Ashland Committee of the Whole Meeting
Thursday, November 2, 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, November 2, 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, November 2, 2023 Ashland Committee of the Whole Meeting Agenda

1. Roll Call
2. Approval of 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

CITY OF ASHLAND
2024 PROPOSED BUDGET
SUMMARY WORKSHEET

3% Non-represented employee wage increase

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	2023-24 $	%
Property Tax Levy								
Assessed Value	420,745,300	420,903,200	469,917,700	468,088,800	468,088,800	466,888,500	(1,200,300)	-0.26%
Mill Rate	9.8898	10.4530	10.1532	10.1491	10.1491	10.2575	0.1083	1.07%
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	9,185,929	877,258	10.56%
Appropriation of Fund Balance				573,774		450,970	(122,804)	-21.40%
Total General Fund Revenues	**$ 10,474,062**	**$ 10,619,117**	**$ 11,020,117**	**$ 11,734,518**	**$ 11,085,512**	**$ 12,497,944**	**$ 763,426**	**6.51%**
					Fund balance carryover	$ 191,245		
					2023 General Obligation Note for 2024 budget	$ 259,725	$ 450,970	

Uses of General Funds

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Projected	2024 Budget	2023-24 $	%
General Fund Transfer to Other Fund								
SR 215 - Vaughn Library	(322,320)	(314,262)	(312,000)	(316,000)	(316,000)	(308,595)	7,405	-2.34%
SR 245 - Planning & Redevelopment	(14,000)	(14,000)	(75,273)	-	-	-	-	NA
SR 246 - Home Improvement Programs	(5,000)	-	-	-	-	-	-	NA
SR 260 - Recycling	(80,475)	(83,390)	(87,512)	(90,000)	(90,000)	(90,000)	-	0.00%
SR 277 - Wetland Mitigation	(13,649)	(12,300)	(14,484)	-	-	-	-	NA
SR 274 - Beautification Fund	-	-	(6,270)					
CP 450 - Building Facilities.	(40,000)	-	-	(15,500)	(15,500)	-	15,500	-100.00%
CP 454 - Equipment Leases-General Gvn	(10,000)	(5,000)	(5,000)	(25,000)	(25,000)	(15,000)	10,000	-40.00%
CP 460 - Public Works Capital Equip.	(50,000)	(50,000)	(15,000)	-	-	-	-	NA
CP 461 - Fire/Amb Capital Equip.	-	-	(375,400)	-	-	(34,650)	(34,650)	NA
CP 462 - Police Dept Capital Equip.	-	-	-	(20,000)	(20,000)	(50,000)	(30,000)	150.00%
CP 463 - Computer Capital Equip.	(15,000)	-	-	(6,500)	(6,500)	(60,000)	(53,500)	823.08%
CP 470 - Capital Street Improvements	(405,000)	(118,600)	(84,300)	-	-	-	-	NA
CP 480 - Urban Forestry	-	-	(6,000)	(6,000)	(6,000)	(10,000)	(4,000)	66.67%
CP 481 - Parks & Rec	(20,000)	-	-	(29,500)	(29,500)	-	29,500	-100.00%
EF 610 - JFK Airport	(45,000)	(45,000)	(68,770)	(67,890)	(67,890)	(75,530)	(7,640)	11.25%
IS 750 - Post Retirement Benefits Reserv	(141,250)	(85,000)	(117,216)	(50,000)	(50,000)	(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)**	**$ (698,775)**	**$ (67,385)**	**10.67%**
Net Available for General Fund Operations	**$ 9,307,368**	**$ 9,886,565**	**$ 9,847,892**	**$ 11,103,128**	**$ 10,454,122**	**$ 11,799,169**	**$ 696,041**	**6.27%**

