THE CITY OF ASHLAND WILL BE CONDUCTING THEIR MEETINGS IN PERSON
at
CITY HALL COUNCIL CHAMBERS, 601 MAIN STREET WEST, ASHLAND, WI
WITH THE AVAILABLITY TO ATTEND VIRTUALLY

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To join the meeting from your computer, tablet or smartphone:

https://global.gotomeeting.com/join/500263957

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United States (Toll Free): 1-877-309-2073

Access Code: 500-263-957

ASHLAND COMMITTEE OF THE WHOLE MEETING
Thursday, September 22, 2022 – 6:00 PM

THERE WILL BE NO CITY COUNCIL MEETING HELD BEFORE THIS MEETING

Please silence all cell phones during the meeting

1. **Roll Call**
2. **Approval of the Agenda**
3. **Presentation and Discussion Regarding the 2023 Budget Development and Confirmation of Date and Time of Future Budget Work Sessions**
4. **Adjournment**

The City of Ashland does not discriminate on the basis of sex, race, creed, color, national origin, sexual orientation, age or disability in employment or provision of services, programs or activities.

NOTE: Upon reasonable notice, the City of Ashland will accommodate the needs of disabled individuals or individuals with limited English proficiency through auxiliary aids or services. For additional information or to request this service, contact Denise Oliphant at 715-682-7071 (not a TDD telephone number) or FAX: 715-682-7048

SUBJECT: **Approval of the Agenda**

RECOMMENDATION:

DEPARTMENT OF ORIGIN:

CLEARANCES:

EXHIBITS:

SUMMARY STATEMENT:

SUBJECT: **Presentation and Discussion Regarding the 2023 Budget Development and Confirmation of Date and Time of Future Budget Work Sessions**

RECOMMENDATION: Presentation and Discussion

DEPARTMENT OF ORIGIN: Finance

CLEARANCES: Administrator

EXHIBITS:

1.	2023 Working Copy Budget Draft

SUMMARY STATEMENT:

The 2023 budget is still in the draft phase and the exhibit reflects where staff is at in developing the budget.

The working copy budget draft has been developed using the following:

- A one-year, one-payment, general obligation note of $268,000 to be issued before the end of 2022 to be applied to the 2023 budget
- General Fund - fund balance is being applied to the 2023 budget
- 4% increase in wages for unrepresented city employees
- 5% increase in health insurance premiums

The following items will be discussed to provide information on the budget development process:

- Property assessed value vs equalized value
- Mill rate
- Tax levy and levy limit, including the debt levy
- Shared revenues increase for 2023 and other revenues
- Expenditure restraint
- Transfers to other funds
- General fund operating budgets
- General Fund - spendable fund balance
- Per the City's estimated borrowing projection, 2023 is the year to issue general obligation notes for capital projects and heavy equipment
- Other budget items

Regarding future 2023 budget work sessions, the Committee of the Whole will be presented with the following:

- Updated General Fund Budget summaries as needed
- Details of the general fund departmental budgets
- Capital projects list with the estimated 2023 general obligation notes included as a revenue source
- Expected revenues and expenditures of other governmental funds

- Other budgets - Library, Airport, Marina, Water Utility, and Wastewater Utility

The following is the 2023 budget approval process timeline:

Thursday, October 6, 2022 - Budget Work Session: The Committee of the Whole deliberates the 2023 proposed budget(s) presented by the Administrator.

Thursday, October 20, 2022 - Budget Work Session: The Committee of the Whole continues deliberation of the 2023 budget(s) and recommends a budget to the Council and for public hearing. State Statute 65.90(4) requires the proposed budget to be published a minimum of 15 days before the public hearing. This budget is due to the Daily Press by 10/26/2022.

Tuesday, November 15, 2022 - Public Hearing on the proposed 2023 budget and Council approves a 2023 Budget. The Council may make changes to the 2023 budget at the November 15, 2022 meeting.

The Committee of the Whole may vote to have additional budget session(s).

