1,835	2,065	1,784	2,000	909	2,000	1,250	-37.50%
100 53100 319 OFFICE SUPPLIES	750	840	605	1,085	368	750	1,000	-7.83%
100 53100 320 ADVERTISING/PUBLISHING	704	1,848	450	1,450	604	1,000	1,250	-13.79%
100 53100 324 MEMBERSHIP DUES	390	400	412	700	0	700	750	7.14%
100 53100 339 TRAVEL/TRAINING	190	50	796	1,500	221	1,500	1,500	0.00%
100 53100 340 OPERATING SUPPLIES	363	0	0	750	0	750	750	0.00%
100 53100 344 JANITORIAL SUPPLIES	238	65	0	200	0	0	0	-100.00%
100 53100 353 R & M FURNITURE/OFFICE	180	0	14	100	0	50	100	0.00%
100 53100 355 R & M BUILDINGS	374	485	156	0	0	190	0	NA
100 53100 390 MISCELLANEOUS EXPENSE	964	4,095	3,410	2,500	3,661	4,000	2,500	0.00%
TOTAL MAT. & SUPPLIES:	\$5,988	\$9,909	\$7,699	\$10,485	\$5,807	\$11,040	\$9,300	-11.30%
TOTAL PW-ADMINISTRATION:	\$199,778	\$155,521	\$161,891	\$163,294	\$77,128	\$164,061	\$174,855	7.08%

PW - ENGINEERING & GIS

DESCRIPTION				2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Actual to June 30	2024 Estimate	2025 Budget	Percent Change
PERSONNEL COSTS											
100	53102	111	SALARIES/PERMANENT/RE	32,445	1,309	19,200	64,272	32,100	64,272	66,200	3.00%
100	53102	112	OVERTIME WAGES	0	0	64	0	0	958	0	NA
100	53102	125	WAGES/TEMP/OTHER	13,397	20,986	10,523	6,300	5,256	18,407	5,189	-17.63%
100	53102	131	LONGEVITY PAY	530	0	0	0	0	0	0	NA
100	53102	136	CLOTHING ALLOWANCE	0	0	0	0	0	0	0	NA
100	53102	151	SOCIAL SECURITY	3,386	1,706	2,262	5,181	2,714	5,181	5,295	2.20%
100	53102	152	EMPLOYER SHARE RETIRE	1,769	0	1,335	4,435	2,215	4,435	4,610	3.95%
100	53102	154	MEDICAL & DENTAL	10,206	0	2,732	32,347	16,391	32,347	30,995	-4.18%
100	53102	155	LIFE INSURANCE	37	0	16	67	32	67	66	-1.49%
100	53102	156	WORKER'S COMPENSATIO	560	950	622	2,208	0	2,208	2,113	-4.30%
100	53102	157	HSA CONTRIBUTION	1,500	0	0	3,000	1,500	3,000	3,000	0.00%
TOTAL PERSONNEL COSTS:				\$63,831	\$24,950	\$36,752	\$117,810	\$60,208	\$130,875	\$117,468	-0.29%
SERVICES											
100	53102	213	PROFESSIONAL SERVICES	16,416	42,295	41,749	15,000	1,628	15,000	10,000	-33.33%
100	53102	225	TELEPHONE	1,963	1,713	1,683	2,550	856	2,000	2,750	7.84%
100	53102	290	SERVICE CONTRACTS	10,000	4,444	3,767	4,200	3,767	4,200	4,200	0.00%
TOTAL SERVICES:				\$28,379	\$48,453	\$47,198	\$21,750	\$6,251	\$21,200	\$16,950	-22.07%
MATERIALS & SUPPLIES											
100	53102	311	POSTAGE	0	0	0	30	0	0	0	-100.00%
100	53102	313	PRINTING/COPYING	0	0	0	1,000	0	0	1,000	0.00%
100	53102	319	OFFICE SUPPLIES	50	0	127	400	54	100	400	0.00%
100	53102	324	MEMBERSHIP DUES	0	0	0	500	0	0	0	-100.00%
100	53102	339	TRAVEL/TRAINING	0	0	1,545	1,250	0	1,250	1,500	20.00%
100	53102	340	OPERATING SUPPLIES	0	916	790	500	0	500	500	0.00%
100	53102	342	GAS & OIL	0	0	0	400	91	400	400	0.00%
100	53102	345	SMALL TOOLS & EQUIP	0	0	0	500	100	200	500	0.00%
100	53102	350	R&M VEHICLE	180	0	0	300	0	300	500	66.67%
100	53102	390	MISCELLANEOUS EXPENSE	0	0	15	150	80	150	150	0.00%
TOTAL MAT. & SUPPLIES:				\$230	\$916	\$2,477	\$5,030	\$325	\$2,900	\$4,950	-1.59%
TOTAL PW-ENGINEERING & GIS				\$92,440	\$74,319	\$86,427	\$144,590	\$66,784	\$154,975	\$139,368	-3.61%

PUBLIC WORKS-ROADWAY MAINTENANCE

DESCRIPTION	2021	2022	2023	2024	2024 Actual	2024	2025	Percent
	Actual	Actual	Actual	Budget	to June 30	Estimate	Budget	Change
PERSONNEL COSTS								
100 53311 111 SALARIES & WAGES	405,713	432,005	421,685	401,577	229,150	431,814	401,993	0.10%
100 53311 112 OVERTIME WAGES	2,492	9,641	6,485	11,812	3,218	5,000	11,812	0.00%
100 53311 125 WAGES/TEMP/OTHER	18,212	21,756	29,787	38,949	15,401	38,949	40,114	2.99%
100 53311 131 LONGEVITY PAY	8,134	8,425	10,192	10,943	0	10,943	11,475	4.86%
100 53311 136 CLOTHING ALLOWANCE	4,102	3,457	2,554	4,250	952	4,250	4,500	5.88%
100 53311 137 CLOTHING ALLOWANCE	0	0	240	0	0	0	0	NA
100 53311 151 SOCIAL SECURITY	31,865	34,499	33,467	34,296	17,672	34,639	34,535	0.70%
100 53311 152 EMPLOYER SHARE RETIRE	28,016	29,474	30,012	29,080	16,099	3,113	29,350	0.93%
100 53311 154 MEDICAL & DENTAL	121,609	130,587	128,560	130,948	81,474	154,484	136,910	4.55%
100 53311 155 LIFE INSURANCE	1,297	1,484	1,609	1,815	974	1,815	1,645	-9.37%
100 53311 156 WORKER'S COMPENSATIO	16,362	16,822	15,628	14,406	0	14,406	13,690	-4.97%
100 53311 157 HSA CONTRIBUTION	15,627	16,749	15,150	14,165	9,267	18,912	15,980	12.81%
TOTAL PERSONNEL COSTS:	\$653,428	\$704,900	\$695,369	\$692,241	\$374,209	\$718,324	\$702,004	1.41%
SERVICES								
100 53311 242 OUTSIDE REPAIRS								#REF!
100 53311 216 SAFETY PR	1,267	414	1,469	550	631	1,000	1,000	81.82%
100 53311 227 PROPANE & FUEL OIL	103	32	41	150	0	150	150	0.00%
100 53311 290 CONTRACTUAL SERVICES	2,227	1,915	1,703	3,000	1,149	3,000	2,500	-16.67%
TOTAL SERVICES:	\$3,596	\$2,361	\$3,212	\$3,700	\$1,780	\$4,150	\$3,650	-1.35%
MATERIALS & SUPPLIES								
100 53311 339 TRAVEL/TRAINING	170	375	670	3,000	150	1,500	3,000	0.00%
100 53311 340 OTHER OPERATING SUPPL	272,386	258,658	350,472	309,000	74,737	309,000	315,900	2.23%
100 53311 342 GAS & OIL	60,084	93,739	105,138	95,000	32,762	80,000	95,000	0.00%
100 53311 345 SMALL TOOLS/EQUIP	4,448	9,005	5,872	10,800	1,029	10,800	10,800	0.00%
100 53311 350 R & M TRANS VEHICLES	6,586	4,192	5,965	6,500	669	6,500	6,500	0.00%
100 53311 351 R&M HEAVY EQUIPMENT	43,766	63,198	75,040	43,000	11,807	43,000	43,000	0.00%
100 53311 352 R&M EQUIP/MACH/TOOLS	818	592	2,940	3,000	905	3,000	3,000	0.00%
100 53311 353 R & M FURNITURE/OFFICE	72	0	0	500	57	500	500	0.00%
100 53311 357 R & M EQUIP/MAINT-OTHER	11,750	22,398	15,944	16,500	14,084	17,000	16,500	0.00%
TOTAL MAT. & SUPPLIES:	\$400,078	\$452,157	\$562,041	\$487,300	\$136,201	\$471,300	\$494,200	1.42%
TOTAL PW-ROADWAY MAINTENANCE:	\$1,057,103	\$1,159,418	\$1,260,622	\$1,183,241	\$512,189	\$1,193,774	\$1,199,854	1.40%

PUBLIC WORKS-STREET LIGHTING

DESCRIPTION	2021	2022	2023	2024	2024 Actual	2024	2025	Percent
	Actual	Actual	Actual	Budget	to June 30	Estimate	Budget	Change
PERSONNEL COSTS								
100 53420 111 SALARIES & WAGES	7,060	13,692	18,397	12,843	7,671	19,000	12,856	0.10%
100 53420 112 OVERTIME WAGES	76	20	83	351	87	351	351	0.00%
100 53420 125 WAGES/TEMP/OTHER	0	0	945	0	0	0	1,283	NA
100 53420 151 SOCIAL SECURITY	525	1,011	1,429	1,097	565	1,500	1,105	0.73%
100 53420 152 EMPLOYER SHARE RETIRE	482	891	1,257	930	535	1,350	940	1.08%
100 53420 154 MEDICAL & DENTAL	3,203	4,846	8,031	4,188	4,065	9,570	4,380	4.58%
100 53420 155 LIFE INSURANCE	50	68	101	58	30	65	53	-9.41%
100 53420 156 WORKER'S COMPENSATIO	266	484	647	461	0	461	438	-5.05%
100 53420 157 HSA CONTRIBUTION	441	619	787	453	238	450	511	12.80%
TOTAL PERSONNEL COSTS:	\$12,104	\$21,630	\$31,677	\$20,381	\$13,191	\$32,747	\$21,916	7.53%
SERVICES								
100 53420 222 ELECTRIC	92,424	97,963	104,187	95,000	42,631	95,000	95,000	0.00%
100 53420 290 CONTRACTUAL SERVICES	1,285	1,285	4,082	1,300	0	1,300	3,700	184.62%
TOTAL SERVICES:	\$93,709	\$99,248	\$108,270	\$96,300	\$42,631	\$96,300	\$98,700	2.49%
MATERIALS & SUPPLIES								
100 53420 340 OPERATING SUPPLIES	1,070	43,992	42,391	56,000	4,500	20,000	92,800	65.71%
TOTAL MAT. & SUPPLIES:	\$1,070	\$43,992	\$42,391	\$56,000	\$4,500	\$20,000	\$92,800	65.71%
TOTAL PW-STREET LIGHTING:	\$106,883	\$164,870	\$182,337	\$172,681	\$60,323	\$149,047	\$213,416	23.59%

PUBLIC WORKS-SIDEWALK MAINTENANCE

DESCRIPTION	2021	2022	2023	2024	2024 Actual	2024	2025	Percent
	Actual	Actual	Actual	Budget	to June 30	Estimate	Budget	Change
PERSONNEL COSTS								
100 53431 111 SALARIES & WAGES	2,454	5,411	2,232	10,373	3,190	5,400	10,384	0.10%
100 53431 112 OVERTIME WAGES	276	658	0	284	0	0	284	-0.18%
100 53431 125 WAGES/TEMP/OTHER	153	345	148	1,006	0	0	1,036	3.00%
100 53431 151 SOCIAL SECURITY	214	459	173	886	239	500	890	0.47%
100 53431 152 EMPLOYER SHARE RETIRE	182	395	152	751	220	450	758	0.95%
100 53431 154 MEDICAL & DENTAL	1,031	2,888	1,087	3,382	650	1,700	3,540	4.67%
100 53431 155 LIFE INSURANCE	4	7	5	47	2	30	42	-9.72%
100 53431 156 WORKER'S COMPENSATIO	80	250	81	372	0	150	354	-4.96%
100 53431 157 HSA CONTRIBUTION	155	346	148	366	48	180	413	12.77%
TOTAL PERSONNEL COSTS:	\$4,548	\$10,758	\$4,026	\$17,467	\$4,350	\$8,410	\$17,700	1.34%
MATERIALS & SUPPLIES								
100 53431 340 OPERATING SUPPLIES	863	0	12,618	5,000	17	3,500	7,500	50.00%
100 53431 400 MATERIALS						0	0	NA
TOTAL MAT. & SUPPLIES:	\$863	\$0	\$12,618	\$5,000	\$17	\$3,500	\$7,500	50.00%
TOTAL PW-SIDEWALK MAINTENANCE:	\$5,411	\$10,758	\$16,643	\$22,467	\$4,368	\$11,910	\$25,200	12.17%

PUBLIC WORKS-STORM SEWER MAINTENANCE

DESCRIPTION	2021	2022	2023	2024	2024 Actual	2024	2025	Percent
	Actual	Actual	Actual	Budget	to June 30	Estimate	Budget	Change
PERSONNEL COSTS								
100 53441 111 SALARIES & WAGES	34,873	26,604	32,321	49,394	5,209	33,755	49,446	0.10%
100 53441 112 OVERTIME WAGES	0	228	141	1,000	90	90	1,000	0.00%
100 53441 125 WAGES/TEMP/OTHER	1,020	419	736	4,791	0	0	4,934	2.99%
100 53441 151 SOCIAL SECURITY	2,595	1,959	2,394	4,218	366	2,327	4,250	0.76%
100 53441 152 EMPLOYER SHARE RETIRE	2,354	1,744	2,209	3,577	366	2,335	3,610	0.92%
100 53441 154 MEDICAL & DENTAL	10,654	8,295	10,442	16,107	2,098	13,105	16,840	4.55%
100 53441 155 LIFE INSURANCE	224	173	198	223	19	75	202	-9.39%
100 53441 156 WORKER'S COMPENSATIO	1,344	956	1,079	1,772	0	1,772	1,684	-4.99%
100 53441 157 HSA CONTRIBUTION	1,634	1,221	1,304	1,742	215	853	1,965	12.82%
TOTAL PERSONNEL COSTS:	\$54,698	\$41,599	\$50,824	\$82,824	\$8,363	\$54,313	\$83,931	1.34%
SERVICES								
100 53441 221 WATER	0	0	103	0	0	0	0	NA
100 53441 290 CONTRACT SERVICES	0	24,661	5,050	20,000	0	0	12,653	
TOTAL SERVICES:	\$0	\$24,661	\$5,153	\$20,000	\$0	\$0	\$12,653	-36.74%
MATERIALS & SUPPLIES								
100 53441 340 OPERATING SUPPLIES	1,173	6,828	2,421	18,000	16,290	27,000	20,000	11.11%
100 53441 351 R&M HEAVY EQUIPMENT	5,100	3,293	2,332	3,000	168	3,000	3,000	0.00%
TOTAL MAT. & SUPPLIES:	\$6,273	\$10,121	\$4,753	\$21,000	\$16,457	\$30,000	\$23,000	9.52%
TOTAL PW-STORM SEWER MAINT:	\$60,970	\$76,382	\$60,730	\$123,824	\$24,820	\$84,313	\$119,584	-3.42%

PUBLIC WORKS-PARKING FACILITIES

DESCRIPTION	2021	2022	2023	2024	2024 Actual	2024	2025	Percent
	Actual	Actual	Actual	Budget	to June 30	Estimate	Budget	Change
PERSONNEL COSTS								
100 53450 111 SALARIES & WAGES	1,734	2,821	3,393	1,976	365	1,000	1,978	0.09%
100 53450 112 OVERTIME WAGES	0	108	0	54	0	0	54	0.00%
100 53450 125 WAGES/TEMP/OTHER	139	19	148	192	0	0	197	2.79%
100 53450 151 SOCIAL SECURITY	140	217	261	169	26	100	170	0.33%
100 53450 152 EMPLOYER SHARE RETIRE	117	190	231	143	25	100	144	0.98%
100 53450 154 MEDICAL & DENTAL	464	895	597	561	179	300	561	0.00%
100 53450 155 LIFE INSURANCE	3	7	20	9	0	4	8	-10.22%
100 53450 156 WORKER'S COMPENSATIO	70	103	118	71	0	25	67	-5.14%
100 53450 157 HSA CONTRIBUTION	71	100	133	70	16	50	79	12.31%
TOTAL PERSONNEL COSTS:	\$2,738	\$4,460	\$4,901	\$3,245	\$611	\$1,579	\$3,258	0.41%
SERVICES								
100 53450 222 ELECTRIC - VEHICLE CHA	\$0	\$0	\$2,174	\$3,600	\$1,786	\$3,900	\$3,600	0.00%
MATERIALS & SUPPLIES								
100 53450 340 OPERATING SUPPLIES	0	0	1,184	0	0	0	0	NA
TOTAL MAT. & SUPPLIES:	\$0	\$0	\$1,184	\$0	\$0	\$0	\$0	NA
TOTAL PW-PARKING FACILITIES:	\$2,738	\$4,460	\$8,259	\$6,845	\$2,396	\$5,479	\$6,858	0.19%
PUBLIC WORKS-COMBINED BUDG	\$1,525,324	\$1,645,727	\$1,776,910	\$1,816,942	\$748,007	\$1,763,559	\$1,879,136	3.42%

**CITY OF ASHLAND
2025 BUDGET
PUBLIC WORKS TRANSPORTATION**

DESCRIPTION	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Actual to June 30	2024 Estimate	2025 Budget	Percent Change
100 53521 791 BAY AREA RURAL TRANSIT	31,000	31,000	34,000	36,000	0	36,000	37,080	3.00%
TOTAL BART:	31,000	31,000	34,000	36,000	0	36,000	37,080	3.00%
TOTAL P.W. TRANSPORTATION:	\$31,000	\$31,000	\$34,000	\$36,000	\$0	\$36,000	\$37,080	3.00%

PROGRAM INFORMATION

Operations Request: \$37,080 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

**CITY OF ASHLAND WISCONSIN
2025 BUDGET PROGRAM NARRATIVE
PUBLIC WORKS DEPARTMENT – SANITATION**

Refuse and Garbage Core Operations:

Description:

Public Works personnel are responsible for the collection of solid waste from all city owned facilities. Seasonally solid waste is collected from trash containers on Main Street, trash containers on the Ashland Rails to Trails System, trash containers and dumpsters from various city parks. Spring Clean-up is held biannually for residents to drop off household waste at Republic Services at no cost or via a reduced fee. The Department is responsible for the removal of dead animals and other debris from roadways to ensure public health and well-being.

Weekly residential Solid Waste and bi-weekly recycling weekly curbside services are contracted through Republic Services but Public Works staff provides day to day coordination of these services.

Outcomes:

For the health, safety and well-being of the residents and visitors of the community Public Works personnel, on a regular schedule, collect solid waste from properties owned by the City and contract out waste collection services from residential properties.

Landfill Core Operations:

Description:

Although the solid waste landfill has been closed for a number of years, the compost area and City wide landscaping disposal continues to be an active part of the landfill. Compostable materials are collected at the Public Works facility and transported to the landfill site for no fee. The department has seen an increase in the number of people who use the Public Works drop off area to dispose of yard waste.

The landfill site requires continued maintenance and regulatory compliance by the Wisconsin Department of Natural Resources. The area must be mowed, the landfill pumps maintained and the leachate collection system maintained. Ground water is monitored in accordance with the Wisconsin Department of Natural Resources regulations. The City contracts for these services for efficiency and to ensure DNR compliance.

Outcomes:

City residents have the ability to dispose of yard waste materials at the Public Works Garage at no cost. The Department manages and utilizes the materials for future projects. Regular groundwater monitoring protects the environment in and around the area.