CITY OF ASHLAND
2024 PROPOSED BUDGET
SUMMARY WORKSHEET

3% Non-represented employee wage increase

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)	(160,460)	(10,655)	7.11%
Police & Fire Commission	(7,652)	(9,754)	(13,732)	(7,900)	(13,800)	(8,900)	(1,000)	12.66%
City Attorney	(55,506)	(66,266)	(102,042)	(70,000)	(75,280)	(70,000)	-	0.00%
City Clerk	(96,829)	(98,150)	(103,210)	(108,260)	(105,625)	(108,180)	80	-0.07%
Human Resources (Personnel)	(65,868)	(70,939)	(83,376)	(103,610)	(41,426)	(50,000)	53,610	-51.74%
Elections	(63,135)	(33,566)	(76,352)	(60,010)	(82,552)	(100,035)	(40,025)	66.70%
Technology Services	(267,329)	(272,179)	(266,637)	(308,080)	(295,154)	(307,480)	600	-0.19%
Other City Hall	(111,095)	(62,838)	(87,067)	(90,960)	(80,166)	(48,785)	42,175	-46.37%
Finance	(422,909)	(423,531)	(396,244)	(418,480)	(443,938)	(485,220)	(66,740)	15.95%
Assessor	(62,464)	(62,703)	(31,887)	(33,050)	(33,002)	(33,800)	(750)	2.27%
Buildings & Facilities Maintenance	(394,741)	(445,491)	(471,881)	(489,074)	(486,779)	(513,887)	(24,813)	5.07%
Misc, Insurance & Contingency	(106,185)	(124,043)	(135,553)	(134,000)	(140,500)	(146,500)	(12,500)	9.33%
Budget Development Contingency	-	-	-	-	-	-	-	NA
TOTAL GENERAL GOVERNMENT	**$ (1,851,277)**	**$ (1,898,250)**	**$ (1,988,628)**	**$ (2,037,649)**	**$ (2,002,988)**	**$ (2,093,352)**	**$ (55,703)**	**2.73%**
PUBLIC SAFETY								
Police	(2,111,042)	(2,201,392)	(2,305,894)	(2,487,600)	(2,464,171)	(2,590,243)	(102,643)	4.13%
Fire	(1,122,411)	(1,264,663)	(1,210,887)	(1,565,340)	(1,362,562)	(1,744,515)	(179,175)	11.45%
Ambulance	(1,387,767)	(1,429,064)	(1,537,344)	(1,593,015)	(1,565,853)	(1,776,310)	(183,295)	11.51%
Public Fire Protection Fee	(19,141)	(19,217)	(19,126)	(19,300)	(19,300)	(19,500)	(200)	1.04%
Building Inspection	(120,196)	(116,970)	(127,089)	(144,165)	(135,868)	(137,025)	7,140	-4.95%
TOTAL PUBLIC SAFETY	**$ (4,760,557)**	**$ (5,031,306)**	**$ (5,200,340)**	**$ (5,809,420)**	**$ (5,547,754)**	**$ (6,267,593)**	**$ (458,173)**	**7.89%**
HEALTH & SOCIAL SERVICES								
Animal Control	(74,996)	(76,119)	(79,073)	(82,800)	(81,196)	(84,525)	(1,725)	2.08%
Pest Control	(8,094)	(7,865)	(8,615)	(9,000)	(8,615)	(9,000)	-	0.00%
Mt. Hope Cemetery	(61,000)	(61,000)	(61,000)	(63,000)	(63,000)	(65,000)	(2,000)	3.17%
TOTAL HEALTH & SOCIAL SERVICES	**$ (144,090)**	**$ (144,984)**	**$ (148,688)**	**$ (154,800)**	**$ (152,811)**	**$ (158,525)**	**$ (3,725)**	**2.41%**
PUBLIC WORKS								
Public Works	(1,462,009)	(1,525,323)	(1,645,728)	(1,757,540)	(1,731,977)	(1,816,938)	(59,398)	3.38%
Transportation	(30,000)	(31,000)	(31,000)	(34,000)	(34,000)	(36,000)	(2,000)	5.88%
Sanitation	(371,036)	(391,973)	(429,549)	(424,197)	(412,245)	(436,609)	(12,413)	2.93%
TOTAL PUBLIC WORKS	**$ (1,863,045)**	**$ (1,948,296)**	**$ (2,106,277)**	**$ (2,215,737)**	**$ (2,178,222)**	**$ (2,289,548)**	**$ (73,811)**	**3.33%**
LEISURE ACTIVITIES								
Community Programs	(27,300)	(27,300)	(27,300)	(27,550)	(27,550)	(32,000)	(4,450)	16.15%
City Parks Maintenance	(172,047)	(219,995)	(240,945)	(268,607)	(302,148)	(341,351)	(72,744)	27.08%
Parks & Rec Programs (APR)	(291,759)	(300,855)	(301,513)	(328,690)	(322,858)	(343,200)	(14,510)	4.41%
Municipal Band	-	(5,056)	(5,400)	(5,000)	(5,000)	(5,000)	-	0.00%
TOTAL LEISURE ACTIVITIES	**$ (491,106)**	**$ (553,206)**	**$ (575,158)**	**$ (629,847)**	**$ (657,556)**	**$ (721,551)**	**$ (91,704)**	**14.56%**
CONSERVATION & DEVELOPME								
Planning and Development	(183,446)	(203,581)	(223,782)	(255,675)	(251,940)	(268,600)	(12,925)	5.06%
TOTAL CONSERVATION & DEVELOPMEN	**$ (183,446)**	**$ (203,581)**	**$ (223,782)**	**$ (255,675)**	**$ (251,940)**	**$ (268,600)**	**$ (12,925)**	**5.06%**
Total General Fund Expenditures for Oper	**$ (9,293,521)**	**$ (9,779,623)**	**$ (10,242,873)**	**$ (11,103,128)**	**$ (10,791,271)**	**$ (11,799,169)**	**$ (696,041)**	**6.27%**
Total Uses of General Funds	**$ (10,460,215)**	**$ (10,512,175)**	**$ (11,415,098)**	**$ (11,734,518)**	**$ (11,422,661)**	**$ (12,497,944)**	**$ (763,426)**	**6.51%**
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

Proposed 11.2.2023

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

CITY OF ASHLAND
2024 PROPOSED BUDGET
GENERAL FUND REVENUES

Proposed 11.2.2023

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

CITY OF ASHLAND
2024 PROPOSED BUDGET

For discussion purposes - wage increases at 2% 3% and 4%

2% wage increase

SUMMARY OF ALL GENERAL FUND DEPARTMENTS		2023 Budget	Increase from 2023 to 2024	% of Incre	2024 Budget
PERSONNEL COSTS:					
111	SALARIES/PERMANENT/REGULAR	4,740,360	318,925	6.73%	5,059,285
112	OVERTIME WAGES	153,500	-	0.00%	153,500
113	SALARIES/UPGRADE/SHIFT DIFF	9,500	500	5.26%	10,000
125	WAGES/TEMP/OTHER	250,166	26,938	10.77%	277,104
127	OUT-OF TOWN TRANSFERS	17,900	-	0.00%	17,900
131	LONGEVITY PAY	58,640	4,912	8.38%	63,552
132	HOLIDAY PAY	152,295	6,220	4.08%	158,515
151	SOCIAL SECURITY	294,769	14,357	4.87%	309,126
152	EMPLOYER SHARE RETIREMENT	673,843	71,186	10.56%	745,029
154	MEDICAL & DENTAL	1,368,897	414,374	30.27%	1,783,271
155	LIFE INSURANCE	10,581	724	6.84%	11,304
156	WORKER'S COMPENSATION	146,790	(3,695)	-2.52%	143,095
157	H.S.A. CONTRIBUTION	176,394	22,969	13.02%	199,363
Increase in wages & Benefits		8,053,635	877,409	10.89%	8,931,045

3% wage increase

SUMMARY OF ALL GENERAL FUND DEPARTMENTS		2023 Budget	Increase from 2023 to 2024	% of Incre	2024 Budget
PERSONNEL COSTS:					
111	SALARIES/PERMANENT/REGULAR	4,740,360	339,447	7.16%	5,079,807
112	OVERTIME WAGES	153,500	-	0.00%	153,500
113	SALARIES/UPGRADE/SHIFT DIFF	9,500	500	5.26%	10,000
125	WAGES/TEMP/OTHER	250,166	27,391	10.95%	277,557
127	OUT-OF TOWN TRANSFERS	17,900	-	0.00%	17,900
131	LONGEVITY PAY	58,640	5,245	8.94%	63,885
132	HOLIDAY PAY	152,295	6,220	4.08%	158,515
151	SOCIAL SECURITY	294,769	15,976	5.42%	310,746
152	EMPLOYER SHARE RETIREMENT	673,843	72,884	10.82%	746,727
154	MEDICAL & DENTAL	1,368,897	414,381	30.27%	1,783,279
155	LIFE INSURANCE	10,581	795	7.51%	11,376
156	WORKER'S COMPENSATION	146,790	(3,291)	-2.24%	143,500
157	H.S.A. CONTRIBUTION	176,394	22,969	13.02%	199,363
Increase in wages & Benefits		8,053,635	902,518	11.21%	8,956,153
			25,109	**Increase in expense from 2% to 3%**	

