Ashland Committee of the Whole Meeting
Thursday, October 19, 2023 – 6:00 PM
601 Main Street W. Ashland WI 54806

Take notice that a meeting of the City of Ashland Committee of the Whole will be held on **Thursday, October 19, 2023** in- person in the City Hall Council Chambers, 601 Main Street W. Ashland, WI with the availability to attend virtually. **Meeting will begin immediately following the adjournment of the City Council Meeting** to consider and act upon the following agenda.

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

Or dial in using your phone. United States (Toll Free): 1-877-309-2073 Access Code: 500-263-957

Please contact the Clerk's office if you require accommodations to attend the meeting.

Thursday, October 19, 2023 Ashland Committee of the Whole Meeting Agenda

1. **ROLL CALL**
2. **APPROVAL OF THE AGENDA**
3. **CONTINUED PRESENTATION AND DISCUSSION OF THE PROPOSED 2024 BUDGET**
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 the City Clerk's Office at 715-682-7071 (not a TDD telephone number) or FAX: 715-682-7048

Ref: 2023-3108

COMMITTEE AGENDA: 1.
(10/19/2023)

SUBJECT: ROLL CALL

RECOMMENDATION:

DEPARTMENT OF ORIGIN:

CLEARANCES:

EXHIBITS:

COMPLIANCE WITH STRATEGIC PLAN:

SUMMARY STATEMENT:

Ref: 2023-3109

COMMITTEE AGENDA: 2.
(10/19/2023)

SUBJECT: APPROVAL OF THE AGENDA

RECOMMENDATION:

DEPARTMENT OF ORIGIN:

CLEARANCES:

EXHIBITS:

COMPLIANCE WITH STRATEGIC PLAN:

SUMMARY STATEMENT:

Ref: 2023-3110

COMMITTEE AGENDA: 3. (10/19/2023)

SUBJECT: CONTINUED PRESENTATION AND DISCUSSION OF THE PROPOSED 2024 BUDGET

RECOMMENDATION:

DEPARTMENT OF ORIGIN:

CLEARANCES:

EXHIBITS:

1. DRAFT 2024 Proposed Budget Summary Worksheet

COMPLIANCE WITH STRATEGIC PLAN:

SUMMARY STATEMENT:

