THE CITY OF ASHLAND WILL BE CONDUCTING THEIR MEETINGS IN PERSON at CITY HALL COUNCIL CHAMBERS, 601 MAIN STREET WEST, ASHLAND, WI BEGINNING AT 6PM WITH THE AVAILABLITY TO ATTEND VIRTUALLY USING YOUR COMPUTER, TABLET OR SMARTPHONE https://global.gotomeeting.com/join/500263957 ** Access Code: 500-263-957
Or dial in using your phone. United States (Toll Free): 1-877-309-2073
Please contact the Clerk's office if you require accommodations to attend the meeting.

ASHLAND COMMITTEE OF THE WHOLE MEETING
Thursday, October 20, 2022 – 6:00 PM
Ashland City Hall Council Chambers

Please silence all cell phones during the meeting

1. Roll Call
2. Approval of Agenda
3. Discussion Items
   A. **Continue Discussion and Presentation of Proposed 2023 City of Ashland Budget and Approve a Recommended 2023 Budget for Council Approval and Public Budget Hearing at the November 15, 2022 Council Meeting**
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

Ref: 2022-2191 **COMMITTEE AGENDA: 3.A. (10/20/2022)**

SUBJECT: **Continue Discussion and Presentation of Proposed 2023 City of Ashland Budget and Approve a Recommended 2023 Budget for Council Approval and Public Budget Hearing at the November 15, 2022 Council Meeting**

RECOMMENDATION: Approval

DEPARTMENT OF ORIGIN: Finance

CLEARANCES: Administrator

EXHIBITS:

1.	2023 Proposed Budget
2.	2023 Proposed Special Revenue Funds Summary
3.	2023 Proposed Debt Service Funds Summary
4.	2023 Proposed Debt Service Detail
5.	2023 Proposed Capital List Summary
6.	2023 Proposed Capital List Detail

SUMMARY STATEMENT:

The following will be presented and discussed regarding the 2023 budget(s):

- Vaughn Library
- Parks and Recreation
- Public Works; Facilities Maintenance; Parks Maintenance; Sanitation
- Administrator updates
- Proposed General Fund Budget
- Proposed Special Revenue, Debt Service, Capital Projects Funds
- Other items

The assessed value has not been finalized due to the final manufacturing assessment not yet finalized by the State. The appropriation of fund balance is $265,000 of short-term debt, to be borrowed in 2022, and $565,854 of General Fund - Fund Balance.

<u>Recommend for Approval:</u> Approve to forward the 2023 budgets to Council for approval and for the 2023 Public Budget Hearing at the November 15, 2022 Council meeting and allow the City Administrator to make, as necessary, adjustments to the 2023 budgets to stay in compliance with WI State Statutes.

CITY OF ASHLAND
2023 BUDGET
SUMMARY WORKSHEE

PROPOSED 10/20/2022

	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	10.1467	-0.0066	-0.06%
Gross Levy	$ 4,040,950	$ 4,161,103	$ 4,399,708	$ 4,771,188	$ 4,771,188	$ 4,750,893	$ (20,295)	**-0.43%**
Less Restricted Levy:								
TIF Levy	(173,243)	(234,690)	(225,846)	(257,486)	(257,486)	(242,375)	15,111	-5.87%
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)	(1,389,465)	17,863	-1.27%
Short-Term GO Debt Service	-	-	-	(273,000)	(273,000)	(266,800)	6,200	-2.27%
Net Debt Service Levy	(1,150,834)	(1,149,937)	(1,394,137)	(1,680,328)	(1,680,328)	(1,656,265)	24,063	-1.43%
Total Restricted Levy	(1,324,077)	(1,384,627)	(1,619,983)	(1,937,814)	(1,937,814)	(1,898,640)	39,174	-2.02%
Net Expendable Levy	**$ 2,716,873**	**$ 2,776,476**	**$ 2,779,725**	**$ 2,833,374**	**$ 2,833,374**	**$ 2,852,253**	**$ 18,879**	**0.67%**
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**	**$ 2,852,253**	**18,879**	**0.67%**
Post-Levy Property Tax Adjustments	394	387	386	-	-	-	-	NA
Non-Tax General Fund Revenues	8,018,672	7,697,199	7,839,006	8,154,191	8,115,907	8,301,521	147,330	1.81%
Appropriation of Fund Balance				132,284		830,854	698,570	528.08%
Total General Fund Revenues	**$ 10,695,939**	**$ 10,474,062**	**$ 10,619,117**	**$ 11,119,849**	**$ 10,949,281**	**$ 11,984,628**	**$ 864,779**	**7.78%**