CITY OF ASHLAND

2025 BUDGET

PUBLIC WORKS DEPARTMENT - SANITATION

PW-REFUSE & GARBAGE COLLECTION

DESCRIPTION	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Actual to June 30	2024 Estimate	2025 Budget	Percent Change
PERSONNEL COSTS								
100 53620 111 SALARIES/PERMANENT/REGULAR	12,918	13,487	6,115	11,114	4,727	8,000	11,130	0.14%
100 53620 112 OVERTIME WAGES	0	3	1	0	0	0	0	NA
100 53620 125 WAGES/TEMP/OTHER	2,714	3,666	2,234	1,078	0	0	1,110	2.97%
100 53620 151 SOCIAL SECURITY	1,161	1,277	622	949	345	500	955	0.63%
100 53620 152 EMPLOYER SHARE RETIREMENT	868	877	416	805	326	500	815	1.24%
100 53620 154 MEDICAL & DENTAL	4,261	4,158	2,015	3,624	1,973	2,500	3,790	4.58%
100 53620 155 LIFE INSURANCE	27	36	28	50	8	30	45	-10.00%
100 53620 156 WORKER'S COMPENSATION	591	598	267	399	0	100	380	-4.76%
100 53620 157 HSA CONTRIBUTION	511	510	240	392	175	250	445	13.52%
TOTAL PERSONNEL COSTS:	23,050	24,612	11,938	18,411	7,554	11,880	18,670	1.41%
SERVICES								
100 53620 213 PROFESSIONAL SERVICES	7	0	0	0	0	0	0	
100 53620 290 CONTRACTUAL SERVICES	312,264	318,639	319,853	324,743	172,472	411,700	410,100	26.28%
TOTAL SERVICES:	312,271	318,639	319,853	324,743	172,472	411,700	410,100	26.28%
MATERIALS & SUPPLIES								
100 53620 313 PRINTING / COPYING	0	0	1,672	4,000	1,467	4,800	4,800	20.00%
100 53620 340 OPERATING SUPPLIES	12,724	14,325	17,986	15,000	3,690	26,415	26,500	76.67%
100 53620 390 MISCELLANEOUS	0	0	0	0	0	0	0	NA
TOTAL MAT. & SUPPLIES:	12,724	14,325	19,658	19,000	5,157	31,215	31,300	64.74%
TOTAL PW-REFUSE & GARBAGE COLLECTION:	\$348,046	\$357,576	\$351,450	\$362,154	\$185,184	\$454,795	\$460,070	27.04%

PUBLIC WORKS-LANDFILL OPERATION

DESCRIPTION	2020 Actual	2021 Actual	2022 Estimate	2023 Budget	2022 Actual to June 30	2022 Estimate	2023 Budget	Percent Change
PERSONNEL COSTS								
100 53631 111 SALARIES & WAGES	4,128	6,174	7,497	6,668	6,197	7,000	6,680	0.18%
100 53631 112 OVERTIME WAGES	133	5	1	0	84	84	0	NA
100 53631 125 WAGES/TEMP/OTHER	546	1,188	1,082	647	0	0	670	3.55%
100 53631 151 SOCIAL SECURITY	354	543	634	569	450	650	575	1.05%
100 53631 152 EMPLOYER SHARE RETIREMENT	288	402	510	483	433	600	490	1.45%
100 53631 154 MEDICAL & DENTAL	1,333	1,743	1,862	2,174	3,304	4,500	2,275	4.65%
100 53631 155 LIFE INSURANCE	13	14	12	30	34	50	30	0.00%
100 53631 156 WORKERS COMP	179	259	280	239	0	100	230	-3.77%
100 53631 157 HSA CONTRIBUTION	190	181	179	235	500	750	270	14.89%
TOTAL PERSONNEL COSTS:	7,165	10,508	12,056	11,045	11,002	13,734	11,220	1.58%
SERVICES								
100 53631 222 ELECTRIC	1,037	757	1,273	1,300	395	1,300	1,300	0.00%
100 53631 290 CONTRACTUAL SERVICES	25,631	40,794	51,191	43,500	19,781	43,500	43,500	0.00%
TOTAL SERVICES:	26,668	41,551	52,463	44,800	20,176	44,800	44,800	0.00%
MATERIALS & SUPPLIES								
100 53631 311 POSTAGE	0	0	0	10	0	10	0	-100.00%
100 53631 340 OPERATING SUPPLIES	10,096	19,913	11,863	18,000	16,700	18,000	18,000	0.00%
100 53631 390 MISCELLANEOUS	0	0	0	600	0	600	0	-100.00%
TOTAL MAT. & SUPPLIES:	10,096	19,913	11,863	18,610	16,700	18,610	18,000	-3.28%
TOTAL PW-LANDFILL OPERATION:	\$43,929	\$71,973	\$76,382	\$74,455	\$47,879	\$77,144	\$74,020	-0.58%
TOTAL PUBLIC WORKS-SANITATION	\$ 391,974	\$ 429,549	\$ 427,832	\$ 436,609	\$ 233,062	\$ 531,939	\$ 534,090	22.33%

**CITY OF ASHLAND
2025 BUDGET
COMMUNITY PROGRAMS**

DESCRIPTION	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Actual to June 30	2024 Estimate	2025 Budget	Percent Change
COMMUNITY EVENTS								
100 55330 791 EVENTS	2,000	2,000	2,000	4,000	1,052	4,000	4,000	0.00%
TOTAL COMMUNITY EVENTS:	2,000	2,000	2,000	4,000	1,052	4,000	4,000	0.00%
MUSEUM								
100 55120 795 HISTORICAL SOCIETY	10,000	10,000	10,000	11,000	5,000	11,000	11,330	3.00%
TOTAL MUSEUM:	10,000	10,000	10,000	11,000	5,000	11,000	11,330	3.00%
SOCIAL SERVICE & HEALTH PROGRAMS								
100 55120 796 SOCIAL SERV & HEALTH	15,300	15,300	15,300	17,000	5,000	17,000	17,510	3.00%
TOTAL SENIOR CITIZEN CTR:	15,300	15,300	15,300	17,000	5,000	17,000	17,510	3.00%
TOTAL COMMUNITY PROGRAMS:	27,300	27,300	27,300	32,000	11,052	32,000	32,840	2.63%

Account Number	Explanation	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Actual to June 30	2024 Estimate	2025 Budget
	EVENTS							
	Christmas Decorations	0	0	0	1,000	0	1,000	1,000
100-55330 791	Flag Replacement	0	0	0	500	0	500	500
100-55150 791	Supplies/ Flowers Beautification Council	2,000	2,000	2,000	2,500	1,052	2,500	2,500
	TOTAL EVENTS	2,000	2,000	2,000	4,000	1,052	4,000	4,000
	PROGRAMS							
100-55120-795	HISTORICAL SOCIETY	10,000	10,000	10,000	11,000	5,000	11,000	11,330
100-55120-793	NUTRITION-TITLE VII	3,700	3,700	3,700	4,000	0	4,000	4,120
100-55120-796	SENIOR CITIZEN CENTER	10,000	10,000	10,000	11,000	5,000	11,000	11,330
100-54980-791	New Day Shelter	1,600	1,600	1,600	2,000	0	2,000	2,060
	TOTAL PROGRAMS	25,300	25,300	25,300	28,000	10,000	28,000	28,840
	TOTAL COMMUNITY PROGRAMS	\$ 27,300	\$ 27,300	\$ 27,300	\$ 32,000	\$ 11,052	\$ 32,000	\$ 32,840

**CITY OF ASHLAND WISCONSIN
2025 BUDGET PROGRAM NARRATIVE
PARKS AND GROUNDS MAINTENANCE**

Core Operations:

Grounds staff are responsible for the facilities and grounds maintenance in 23 parks encompassing 191.96 acres, a multi-use trail system of over 12 miles and 8 different softball or baseball fields. In addition to the parks, there are 110.02 total acres of city owned green space that require grounds maintenance. Parks staff, in coordination with the Public Works Division, complete capital projects on an annual basis in various parks, as identified in collaboration with the Parks and Recreation Director.

Description:

Grounds maintenance includes, mowing, weed control, playground equipment maintenance, tree trimming and planting. Ten limited term employees are hired seasonally to maintain the green space from May through mid-October. The staff time spent mowing on a weekly basis has been reduced as the City has embraced practices to reduce mowing but still numbers roughly 200 acres per week. Full-time park personnel continue to repair and maintain all property within the City parks year-round. Personnel seasonally place park benches and trash receptacles throughout the city, including the downtown.

Outcomes:

A safe and well-maintained park system for the residents and visitors of the community.

**CITY OF ASHLAND
2025 BUDGET
PARKS DEPARTMENT**

DESCRIPTION	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Actual to June 30	2024 Estimate	2025 Budget	Percent Change
PERSONNEL COSTS								
100 55200 111 SALARIES & WAGES	51,821	53,767	76,866	82,257	43,420	89,858	86,895	5.64%
100 55200 112 OVERTIME WAGES	189	850	135	3,000	156	500	3,000	0.00%
100 55200 125 WAGES/TEMP/OTHER	46,445	30,978	60,175	66,050	13,098	70,000	77,980	18.06%
100 55200 131 LONGEVITY PAY	2,581	2,316	-	-	-	-	574	NA
100 55200 136 CLOTHING/UNIFORM ALLOWANCE	446	396	613	675	-	675	675	0.00%
100 55200 151 SOCIAL SECURITY	7,715	6,713	10,083	11,412	3,908	14,568	12,640	10.76%
100 55200 152 EMPLOYER SHARE RETIREMENT	3,689	3,718	5,272	5,883	3,007	6,264	6,290	6.92%
100 55200 154 MEDICAL & DENTAL	7,961	6,809	37,338	48,520	23,524	46,822	46,490	-4.18%
100 55200 155 LIFE INSURANCE	361	334	105	163	64	137	138	-15.45%
100 55200 156 WORKER'S COMPENSATION	3,805	3,105	4,416	4,741	-	4,741	5,000	5.46%
100 55200 157 HSA CONTRIBUTION	1,505	1,370	4,023	4,500	2,248	4,498	4,500	0.00%
TOTAL PERSONNEL COSTS:	126,518	110,355	199,026	227,201	89,425	238,063	244,181	7.47%
SERVICES								
100 55200 213 OTHER PROFESSIONAL SERVICES	4,820	4,759	2,383	2,500	2,276	2,500	2,500	0.00%
100 55200 216 SAFETY PROGRAM	29	35	91	250	631	750	250	0.00%
100 55200 221 WATER	8,313	18,842	23,081	15,000	4,684	28,350	33,000	120.00%
100 55200 222 ELECTRIC	21,282	22,179	23,647	22,000	5,124	18,000	22,000	0.00%
100 55200 224 NATURAL GAS	1,516	2,387	2,031	2,300	850	1,500	2,300	0.00%
100 55200 225 TELEPHONE	2,491	2,134	2,435	2,200	1,329	2,200	2,200	0.00%
TOTAL SERVICES:	38,450	50,335	53,669	44,250	14,892	53,300	62,250	40.68%
MATERIALS & SUPPLIES								
100 55200 320 ADVERTISING/PUBLISHING	-	-	-	300	-	300	300	0.00%
100 55200 339 TRAVEL/TRAINING	-	-	67	2,000	50	1,500	2,000	0.00%
100 55200 340 OPERATING SUPPLIES	41,748	56,404	42,981	45,000	18,937	45,000	45,000	0.00%
100 55200 342 GAS & OIL	9,024	14,840	11,879	12,500	3,399	11,500	12,000	-4.00%
100 55200 345 SMALL TOOLS & EQUIP	862	1,989	1,305	1,000	1,712	2,000	2,000	100.00%
100 55200 350 R & M TRANS VEHICLES	2,851	2,584	3,670	6,000	5,333	9,000	6,000	0.00%
100 55200 352 R&M EQUIP/MACH/TOOLS	-	2,958	449	1,600	-	1,600	1,600	0.00%
100 55200 355 R&M BUILDINGS	-	18	-	-	-	2,176	-	NA
100 55200 357 R & M EQUIP/MAINT-OTHER	-	337	10	1,000	-	500	1,000	0.00%
100 55200 390 MISC EXPENSE	542	1,124	4,617	500	700	1,000	1,000	100.00%
TOTAL MAT. & SUPPLIES:	55,027	80,254	64,979	69,900	30,131	74,576	70,900	1.43%
TOTAL PW-PARKS OPERATION & MAINT:	219,996	240,945	317,673	341,351	134,448	365,939	377,331	10.54%

**CITY OF ASHLAND WISCONSIN
2025 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 (Hailey Herrscher), 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 6 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, 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, NRPA Bioblitz and other events at little to no cost to the partnering entities serving our community members.

In 2024 the BCC has hosted the Whistlestop half and marathon and Cruisin the Corridor bag drop pick up, community job fairs, Chequamegon Bay Karate Club, Lifeline Screening, Rustic Valley Bazaar, Chequamegon Bay Consort, SPARK/IGNITE programs, "Save Northland" party, and various City Staff events or programs. APR/City staff also collaborated with Northland College on several events: Winter Fest, BATB After Pary, and Camp Brother Bear.

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

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

answering camping questions, taking pavilion and month long camping reservations and communicating with camp hosts and park care takers about the parks/campgrounds reservations. APR staff is also responsible for scheduling camp hosts at both 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, Ashland Rotary and other local organizations focused on improving the lives of community members through natural resource management, educational and healthy lifestyle options.

In 2024, APR staff worked to implement the Ashland Oredock Diamond Access Project, new playground at the East End Park, new outdoor nets for the pickleball courts at the East End Park and CRYP, creation of the City of Ashland Master Parks Plan, and continuing to implement City of Ashland's Urban Forestry Program. City of Ashland was once again recognized as a Bird City and Tree City USA in 2024. Staff also worked to secure funding to update City of Ashland Comprehensive Outdoor Recreation Plan, continued to implement the City's Urban Forest and EAB Readiness Plans, Kreher Park Boat Launch, Kreher RV Campground Rehabilitation, ARTS Trail Repair, 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 assist in the rehabilitation/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 Youth Programs. Below are descriptions of each category and what programs fall within that category along with the 2024 outcomes for each.

Youth 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.

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

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.

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

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.

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

**CITY OF ASHLAND
2025 BUDGET
APR RECREATION PROGRAMS**

DESCRIPTION	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Actual to June 30	2024 Estimate	2025 Budget	Percent Change
PERSONNEL COSTS								
100 55310 111 SALARIES/PERM/REGULAR	149,901	144,370	142,890	161,160	79,996	156,200	167,840	4.14%
100 55310 112 OVERTIME WAGES	0	1,578	6,913	0	0	0	0	NA
100 55310 125 WAGES/TEMP/OTHER	23,678	32,295	39,627	46,800	20,879	46,800	52,465	12.10%
100 55310 131 LONGEVITY PAY	4,064	4,083	3,345	2,200	0	2,200	2,265	2.95%
100 55310 136 CLOTHING ALLOWANCE	0	0	0	0	0	0	100	NA
100 55310 151 SOCIAL SECURITY	11,921	11,995	13,269	15,370	7,603	15,370	16,730	8.85%
100 55310 152 EMPLOYER SHARE RETIREM	10,342	9,563	10,394	11,275	5,458	11,000	11,825	4.88%
100 55310 157 HSA CONTRIBUTION	9,000	8,250	6,354	7,500	3,000	6,000	6,000	-20.00%
100 55310 154 MEDICAL & DENTAL	66,003	59,653	56,312	64,460	31,198	56,900	51,960	-19.39%
100 55310 155 LIFE INSURANCE	371	372	348	255	89	246	190	-25.49%
100 55310 156 WORKER'S COMPENSATION	5,094	4,880	4,908	5,280	0	5,040	5,325	0.85%
TOTAL PERSONNEL COSTS:	280,375	277,039	284,361	314,300	148,223	299,756	314,700	0.13%
SERVICES								
100 55310 213 OTHER PROF SERVICES	0	0	0	300	168	300	300	0.00%
100 55310 215 SPECIAL EVENTS & PROGR	0	0	0	300	0	300	300	0.00%
100 55310 225 TELEPHONE	2,526	2,643	3,169	3,200	1,544	3,200	3,200	0.00%
TOTAL SERVICES:	2,526	2,643	3,169	3,800	1,712	3,800	3,800	0.00%
MATERIALS & SUPPLIES								
100 55310 311 POSTAGE	245	58	0	300	54	125	200	-33.33%
100 55310 313 PRINTING	2,102	2,523	3,286	2,000	1,100	2,000	2,000	0.00%
100 55310 319 OFFICE SUPPLIES	206	111	437	500	195	500	500	0.00%
100 55310 320 ADVERTISING/PUBLISHING	427	301	168	200	110	200	200	0.00%
100 55310 322 MAGAZINES/NEWSPAPERS	0	0	0	100	0	0	100	0.00%
100 55310 324 MEMBERSHIP DUES	899	359	330	700	480	700	700	0.00%
100 55310 332 AUTO ALLOWANCE	50	178	221	300	0	200	300	0.00%
100 55310 339 TRAVEL/TRAINING	3,594	2,244	2,208	4,000	1,102	3,500	4,500	12.50%
100 55310 340 OPERATING SUPPLIES	7,150	8,486	13,507	8,000	3,034	12,000	12,000	50.00%
100 55310 342 GAS & OIL	0	0	714	0	378	800	800	NA
100 55310 355 R&M - BUILDINGS	0	0	0	800	0	500	800	0.00%
100 55310 390 MISCELLANEOUS EXPENSE	86	1,887	1,290	400	63	400	500	25.00%
100 55310 394 BANK SERVICE CHARGES	3,195	5,684	6,125	7,000	2,904	6,300	6,300	-10.00%
TOTAL MATERIALS & SUPPLIES	17,954	21,832	28,287	24,300	9,418	27,225	28,900	18.93%
CAPITAL EXPENDITURES								
100 55310 812 OFFICE EQUIPMENT/FURNIT	0	0	0	600	115	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	115	800	800	0.00%
TOTAL LEISURE SERVICES:	\$300,855	\$301,513	\$315,817	\$343,200	\$159,468	\$331,581	\$348,200	1.46%

**CITY OF ASHLAND
2025 BUDGET
MUNICIPAL BAND**

DESCRIPTION	2021 Actual	2022 Actual	2023 Estimate	2023 Budget	2024 Actual to June 30	2024 Estimate	2025 Budget	Percent Change
MATERIALS & SUPPLIES								
100 55320 390 MISCELLANEOUS EXPENSE	5,056	5,400	5,319	5,000	1,300	5,000	5,150	3.00%
TOTAL MAT. & SUPPLIES:	5,056	5,400	5,319	5,000	1,300	5,000	5,150	3.00%
CAPITAL EXPENDITURES								
TOTAL CAPITAL EXPEND:	0	0	0	0	0	0	0	NA
TOTAL MUNICIPAL BAND:	\$5,056	\$5,400	\$5,319	\$5,000	\$1,300	\$5,000	\$5,150	3.00%

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Funding request \$5,150

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

**CITY OF ASHLAND WISCONSIN
2025 BUDGET PROGRAM NARRATIVE
PLANNING AND ZONING OFFICE**

Director of Planning & Development:

Description: The Director of Planning & Development manages the Department of Planning & Development. The Director performs professional and administrative duties related to city planning and zoning, economic development, housing, grant administration, code enforcement, and oversight of building inspection and property maintenance duties. The responsibilities include initiating, implementing, monitoring and updating municipal planning activities and community designs, reviewing all residential, commercial, industrial and institutional development and redevelopment proposals, guiding growth to appropriate areas of the City as outlined in various planning documents, promoting economic development initiatives, and initiating outreach activities to the public and business community. In addition, to balance regulations with development, the Director is responsible for the preparation of ordinance amendments related to development and oversees the Unified Development Ordinance. Tasks areas include:

- Current planning administration (staff plan commission, site plan reviews, land divisions, rezonings, etc.)
- Long-range Planning administration (comprehensive plan and other long-range plan development and management)
- Waterfront Planning (Ore Dock Development, Waterfront Dev Plan administration)
- Zoning Administration/UDO enforcement and updates
- Downtown Planning
- Historic Preservation
- Working to attract new residential development and oversight of Housing Committee projects
- Sustainability Initiatives
- City land acquisition and dispositions
- Redevelopment project management (i.e., Timeless Timber, Roffers)
- Business development and retention
- Ensure enforcement of property maintenance codes and manage housing improvement programs such as HIP, rental registration, etc.
- Grant writing and administration for redevelopment opportunities, environmental clean-up and community planning/development initiatives
- Oversee the building inspection program

Outcomes: The Planning & Development Director enforces ordinances that pertain to development and responds to inquiries to ensure that development occurs in a consistent manner in the best interest of the community.

The Director also develops and implements long-range plans to work towards achieving the desired community vision and ensures that such plans and related actions are in the best interest of the community.

Assistant Planner:

Description: The Planning/Development Assistant is responsible for assisting in clerical/office-related tasks, some customer service, tracking of zoning compliance and conditions of Conditional Use Permit approvals, some site visits and follow up, enforcement-related tasks in tandem with the Property Maintenance Specialist and Building Inspector, entering building inspection information into the permitting system, assisting the Director in carrying out Planning-related and other duties. Tasks include research and special projects and diverse tasks as needed, ranging from permitting, customer service, Plan Commission and other Board/Committee staff support, ordinance updates and downtown projects, to economic development, grants, downtown, housing, educational outreach to the public, and other items.

Outcomes: Allows the department to maintain a higher level of service, complete many projects and aids in research/analysis needed to carry out a variety of planning and development initiatives, allowing the department to address some projects timelier than it would be able to without the assistance.

The Assistant Planner helps the department with tracking and following up on zoning and CUP compliance. Currently situations exist where property owners have not complied or met the conditions of their CUP approvals. Sometimes staff will notice after a CUP approval that work has started on a property though proper building or sign permits have not been issued. This position works with the Property Maintenance Specialist to improve the department's tracking and enforcement efforts.

**CITY OF ASHLAND
2025 BUDGET
PLANNING AND DEVELOPMENT**

DESCRIPTION	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Actual to June 30	2024 Estimate	2025 Budget	Percent Change
PERSONNEL COSTS								
100 56900 111 SALARIES	96,901	70,894	120,117	139,895	55,890	132,500	144,510	3.30%
100 56900 112 OVERTIME	0	0	132	0	0	0	0	NA
100 56900 125 WAGES/TEMP/OTHER	13,649	852	0	0	792	6,000	0	NA
100 56900 151 SOCIAL SECURITY	8,380	5,275	8,882	9,660	4,219	10,980	10,935	13.20%
100 56900 152 EMPLOYER RETIREMENT	6,534	4,230	8,179	9,655	3,856	9,130	10,045	4.04%
100 56900 157 HSA CONTRIBUTION	1,250	1,949	2,750	5,550	1,123	4,350	3,000	-45.95%
100 56900 154 MEDICAL/DENTAL	7,457	11,104	16,391	35,405	8,171	19,400	18,820	-46.84%
100 56900 155 LIFE INSURANCE	63	37	101	135	55	220	240	77.78%
100 56900 156 WORKERS COMPENSATION	217	134	318	250	0	250	270	8.00%
TOTAL PERSONNEL COSTS:	134,450	94,475	156,870	200,550	74,106	182,830	187,820	-6.35%
SERVICES								
100 56900 213 OTHER PROF SERVICES	5,911	62,836	5,468	3,000	95	3,000	5,000	66.67%
100 56900 225 TELEPHONE	1,761	2,015	2,898	2,900	1,430	2,861	2,900	0.00%
100 56900 250 PROPERTY MAINTENANCE	4,875	450	600	1,500	0	0	1,500	0.00%
TOTAL SERVICES:	12,547	65,301	8,966	7,400	1,525	5,861	9,400	27.03%
MATERIALS & SUPPLIES								
100 56900 311 POSTAGE	0	0	0	150	0	150	150	0.00%
100 56900 313 PRINTING / COPYING	997	853	808	1,000	357	900	1,000	0.00%
100 56900 319 OFFICE SUPPLIES	159	424	440	350	0	0	350	0.00%
100 56900 320 ADVERTISING	2,658	924	857	1,250	303	610	1,250	0.00%
100 56900 324 MEMBERSHIP DUES	0	0	1,092	750	40	600	750	0.00%
100 56900 339 TRAVEL/TRAINING	80	8,125	13,339	1,500	0	0	1,500	0.00%
100 56900 342 GAS & OIL	0	42	147	150	0	0	0	-100.00%
100 56900 390 MISCELLANEOUS	141	2,631	33	100	39	80	100	0.00%
TOTAL MATERIALS & SUPPLIES:	4,034	12,999	16,716	5,250	739	2,340	5,100	-2.86%
CONTRIBUTIONS								
100 56730 791 ECON DEV - AADC CONTRIBUTION	50,000	51,000	53,000	55,000	27,500	55,000	55,000	0.00%
100 56760 791 HISTORIC PRESERVATION	629	7	0	400	0	0	400	0.00%
100 55330 791 FARMERS MARKET	1,921	0	661	0	0	0	0	NA
TOTAL CONTRIBUTIONS:	52,549	51,007	53,661	55,400	27,500	55,000	55,400	0.00%
TOTAL PLANNING AND DEVELOPMENT:	\$203,580	\$223,782	\$236,213	\$268,600	\$103,871	\$246,031	\$257,720	-4.05%

**CITY OF ASHLAND WISCONSIN
2025 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 2025 VPL budget represents a conservative scaling back in facility operations with the understanding the building will be under renovation and regular services will be conducted off site.