CITY OF ASHLAND
2024 PROPOSED BUDGET
SUMMARY WORKSHEET

DRAFT 10.19.2023

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	2023-24 $	%
Property Tax Levy								
Assessed Value	420,745,300	420,903,200	469,917,700	468,088,800	468,088,800	466,940,534	(1,148,266)	-0.25%
Mill Rate	9.8898	10.4530	10.1532	10.1491	10.1491	10.2563	0.1072	1.06%
Gross Levy	$ 4,161,103	$ 4,399,708	$ 4,771,188	$ 4,750,702	$ 4,750,702	$ 4,789,098	$ 38,396	**0.81%**
Less Restricted Levy:								
TIF Levy	(234,690)	(225,846)	(257,486)	(242,364)	(242,364)	(272,210)	(29,846)	12.31%
Debt Service Levy								NA
Long-term G.O. Debt Service	(1,149,937)	(1,394,137)	(1,407,328)	(1,389,465)	(1,389,465)	(1,490,843)	(101,378)	7.30%
Debt Service Reserve Applied	-	-	-	-	-	100,000	100,000	NA
Short-Term GO Debt Service	-	-	(273,000)	(266,800)	(266,800)	(265,000)	1,800	-0.67%
Net Debt Service Levy	(1,149,937)	(1,394,137)	(1,680,328)	(1,656,265)	(1,656,265)	(1,655,843)	422	-0.03%
Total Restricted Levy	(1,384,627)	(1,619,983)	(1,937,814)	(1,898,629)	(1,898,629)	(1,928,053)	(29,424)	1.55%
Net Expendable Levy	**$ 2,776,476**	**$ 2,779,725**	**$ 2,833,374**	**$ 2,852,073**	**$ 2,852,073**	**$ 2,861,045**	**$ 8,972**	**0.31%**
Net Levy Available for General Fund	**$ 2,776,476**	**$ 2,779,725**	**$ 2,833,374**	**$ 2,852,073**	**$ 2,852,073**	**$ 2,861,045**	**8,972**	**0.31%**
Post-Levy Property Tax Adjustments	387	386	386	-	-	-	-	NA
Non-Tax General Fund Revenues	7,697,199	7,839,006	8,186,357	8,308,671	8,233,439	9,308,929	1,000,258	12.04%
Appropriation of Fund Balance				573,774		199,060	(374,714)	-65.31%
Total General Fund Revenues	**$ 10,474,062**	**$ 10,619,117**	**$ 11,020,117**	**$ 11,734,518**	**$ 11,085,512**	**$ 12,369,034**	**$ 634,516**	**5.41%**
Uses of General Funds								
General Fund Transfer to Other Fund								
SR 215 - Vaughn Library	(322,320)	(314,262)	(312,000)	(316,000)	(316,000)	(306,520)	9,480	-3.00%
SR 245 - Planning & Redevelopment	(14,000)	(14,000)	(75,273)	-	-	(8,750)	(8,750)	NA
SR 246 - Home Improvement Programs	(5,000)	-	-	-	-	-	-	NA
SR 260 - Recycling	(80,475)	(83,390)	(87,512)	(90,000)	(90,000)	(90,000)	-	0.00%
SR 277 - Wetland Mitigation	(13,649)	(12,300)	(14,484)	-	-	-	-	NA
SR 274 - Beautification Fund	-	-	(6,270)					
CP 450 - Building Facilities.	(40,000)	-	-	(15,500)	(15,500)	-	15,500	-100.00%
CP 454 - Equipment Leases-General Gvn	(10,000)	(5,000)	(5,000)	(25,000)	(25,000)	(25,000)	-	0.00%
CP 460 - Public Works Capital Equip.	(50,000)	(50,000)	(15,000)	-	-	-	-	NA
CP 461 - Fire/Amb Capital Equip.	-	-	(375,400)	-	-	-	-	NA
CP 462 - Police Dept Capital Equip.	-	-	-	(20,000)	(20,000)	(20,000)	-	0.00%
CP 463 - Computer Capital Equip.	(15,000)	-	-	(6,500)	(6,500)	-	6,500	-100.00%
CP 470 - Capital Street Improvements	(405,000)	(118,600)	(84,300)	-	-	-	-	NA
CP 480 - Urban Forestry	-	-	(6,000)	(6,000)	(6,000)	(6,000)	-	0.00%
CP 481 - Parks & Rec	(20,000)	-	-	(29,500)	(29,500)	-	29,500	-100.00%
EF 610 - JFK Airport	(45,000)	(45,000)	(68,770)	(67,890)	(67,890)	(67,890)	-	0.00%
IS 750 - Post Retirement Benefits Reserv	(141,250)	(85,000)	(117,216)	(50,000)	(50,000)	(50,000)	-	0.00%
CP 491 / TA 810 - Landfill (LTC)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	-	0.00%
Total Transfers to Other Funds	**$ (1,166,694)**	**$ (732,552)**	**$ (1,172,225)**	**$ (631,390)**	**$ (631,390)**	**$ (579,160)**	**$ 52,230**	**-8.27%**
Net Available for General Fund Operations	**$ 9,307,368**	**$ 9,886,565**	**$ 9,847,892**	**$ 11,103,128**	**$ 10,454,122**	**$ 11,789,874**	**$ 686,746**	**6.19%**