4% wage increase

SUMMARY OF ALL GENERAL FUND DEPARTMENTS		2023 Budget	Increase from 2023 to 2024	% of Incre	2024 Budget
PERSONNEL COSTS:					
111	SALARIES/PERMANENT/REGULAR	4,740,360	360,417	7.60%	5,100,777
112	OVERTIME WAGES	153,500	-	0.00%	153,500
113	SALARIES/UPGRADE/SHIFT DIFF	9,500	500	5.26%	10,000
125	WAGES/TEMP/OTHER	250,166	27,844	11.13%	278,010
127	OUT-OF TOWN TRANSFERS	17,900	-	0.00%	17,900
131	LONGEVITY PAY	58,640	5,596	9.54%	64,236
132	HOLIDAY PAY	152,295	6,220	4.08%	158,515
151	SOCIAL SECURITY	294,769	17,578	5.96%	312,347
152	EMPLOYER SHARE RETIREMENT	673,843	74,631	11.08%	748,474
154	MEDICAL & DENTAL	1,368,897	414,377	30.27%	1,783,274
155	LIFE INSURANCE	10,581	858	8.11%	11,439
156	WORKER'S COMPENSATION	146,790	(2,880)	-1.96%	143,911
157	H.S.A. CONTRIBUTION	176,394	22,969	13.02%	199,363
Increase in wages & Benefits		8,053,635	928,109	11.52%	8,981,744
			25,591	**Increase in expense from 3% to 4%**	

 For discussion purposes - wage increases at 2% 3% and 4%

2% wage increase

SUMMARY OF ALL GENERAL FUND DEPARTMENTS		2023 Budget	Increase from 2023 to 2024	% of Incre	2024 Budget	Mayor	Council	City Admin.	Clerk	Vaughn Library	Elections	Tech	Other City Hall	Finance	Facilities Maint.	Police	Fire and Amb	Building Inspec	Animal Control	Public Works	Sanitation	Parks & Grounds	Ashland Parks & Rec	Planning & Dev
PERSONNEL COSTS:																								
111	SALARIES/PERMANENT/REG	4,740,360	318,925	6.73%	5,059,285	14,000	-	111,255	68,485	198,060	43,493	66,430	14,196	244,490	170,486	1,342,100	1,692,710	45,020	41,230	608,861	17,611	81,459	160,300	139,100
112	OVERTIME WAGES	153,500	-	0.00%	153,500	-	-	-	-	1,000	-	-	-	1,000	3,000	60,000	72,000	-	-	13,500	-	3,000	-	-
113	SALARIES/UPGRADE/SHIFT I	9,500	500	5.26%	10,000	-	-	-	-	-	-	-	-	-	-	3,500	6,500	-	-	-	-	-	-	-
125	WAGES/TEMP/OTHER	250,166	26,938	10.77%	277,104	-	21,000	-	-	20,670	-	-	-	-	37,840	19,235	13,000	-	-	50,801	1,708	66,050	46,800	-
127	OUT-OF TOWN TRANSFERS	17,900	-	0.00%	17,900	-	-	-	-	-	-	-	-	-	-	-	17,900	-	-	-	-	-	-	-
131	LONGEVITY PAY	58,640	4,912	8.38%	63,552	-	-	1,115	685	3,125	-	1,330	-	3,550	2,332	19,360	16,990	-	1,650	11,215	-	-	2,200	-
132	HOLIDAY PAY	152,295	6,220	4.08%	158,515	-	-	-	-	-	-	-	-	-	-	63,660	94,855	-	-	-	-	-	-	-
151	SOCIAL SECURITY	294,769	14,357	4.87%	309,126	1,070	1,610	8,450	5,145	15,430	3,261	4,990	1,013	18,280	15,567	111,050	28,810	3,390	3,215	50,090	1,504	11,351	15,305	9,595
152	EMPLOYER SHARE RETIREM	673,843	71,186	10.56%	745,029	-	-	7,760	4,773	13,890	3,001	4,680	980	17,200	12,131	226,810	376,160	3,110	2,960	43,656	1,276	5,828	11,215	9,600
154	MEDICAL & DENTAL	1,368,897	414,374	30.27%	1,783,271	-	-	23,045	23,053	54,210	10,402	29,100	7,492	88,710	81,271	455,975	618,400	10,155	10,410	216,864	5,798	48,520	64,460	35,405
155	LIFE INSURANCE	10,581	724	6.84%	11,304	-	-	375	259	710	41	65	14	970	802	2,285	2,515	170	165	2,305	79	159	255	135
156	WORKER'S COMPENSATION	146,790	(3,695)	-2.52%	143,095	35	60	225	123	400	83	125	27	450	7,065	37,050	63,445	1,410	1,360	20,369	632	4,716	5,270	250
157	H.S.A. CONTRIBUTION	176,394	22,969	13.02%	199,363	-	-	3,000	3,000	6,000	1,500	3,000	1,500	10,500	9,000	51,500	66,000	1,500	1,500	23,186	627	4,500	7,500	5,550
Increase in wages & Benefits		8,053,635	877,409	10.89%	8,931,045	15,105	22,670	155,225	105,523	313,495	61,781	109,720	25,221	385,150	339,494	2,392,525	3,069,285	64,755	62,490	1,040,847	29,236	225,583	313,305	199,635
					8,931,045																			