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. Technology one on one help and monthly technology centered workshops keep those who are not digital natives connected to the increasingly digital aspects of life. **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 envelop, electric and plumbing are ready to be implemented in the 2025 renovation. **Outcomes** create central calendar for cleaning/maintenance, execute a renovation plan the addresses the essential systems within the building and reconfigures the building to best meet library use of the 21st Century.

**CITY OF ASHLAND
2025 BUDGET**

VAUGHN PUBLIC LIBRARY - SR FUND 215

DESCRIPTION	2021	2022	2023	2024	2024 Actual	2024	2025	Percent Change
	Actual	Actual	Actual	Budget	to June 30	Estimate	Budget	
215 51610 213 OTHER PROFESSIONAL SERVICE	3,076	2,910	2,606	3,000	2,866	4,300	3,000	0.00%
215 51610 221 WATER/SEWER	1,940	2,165	3,133	2,850	1,591	3,777	3,776	32.49%
215 51610 222 ELECTRICITY	9,628	10,827	10,933	9,000	3,968	6,900	7,500	-16.67%
215 51610 224 NATURAL GAS	6,083	7,928	6,206	9,000	3,199	7,700	7,500	-16.67%
215 51610 344 JANITORIAL SUPPLIES	3,148	1,200	1,036	1,000	56	100	800	-20.00%
215 51610 345 SMALL TOOLS	347	66	6	0	0	50	0	NA
215 51610 349 OTHER OPERATING SUPPLIES	70	5	193	160	12	160	100	-37.50%
215 51610 352 R&M EQUIPMENT	198	25	0	100	0	100	100	0.00%
215 51610 355 R&M BUILDINGS	3,468	5,221	5,762	4,000	1,622	3,000	2,000	-50.00%
215 51610 812 OFFICE EQUIPMENT	0	0	0	0	0	0	0	NA
215 51610 925 INTERDEPARTMENTAL CHARGE	41,480	40,073	36,281	43,697	22,239	44,493	35,000	-19.90%
TOTAL MAINTENANCE COSTS:	69,439	70,421	66,156	72,807	35,554	70,580	59,776	-17.90%

PERSONNEL COSTS

215 55110 111 SALARIES/PERM/REGULAR	191,364	186,030	223,302	199,810	115,418	228,915	232,196	16.21%
215 55110 112 OVERTIME	1,166	2,305	1,372	1,000	339	581	500	-50.00%
215 55110 125 WAGES/TEMP/REG	5,722	3,602	7,297	20,670	3,124	8,580	17,628	-14.72%
215 55110 131 LONGEVITY PAY	4,195	4,430	3,102	3,155	1,232	3,125	3,250	3.01%
215 55110 133 RETIREMENT PAYOUT	0	0	18,778	0	0	0	0	NA
215 55110 151 SOCIAL SECURITY	14,767	14,266	18,795	15,595	8,817	17,486	19,050	22.15%
215 55110 152 EMPLOYER SHARE RETIREMEN	12,963	10,049	14,268	14,010	6,785	14,000	15,867	13.25%
215 55110 157 HSA CONTRIBUTION	9,000	9,000	6,000	6,000	3,000	6,000	6,000	0.00%
215 55110 154 MEDICAL & DENTAL	71,996	66,137	45,595	54,210	26,609	53,218	51,790	-4.46%
215 55110 155 LIFE INSURANCE	750	895	650	710	354	713	762	7.32%
215 55110 156 WORKER'S COMPENSATION	396	378	449	410	0	400	483	17.80%
215 55110 158 UNEMPLOYMENT	0	0	0	0	0	0	0	
TOTAL PERSONNEL COSTS:	312,320	297,090	339,609	315,570	165,679	333,018	347,526	10.13%

SERVICES

215 55110 213 PROFESSIONAL SERVICES	14,658	16,083	15,556	19,000	16,917	17,000	24,000	26.32%
215 55110 215 SPECIAL EVENTS & PROGRAMM	0	0	0	0	0	0	0	NA
215 55110 225 TELEPHONE	515	743	570	600	350	700	800	33.33%
215 55110 290 MAINT CONTRACTS	0	1,438	5,193	3,000	2,431	6,050	7,000	133.33%
TOTAL SERVICES:	15,173	18,265	21,320	22,600	19,698	23,750	31,800	40.71%

**CITY OF ASHLAND
2025 BUDGET**

VAUGHN PUBLIC LIBRARY - SR FUND 215

DESCRIPTION	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Actual to June 30	2024 Estimate	2025 Budget	Percent Change
MATERIALS & SUPPLIES								
215 55110 311 POSTAGE	29	504	447	350	264	425	600	71.43%
215 55110 319 OFFICE SUPPLIES	0	116	0	0	0	0	0	NA
215 55110 320 ADVERTISING/PUBLISHING	0	0	0	0	0	0	0	NA
215 55110 322 MAGAZINES/NEWSPAPER SUBS	7,481	6,207	5,132	5,000	(861)	3,500	3,500	-30.00%
215 55110 324 MEMBERSHIP DUES	244	263	247	450	58	300	300	-33.33%
215 55110 326 ADVERTISING/PUBLISHING	290	209	907	650	30	280	300	-53.85%
215 55110 339 TRAVEL/TRAINING	2,016	385	2,433	700	1,147	1,150	700	0.00%
215 55110 340 OPERATING SUPPLIES - PRINTING	4,670	4,862	9,331	8,000	3,574	7,000	7,000	-12.50%
215 55110 342 SUMMER READING	0	209	582	0	0	0	0	NA
215 55110 343 PRESCHOOL STORYTIME	9	200	651	250	185	250	250	0.00%
215 55110 344 PROGRAMMING	1,414	1,944	1,761	1,500	728	800	800	-46.67%
215 55110 345 SMALL TOOLS	0	0	0	0	0	0	0	NA
215 55110 346 YOUNG ADULT	0	0	29	500	53	500	500	0.00%
215 55110 347 SUMMER READING	651	409	1,274	1,000	390	800	800	-20.00%
215 55110 349 OTHER OPERATING SUPPLIES	100	111	116	0	0	0	0	NA
215 55110 511 STATE FIRE INS - CONTENTS	1,409	1,304	1,337	1,300	0	1,100	1,500	15.38%
TOTAL MATERIALS & SUPPLIES	18,315	16,722	24,247	19,700	5,568	16,105	16,250	-17.51%
CAPITAL EXPENDITURES								
215 55110 806 ADULT AV	6,793	7,264	7,479	7,000	2,710	5,500	4,000	-42.86%
215 55110 807 JUVENILE/YA AV	395	1,270	130	800	18	250	100	-87.50%
215 55110 808 E-BOOKS	2,543	2,543	2,652	3,075	3,073	3,100	5,125	66.67%
215 55110 812 OFFICE EQUIPMENT/FURNITURE	0	0	936	4,000	(43)	2,500	2,500	-37.50%
215 55110 813 TELE/DATA COMM EQUIPMENT	7,890	6,434	5,487	3,500	1,496	2,400	2,400	-31.43%
215 55110 816 ADULT BOOKS	15,680	11,953	17,615	14,000	7,853	14,000	12,000	-14.29%
215 55110 817 JUVENILE/YA BOOKS	3,721	3,893	5,865	4,500	2,904	5,000	4,000	-11.11%
215 55110 818 LARGE PRINT BOOKS	746	2,323	2,060	3,200	790	2,000	1,600	-50.00%
TOTAL CAPITAL EXPEND:	37,768	35,680	42,225	40,075	18,800	34,750	31,725	-20.84%
TOTAL VAUGHN PUBLIC LIBRARY:	\$453,013	\$438,178	\$493,556	\$470,752	\$245,299	\$478,203	\$487,077	3.47%
215 43790 0000 LIBRARY FINANCING CONTRIBUTIONS	161,140	148,442	137,763	130,083	130,086	130,087	141,498	8.78%
215 46710 0000 LIBRARY FINES & FEES	238	431	273	2,000	119	300	2,000	0.00%
215 48110 0000 INTEREST	88	654	4,054	325	0	2,748	3,000	823.08%
215 48900 0000 OTHER CONTRIBUTIONS	0	6,350	0	0	0	6,200	7,500	NA
215 48910 0000 INSURANCE DIVIDENDS	104	81	73	0	83	83	80	NA
215 49210 0000 GENERAL FUND TRANSFER	314,262	312,000	316,000	308,595	154,298	308,595	312,000	1.10%
TOTAL LIBRARY REVENUES	475,832	467,958	458,163	441,003	284,586	448,013	466,078	5.69%
APPROPRIATION OF FUND BALANCE	0	0	0	29,749	0	30,190	20,999	-29.41%
NET REVENUES (EXPENSES)	\$ 22,818	\$ 29,780	\$ (35,394)	\$ -	\$ 39,286	\$ -	\$ -	NA

**CITY OF ASHLAND WISCONSIN
JFK MEMORIAL AIRPORT
2025 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.

2025 BUDGET

JFK AIRPORT - ENTERPRISE 610

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Actual to June 30	2024 Estimate	2025 Budget	Percent Change
OPERATING REVENUES								
SALES REVENUE								
610 46340 0000 FUEL SALES	156,536	166,804	169,590	154,000	46,734	168,000	168,000	9.09%
610 46100 0000 MISC SALES & CALL OUT CHARGES	6,325	5,580	5,873	9,420	750	9,420	9,420	0.00%
TOTAL SALES (Includes Vehicle Rent)	162,861	172,384	175,463	163,420	47,484	177,420	177,420	8.57%

COST OF SALES

610 53511 341 COST OF FUEL	109,531	129,079	123,538	107,800	18,019	117,600	117,600	9.09%
610 53511 394 BANK SERVICE CHARGES	4,661	4,635	5,186	4,280	1,458	5,200	5,200	21.50%
610 53511 530 RENTAL VEHICLE LEASE	4,289	4,289	4,289	4,300	2,144	4,300	4,300	0.00%
TOTAL COST OF SALES	118,481	138,003	133,013	116,380	21,621	127,100	127,100	9.21%
GROSS PROFIT ON SALES	44,380	34,381	42,450	47,040	25,863	50,320	50,320	6.97%

OTHER OPERATING REVENUE

610 48200 0000 RENTS	9,854	10,248	17,031	10,300	10,724	12,000	12,000	16.50%
610 43530 0000 STATE GRANT	6,674	13,548	45,000	0	0	0	0	NA
610 48110 0000 INTEREST ON INVESTMENTS	40	350	2,393	300	0	2,200	2,000	566.67%
610 47339 0000 OTHER LOCAL GOVT CONT.	10,000	15,000	10,000	15,000	10,000	10,000	15,000	0.00%
610 48440 0000 INSURANCE RECOVERIES	0	0	9,290	0	0	0	0	NA
610 48500 0000 DONATIONS	0	1	100	0	2	2	0	NA
610 48910 0000 INSURANCE DIVIDENDS/EQUIPMENT	3,150	1,303	1,184	1,300	1,089	1,089	1,000	-23.08%
TOTAL OTHER OPER REVENUE	29,718	40,450	84,998	26,900	21,815	25,291	30,000	11.52%
TOTAL OPERATING REVENUE	74,098	74,831	127,448	73,940	47,678	75,611	80,320	8.63%

OPERATING EXPENSES

PERSONNEL EXPENSES

610 53511 111 SALARIES & WAGES	60,937	67,105	67,892	68,350	38,892	66,700	53,010	-22.44%
610 53511 112 OVERTIME WAGES	0	0	201	0	0	0	0	NA
610 53511 125 WAGES TEMP/OTHER	16,512	14,831	17,310	14,000	6,870	12,000	14,000	0.00%
610 53511 131 LONGEVITY PAY	0	0	263	670	334	334	0	-100.00%
610 53511 133 RETIREMENT PAYOUT	0	0	0	0	0	16,470	0	NA
610 53511 136 CLOTHING ALLOWANCE	0	190	197	200	197	200	200	0.00%
610 53511 138 ACCRUED SICK/VACATION	2,076	2,266	1,872	(7,000)	0	(12,500)	3,000	-142.86%
610 53511 151 SOCIAL SECURITY	6,101	6,453	6,712	6,340	3,533	7,500	5,125	-19.16%
610 53511 152 EMPLOYER SHARE RETIREMENT	4,031	4,304	4,643	4,765	2,723	4,635	3,690	-22.56%
610 53511 153 HSA CONTRIBUTION	0	0	0	0	0	875	1,500	NA
610 53511 154 MEDICAL & DENTAL	1,291	1,517	1,421	1,560	1,502	10,165	10,210	554.49%
610 53511 155 LIFE INSURANCE	298	371	448	430	233	270	55	-87.21%
610 53511 156 WORKER'S COMPENSATION	6,338	6,103	5,895	4,750	0	5,360	3,795	-20.11%
610 53511 191 POST EMPLOYMENT BENEFITS	45	(16,938)	0	0	0	0	0	NA
TOTAL PERSONEL EXPENSES	97,629	86,202	106,854	94,065	54,284	112,009	94,585	0.55%

**CITY OF ASHLAND
2025 BUDGET
AIRPORT OPERATIONS**

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Actual to June 30	2024 Estimate	2025 Budget	Percent Change
PROFESSIONAL SERVICES								
610 53511 213 PROFESSIONAL SERVICES	0	0	630	0	60	650	650	NA
610 53511 290 CONTRACTED SERVICES	2,806	2,590	2,037	5,720	0	5,480	5,480	-4.20%
TOTAL PROFESSIONAL SERVICES:	2,806	2,590	2,667	5,720	60	6,130	6,130	7.17%
UTILITY SERVICES								
610 53511 221 WATER/SEWER	925	828	1,305	1,165	745	1,645	1,650	41.63%
610 53511 222 ELECTRICITY	9,643	11,232	9,203	8,400	3,124	7,800	7,800	-7.14%
610 53511 225 TELEPHONE	3,014	2,985	3,137	3,000	1,677	3,385	3,400	13.33%
610 53511 227 PROPANE (HEAT)	3,177	2,278	5,080	4,000	655	5,000	5,000	25.00%
TOTAL UTILITY SERVICES:	16,759	17,323	18,725	16,565	6,201	17,830	17,850	7.76%
SUPPLIES & OPERATING EXPENSES								
610 53511 319 OFFICE SUPPLIES	457	243	1,174	250	677	250	250	0.00%
610 53511 320 ADVERTISING/PUBLISHING	117	168	130	150	0	130	150	0.00%
610 53511 339 TRAVEL/TRAINING	0	0	0	500	244	1,100	1,200	140.00%
610 53511 342 GAS & OIL (Equipment)	3,739	7,044	8,632	6,500	378	4,700	6,500	0.00%
610 53511 344 JANITORIAL SUPPLIES	18	22	172	100	0	174	175	75.00%
610 53511 345 SMALL TOOLS/EQUIP	2,088	1,404	49	500	1,889	1,920	1,000	100.00%
TOTAL SUPPLIES & OPERATING EXPENSES:	6,419	8,881	10,157	8,000	3,188	8,274	9,275	15.94%
REPAIRS & MAINTENANCE								
610 53511 351 EQUIPMENT REPAIRS	10,044	10,467	3,892	6,000	1,076	6,000	6,000	0.00%
610 53511 355 BLDG REPAIRS & MAINT.	1,522	834	415	1,000	12	800	800	-20.00%
610 53511 356 ROAD & RUNWAYS/LAND CLEAR	683	5,768	13,290	3,500	4,093	4,250	3,500	0.00%
610 53511 357 OTHER REPAIRS & MAINT.	5,935	2,856	3,952	500	439	1,000	1,000	100.00%
TOTAL REPAIRS & MAINTENANCE:	18,184	19,925	21,549	11,000	5,620	12,050	11,300	2.73%
MISCELLANEOUS & INSURANCE EXPENSE								
610 53511 390 MISCELLANEOUS EXPENSE	533	1,656	1,547	800	255	800	800	0.00%
610 53511 425 INTER-FUND CHARGES	8,000	8,000	8,000	8,000	4,002	8,000	8,000	0.00%
610 53511 511 PROPERTY INSURANCE	2,273	2,494	2,789	2,300	0	2,800	2,800	21.74%
610 53511 512 VEHICLE INSURANCE	2,008	2,340	2,310	2,050	0	2,350	2,350	14.63%
610 53511 513 LIABILITY INSURANCE	5,917	6,152	6,994	6,500	270	7,000	7,000	7.69%
TOTAL MISC. & INSURANCE EXPENSE	18,731	20,642	21,640	19,650	4,527	20,950	20,950	6.62%
TOTAL OPERATING EXPENSES	160,528	155,563	181,592	155,000	73,880	177,243	160,090	3.28%
NET OPERATING INCOME (DEFICIT)	(86,430)	(80,732)	(54,144)	(81,060)	(26,202)	(101,632)	(79,770)	-1.59%
	(86430)	(80732)	(54144)	(81060)	(26202)	(101632)	(79770)	

**CITY OF ASHLAND
2025 BUDGET
AIRPORT OPERATIONS**

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Actual to June 30	2024 Estimate	2025 Budget	Percent Change
CAPITAL ACTIVITY								
CURRENT EXPENDITURES								
610 53511 810 EQUIP & MISC CAPITAL EXPENS	0	0	0	0	0	0	0	NA
610 18600 3400 EQUIP NEW/USED	25,798	18,937	14,177	0	0	10,833	10,833	NA
610 18600 3200 LAND & LAND IMPROVEMETS	0	(11,012)	850	230,000	0	0	220,410	-4.17%
610 18600 3300 BUILDING IMPROVEMENTS	0	0	12,925	0	0	0	0	NA
610 18600 0000 CONTRIBUTED ASSETS	0	316,334	0	0	0	0	0	NA
SUB-TOTAL	25,798	324,259	27,952	230,000	0	10,833	231,243	0.54%
RESERVE FUNDS FOR CAPITAL PROJECTS	0	70,000		70,000		70,000	50,000	-28.57%
TOTAL CURRENT EXPENDITURES	25,798	394,259	27,952	300,000	0	80,833	281,243	-6.25%
SOURCES OF CURRENT CAPITAL FUNDS								
OPERATING AND CAPITAL FUNDS IN RESERVE								
FUNDS AVAILABLE FROM RESERVES	25,798	7,925	27,952	230,000	0	10,833	231,243	0.54%
STATE/FEDERAL CONTRIBUTIONS	0	316,334	0	0	0	0	0	NA
OTHER CONTRIBUTIONS/FINANCING	0	0	0	0	0	0	0	NA
TOTAL SOURCES OF CURRENT CAPITAL FUNDS	25,798	324,259	27,952	230,000	0	10,833	231,243	0.54%
TOTAL CAPITAL ACTIVITY REQUIREMENTS	0	(70,000)	0	(70,000)	0	(70,000)	(50,000)	-28.57%
AIRPORT PARTNERSHIP CONTRIBUTIONS								
OPERATING CONTRIBUTION (50/50 Split of Deficit)								
50% City of Ashland	34,500	40,366	40,292	40,530	17,250	50,816	39,885	-1.59%
50% Ashland County	34,500	40,366	34,500	40,530	17,250	50,816	39,885	-1.59%
TOTAL OPERATING CONTRIBUTION	69,000	80,732	74,792	81,060	34,500	101,632	79,770	-1.59%
CAPITAL CONTRIBUTION (50/50 Split of Requirements)								
50% City of Ashland	36,300	35,000	46,500	35,000	17,500	35,000	25,000	-28.57%
50% Ashland County	36,300	35,000	46,500	35,000	17,500	35,000	25,000	-28.57%
TOTAL CAPITAL CONTRIBUTION	72,600	70,000	93,000	70,000	35,000	70,000	50,000	-28.57%
TOTAL PARTNERSHIP CONTRIBUTIONS								
City of Ashland	70,800	75,366	86,792	75,530	34,750	85,816	64,885	-14.09%
Ashland County	70,800	75,366	81,000	75,530	34,750	85,816	64,885	-14.09%
TOTAL OPERATING & CAPITAL CONTRIBU	141,600	150,732	167,792	151,060	69,500	171,632	129,770	-14.09%

**CITY OF ASHLAND WISCONSIN
2025 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.

2025 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: Hours of operation increase Friday and Saturday