Uses of General Funds

	2019 Actual	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	2021-22 $	%
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 245 - Planning & Redevelopmer	(14,000)	(14,000)	(14,000)	(66,500)	(66,500)	-	66,500	-100.00%
SR 246 - Home Improvement Progra	(5,000)	(5,000)	-	-	-	-	-	NA
SR 260 - Recycling	(79,835)	(80,475)	(83,390)	(85,600)	(87,300)	(90,000)	(4,400)	5.14%
SR 277 - Wetland Mitigation	(11,000)	(13,649)	(12,300)	-	(12,000)	-	-	NA
SR 281 - Tax Increment Dist #6	(3,641)	-						
CP 450 - Building Facilities.	(9,914)	(40,000)	-	-	-	(52,500)	(52,500)	NA
CP 454 - Equipment Leases-Genera	-	(10,000)	(5,000)	(5,000)	(5,000)	(25,000)	(20,000)	400.00%
CP 460 - Public Works Capital Equip	-	(50,000)	(50,000)	-	-	-	-	NA
CP 461 - Fire/Amb Capital Equip.	(95,714)	-	-	-	(375,400)	-	-	NA
CP 462 - Police Dept Capital Equip.	-	-	-	(15,000)	(15,000)	(20,000)	(5,000)	33.33%
CP 463 - Computer Capital Equip.	(25,760)	(15,000)	-	-	-	(6,500)	(6,500)	NA
CP 470 - Capital Street Improvemen	(241,105)	(405,000)	(118,600)	(26,700)	(84,300)	(228,000)	(201,300)	753.93%
CP 480 - Urban Forestry	-	-	-	(6,000)	(6,000)	(6,000)	-	0.00%
CP 481 - Parks & Rec	-	(20,000)	-	-	-	(29,500)	(29,500)	NA
EF 610 - JFK Airport	(45,000)	(45,000)	(45,000)	(68,770)	(68,770)	(67,890)	880	-1.28%
IS 750 - Post Retirement Benefits R	(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)**	**$ (1,172,270)**	**$ (896,390)**	**$ (220,820)**	**32.69%**
Net Available for General Fund Oper	**$ 9,729,120**	**$ 9,307,368**	**$ 9,886,565**	**$ 10,444,279**	**$ 9,777,011**	**$ 11,088,238**	**$ 643,959**	**6.17%**