CITY OF ASHLAND
2024 PROPOSED BUDGET
SUMMARY WORKSHEET

DRAFT 10.19.2023

General Fund Operations	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	2023-24 $	%
GENERAL GOVERNMENT								
Mayor	(24,957)	(25,171)	(23,153)	(28,595)	(27,200)	(26,405)	2,190	-7.66%
City Council	(36,385)	(66,103)	(55,181)	(35,825)	(29,180)	(33,700)	2,125	-5.93%
City Administrator	(136,222)	(137,516)	(142,313)	(149,805)	(148,386)	(159,225)	(9,420)	6.29%
Police & Fire Commission	(7,652)	(9,754)	(13,732)	(7,900)	(13,800)	(8,900)	(1,000)	12.66%
City Attorney	(55,506)	(66,266)	(102,042)	(70,000)	(75,280)	(70,000)	-	0.00%
City Clerk	(96,829)	(98,150)	(103,210)	(108,260)	(105,625)	(107,388)	872	-0.81%
Human Resources (Personnel)	(65,868)	(70,939)	(83,376)	(103,610)	(41,426)	(50,000)	53,610	-51.74%
Elections	(63,135)	(33,566)	(76,352)	(60,010)	(82,552)	(99,531)	(39,521)	65.86%
Technology Services	(267,329)	(272,179)	(266,637)	(308,080)	(295,154)	(306,720)	1,360	-0.44%
Other City Hall	(111,095)	(62,838)	(87,067)	(90,960)	(80,166)	(48,771)	42,188	-46.38%
Finance	(422,909)	(423,531)	(396,244)	(418,480)	(443,938)	(483,000)	(64,520)	15.42%
Assessor	(62,464)	(62,703)	(31,887)	(33,050)	(33,002)	(33,800)	(750)	2.27%
Buildings & Facilities Maintenance	(394,741)	(445,491)	(471,881)	(489,074)	(486,779)	(511,729)	(22,655)	4.63%
Misc, Insurance & Contingency	(106,185)	(124,043)	(135,553)	(134,000)	(140,500)	(146,500)	(12,500)	9.33%
Budget Development Contingency	-	-	-	-	-	-	-	NA
TOTAL GENERAL GOVERNMENT	**$ (1,851,277)**	**$ (1,898,250)**	**$ (1,988,628)**	**$ (2,037,649)**	**$ (2,002,988)**	**$ (2,085,669)**	**$ (48,020)**	**2.36%**
PUBLIC SAFETY								
Police	(2,111,042)	(2,201,392)	(2,305,894)	(2,487,600)	(2,464,171)	(2,588,803)	(101,203)	4.07%
Fire	(1,122,411)	(1,264,663)	(1,210,887)	(1,565,340)	(1,362,562)	(1,743,670)	(178,330)	11.39%
Ambulance	(1,387,767)	(1,429,064)	(1,537,344)	(1,593,015)	(1,565,853)	(1,775,730)	(182,715)	11.47%
Public Fire Protection Fee	(19,141)	(19,217)	(19,126)	(19,300)	(19,300)	(19,500)	(200)	1.04%
Building Inspection	(120,196)	(116,970)	(127,089)	(144,165)	(135,868)	(136,505)	7,660	-5.31%
TOTAL PUBLIC SAFETY	**$ (4,760,557)**	**$ (5,031,306)**	**$ (5,200,340)**	**$ (5,809,420)**	**$ (5,547,754)**	**$ (6,264,208)**	**$ (454,788)**	**7.83%**