CITY OF ASHLAND

WORKING COPY DRAFT 9.22.22

2023 BUDGET

SUMMARY WORKSHEE

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	2021-22 $	%
Property Tax Levy								
Assessed Value	413,813,750	420,745,300	420,903,200	469,917,700	469,917,700	468,221,615	(1,696,085)	-0.36%
Mill Rate	9.7651	9.8898	10.4530	10.1532	10.1532	10.1492	-0.0040	-0.04%
Gross Levy	$ 4,040,950	$ 4,161,103	$ 4,399,708	$ 4,771,188	$ 4,771,188	$ 4,752,073	$ (19,115)	**-0.40%**
Less Restricted Levy:								
TIF Levy	(173,243)	(234,690)	(225,846)	(257,486)	(257,486)	(242,435)	15,051	-5.85%
Debt Service Levy								NA
Long-term G.O. Debt Service	(1,150,834)	(1,149,937)	(1,394,137)	(1,407,328)	(1,407,328)	(1,657,565)	(250,237)	17.78%
Short-Term GO Debt Service	-	-	-	(273,000)	(273,000)	-	273,000	-100.00%
Net Debt Service Levy	(1,150,834)	(1,149,937)	(1,394,137)	(1,680,328)	(1,680,328)	(1,657,565)	22,763	-1.35%
Total Restricted Levy	(1,324,077)	(1,384,627)	(1,619,983)	(1,937,814)	(1,937,814)	(1,900,000)	37,814	-1.95%
Net Expendable Levy	**$ 2,716,873**	**$ 2,776,476**	**$ 2,779,725**	**$ 2,833,374**	**$ 2,833,374**	**$ 2,852,073**	**$ 18,699**	**0.66%**
Less Direct Expense Levy:								
CP - Fire Capital Equip.	-	-	-	-	-	-	-	NA
CP 462 Police Capital Equip.	(40,000)	-	-	-	-	-	-	NA
Total Direct Expense Levy	**$ (40,000)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**NA**
Net Levy Available for General Fund	**$ 2,676,873**	**$ 2,776,476**	**$ 2,779,725**	**$ 2,833,374**	**$ 2,833,374**	**$ 2,852,073**	**18,699**	**0.66%**
Post-Levy Property Tax Adjustment	394	387	386	-	-	-	-	NA
Non-Tax General Fund Revenues	8,018,672	7,697,199	7,839,006	8,154,191	8,117,644	8,265,551	111,360	1.37%
Appropriation of Fund Balance				132,284		496,717	364,433	275.49%
Total General Fund Revenues	**$ 10,695,939**	**$ 10,474,062**	**$ 10,619,117**	**$ 11,119,849**	**$ 10,951,018**	**$ 11,614,341**	**$ 494,492**	**4.45%**
Uses of General Funds								
General Fund Transfer to Other								
SR 215 - Vaughn Library	(316,000)	(322,320)	(314,262)	(312,000)	(312,000)	(316,000)	(4,000)	1.28%
SR 229 - Insured Loss Deductible	-	-	-	-	-	-	-	NA
SR 245 - Planning & Redevelopme	(14,000)	(14,000)	(14,000)	(66,500)	(66,500)	(38,000)	28,500	-42.86%
SR 246 - Home Improvement Progr	(5,000)	(5,000)	-	-	-	-	-	NA
SR 260 - Recycling	(79,835)	(80,475)	(83,390)	(85,600)	(85,600)	(88,000)	(2,400)	2.80%
SR 277 - Wetland Mitigation	(11,000)	(13,649)	(12,300)	-	-	-	-	NA
SR 233 - Police Programs	-	-	-	-	-	-	-	NA
SR 281 - Tax Increment Dist #6	(3,641)	-						
CP 450 - Building Facilities.	(9,914)	(40,000)	-	-	-	-	-	NA
CP 454 - Equipment Leases-Genera	-	(10,000)	(5,000)	(5,000)	(5,000)	(10,000)	(5,000)	100.00%
CP 460 - Public Works Capital Equi	-	(50,000)	(50,000)	-	-	-	-	NA
CP 461 - Fire/Amb Capital Equip.	(95,714)	-	-	-	(184,400)	-	-	NA
CP 462 - Police Dept Capital Equip.	-	-	-	(15,000)	(15,000)	(15,000)	-	0.00%
CP 463 - Computer Capital Equip.	(25,760)	(15,000)	-	-	-	-	-	NA
CP 470 - Capital Street Improvemer	(241,105)	(405,000)	(118,600)	(26,700)	(84,300)	-	26,700	-100.00%
CP 480 - Urban Forestry	-	-	-	(6,000)	(6,000)	-	6,000	-100.00%
CP 481 - Parks & Rec	-	(20,000)	-	-	-	-	-	NA
EF 610 - JFK Airport	(45,000)	(45,000)	(45,000)	(68,770)	(68,770)	(72,890)	(4,120)	5.99%
CP 470 - Storm Water	-	-	-	-	-	-	-	NA
IS 750 - Post Retirement Benefits F	(114,850)	(141,250)	(85,000)	(85,000)	(135,000)	(50,000)	35,000	-41.18%
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	**$ (966,819)**	**$ (1,166,694)**	**$ (732,552)**	**$ (675,570)**	**$ (967,570)**	**$ (594,890)**	**$ 80,680**	**-11.94%**
Net Available for General Fund Ope	**$ 9,729,120**	**$ 9,307,368**	**$ 9,886,565**	**$ 10,444,279**	**$ 9,983,448**	**$ 11,019,451**	**$ 575,172**	**5.51%**