CITY OF ASHLAND
2023 BUDGET
SUMMARY WORKSHEE

PROPOSED 10/20/2022

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)	(149,805)	(7,060)	4.95%
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)	(108,260)	(7,910)	7.88%
Human Resources (Personnel)	(52,500)	(65,868)	(70,939)	(87,095)	(72,815)	(103,610)	(16,515)	18.96%
Elections	(48,505)	(63,135)	(33,566)	(73,365)	(68,005)	(60,010)	13,355	-18.20%
Technology Services	(263,494)	(267,329)	(272,179)	(353,370)	(292,805)	(308,080)	45,290	-12.82%
Other City Hall	(138,139)	(111,095)	(62,838)	(89,525)	(76,575)	(90,960)	(1,435)	1.60%
Finance	(449,663)	(422,909)	(423,531)	(392,950)	(391,967)	(403,590)	(10,640)	2.71%
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)	(489,074)	(17,790)	3.77%
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)**	**$ (2,022,759)**	**$ 14,170**	**-0.70%**
PUBLIC SAFETY								
Police	(2,139,315)	(2,111,042)	(2,201,392)	(2,241,625)	(2,244,031)	(2,487,600)	(245,975)	10.97%
Fire	(1,082,791)	(1,122,411)	(1,264,663)	(1,445,425)	(1,294,625)	(1,565,340)	(119,915)	8.30%
Ambulance	(1,576,808)	(1,387,767)	(1,429,064)	(1,508,615)	(1,477,230)	(1,593,015)	(84,400)	5.59%
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)	(126,865)	(144,165)	3,140	-2.13%
TOTAL PUBLIC SAFETY	**$ (4,939,377)**	**$ (4,760,557)**	**$ (5,031,306)**	**$ (5,362,270)**	**$ (5,161,971)**	**$ (5,809,420)**	**$ (447,150)**	**8.34%**
HEALTH & SOCIAL SERVICE								
Animal Control	(76,531)	(74,996)	(76,119)	(79,945)	(78,440)	(82,800)	(2,855)	3.57%
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 SERVICE	**$ (145,292)**	**$ (144,090)**	**$ (144,984)**	**$ (149,445)**	**$ (148,055)**	**$ (154,800)**	**$ (5,355)**	**3.58%**
PUBLIC WORKS								
Public Works	(1,646,487)	(1,462,009)	(1,525,323)	(1,652,289)	(1,620,705)	(1,757,540)	(105,251)	6.37%
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)	(424,197)	(20,104)	4.98%
TOTAL PUBLIC WORKS	**$ (2,027,047)**	**$ (1,863,045)**	**$ (1,948,296)**	**$ (2,087,382)**	**$ (2,075,226)**	**$ (2,215,737)**	**$ (128,356)**	**6.15%**
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)	(268,607)	(29,398)	12.29%
Parks & Rec Programs (APR)	(282,346)	(291,759)	(300,855)	(300,025)	(306,385)	(328,690)	(28,665)	9.55%
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)**	**$ (629,847)**	**$ (58,113)**	**10.16%**
CONSERVATION & DEVELO								
Planning and Development	(121,995)	(183,446)	(203,581)	(236,520)	(198,854)	(255,675)	(19,155)	8.10%
TOTAL CONSERVATION & DEVELO	**$ (121,995)**	**$ (183,446)**	**$ (203,581)**	**$ (236,520)**	**$ (198,854)**	**$ (255,675)**	**$ (19,155)**	**8.10%**
Total General Fund Expenditures fo	**$ (9,693,799)**	**$ (9,293,521)**	**$ (9,779,623)**	**$ (10,444,279)**	**$ (10,076,408)**	**$ (11,088,238)**	**$ (643,958)**	**6.17%**
Total Uses of General Funds	**$ (10,660,618)**	**$ (10,460,215)**	**$ (10,512,175)**	**$ (11,119,849)**	**$ (11,248,678)**	**$ (11,984,628)**	**$ (864,778)**	**7.78%**
Net (Expenditures) over Revenue	**$ 35,321**	**$ 13,847**	**$ 106,942**	**$ (0)**	**$ (299,397)**	**$ 0**	**$ 1**	**na**

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	2,833,374	2,852,253	0.67%
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**	**3,315,788**	**3,295,213**	-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	625,575	660,685	5.32%
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	76,688	0.13%
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**	**4,764,377**	**4,835,752**	2.52%
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

PROPOSED 10/20/2022

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	228,610	3.18%
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**	**834,199**	2.33%
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**	**10,949,281**	**11,153,774**	1.51%
Non Property Tax GF Revenues			**8,018,672**	**7,697,199**	**7,839,006**	**8,154,191**	**2,060,294**	**8,115,907**	**8,301,521**	1.81%