HEALTH & SOCIAL SERVICES								
Animal Control	(74,996)	(76,119)	(79,073)	(82,800)	(81,196)	(84,040)	(1,240)	1.50%
Pest Control	(8,094)	(7,865)	(8,615)	(9,000)	(8,615)	(9,000)	-	0.00%
Mt. Hope Cemetery	(61,000)	(61,000)	(61,000)	(63,000)	(63,000)	(65,000)	(2,000)	3.17%
TOTAL HEALTH & SOCIAL SERVICES	**$ (144,090)**	**$ (144,984)**	**$ (148,688)**	**$ (154,800)**	**$ (152,811)**	**$ (158,040)**	**$ (3,240)**	**2.09%**
PUBLIC WORKS								
Public Works	(1,462,009)	(1,525,323)	(1,645,728)	(1,757,540)	(1,731,977)	(1,819,451)	(61,910)	3.52%
Transportation	(30,000)	(31,000)	(31,000)	(34,000)	(34,000)	(36,000)	(2,000)	5.88%
Sanitation	(371,036)	(391,973)	(429,549)	(424,197)	(412,245)	(436,922)	(12,725)	3.00%
TOTAL PUBLIC WORKS	**$ (1,863,045)**	**$ (1,948,296)**	**$ (2,106,277)**	**$ (2,215,737)**	**$ (2,178,222)**	**$ (2,292,372)**	**$ (76,635)**	**3.46%**
LEISURE ACTIVITIES								
Community Programs	(27,300)	(27,300)	(27,300)	(27,550)	(27,550)	(32,000)	(4,450)	16.15%
City Parks Maintenance	(172,047)	(219,995)	(240,945)	(268,607)	(302,148)	(342,695)	(74,088)	27.58%
Parks & Rec Programs (APR)	(291,759)	(300,855)	(301,513)	(328,690)	(322,858)	(342,205)	(13,515)	4.11%
Municipal Band	-	(5,056)	(5,400)	(5,000)	(5,000)	(5,000)	-	0.00%
TOTAL LEISURE ACTIVITIES	**$ (491,106)**	**$ (553,206)**	**$ (575,158)**	**$ (629,847)**	**$ (657,556)**	**$ (721,900)**	**$ (92,053)**	**14.62%**
CONSERVATION & DEVELOPME								
Planning and Development	(183,446)	(203,581)	(223,782)	(255,675)	(251,940)	(267,685)	(12,010)	4.70%
TOTAL CONSERVATION & DEVELOPMEN	**$ (183,446)**	**$ (203,581)**	**$ (223,782)**	**$ (255,675)**	**$ (251,940)**	**$ (267,685)**	**$ (12,010)**	**4.70%**
Total General Fund Expenditures for Oper	**$ (9,293,521)**	**$ (9,779,623)**	**$ (10,242,873)**	**$ (11,103,128)**	**$ (10,791,271)**	**$ (11,789,874)**	**$ (686,746)**	**6.19%**
Total Uses of General Funds	**$ (10,460,215)**	**$ (10,512,175)**	**$ (11,415,098)**	**$ (11,734,518)**	**$ (11,422,661)**	**$ (12,369,034)**	**$ (634,516)**	**5.41%**
Net (Expenditures) over Revenue	**$ 13,847**	**$ 106,942**	**$ (394,981)**	**$ 0**	**$ (337,149)**	**$ (0)**	**$ (0)**	**na**