**CITY OF ASHLAND
ASHLAND MARINA - ENTERPRISE 620
2025 BUDGET**

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Actual to June 30	2024 Estimate	2025 Budget	Percent Change
OPERATING REVENUES								
SALES REVENUE								
620 46340 0000 FUEL SALES	48,308	34,746	47,803	40,000	5,268	46,000	47,000	17.50%
620 46110 0000 RETAIL SALES (Ship Store &)	3,185	7,224	4,606	5,700	911	4,500	5,700	0.00%
TOTAL SALES	51,493	41,970	52,409	45,700	6,179	50,500	52,700	15.32%
COST OF SALES								
620 55480 342 COST OF FUEL	31,725	30,354	38,912	34,800	9,241	37,000	38,500	10.63%
620 55480 341 COST OF GOODS SOLD	7,036	6,635	8,019	4,000	2,177	5,500	4,000	0.00%
620 55480 394 BANK CARD SERVICE CHARGES	1,024	553	0	1,450	0	550	550	-62.07%
TOTAL COST OF SALES	39,785	37,542	46,931	40,250	11,418	43,050	43,050	6.96%
GROSS PROFIT ON SALES	11,708	4,428	5,478	5,450	(5,239)	7,450	9,650	77.06%
LEASE & OTHER OPERATING INCOME								
620 46100 0000 MISC REVENUES	6,895	3,552	146	0	850	600	0	NA
620 46750 0000 ANNUAL & TRANSIENT SLIP	147,013	138,451	149,368	135,000	91,345	135,000	137,700	2.00%
620 46751 0000 BOAT LAUNCH FEES	7,236	4,770	5,932	6,500	3,982	6,000	6,500	0.00%
620 46752 0000 STORAGE	40,868	33,267	52,225	35,000	8,597	34,000	35,000	0.00%
620 46754 0000 BOAT HOIST	25,353	26,012	23,082	22,500	8,375	22,500	22,500	0.00%
620 46755 0000 LABOR AND SERVICE FEES	0	0	0	800	0	0	500	-37.50%
620 48110 0000 INTEREST ON INVESTMENT	149	(736)	1,946	90	27	300	90	0.00%
620 48910 0000 INSURANCE DIVIDENDS	780	640	561	540	570	561	540	0.00%
TOTAL OTHER OPER INCOME	228,294	205,956	233,260	200,430	113,746	198,961	202,830	1.20%
OPERATING INCOME	240,002	210,384	238,738	205,880	108,507	206,411	212,480	3.21%
OPERATING EXPENSES								
PERSONNEL COSTS								
620 55480 111 SALARIES & WAGES	52,560	54,860	61,855	63,620	24,870	63,620	65,480	3.00%
620 55480 112 OVERTIME WAGES	250	0	984	275	333	1,000	1,000	263.64%
620 55480 125 WAGES/TEMPORARY/REG	27,461	24,780	28,560	30,915	10,841	30,000	31,410	1.60%
620 55480 131 LONGEVITY	1,650	2,034	2,303	2,545	0	2,545	2,620	2.95%
620 55480 138 ACCR SICK/VACATION	2,094	(2,042)	(1,605)	0	0	0	0	
620 55480 151 SOCIAL SECURITY	6,446	6,096	7,049	7,430	2,757	7,050	7,615	2.49%
620 55480 152 EMPLOYER SHARE RETIRE	3,665	3,650	4,380	4,565	1,716	4,565	4,735	3.72%
620 55480 155 LIFE INSURANCE	155	193	193	210	97	210	210	0.00%
620 55480 156 WORKER'S COMPENSATIO	3,113	2,891	3,086	3,040	0	3,040	2,955	-2.80%
620 55480 158 UNEMPLOYMENT COMPEN	2,590	0	0	6,500	0	6,500	6,500	0.00%
620 55480 190 POST-EMPLOYM HEALTH/P	(3,072)	(1,490)	(374)	1,300	0	500	500	-61.54%
TOTAL PERSONNEL COSTS:	96,912	90,972	106,431	120,400	40,614	119,030	123,025	2.18%
SERVICES								
620 55480 213 OTHER PROFESSIONAL SE	72	300	0	1,000	139	300	750	-25.00%
620 55480 221 WATER	1,293	2,090	1,999	2,200	732	2,090	2,600	18.18%
620 55480 222 ELECTRICITY	5,542	5,383	5,979	5,700	1,125	5,715	5,950	4.39%
620 55480 225 TELEPHONE	2,850	2,442	3,260	2,680	1,287	2,680	2,680	0.00%
620 55480 227 PROPANE	1,221	3,416	154	1,900	901	500	1,900	0.00%
TOTAL SERVICES:	10,978	13,631	11,392	13,480	4,184	11,285	13,880	2.97%

**CITY OF ASHLAND
ASHLAND MARINA - ENTERPRISE 620
2025 BUDGET**

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Actual to June 30	2024 Estimate	2025 Budget	Percent Change
MATERIALS & SUPPLIES								
620 55480 311 POSTAGE	0	0	0	100	0	100	100	0.00%
620 55480 319 OFFICE SUPPLIES	454	112	529	600	30	300	400	-33.33%
620 55480 320 ADVERTISING/PUBLISHING	104	351	0	2,000	0	1,150	2,000	0.00%
620 55480 339 TRAVEL/TRAINING	770	707	0	1,500	0	500	1,250	-16.67%
620 55480 340 OPERATING SUPPLIES	3,711	3,084	2,588	2,750	2,196	2,500	2,750	0.00%
620 55480 351 R & M - HEAVY EQUIPMENT	0	0	1,367	2,750	0	2,500	2,750	0.00%
620 55480 352 R & M - EQUIP/MACH/TOOL	3,863	4,691	2,275	2,750	10,300	2,750	2,750	0.00%
620 55480 355 R & M - BUILDINGS	2,579	294	5,296	1,550	172	1,690	1,550	0.00%
620 55480 356 R & M - LAND IMPROVEMENT	39	132	2,854	1,800	2,276	2,300	1,900	5.56%
620 55480 357 R & M - DOCKS	592	6,195	3,365	1,275	1,845	2,100	2,100	64.71%
620 55480 358 R & M - NAV AIDS	0	606	0	200	0	0	200	0.00%
620 55480 359 R & M FUEL	2,667	770	1,207	1,275	0	200	1,275	0.00%
620 55480 390 MISCELLANEOUS EXPENSES	290	284	95	1,600	0	500	500	-68.75%
620 55480 511 STATE FIRE INS-BUILDING	7,730	8,076	8,670	8,100	0	8,076	8,350	3.09%
620 55480 513 LIABILITY INSURANCE	3,542	3,888	3,544	3,900	540	3,888	4,220	8.21%
TOTAL MAT. & SUPPLIES:	26,341	29,190	31,790	32,150	17,359	28,554	32,095	-0.17%
MARINA OPERATING EXPENSE:	\$134,231	\$133,793	\$149,613	\$166,030	\$62,157	\$158,869	\$169,000	1.79%
NET OPERATING INCOME	\$105,771	\$76,591	\$89,125	\$39,850	\$46,350	\$47,542	\$43,480	9.11%
OTHER EXPENDITURES								
620 40300 0 DEPRECIATION	69,853	74,231	82,325	70,000	41,000	82,000	82,500	17.86%
620 58290 690 DEBT ISSUANCE COSTS	0	0	0	0	0	0	0	
620 46413 430 INTEREST EXPENSE GO D	10,505	9,494	8,456	8,195	3,695	8,195	7,123	-13.08%
620 46452 4711 CONTRIB IN AID OF CONST	(306,510)	(152,811)	0	0	0	0	0	NA
620 48440 0000 INSURANCE CLAIMS	0	(860)	0	0	0	0	0	NA
TOTAL OTHER EXPENDITURES:	(226,152)	(69,946)	90,781	78,195	44,695	90,195	89,623	14.61%
NET INCOME (LOSS)	331,923	146,537	(1,656)	(38,345)	1,655	(42,653)	(46,143)	20.34%
	331,923	146,537	(1,656)					
CASH FLOW TO COVER DEBT PAYME								
	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Actual to June 30	2024 Estimate	2025 Budget	Percent Change
NET OPERATING INCOME	105,771	76,591	89,125	39,850	46,350	47,542	43,480	9.11%
LESS: PRINCIPAL AND INTEREST PAYME	(47,805)	(47,257)	(47,240)	(47,195)	(47,195)	(47,195)	(47,123)	-0.15%
ADJUSTED NET INCOME (LOSS)	57,966	29,334	41,885	(7,345)	(845)	347	(3,643)	-50.40%

**CITY OF ASHLAND WISCONSIN
2025 BUDGET PROGRAM NARRATIVE
WATER UTILITY**

The Ashland Water Utility is a separate enterprise fund of the City of Ashland. The Utility provides water treatment and distribution services to customers within the City. It is a regulated Utility meaning that it operates under the rates and tariff established by the Public Service Commission of Wisconsin (PSCW). The Wisconsin Department of Natural Resources (DNR) regulates the Utility on matters of public health.

Since 1997, when the operations of the Utility were reorganized, all activities of the Utility have been managed by the Director of Public Works with operations under the direct supervision of a Utility Manager. All financial accounting for the Utility are carried out by the City's Finance Department. Customer billing and customer service functions are shared between the Public Works, City Clerk, and Finance Departments. In 2022, Water Utility billing functions were transferred to the newly hired Utility Billing/Administrative Specialist. With the Water Meter System Upgrades, meter reading functions are now automated and have significantly reduced the amount of staff time dedicated to this task.

The accounting records of the Utility are maintained in accordance with the Uniform System of Accounts prescribed by the PSCW. The expenses associated with the Water Utility including those related to accounting for Utility expenses and revenues, auditing, payroll, and reporting are paid via utility user fees.

The Water Utility pays a PILOT fee to the City annually. The PILOT fee is property in lieu of taxes granted by the State to municipalities. The 2024 and 2025 fee is \$347,500.

The Utility operates and maintains a 2 million gallon per day computer automated microfiltration surface Water Plant with 192 filters, elevated tower, standpipe, booster station, and distribution system. The WTP processes approximately 280 million gallons a year. The filters contained within the microfiltration plant have a service life of between 5 and 7 years. Every time the filters are changed out, it requires an expenditure of about \$250,000. The plant is on its third set of filters and will require replacement in the next 2-3 years.

As water is finished at the plant, it enters the clear well. Then via 3 high service pumps, water is sent to the standpipe (Near Lake Superior Elementary School) and elevated tower (Beaser Avenue south of Maple Lane) whereupon it enters the distribution system and flows into the two pressure zones that comprises the City's distribution system. The distribution system components include 59 miles of piping, 1,363 valves, 530 hydrants, 8 distribution pumps, 3 storage facilities, over 3,500 water meters and 3,475 curb stops.

Approximately 30 percent of the distribution system was installed prior to 1900. Per statewide data available from the PSCW, pre 1900 watermain still in service throughout Wisconsin are about 2-3 percent. This level of deferred maintenance brings some unique issues to the management of the system. Items include lead water services to many of the City's older households. Although the City has been replacing those portions of lead services within the public right-of-way. Through 2017-2025, over 500 property owners have taken advantage of grant funds available through the WI DNR and have had their lead service replaced. In 2022, the City took lead service lateral replacement on as a municipal project, which resulted in increased participation in the grant program. The City has many fire hydrants that are deficient and are on undersized mains. The City has been replacing these ancient hydrants as streets and their accompanying utility infrastructure are replaced.

Products & Services:

- Delivery of potable drinking water to customers that satisfy the requirements of the Wisconsin Department of Natural Resources, Public Service Commission of Wisconsin and federal regulators.
- Operation and maintenance of the Utility's Water Treatment Plant, distribution system, elevated storage tanks, and booster stations.
- Maintaining adequate fire flows within those portions of the community served by the Utility.
- Reading, maintenance and replacement of meters.
- Bi-Monthly billing of water service.

Staffing:

The municipal Utilities of the City have had an authorized staffing level of ten (10) Operators and one (1) Superintendent. Employees are distributed between the Water and the Wastewater Utilities.

The Water Utility budget provides for five (5) Operators. In addition, the budget provides for 50% of the annual salary of the Utility Superintendent, 30% of the salary of the Public Works Director, 30% of the salary of the Public Works Office Manager, 50% of the wage of the Civil Engineer- Utilities and 50% of the wage of the Utility Billing/Administrative Specialist.

City of Ashland
Water Utility Enterprise Fund 2025 Budget Preliminary

	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
<u>Operating Revenues:</u>						
Sales of Water	\$1,671,374	\$1,655,606	\$1,647,003	\$1,950,570	\$1,721,580	\$2,006,313
Fire Protection Service	657,603	658,462	659,650	771,610	689,700	777,115
Other Operating Revenues	14,778	16,595	26,492	13,670	18,855	19,850
Estimated Increase in Revenue Stream				0		0
Total Operating Revenues	\$2,343,755	\$2,330,663	\$2,333,146	\$2,735,850	\$2,430,135	\$2,803,278
<u>Non-Operating Income (Expense):</u>						
	\$27,306	\$194,394	\$245,146	(\$188,328)	\$330,036	\$916,851
<u>Operating Expenses:</u>						
<u>Source of Supply / Pumping</u>						
Maintenance of Intake	\$2,073	\$1,698	\$6,175	\$5,390	\$13,131	\$5,349
Power & Fuel for Pumping	65,124	75,579	80,661	81,730	72,800	81,730
Pumping Labor & Expense	70,605	77,718	70,537	53,796	56,386	53,349
Misc. Pumping Expenses	4,444	3,299	14,980	14,800	15,000	16,000
Maint. of Pumping Buildings & Grounds	1,016	3,109	1,613	5,880	3,982	5,834
Maint. of Pumping Equipment	33,750	18,321	52,742	54,782	49,150	52,198
Total SOS/Pumping Expense	\$177,012	\$179,725	\$226,708	\$216,378	\$210,449	\$214,459
<u>Water Treatment</u>						
Treatment Chemicals	58,078	57,589	81,812	75,000	80,000	80,000
Treatment Labor & Expense	111,913	111,822	122,676	96,280	103,228	102,485
Treatment Expense - Lead/Copper Testing	0	0	0	0	0	0
Maint. of Treatment Buildings & Grounds	7,046	9,897	13,699	9,527	10,939	10,273
Maintenance of Treatment Equipment	35,341	30,337	39,879	41,244	59,238	46,870
Total Treatment Expense	\$212,378	\$209,645	\$258,065	\$222,051	\$253,405	\$239,628
<u>Distribution Operation</u>						
Storage Facilities Expense	2,997	1,959	1,083	6,120	1,375	6,069
Line Operation Labor & Expense	103,598	97,888	104,460	104,604	96,701	113,670
Meter Testing & Setting Expense	2,972	5,286	1,982	5,201	1,499	5,182
Total Dist. System Operation Expense	\$109,567	\$105,132	\$107,525	\$115,925	\$99,575	\$124,921
<u>Distribution Maintenance</u>						
Maint. of Dist. Buildings & Grounds	\$7,222	\$4,504	\$8,344	\$31,258	\$22,129	\$49,024
Maintenance of Storage Reservoirs	314	1,553	211	10,000	10,000	10,000
Maintenance of Mains	110,019	32,103	42,648	121,275	40,064	128,181
Maintenance of Services	31,660	27,964	46,826	69,594	42,032	69,087
Maintenance of Meters	5,251	7,016	12,209	11,484	10,833	11,398
Maintenance of Hydrants	17,165	24,791	27,971	64,597	30,582	64,246
Maint. of Misc. Distribution Equipment	2,515	530	1,131	2,468	1,400	2,455
Total Dist. System Maint. Expense	\$174,146	\$98,461	\$139,340	\$310,676	\$157,040	\$334,390
<u>Customer Accounts</u>						
Customer Accounts Supervision	\$13,292	\$13,058	\$11,009	\$8,645	\$8,645	\$8,645
Meter Reading Expenses	24,735	26,162	37,299	34,456	31,379	26,971
Customer Records & Collection Expense	38,468	60,793	56,612	50,143	60,375	51,092
Misc. Customer Service Expense	2,709	7,872	9	1,000	250	1,000
Total Customer Accounts Expense	\$79,204	\$107,886	\$104,929	\$94,244	\$100,649	\$87,708
<u>Administrative & General</u>						
Administrative & General Salaries	\$203,337	\$229,410	\$234,879	\$304,787	\$292,952	\$303,886
Office Supplies & Expense	39	145	352	500	500	500
Outside Professional Services	45,099	50,688	121,321	86,000	86,000	89,000
Property Insurance	7,236	8,040	9,138	10,500	9,500	10,500
Injuries & Damages	5,110	7,041	5,424	9,000	4,524	9,000
Employee Benefits	-6,121	26,872	64,039	74,000	65,833	74,000
Regulatory Commission Expense	1,119	575	563	2,200	2,200	2,200
Misc. General Expense	487	1,896	-3,443	2,000	2,000	2,000
Rents	1,385	8,136	8,997	8,000	6,628	8,000
Total Admin. & General Expense	257,691	332,802	441,270	496,987	470,137	499,086
Total Direct Operating Expenses	\$1,009,998	\$1,033,651	\$1,277,838	\$1,456,261	\$1,291,255	\$1,500,192

**City of Ashland
Water Utility Enterprise Fund 2025 Budget Preliminary**

	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
<i>Other Operating Expenses (Credits)</i>						
Depreciation Expense	485,153	496,029	496,221	498,750	507,000	507,000
Taxes Expense	435,437	376,660	343,628	392,624	374,956	392,624
Total Other Operating Expense	\$920,590	\$872,689	\$839,850	\$891,374	\$881,956	\$899,624
Total Operating Expenses	\$1,930,588	\$1,906,340	\$2,117,687	\$2,347,635	\$2,173,211	\$2,399,816
Net Operating Income (Loss)	\$413,167	\$424,323	\$215,458	\$388,215	\$256,924	\$403,462
Net Income (Loss)	\$440,473	\$618,717	\$460,604	\$199,887	\$586,960	\$1,320,313
	\$440,473	\$618,717	\$424,943	\$199,887	\$586,960	\$1,320,313

Adjust Net Income for Contributions in Aid of Construction - CIAC

CIAC is grant or contribution dollars received from other governmental agencies and other organizations to be used for capital projects.
 CIAC - this contribution adds to revenue in the year received with only a small portion added to depreciation expense.
 The below adjustment removes the CIAC activity for a better comparison of net operations from year to year.

	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Net Income (Loss)	\$ 440,473	\$ 618,717	\$ 460,604	\$ 199,887	\$ 586,960	\$ 1,320,313
Remove-Contribution in aid of construction	(157,676)	(317,444)	(405,543)	(1,350)	(500,000)	(1,100,000)
Add depreciation on contributed asset	118,500	121,286	131,641	118,500	131,000	131,000
Net Income (Loss) removing CIAC	\$ 403,318	\$ 424,582	\$ 188,725	\$ 319,061	\$ 219,984	\$ 353,338

**CALCULATE THE PSC AUTHORIZED RATE OF RETURN
AND COMPARE TO ACUTAL/BUDGETED RESULTS**

Calculate Average Net Investment and Authorized Net Operating Inc.

Add: Plant In Service- Utility Financed

	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Beginning of year	17,372,102	18,120,700	18,819,862	19,219,862	19,671,876	20,271,876
End of year	18,120,700	18,819,862	19,671,876	19,519,862	20,271,876	29,271,876
Average Plant in Service	\$17,746,401	\$18,470,281	\$19,245,869	\$19,369,862	\$19,971,876	\$24,771,876

Add: Materials and Supplies Inventory

	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Beginning of year	120,640	145,131	164,888	164,888	155,613	155,613
End of year	145,131	164,888	155,613	164,888	155,613	155,613
Average Materials and Supplies	\$132,886	\$155,010	\$160,251	\$164,888	\$155,613	\$155,613

Less: Accumulated Depreciation- Utility Financed

	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Beginning of year	6,767,388	7,125,746	7,496,014	7,876,264	7,543,269	7,919,269
End of year	7,123,692	7,493,962	7,543,269	8,256,514	7,919,269	8,295,269
Average Accumulated Depreciation	\$6,945,540	\$7,309,854	\$7,519,642	\$8,066,389	\$7,731,269	\$8,107,269

Less: Regulatory Liability

	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Beginning of year	43,198	28,799	14,400	0	0	0
End of year	28,799	14,400	0	0	0	0
Average Regulatory Liability	\$35,999	\$21,600	\$7,200	\$0	\$0	\$0

Calculated Average Net Investment Ba

	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
	\$10,897,748	\$11,293,837	\$11,879,278	\$11,468,361	\$12,396,220	\$16,820,220

PSC Authorized Rate of Return

	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
	5.00%	5.00%	5.00%	5.00%	5.00%	5.35%

AUTHORIZED Net Operating Income

	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
	\$544,887	\$564,692	\$593,964	\$573,418	\$619,811	\$899,882

**City of Ashland
Water Utility Enterprise Fund 2025 Budget Preliminary**

Reconcile Net Operating Income to the PSC Annual Report

	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Net Operating Income (Loss)-Utility books	413,167	424,323	215,458	388,215	256,924	403,462
Depreciation on Contributed Assets	118,500	121,286	131,641	118,500	131,000	131,000
Pension/OPEB liability adjustments	(71,331)	(30,507)	(24,962)	(20,000)	(20,000)	(20,000)
Variations	0	0	0	0	0	0
Net Operating Income for PSC report	\$460,336	\$515,102	\$322,137	\$486,715	\$367,924	\$514,462

Actual / Budgeted Rate of Return Percentage

Calculated Average Net Investment Base	10,897,748	11,293,837	11,879,278	11,468,361	12,396,220	16,820,220
Actual / Budgeted Net Operating Income	460,336	515,102	322,137	486,715	367,924	514,462
Actual/Budget Rate of Return	4.224%	4.561%	2.712%	4.244%	2.968%	3.059%
	4.23%	4.56%	2.71%			

Net Operating Income Comparison

PSC Authorized Net Operating Income	544,887	564,692	593,964	573,418	619,811	899,882
Utility Actual/Budgeted Net Oper Income	460,336	515,102	322,137	486,715	367,924	514,462
Operating Income UNDER (Over) PSC author	\$84,551	\$49,590	\$271,827	\$86,703	\$251,887	\$385,420

CALCULATION OF NET INCOME REQUIREMENT FOR DEBT SERVICE PAYMENTS

	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
<u>Net Operating Inc Adjustments</u>						
Net OPERATING Income (Loss)	413,167	424,323	215,458	388,215	256,924	403,462
Add misc non-operating items	10,401	12,751	36,440	10,390	9,500	15,400
Add general fund loan repayment	13,313	13,313	13,313	13,312	13,313	13,312
Add back depreciation	485,153	496,029	496,221	498,750	507,000	507,000
Add back amortization/non-cash accrual adjs	(22,350)	6,647	1,678	25,000	25,000	25,000
Adjusted Net Income	\$899,684	\$953,063	\$763,110	\$935,667	\$811,737	\$964,174

Calculation of minimum Net Income Requirement

	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Principal and Interest Payments						
2017 Refunding Rev Bonds for 1999 USDA	219,755	217,545	220,025	220,025	217,190	219,025
2008 Rev Bond-USH2 Phi & Turner	26,544	26,542	26,539	26,539	26,536	26,534
2009 Rev Bond-USH2 Phase II	21,097	21,094	21,092	21,092	21,089	21,086
2016 USDA-RD Revenue Bond-6th St W	66,735	66,685	66,725	66,725	66,751	66,764
2020B General Obligation Notes	79,228	79,437	78,962	78,962	78,464	78,943
2023 Water Meter Revenue Bonds	0	0	0	133,210	117,062	114,700
2024 SDWL '23 Main Replacements	0	0	0	0	2,715	34,420
2024 SDWL Water In-take	0	0	0	0	0	145,000
Total Principal & Interest Payments	\$413,359	\$411,303	\$413,343	\$546,553	\$529,807	\$706,472
Debt Service Coverage Ratio	110%	110%	110%	110%	110%	110%
Minimum Net Income Requirement	\$454,695	\$452,433	\$454,677	\$601,208	\$582,788	\$777,119

Compare minimum Net Income Requirement

	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Calc. Minimum Net Income Requirement	454,695	452,433	454,677	601,208	582,788	777,119
Adjusted Net Income	899,684	953,063	763,110	935,667	811,737	964,174
Net Income Over (Under) requirement	\$444,989	\$500,630	\$308,433	\$334,459	\$228,950	\$187,054
Cash flow available for other purposes	\$444,989	\$500,630	\$308,433	\$334,459	\$228,950	\$187,054

Fixed assest replacement, emergency situations, etc.