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%

City of Ashland

2023 Special Revenue Funds - Budget Summary

Fund Name	Fund	Estimated Fund Balance Jan 1, 2023	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, 2023	Notes
Library Donations	214	188,580	0	0	0	25,000	25,000	20,000	0	0	20,000	193,580	State statute & Donor restricted; includes grants and fundraising for library renovations
Library Operations	215	148,033	0	316,000	0	140,091	456,091	517,197	0	0	517,197	86,927	State statute - restricted
Insurance Loss Deductible Reser	229	20,000	0	0	0	10,000	10,000	15,000	0	0	15,000	15,000	Restricted-City's insurance claims deductible
State Hazmat Contract	230	0	0	0	0	30,000	30,000	30,000		0	30,000	0	State Grant- Training/equipment/hazmat calls
Police Programs	233	112,000	0	0	0	20,000	20,000	40,000	0	0	40,000	92,000	Grant & Donor - restricted - K-9 program; training; equipment
Revolving Loan Fund - Housing	240	288,000	0	0	0	90,000	90,000	150,000	0	0	150,000	228,000	State grant restricted
Revolving Loan Fund - Economic	241	0	0	0	0	19,730	19,730	19,730	0	0	19,730	0	DOA Program Close-Out in 2021 - payments received by the City are forwarded to DOA
Comprehensive Planning (additional information included with the capital projects list)	245	19,500	0	0	75,000	73,500	148,500	153,650	0	0	153,650	14,350	Downtown Manager position funded by ARPA; Downtown St Scape; Upland Ore Dock plan; ARPA Projects; Restricted contributions
Home Improvement Programs	246	15,000	0	0	0	5,000	5,000	20,000	0	0	20,000	0	Donor restricted
Breakwall Maintenance	250	539,000	0	0	10,730	200	10,930	0	0	0	0	549,930	Advance of funds to TID #10 for improvement program; TID #10 will repay with interest
City-wide recycling	260	0	0	90,000	0	56,980	146,980	146,600	0	0	146,600	380	State Grant $56,980 restricted
BCC Teen Center	272	41,460	0	0	0	6,500	6,500	20,000	0	0	20,000	27,960	Grant/Donor restricted; Scholarships for BCC programs
Community Imprv (Beautification)	274	5,080	0	0	0	7,000	7,000	12,080	0	0	12,080	0	Donor restricted - downtown flowers & beautification committee
Tax Increment #10 (Main St W Area)	280	0	45,856	0	0	68,125	113,981		75,473	38,508	113,981	0	State restricted-Transfer balance of tax increment to TID# 10 Capital Projects fund for future development costs
Tax Increment #6 (Donor)	281	0	109,450	0	0	162,603	272,053	150	0	271,903	272,053	0	State restricted-Super One & Depot area
Tax Increment #9 (Distressed)	284	(565,380)	87,069	0	271,903	129,354	488,326	150	0	0	150	(77,204)	State restricted-Timeless Timber & Honda area
Totals		811,273	242,375	406,000	357,633	844,083	1,850,091	1,144,557	75,473	310,411	1,530,441	1,130,923	

City of Ashland

2023 Debt Service Funds -Budget Summary

Fund Name	Fund #	Estimated Fund Balance Jan 1, 2023	Tax Levy	Other Revenue & Transfers In	Total Revenues	Principal	Interest	Fees	Transfer	Total Expenditures	Estimated Fund Balance Dec 31, 2023	**Notes**
2007 Safe Drinking Water Loan- Street Portion-Turner Road	310	854	13,310	0	13,310	12,485	825	0	0	13,310	854	Year 2027 final pmt
GO Bonds 2015A - 4/01/2015	362	-50	435,531	0	435,531	340,000	95,031	500	0	435,531	-50	Year 2035 final pmt
GO Promissory Note 2015B	363	47	128,557	0	128,557	119,000	9,557	0	0	128,557	47	Year 2025 final pmt
GO Promissory Note 2020C	366	40	500,494	0	500,494	390,000	110,494	0	0	500,494	40	Year 2030 balloon payment
GO Promissory Note 2017B	367	79	311,573	0	311,573	285,000	26,123	450	0	311,573	79	Year 2027 final pmt
State Trust Fund Loan TID# 10	392	0	0	75,473	75,473	59,649	15,824	0	0	75,473	0	Year 2028 final pmt
State Trust Fund Loan - AADC pass-thru	392	0	0	9,006	9,006	6,791	2,215	0	0	9,006	0	Revenue from AADC for Solar Array - 2022
Funds for Levelizing Annual Debt Levy	395	309,930	0	0	0	0	0	0	0	0	309,930	For future levelizing of annual debt pmts
Totals - Long-Term Debt		**310,900**	**1,389,465**	**84,479**	**1,473,944**	**1,212,925**	**260,069**	**950**	**0**	**1,473,944**	**310,900**	

Dec 2022 Short-Term Loan for capital assets/improvements	371	1,687	266,800	0	266,800	265,000	3,487	0	0	268,487	0	Due 2023
Total Short-Term Debt		**1,687**	**266,800**	**0**	**266,800**	**265,000**	**3,487**	**0**	**0**	**268,487**	**0**	

City of Ashland

2023 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

2023 General Obligation Debt	Total Principal/Int./Fees	General Tax Levy	Other Fund Sources
WI State Trust Fund Loan - 2021 4.00%	*9,006*		
AADC Solar Array		-	9,006
Bremer Bank NA - Note 2020A 4/01/2030 2.75%	*47,240*		
Marina		-	47,240
Bremer Bank NA - Note 2020B 4/01/2030 2.27%	*78,962*		
Water Utility		-	78,962
Bremer Bank NA - Note 2020C 5/01/2030 1.91%	*500,494*		
General Tax Levy		**500,494**	0
WI State Trust Fund Loan - 2018 4.00%	*75,473*		
Tax Increment District #10		-	75,473
US Bank - GO Bonds 2017B 12/01/2027 2.023%	*311,123*		
General Tax Levy		**311,123**	
US Bank - GO Bonds 2015A 4/01/2035 2.805%	*435,031*		
General Tax Levy		**435,031**	
Bremer Bank NA - Note 2015B 10/01/2025 2.59%	*128,557*		
General Tax Levy		**128,557**	
2007 Safe Drinking Water Loan - Revenue 1.42%	*13,310*		
General Tax Levy for Turner Road (Street Portion)		***13,310***	
Payment Agent Fees (5 US Bank Issues)	*950*	***950***	
Long-Term GO and Tax Levy Debt Service	**$ 1,600,146**	**$ 1,389,465**	**$ 210,681**
Short-Term GO Debt Service Tax Levy	**$ 266,800**	**$ 266,800**	**$ -**
Total GO Debt Service and Tax Levy for Debt Service	**$ 1,866,946**	**$ 1,656,265**	**$ 210,681**

City of Ashland
2023 Capital Project Funds - Budget Summary

Fund Name	Fund #	Estimated Fund Balance Jan 1, 2023	Tax Levy	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, 2023	Notes
TID #10 (Main St W area)	414	26,590	0	0	0	38,500	38,500	42,980	0	42,980	22,110	Expenditure period ends 5/30/2039 (RESTRICTED) Estimated expenses per project plan
Public Transportation	415	22,000	0	0	0	0	0	0	0	0	22,000	Restricted-BART transportation capital
Building Facilities Fund	450	47,000	0	52,500	0	0	52,500	75,000	0	75,000	24,500	Building and facilities improvements - Master Plan
Waterfront Development	453	330,000	0	0	0	140,000	140,000	0	253,380	253,380	216,620	Restricted - Room Tax Revenue Fund for Waterfront parks/trails improvements.
Equipment Leases	454	1,050	0	25,000	0	15,000	40,000	39,840	0	39,840	1,210	Vehicle leases - City Hall & Public Works
Public Works Capital	460	2,500	0	0	0	1,130,000	1,130,000	1,130,000	0	1,130,000	2,500	Equipment-Trailer/Loader/Dump Truck Street Sweeper/Motor Grader
Fire Department Capital	461	71,300	0	0	0	316,300	316,300	337,200	0	337,200	50,400	Equipment-Extractor/Cardiac Monitors Intercept Vehicle Lease; Restricted donations/Grants
Police Department Capital	462	22,700	0	20,000	0	45,000	65,000	65,665	0	65,665	22,035	Police vehicle leases and equipment
Technology Capital Equipmen	463	8,935	0	6,500	0	0	6,500	15,000	0	15,000	435	Election equipment
Capital Street Improvement including storm	470	450,000		228,000	0	2,731,500	2,959,500	2,979,500	0	2,979,500	430,000	Reserve 6th St West
Sidewalk Improvement including special assessments	471	238,000		0	0	19,000	19,000	0	0	0	257,000	Sidewalk Special Assessments and Capital Projects
Urban Forestry	480	7,900	0	6,000	0	44,000	50,000	50,000	0	50,000	7,900	2023 forestry grant
Parks and Recs Improvement	481	7,000	0	29,500	158,380	429,500	617,380	624,380	0	624,380	0	Master Plan; Improvements to Prentice & Kreher Parks; ARTS repair-22nd Av W outfall
Landfill Improvement	491	44,360	0	5,000	0	0	5,000	20,000	0	20,000	29,360	Equipment replacement and site improvements
Total Capital Project Funds		1,279,335	0	372,500	158,380	4,908,800	5,439,680	5,379,565	253,380	5,632,945	1,086,070	