CITY OF ASHLAND
2024 PROPOSED BUDGET
GENERAL FUND REVENUES

DRAFT 10.19.2023

	ACCOUNT DESCRIPTION	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 June 30	2023 Projected	2024 Budget	2023-24 Change
TAXES										
100 41110	GENERAL PROPERTY TAXES	2,677,267	2,776,863	2,780,111	2,833,760	2,852,073	2,094,344	2,852,073	2,861,045	0.31%
100 41140	MOBILE HOME TAXES	22,968	24,060	25,614	27,527	24,000	23,745	27,000	27,000	12.50%
100 41210	MOTEL/HOTEL TAXES	8,669	7,908	10,580	10,890	10,500	0	10,500	10,500	0.00%
100 41222	SALES TAX - CITY SHARE	136	141	152	108	140	63	140	140	0.00%
100 41310	TAXES - WATER UTILITY PILOT	385,353	400,184	440,968	381,023	365,820	191,000	365,820	365,820	0.00%
100 41320	TAXES - TAX EXEMPT PILOT	35,599	40,356	2,142	76,857	40,000	1,949	40,000	40,000	0.00%
100 41800	PENALTIES ON DELINQUENT TAXES-PP	422	2,445	428	598	1,000	493	1,000	1,000	0.00%
100 41810	PENALTIES ON DELINQUENT TAXES-Uti	1,507	1,210	1,828	1,961	1,500	2,208	2,500	2,500	66.67%
100 41900	OTHER TAXES	7,884	10,148	551	1,382	0	0	0	0	NA
TOTAL TAXES:		**3,139,805**	**3,263,315**	**3,262,374**	**3,334,106**	**3,295,033**	**2,313,802**	**3,299,033**	**3,308,005**	0.39%
SPECIAL ASSESSMENTS										
100 42000	SPECIAL ASSESSMENTS	0	0	0	0	0	0	0	0	NA
TOTAL SPECIAL ASSESSMENTS:		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	NA
INTERGOVERNMENTAL										
100 43300	FEDERAL GRANTS	0	34,562	1,969	0	0	0	0	0	NA
100 43410	SHARED REVENUES	3,707,961	3,701,429	3,703,613	3,747,459	3,752,549	0	3,752,549	4,563,477	21.61%
100 43411	EXPENDITURE RESTRAINT	118,006	115,497	114,042	132,474	177,327	0	177,327	145,910	-17.72%
100 43412	EXEMPT COMPUTER AID	18,529	18,529	18,529	18,529	18,500	0	18,500	18,500	0.00%
100 43413	PERSONAL PROPERTY TAX AID	46,268	47,871	49,474	47,871	47,870	47,871	47,871	47,870	0.00%
100 43414	VIDEO SERVICE PROVIDER AID	0	9,527	18,533	18,533	18,533	0	18,533	18,533	0.00%
100 43420	STATE FIRE DUES	20,947	21,057	20,639	19,094	21,000	0	21,000	21,000	0.00%
100 43529	OTHER PUBLIC REVENUE	52,088	57,568	60,960	59,354	50,000	0	50,000	50,000	0.00%
100 43530	STATE GRANT REVENUE	10,097	5,081	1,378	34,763	100	2,919	3,000	100	0.00%
100 43531	STATE GENERAL TRANS AID	520,446	598,513	598,285	625,575	660,685	330,386	660,771	660,685	0.00%
100 43533	STATE CONNECTING HWY AID	74,092	73,907	76,465	76,591	76,688	38,344	76,688	76,688	0.00%
100 43610	PAYMENT FOR MUNICIPAL SERVICE	12,533	12,386	12,165	16,283	19,650	16,468	19,650	19,650	0.00%
100 43799	OTHER LOCAL GOVT GRANTS	16,988	3,776	0	0	0	0	0	0	NA
TOTAL INTERGOVERNMENTAL:		**4,597,955**	**4,699,703**	**4,676,052**	**4,796,526**	**4,842,902**	**435,988**	**4,845,889**	**5,622,413**	16.10%
LICENSES & PERMITS										
100 44100	LICENSES - BUSINESS & OCCUPATIONA	38,934	23,160	34,290	31,090	35,000	26,175	35,000	35,000	0.00%
100 44110	CABLE FRANCHISE FEE	92,664	84,163	73,569	76,861	76,000	18,622	76,800	77,000	1.32%
100 44200	LICENSES - NON BUSINESS	11	7	5	2	10	1	10	10	0.00%
100 44300	BUILDING & STREET-CUT PERMITS	43,364	57,024	45,919	62,898	47,000	35,373	60,000	47,000	0.00%
100 44400	ZONING PERMITS & FEES	8,845	2,750	3,985	3,543	4,000	2,115	4,000	4,000	0.00%
TOTAL LICENSES & PERMITS:		**183,818**	**167,104**	**157,768**	**174,394**	**162,010**	**82,286**	**175,810**	**163,010**	0.62%
FINES, FORFEITS & PENALTIES										
100 45100	LAW & ORDINANCE VIOLATIONS	21,070	18,882	16,549	14,716	16,500	7,989	16,500	16,500	0.00%
TOTAL FINES, FORFEITS & PENALTIES:		**21,070**	**18,882**	**16,549**	**14,716**	**16,500**	**7,989**	**16,500**	**16,500**	0.00%
PUBLIC CHARGES FOR SERVICES										
100 46100	OTHER REVENUES - GENERAL GOVT	9,207	10,584	7,981	11,932	10,000	6,021	12,000	12,000	20.00%
100 46210	POLICE SERVICES	4,445	4,998	3,745	3,205	5,000	2,170	5,000	5,000	0.00%
100 46220	FIRE PROTECTION FEES	1,171	0	1,832	878	1,000	0	1,000	1,000	0.00%
100 46230	AMBULANCE/EMS FEES	1,123,826	901,148	934,108	1,058,270	1,060,000	2,977	1,040,000	1,060,000	0.00%
100 46231	AMB PROTECTION FEES	16,244	6,904	11,848	14,822	12,000	0	14,000	14,000	16.67%
100 46290	SPECIAL CHARGES	947	150	250	90	6,100	30	100	6,100	0.00%
100 46310	PUBLIC WORKS CHARGES	74,141	63,935	34,282	32,162	45,000	76,291	85,000	45,000	0.00%
100 46330	PARKING RENT & FINES	13,228	7,343	8,582	8,034	10,000	8,541	10,000	10,000	0.00%