CITY OF ASHLAND

2023 BUDGET

SUMMARY WORKSHEE

WORKING COPY DRAFT 9.22.22

General Fund Operations	**2019 Actual**	**2020 Actual**	**2021 Actual**	**2022 Budget**	**2022 Projected**	**2023 Budget**	**2021-22 $**	**%**
GENERAL GOVERNMENT								
Mayor	(26,148)	(24,957)	(25,171)	(29,670)	(27,831)	(28,595)	1,075	-3.62%
City Council	(39,966)	(36,385)	(66,103)	(71,775)	(69,640)	(35,825)	35,950	-50.09%
City Administrator	(132,557)	(136,222)	(137,516)	(142,745)	(142,745)	(148,980)	(6,235)	4.37%
Police & Fire Commission	(6,967)	(7,652)	(9,754)	(7,900)	(9,200)	(7,900)	-	0.00%
City Attorney	(40,381)	(55,506)	(66,266)	(60,000)	(70,000)	(70,000)	(10,000)	16.67%
City Clerk	(88,166)	(96,829)	(98,150)	(100,350)	(101,945)	(106,800)	(6,450)	6.43%
Human Resources (Personnel)	(52,500)	(65,868)	(70,939)	(87,095)	(72,815)	(103,400)	(16,305)	18.72%
Elections	(48,505)	(63,135)	(33,566)	(73,365)	(68,005)	(59,780)	13,585	-18.52%
Technology Services	(263,494)	(267,329)	(272,179)	(353,370)	(292,805)	(319,665)	33,705	-9.54%
Other City Hall	(138,139)	(111,095)	(62,838)	(89,525)	(76,575)	(90,595)	(1,070)	1.19%
Finance	(449,663)	(422,909)	(423,531)	(392,950)	(391,967)	(396,655)	(3,705)	0.94%
Assessor	(61,823)	(62,464)	(62,703)	(32,800)	(32,700)	(33,050)	(250)	0.76%
Buildings & Facilities Maintenance	(422,712)	(394,741)	(445,491)	(471,284)	(446,270)	(486,459)	(15,175)	3.22%
Misc, Insurance & Contingency	(139,553)	(106,185)	(124,043)	(124,100)	(124,100)	(134,000)	(9,900)	7.98%
Budget Development Contingency	-	-	-	-	-	-	-	NA
TOTAL GENERAL GOVERNMENT	**$ (1,910,574)**	**$ (1,851,277)**	**$ (1,898,250)**	**$ (2,036,929)**	**$ (1,926,598)**	**$ (2,021,704)**	**$ 15,226**	**-0.75%**
PUBLIC SAFETY								
Police	(2,139,315)	(2,111,042)	(2,201,392)	(2,241,625)	(2,244,031)	(2,466,985)	(225,360)	10.05%
Fire	(1,082,791)	(1,122,411)	(1,264,663)	(1,445,425)	(1,294,625)	(1,488,405)	(42,980)	2.97%
Ambulance	(1,576,808)	(1,387,767)	(1,429,064)	(1,508,615)	(1,477,230)	(1,587,770)	(79,155)	5.25%
Public Fire Protection Fee	(19,069)	(19,141)	(19,217)	(19,300)	(19,220)	(19,300)	-	0.00%
Building Inspection	(121,394)	(120,196)	(116,970)	(147,305)	(129,987)	(146,470)	835	-0.57%