2023 Project and Capital List - Proposed

	Estimated Fund Balance Jan 1st	Project Expenditures: Project Expenditure Request	Transfers OUT to Other Funds	TOTAL EXPENSES TRANSFERS OUT	Sources of Project Revenues: $ 372,500 2022 Levy/Trans	Other Funding	Other Source	$ 2,963,500 Borrowing	Transfers IN from Other Funds	Trnsf Fund	*Use (Increase) Fund Balance*	TOTAL PROJECT SOURCES	Estimated Fund Balance Dec 31st	Fund Balance Restricted to Specific Project
TID # 10 Project Fund (CP 414)														
Various projects per the project plan		$ (15,150)	$ -	$ (15,150)	$ -	$ 27,770	Increment	$ -	$ -		$ (12,620)	$ 15,150		
Downtown improvement grants		(17,100)	-	(17,100)	-	-		-	-		17,100	17,100		
Interest on Advance from fund 250		(10,730)	-	(10,730)	-	10,730		-	-		-	10,730		
TOTALS	**$ 26,590**	$ (42,980)	$ -	**$ (42,980)**	$ -	$ 38,500		$ -	$ -		**$ 4,480**	**$ 42,980**	**$ 22,110**	**$ 22,110**
Public Transportation (CP 415)														
		$ -	$ -	$ -	$ -	$ -		$ -	$ -		$ -	$ -		$ -
Future transportation projects		-	-	-	-	-		-	-		-	-		22,000
TOTALS	**$ 22,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**		**$ -**	**$ -**		**$ -**	**$ -**	**$ 22,000**	**$ 22,000**
($19,000 is reserved for BART-WIDOT restriction)														
Building & Facilities (CP 450)														
Building Facilities Master Plan Ph 2		$ (75,000)	$ -	$ (75,000)	$ 52,500	$ -		$ -	$ -		$ 22,500	$ 75,000		
TOTALS	**$ 47,000**	**$ (75,000)**	**$ -**	**$ (75,000)**	**$ 52,500**	**$ -**		**$ -**	**$ -**		**$ 22,500**	**$ 75,000**	**$ 24,500**	**$ 24,500**
Waterfront Develop (CP 453)														
Room tax revenue estimate		$ -	$ -	$ -	$ -	$ 140,000	Rm Tax	$ -	$ -		$ (140,000)	$ -		$ -
Transfer to GF 100 - GF Parks maintenance reimbursemen		-	(20,000)	(20,000)	-	-		-	-		20,000	20,000		
Transfer to SR 245 Oredock Upland Master Plan		-	(75,000)	(75,000)	-	-			-		75,000	75,000		
ARTS Repair - 22nd Ave W Outfall to Sanb	Approv 2022	-	(58,380)	(58,380)	-	-		-	-		58,380	58,380		
Transfer to CP 481 Kreher Park Campground		-	(100,000)	(100,000)							100,000	100,000		
		-	-	-	-	-		-	-		-	-		-
TOTALS	**$ 330,000**	**$ -**	**$ (253,380)**	**$ (253,380)**	**$ -**	**$ 140,000**		**$ -**	**$ -**		**$ 113,380**	**$ 253,380**	**$ 216,620**	**$ 216,620**
Equipment Leases (454)														
Public Works Truck Leases - two		$ (16,260)	$ -	$ (16,260)	$ 10,000	$ 10,000	Veh Sale	$ -	$ -		$ (3,740)	$ 16,260		
Public Works Truck Lease - ADD two		$ (18,000)		$ (18,000)	15,000						$ 3,000	$ 18,000		
City Hall Car - employee out-of- town travel		(5,580)	-	(5,580)	-	5,000	Veh Sale	-	-		580	5,580		
TOTALS	**$ 1,050**	**$ (39,840)**	**$ -**	**$ (39,840)**	**$ 25,000**	**$ 15,000**		**$ -**	**$ -**		**$ (160)**	**$ 39,840**	**$ 1,210**	**$ 1,210**
Public Works Equipment (CP 460)														
PW Equipment (Tag Along Trailer)		$ (75,000)	$ -	$ (75,000)	$ -	$ 20,000	Trade-in	$ 55,000	$ -		$ -	$ 75,000		
Replacement Front End Loader (644E)		(345,000)	-	(345,000)	-	30,000	Trade-in	315,000	-		-	345,000		
Replacement 1 TN Dump Truck		(65,000)	-	(65,000)	-	12,500	Trade-in	52,500	-		-	65,000		
Replacement Street Sweeper		(335,000)	-	(335,000)	-	40,000	Trade-in	295,000	-		-	335,000		
Replacement Motor Grader		(310,000)	-	(310,000)	-	27,000	Trade-in	283,000	-		-	310,000		-
TOTALS	**$ 2,500**	**$ (1,130,000)**	**$ -**	**$ (1,130,000)**	**$ -**	**$ 129,500**		**$ 1,000,500**	**$ -**		**$ -**	**$ 1,130,000**	**$ 2,500**	**$ 2,500**

2023 Project and Capital List - Proposed

	Estimated Fund Balance Jan 1st	Project Expenditures: Project Expenditure Request	Transfers OUT to Other Funds	TOTAL EXPENSES TRANSFERS OUT	Sources of Project Revenues: $ 372,500 2022 Levy/Trans	Other Funding	Other Source	$ 2,963,500 Borrowing	Transfers IN from Other Funds	Trnsf Fund	*Use (Increase) Fund Balance*	TOTAL PROJECT SOURCES	Estimated Fund Balance Dec 31st	Fund Balance Restricted to Specific Project
Fire Equipment (CP 461)														
Extractor		$ (25,000)	$ -	$ (25,000)	$ -	$ -		$ 23,000	$ -		$ 2,000	$ 25,000		-
Intercept Vehicle Lease		(7,200)	-	(7,200)	-	-		-	-		7,200	7,200		-
EKG Cardiac Monitors		(265,000)	-	(265,000)	-	-		265,000	-		-	265,000		-
Restricted State/Local funding/donations		(40,000)	-	(40,000)	-	28,300	State /County/Donations		-		11,700	40,000		50,400
TOTALS	$ 71,300	$ (337,200)	$ -	$ (337,200)	$ -	$ 28,300		$ 288,000	$ -		$ 20,900	$ 337,200	$ 50,400	$ 50,400
Police Equipment (CP 462)														
Vehicle Leases - 9		$ (65,665)	$ -	$ (65,665)	$ 20,000	$ 45,000	Vehicle sales	$ -	$ -		$ 665	$ 65,665		
Future Vehicle Lease payments		-	-	-	-	-		-	-		-	-		22,035
TOTALS	$ 22,700	$ (65,665)	$ -	$ (65,665)	$ 20,000	$ 45,000		$ -	$ -		$ 665	$ 65,665	$ 22,035	$ 22,035
Tech/Computer Equipment (CP 463)														
Election Equipment		$ (15,000)	$ -	$ (15,000)	$ 6,500	$ -		$ -	$ -		$ 8,500	$ 15,000		
TOTALS	$ 8,935	$ (15,000)	$ -	$ (15,000)	$ 6,500	$ -		$ -	$ -		$ 8,500	$ 15,000	$ 435	$ 435
Street Improvements (CP 470)														
Ore Dock Access Road		$ (1,447,000)		$ (1,447,000)	$ -	$ 1,000,000	ACOE	$ 447,000	$ -		$ -	$ 1,447,000		
Beaser Ave Mill & Overlay (Design)		(142,000)		(142,000)	29,000	113,000	STP	-				142,000		
3rd St W Mill & Overlay (Design)		(147,500)		(147,500)	29,500	118,000	STP	-				147,500		
Industrial Park Road Mill and Overlay		(29,500)		(29,500)	6,000	23,500	STP					29,500		
Prentice Avenue Ph 2 Reconst (Design)		(190,500)		(190,500)	38,500	152,000	STP					190,500		
MacArthur Ave Reconstruction (6th-11th)		(878,000)		(878,000)				878,000				878,000		
Main St Reconstruction (Planning)		(15,000)		(15,000)	15,000	-		-				15,000		
Main St E Reconstruction (Design)		(75,000)		(75,000)	75,000	-		-	-		-	75,000		
PW Software Fuel System		(35,000)		(35,000)	35,000	-		-	-		-	35,000		
6th St W funds - 2023 attorney fees (1/1/2023 $450K)		(20,000)	-	(20,000)	-	-		-	-		20,000	20,000		430,000
TOTALS	$ 450,000	$ (2,979,500)	$ -	$ (2,979,500)	$ 228,000	$ 1,406,500		$ 1,325,000	$ -		$ 20,000	$ 2,979,500	$ 430,000	$ 430,000
Sidewalk Improvements (CP 471)														
Transfer to 470 - Streets	$ 238,000	$ -	$ -	$ -	$ -	$ 19,000	Assessment collection		$ -		$ (19,000)	$ -	$ 257,000	$ 257,000
Urban Forestry (CP 480)														
Urban Forestry - 2023		(50,000)		(50,000)	$ 6,000	25,000	DNR Grant				-	31,000		
		-		-	-	19,000	Fund 100	-	-		-	19,000		
	$ 7,900	$ (50,000)	$ -	$ (50,000)	$ 6,000	$ 44,000		$ -	$ -		$ -	$ 50,000	$ 7,900	$ 7,900