3% wage increase

SUMMARY OF ALL GENERAL FUND DEPARTMENTS		2023 Budget	Increase from 2023 to 2024	% of Incre	2024 Budget	Mayor	Council	City Admin.	Clerk	Vaughn Library	Elections	Tech	Other City Hall	Finance	Facilities Maint.	Police	Fire and Amb	Building Inspec	Animal Control	Public Works	Sanitation	Parks & Grounds	Ashland Parks & Rec	Planning & Dev
PERSONNEL COSTS:																								
111	SALARIES/PERMANENT/REG	4,740,360	339,447	7.16%	5,079,807	14,000	-	112,315	69,160	199,810	43,920	67,080	14,200	246,400	172,688	1,343,165	1,693,805	45,465	41,635	615,070	17,782	82,257	161,160	139,895
112	OVERTIME WAGES	153,500	-	0.00%	153,500	-	-	-	-	1,000	-	-	-	1,000	3,000	60,000	72,000	-	-	13,500	-	3,000	-	-
113	SALARIES/UPGRADE/SHIFT I	9,500	500	5.26%	10,000	-	-	-	-	-	-	-	-	-	-	3,500	6,500	-	-	-	-	-	-	-
125	WAGES/TEMP/OTHER	250,166	27,391	10.95%	277,557	-	21,000	-	-	20,670	-	-	-	-	37,840	19,235	13,000	-	-	51,237	1,725	66,050	46,800	-
127	OUT-OF TOWN TRANSFERS	17,900	-	0.00%	17,900	-	-	-	-	-	-	-	-	-	-	-	17,900	-	-	-	-	-	-	-
131	LONGEVITY PAY	58,640	5,245	8.94%	63,885	-	-	1,125	695	3,155	-	1,345	-	3,585	2,355	19,405	17,025	-	1,670	11,325	-	-	2,200	-
132	HOLIDAY PAY	152,295	6,220	4.08%	158,515	-	-	-	-	-	-	-	-	-	-	63,660	94,855	-	-	-	-	-	-	-
151	SOCIAL SECURITY	294,769	15,976	5.42%	310,746	1,070	1,610	8,535	5,200	15,595	3,295	5,040	1,015	18,430	15,737	111,140	28,840	3,420	3,250	50,608	1,519	11,412	15,370	9,660
152	EMPLOYER SHARE RETIREM	673,843	72,884	10.82%	746,727	-	-	7,830	4,820	14,010	3,035	4,725	980	17,320	12,285	227,015	376,385	3,140	2,990	44,092	1,288	5,883	11,275	9,655
154	MEDICAL & DENTAL	1,368,897	414,381	30.27%	1,783,279	-	-	23,045	23,055	54,210	10,405	29,100	7,495	88,710	81,271	455,975	618,400	10,155	10,410	216,864	5,798	48,520	64,460	35,405
155	LIFE INSURANCE	10,581	795	7.51%	11,376	-	-	380	260	710	45	65	15	975	817	2,290	2,520	170	165	2,330	80	163	255	135
156	WORKER'S COMPENSATION	146,790	(3,291)	-2.24%	143,500	35	60	230	125	410	85	125	30	450	7,139	37,080	63,480	1,425	1,355	20,562	638	4,741	5,280	250
157	H.S.A. CONTRIBUTION	176,394	22,969	13.02%	199,363	-	-	3,000	3,000	6,000	1,500	3,000	1,500	10,500	9,000	51,500	66,000	1,500	1,500	23,186	627	4,500	7,500	5,550
Increase in wages & Benefits		8,053,635	902,518	11.21%	8,956,153	15,105	22,670	156,460	106,315	315,570	62,285	110,480	25,235	387,370	342,132	2,393,965	3,070,710	65,275	62,975	1,048,773	29,457	226,526	314,300	200,550
					8,956,153																			

25,109 Increase in expense from 2% to 3%

4% wage increase

SUMMARY OF ALL GENERAL FUND DEPARTMENTS		2023 Budget	Increase from 2023 to 2024	% of Incre	2024 Budget	Mayor	Council	City Admin.	Clerk	Vaughn Library	Elections	Tech	Other City Hall	Finance	Facilities Maint.	Police	Fire and Amb	Building Inspec	Animal Control	Public Works	Sanitation	Parks & Grounds	Ashland Parks & Rec	Planning & Dev
PERSONNEL COSTS:																								
111	SALARIES/PERMANENT/REG	4,740,360	360,417	7.60%	5,100,777	14,000	-	113,375	69,828	201,550	44,346	67,740	14,200	248,310	174,365	1,344,760	1,694,925	45,905	42,050	620,994	17,953	83,056	162,720	140,700
112	OVERTIME WAGES	153,500	-	0.00%	153,500	-	-	-	-	1,000	-	-	-	1,000	3,000	60,000	72,000	-	-	13,500	-	3,000	-	-
113	SALARIES/UPGRADE/SHIFT I	9,500	500	5.26%	10,000	-	-	-	-	-	-	-	-	-	-	3,500	6,500	-	-	-	-	-	-	-
125	WAGES/TEMP/OTHER	250,166	27,844	11.13%	278,010	-	21,000	-	-	20,670	-	-	-	-	37,840	19,235	13,000	-	-	51,673	1,741	66,050	46,800	-
127	OUT-OF TOWN TRANSFERS	17,900	-	0.00%	17,900	-	-	-	-	-	-	-	-	-	-	-	17,900	-	-	-	-	-	-	-
131	LONGEVITY PAY	58,640	5,596	9.54%	64,236	-	-	1,135	698	3,190	-	1,355	-	3,620	2,378	19,455	17,060	-	1,685	11,435	-	-	2,225	-
132	HOLIDAY PAY	152,295	6,220	4.08%	158,515	-	-	-	-	-	-	-	-	-	-	63,660	94,855	-	-	-	-	-	-	-
151	SOCIAL SECURITY	294,769	17,578	5.96%	312,347	1,070	1,610	8,615	5,249	15,730	3,326	5,090	1,015	18,580	15,867	111,265	28,875	3,455	3,280	51,104	1,533	11,473	15,490	9,720
152	EMPLOYER SHARE RETIREM	673,843	74,631	11.08%	748,474	-	-	7,905	4,866	14,130	3,060	4,770	980	17,455	12,402	227,265	376,610	3,170	3,020	44,508	1,300	5,938	11,385	9,710
154	MEDICAL & DENTAL	1,368,897	414,377	30.27%	1,783,274	-	-	23,045	23,053	54,210	10,402	29,100	7,495	88,710	81,271	455,975	618,400	10,155	10,410	216,864	5,798	48,520	64,460	35,405
155	LIFE INSURANCE	10,581	858	8.11%	11,439	-	-	385	262	715	42	65	15	990	817	2,300	2,525	175	165	2,344	81	163	260	135
156	WORKER'S COMPENSATION	146,790	(2,880)	-1.96%	143,911	35	60	230	126	405	85	125	30	455	7,196	37,110	63,505	1,440	1,370	20,754	644	4,766	5,320	255
157	H.S.A. CONTRIBUTION	176,394	22,969	13.02%	199,363	-	-	3,000	3,000	6,000	1,500	3,000	1,500	10,500	9,000	51,500	66,000	1,500	1,500	23,186	627	4,500	7,500	5,550
Increase in wages & Benefits		8,053,635	928,109	11.52%	8,981,744	15,105	22,670	157,690	107,083	317,600	62,760	111,245	25,235	389,620	344,136	2,396,025	3,072,155	65,800	63,480	1,056,362	29,678	227,466	316,160	201,475
					8,981,744																			