**City of Ashland Water Utility Enterprise Fund
2025 Proposed Budget Detail**

Operating Revenues:

Sales of Water

	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 Actual Jan to June	2024 PROJECTED	2025 BUDGET	PERCENT CHANGE
680 46451 4600 UN-METERED/BULK SALES	1,621	2,774	2,696	7,900	1,234	3,600	3,000	-62.03%
680 46451 4611 METERED RESIDENTIAL	932,097	913,836	907,822	1,077,070	461,541	963,490	1,110,681	3.12%
680 46451 4612 METERED COMMERCIAL	434,291	431,582	430,164	507,985	212,879	443,080	522,735	2.90%
680 46451 4613 METERED INDUSTRIAL	41,212	37,260	38,796	46,775	21,216	43,890	47,298	1.12%
680 46451 4614 METERED PUBLIC AUTHORITY	85,762	106,780	109,546	113,565	46,812	96,140	121,842	7.29%
680 46451 4615 METERED MULTI-FAMILY	176,391	163,374	157,979	197,275	82,210	171,380	200,757	1.76%
Total Sales of Water	\$1,671,374	\$1,655,606	\$1,647,003	\$1,950,570	\$825,892	\$1,721,580	\$2,006,313	2.86%

Fire Protection Service

680 46451 4620 PRIVATE FIRE PROTECTION	51,892	51,888	51,827	60,870	25,944	52,250	61,205	0.55%
680 46451 4630 PUBLIC FIRE PROTECTION	605,711	606,574	607,824	710,740	305,196	637,450	715,909	0.73%
Total Fire Protection	\$657,603	\$658,462	\$659,650	\$771,610	\$331,140	\$689,700	\$777,115	0.71%

Other Operating Revenues

680 46452 4700 FORFEITED DISCOUNTS	9,388	10,493	11,854	9,000	4,401	13,000	12,500	38.89%
680 46452 4710 MISC. SERVICE REVENUES	2,828	3,373	5,461	2,320	3,277	4,500	5,000	115.52%
680 46452 4740 OTHER WATER REVENUES	2,562	2,730	9,177	2,350	0	1,355	2,350	0.00%
Total Other Revenues	\$14,778	\$16,595	\$26,492	\$13,670	\$7,678	\$18,855	\$19,850	45.21%

ESTIMATED INCREASE IN REVENUE STREAM

			0				0	N/A
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Total Operating Revenues

\$2,343,755	\$2,330,663	\$2,333,146	\$2,735,850	\$1,164,710	\$2,430,135	\$2,803,278	2.46%
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Non-Operating Income (Expense):

	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 Actual Jan to June	2024 PROJECTED	2025 BUDGET	PERCENT CHANGE
								N/A
680 46452 4711 CIAC	157,676	317,444	405,543	1,350	20,350	500,000	1,100,000	81381.48%
680 46453 4150 MERCH. CONTRACT WORK	0	0	0	0	0	0		N/A
680 46453 4180 NON-OPERATING RENTAL	4,584	4,813	5,054	4,500	0	4,500	4,500	0.00%
680 46453 4190 INTEREST INCOME	2,795	2,473	2,855	4,000	1,072	4,000	4,000	0.00%
680 46453 4270 INTEREST EXP. ON LT DEBT	(125,981)	(122,471)	(119,122)	(188,604)	(87,978)	(168,000)	(188,604)	0.00%
680 46453 4280 DEBT SERVICE DISCOUNT			(101,539)	0	0			N/A
680 46453 4290 DEBT PREM. AMORT.			35,661	0	0			N/A
680 46453 4300 INTEREST EXP. ON G.O. DEBT	(14,790)	(13,330)	(11,837)	(11,464)	(5,161)	(11,464)	(9,945)	-13.25%
680 48110 0000 INTEREST/INVESTMENTS			821	0	33	1,000	5,000	#DIV/0!
680 48901 0000 MISCELLANEOUS			25,617	0	0	0	0	N/A
680 48910 0000 INSURANCE DIVIDENDS	3,022	5,464	2,093	1,890	1,990		1,900	0.53%
Total Non-Operating Income/(Exp)	\$27,306	\$194,394	\$245,146	(\$188,328)	(\$69,694)	\$330,036	\$916,851	-586.84%

**City of Ashland Water Utility Enterprise Fund
2025 Proposed Budget Detail**

Operating Expenses:

Source of Supply / Pumping

	2021	2022	2023	2024	2024 Actual	2024	2025	PERCENT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	Jan to June	PROJECTED	BUDGET	CHANGE
Maintenance of Intake								
680 61300 111 WAGES	1,398	1,046	3,520	2,804	383	1,254	2,925	4.32%
680 61300 112 OVERTIME WAGES	0	0	83	0	0	0	0	N/A
680 61300 151 SOCIAL SECURITY	104	74	258	226	26	96	260	15.19%
680 61300 152 EMPLOYER RETIREMENT	94	68	245	212	26	85	239	12.73%
680 61300 154 MEDICAL & DENTAL INS	361	330	986	1,407	161	320	1,178	-16.27%
680 61300 155 LIFE INSURANCE	1	1	5	5	0	1	7	36.96%
680 61300 156 WORKERS COMPENSATION	54	137	117	99	0	102	113	14.45%
680 61300 157 H.S.A. CONTRIBUTION	61	42	115	137	9	48	126	-7.91%
680 61300 400 NON-LABOR M&S	0	0	845	500	11,225	11,225	500	0.00%
Total	\$2,073	\$1,698	\$6,175	\$5,390	\$11,831	\$13,131	\$5,349	-0.76%
Power & Fuel for Pumping								
680 62300 222 ELECTRICITY	57,759	66,954	73,002	72,100	29,880	65,000	72,100	0.00%
680 62300 224 NATURAL GAS	7,365	8,625	7,659	9,000	3,421	7,800	9,000	0.00%
680 62300 227 PROPANE	0	0	0	430	0	0	430	0.00%
680 62300 342 GAS & DIESEL FUEL/GENERATOR	0	0	0	200	0	0	200	0.00%
Total	\$65,124	\$75,579	\$80,661	\$81,730	\$33,301	\$72,800	\$81,730	0.00%
Pumping Labor & Expense								
680 62400 111 WAGES	44,566	47,858	42,925	29,723	17,049	34,099	31,007	4.32%
680 62400 112 OVERTIME WAGES	316	723	865	450	382	900	450	0.00%
680 62400 131 LONGEVITY			0	0	0		0	N/A
680 62400 125 WAGES TEMPORARY	0	0	0	0	0	0	0	N/A
680 62400 151 SOCIAL SECURITY	3,074	3,395	2,996	2,396	1,213	2,609	2,760	15.17%
680 62400 152 EMPLOYER RETIREMENT	3,027	3,154	2,979	2,252	1,203	2,319	2,533	12.49%
680 62400 154 MEDICAL & DENTAL INS	15,746	17,518	17,151	14,911	7,828	12,616	12,488	-16.25%
680 62400 155 LIFE INSURANCE	96	91	91	57	29	68	73	27.35%
680 62400 156 WORKERS COMPENSATION	1,747	1,591	1,429	1,051	0	1,125	1,201	14.28%
680 62400 157 H.S.A. CONTRIBUTION	1,907	1,860	1,976	1,456	750	1,900	1,337	-8.15%
680 62400 400 NON-LABOR M&S	126	1,528	125	1,500	0	750	1,500	0.00%
Total	\$70,605	\$77,718	\$70,537	\$53,796	\$28,455	\$56,386	\$53,349	-0.83%
Misc. Pumping Expenses								
680 62600 400 NON-LABOR M&S	4,444	3,299	14,980	14,800	7,510	15,000	16,000	8.11%
Total	\$4,444	\$3,299	\$14,980	\$14,800	\$7,510	\$15,000	\$16,000	8.11%
Maint. of Pumping Buildings & Grounds								
680 63100 111 WAGES	482	1,709	820	3,084	1,144	2,289	3,218	4.34%
680 63100 112 OVERTIME WAGES	0	78	0	0	0	0	0	N/A
680 63100 151 SOCIAL SECURITY	33	127	58	249	74	175	286	15.01%
680 63100 152 EMPLOYER RETIREMENT	33	116	56	234	79	156	263	12.34%
680 63100 154 MEDICAL & DENTAL INS	207	718	458	1,547	659	847	1,296	-16.23%
680 63100 155 LIFE INSURANCE	0	5	1	6	10	5	8	25.55%
680 63100 156 WORKERS COMPENSATION	19	61	27	109	0	76	125	14.34%
680 63100 157 H.S.A. CONTRIBUTION	11	106	15	151	118	236	139	-8.09%
680 63100 400 NON-LABOR M&S	231	190	179	500	7	200	500	0.00%
Total	\$1,016	\$3,109	\$1,613	5,880	\$2,092	\$3,982	5,834	-0.79%
Maint. of Pumping Equipment								
680 63300 111 WAGES	4,477	3,333	8,591	5,608	1,129	2,500	5,850	4.32%
680 63300 112 OVERTIME WAGES	0	159	129	0	46	96	0	N/A
680 63300 151 SOCIAL SECURITY	308	245	595	452	81	191	521	15.19%
680 63300 152 EMPLOYER RETIREMENT	302	228	593	425	81	170	478	12.46%
680 63300 154 MEDICAL & DENTAL INS	1,652	1,044	3,971	2,813	551	925	2,356	-16.24%
680 63300 155 LIFE INSURANCE	10	11	22	11	2	5	14	24.51%
680 63300 156 WORKERS COMPENSATION	174	106	293	198	0	83	227	14.45%
680 63300 157 H.S.A. CONTRIBUTION	182	156	424	275	47	180	252	-8.24%
680 63300 400 NON-LABOR M&S	26,645	13,039	38,123	45,000	31,828	45,000	42,500	-5.56%
Total	\$33,750	\$18,321	\$52,742	54,782	\$33,765	\$49,150	52,198	-4.72%
Total SOS/Pumping Expense	\$177,012	\$179,725	\$226,708	\$216,378	\$116,954	\$210,449	\$214,459	-0.89%

**City of Ashland Water Utility Enterprise Fund
2025 Proposed Budget Detail**

Water Treatment

Treatment Chemicals

680 64100 410 TREATM' CHEMICALS
Total

2021	2022	2023	2024	2024 Actual	2024	2025	PERCENT
ACTUAL	ACTUAL	ACTUAL	BUDGET	Jan to June	PROJECTED	BUDGET	CHANGE
58,078	57,589	81,812	75,000	32,903	80,000	80,000	6.67%
\$58,078	\$57,589	\$81,812	\$75,000	\$32,903	\$80,000	\$80,000	6.67%

Treatment Labor & Expense

680 64200 111 WAGES
680 64200 112 OVERTIME WAGES
680 64200 131 LONGEVITY
680 64200 136 CLOTHING REIMB
680 64200 151 SOCIAL SECURITY
680 64200 152 EMPLOYER RETIREMENT
680 64200 154 MEDICAL & DENTAL INS
680 64200 155 LIFE INSURANCE
680 64200 156 WORKERS COMPENSATION
680 64200 157 H.S.A. CONTRIBUTION
680 64200 400 NON-LABOR M&S
Total

50,522	46,318	44,592	37,013	21,868	43,737	43,293	16.97%
899	6,254	8,233	1,125	888	1,776	1,125	0.00%
3,163	2,357	1,820	3,340	0	3,340	2,346	-29.75%
1,290	1,474	1,348	2,250	0	2,250	2,250	0.00%
4,037	4,116	4,144	2,984	1,687	3,499	3,853	29.12%
3,559	3,662	3,808	2,804	1,570	2,974	3,537	26.14%
15,022	16,628	20,252	18,569	9,764	16,183	17,436	-6.10%
68	57	46	72	24	87	101	40.76%
2,172	1,900	1,766	1,309	0	1,443	1,677	28.11%
2,283	1,961	2,536	1,814	1,150	2,300	1,867	2.94%
28,898	27,095	34,130	25,000	12,820	25,639	25,000	0.00%
\$111,913	\$111,822	\$122,676	\$96,280	\$49,771	\$103,228	\$102,485	6.45%

Maint. of Treatment Buildings & Grounds

680 65100 111 WAGES
680 65100 112 OVERTIME WAGES
680 65100 151 SOCIAL SECURITY
680 65100 152 EMPLOYER RETIREMENT
680 65100 154 MEDICAL & DENTAL INS
680 65100 155 LIFE INSURANCE
680 65100 156 WORKERS COMPENSATION
680 65100 157 H.S.A. CONTRIBUTION
680 65100 400 NON-LABOR M&S
Total

3,263	4,422	5,696	4,206	2,303	4,606	4,388	4.32%
0	1,583	0	0	0	0	0	N/A
220	422	382	339	165	352	390	15.19%
220	390	387	319	159	313	358	12.38%
1,184	1,934	2,692	2,110	1,051	1,704	1,767	-16.25%
4	16	15	8	5	9	10	28.40%
127	191	187	149	0	152	170	14.07%
104	277	300	206	151	302	189	-8.13%
1,924	661	4,040	2,190	2,484	3,500	3,000	36.99%
\$7,046	\$9,897	\$13,699	\$9,527	\$6,318	\$10,939	\$10,273	7.83%

Maintenance of Treatment Equipment

680 65200 111 WAGES
680 65200 112 OVERTIME WAGES
680 65200 151 SOCIAL SECURITY
680 65200 152 EMPLOYER RETIREMENT
680 65200 154 MEDICAL & DENTAL INS
680 65200 155 LIFE INSURANCE
680 65200 156 WORKERS COMPENSATION
680 65200 157 H.S.A. CONTRIBUTION
680 65200 400 NON-LABOR M&S
Total

9,760	7,254	11,058	9,814	13,684	27,369	14,626	49.03%
0	0	377	1,125	377	753	1,125	0.00%
675	498	782	791	978	2,094	1,302	64.56%
658	472	778	744	970	1,861	1,195	60.61%
3,833	2,881	4,627	4,923	6,277	10,127	5,891	19.65%
20	20	31	19	35	55	34	80.21%
372	260	348	347	0	903	567	63.26%
460	400	576	481	851	1,701	631	31.15%
19,563	18,552	21,301	23,000	7,188	14,376	21,500	-6.52%
\$35,341	\$30,337	\$39,879	\$41,244	\$30,359	\$59,238	\$46,870	13.64%

Total Treatment Expense

\$212,378	\$209,645	\$258,065	\$222,051	\$119,351	\$253,405	\$239,628	7.92%
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**City of Ashland Water Utility Enterprise Fund
2025 Proposed Budget Detail**

Distribution Operation

Storage Facilities Expense

	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 Actual Jan to June	2024 PROJECTED	2025 BUDGET	PERCENT CHANGE
								N/A
680 66100 111 WAGES	1,948	1,353	85	3,365	260	520	3,510	4.32%
680 66100 112 OVERTIME WAGES	0	0	159	0	76	152	0	N/A
680 66100 151 SOCIAL SECURITY	144	101	18	271	24	40	312	15.28%
680 66100 152 EMPLOYER RETIREMENT	132	88	17	255	23	35	287	12.46%
680 66100 154 MEDICAL & DENTAL INS	474	184	77	1,688	122	192	1,414	-16.25%
680 66100 155 LIFE INSURANCE	1	1	0	7	0	1	8	17.39%
680 66100 156 WORKERS COMPENSATION	84	47	5	119	0	17	136	14.26%
680 66100 157 H.S.A. CONTRIBUTION	60	27	9	165	9	18	151	-8.24%
680 66100 400 NON-LABOR M&S	154	158	713	250	222	400	250	0.00%
Total	\$2,997	\$1,959	\$1,083	\$6,120	\$736	\$1,375	\$6,069	-0.84%

Line Operation Labor & Expense

680 66200 111 WAGES	59,785	53,800	53,655	55,520	15,249	56,352	63,807	-9.38%
680 66200 112 OVERTIME WAGES	112	3,635	3,058	0	0	105	225	#DIV/0!
680 66200 131 LONGEVITY	514	714	673	0	0	0	0	N/A
680 66200 136 CLOTHING REIMB	899	802	906	0	414	828	0	N/A
680 66200 151 SOCIAL SECURITY	4,437	4,299	4,321	4,476	1,166	4,311	5,610	0.04%
680 66200 152 EMPLOYER RETIREMENT	4,133	3,839	3,965	4,206	1,081	3,919	5,194	-2.27%
680 66200 157 H.S.A. CONTRIBUTION	2,906	2,774	2,839	2,721	690	2,303	2,760	-20.25%
680 66200 154 MEDICAL & DENTAL INS	20,499	21,524	24,369	27,853	6,879	21,508	25,925	-27.25%
680 66200 155 LIFE INSURANCE	286	216	181	107	19	91	139	10.08%
680 66200 156 WORKERS COMPENSATION	2,352	2,216	1,926	2,721	0	853	2,760	-28.38%
680 66200 400 NON-LABOR M&S	7,675	4,069	8,568	7,000	1,725	6,431	7,250	0.00%
Total	\$103,598	\$97,888	\$104,460	\$104,604	\$27,221	\$96,701	\$113,670	8.67%

Meter Testing & Setting Expense-Customers

680 66300 111 WAGES	3,613	4,700	2,325	2,524	901	1,803	2,633	4.31%
680 66300 112 OVERTIME WAGES	0	0	0	0	0	0	0	N/A
680 66300 125 WAGES TEMPORARY			0	0	0	0	0	N/A
680 66300 151 SOCIAL SECURITY	260	340	167	203	68	138	234	15.42%
680 66300 152 EMPLOYER RETIREMENT	244	306	158	191	62	123	215	12.61%
680 66300 154 MEDICAL & DENTAL INS	1,467	1,528	1,110	1,266	138	667	1,060	-16.25%
680 66300 155 LIFE INSURANCE	6	7	4	5	0	4	6	23.26%
680 66300 156 WORKERS COMPENSATION	138	164	77	89	0	59	102	14.58%
680 66300 157 H.S.A. CONTRIBUTION	215	197	123	124	3	178	114	-8.43%
680 66300 400 NON-LABOR M&S	0	3,330	0	6,000	28	28	6,000	0.00%
680 66300 925 INTERDEPARTMENTAL	(2,971)	(5,286)	(1,982)	(5,201)	0	(1,500)	(5,182)	N/A
Total	\$2,972	\$5,286	\$1,982	\$5,201	\$1,201	\$1,499	\$5,182	(\$0)

Total Dist. System Operation Expense

	\$109,567	\$105,132	\$107,525	\$115,925	\$29,159	\$99,575	\$124,921	7.76%
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**City of Ashland Water Utility Enterprise Fund
2025 Proposed Budget Detail**

Distribution Maintenance

Maint. of Dist. Buildings & Grounds

	2021	2022	2023	2024	2024 Actual	2024	2025	PERCENT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	Jan to June	PROJECTED	BUDGET	CHANGE
								N/A
680 67100 111 WAGES	3,881	2,791	3,084	10,095	6,058	12,115	8,190	-18.87%
680 67100 112 OVERTIME WAGES	76	0	0	0	0	0	0	N/A
680 67100 125 WAGES TEMPORARY	274	0	2,633	12,948	2,640	2,640	34,747	168.36%
680 67100 151 SOCIAL SECURITY	301	200	425	814	663	927	729	-10.45%
680 67100 152 EMPLOYER RETIREMENT	267	181	210	765	393	824	669	-12.53%
680 67100 154 MEDICAL & DENTAL INS	1,500	873	1,513	5,064	2,001	4,483	3,299	-34.86%
680 67100 155 LIFE INSURANCE	4	4	5	20	10	24	19	-4.13%
680 67100 156 WORKERS COMPENSATION	172	97	188	357	0	400	317	-11.13%
680 67100 157 H.S.A. CONTRIBUTION	184	160	213	495	283	567	353	-28.63%
680 67100 400 NON-LABOR M&S	563	198	74	700	75	150	700	0.00%
Total	\$7,222	\$4,504	\$8,344	\$31,258	\$12,124	\$22,129	\$49,024	56.84%

Maintenance of Storage Reservoirs

680 67200 111 WAGES			158	0	0	0	0	N/A
680 67200 112 OVERTIME WAGES			0	0	0		0	N/A
680 67200 151 SOCIAL SECURITY			11	0	0	0	0	N/A
680 67200 152 EMPLOYER RETIREMENT			11	0	0	0	0	N/A
680 67200 157 H.S.A. CONTRIBUTION			0	0	0	0	0	N/A
680 67200 154 MEDICAL & DENTAL INS			27	0	0	0	0	N/A
680 67200 155 LIFE INSURANCE			0	0	0	0	0	N/A
680 67200 156 WORKERS COMPENSATION			5	0	0	0	0	N/A
680 67200 400 NON-LABOR M&S	314	1,553	0	10,000	0	10,000	10,000	0.00%
Total	\$314	\$1,553	\$211	\$10,000	\$0	\$10,000	\$10,000	0.00%

Maintenance of Mains

680 67300 111 WAGES	40,041	6,940	7,860	40,329	3,195	6,390	55,733	38.20%
680 67300 112 OVERTIME WAGES	627	451	0	900	0	0	900	0.00%
680 67300 125 TEMPORARY LABOR	370	0	0	0	0	0	0	N/A
680 67300 151 SOCIAL SECURITY	2,922	520	560	2,712	227	489	3,593	32.47%
680 67300 152 EMPLOYER RETIREMENT	2,745	481	534	2,549	220	435	3,298	29.38%
680 67300 154 MEDICAL & DENTAL INS	13,398	2,582	3,406	16,881	1,374	2,364	16,258	-3.69%
680 67300 155 LIFE INSURANCE	73	11	17	65	4	13	95	45.39%
680 67300 156 WORKERS COMPENSATION	1,585	245	266	1,190	0	211	1,564	31.40%
680 67300 157 H.S.A. CONTRIBUTION	1,777	264	479	1,649	81	162	1,741	5.59%
680 67300 400 NON-LABOR M&S	46,481	20,610	29,526	55,000	5,918	30,000	45,000	-18.18%
Total	\$110,019	\$32,103	\$42,648	\$121,275	\$11,019	\$40,064	\$128,181	5.69%