TOTAL PUBLIC SAFETY	**$ (4,939,377)**	**$ (4,760,557)**	**$ (5,031,306)**	**$ (5,362,270)**	**$ (5,165,093)**	**$ (5,708,930)**	**$ (346,660)**	**6.46%**
HEALTH & SOCIAL SERVICE								
Animal Control	(76,531)	(74,996)	(76,119)	(79,945)	(78,440)	(82,550)	(2,605)	3.26%
Pest Control	(7,761)	(8,094)	(7,865)	(8,500)	(8,615)	(9,000)	(500)	5.88%
Mt. Hope Cemetery	(61,000)	(61,000)	(61,000)	(61,000)	(61,000)	(63,000)	(2,000)	3.28%
TOTAL HEALTH & SOCIAL SERVICI	**$ (145,292)**	**$ (144,090)**	**$ (144,984)**	**$ (149,445)**	**$ (148,055)**	**$ (154,550)**	**$ (5,105)**	**3.42%**
PUBLIC WORKS								
Public Works	(1,646,487)	(1,462,009)	(1,525,323)	(1,652,289)	(1,620,705)	(1,791,616)	(139,327)	8.43%
Transportation	(30,000)	(30,000)	(31,000)	(31,000)	(31,000)	(34,000)	(3,000)	9.68%
Sanitation	(350,560)	(371,036)	(391,973)	(404,092)	(423,521)	(424,104)	(20,011)	4.95%
TOTAL PUBLIC WORKS	**$ (2,027,047)**	**$ (1,863,045)**	**$ (1,948,296)**	**$ (2,087,382)**	**$ (2,075,226)**	**$ (2,249,720)**	**$ (162,339)**	**7.78%**
LEISURE ACTIVITIES								
Community Programs	(29,900)	(27,300)	(27,300)	(27,550)	(27,550)	(27,550)	-	0.00%
City Parks Maintenance	(232,712)	(172,047)	(219,995)	(239,209)	(226,819)	(268,682)	(29,473)	12.32%
Parks & Recreation Programs (APR	(282,346)	(291,759)	(300,855)	(300,025)	(306,385)	(325,885)	(25,860)	8.62%
Municipal Band	(4,557)	-	(5,056)	(4,950)	(4,950)	(5,000)	(50)	1.01%
TOTAL LEISURE ACTIVITIES	**$ (549,515)**	**$ (491,106)**	**$ (553,206)**	**$ (571,734)**	**$ (565,704)**	**$ (627,117)**	**$ (55,383)**	**9.69%**
CONSERVATION & DEVELO								
Planning and Development	(121,995)	(183,446)	(203,581)	(236,520)	(198,854)	(257,430)	(20,910)	8.84%
TOTAL CONSERVATION & DEVELO	**$ (121,995)**	**$ (183,446)**	**$ (203,581)**	**$ (236,520)**	**$ (198,854)**	**$ (257,430)**	**$ (20,910)**	**8.84%**
Total General Fund Expenditures fo	**$ (9,693,799)**	**$ (9,293,521)**	**$ (9,779,623)**	**$ (10,444,279)**	**$ (10,079,530)**	**$ (11,019,451)**	**$ (575,171)**	**5.51%**
Total Uses of General Funds	**$ (10,660,618)**	**$ (10,460,215)**	**$ (10,512,175)**	**$ (11,119,849)**	**$ (11,047,100)**	**$ (11,614,341)**	**$ (494,491)**	**4.45%**
Net (Expenditures) over Revenue	**$ 35,321**	**$ 13,847**	**$ 106,942**	**$ (0)**	**$ (96,082)**	**$ 0**	**$ 1**	**na**