25,591 Increase in expense from 3% to 4%

CITY OF ASHLAND
2024 PROPOSED BUDGET
SUMMARY WORKSHEET

	2% Non-represented EE wage inc			3% Non-represented employe wage increase			4% Non-represented employee wage increase		
	2024 Budget	2023-24 $	%	2024 Budget	2023-24 $	%	2024 Budget	2023-24 $	%
Property Tax Levy									
Assessed Value	466,888,500	(1,200,300)	-0.26%	466,888,500	(1,200,300)	-0.26%	466,888,500	(1,200,300)	-0.26%
Mill Rate	10.2575	0.1083	1.07%	10.2575	0.1083	1.07%	10.2938	0.1446	1.42%
Gross Levy	$ 4,789,098	$ 38,396	**0.81%**	$ 4,789,098	$ 38,396	**0.81%**	$ 4,806,040	$ 55,338	**1.16%**
Less Restricted Levy:									
TIF Levy	(272,210)	(29,846)	12.31%	(272,210)	(29,846)	12.31%	(273,172)	(30,808)	12.71%
Debt Service Levy			NA			NA			NA
Long-term G.O. Debt Service	(1,490,843)	(101,378)	7.30%	(1,490,843)	(101,378)	7.30%	(1,490,843)	(101,378)	7.30%
Debt Service Reserve Applied	100,000	100,000	NA	100,000	100,000	NA	100,000	100,000	NA
Short-Term GO Debt Service	(265,000)	1,800	-0.67%	(265,000)	1,800	-0.67%	(280,980)	(14,180)	5.31%
Net Debt Service Levy	(1,655,843)	422	-0.03%	(1,655,843)	422	-0.03%	(1,671,823)	(15,558)	0.94%
Total Restricted Levy	(1,928,053)	(29,424)	1.55%	(1,928,053)	(29,424)	1.55%	(1,944,995)	(46,366)	2.44%
Net Expendable Levy	**$ 2,861,045**	**$ 8,972**	**0.31%**	**$ 2,861,045**	**$ 8,972**	**0.31%**	**$ 2,861,045**	**$ 8,972**	**0.31%**
Net Levy Available for General Fund	**$ 2,861,045**	**8,972**	**0.31%**	**$ 2,861,045**	**8,972**	**0.31%**	**$ 2,861,045**	**8,972**	**0.31%**
Post-Levy Property Tax Adjustments	-	-	NA	-	-	NA	-	-	NA
Non-Tax General Fund Revenues	9,185,929	877,258	10.56%	9,185,929	877,258	10.56%	9,185,929	877,258	10.56%
Appropriation of Fund Balance	425,861	(147,913)	-25.78%	450,970	(122,804)	-21.40%	476,080	(97,694)	-17.03%
Total General Fund Revenues	**$ 12,472,835**	**$ 738,317**	**6.29%**	**$ 12,497,944**	**$ 763,426**	**6.51%**	**$ 12,523,054**	**$ 788,536**	**6.72%**
Fund balance carryover	$ 166,136			$ 191,245			$ 198,527		
General Obligation Note for 2024 budget	$ 259,725	$ 425,861		$ 259,725	$ 450,970		$ 277,553	$ 476,080	

PROPOSED BORROWING	**2023 GO Notes**	**2024 Bonds**	
Gross GO Notes	3,065,000		
Issue costs	(97,000)		
Available for projects	**2,968,000**		
Funds Spent:			
Replacement Front End Loader (644E)	335,648		
Replacement Motor Grader	225,000		
Extractor $9400 & Trailer $30,000	39,400		
MacArthur Ave Reconstruction (6th-11th)	878,000		
Replacement Street Sweeper	275,367		
	1,753,415		
2024 and 2025 Projects:			
Ore Dock Access Road	447,010	4,200,000	LIBRARY PROJECT
Ellis Ave Pavement Replacement (2025)	334,000		
	781,010		
Total fund utilitzed	**2,534,425**	**2023 GO NOTE PLUS ISSUE COSTS**	
Available for Barron Property	**433,575**	**2024 TAXABLE GO NOTE PLUS ISSUE COSTS**	
450 estimated fund balance 12/31/23	65,000		
Total available for Barron Property	498,575		

2024 Proposed Project and Capital List

	Estimated Fund Balance Jan 1st	Project Expenditures: Project Expenditure Request	Project Expenditures: Transfers OUT to Other Funds	Project Expenditures: TOTAL EXPENSES TRANSFERS OUT	Sources of Project Revenues: $ 174,650 2024 Levy/Trans	Other Funding	Other Source	$ 4,650,000 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		$ (20,000)	$ -	$ (20,000)	$ -	$ 56,000	Increment	$ -	$ -		$ (36,000)	$ 20,000		
Downtown improvement grants		(17,000)	-	(17,000)	-	-		-	-		17,100	17,100		
Interest on Advance from fund 250		(7,000)	-	(7,000)	-	7,000		-	-		-	7,000		
TOTALS	**$ 26,590**	$ (44,000)	$ -	**$ (44,000)**	$ -	$ 63,000		$ -	$ -		**$ (18,900)**	$ 44,100	**$ 45,490**	**$ 45,490**
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)														
Barron Property Project - up to $800K		$ (498,500)	$ -	$ (498,500)	$ -	$ -	GO Note	$ 450,000	$ -		$ 48,500	$ 498,500		
VPL building Phase I		(4,200,000)	-	(4,200,000)	-	-	GO Bonds	4,200,000	-		-	4,200,000		
Project contingency		-	-	-	-	-		-	-		-	-		17,310
TOTALS	**$ 65,810**	**$ (4,698,500)**	**$ -**	**$ (4,698,500)**	**$ -**	**$ -**		**$ 4,650,000**	**$ -**		**$ 48,500**	**$ 4,698,500**	**$ 17,310**	**$ 17,310**
Waterfront Develop (CP 453)														
Room tax revenue estimate		$ -	$ -	$ -	$ -	$ 156,000	Rm Tax	$ -	$ -		$ (156,000)	$ -		$ -
Trnsf 481-Kreher Boat Launch Construction		-	(347,805)	(347,805)	-	-		-	-		347,805	347,805		
Transfer to GF 100 - GF Parks maintenance reimbursemen		-	(20,000)	(20,000)	-	-		-	-		20,000	20,000		
Trnsf 481-ARTS Repair - 22nd Ave W Outfall to Sanborn Av		-	(60,000)	(60,000)	-	-		-	-		60,000	60,000		
Transfer to CP 481 Kreher Park Campground		-	(100,000)	(100,000)							100,000	100,000		
Kreher Park & Campground Redevelopment 2025		-	-	-	-	-		-	-		-	-		50,000
TOTALS	**$ 421,805**	**$ -**	**$ (527,805)**	**$ (527,805)**	**$ -**	**$ 156,000**		**$ -**	**$ -**		**$ 371,805**	**$ 527,805**	**$ 50,000**	**$ 50,000**
Equipment Leases (454)														
Public Works Truck Leases - 4-60 months	51,411	$ (39,900)	$ -	$ (39,900)	$ 10,000	$ -	Veh Sale	$ -	$ -		$ 29,900	$ 39,900		21,511
City Hall Car - employee out-of- town travel	5,146	(7,790)	-	(7,790)	5,000	-	Veh Sale	-	-		2,790	7,790		2,356
TOTALS	**$ 56,557**	**$ (47,690)**	**$ -**	**$ (47,690)**	**$ 15,000**	**$ -**		**$ -**	**$ -**		**$ 32,690**	**$ 47,690**	**$ 23,867**	**$ 23,867**
Public Works Equipment (CP 460)														
2025 heavy equipment replacement		$ -	$ -	$ -	$ -	$ -		$ -	$ -		$ -	$ -		114,450
		-	-	-	-	-		-	-		-	-		
TOTALS	**$ 114,450**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**		**$ -**	**$ -**		**$ -**	**$ -**	**$ 114,450**	**$ 114,450**