Maintenance of Services

680 67500 111 WAGES	15,646	13,130	20,696	33,648	12,121	24,243	35,102	4.32%
680 67500 112 OVERTIME WAGES	77	310	529	900	88	176	900	0.00%
680 67500 125 WAGES TEMPORARY	0	0	20	0	0	0	0	N/A
680 67500 151 SOCIAL SECURITY	1,100	955	1,525	2,712	847	1,855	3,124	15.19%
680 67500 152 EMPLOYER RETIREMENT	1,061	874	1,443	2,549	842	1,649	2,868	12.51%
680 67500 154 MEDICAL & DENTAL INS	5,806	4,753	8,764	16,881	5,225	8,970	14,137	-16.25%
680 67500 155 LIFE INSURANCE	33	23	35	65	25	48	82	26.42%
680 67500 156 WORKERS COMPENSATION	612	464	692	1,190	0	800	1,360	14.26%
680 67500 157 H.S.A. CONTRIBUTION	812	635	1,033	1,649	497	995	1,514	-8.18%
680 67500 400 NON-LABOR M&S	6,513	6,819	12,089	10,000	1,649	3,298	10,000	0.00%
Total	\$31,660	\$27,964	\$46,826	69,594	\$21,295	\$42,032	69,087	-0.73%

**City of Ashland Water Utility Enterprise Fund
2025 Proposed Budget Detail**

				2021	2022	2023	2024	2024 Actual	2024	2025	PERCENT
				ACTUAL	ACTUAL	ACTUAL	BUDGET	Jan to June	PROJECTED	BUDGET	CHANGE
Maintenance of Meters											
680	67600	111	WAGES	6,179	5,936	11,920	11,216	5,763	11,526	11,701	4.32%
680	67600	112	OVERTIME WAGES	0	0	125	0	78	156	0	N/A
680	67600	151	SOCIAL SECURITY	434	415	842	904	312	882	1,041	15.19%
680	67600	152	EMPLOYER RETIREMENT	417	387	819	850	408	784	956	12.46%
680	67600	154	MEDICAL & DENTAL INS	2,061	2,226	5,268	5,627	1,916	4,265	4,712	-16.25%
680	67600	155	LIFE INSURANCE	15	12	26	22	724	23	27	24.51%
680	67600	156	WORKERS COMPENSATION	241	192	408	397	4	380	453	14.16%
680	67600	157	H.S.A. CONTRIBUTION	300	293	729	550	200	399	505	-8.24%
680	67600	400	NON-LABOR M&S	855	4,572	4,278	3,400	1,625	3,249	3,400	0.00%
680	67600	925	INTERDEPARTMENTAL	(5,251)	(7,016)	(12,209)	(11,482)	0	(10,832)	(11,398)	N/A
Total				\$5,251	\$7,016	\$12,209	\$11,484	\$11,029	\$10,833	\$11,398	-0.75%

Maintenance of Hydrants											
680	67700	111	WAGES	10,155	12,417	12,751	23,274	3,899	7,798	24,279	4.32%
680	67700	112	OVERTIME WAGES	0	0	76	0	0	0	0	N/A
680	67700	125	WAGES TEMPORARY	0	0	20	0	0	0	0	N/A
680	67700	151	SOCIAL SECURITY	699	870	934	1,876	294	597	2,161	15.18%
680	67700	152	EMPLOYER RETIREMENT	687	807	872	1,763	269	530	1,984	12.51%
680	67700	154	MEDICAL & DENTAL INS	2,874	5,227	5,532	11,676	1,328	2,885	9,778	-16.25%
680	67700	155	LIFE INSURANCE	17	25	24	45	0	16	57	26.31%
680	67700	156	WORKERS COMPENSATION	396	432	422	823	0	257	940	14.27%
680	67700	157	H.S.A. CONTRIBUTION	421	562	765	1,140	10	500	1,047	-8.14%
680	67700	400	NON-LABOR M&S	1,916	4,449	6,575	24,000	188	18,000	24,000	0.00%
Total				\$17,165	\$24,791	\$27,971	\$64,597	\$5,988	\$30,582	\$64,246	-0.54%

Maint. of Misc. Distribution Equipment											
680	67800	111	WAGES			0	841	0	0	878	4.35%
680	67800	112	OVERTIME WAGES			0	0	0	0	0	N/A
680	67800	151	SOCIAL SECURITY		0	0	68	0	0	78	14.85%
680	67800	152	EMPLOYER RETIREMENT		0	0	64	0	0	72	12.03%
680	67800	154	MEDICAL & DENTAL INS		0	0	422	0	0	353	-16.25%
680	67800	155	LIFE INSURANCE		0	0	2	0	0	2	2.72%
680	67800	156	WORKERS COMPENSATION		0	0	30	0	0	34	13.31%
680	67800	157	H.S.A. CONTRIBUTION		0	0	41	0	0	38	-7.68%
680	67800	400	NON-LABOR M&S	2,515	530	1,131	1,000	732	1,400	1,000	0.00%
Total				\$2,515	\$530	\$1,131	\$2,468	\$732	\$1,400	\$2,455	-0.54%

Total Dist. System Maint. Expense				\$174,146	\$98,461	\$139,340	\$310,676	\$62,186	\$157,040	\$334,390	7.63%
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**City of Ashland Water Utility Enterprise Fund
2025 Proposed Budget Detail**

Customer Accounts

	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 Actual Jan to June	2024 PROJECTED	2025 BUDGET	PERCENT CHANGE
Customer Accounts Supervision								N/A
680 90100 925 INTERDEPARTMENTAL CHARGES	13,292	13,058	11,009	8,645	4,541	8,645	8,645	0.00%
Total	\$13,292	\$13,058	\$11,009	\$8,645	\$4,541	\$8,645	\$8,645	0.00%
Meter Reading Expenses								
680 90200 111 WAGES	13,325	15,132	19,906	14,020	6,640	13,281	10,238	-26.97%
680 90200 112 OVERTIME WAGES	0	33	0	0	98	195	0	N/A
680 90200 131 LONGEVITY	102	138	0	0	0	0	0	N/A
680 90200 136 CLOTHING REIMB	225	142	0	0	0	0	0	N/A
680 90200 151 SOCIAL SECURITY	1,010	1,133	1,464	1,130	495	1,016	911	-19.37%
680 90200 152 EMPLOYER RETIREMENT	921	876	1,354	1,062	465	903	836	-21.24%
680 90200 154 MEDICAL & DENTAL INS	5,348	4,810	7,849	7,034	3,685	4,914	4,123	-41.38%
680 90200 155 LIFE INSURANCE	34	26	15	27	8	27	24	-11.23%
680 90200 156 WORKERS COMPENSATION	532	543	654	496	0	438	397	-20.05%
680 90200 157 H.S.A. CONTRIBUTION	895	751	600	687	303	606	442	-35.72%
680 90200 400 NON-LABOR M&S	2,343	2,580	5,457	10,000	0	10,000	10,000	0.00%
680 90200 925 INTERDEPARTMENTAL CHARGES	\$0	\$0	0	0	0	0	0	N/A
Total	\$24,735	\$26,162	\$37,299	\$34,456	\$11,694	\$31,379	\$26,971	-21.72%
Customer Records & Collection Expense								
680 90300 111 WAGES	9,198	22,018	23,706	24,336	12,620	25,240	26,073	7.14%
680 90300 112 OVERTIME WAGES			0	0	0	0	0	N/A
680 90300 131 LONGEVITY	102	0	0	0	0	0	0	N/A
680 90300 151 SOCIAL SECURITY	685	1,644	1,679	1,636	876	1,931	1,907	16.57%
680 90300 152 EMPLOYER RETIREMENT	627	1,433	1,612	1,679	871	1,716	1,812	7.93%
680 90300 154 MEDICAL & DENTAL INS	4,090	11,744	14,781	17,295	8,196	9,339	16,843	-2.62%
680 90300 155 LIFE INSURANCE	25	32	22	32	11	50	27	-14.95%
680 90300 156 WORKERS COMPENSATION	362	756	81	784	0	833	49	-93.77%
680 90300 157 H.S.A. CONTRIBUTION	702	1,467	1,532	1,500	750	1,500	1,500	0.00%
680 90300 400 NON-LABOR M&S		9,719	9,528	0	6,270	16,000	0	N/A
680 90300 925 INTERDEPARTMENTAL CHARGES	22,677	11,980	3,670	2,881	1,514	3,765	2,881	0.00%
Total	38,468	60,793	56,612	50,143	31,107	60,375	51,092	1.89%
Misc. Customer Service Expense								
680 90500 400 NON-LABOR M&S	218	245	9	1,000	0	250	1,000	0.00%
680 90500 925 INTERDEPARTMENTAL CHARGES	2,491	7,627	0	0	0	0	0	N/A
Total	\$2,709	\$7,872	\$9	\$1,000	\$0	\$250	\$1,000	0.00%
Total Customer Accounts Expense	\$79,204	\$107,886	\$104,929	\$94,244	\$47,342	\$100,649	\$87,708	-6.94%

Administrative & General

	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 Actual Jan to June	2024 PROJECTED	2025 BUDGET	PERCENT CHANGE
Administrative & General Salaries								
680 92000 111 WAGES	75,487	81,520	85,618	113,827	52,499	104,997	119,483	4.97%
680 92000 112 OVERTIME WAGES	0	18	42	0	0	0	0	N/A
680 92000 125 TEMPORARY LABOR	4,419	8,025	6,729	0	1,663	1,663	0	N/A
680 92000 131 LONGEVITY	606	12	807	1,405	701	1,076	1,455	3.59%
680 92000 138 ADMIN/GENERAL ACCR SICK/VAC	2,410	(14,790)	1,802	0	0	0	0	N/A
680 92000 151 SOCIAL SECURITY	6,124	6,520	7,154	8,447	4,202	8,032	9,015	6.73%
680 92000 152 EMPLOYER RETIREMENT	5,610	5,805	5,764	7,951	3,671	7,140	8,405	5.71%
680 92000 154 MEDICAL & DENTAL INS	15,142	15,781	18,416	46,903	16,874	38,849	34,252	-26.97%
680 92000 155 LIFE INSURANCE	239	103	91	145	58	210	120	-17.27%
680 92000 156 WORKERS COMPENSATION	2,133	2,425	2,243	3,714	0	3,465	2,510	-32.42%
680 92000 157 H.S.A. CONTRIBUTION	2,818	2,872	2,872	4,800	1,962	3,925	4,050	-15.63%
680 92000 190 POST-EMPLOYMENT HEALTH INS	11,195	27,497	(14,277)	5,000	0	5,000	5,000	0.00%
680 92000 295 ENGINEERING DIVISION			0	0	0			N/A
680 92000 400 ADMIN/GENERAL MATERIALS	5,851	15,548	18,166	10,000	8,486	16,000	17,000	70.00%
680 92000 925 INTERDEPARTMENTAL CHARGES	71,303	78,075	99,451	102,595	54,418	102,595	102,595	0.00%
Total	\$203,337	\$229,410	\$234,879	\$304,787	\$144,532	\$292,952	\$303,886	-0.30%
Office Supplies & Expense								
680 92100 400 OFFICE SUPPLIES MATERIALS	39	145	352	500	206	500	500	0.00%
Total	\$39	\$145	\$352	\$500	\$206	\$500	\$500	0.00%
Outside Professional Services								
680 92300 210 PROFESSIONAL SERVICES	34,516	50,688	121,321	80,000	38,670	80,000	83,000	3.75%
680 92300 213 AUDIT FEES			0	0	0			N/A
680 92300 295 INTERDEPARTMENTAL CHARGES	10,583	0	0	6,000	0	6,000	6,000	0.00%
Total	\$45,099	\$50,688	\$121,321	\$86,000	\$38,670	\$86,000	\$89,000	3.49%
Property Insurance								
680 92400 511 LOCAL GOVT. PROP INS FUND	7,236	8,040	9,138	10,500	0	9,500	10,500	0.00%
Total	\$7,236	\$8,040	\$9,138	\$10,500	\$0	\$9,500	\$10,500	0.00%

**City of Ashland Water Utility Enterprise Fund
2025 Proposed Budget Detail**

Administrative & General Continued:

				2021	2022	2023	2024	2024 Actual	2024	2025	PERCENT
				ACTUAL	ACTUAL	ACTUAL	BUDGET	Jan to June	PROJECTED	BUDGET	CHANGE
Injuries & Damages											
680	92500	369	OTHER CLAIMS/DEDUCTIBLES		1,500	0	0	0			N/A
680	92500	513	LIABILITY INSURANCE	5,110	5,541	5,424	9,000	810	4,524	9,000	0.00%
Total				\$5,110	\$7,041	\$5,424	\$9,000	\$810	\$4,524	\$9,000	0.00%
Employee Benefits											
680	92600	133	RETIREMENT PAYOUT	0	16,972	0	0	0	0		N/A
680	92600	152	PENSION (actuarial adjustment)	(45,963)	(33,268)	15,955	20,000	0	20,000	20,000	0.00%
680	92600	151	SOCIAL SECURITY		411	0	0	0	822	0	N/A
680	92600	154	HEALTH/DENTAL	39,842	42,757	48,084	54,000	31,718	45,011	54,000	0.00%
Total				(\$6,121)	\$26,872	\$64,039	\$74,000	\$31,718	\$65,833	\$74,000	0.00%
Regulatory Commission Expense											
680	92800	210	REGULATORY COMMISSION EXP	409	0	0	200	0	200	200	0.00%
680	92800	400	REGULATORY COMMISSION EXP	710	575	563	2,000	5,063	2,000	2,000	0.00%
Total				\$1,119	\$575	\$563	\$2,200	\$5,063	\$2,200	\$2,200	0.00%
Misc. General Expense											
680	93000	400	NON-LABOR M&S	487	1,896	(3,443)	2,000	577	2,000	2,000	0.00%
Total				\$487	\$1,896	(\$3,443)	\$2,000	\$577	\$2,000	\$2,000	0.00%
Rents											
680	93100	539	RENTALS/LEASES	1,385	1,509	1,578	2,000	0	1,578	2,000	0.00%
680	93100	925	INTERDEPARTMENTAL CHARGES		6,627	7,419	6,000	0	5,050	6,000	N/A
Total				\$1,385	\$8,136	\$8,997	\$8,000	\$0	\$6,628	\$8,000	0.00%
Total Admin. & General Expense				\$257,691	\$332,802	\$441,270	\$496,987	\$221,577	\$470,137	\$499,086	0.42%
<u>Other Operating Expenses (Credits)</u>											
				2021	2022	2023	2024	2024 Actual	2024	2025	PERCENT
				ACTUAL	ACTUAL	ACTUAL	BUDGET	Jan to June	PROJECTED	BUDGET	CHANGE
Depreciation Expense											
680	40300	000	DEPRECIATION- UTILITY FINANCE	386,405	394,953	389,414	400,000	0	400,000	400,000	0.00%
680	40300	471	DEPRECIATION ON CONTRIBUTED	118,500	121,286	131,641	118,500	0	131,000	131,000	10.55%
680	40300	925	INTERDEPARTMENTAL CHARGES	(19,752)	(20,209)	(24,834)	(19,750)	0	(24,000)	(24,000)	N/A
Total				\$485,153	\$496,029	\$496,221	\$498,750	\$0	\$507,000	\$507,000	1.65%
Taxes Expense											
680	40800	000	PROPERTY TAX EQUIVALENT	443,662	383,279	349,570	400,000	173,748	382,000	400,000	0.00%
680	40800	925	INTERDEPARTMENTAL CHARGES	(8,225)	(6,620)	(5,941)	(7,376)	0	(7,044)	(7,376)	N/A
Total				\$435,437	\$376,660	\$343,628	\$392,624	\$173,748	\$374,956	\$392,624	0.00%
Total Other Operating Expense				\$920,590	\$872,689	\$839,850	\$891,374	\$173,748	\$881,956	\$899,624	0.93%
Total Operating Expenses				\$1,930,588	\$1,906,340	\$2,117,687	\$2,347,635	\$770,316	\$2,173,211	\$2,399,816	2.22%
Net Operating Income (Loss)				\$413,167	\$424,323	\$215,458	\$388,215	\$394,394	\$256,924	\$403,462	3.93%
Net Income (Loss)				\$440,473	\$618,717	\$460,604	\$199,887	\$324,700	\$586,960	\$1,320,313	560.53%
				440,473	618,717	460,604	199,887	324,056			

**City of Ashland Water Utility Enterprise Fund
2025 Proposed Budget Detail**

WATER UTILITY EXPENSE
ANALYSIS BY OBJECT CODE

			2021	2022	2023	2024	2024 Actual	2024	2025	PERCENT
			ACTUAL	ACTUAL	ACTUAL	BUDGET	Jan to June	PROJECTED	BUDGET	CHANGE
										N/A
680	111	WAGES	353,726	331,678	358,966	425,247	176,766	380,118	466,933	9.80%
	112	OVERTIME WAGES	2,107	13,244	13,676	4,500	2,032	4,308	4,725	5.00%
	125	TEMPORARY WAGES	5,063	8,025	9,401	12,948	4,303	4,303	34,747	168.36%
	131	LONGEVITY	4,487	3,220	3,300	4,745	701	4,416	3,802	-19.88%
	133	RETIREMENT PAYOUT	0	16,972	0	0	0	0	0	N/A
	136	CLOTHING REIMBURSEMENT	2,414	2,418	2,254	2,250	414	3,078	2,250	0.00%
	138	ACCR SICK/VAC	2,410	(14,790)	1,802	0	0	0	0	N/A
	151	SOCIAL SECURITY	26,567	26,286	28,317	32,686	13,397	30,054	38,088	16.53%
	152	EMPLOYER RETIREMENT	(21,226)	(10,101)	41,562	50,874	12,395	45,936	55,199	8.50%
	157	H.S.A. CONTRIBUTION	16,098	14,805	17,137	20,041	7,864	17,819	18,757	-6.41%
	154	MEDICAL & DENTAL INS	150,506	155,040	189,333	258,870	105,747	186,168	228,567	-11.71%
	155	LIFE INSURANCE	932	660	632	720	964	737	853	18.47%
	156	WORKERS COMPENSATION	13,272	11,825	11,134	15,172	4	11,598	14,700	-3.11%
	190	POST -EMPLOYMENT	11,195	27,497	(14,277)	5,000	0	5,000	5,000	0.00%
		TOTAL LABOR EXPENSE	\$567,551	\$586,781	\$663,236	\$833,053	\$324,587	\$693,534	\$873,621	4.87%
	210	PROFESSIONAL SERVICES	34,925	50,688	121,321	80,200	38,670	80,200	83,200	3.74%
	222	ELECTRICITY	57,759	66,954	73,002	72,100	29,880	65,000	72,100	0.00%
	224	NATURAL GAS	7,365	8,625	7,659	9,000	3,421	7,800	9,000	0.00%
	227	PROPANE	0	0	0	430	0	0	430	0.00%
	295	ENGINEERING SERVICES	10,583	0	0	6,000	0	6,000	6,000	0.00%
	342	GAS/DIESEL FOR FUEL GENERATOR	0	0	0	200	0	0	200	0.00%
	369	OTHER CLAIMS/DEDUCTIBLES	0	1,500	0	0	0	0	0	N/A
	400	MATERIALS/R&M	158,465	141,360	207,310	255,340	105,825	235,396	250,600	-1.86%
	410	CHEMICALS	58,078	57,589	81,812	75,000	32,903	80,000	80,000	6.67%
	511	LOCAL GOVT PROP INS FUND	7,236	8,040	9,138	10,500	0	9,500	10,500	0.00%
	513	LIABILITY INSURANCE	5,110	5,541	5,424	9,000	810	4,524	9,000	0.00%
	539	RENTALS/ LEASES	1,385	1,509	1,578	2,000	0	1,578	2,000	0.00%
	925	INTERDEPARTMENTAL CHARGES	101,541	105,065	107,358	103,438	60,472	107,723	103,541	0.10%
		TOTAL OTHER EXPENSES	\$442,447	\$446,870	\$614,602	\$623,208	\$271,981	\$597,721	\$626,571	0.54%
		SUBTOTAL	\$1,009,998	\$1,033,651	\$1,277,838	\$1,456,261	\$596,568	\$1,291,255	\$1,500,192	3.02%
40300	0000	DEPRECIATION	485,153	496,029	496,221	498,750	0	507,000	507,000	1.65%
40800	0000	TAXES	435,437	376,660	343,628	392,624	173,748	374,956	392,624	0.00%
			485,153	496,029	496,221	0				N/A
		TOTAL OPERATING EXPENSES	\$1,930,588	\$1,906,340	\$2,117,687	\$2,347,635	\$770,316	\$2,173,211	\$2,399,816	2.22%

**CITY OF ASHLAND WISCONSIN
2025 BUDGET PROGRAM NARRATIVE
WASTE WATER UTILITY**

The Ashland Wastewater Utility is a separate enterprise fund of the City of Ashland. The Utility provides wastewater collection and treatment service to properties within its service area within the City. The Utility provides service to the Northern Great Lakes Visitors Center in the Town of Eileen under contract.

Since 1997, when the operations of the Utility were reorganized, all activities of the Utility have been managed by the Director of Public Works with operations under the direct supervision of a Utility Manager. All financial accounting for the Utility are carried out by the City's Finance Department. Customer service functions are shared between the Public Works, City Clerk, and Finance Departments. Wastewater Utility billing functions were transferred from the Finance Department to the Public Works Department in early 2022. Meter reading functions are performed by the Public Works Department. The meter reader when not reading meters provides limited support to the utility in the field and provides customer service.

The expenses associated with the Waste Water Utility including those related to meter reading, accounting for Utility expenses and revenues, auditing, payroll, and reporting are paid via utility user fees. The Utility is not regulated by the Public Service Commission of Wisconsin. The Utility operates under the rules and regulations of the Wisconsin Department of Natural Resources. The Wastewater Plant operates under a discharge permit issued by the WDNR. The permit is renewed every five years.

The Utility operates and maintains the Wastewater Treatment Plant (WWTP) and collection system consisting of gravity flow sewers, force-mains, and lift stations. The plant is designed to process up to 1.9 million gallons of wastewater each day. As it returns water to the lake, testing has shown the plant's effluent is consistently cleaner than the lake water itself. The current WWTP is 33 years old, the end of the design life of wastewater plants. Staff is currently engaged in design of WWTP rehabilitation to extend the service life and plans to begin to seek grant funding for this project in 2025, with construction scheduled at a future date once funding is secured. Increasingly stringent requirements placed upon the Plant's wastewater discharge permit (such as increased phosphorous or mercury removal) may require changes in processing equipment, or additions and redesign of the Plant itself in upcoming years. In 2017, the Common Council approved the Supervisory Control and Data Acquisition (SCADA) system improvement project. SCADA assists the staff in the operation of the wastewater and water systems. The SCADA was completed in early 2019. It is an industrial computer system consisting of both hardware and software components. The operators control processes, monitor both plant operations, and collect data for reporting using the SCADA system that ties all the various sites around the City together.

The collection system is made up of approximately 60 miles of pipe and 12 lift stations. Wastewater is gravity fed to the lift stations and then pumped to the WWTP via force mains.