CITY OF ASHLAND
2023 BUDGET
GENERAL FUND REVENUES

WORKING COPY DRAFT 9.22.22

ACCOUNT DESCRIPTION			2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 June 30	2022 Projected	2023 Budget	2022-23 Change
TAXES										
100	41110	GENERAL PROPERTY TAXES	2,677,267	2,776,863	2,780,111	2,833,374	1,882,275	2,779,725	2,852,073	0.66%
100	41140	MOBILE HOME TAXES	22,968	24,060	25,614	24,000	24,023	24,000	24,000	0.00%
100	41210	MOTEL/HOTEL TAXES	8,669	7,908	10,580	10,000	10	10,500	10,500	5.00%
100	41222	SALES TAX - CITY SHARE	136	141	152	140	64	140	140	0.00%
100	41310	TAXES - WATER UTILITY PILOT	385,353	400,184	440,968	400,000	183,396	365,820	365,820	-8.55%
100	41320	TAXES - TAX EXEMPT PILOT	35,599	40,356	2,142	40,000	39,727	79,454	40,000	0.00%
100	41800	PENALTIES ON DELINQUENT TAXES-PP	422	2,445	428	1,000	222	1,000	1,000	0.00%
100	41810	PENALTIES ON DELINQUENT TAXES-Utilities	1,507	1,210	1,828	1,500	701	1,500	1,500	0.00%
100	41900	OTHER TAXES	7,884	10,148	551	0	0	0	0	NA
TOTAL TAXES:			**3,139,805**	**3,263,315**	**3,262,374**	**3,310,014**	**2,130,418**	**3,262,139**	**3,295,033**	-0.45%
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	0	34,562	1,969	0	0	0	0	NA
100	43410	SHARED REVENUES	3,707,961	3,701,429	3,703,613	3,712,076	0	3,756,813	3,752,549	1.09%
100	43411	EXPENDITURE RESTRAINT	118,006	115,497	114,042	132,474	0	132,474	177,327	33.86%
100	43412	EXEMPT COMPUTER AID	18,529	18,529	18,529	18,500	0	18,500	18,500	0.00%
100	43413	PERSONAL PROPERTY TAX AID	46,268	47,871	49,474	47,870	47,871	47,871	47,870	0.00%
100	43414	VIDEO SERVICE PROVIDER AID	0	9,527	18,533	18,533	0	18,533	18,533	0.00%
100	43420	STATE FIRE DUES	20,947	21,057	20,639	21,000	0	21,000	21,000	0.00%
100	43529	OTHER PUBLIC REVENUE	52,088	57,568	60,960	50,000	0	50,000	50,000	0.00%
100	43531	STATE GENERAL TRANS AID	520,446	598,513	598,285	627,312	312,787	627,312	627,312	0.00%
100	43530	STATE GRANT REVENUE	10,097	5,081	1,378	100	9	100	100	0.00%
100	43533	STATE CONNECTING HWY AID	74,092	73,907	76,465	76,591	38,296	76,591	76,591	0.00%
100	43610	PAYMENT FOR MUNICIPAL SERVICE	12,533	12,386	12,165	12,500	13,095	16,920	12,500	0.00%
100	43799	OTHER LOCAL GOVT GRANTS	16,988	3,776	0	0	0	0	0	NA
TOTAL INTERGOVERNMENTAL:			**4,597,955**	**4,699,703**	**4,676,052**	**4,716,956**	**412,058**	**4,766,114**	**4,802,282**	1.81%
LICENSES & PERMITS										
100	44100	LICENSES - BUSINESS & OCCUPATIONAL	38,934	23,160	34,290	35,000	27,630	35,000	35,000	0.00%
100	44110	CABLE FRANCHISE FEE	92,664	84,163	73,569	76,000	18,071	75,750	76,000	0.00%
100	44200	LICENSES - NON BUSINESS	11	7	5	10	0	10	10	0.00%
100	44300	BUILDING & STREET-CUT PERMITS	43,364	57,024	45,919	47,000	29,367	47,000	47,000	0.00%
100	44400	ZONING PERMITS & FEES	8,845	2,750	3,985	6,000	922	4,000	4,000	-33.33%
TOTAL LICENSES & PERMITS:			**183,818**	**167,104**	**157,768**	**164,010**	**75,990**	**161,760**	**162,010**	-1.22%
FINES, FORFEITS & PENALTIES										
100	45100	LAW & ORDINANCE VIOLATIONS	21,070	18,882	16,549	20,000	6,870	16,500	16,500	-17.50%
TOTAL FINES, FORFEITS & PENALTIES:			**21,070**	**18,882**	**16,549**	**20,000**	**6,870**	**16,500**	**16,500**	-17.50%
PUBLIC CHARGES FOR SERVICES										
100	46100	OTHER REVENUES - GENERAL GOVT	9,207	10,584	7,981	9,000	5,044	10,000	10,000	11.11%
100	46210	POLICE SERVICES	4,445	4,998	3,745	5,000	1,700	5,000	5,000	0.00%
100	46220	FIRE PROTECTION FEES	1,171	0	1,832	1,000	1,530	1,530	1,000	0.00%
100	46230	AMBULANCE/EMS FEES	1,123,826	901,148	934,108	995,000	544,001	1,060,000	1,060,000	6.53%
100	46231	AMB PROTECTION FEES	16,244	6,904	11,848	12,000	0	12,000	12,000	0.00%
100	46290	SPECIAL CHARGES	947	150	250	6,100	70	500	6,100	0.00%
100	46310	PUBLIC WORKS CHARGES	74,141	63,935	34,282	50,000	11,545	45,000	45,000	-10.00%
100	46330	PARKING RENT & FINES	13,228	7,343	8,582	10,000	5,970	10,000	10,000	0.00%

CITY OF ASHLAND
2023 BUDGET
GENERAL FUND REVENUES

WORKING COPY DRAFT 9.22.22

ACCOUNT DESCRIPTION			2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 June 30	2022 Projected	2023 Budget	2022-23 Change
PUBLIC CHARGES FOR SERVICES Cont.										
100	46420	REFUSE/GARBAGE COLLECTION FEES	346,862	349,056	351,519	350,000	176,466	350,000	350,000	0.00%
100	46421	RECYCLING FEES (started February 2016)	19,270	19,392	19,541	39,000	19,560	39,000	39,000	0.00%
100	46431	SPRING CLEANUP FEES	1,440	0	0	1,800	0	0	0	-100.00%
100	46440	WEED/NUISANCE CONTROL	0	4,658	2,179	5,000	0	5,000	5,000	0.00%
100	46510	ANIMAL CONTROL FEES	2,652	2,367	3,644	3,000	2,468	3,000	3,000	0.00%
100	46720	PARKS REVENUE	109,326	109,833	158,629	150,000	35,026	145,000	150,000	0.00%
100	46721	PW FUEL TAX REFUND	3,638	3,414	2,371	3,500	0	3,500	3,500	0.00%
100	46722	PW ADMIN FEE	5,587	3,478	5,088	5,400	3,068	6,100	6,100	12.96%
100	46755	LEISURE PROGRAMS & REC FEES	80,056	32,261	54,179	80,000	47,862	71,100	80,000	0.00%
TOTAL PUBLIC CHARGES:			**1,812,040**	**1,519,521**	**1,599,778**	**1,725,800**	**854,310**	**1,766,730**	**1,785,700**	3.47%
INTERGOVERNMENTAL CHARGES FOR SERVICE										
100	47321	LIAISON OFFICER-REIMBURSE	85,105	46,079	83,056	80,190	43,880	83,000	85,000	6.00%
100	47323	FIRE- TOWNSHIP CONTRACTS	169,042	136,387	138,699	140,292	67,296	140,292	142,710	1.72%
100	47324	AMBULANCE - TOWNSHIP CONTRACTS	230,025	233,477	311,756	316,433	158,216	316,433	321,179	1.50%
100	47330	GIS REIMBURSEMENT (COUNTY)	1,650	1,650	1,650	0	0	0	0	NA
100	47400	ATTORNEY - UTILITY REIMBURSE	0	0	0	5,000	0	5,000	5,000	0.00%
100	47401	UTILITY COST SHARE	281,130	234,094	215,513	221,570	110,785	221,570	226,110	2.05%
100	47403	AIRPORT ADMIN REIMBURSEMENT	8,000	8,000	8,000	8,000	4,000	8,000	8,000	0.00%
100	47405	CHARGES TO LIBRARY	43,841	42,455	41,480	43,700	20,651	42,500	43,700	0.00%
TOTAL INTERGOVERNMENTAL CHARGES:			**818,793**	**702,142**	**800,154**	**815,185**	**404,828**	**816,795**	**831,699**	2.03%
MISCELLANEOUS REVENUES										
100	48110	INTEREST ON CASH & INVESTMENTS	45,250	22,504	5,122	20,000	125	10,000	10,000	-50.00%
100	48200	PROPERTY RENTS & LEASES	28,148	20,632	29,044	28,500	14,871	28,500	30,000	5.26%
100	48309	SALES OF OTHER EQUIP & PROPERTY	235	0	175	0	11,800	11,800	0	NA
100	48440	INS CLAIMS REIMB - OTHER	0	2,078	0	0	0	0	0	NA
100	48500	GENERAL DONATIONS & GIFTS	1,479	2,051	3	1,000	0	1,000	1,000	0.00%
100	48900	WORKERS COMP WAGE REIMB	5,688	10,939	9,435	2,000	1,269	2,000	2,000	0.00%
100	48901	MISCELLANEOUS	2,672	4,305	14,100	4,150	649	4,150	4,150	0.00%
100	48910	INSURANCE DIVIDENDS	27,986	40,886	30,863	35,000	29,381	29,381	30,000	-14.29%
TOTAL MISCELLANEOUS:			**111,458**	**103,395**	**88,742**	**90,650**	**58,095**	**86,831**	**77,150**	-14.89%
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)	11,000	0	17,700	17,700	0	17,700	20,000	12.99%
100	49270	TRANS FROM INTERNAL SERVICE FUND	0	0	0	124,450	0	0	124,450	0.00%
TOTAL OTHER FIN. SOURCES:			**11,000**	**0**	**17,700**	**144,950**	**0**	**20,500**	**147,250**	1.59%
TOTAL GENERAL FUND REVENUES:			**10,695,939**	**10,474,062**	**10,619,117**	**10,987,565**	**3,942,569**	**10,897,369**	**11,117,624**	1.18%
Non Property Tax GF Revenues			**8,018,672**	**7,697,199**	**7,839,006**	**8,154,191**	**2,060,294**	**8,117,644**	**8,265,551**	1.37%

CITY OF ASHLAND **ESTIMATE - MANUFACTURING ASSESSMENT NOT RECEIVED**

2023 BUDGET

Assessed Value and Property Tax Levy Comparison

	Actual	Actual	Change	
Assessment Year:	1/1/2021	1/1/2022	2021 to 2022	
Assessed Value of Property Within City Limits				
Real Estate:				
Residential	$287,101,800	$288,500,400	$1,398,600	0.49%
Commercial	150,902,000	150,546,800	(355,200)	-0.24%
Manufacturing	15,657,300	12,913,188	(2,744,112)	-17.53%
Agricultural, S&W, Forest	2,358,000	2,332,600	(25,400)	-1.08%
Other	679,400	679,400	0	0.00%
Total Real Estate	$456,698,500	$454,972,388	($1,726,112)	-0.38%
Personal Property:				
Boats & Watercraft	$500	$500	$0	0.00%
Machinery, Tools & Patterns	935,200	890,017	(45,183)	-4.83%
Furniture, Fixtures & Equipment	10,179,900	10,368,645	188,745	1.85%
Other	2,103,600	1,990,065	(113,535)	-5.40%
Total Personal Property	$13,219,200	$13,249,227	30,027	0.23%
Total Assessed Value	$469,917,700	$468,221,615	($1,696,085)	-0.36%
Total Assessed Value less Manufacturing Value	$452,691,200	$453,896,200	$1,205,000	0.27%
Total Equalized Value less Manufacturing Value	$427,429,970	$532,736,770	$105,306,800	24.64%
Assessment Ratio	105.9100%	85.200839%	-20.7092%	
City Equalized Value (TID in)	$443,875,600	$549,565,000	$105,689,400	23.81%
TID Equalized Value (Increment)	$23,954,600	$28,036,900	$4,082,300	17.04%
City Equalized Value (TID out)	$419,921,000	$521,528,100	$101,607,100	24.20%