2024 Proposed Project and Capital List

	Estimated Fund Balance Jan 1st	Project Expenditures: Project Expenditure Request	Transfers OUT to Other Funds	TOTAL EXPENSES TRANSFERS OUT	Sources of Project Revenues: $ 174,650 2024 Levy/Trans	Other Funding	Other Source	$ 4,650,000 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)														
Radio Repeater		$ (45,000)	$ -	$ (45,000)	$ 27,000	$ 18,000	Fund 461	$ -	$ -		$ -	$ 45,000		-
Intercept vehicle lease		(7,650)		(7,650)	7,650			-	-		-	7,650		
Restricted State/Local funding/donations		(50,000)	-	(50,000)	-	28,300	State /County/Donations		-		21,700	50,000		30,700
TOTALS	$ 52,400	$ (102,650)	$ -	$ (102,650)	$ 34,650	$ 46,300		$ -	$ -		$ 21,700	$ 102,650	$ 30,700	$ 30,700
Police Equipment (CP 462)														
Vehicle Leases - 11		$ (95,000)	$ -	$ (95,000)	$ 50,000	$ 45,000	Vehicle sales	$ -	$ -		$ -	$ 95,000		
		-	-	-	-	-		-	-		-	-		
TOTALS	$ -	$ (95,000)	$ -	$ (95,000)	$ 50,000	$ 45,000		$ -	$ -		$ -	$ 95,000	$ -	$ -
Tech/Computer Equipment (CP 463)														
Police records system software upgrade		$ (60,000)	$ -	$ (60,000)	$ 60,000	$ -		$ -	$ -		$ -	$ 60,000		
TOTALS	$ 439	$ (60,000)	$ -	$ (60,000)	$ 60,000	$ -		$ -	$ -		$ -	$ 60,000	$ 439	$ 439
Street Improvements (CP 470)														
Ore Dock Access Road with		$ (1,365,600)		$ (1,365,600)	$ -	$ 918,590	ACOE	$ -	$ -		$ 447,010	$ 1,365,600		
Pedestrians Trail Access		$ (200,000)		$ (200,000)	$ -	$ 200,000	OD Trust/Grant		$ -		$ -	$ 200,000		
Industrial Park Road Mill and Overlay		(404,125)		(404,125)	-	404,125	STP/Wheel Tax				-	404,125		
Cary St Mill & Overlay (Construction)		(186,180)		(186,180)	-	186,180	STP/Wheel Tax	-			-	186,180		
Prentice Avenue Ph 2 Recont (Design)		(1,604,000)		(1,604,000)	-	1,203,200	STP				400,800	1,604,000		
Ellis Ave Pavement Replacement Eng		(7,300)		(7,300)	-	-		-			7,300	7,300		
Ellis Ave Pavement Replacement		(334,000)		(334,000)	-	-		-			334,000	334,000		
Main St Reconstruction (Planning)		(15,000)		(15,000)	-	-		-			15,000	15,000		
Beaser Ave Mill & Overlay (Design)		(101,117)		(101,117)	-	80,893	STP	-			20,223	101,117		
3rd St W Mill & Overlay (Design)		(124,270)		(124,270)	-	99,416	STP	-			24,854	124,270		
Main St E Reconstruction (Design)		(75,000)		(75,000)	-	-		-	-		75,000	75,000		
Lower Willis Reconstruction		(25,000)		(25,000)	-	16,000	LRIP	-	-		9,000	25,000		
PW Software Fuel System		(35,000)		(35,000)	-	-		-	-		35,000	35,000		
Balance of 6th St W funds released for 2024 projects		-	-	-	-	-		-	-		-	-		-
(Incl $35K fuel sys + $781 2023 GO notes) TOTALS	$ 1,399,240	$ (4,476,592)	$ -	$ (4,476,592)	$ -	$ 3,108,404		$ -	$ -		$ 1,368,187	$ 4,476,592	$ 31,053	$ 31,053
Sidewalk Improvements (CP 471)														
Sidewalk Improvements	$ 95,100	$ -	$ -	$ -	$ -	$ 19,000	Assessment collection		$ -		$ (19,000)	$ -	$ 114,100	$ 114,100
Urban Forestry (CP 480)														
Urban Forestry - 2024 $50,000		(35,000)		(35,000)	$ 10,000	25,000	DNR Grant				-	35,000		
(Match-$10K cash + $15K in-kind PW)		-		-	-	19,000	Fund 100	-	-		-	19,000		
	$ -	$ (35,000)	$ -	$ (35,000)	$ 10,000	$ 44,000		$ -	$ -		$ -	$ 54,000	$ -	$ -