The gravity flow collection system consists of significant sections of vitrified clay pipe that were installed near the end of the First World War. The aging infrastructure of the collection system is the largest concern management has for the system at present. Excessive inflow and infiltration (I&I) into the collection system occasionally causes the WWTP to exceed its operating capacity. Since 2020, the Wastewater Utility has heavily emphasized work related to cleaning and televising sanitary sewer pipes. This work has resulted in a significant decrease in sewer backups as well as a reduction in sewer overflows at the WWTP.

The WWTP has only experienced one overflow since March 2020, which followed the record breaking snowfall in the winter of 2022-2023.

Products & Services:

- Collection of wastewater from properties served within the service area of the Utility.
- Treatment of wastewater collected by the Utility to standards required of regulatory agencies.
- Treatment of landfill leachate
- Treatment of septage hauled from private on-site waste systems
- Public and private water testing
- Land application of sludge

Staffing:

As previously noted, the Utility budgets have provided for a staffing level of 11 (one Superintendent and 10 Operators).

The Wastewater Utility budget provides for six (6) Operators. In addition, the budget provides for a Laboratory Technician, 50% of the annual salary of the Utility Superintendent, 30% of the salary of the Public Works Director, 30% of the salary of the Public Works Office Manager, 50% of the wage of the Civil Engineer- Utilities and 50% of the wage of the Utility Billing/Administrative Specialist.

City of Ashland
2025 Budget Preliminary
Wastewater Utility Enterprise Fund

	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET	Percent Change
Operating Revenues:							
Bulk Waste Treatment	\$71,501	\$99,427	\$104,344	\$62,000	\$91,757	\$125,257	102.03%
Metered Customer Revenues	2,034,535	2,009,789	2,003,412	2,022,618	2,048,428	2,083,296	3.00%
Other Operating Revenues	64,402	68,227	70,295	62,350	65,930	71,850	15.24%
Total Operating Revenues	\$2,170,438	\$2,177,443	\$2,178,051	\$2,146,968	\$2,206,115	\$2,280,404	6.22%
Non-Operating Income (Expense):							
	\$620,973	\$1,068,853	\$243,599	(\$9,915)	\$473,179	\$233,100	-2450.98%
Operating Expenses:							
Collection System							
Collection Operation Labor & Expense	98,149	123,014	166,184	81,535	105,715	108,371	32.91%
Power & Fuel for Lift Stations	58,261	56,429	67,562	74,838	62,650	64,075	-14.38%
Misc. Collection System Expense	13,380	21,527	20,493	17,500	16,500	17,500	0.00%
Maint. of Collection System	192,054	157,666	157,532	167,806	152,786	166,322	-0.88%
Maint. of Lift Stn. Buildings & Grounds	10,511	5,562	4,198	10,326	3,974	6,789	-34.26%
Maint. of Lift Stn Equipment	52,308	31,284	17,666	56,853	41,041	38,916	-31.55%
Maint. of Misc. Collection Equipment	4,473	2,647	3,028	5,715	7,393	6,287	10.00%
Total Collection System Expense	\$429,136	\$398,130	\$436,663	\$414,573	\$390,059	\$408,260	-1.52%
Wastewater Treatment							
Treatment Operation Labor & Expense	133,178	147,525	148,723	197,515	146,477	187,863	-4.89%
Power & Fuel for WWTP	109,789	132,888	133,265	135,800	132,800	135,800	0.00%
Laboratory & Testing Expense	133,717	126,516	127,732	143,998	143,103	158,142	9.82%
Sludge Treatment/Disposal Expenses	51,264	38,764	34,978	55,792	68,143	55,140	-1.17%
Misc. Treatment Plant Expense	68,703	78,441	103,438	49,586	97,378	79,895	61.12%
Disinfection Expense	12,208	29,181	2,194	18,026	12,399	23,985	33.06%
Maint. of Treatment Buildings & Grounds	33,210	30,063	54,816	27,841	37,089	37,955	36.33%
Maintenance of Treatment Equipment	97,015	95,384	169,059	95,238	88,823	100,818	5.86%
Maint. of Misc. Plant Equipment	8,483	15,555	22,259	13,203	39,615	14,470	9.60%
Utility Locates	0	0	0	21,253	41,510	23,759	11.79%
Total Wastewater Treatment Expense	\$647,567	\$694,317	\$796,464	\$758,252	\$807,337	\$817,828	7.86%
Customer Accounts							
Customer Billing & Accounting	\$63,265	\$95,299	\$92,765	\$77,753	\$91,709	\$81,028	4.21%
Meter Reading Expenses	19,462	11,005	5,466	12,169	0	12,594	3.49%
Joint Meter Expenses	16,067	19,307	27,063	23,000	20,000	23,000	0.00%
Total Customer Accounts Expense	\$98,794	\$125,610	\$125,294	\$112,922	\$111,709	\$116,622	3.28%

**City of Ashland
2025 Budget Preliminary
Wastewater Utility Enterprise Fund**

	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET	Percent Change
Administrative & General							
Administrative & General Salaries	\$317,791	\$181,281	\$198,731	\$398,799	\$302,150	\$311,999	-21.77%
Office Supplies & Expense	2,914	2,762	1,775	2,800	2,800	2,800	0.00%
Outside Professional Services	13,186	23,531	113,143	95,000	95,000	55,000	-42.11%
Property Insurance	20,127	22,251	24,670	27,675	24,175	27,675	0.00%
Injuries & Damages	13,624	17,582	21,061	18,000	16,000	18,000	0.00%
Employee Benefits	(6,929)	59,839	59,461	75,000	71,200	75,000	0.00%
Regulatory Expense	9,139	8,987	8,827	17,000	12,000	17,000	0.00%
Misc. General Expense	0	0	0	6,750	750	6,750	0.00%
Maintenance of General Plant	2,942	2,345	2,246	2,900	2,900	2,900	0.00%
Rents	1,385	7,986	8,791	7,800	6,630	7,800	0.00%
Total Admin. & General Expense	\$374,179	\$326,563	\$438,705	\$651,724	\$533,605	\$524,924	-19.46%
Total Direct Operating Expenses	\$1,549,676	\$1,544,620	\$1,797,126	\$1,937,471	\$1,842,711	\$1,867,634	-3.60%
Other Operating Expenses (Credits)							0.00%
Depreciation Expense	\$843,245	\$776,203	\$799,189	\$845,000	\$844,000	\$845,000	0.00%
Total Other Operating Expense	\$843,245	\$776,203	\$799,189	\$845,000	\$844,000	\$845,000	0.00%
Total Operating Expenses	\$2,392,921	\$2,320,824	\$2,596,315	\$2,782,471	\$2,686,711	\$2,712,634	-2.51%
Net Operating Income (Loss)	(\$222,483)	(\$143,381)	(\$418,264)	(\$635,503)	(\$480,595)	(\$432,230)	-31.99%
Net Income (Loss)	\$398,490	\$925,472	(\$174,665)	(\$645,418)	(\$7,416)	(\$199,130)	-69.15%
	398,490	925,472	(174,665)	(645,418)			

Adjust Net Income for Contributions in Aid of Construction - CIAC

CIAC is grant or contribution dollars received from other governmental agencies and other organizations to be used for capital projects.

CIAC - this contribution adds to revenue in the year received with only a small portion added to depreciation expense.

The below adjustment removes the CIAC activity for a better comparison of net operations from year to year.

	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET	
Net Income (Loss)	398,490	925,472	(174,665)	(645,418)	(7,416)	(199,130)	-69.15%
Remove-Contribution in aid of construction	(607,121)	(1,075,428)	(338,775)	(22,500)	(500,000)	(250,000)	1011.11%
Depreciation on CIAC not available	0	0	0	0	0	0	0.00%
Net Income (Loss) removing CIAC	(\$208,631)	(\$149,956)	(\$513,440)	(\$667,918)	(\$507,416)	(\$449,130)	-32.76%

Calculation of Adjusted Net Income available for Debt Service Payments & Capital Assets

Calculate Adjusted Net Income Available for Debt Service & Capital Assets

	2021	2022	2023	2024	2024	2025	Percent
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET	Change
Gross Operating Revenues	\$2,170,438	\$2,177,443	\$2,178,051	\$2,146,968	\$2,206,115	\$2,280,404	6.22%
Add: Interest/WC Dividend	21,431	12,611	27,985	7,585	23,179	23,100	204.55%
Less: Operating Expenses	(2,392,921)	(2,320,824)	(2,596,315)	(2,782,471)	(2,686,711)	(2,712,634)	-2.51%
Add: Depreciation	843,245	776,203	799,189	845,000	844,000	845,000	0.00%
Add: Special Assessments collected	0	0	0	0	10,000	10,000	0.00%
Add: Pension & OPEB liability adjustments	89,819	(3,399)	(11,085)	150,000	60,000	70,000	-53.33%
Subtotal - Cash Flow	732,012	642,034	397,825	367,082	456,584	515,870	40.53%
Less: Debt Payments	(113,822)	(130,909)	(142,895)	(151,905)	(199,882)	(292,125)	92.31%
Less: Provision-Collection sys/Other Assets	(164,000)	(164,000)	(76,471)	0	0	0	0.00%
Less: Equipment Replacement Reserve fund	(178,455)	(178,455)	(178,455)	(178,455)	(178,455)	(178,455)	0.00%
Adjusted Cash Flow Income (Loss)	\$275,735	\$168,670	\$4	\$36,722	\$78,247	\$45,290	23.33%

Calculation of Debt Service Payments using debt ratio of 110%

	2021	2022	2023	2024	2024	2025	Percent
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET	Change
Principal and Interest Payments							
2014 CWF Bonds - Force Main	\$38,897	\$38,887	\$38,878	\$38,888	\$38,868	\$38,858	-0.08%
2016 CWF Bonds - 6th St W	11,851	11,849	11,847	11,849	11,846	11,844	-0.04%
2018 USDA-RD SCADA	63,074	63,732	63,993	63,168	64,000	63,899	1.16%
2022A CWF-Sewer Rehab-2021	0	16,441	22,491	38,000	24,174	24,174	-36.38%
2022B CWF-Sewer Rehab-2022	0	0	5,686	0	56,417	58,750	0.00%
2024A CWF-Sewer Rehab-2023				0	4,577	44,600	0.00%
2025 CWF- Lift Stations Upgrades	0	0	0	0	0	50,000	0.00%
Total Principal and Interest Payments	\$113,822	\$130,909	\$142,895	\$151,905	\$199,882	\$292,125	92.31%
Debt Service Coverage Ratio	110%	110%	110%	110%	110%	110%	
Calculated Minimum Net Income	\$125,204	\$144,000	\$157,185	\$167,096	\$219,870	\$321,338	92.31%

Compare Adjusted Net Income Calculation to Debt Service Payments @110%

	2021	2022	2023	2024	2024	2025	Percent
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET	Change
Adjusted Net Income available for debt payments	732,012	642,034	397,825	367,082	456,584	515,870	40.53%
Calculated Minimum Debt Coverage Net Income	(125,204)	(144,000)	(157,185)	(167,096)	(219,870)	(321,338)	92.31%
Adj Net Income Over minimum calculated	\$606,808	\$498,034	\$240,641	\$199,987	\$236,713	\$194,533	-2.73%

City of Ashland
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Wastewater Utility Enterprise Fund

	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 Actual Jan to June	2024 Yr End Estimate	2025 BUDGET	PERCENT CHANGE
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Operating Revenues:

Waste Treatment

690 46411 4600 UN-METERED/BULK TREATMENT	71,501	99,427	104,344	62,000	41,271	91,757	125,257	102.03%
690 46411 4611 METERED RESIDENTIAL	1,023,258	1,003,793	1,002,933	1,008,595	526,490	1,052,980	1,038,853	3.00%
690 46411 4612 METERED COMMERCIAL	840,099	830,412	808,093	839,280	418,648	837,296	864,458	3.00%
690 46411 4613 METERED INDUSTRIAL	41,775	40,940	49,205	43,244	20,603	41,206	44,542	3.00%
690 46411 4614 METERED PUBLIC AUTHORITY	114,066	118,721	127,931	114,898	50,036	100,072	118,345	3.00%
690 46411 4615 METERED SUBURBAN	15,337	15,922	15,250	16,601	8,437	16,874	17,099	3.00%
Metered Revenue	2,034,535	2,009,789	2,003,412	2,022,618	1,024,214	2,048,428	2,083,296	3.00%
Total Waste Treatment	\$2,106,036	\$2,109,215	\$2,107,756	\$2,084,618	\$1,065,485	\$2,140,185	\$2,208,554	5.95%

Other Operating Revenues

690 46412 4700 FORFEITED DISCOUNTS	7,226	8,435	9,834	9,350	3,869	6,990	9,350	0.00%
690 46412 4710 MISC. SERVICE REVENUES	57,176	59,792	60,461	53,000	23,849	58,940	62,500	17.92%
Total Other Revenues	\$64,402	\$68,227	\$70,295	\$62,350	\$27,718	\$65,930	\$71,850	15.24%

ESTIMATED INCREASE IN REVENUE STREAM

							0	N/A
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Total Operating Revenues

	\$2,170,438	\$2,177,443	\$2,178,051	\$2,146,968	\$1,093,203	\$2,206,115	\$2,280,404	6.22%
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Non-Operating Income (Expense):

	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 Actual Jan to June	2024 Yr End Estimate	2025 BUDGET	PERCENT CHANGE
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690 46412 4711 CIAC	607,121	1,075,428	338,775	22,500	32,560	500,000	250,000	1011.11%
690 46413 4190 INTEREST INCOME	3,644	9,518	24,585	4,000	9,537	20,000	20,000	400.00%
690 46413 4191 NON-OPERATING	52	0	0	0	0	0	0	
690 46413 4270 INTEREST EXP. ON LT DEBT	(38,278)	(41,336)	(50,761)	(60,000)	(27,267)	(60,000)	(60,000)	0.00%
690 46413 4340 MISC. CREDITS TO SURPLUS	14,150	0	0	0	0	0	0	N/A
690 46413 4150 JOBBING-SPECIAL ASSESSMENT	30,400	22,150	(72,400)	20,000	330	10,000	20,000	0.00%
690 48110 0000 INTEREST/INVESTMENTS			566	0	11	600	600	#DIV/0!
690 48901 0000 MISCELLANEOUS	299		0	0	0			
690 48910 0000 INSURANCE DIVIDENDS	3,585	3,093	2,834	3,585	2,579	2,579	2,500	-30.26%
Total Non-Operating Income/(Exp)	\$620,973	\$1,068,853	\$243,599	(\$9,915)	\$17,750	\$473,179	\$233,100	-2450.98%

City of Ashland
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Operating Expenses:

Collection System

Collection Operation Labor & Expense

	2021	2022	2023	2024	2024 Actual	2024 Yr End	2025	PERCENT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	Jan to June	Estimate	BUDGET	CHANGE
690 82100 111 WAGES	61,643	67,891	95,039	48,675	30,922	61,844	61,171	25.67%
690 82100 112 OVERTIME WAGES	373	2,476	3,311	675	294	588	675	0.00%
690 82100 131 LONGEVITY	567	1,095	1,196	0	0	0	0	N/A
690 82100 136 CLOTHING ALLOWANCE	900	957	1,370	450	842	1,000	450	0.00%
690 82100 151 SOCIAL SECURITY	4,687	5,391	7,569	3,876	2,470	4,731	5,134	32.45%
690 82100 152 EMPLOYER RETIREMENT	4,278	4,664	6,809	3,512	2,212	4,205	4,912	39.87%
690 82100 154 MEDICAL & DENTAL INS	16,994	27,842	32,102	15,388	12,868	22,882	25,666	66.80%
690 82100 155 LIFE INSURANCE	196	155	185	83	40	124	96	15.50%
690 82100 156 WORKERS COMPENSATION	2,349	2,575	3,310	1,649	0	2,041	2,092	26.88%
690 82100 290 SERVICES	0	0	0	0	0	0	0	N/A
690 82100 157 HSA CONTRIBUTION	2,304	2,390	3,748	1,727	1,533	2,800	2,674	54.83%
690 82100 400 NON-LABOR M&S	3,858	7,579	11,545	5,500	1,057	5,500	5,500	0.00%
Total	\$98,149	\$123,014	\$166,184	\$81,535	\$52,238	\$105,715	\$108,371	32.91%

Power & Fuel for Lift Stations

690 82200 222 ELECTRICITY	48,921	43,866	58,290	63,038	19,954	51,000	52,275	-17.07%
690 82200 224 NATURAL GAS	8,792	12,271	9,038	11,000	4,039	10,850	11,000	0.00%
690 82200 342 GAS & DIESEL FUEL	548	292	234	800	0	800	800	0.00%
Total	\$58,261	\$56,429	\$67,562	\$74,838	\$23,993	\$62,650	\$64,075	-14.38%

Misc. Collection System Expense

690 82300 400 NON-LABOR M&S	13,380	21,527	20,493	17,500	7,690	16,500	17,500	0.00%
Total	\$13,380	\$21,527	\$20,493	\$17,500	\$7,690	\$16,500	\$17,500	0.00%

Maint. of Collection System

690 82500 111 WAGES	14,263	18,111	32,593	34,768	21,748	46,786	39,582	13.84%
690 82500 112 OVERTIME WAGES	150	191	520	1,350	575	1,150	1,350	0.00%
690 82500 125 WAGES/TEMP	56	0	2,700	12,948	2,640	0	29,137	125.03%
690 82500 151 SOCIAL SECURITY	1,056	1,368	2,652	2,768	1,860	3,966	3,322	20.01%
690 82500 152 EMPLOYER RETIREMENT	973	1,190	2,253	2,509	1,515	3,254	3,179	26.69%
690 82500 157 HSA CONTRIBUTION	470	537	1,252	1,234	839	1,770	1,730	40.21%
690 82500 154 MEDICAL & DENTAL INS	3,533	3,706	12,114	10,992	9,547	19,658	16,608	51.09%
690 82500 155 LIFE INSURANCE	16	11	29	59	48	2	62	5.13%
690 82500 156 WORKERS COMPENSATION	542	640	1,159	1,178	0	1,200	1,354	14.92%
690 82500 400 NON-LABOR M&S	170,995	131,912	102,260	100,000	39,612	75,000	70,000	-30.00%
Total	\$192,054	\$157,666	\$157,532	\$167,806	\$78,384	\$152,786	\$166,322	-0.88%

Maint. of Lift Stn. Buildings & Grounds

690 82600 111 WAGES	5,892	2,348	876	5,215	516	1,032	2,699	-48.25%
690 82600 112 OVERTIME WAGES	148	0	0	0	0	0	0	N/A
690 82600 151 SOCIAL SECURITY	434	167	66	415	40	79	226	-45.43%
690 82600 152 EMPLOYER RETIREMENT	407	153	60	376	36	70	217	-42.36%
690 82600 154 MEDICAL & DENTAL INS	1,555	690	163	1,649	253	382	1,132	-31.33%
690 82600 155 LIFE INSURANCE	14	12	0	9	1	2	4	-53.01%
690 82600 156 WORKERS COMPENSATION	221	86	24	177	0	34	92	-47.85%
690 82600 157 HSA CONTRIBUTION	208	116	23	185	34	75	118	-36.23%
690 82600 400 NON-LABOR M&S	1,632	1,991	2,986	2,300	884	2,300	2,300	0.00%
Total	\$10,511	\$5,562	\$4,198	\$10,326	\$1,764	\$3,974	\$6,789	-34.26%

City of Ashland
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Collection System

				2021	2022	2023	2024	2024 Actual	2024 Yr End	2025	PERCENT
				ACTUAL	ACTUAL	ACTUAL	BUDGET	Jan to June	Estimate	BUDGET	CHANGE
Maint. of Lift Stn Equipment											
690	82700	111	WAGES	14,580	3,855	2,850	13,907	1,888	3,776	8,096	-41.78%
690	82700	112	OVERTIME WAGES	0	769	0	450	0	0	450	0.00%
690	82700	151	SOCIAL SECURITY	1,057	337	214	1,107	142	289	679	-38.62%
690	82700	152	EMPLOYER RETIREMENT	984	301	194	1,004	130	257	650	-35.24%
690	82700	154	MEDICAL & DENTAL INS	4,268	1,081	265	4,397	443	1,397	3,397	-22.74%
690	82700	155	LIFE INSURANCE	63	18	0	24	3	8	13	-47.13%
690	82700	156	WORKERS COMPENSATION	553	151	95	471	0	125	277	-41.21%
690	82700	157	HSA CONTRIBUTION	651	198	36	493	65	190	354	-28.21%
690	82700	400	NON-LABOR M&S	30,152	24,575	14,012	35,000	8,962	35,000	25,000	-28.57%
Total				\$52,308	\$31,284	\$17,666	\$56,853	\$11,633	\$41,041	\$38,916	-31.55%

Maint. of Misc. Collection Equipment

690	82800	111	WAGES	2,182	1,442	1,722	3,129	2,090	4,180	3,238	3.50%
690	82800	112	OVERTIME WAGES	75	78	0	0	0	0	0	N/A
690	82800	151	SOCIAL SECURITY	160	109	129	249	159	320	272	9.15%
690	82800	152	EMPLOYER RETIREMENT	152	99	117	226	144	284	260	15.07%
690	82800	154	MEDICAL & DENTAL INS	700	412	436	989	661	1,547	1,359	37.39%
690	82800	155	LIFE INSURANCE	11	6	1	5	2	8	5	1.50%
690	82800	156	WORKERS COMPENSATION	84	53	58	106	0	138	111	4.49%
690	82800	157	HSA CONTRIBUTION	144	78	75	111	83	166	142	27.53%
690	82800	400	NON-LABOR M&S	965	370	490	900	114	750	900	0.00%
Total				\$4,473	\$2,647	\$3,028	\$5,715	\$3,253	\$7,393	\$6,287	10.00%

Total Collection System Expense

\$429,136	\$398,130	\$436,663	\$414,573	\$178,955	\$390,059	\$408,260	-1.52%
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Wastewater Treatment