CITY OF ASHLAND
2024 PROPOSED BUDGET
GENERAL FUND REVENUES

DRAFT 10.19.2023

	ACCOUNT DESCRIPTION	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 June 30	2023 Projected	2024 Budget	2023-24 Change
PUBLIC CHARGES FOR SERVICES Cont.										
100 46420	REFUSE/GARBAGE COLLECTION FEES	346,862	349,056	351,519	356,751	350,000	197,264	350,000	350,000	0.00%
100 46421	RECYCLING FEES (started February 2016	19,270	19,392	19,541	35,862	39,000	0	39,000	39,000	0.00%
100 46431	SPRING CLEANUP FEES	1,440	0	0	0	0	0	0	0	NA
100 46440	WEED/NUISANCE CONTROL	0	4,658	2,179	1,150	5,000	0	2,000	5,000	0.00%
100 46510	ANIMAL CONTROL FEES	2,652	2,367	3,644	3,118	3,000	3,451	4,400	4,400	46.67%
100 46720	PARKS REVENUE	109,326	109,833	158,629	146,601	150,000	34,591	146,000	160,000	6.67%
100 46721	PW FUEL TAX REFUND	3,638	3,414	2,371	3,851	3,500	0	3,500	3,500	0.00%
100 46722	PW ADMIN FEE	5,587	3,478	5,088	6,419	6,100	3,597	6,100	6,100	0.00%
100 46755	LEISURE PROGRAMS & REC FEES	80,056	32,261	54,179	93,268	80,000	53,124	93,000	93,000	16.25%
TOTAL PUBLIC CHARGES:		**1,812,040**	**1,519,521**	**1,599,778**	**1,776,413**	**1,785,700**	**388,057**	**1,811,100**	**1,814,100**	1.59%
INTERGOVERNMENTAL CHARGES FOR SERV										
100 47321	LIAISON OFFICER-REIMBURSE	85,105	46,079	83,056	82,317	85,000	48,705	85,000	87,000	2.35%
100 47323	FIRE- TOWNSHIP CONTRACTS	169,042	136,387	138,699	141,728	142,710	68,305	142,710	144,850	1.50%
100 47324	AMBULANCE - TOWNSHIP CONTRACTS	230,025	233,477	311,756	316,433	321,179	160,590	321,179	364,596	13.52%
100 47330	GIS REIMBURSEMENT (COUNTY)	1,650	1,650	1,650	0	0	0	0	0	NA
100 47400	ATTORNEY - UTILITY REIMBURSE	0	0	0	0	5,000	0	5,000	5,000	0.00%
100 47401	UTILITY COST SHARE	281,130	234,094	215,513	233,250	228,610	115,524	228,610	244,100	6.78%
100 47403	AIRPORT ADMIN REIMBURSEMENT	8,000	8,000	8,000	8,000	8,000	4,000	8,000	8,000	0.00%
100 47405	CHARGES TO LIBRARY	43,841	42,455	41,480	40,073	43,700	0	40,000	40,000	-8.47%
TOTAL INTERGOVERNMENTAL CHARGES:		**818,793**	**702,142**	**800,154**	**821,801**	**834,199**	**397,124**	**830,499**	**893,546**	7.11%
MISCELLANEOUS REVENUES										
100 48110	INTEREST ON CASH & INVESTMENTS	45,250	22,504	5,122	16,468	10,000	150	20,000	20,000	100.00%
100 48200	PROPERTY RENTS & LEASES	28,148	20,632	29,044	28,109	30,000	13,347	28,500	30,000	0.00%
100 48309	SALES OF OTHER EQUIP & PROPERTY	235	0	175	0	0	0	0	0	NA
100 48430	INS CLAIMS REIMB - HWY RELATED	0	0	0	5,344	0	0		0	NA
100 48440	INS CLAIMS REIMB - OTHER	0	2,078	0	0	0	0	0	0	NA
100 48500	GENERAL DONATIONS & GIFTS	1,479	2,051	3	443	1,000	0	1,000	1,000	0.00%
100 48900	WORKERS COMP WAGE REIMB	5,688	10,939	9,435	1,269	2,000	2,455	4,000	2,000	0.00%
100 48901	MISCELLANEOUS	2,672	4,305	14,100	3,971	4,150	328	4,150	4,150	0.00%
100 48910	INSURANCE DIVIDENDS	27,986	40,886	30,863	28,857	30,000	26,231	26,231	25,000	-16.67%
TOTAL MISCELLANEOUS:		**111,458**	**103,395**	**88,742**	**84,461**	**77,150**	**42,511**	**83,881**	**82,150**	6.48%
OTHER FINANCING SOURCES & TRANSFER										
100 49220	TRANS FROM SPEC REVENUE	0	0	0	0	2,800	0	2,800	2,800	0.00%
100 49240	TRANS FROM CAPITAL PROJ (Waterfron	11,000	0	17,700	17,700	20,000	0	20,000	143,000	615.00%
100 49270	TRANS FROM INTERNAL SERVICE FUND	0	0	0	0	124,450	0	0	124,450	0.00%
TOTAL OTHER FIN. SOURCES:		**11,000**	**0**	**17,700**	**17,700**	**147,250**	**0**	**22,800**	**270,250**	83.53%
TOTAL GENERAL FUND REVENUES:		**10,695,939**	**10,474,062**	**10,619,117**	**11,020,117**	**11,160,744**	**3,667,757**	**11,085,512**	**12,169,974**	9.04%
Non Property Tax GF Revenues		**8,018,672**	**7,697,199**	**7,839,006**	**8,186,357**	**8,308,671**	**1,573,413**	**8,233,439**	**9,308,929**	12.04%