2024 Proposed Project and Capital List

	Estimated Fund Balance Jan 1st	Project Expenditures: Project Expenditure Request	Transfers OUT to Other Funds	TOTAL EXPENSES TRANSFERS OUT	Sources of Project Revenues: $ 174,650 2024 Levy/Trans	Other Funding	Other Source	$ 4,650,000 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
Parks & Grounds (CP 481)														
Parks Master Plan		(59,000)		(59,000)	$ -	29,500	WCM Grant				29,500	59,000		
Kreher Park & Campground Redevelopment Engineering		(100,000)		(100,000)				$ -	100,000	453	-	100,000		
Kreher Boat Launch Construction		(1,600,000)	-	(1,600,000)	-	1,240,000	Grant	-	360,000	453/Marina		1,600,000		
Bayview Splashpad		(200,000)		(200,000)		200,000	Donations				-	200,000		
Rehabilitation Plan of the Bay City Creek Riparian Corridor -		(750,000)		(750,000)		750,000	USFW/GLRI				-	750,000		
ARTS Repair - 22nd Ave W Outfall to Sanborn Ave		(100,000)		(100,000)		40,000	WCM Grant		60,000	453	-	100,000		
(Total $110K - PW in-kind $10K)														
15th Avenue East Park Bench (restricted donation)		(7,000)		(7,000)	-	-		-	-		7,000	7,000		
Project(s) contingency		-	-	-	-	-		-	-		-	-		-
TOTALS	$ 36,500	$ (2,816,000)	$ -	$ (2,816,000)	$ -	$ 2,259,500		$ -	$ 520,000		$ 36,500	$ 2,816,000	$ -	$ -
Landfill (CP 491)														
Landfill Maintenance & Equipment		$ (20,000)	$ -	$ (20,000)	$ 5,000	$ -		$ -	$ -		$ 15,000	$ 20,000		$ -
		-	-	-	-	-		-	-		-	-		
	$ 44,000	$ (20,000)	$ -	$ (20,000)	$ 5,000	$ -		$ -	$ -		$ 15,000	$ 20,000	$ 29,000	$ 29,000
TOTALS CP 414 - CP 491	$ 2,334,891	$ (12,395,432)	$ (527,805)	$ (12,923,237)	$ 174,650	$ 5,741,204		$ 4,650,000	$ 520,000		$ 1,856,482	$ 12,942,337	$ 478,409	$ 478,409
				$ (12,923,237)								$ 12,942,337	$ 478,409	
		GF 100 transfers	20,000											
		Marina transfer in - boat launch 481	(12,195)											
		Balance to transfers IN	$ (520,000)											

CITY OF ASHLAND
2024 PROPOSED BUDGET
JFK AIRPORT - ENTERPRISE 610

		2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Actual to June 30	2023 Estimate	2024 Budget	Percent Change
OPERATING REVENUES									
SALES REVENUE									
610 46340	FUEL SALES	113,340	156,536	166,804	145,000	34,943	154,000	154,000	6.21%
610 46100	MISC SALES & CALL OUT CHAR(	3,105	6,325	5,580	9,420	844	9,420	9,420	0.00%
TOTAL SALES	(Includes Vehicle Rent)	**116,445**	**162,861**	**172,384**	**154,420**	**35,787**	**163,420**	**163,420**	**5.83%**
COST OF SALES		72%	70%	77%	70%	55%	70%	70%	
610 53511 341	COST OF FUEL	81,353	109,531	129,079	101,500	19,135	107,800	107,800	6.21%
610 53511 394	BANK SERVICE CHARGES	3,645	4,661	4,635	4,000	1,073	4,280	4,280	7.00%
610 53511 530	RENTAL VEHICLE LEASE	4,289	4,289	4,289	4,300	2,144	4,287	4,300	0.00%
TOTAL COST OF SALES		**89,287**	**118,481**	**138,003**	**109,800**	**22,352**	**116,367**	**116,380**	5.99%
GROSS PROFIT ON SALES		**27,158**	**44,380**	**34,381**	**44,620**	**13,435**	**47,053**	**47,040**	**5.42%**
OTHER OPERATING REVENUE									
610 48200	RENTS	12,136	9,854	10,248	10,300	8,975	10,300	10,300	0.00%
610 43530	STATE GRANT	9,778	6,674	13,548	10,000	0	30,823	0	-100.00%
610 48110	INTEREST ON INVESTMENTS	304	40	350	300	0	40	300	0.00%
610 47339	OTHER LOCAL GOVT CONT.	10,000	10,000	15,000	15,000	10,000	10,000	15,000	0.00%
610 48440	INSURANCE RECOVERIES	0	0	0	0	9,290	9,290	0	NA
610 48500	DONATIONS	25	0	1	0	100	100	0	NA
610 48910	INSURANCE DIVIDENDS/EQUIP $	2,542	3,150	1,303	1,300	1,185	1,185	1,300	0.00%
610 34100	***USE OF FUND BALANCE***	4,565	0	0	0	0	0	0	NA
TOTAL OTHER OPER REVENUE		**39,350**	**29,718**	**40,450**	**36,900**	**29,550**	**61,738**	**26,900**	**-27.10%**
TOTAL OPERATING REVENUE		**66,508**	**74,098**	**74,831**	**81,520**	**42,985**	**108,791**	**73,940**	**-9.30%**
OPERATING EXPENSES									
PERSONNEL EXPENSES									
610 53511 111	SALARIES & WAGES	29,160	60,937	67,105	66,400	32,500	66,400	68,350	2.94%
610 53511 112	OVERTIME WAGES	0	0	0	0	0	75	0	NA
610 53511 125	WAGES TEMP/OTHER	40,983	16,512	14,831	12,000	10,499	17,000	14,000	16.67%
610 53511 131	LONGEVITY PAY	0	0	0	650	0	650	670	3.08%
610 53511 137	CLOTHING ALLOWANCE	0	0	190	200	0	0	200	0.00%
610 53511 138	ACCRUED SICK/VACATION	(1,899)	2,076	2,266	1,500	0	1,500	(7,000)	-566.67%
610 53511 151	SOCIAL SECURITY	5,218	6,101	6,453	6,040	3,283	6,566	6,340	4.97%
610 53511 152	EMPLOYER SHARE RETIREMENT	1,896	4,031	4,304	4,560	2,285	4,570	4,765	4.50%
610 53511 154	MEDICAL & DENTAL	1,313	1,291	1,517	1,410	705	1,410	1,560	10.64%
610 53511 155	LIFE INSURANCE	286	298	371	350	215	430	430	22.86%
610 53511 156	WORKER'S COMPENSATION	5,453	6,338	6,103	6,290	0	5,630	4,750	-24.48%
610 53511 191	POST EMPLOYMENT BENEFITS	735	45	(16,938)	0	0	0	0	NA
TOTAL PERSONEL EXPENSES		**83,145**	**97,629**	**86,202**	**99,400**	**49,487**	**104,231**	**94,065**	**-5.37%**