				2021	2022	2023	2024	2024 Actual	2024 Yr End	2025	PERCENT
				ACTUAL	ACTUAL	ACTUAL	BUDGET	Jan to June	Estimate	BUDGET	CHANGE
Treatment Operation Labor & Expense											
690	83100	111	WAGES	29,803	21,459	19,832	50,066	11,322	22,644	42,280	-15.55%
690	83100	112	OVERTIME WAGES	1,200	2,353	247	900	156	312	900	0.00%
690	83100	131	LONGEVITY PAY	47	552	578	2,064	0	0	4,139	100.51%
690	83100	136	CLOTHING ALLOWANCE	450	0	0	0	0	0	0	N/A
690	83100	151	SOCIAL SECURITY	2,299	1,810	1,548	3,986	872	1,732	3,548	-10.98%
690	83100	152	EMPLOYER RETIREMENT	2,123	1,587	1,405	3,613	792	1,540	3,395	-6.03%
690	83100	154	MEDICAL & DENTAL INS	7,114	5,988	7,292	15,828	4,441	8,378	17,740	12.08%
690	83100	155	LIFE INSURANCE	24	21	18	85	9	45	66	-22.05%
690	83100	156	WORKERS COMPENSATION	1,141	858	707	1,697	0	747	1,446	-14.79%
690	83100	157	HSA CONTRIBUTION	1,006	759	957	1,776	539	1,078	1,848	4.06%
690	83100	400	NON-LABOR M&S	5,099	4,388	9,385	12,500	4,951	10,000	12,500	0.00%
690	83100	410	TREATMENT CHEMICALS: ALU	82,872	107,749	106,754	105,000	36,423	100,000	100,000	-4.76%
Total				\$133,178	\$147,525	\$148,723	\$197,515	\$59,505	\$146,477	\$187,863	-4.89%

Power & Fuel for WWTP

690	83200	222	ELECTRICITY	76,616	85,106	97,604	95,500	37,626	92,500	95,500	0.00%
690	83200	224	NATURAL GAS	32,975	48,072	35,195	40,000	17,073	40,000	40,000	0.00%
690	83200	342	GAS & DIESEL FUEL/GENERATOR	198	(291)	441	300	0	300	300	0.00%
690	83200	400	POWER FOR WWTP	0	0	25	0	0	0	0	N/A
Total				\$109,789	\$132,888	\$133,265	\$135,800	\$54,699	\$132,800	\$135,800	0.00%

City of Ashland
2025 Detail Preliminary
Wastewater Utility Enterprise Fund

Wastewater Treatment

Laboratory & Testing Expense

				2021	2022	2023	2024	2024 Actual	2024 Yr End	2025	PERCENT
				ACTUAL	ACTUAL	ACTUAL	BUDGET	Jan to June	Estimate	BUDGET	CHANGE
690	83300	111	WAGES	66,465	71,007	64,745	77,533	37,435	74,870	80,243	3.49%
690	83300	112	OVERTIME WAGES	524	556	1,253	225	336	672	225	0.00%
690	83300	131	LONGEVITY	1,336	1,867	538	2,100	0	1,900	2,100	0.00%
690	83300	136	CLOTHING ALLOWANCE	450	450	450	450	0	450	450	0.00%
690	83300	151	SOCIAL SECURITY	5,105	5,492	4,962	6,173	2,839	5,728	6,734	9.09%
690	83300	152	EMPLOYER RETIREMENT	4,638	4,807	4,557	5,595	2,606	5,091	6,444	15.17%
690	83300	154	MEDICAL & DENTAL INS	18,489	13,488	11,123	24,512	8,289	27,702	33,668	37.35%
690	83300	155	LIFE INSURANCE	67	46	22	132	39	150	126	-4.74%
690	83300	156	WORKERS COMPENSATION	2,570	2,595	2,200	2,627	0	2,471	2,744	4.47%
690	83300	157	HSA CONTRIBUTION	3,265	2,433	1,834	2,751	1,085	2,170	3,508	27.50%
690	83300	213	OUTSIDE SERVICES	6,755	5,726	8,487	4,500	3,500	4,500	4,500	0.00%
690	83300	400	NON-LABOR M&S	24,053	18,049	27,561	17,400	5,443	17,400	17,400	0.00%
Total				\$133,717	\$126,516	\$127,732	\$143,998	\$61,572	\$143,103	\$158,142	9.82%

Sludge Treatment/Disposal Expenses

690	83400	111	WAGES	19,875	16,479	9,927	23,608	3,989	15,000	22,657	-4.03%
690	83400	112	OVERTIME WAGES	0	0	0	0	0	0	0	N/A
690	83400	125	TEMPORARY WAGES	111	0	291	0	0	0	0	N/A
690	83400	151	SOCIAL SECURITY	1,443	1,208	757	1,135	299	1,148	377	-66.74%
690	83400	152	EMPLOYER RETIREMENT	1,342	1,071	675	1,029	275	1,020	361	-64.90%
690	83400	154	MEDICAL & DENTAL INS	5,968	3,745	2,294	4,507	711	5,550	1,887	-58.13%
690	83400	155	LIFE INSURANCE	77	28	8	24	2	30	7	-70.63%
690	83400	156	WORKERS COMPENSATION	751	762	342	483	0	495	154	-68.15%
690	83400	157	HSA CONTRIBUTION	1,035	403	441	506	76	400	197	-61.14%
690	83400	400	NON-LABOR M&S	11,794	5,857	10,375	14,500	7,070	14,500	14,500	0.00%
690	83400	410	PRESS CHEMICALS: POLYMER	8,868	9,211	9,868	10,000	9,867	30,000	15,000	50.00%
Total				\$51,264	\$38,764	\$34,978	\$55,792	\$22,289	\$68,143	\$55,140	-1.17%

Misc. Treatment Plant Expense

690	83500	111	WAGES	31,528	32,848	38,237	10,778	24,350	48,880	25,188	133.70%
690	83500	112	OVERTIME WAGES	323	163	101	0	140	280	0	N/A
690	83500	125	TEMPORARY WAGES	0	0	0	0	0	0	0	N/A
690	83500	151	SOCIAL SECURITY	2,339	2,454	2,859	858	1,858	3,729	2,114	146.37%
690	83500	152	EMPLOYER RETIREMENT	2,149	2,148	2,607	778	1,690	3,392	2,023	159.99%
690	83500	154	MEDICAL & DENTAL INS	7,355	8,102	11,251	3,407	9,226	2,319	10,569	210.20%
690	83500	155	LIFE INSURANCE	21	25	35	18	39	78	39	119.29%
690	83500	156	WORKERS COMPENSATION	1,203	1,132	1,298	365	0	1,381	861	136.03%
690	83500	157	HSA CONTRIBUTION	1,074	931	1,614	382	1,159	2,319	1,101	188.23%
690	83500	400	NON-LABOR M&S	22,711	30,638	45,436	33,000	24,319	35,000	38,000	15.15%
Total				\$68,703	\$78,441	\$103,438	\$49,586	\$62,781	\$97,378	\$79,895	61.12%

Disinfection Expense

690	83600	111	WAGES	4,482	1,949	1,364	5,215	693	1,500	3,598	-31.00%
690	83600	112	OVERTIME WAGES	0	81	0	0	0	0	0	N/A
690	83600	151	SOCIAL SECURITY	328	152	101	415	51	115	302	-27.23%
690	83600	152	EMPLOYER RETIREMENT	302	132	93	376	48	102	289	-23.15%
690	83600	154	MEDICAL & DENTAL INS	956	450	356	1,649	178	555	1,510	-8.44%
690	83600	155	LIFE INSURANCE	5	2	1	9	1	3	6	-37.34%
690	83600	156	WORKERS COMPENSATION	166	73	45	177	0	50	123	-30.47%
690	83600	157	HSA CONTRIBUTION	354	67	60	185	23	75	157	-14.98%
690	83600	400	NON-LABOR M&S	5,615	26,275	174	10,000	0	10,000	18,000	80.00%
Total				\$12,208	\$29,181	\$2,194	\$18,026	\$994	\$12,399	\$23,985	33.06%

Maint. of Treatment Buildings & Grounds

690	83700	111	WAGES	10,373	10,841	13,624	8,344	8,003	14,000	10,795	29.37%
690	83700	112	OVERTIME WAGES	75	0	0	0	100	100	0.00	N/A
690	83700	125	WAGES/TEMP	999	208	0	0	0	0	0	N/A
690	83700	151	SOCIAL SECURITY	836	829	1,018	664	608	1,071	906	36.44%
690	83700	152	EMPLOYER RETIREMENT	635	627	884	602	559	952	867	44.00%
690	83700	154	MEDICAL & DENTAL INS	2,287	1,097	2,859	2,638	2,088	5,180	4,529	71.70%
690	83700	155	LIFE INSURANCE	40	18	6	14	10	28	17	20.84%
690	83700	156	WORKERS COMPENSATION	429	383	458	283	0	462	369	30.46%
690	83700	157	HSA CONTRIBUTION	352	167	416	296	296	296	472	59.42%
690	83700	400	NON-LABOR M&S	17,184	15,894	35,551	15,000	4,071	15,000	20,000	33.33%
Total				\$33,210	\$30,063	\$54,816	\$27,841	\$15,735	\$37,089	\$37,955	36.33%

City of Ashland
2025 Detail Preliminary
Wastewater Utility Enterprise Fund

Wastewater Treatment

	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 Actual Jan to June	2024 Yr End Estimate	2025 BUDGET	PERCENT CHANGE
Maintenance of Treatment Equipment								
690 83800 111 WAGES	42,338	21,617	31,867	30,596	13,355	26,710	31,665	3.49%
690 83800 112 OVERTIME WAGES	187	4,082	2,961	450	427	854	450	0.00%
690 83800 131 LONGEVITY	1,171	482	0	0	0	0	0	N/A
690 83800 136 CLOTHING ALLOWANCE	450	584	450	2,700	165	450	2,700	0.00%
690 83800 151 SOCIAL SECURITY	3,220	4,213	2,637	2,436	1,052	2,043	2,657	9.09%
690 83800 152 EMPLOYER RETIREMENT	2,977	1,741	2,400	2,208	962	1,816	2,543	15.16%
690 83800 154 MEDICAL & DENTAL INS	12,417	4,147	5,145	9,673	3,941	9,883	13,286	37.35%
690 83800 155 LIFE INSURANCE	248	46	15	52	17	53	50	-4.57%
690 83800 156 WORKERS COMPENSATION	1,648	1,991	1,117	1,037	0	881	1,083	4.44%
690 83800 157 HSA CONTRIBUTION	2,145	878	918	1,086	566	1,132	1,384	27.46%
690 83800 400 NON-LABOR M&S	30,214	55,604	121,549	45,000	28,839	45,000	45,000	0.00%
Total	\$97,015	\$95,384	\$169,059	\$95,238	\$49,324	\$88,823	\$100,818	5.86%

Maint. of Misc. Plant Equipment

690 83900 111 WAGES	5,331	4,738	12,658	6,954	11,428	22,856	7,197	3.49%
690 83900 112 OVERTIME WAGES	0	22	68	0	273	546	0	N/A
690 83900 151 SOCIAL SECURITY	389	352	946	554	897	1,748	604	9.02%
690 83900 152 EMPLOYER RETIREMENT	359	309	866	502	807	1,554	578	15.12%
690 83900 154 MEDICAL & DENTAL INS	1,088	923	3,844	2,198	4,610	8,457	3,020	37.38%
690 83900 155 LIFE INSURANCE	4	7	6	12	11	46	11	-6.02%
690 83900 156 WORKERS COMPENSATION	186	181	417	236	0	754	246	4.30%
690 83900 157 HSA CONTRIBUTION	115	179	453	247	577	1,154	315	27.36%
690 83900 400 NON-LABOR M&S	1,011	8,844	3,001	2,500	1,277	2,500	2,500	0.00%
Total	\$8,483	\$15,555	\$22,259	\$13,203	\$19,880	\$39,615	\$14,470	9.60%

Utility Locates

690 88300 111 WAGES			0	26,076	25,854	51,708	26,987	3.50%
690 88300 112 OVERTIME WAGES			0	450	105	210	450	0.00%
690 88300 151 SOCIAL SECURITY			0	2,076	1,958	3,956	2,265	9.10%
690 88300 152 EMPLOYER RETIREMENT			0	1,882	1,791	3,516	2,167	15.15%
690 88300 154 MEDICAL & DENTAL INS			0	8,244	9,258	19,132	11,323	37.35%
690 88300 155 LIFE INSURANCE			0	44	25	103	42	-3.88%
690 88300 156 WORKERS COMPENSATION			0	884	0	1,706	923	4.42%
690 88300 157 HSA CONTRIBUTION			0	925	913	1,826	1,180	27.53%
690 88300 400 NON-LABOR M&S			0	500	431	862	500	0.00%
690 88300 925 INTERDEPARTMENTAL			0	(19,828)	0	(41,510)	(22,079)	#REF!
Total	\$0	\$0	\$0	\$21,253	\$40,335	\$41,510	\$23,759	11.79%

Total Wastewater Treatment Expense

\$647,567	\$694,317	\$796,464	\$758,252	\$387,114	\$807,337	\$817,828	7.86%
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City of Ashland
2025 Detail Preliminary
Wastewater Utility Enterprise Fund

Customer Accounts

	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 Actual Jan to June	2024 Yr End Estimate	2025 BUDGET	PERCENT CHANGE
Customer Billing & Accounting								
690 84000 111 WAGES	9,198	22,018	22,450	24,336	12,620	25,240	26,073	7.14%
690 84000 131 LONGEVITY	102	0	0	0	0	0	0	N/A
690 84000 151 SOCIAL SECURITY	685	1,644	1,589	830	876	1,931	906	9.15%
690 84000 152 EMPLOYER RETIREMENT	627	1,433	1,527	753	871	1,716	867	15.12%
690 84000 154 MEDICAL & DENTAL INS	4,090	11,744	14,242	3,298	8,196	9,339	4,529	37.34%
690 84000 155 LIFE INSURANCE	25	32	21	18	11	50	17	-6.02%
690 84000 156 WORKERS COMPENSATION	350	765	40	353	0	833	369	4.59%
690 84000 157 HSA CONTRIBUTION	702	1,467	1,500	370	750	1,500	472	27.53%
690 84000 400 MATERIALS		9,170	8,306	10,250	2,169	7,500	10,250	
690 84000 925 INTERDEPARTMENTAL CHARG	47,486	47,027	43,090	37,545	21,800	43,600	37,545	0.00%
Total	\$63,265	\$95,299	\$92,765	\$77,753	\$47,293	\$91,709	\$81,028	4.21%

Meter Reading Expenses

690 84200 111 WAGES	9,389	4,863	0	12,169	0	0	12,594	3.49%
690 84200 131 LONGEVITY	102	0	0	0	0	0	0	N/A
690 84200 136 CLOTHING REIMB	225	0	0	0	0	0	0	N/A
690 84200 151 SOCIAL SECURITY	716	359	0	0	0	0	0	N/A
690 84200 152 EMPLOYER RETIREMENT	656	316	0	0	0	0	0	N/A
690 84200 154 MEDICAL & DENTAL INS	4,191	2,108	0	0	0	0	0	N/A
690 84200 155 LIFE INSURANCE	25	16	0	0	0	0	0	N/A
690 84200 156 WORKERS COMPENSATION	365	177	0	0	0	0	0	N/A
690 84200 157 HSA CONTRIBUTION	702	342	0	0	0	0	0	N/A
690 84200 400 MATERIALS			5,466	0	230			
690 84200 925 INTERDEPARTMENTAL CHARG	3,091	2,825	0	0	0	0	0	N/A
Total	\$19,462	\$11,005	\$5,466	\$12,169	\$230	\$0	\$12,594	3.49%

Joint Meter Expenses

690 84400 925 INTERDEPARTMENTAL CHARG	16,067	19,307	27,063	23,000	0	20,000	23,000	0.00%
Total	\$16,067	\$19,307	\$27,063	\$23,000	\$0	\$20,000	\$23,000	0.00%

Total Customer Accounts Expense

\$98,794	\$125,610	\$125,294	\$112,922	\$47,523	\$111,709	\$116,622	3.28%
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Administrative & General

	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 Actual Jan to June	2024 Yr End Estimate	2025 BUDGET	PERCENT CHANGE
Administrative & General Salaries								
690 85000 111 WAGES	79,811	75,733	89,068	113,827	53,253	106,506	119,483	4.97%
690 85000 112 OVERTIME WAGES	0	51	42	0	0	0	0	N/A
690 85000 125 WAGES/TEMP	0	2,538	4,902	0	35	35	0	N/A
690 85000 131 LONGEVITY	606	149	807	1,405	701	1,450	1,455	3.59%
690 85000 136 CLOTHING ALLOWANCE	0	313	0	0	0	0	0	N/A
690 85000 138 ACCR SICK/VACATION	3,674	(32,401)	(1,285)	3,600	0	3,600	3,600	0.00%
690 85000 151 SOCIAL SECURITY	6,213	4,732	7,059	8,336	4,157	8,148	9,282	11.35%
690 85000 152 EMPLOYER RETIREMENT	5,379	5,507	5,690	7,951	3,723	7,242	8,097	1.83%
690 85000 154 MEDICAL & DENTAL INS	15,141	15,325	17,694	46,903	15,660	39,407	34,252	-26.97%
690 85000 155 LIFE INSURANCE	239	97	90	145	48	213	106	-26.90%
690 85000 156 WORKERS COMPENSATION	1,933	2,336	2,226	2,256	0	3,515	2,098	-7.02%
690 85000 157 HSA CONTRIBUTION	2,819	2,856	2,841	4,800	1,861	3,722	4,050	-15.63%
690 85000 190 POST-EMPLOYMENT HEALTH I	142,808	31,089	(16,080)	130,000	0	40,000	50,000	-61.54%
690 85000 295 ADMIN ENGINEERING	0	0	0	0	0	0	0	N/A
690 85000 400 NON-LABOR M&S	905	10,576	14,201	2,631	5,249	10,498	2,631	0.01%
690 85000 925 INTERDEPARTMENTAL CHARG	58,263	62,380	71,476	76,945	38,907	77,814	76,945	0.00%
Total	\$317,791	\$181,281	\$198,731	\$398,799	\$123,594	\$302,150	\$311,999	-21.77%

Office Supplies & Expense

690 85100 925 INTERDEPARTMENTAL CHARGES			0	0	0			N/A
690 85100 400 NON-LABOR M&S	2,914	2,762	1,775	2,800	931	2,800	2,800	0.00%
Total	\$2,914	\$2,762	\$1,775	\$2,800	\$931	\$2,800	\$2,800	0.00%

Outside Professional Services

690 85200 210 ATTORNEY & ENGINEERING ST	5,570	7,802	41,247	45,000	504	45,000	20,000	-55.56%
690 85200 213 PROFESSIONAL SERV ENGINEE	7,616	15,729	71,896	50,000	12,617	50,000	35,000	-30.00%
Total	\$13,186	\$23,531	\$113,143	\$95,000	\$13,121	\$95,000	\$55,000	-42.11%

Property Insurance

690 85310 511 LOCAL GOVT. PROP INS FUND	20,127	22,251	24,670	26,000	0	22,500	26,000	0.00%
690 85310 514 OTHER CARRIERS	0	0	0	1,675	0	1,675	1,675	0.00%
Total	\$20,127	\$22,251	\$24,670	\$27,675	\$0	\$24,175	\$27,675	0.00%

Injuries & Damages

690 85320 513 LIABILITY INSURANCE	13,624	16,082	17,799	18,000	2,663	16,000	18,000	0.00%
690 85320 369 OTHER CLAIMS/DEDUCTIBLES		1,500	3,262	0	0			N/A
Total	\$13,624	\$17,582	\$21,061	\$18,000	\$2,663	\$16,000	\$18,000	0.00%

City of Ashland
2025 Detail Preliminary
Wastewater Utility Enterprise Fund

	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 Actual Jan to June	2024 Yr End Estimate	2025 BUDGET	PERCENT CHANGE
Employee Benefits								
690 85400 133 RETIREMENT PAYOUT	0	45,981	0	0	0	0	0	N/A
690 85400 152 PENSION	(52,989)	(34,488)	4,995	20,000	0	20,000	20,000	0.00%
690 85400 154 RETIREE HEALTH/DENTAL	46,060	48,346	54,466	55,000	35,657	51,200	55,000	0.00%
Total	(\$6,929)	\$59,839	\$59,461	\$75,000	\$35,657	\$71,200	\$75,000	0.00%
Regulatory Expense								
690 85500 210 PROFESSIONAL SERVICES	0	0	0	5,000	0	0	5,000	0.00%
690 85500 400 NON-LABOR M&S	9,139	8,987	8,827	12,000	7,347	12,000	12,000	0.00%
Total	\$9,139	\$8,987	\$8,827	\$17,000	\$7,347	\$12,000	\$17,000	0.00%
NON-LABOR M&S								
Misc. General Expense								
690 85600 400	0	0	0	750	257	750	750	0.00%
690 85600 925 INTERDEPARTMENTAL CHARGES	0	0	0	6,000	0		6,000	N/A
Total	\$0	\$0	\$0	\$6,750	\$257	\$750	\$6,750	0.00%
Maintenance of General Plant								
690 85700 925 INTERDEPARTMENTAL CHARGES	2,942	2,345	2,246	2,900	0	2,900	2,900	0.00%
Total	\$2,942	\$2,345	\$2,246	\$2,900	\$0	\$2,900	\$2,900	0.00%
Rents								
690 85800 539 RENTALS/LEASES	1,385	1,509	1,578	1,800	0	1,580	1,800	0.00%
690 85800 925 INTERDEPARTMENTAL CHARGES	0	6,477	7,213	6,000	0	5,050	6,000	0.00%
Total	\$1,385	\$7,986	\$8,791	\$7,800	\$0	\$6,630	\$7,800	0.00%
Total Admin. & General Expense	\$374,179	\$326,563	\$438,705	\$651,724	\$183,570	\$533,605	\$524,924	-19.46%
Other Operating Expenses (Credits)								
Depreciation Expense								
690 40300 000 DEPRECIATION ON PLANT	823,493	755,994	774,355	22,000	0	823,000	22,000	0.00%
690 40300 INTERDEPARTMENTAL CHARGES	19,752	20,209	24,834	823,000	0	21,000	823,000	0.00%
Total	\$843,245	\$776,203	\$799,189	\$845,000	\$0	\$844,000	\$845,000	0.00%
Total Other Operating Expense	\$843,245	\$776,203	\$799,189	\$845,000	\$0	\$844,000	\$845,000	0.00%
Total Operating Expenses	\$2,392,921	\$2,320,824	\$2,596,315	\$2,782,471	\$797,162	\$2,686,711	\$2,712,634	-2.51%
Net Operating Income (Loss)	(\$222,483)	(\$143,381)	(\$418,264)	(\$635,503)	\$296,041	(\$480,595)	(\$432,230)	-31.99%
Net Income (Loss)	\$398,490	\$925,472	(\$174,665)	(\$645,418)	\$313,791	(\$7,416)	(\$199,130)	-69.15%
Connect	398,490	925,472	(174,665)	(645,418)	\$313,791			