2023 Project and Capital List - Proposed

	Estimated Fund Balance Jan 1st	Project Expenditure Request	Transfers OUT to Other Funds	TOTAL EXPENSES TRANSFERS OUT	$ 372,500 2022 Levy/Trans	Other Funding	Other Source	$ 2,963,500 Borrowing	Transfers IN from Other Funds	Trnsf Fund	*Use (Increase) Fund Balance*	TOTAL PROJECT SOURCES	Estimated Fund Balance Dec 31st	Fund Balance Restricted to Specific Project
		Project Expenditures			**Sources of Project Revenues**									
Parks & Grounds (CP 481)														
Parks Master Plan		(59,000)		(59,000)	$ 29,500	29,500	WFD Grant				-	59,000		
Prentice Campground Expansion		(100,000)		(100,000)		50,000	WFD Grant	$ 50,000			-	100,000		
Redevelopment Kreher Park & Campground		(400,000)		(400,000)		-		$ 300,000	100,000	453	-	400,000		
ARTS Repair - 22nd Ave W Outfall to Sanborn Ave		(58,380)		(58,380)		-			58,380	453	-	58,380		
15th Avenue East Park Bench (restricted donation)		(7,000)		(7,000)	-	-		-	-		7,000	7,000		
Project(s) contingency		-	-	-	-	-		-	-		-	-		-
TOTALS	**$ 7,000**	**$ (624,380)**	**$ -**	**$ (624,380)**	**$ 29,500**	**$ 79,500**		**$ 350,000**	**$ 158,380**		**$ 7,000**	**$ 624,380**	**$ -**	**$ -**
Landfill (CP 491)														
Landfill Maintenance & Equipment 2023		$ (20,000)	$ -	$ (20,000)	$ 5,000	$ -		$ -	$ -		$ 15,000	$ 20,000		$ -
		-	-	-	-	-		-	-		-	-		
	$ 44,360	**$ (20,000)**	**$ -**	**$ (20,000)**	**$ 5,000**	**$ -**		**$ -**	**$ -**		**$ 15,000**	**$ 20,000**	**$ 29,360**	**$ 29,360**
TOTALS CP 414 - CP 491	**$ 1,279,335**	**$ (5,379,565)**	**$ (253,380)**	**$ (5,632,945)**	**$ 372,500**	**$ 1,945,300**		**$ 2,963,500**	**$ 158,380**		**$ 193,265**	**$ 5,632,945**	**$ 1,086,070**	**$ 1,086,070**
				$ (5,632,945)								$ 5,632,945	$ 1,086,070	
	GF 100 & SR 245 transfers		**95,000**											
	Balance to transfers IN		**$ (158,380)**											
Community Development (SR 245)														
Downtown Manager - personnel costs		$ (73,500)	$ -	(73,500)	$ -	73,500	ARPA				$ -	$ 73,500		
Upland Ore Dock Plan		(75,000)	-	(75,000)	-				75,000	453	-	75,000		
Restricted Contributions		(5,150)	-	(5,150)	-	-		-	-		5,150	5,150		
TOTALS	**$ 19,500**	**$ (153,650)**	**$ -**	**$ (153,650)**	**$ -**	**$ 73,500**		**$ -**	**$ 75,000**		**$ 5,150**	**$ 153,650**	**$ 14,350**	**$ 14,350**