CITY OF ASHLAND
2024 PROPOSED BUDGET
AIRPORT OPERATIONS

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

CITY OF ASHLAND
2024 PROPOSED BUDGET
AIRPORT OPERATIONS

CAPITAL ACTIVITY	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Actual to June 30	2023 Estimate	2024 Budget	Percent Change
CURRENT EXPENDITURES								
610 53511 810 EQUIP & MISC CAPITAL EXPENS	0	0	0	0	0	0	0	NA
610 18600 ### EQUIP NEW/USED	22,765	25,798	18,937	0	0	14,177	0	NA
610 18600 ### LAND & LAND IMPROVEMETS	0	0	(11,012)	3,000	0	0	230,000	7566.67%
610 18600 ### BUILDING IMPROVEMENTS	0	0	0	0	12,925	12,925	0	NA
610 18600 0000 CONTRIBUTED ASSETS	0	0	316,334	0	0	0	0	NA
SUB-TOTAL	**22,765**	**25,798**	**324,259**	**3,000**	**12,925**	**27,102**	**230,000**	**7566.67%**
RESERVE FUNDS FOR CAPITAL PROJECTS	**0**	**0**	**70,000**	**60,000**		**60,000**	**70,000**	**16.67%**
TOTAL CURRENT EXPENDITURES	**22,765**	**25,798**	**394,259**	**63,000**	**12,925**	**87,102**	**300,000**	**376.19%**
SOURCES OF CURRENT CAPITAL FUNDS								
OPERATING AND CAPITAL FUNDS IN RESERVE								
FUNDS AVAILABLE FROM RESERVES	4,515	25,798	7,925	3,000	12,925	12,925	230,000	7566.67%
STATE/FEDERAL CONTRIBUTIONS	18,250	0	316,334	0	0	14,177	0	NA
OTHER CONTRIBUTIONS/FINANCING	0	0	0	0	0	0	0	NA
TOTAL SOURCES OF CURRENT CAPITAL FUNDS	**22,765**	**25,798**	**324,259**	**3,000**	**12,925**	**27,102**	**230,000**	**7566.67%**
TOTAL CAPITAL ACTIVITY REQUIREMENTS	**0**	**0**	**(70,000)**	**(60,000)**	**0**	**(60,000)**	**(70,000)**	**16.67%**

AIRPORT PARTNERSHIP CONTRIBUTIONS	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Actual to June 30	2023 Estimate	2024 Budget	Percent Change
OPERATING CONTRIBUTION (50/50 Split of Deficit)								
50% City of Ashland	31,742	34,500	40,366	37,890	19,338	36,525	40,530	6.97%
50% Ashland County	31,741	34,500	40,366	37,890	19,337	36,525	40,530	6.97%
TOTAL OPERATING CONTRIBUTION	**63,483**	**69,000**	**80,732**	**75,780**	**38,675**	**73,050**	**81,060**	**6.97%**
CAPITAL CONTRIBUTION (50/50 Split of Requirements)								
50% City of Ashland	0	36,300	35,000	30,000	0	30,000	35,000	16.67%
50% Ashland County	0	36,300	35,000	30,000	0	30,000	35,000	16.67%
TOTAL CAPITAL CONTRIBUTION	**0**	**72,600**	**70,000**	**60,000**	**0**	**60,000**	**70,000**	**16.67%**
TOTAL PARTNERSHIP CONTRIBUTIONS								
City of Ashland	31,742	70,800	75,366	67,890	19,338	66,525	75,530	11.25%
Ashland County	31,741	70,800	75,366	67,890	19,337	66,525	75,530	11.25%
TOTAL OPERATING & CAPITAL CONTRIB	**63,483**	**141,600**	**150,732**	**135,780**	**38,675**	**133,050**	**151,060**	**11.25%**

CITY OF ASHLAND Updated 3.30.2023

The 2021-2026 Capital Improvement Plan for the Airport is per the Bureau of Aviation project listing.

AIRPORT PROJECTS

Estimated Year	Projects in 2022 forward are estimated year of expenditures Projects	ALL ESTIMATES Estimated Cost	Outside Funding	Outside Amount	To be funded	Funding Contributions City of Ashland	Ashland County	Capital Funds Balance Jan 1, 2021 $ 94,416
2021	Construct containment area for fuel system & replace fuel dispenser and hose reel	25,798	FAA/BOA	0	25,798	36,300	36,300	$ 141,218
2022	Purchase snow removal equipment - Carrier Vehicle - This is in process.	379,334	FAA/BOA	360,367	18,967			$ 122,251
2022	Reimburseable Agreement -Replace Runway 20 PAPI (FAA Owned)	**100,000**	FAA/BOA	50,000	**50,000**			$ 72,251
2022	Runway 2/20 Recon/Rehab/lighting - design costs	**428,333**	FAA/BOA	415,250	**13,083**	35,000	35,000	$ 129,168
2023	Snow Removal Equip Building Rehab - design	**160,000**	FAA/BOA	152,000	**8,000**	30,000	30,000	$ 181,168
2024	Runway 2/20 Recon/Rehab - & signage	**3,196,000**	FAA/BOA	3,036,200	**159,800**	35,000	35,000	$ 91,368
2024	Relocate Taxiway to Runway20 and Remove Taxiway atRunway Intersection, includnglighting	**974,400**	FAA/BOA	925,680	**48,720**			$ 42,648
2024	Crack Sealing Airfield Pavements	100,000	FAA/BOA	95,000	5,000	30,000	30,000	$ 97,648
2025	SRE Building Terminal Bld Rehab - Project cost	**1,500,000**	FAA/BOA	1,425,000	**75,000**	30,000	30,000	$ 82,648
2026	Runway 13/31 Recon/Rehab - design costs	**206,667**	FAA/BOA	196,334	**10,333**			$ 72,315
2026	**New Shell Oil compatible Fuel Truck -** Shell may assist in funding. Unknown.	70,000	Unknown	0	70,000			$ 2,315
2026	Crack Sealing Airfield Pavements	100,000	FAA/BOA	95,000	5,000	30,000	30,000	$ 57,315
2027	Runway 13/31 Recon/Rehab and Lighting Improvement Project	2,250,000	FAA/BOA	2,137,500	112,500			$ (55,185)
2027	Avgas Fuel System Replacement Design	80,000	FAA/BOA	64,000	16,000			$ (71,185)
2027	Avgas Fuel System Replacement Project	600,000	FAA/BOA	480,000	120,000	50,000	50,000	$ (91,185)
2028	**Apron and taxi lanes reconstruction, parking lot rehabilitation, terminal area drainage impr design**	150,000	FAA/BOA	142,500	7,500	40,000	40,000	$ (18,685)
2029	**Apron and taxi lanes reconstruction, parking lot rehabilitation, terminal area drainage improvements**	1,500,000	FAA/BOA	1,425,000	75,000	46,000	46,000	$ (1,685)
	TOTALS	11,820,532		10,999,831	820,701	362,300	362,300	
								$ (1,685)