CITY OF ASHLAND

MFG assessment not final

2024 PROPOSED BUDGET

Assessed Value and Property Tax Levy Comparison

Assessment Year:	Actual 1/1/2022	Actual 1/1/2023	Change 2022 to 2023	
Assessed Value of Property Within City Limits				
Real Estate:				
Residential	$288,500,400	$289,573,900	$1,073,500	0.37%
Commercial	150,546,800	150,315,400	(231,400)	-0.15%
Manufacturing	12,972,200	12,223,697	(748,503)	-5.77%
Agricultural, S&W, Forest	2,332,600	2,267,700	(64,900)	-2.78%
Other	679,400	679,400	0	0.00%
Total Real Estate	$455,031,400	$455,060,097	$28,697	0.01%
Personal Property:				
Boats & Watercraft	$500	$400	($100)	-20.00%
Machinery, Tools & Patterns	769,100	624,158	(144,942)	-18.85%
Furniture, Fixtures & Equipment	10,315,000	9,387,219	(927,781)	-8.99%
Other	1,972,800	1,868,660	(104,140)	-5.28%
Total Personal Property	$13,057,400	$11,880,437	(1,176,963)	-9.01%
Total Assessed Value	$468,088,800	$466,940,534	($1,148,266)	-0.25%
Total Assessed Value less Manufacturing Value	$453,896,200	$453,666,600	($229,600)	-0.05%
Total Equalized Value less Manufacturing Value	$532,425,300	$609,240,700	$76,815,400	14.43%
Assessment Ratio	85.2507%	74.4642635%	-10.7864%	
City Equalized Value (TID in)	$549,565,000	$626,996,800	$77,431,800	14.09%
TID Equalized Value (Increment)	$28,036,900	$35,638,100	$7,601,200	27.11%
City Equalized Value (TID out)	$521,528,100	$591,358,700	$69,830,600	13.39%

Ref: 2023-3111

COMMITTEE AGENDA: 4.
(10/19/2023)

SUBJECT: ADJOURNMENT

RECOMMENDATION:

DEPARTMENT OF ORIGIN:

CLEARANCES:

EXHIBITS:

COMPLIANCE WITH STRATEGIC PLAN:

SUMMARY STATEMENT: