



Take notice that the City of Ashland Common Council will meet at 6:00 PM in the City Hall Council Chambers, 601 Main Street W. Ashland, WI to consider and act upon the following agenda.

To attend virtually, 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.

Tuesday, November 12, 2024 Ashland City Council Meeting Agenda

1. CALL TO ORDER

- A. **Roll Call, Moment of Silence and Pledge of Allegiance**

2. APPROVAL OF AGENDA

3. APPROVAL OF MINUTES

- A. **October 29, 2024 City Council and Committee of the Whole Meeting Minutes**

4. CITIZEN PARTICIPATION PERIOD

5. MAYOR'S REPORT

- A. **Announcements**
- B. **Administrator's Report**

6. OLD BUSINESS

- A. **Approve an Ordinance to Amend Chapter 165 Comprehensive Fee Schedule, Ashland City Ordinances (Clerk) Roll**
- B. **Approve to Accept a Wisconsin Department of Natural Resources (WI DNR) Stewardship Grant of \$249,000, and to Enter into a WI DNR Outdoor Recreation Aids Grant Contract for Redevelopment of the Former Baron Radiator Site (Planning) Roll**
- C. **Authorize City Administrator to Approve a Professional Engineering Service Proposal for the Kreher Boat Launch Project (Public Works) Roll**
- D. **Approve an Ordinance to Amend Chapter 194 (1848) Procurement of Goods and Services and Approval of Change Orders for Public Construction**

**Projects, Ashland City Ordinances, to Allow for Greater Efficiency
Obtaining Signatures on Contracts (Public Works) Roll**

7. NEW BUSINESS

- A. **Public Hearing on the Proposed 2025 City of Ashland Budget (Administration) Roll**
- B. **Consider to Approve a Resolution Authorizing the Issuance and Sale of a \$262,000 One Year Taxable General Obligation Promissory Note, Series 2024E, to Fund 2025 General Fund Operations (Administrator) Roll**
- C. **Consider to Approve a Resolution to Adopt the 2025 Non-Represented Employees Salary / Hourly Wage Schedule (Administration) Roll**
- D. **Consider to Approve a Resolution by the Common Council for the City of Ashland, Wisconsin, to Adopt the 2025 General Fund, Debt Service funds, Special Revenue Funds, Capital Project Funds, and Internal Service Funds Budgets (Administration) Roll**
- E. **Consider to Approve a Resolution Adopted by the Common Council for the City of Ashland, Wisconsin, to Establish the 2024 Tax Levy (Payable in 2025) for the City's General Fund, Debt Service Funds, Special Revenue Funds, Capital Project Funds, and Internal Service Funds (Administrator) Roll**
- F. **Consider to Approve the Proposed 2025 Budgets for JFK Memorial Airport and Ashland Marina (Administration) Roll**
- G. **Consider to Approve the Proposed 2025 Water and Wastewater Utility Budgets (Administration) Roll**
- H. **Consider to Approve the 2025 Property Insurance Renewal, and the 2025 General Liability, Linebacker, Law Enforcement Liability, Data Compromise, Cyber Security, Government Crime / Fidelity ISO, Business Auto, Workers' Copensation, and Commercial Umbrella Insurance Carrier Renewal (Clerk) Roll**

8. 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.

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

MEETING MINUTES
ASHLAND CITY COUNCIL
Tuesday, October 29, 2024 – 6:00 PM
Ashland City Hall Council Chambers

1. CALL TO ORDER

The Tuesday, October 29, 2024 Ashland City Council meeting was called to order by Mayor Matt Mac Kenzie at 6:00 p.m.

A. **Roll Call, Moment of Silence and Pledge of Allegiance**

PRESENT: Kevin Seefeldt, Sarah Jackson, Andrew Goyke, James Gregoire, Charlie Ortman, Nancy Sztynдор

ABSENT: Ana Tochterman

ALSO PRESENT: Mayor Matthew MacKenzie, City Administrator Brant Kucera, City Clerk Denise Oliphant, City Attorney Tyler Wickman, Public Works Director John Butler, Planning Director Steven Wiley, Police Chief Willis Hagstrom, Library Director Sarah Adams, and other interested citizens.

2. APPROVAL OF AGENDA

Mac Kenzie requested to postpone Item 5B to allow for advertising. A motion by Sztynдор and second by Seefeldt to approve the amended agenda passed unanimously by voice vote.

3. APPROVAL OF MINUTES

A. **October 3, 2024 Budget Work Session Meeting Minutes**

B. **October 8, 2024 City Council and Committee of the Whole Meeting Minutes**

C. **October 16, 2024 Budget Work Session Meeting Minutes**

A motion by Goyke and seconded by Ortman to approve the minutes as presented, passed unanimously by voice vote.

4. CITIZEN PARTICIPATION PERIOD

There were no Citizens who requested to address the Council.

5. MAYOR'S REPORT

A. **Announcements**

Early voting continues through Friday, October 31, 2024 in the Clerk's office which have provided extended hours. To date, approximately 25% of the City's registered voters had cast their ballot. Veteran's Day will be observed on Monday, November 11, 2024. A picnic was planned on Wednesday, October 29, 2024 starting at 5:30 p.m. as an appreciation to the volunteers who serve on the City's boards and committees. Mac Kenzie signed a proclamation on October 15, 2024 to recognize White Cane Safety Day. Administration will hold a budget meeting with Council on Thursday, November 7, 2024 beginning at 6:00 p.m. City staff continue to address the illegal encampments on public property throughout the City. As a reminder, Mac Kenzie asked that Council take note that those who speak during citizen participation are not under oath.

B. **Appointments**

6. CONSENT AGENDA

A. **Miscellaneous Minutes**

A motion by Ortman, seconded by Seefeldt to approve the Consent Agenda, passed unanimously by voice vote.

7. OLD BUSINESS

A. **Consider a Resolution Authorizing the Issuance and Sale of \$4,340,000 General Obligation Promissory Notes, Series 2024A to Fund Library Projects** *(Finance)* Roll

Sean Lentz, Senior Municipal Advisor of Ehlers presented the item and answered questions from Council. A motion by Ortman and seconded by Jackson to approve the resolution passed unanimously by roll call vote.

File #17800

B. **Approve a Resolution to Exempt the City of Ashland from the Ashland County Library Levy** *(Administration)* Roll

A motion by Ortman and seconded by Goyke to approve the resolution passed unanimously by roll call vote.

File #17799

C. **Approve to Accept the Wisconsin Department of Administration Flexible Facilities Program Grant for \$3,386,967.00 to Renovate the Third Floor of the Vaughn Public Library Building** *(Library)* Roll

A motion by Ortman and seconded by Seefeldt to accept the grant passed unanimously by roll call vote.

D. **Approve an Agreement between the Public Service Commission of Wisconsin Office of Energy Innovation (OEI) and City of Ashland for a Rural Energy Start-Up Grant Program to Fund a Solar and Micro-Grid Feasibility Assessment** *(Planning)* Roll

A motion by Seefeldt and seconded by Goyke to approve the agreement passed unanimously by roll call vote.

- E. **Approve a Contract between Jolma Electric LLC and City of Ashland, WI for \$75,000 of Professional Services to Conduct a Solar and Micro-Grid Assessment under the Public Service Commission (PSC) Rural Energy Startup Program (Planning)** Roll

A motion by Ortman and seconded by Goyke to approve the contract for \$75,000 passed unanimously by roll call vote.

8. NEW BUSINESS

- A. **Consider a Resolution to Approve a Final Condominium Plat for Property at 208 3rd Avenue West, Ashland, Lot 1 of CSM No. 788 Recorded in the Ashland County Register of Deeds Office on September 22, 2023 in Volume 5, Pages 162-163, as Document No. 362998, Zoned City Center (CC). Applicant: Patrick McKuen (Planning)** Roll

A motion by Ortman and seconded by Seefeldt to approve the resolution passed unanimously by roll call vote.

File #17801

- B. **Consideration of an Alcohol Beverage License Application from The Union on Main dba The Union, and Agent Jeanne Aspenson, 100 Main Street West, Ashland, WI (Clerk)** Roll

A motion by Seefeldt and seconded by Sztynodor to approve passed unanimously by roll call vote.

9. ADJOURNMENT

A motion by Goyke and seconded by Ortman to adjourn, passed unanimously by voice vote.

Respectfully Submitted,
Denise Oliphant, City Clerk

MEETING MINUTES
COMMITTEE OF THE WHOLE MEETING
Tuesday, October 29, 2024 – 6:00 PM
Ashland City Hall Council Chambers

1. Roll Call

The Tuesday, October 29, 2024 City of Ashland Committee of the Whole Meeting was called to order by Council President Charlie Ortman at 6:28 p.m.

PRESENT: Kevin Seefeldt, Sarah Jackson, Andrew Goyke, Jim Gregoire, Charlie Ortman, Nancy Sztynдор.

EXCUSED: Ana Tochtermann

ALSO PRESENT: Mayor Matt Mackenzie, City Administrator Brant Kucera, City Clerk Denise Oliphant, Public Works Director John Butler, Treasurer Jacey Dean, Parks Director Sara Hudson, and other interested citizens.

2. Approval of Agenda

Ortman asked that Item 6 be removed from the agenda per Kucera's request. A motion by Gregoire and seconded by Seefeldt to approve the amended agenda passed unanimously by voice vote.

3. Council President's Report

Ortman offered no report.

4. Administrator's Report

Kucera noted that he signed to accept the \$250,000 grant for the Baron site project, and requested \$125,000 in advance. Kucera also spoke of the homeless encampments and the City's efforts to clean up these areas. He noted that staff has already disposed of multiple dump truck loads of garbage on city properties.

5. DISCUSSION ITEMS

A. Discussion and Possible Action Regarding the Proposed 2025 Fee Schedule Changes (*Clerk*)

Oliphant noted that not all proposed fees were available as yet, and if approved will bring any additional changes to Council for formal approval. Gregoire moved, seconded by Sztynдор, to forward the item to the November 12, 2024 Council meeting along with any additional changes, for formal approval. A motion by Gregoire, seconded by Sztynдор to forward the item to Council for formal approval, passed unanimously by voice vote.

B. Discussion and Possible Action Regarding Amending Chapter 711, Ordinance for a Publicly Owned Treatment Works (POTW) and Collection System (*Public Works*)

A motion by Goyke and seconded by Sztynдор to forward the item to Council for formal approval, passed unanimously by voice vote.

- C. **Discussion and Possible Action Regarding Submitting an Application to the Wisconsin Coastal Management Program for a Grant to Plan, Update, Create and Implement Interpretive Signs Along the Ashland Rails to Trails System (ARTS) and City Parks Telling the History of the Ashland (*Parks*)**

A motion by Seefeldt, seconded by Gregoire to allow staff to submit the grant application, passed unanimously by voice vote.

- D. **Discussion and Possible Action to Allow the Ashland Fire Department to Submit a Financial Assistance Application to the Department of Health Services for Emergency Medical Services (*Fire Department*)**

A motion by Jackson, seconded by Seefeldt to allow staff to submit the grant application, passed unanimously by voice vote.

- E. **Discussion and Possible Action to Allow the Fire Chief to apply for a HazMat Regional Emergency Response WHMRS Equipment Grant (*Fire Department*)**

A motion by Goyke, seconded by Sztynдор to allow staff to submit the grant application, passed unanimously by voice vote.

6. ***Continued Discussion and Possible Action Regarding the Proposed 2025 Budget**

7. **Adjournment**

A motion by Goyke, seconded by Jackson to adjourn passed unanimously by voice vote.

Respectfully Submitted,
Denise Oliphant, City Clerk

Ref: 2024-249

**COUNCIL AGENDA: 5.B.
(11/12/2024)**

SUBJECT: Administrator's Report

RECOMMENDATION: Disucssion Only

DEPARTMENT OF ORIGIN: Administrator

CLEARANCES: Administrator

EXHIBITS:

EXPENDITURES REQUIRED: NA

AMOUNT BUDGETED:

APPROPRIATION REQUIRED:

TREASURER'S CERTIFICATE: NA

COMPLIANCE WITH CHAPTER 51:

STATEMENT OF CONFORMANCE WITH COMPREHENSIVE PLAN:

SUMMARY STATEMENT:

As there is not a planned Committee of the Whole meeting scheduled, the Administrator requests the opportunity to offer his report during the Council meeting.

Ref: 2024-245

**COUNCIL AGENDA: 6.A.
(11/12/2024)**

SUBJECT: Approve an Ordinance to Amend Chapter 165 Comprehensive Fee Schedule, Ashland City Ordinances (*Clerk*) Roll

RECOMMENDATION: Approval

DEPARTMENT OF ORIGIN: City Clerk

CLEARANCES: Committee of the Whole, October 29, 2024

EXHIBITS:

1. Proposed Ordinance 2024-2004
2. DRAFT 2025 Comprehensive Fee Schedule

**EXPENDITURES
REQUIRED:**

AMOUNT BUDGETED:

**APPROPRIATION
REQUIRED:**

**TREASURER'S
CERTIFICATE:**

COMPLIANCE WITH CHAPTER 51:

STATEMENT OF CONFORMANCE WITH COMPREHENSIVE PLAN:

SUMMARY STATEMENT:

In order to maintain a high level of service for customers, it is necessary to increase fees associated with those services. All fee changes will take effect on January 1, 2025.

Submitted fee changes are attached and shown in red for Ashland Fire/EMS, Clerk Office, JFK Memorial Airport, Finance, Public Works, Planning and Zoning, Marina, and Parks and Recreation.

Staff is requesting approval of the ordinance adopting fee changes for 2025.

Sequential Ordinance No. 2024-2004
Chapter 165 (2021-1945)

ORDINANCE TO AMEND CHAPTER 165 (2021-1945) COMPREHENSIVE FEE SCHEDULE, ASHLAND CITY ORDINANCES

An ordinance adopted by the Common Council for the City of Ashland at a regular meeting of November 12, 2024 for the purpose of amending Chapter 165 (2021-1945) Comprehensive Fee Schedule, Ashland City Ordinances.

Section I

Exhibit I shall be amended as attached.

Section II

Effective Date of Ordinance: This ordinance shall take effect on January 1, 2025 upon passage and publication.

PASSED: November 12, 2024

PUBLISHED: November 21, 2024

ATTEST:

Aldersperson

Denise Oliphant, City Clerk

Matthew MacKenzie, Mayor

APPROVED AS TO FORM:

Tyler W. Wickman, City Attorney

FIRE DEPARTMENT / EMS

AMBULANCE FEES:	Resident	Non-Resident	<u>Resident</u>	<u>Non-Resident</u>
Basic Life Support	\$1,340.00	\$1,590.00		\$1,620.00
Advance Life Support 1	\$1,440.00	\$1,700.00		\$2,000.00
Advance Life Support 2	\$1,850.00	\$1,960.00		\$2,165.00
SCT Base Rate	\$1,960.00	\$2,120.00		
Mileage	\$23.00	\$25.00		
Oxygen	N/A Bundled into base	N/A Bundled into base		
Spinal Immobilization	\$160.00	\$165.00		
4th Lift Assist or > per yr	\$180.00	\$300.00	\$185.00	\$310.00
7th Lift Assist or > per yr	\$375.00		\$395.00	
Lift Assist at Nursing Facility	\$180.00	\$175.00	\$185.00	\$185.00
Non-res Lift Assist or No Transport		\$375.00		\$395.00
Ambulance Transfer w/ no medical necessity	\$465.00 + mileage	\$585.00 + mileage	\$475 + mileage	\$600 + mileage
BLS on Scene Care	\$400.00	\$500.00	\$410.00	\$515.00
ALS on Scene Care	\$1,030.00	\$1,380.00		\$1,400.00
Intravenous Access at a Medical Facility	\$180.00		\$185.00	
	**Fee increases includes billed supplies	**Fee increases includes billed supplies		

APPARATUS FEES:			
Engines	\$500.00	per hour	\$515.00
Aerial Apparatus	\$750.00	per hour	\$775.00
Tanker	\$500.00	per hour	\$515.00
Command Vehicle	\$175.00	per hour	\$180.00
Ambulance	\$325.00	per hour	\$340.00
Ambulance for Local Events	\$124.00	per hour/per ambulance	\$128.00
*Non-Subscriber Ambulance Fee	\$2,100.00	per call	
Brush Truck	\$300.00	per hour	\$310.00
Ice Angel	\$600.00	per hour	\$650.00
Snowmobile/Rescue Trailer	\$175.00	per hour	
Haz Mat Trailer	\$500.00	per hour	\$525.00
Extrication Equipment	\$180.00	per hour	
*A non-subscriber fee will be charged to townships that do not currently have an agreement with the City of Ashland for fire protection and emergency medical services. This amount will be charged on top of the non-resident fees.			

AIRPORT

HANGAR USE (all fees + tax)			
Single engine	Daily	\$25.00	\$42.20
	Monthly	\$80.00	\$422.00
Twin engine	Daily	\$50.00	\$52.75
	Monthly	\$150.00	\$527.50
Lease	\$0.10	per square foot	\$0.15
Parking	\$15.00	per month	\$15.83

ANIMAL LICENSES / FEES

DOG LICENSE	
Neutered/Spayed	\$15.00
Unneutered/Unspayed	\$22.00
CAT LICENSE	
Neutered/Spayed	\$13.00
Unneutered/Unspayed	\$18.00
KENNEL FEES	
Licensing	\$50.00
Animal Pick up fee	\$20.00

NSF FEE

Non-Sufficient Fund (NSF) Fee	\$25.00 per check	\$35.00
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SPECIAL ASSESSMENT RATES

Sidewalk Special Assessment Rates		50% of the Unit Rate	
Special Assessment Letter (7 day service)	Prepaid by Requestor	\$10.00	\$20.00
Special Assessment Letter (7 day service)	Billed to Requestor	\$15.00	
Special Assessment Letter (1 day service)	Prepaid by Requestor	\$25.00	\$60.00
Special Assessment Letter (1 day service)	Billed to Requestor	\$35.00	

RESIDENTIAL GARBAGE COLLECTION

48 Gallon container	\$12.75/month
64 Gallon container	\$19.15/month
96 Gallon container	\$25.50/month

Container Replacement Fee	\$75.00	
Change of Service Fee (<i>change container size</i>)	No charge for 1st req	
	\$25.00	each add'l change per year

BURNING PERMIT FEES

Bonfire Permit [978.16(f)]	\$10.00
Burning for Agricultural Clearing [978.16 (c)]	\$50.00
Burning for Industrial Clearing [978.16(c)]	\$50.00

BUILDING PERMITS

All fees shall **DOUBLE** if the work requiring a permit is commenced without a permit. Additionally, a \$100 - \$1,000 penalty may be enforced against any person, contractor, company, or agent who commences work on a project which does not have a valid building permit. All residential permits, unless otherwise specified, shall be valid for one year (12 months) from the time of issuance, and all commercial/industrial permits shall be valid for two years (24 months) from the time of issuance.

Unless otherwise specified, all inspection fees are included in Building Permit fees.

A. RESIDENTIAL CONSTRUCTION PERMITS		
1. New UDC Homes		
Plan review fee	\$400.00	
Building permit/Inspections	\$250.00	Manufactured Home
	\$300.00	Custom or Stick Built Home
State Seal	\$100.00	
Electrical permit	\$100.00	
Plumbing permit	\$5.00	per fixture - \$50 minimum
Occupancy permit	\$100.00	
New Build Inspection Fees	\$0.05	per sq foot
	\$5.00/\$1,000 of project cost - minimum fee = \$50	

2. Alteration/Remodel or Additions (Except siding and roofing projects)	<i>*Miscellaneous repairs under \$5,000 in labor and materials, which do not involve structural alteration, or changes to existing egress do not require a permit.</i>	
	<i>*Projects over \$5,000 in labor and materials, or structural alteration or changes to existing egress at any cost require a permit.</i>	
3. Roofing and Siding Projects (including replacement/repair of roof or siding)	<i>*Roof or siding projects with material cost under \$1,000 do not require a permit</i>	
	\$30.00	Roof projects with labor and material cost over \$1,000
	\$30.00	Siding projects with labor and material cost over \$1,000
4. Handicapped ramps	No fee but permit is still required	
<i>*Materials and labor are considered at market value, as if a paid contractor was installing.</i>		
B. COMMERCIAL CONSTRUCTION PERMITS		
<i>(Note: a development permit and site plan review may be required for commercial projects.)</i>		
1. New Construction and Additions	\$0.25	per square foot- Minimum fee is \$250
	<i>*Does not apply to unfinished storage buildings or airplane hangars</i>	
2. Alterations and Remodeling to existing structure (including handicapped ramps)	<i>*Certificate of Appropriateness maybe required on designated Historical Structures or being within designated Historical Districts</i>	
	<i>*Miscellaneous repairs under \$2500 in labor and materials, which do not involve structural alteration, or changes to existing egress do not require a permit. The cost of furniture and removable equipment/fixtures is excluded from project cost.</i>	

	<i>*Projects over \$2500 in labor and materials or structural alteration, or changes to existing egress, at any cost require a permit.</i>	
	\$5.00	per \$1,000 for first \$1,000,000 of project cost - Minimum fee is \$25
	\$3.00	per \$1,000 for project cost over \$1,000,000
3. Roofing and Siding Projects (including replacement/repair of roof or siding)	<i>*Roof or siding projects with material cost under \$1,000 do not require a permit.</i>	
	\$75.00	Roof projects with labor and material cost over \$1000
	\$75.00	Siding projects with labor and material cost over \$1000
4. Warehouse/self-storage/hangars	\$5.00	per 1,000 square feet - \$100 minimum
5. Communication structures/towers	\$5.00	per \$1,000 of project cost - \$100 minimum
6. Occupancy Permit	\$100.00	flat fee
	<i>(Additional fee not required if issued in conjunction with a Building Permit.)</i>	
C. PERMIT FEES PERTAINING TO ALL CONSTRUCTION		
1. Plumbing Permits		
New plumbing fixtures	\$5.00	per fixture - \$50 minimum
<i>All other plumbing alterations for projects of \$5,000 or greater with labor and materials</i>	\$5.00	per \$1,000 of project cost--\$50 minimum
2. HVAC Permits		
HVAC (New)	\$5.00	per \$1,000 of project cost--\$50 minimum
HVAC (Replacement)	\$5.00	per \$1,000 of project cost--\$50 minimum
<i>All other HVAC alterations for projects of \$5,000 or greater with labor and materials</i>		
<i>*Residential HVAC replacement requires no permit if heating type & location of heating system is unchanged.</i>		
3. Electrical Permits		

Establish new service	\$100.00	
<i>All other electrical alterations for projects of \$5,000 or greater with labor and materials</i>	\$5.00	per \$1,000 of project cost-- \$50 minimum
<i>*No permit required for replacement of existing service panel or wiring update.</i>		
4. Renewal of Expired Building Permit	25% of original permit fee	
<i>*Valid for renewals within 36 months of permit expiration. If a permit lapses for longer than 36 months, a new Building Permit and plans must be submitted and the full permit fee shall be paid.</i>		
5. Accessory structures under 600 square feet	\$50.00	flat fee
6. Accessory structures over 600 square feet	\$5.00	per 100 sq ft - \$50 minimum
7. Accessory structures - Storage canopy (of any size)	\$50.00	
8. Decks	\$50.00	
9. Fences		
Up to 50' in length	\$50.00	
Fences 50' - 200'	\$75.00	
Fences over 200'	\$100.00	
10. Parking Lot/Driveway		
Pervious surface	\$3.00	per \$1,000 of project value-- Minimum \$100
Impervious surface	\$5.00	per \$1,000 of project value-- Minimum \$75
11. Solar arrays (rooftop or ground mounted)	\$2.50	per \$1,000 of project value-- Minimum \$50
D. MOVING/DEMOLITION		
1. Moving Permits		
Move buildings or structures that are under 600 sq'	\$25.00	
Move buildings or structures that are over 600 sq'	\$50.00	
2. Demolition Permits		
Demolitions up to 600 sq'	\$30.00	
Demolitions over 600 sq'	\$5.00	per \$1,000 of project cost - Minimum \$50
E. MISCELLANEOUS PERMITS		
1. Early Start Permit (for footings and foundation)		
Residential	\$75.00	
Commercial	\$100.00	
2. Certificate of Appropriateness	No Fee	
F. COMMERCIAL PLAN REVIEW FEE SCHEDULE - BUILDING/HVAC/FIRE ALARM/FIRE SUPPRESSION		
1. New construction, additions alterations, and parking lots fees are computed per the linked table.		
2. New construction and additions are calculated based on total gross floor area of the structure.		

3. A separate plan review fee is charged for each type of plan review.
View complete Commercial Plan Review Fee Schedule here
G. COMMERCIAL PLAN REVIEW FEE SCHEDULE - PLUMBING
1. New construction, alterations and remodeling fees are computed per the linked table.
2. New construction fee is calculated based on square footage of the area constructed.
3. Alterations and remodeling fee is based on the number of plumbing fixtures.
View complete Commercial Plan Review Fee Schedule here

PLANNING, ZONING AND DEVELOPMENT FEES

All fees shall double if the work requiring a permit is commenced without a permit . Additionally, a \$100 - \$1,000 penalty may be enforced against any person, contractor, company or agent who commences work on a project which does not have a valid building permit. All residential permits, unless otherwise specified, shall be valid for one year (12 months) from the time of issuance, and all commercial/industrial permits shall be valid for two years (24 months) from the time of issuance.

Unless otherwise specified, all inspection fees are included in Building Permit fees.

<u>A. Development Permit Applications (i.e., Change of Use, Bed & Breakfast Establishment & Fill Permits)</u>	\$75.00
<u>B. Site Plan Review Applications:</u>	
1. New Development less than 10,000 square feet	\$200.00
Review Fee for Amended Site Plan that requires Plan Commission review	\$75.00
Review fee for Amended/Revised Plan Set that requires City staff review	\$50.00
2. New Development greater than 10,000 sq ft.	\$350.00
Review fee for amended site plan that requires plan commission review	\$175.00
Review fee for amended/revised plan set that requires only city staff review (not plan commission)	\$75.00
<u>C. If engineering services are required as part of the site plan review, the following fees apply to land disturbances greater than 10,000 square feet</u>	
Erosion Control	\$100.00
Storm Water Management Plan Review	\$100.00
<u>D. Conditional Use Permit Applications (Class 2 Public Hearing Notice)</u>	\$200.00
Republication Fee	\$50.00

<u>E. Map (rezoning) and/or Text Amendment to Unified Development Ordinance Applications (Class II Public Hearing Notice)</u>	\$200.00
Republication Fee	\$100.00
<u>F. Variance and Appeal Request Applications (Class I Public Hearing Notice)</u>	\$500.00
Republication Fee	\$100.00
<u>G. Comprehensive Plan Amendment Applications</u>	\$500.00
<u>H. Right-of-Way Vacation/Discontinuance Applications (Class III Notice)</u>	
Alley Vacation/Discontinuance Application	\$250.00
Street Vacation/Discontinuance Application	\$500.00
Republication Fee	\$150.00
<u>I. Sale Price of Vacated/Discontinued City Right-of-Way</u>	\$0.25/sq. ft.
<u>J. Land Transfers</u>	
Public Notice Fee for Request to Purchase City Owned Property	\$150.00
Republication Fee	\$100.00
Down Payment for Request to Purchase City Owned Property	\$500.00
<u>K. Request to Name or Rename Public Improvements</u>	
Public Notification Fee for Request	\$150.00
Republication Fee	\$100.00
<u>L. Special Planning Commission Meetings (requested by applicant)</u>	\$400.00
<u>M. Application for Certified Survey Map Review</u>	\$50.00
<u>N. Application for Plat Map/Subdivision Plat Review</u>	
1. Preliminary Plat Review	
Principle Fee	\$150.00
Fee for each lot in excess of one	\$25.00
2. Final Plat Review	
Principle Fee	\$75.00
Fee for each lot in excess of one	\$5.00
<u>O. Application for Planned Unit Development (PUD) Review</u>	
1. General Development Plan (PUD-GDP)	
Principle Fee	\$150.00
Fee for each lot in excess of one	\$25.00
2. Specific Implementation Plan (PUD-SIP)	
Principle Fee	\$75.00
Fee for each lot in excess of one	\$5.00
<u>P. Three Year Keeping of Animal Permit (i.e. Chickens, Rabbits, Beekeeping)</u>	\$50.00
<u>Q. Public Art Permit Application (i.e. Murals)</u>	\$50.00

<u>R. Sign Permits & Applications</u>	
1. Permanent Signs	\$50.00
2. Permanent Electrically or Mechanically Energized Animated Sign (i.e. message boards) and Joint/Area Identification Sign Application	\$50.00
3. Temporary Sign Permit	\$10.00
4. A \$50 - \$500 penalty may be enforced against any person, contractor, company, or agent who commences installation or modification of a sign which does not have a valid sign permit.	
<u>S. Billboard Licenses</u>	
1. Per sign annual fee	\$50.00
2. License transfer fee	\$10.00
3. A \$50 - \$500 penalty may be enforced against any person, contractor, company, or agent who commences installation of a sign which does not have a valid sign permit.	
<u>T. Assessment Record Copy Fee</u>	
1. Self service copy or print (fee per page)	\$1.00
2. Full service copy or print (fee per page)	\$2.50
<u>U. Comprehensive Plan Purchase</u>	\$44.00
<i>(Plan is available in a PDF format on the City's website; no fee charged)</i>	
<u>V. Unified Development Ordinance Purchase</u>	
Unbound	\$20.00
Bound & Divided in Three-ring Binder	\$25.00
Digital Copy (on a CD)	\$15.00
<i>(U.D.O. is available on the City's website; no fee charged)</i>	
<u>W. Revocable Occupancy Permit</u>	\$50.00
<u>X. Formal Zoning Determination</u>	\$25.00
<u>Y. Residential Rental Registration Fee</u>	
Registration fee per building	\$10.00
<u>Z. Mobile tower siting fees</u>	
Class 2 colocation permit	\$500.00
New construction or substantial modification	\$3,000.00
<u>AA. Weights and Measures Based on WI DSPS Census fee of estimate number of devices</u>	
Current estimate per device	\$10.00
Property Maintenance Reinspection Fees	\$100-\$300 per reinspection for ongoing Violations

*Planning, Zoning and Development Permit and License Fees are refundable if the permit is not issued.	
The Application Fees and Republication Fees are nonrefundable.	

FAXES - SENDING AND RECEIVING

(sales tax included)	
1st Page	\$2.00
Each Additional Page	\$1.00

PRINTING AND COPYING FEES

(sales tax included)			
<u>Black & White Copies/Prints</u>			
	8.5" x 11" Single-Sided Copy	\$0.20	
	8.5" x 11" Double-Sided Copy	\$0.30	
	8.5" x 14" Single-Sided Copy	\$0.30	
	11" x 17" Single-Sided Copy	\$0.40	
	11" x 17" Double-Sided Copy	\$0.60	
<u>Color Prints</u>	8.5" x 11" Single-Sided Print	\$1.00	
	8.5" x 14" Single-Sided Print	\$1.50	
	11" x 17" Single-Sided Print	\$2.00	
	24" x 36" Single-Sided Print	\$9.00	

<u>Computer Disc (CD/DVD) or flashdrive provided by the City or electronic file preparation (data, maps, exhibits)</u>			
		\$15.00	
<u>Preparation Time (Research, Reformatting, Plotting and Organization of Data)</u>		\$25.00	half hr
<u>Map/Exhibit Plotting or Printing Fee</u>			
	8.5 x 11 (color)	\$2.00	1st page
		\$1.00	ea page thereafter
	8.5 x 11 (black & white)	\$1.00	1st page
		\$0.50	ea page thereafter
	8.5 x 14 (color)	\$2.00	1st page
		\$1.25	ea page thereafter
	8.5 x 14 (black & white)	\$1.00	1st page
		\$0.75	ea page thereafter
	11 x 17	\$2.00	
	24 x 36	\$10.00	ea
	36 x 42	\$12.00	ea
	Large or Custom Sizes	\$1.50	sq ft
	Premium Paper (heavy weight glossy or satin)	\$3.00	sq ft

PUBLIC WORKS SPECIAL CHARGES

Permanent Right-of-Way Application/Inspection Fees	\$150.00*	
<i>*All Right-of-Way fees shall quadruple if the work requiring a permit is commenced without a permit unless approved as an emergency as defined in 501.02(g).</i>		
Temporary Obstructions on Sidewalk Application/Inspection Fees	\$30.00	
Temporary Obstructions on Highways Application/Inspection Fees	\$30.00	
Revocable Occupancy Application/Inspection Fees	\$50.00	
Public Utility Right-of-way User Registration/Application	\$150.00	
Administrative Fee for Invoicing	\$15.00	per invoice
Storage Fee per Ordinance 501 (tax included)	\$10.00	per day, per item stored
After Hours Inspection	\$100.00	
<i>(After hours inspection is considered any time of day between 3 p.m. and 7 a.m. M-F and Saturday and Sunday)</i>		

<u>Parking</u>		
* <u>Overnight Parking</u> Lots A, B, C, D, E (tax included)	\$25.00	per month for month-to-month Lease
	\$20.00	per month for yearly lease
<i>*Overnight parking leases will only be available to those who verify necessity as determined by the City. Vehicle must have a current lease parking permit as established in 601.04(c) of the Ashland City Ordinances.</i>		
<u>Spring & Fall Clean-up Event</u>		
Minimum Charge	\$10.00	no charge
Per Car Load	\$10.00	no charge
Per Pick-up or Small Trailer Load	\$10.00	
Per Large Trailer Load	\$30.00	
Well Operation Permit Fee	\$50.00	every 5 years

MARINA

Subject o State and local Sales Tax

<u>Slip Rates</u>				
	per boat foot for full service slips	\$60.00	\$62.00	
	flat rate for boat maximum 23' (No Electricity)	\$1,050.00		
	Charters, Taxis, and any other boat for hire	\$60.00	\$62.00	per foot
	surcharge on single slips (no minimum service in single slips)	\$150.00		
<u>Storage Rates</u>				
	Summer/winter storage if on a trailer or stand	\$18.00		per boat foot
	Non-Tenant summer/winter storage if on a trailer or stand	\$22.00		per boat foot
	Trailer or cradle storage	\$150.00		

	Trailered fishing/recreational boats (Summer)	\$400.00	\$450.00	
	Stand storage summer/winter	\$75.00	\$100.00	6 mo
	Stand rental	\$50.00		
<u>Miscellaneous</u>				
	Pump Outs < 32' boat	\$10.00		
	Pump Outs > 32' boat	\$15.00		
	Service/Repair	\$100.00	\$120.00	per hour
<u>Travel Lift</u>				
	Lift boat and/or splash	\$10.00		per foot
	non-tenant	\$11.00	\$12.00	per foot
	Hold Boat in Sling	\$75.00	\$100.00	
<u>Power Washer</u>	<i>first 15 min free</i>			
	tenant	\$10.00		30 minutes max
	non-tenant	\$25.00		30 minutes max
<u>Transient Slip Rates</u>				
<i>daily</i>	Breakwall	\$30.00		daily
<i>daily</i>	Slips - <i>minimum 25' for A, B, & C Docks</i>	\$1.50		per foot
<i>daily</i>	Commercial	\$2.00		per foot
<i>weekly</i>	Slips - <i>minimum 24' (1 Free Night) A, B & C Docks</i>	\$1.50		per foot
<i>monthly</i>	Breakwall and Slips			
<i>2 months maximum</i>	20' Max	\$400.00		
	25' Max	\$450.00		
	30' Max	\$500.00		
	35' Max	\$550.00		
	40' Max	\$600.00		
	45' Max	\$650.00		
	50' Max	\$700.00		
	55' Max	\$750.00		
	60' Max	\$800.00		
<u>Boat Launch</u>				
	Annual Boat Launch Fees	\$50.00		(includes tax)

	Senior Rate (65+), Military and Disabled:	\$40.00		(includes tax)
Daily Boat Launch:				
	Day launch pass	\$5.00		
	Daily Commercial Boat Launch <i>(excludes fishing guides)</i>	\$150.00		
	Daily Parking	\$5.00		
	Overnight Parking	\$5.00		
	RV Overflow Parking @ Sunset Launch or Hot Pond	\$25.00		night

WASTEWATER LAB FEES

Coliform Bacteria Total	\$25.00
Coliform Bacteria Most Probable Number (MPN)	\$25.00
Coliform Bacteria Standard Plate Count (SPC)	\$25.00
Fecal Coliform Membrane Filter (MF)	\$25.00
E. Coli Bacteria Total	\$20.00
E. Coli Bacteria Most Probable Number (MPN)	\$25.00
Nitrate/Nitrite 3 Day	\$20.00
Nitrate/Nitrite RUSH 1 day	\$40.00
Biological Oxygen Demand (BOD)	\$40.00
Total Suspended Solids (TSS)	\$20.00
Phosphorus Total	\$15.00
pH	\$7.00
Temperature	\$4.00
Conductivity	\$8.00
Fluoride	\$20.00
Sanitary Sewer Service Charges as stated in Chapter 711, Ashland City Ordinances, Appendix A	

CITY CLERK FEES

	Notary Services	\$10.00	
	Council Packet	\$15.00	
	Committee of the Whole Packet	\$10.00	
	Planning Commission Packet	\$10.00	
	Budget Book	\$30.00	paper copies
		\$15.00	downloaded
<u>Miscellaneous License Fees</u>			
	Arcade License	\$30.00	1 machine included
	Coin Operated Game	\$25.00	each machine
	Duplicate Coin Operated License	\$15.00	per license
	Mobile Home Park License	\$5.00	each space
	Pawnbroker License	\$210.00	
	Recycling Junk Dealer License	\$100.00	
	Cigarette and Tobacco License	\$75.00	
	Jukebox License	\$20.00	each machine
	Mobile Concession Street Vendor	\$75.00	10 days or less (non- consecutive, Jan 1 thru Dec 31)
		\$100.00	30 days (consecutive, Jan 1 thru Dec 31)
		\$250.00	90 days (consecutive, Jan 1 thru Dec 31)

		\$350.00	6 months (consecutive, Jan 1 thru Dec 31)
		\$500.00	12 months (Jan 1 thru Dec 31)
	Taxicab License	\$50.00	per vehicle first vehicle
		\$25.00	ea addl vehicle
	Taxicab License Transfer	\$50.00	1st vehicle
		\$25.00	ea addl vehicle
	Operator's License	\$30.00	one year
		\$50.00	two years
	Duplicate License (other than coin)	\$10.00	per license
	Change of Agent	\$10.00	
Per WI §125.04(3)(g)(5): The publication shall be printed in a daily newspaper on 3 successive occasions, or if a weekly newspaper is utilized, it shall be printed at least once.	Publication Fee Per Liquor License	\$15.00 if printed one time	\$50.00 if printed 3 consecutive times
	Transient Merchant/Solicitor	\$50.00	1 day
		\$200.00	week/7 days
		\$500.00	month/30 days
	Special Event Fee	\$100.00 (nonrefundable)	+ \$500 refundable
			Damage Deposit
<u>Special Meeting of 3rd Party</u>			
	Council	\$1,050.00	
	Committee of the Whole	\$750.00	
<u>Public Records Requests</u>	Requestor shall be charged a fee to defray the cost of locating and copying records in accordance with Ordinance Chapter 133. A deposit may be required prior to completing any request.		
<u>Voter Data</u> (includes sales tax)			
	Voter Data Requests	\$50 + \$5 per 1000 voter records (\$5 for up to the first thousand, and then rounded to the nearest	
	Printed Data from WEC	additional \$0.20 per single-sided page or \$0.30 for double-sided page, plus the cost of postage and shipping	

Accommodation Tax Permit Application Fee		\$5.00	

PARKS AND RECREATION FEES

Reservation of City Open/Green Spaces <i>(requires \$100-refundable security deposit)-</i>		\$35.00	+ tax
Reservation of the Oredock <i>(requires \$100-refundable security deposit)-</i>		\$50.00	+ tax
Reservation of the Central Railyard Concessions Building <i>(requires \$100-refundable security deposit)-</i>		\$60.00	+ tax
Non-Profit Park Reservation <i>(requires \$100-refundable security deposit)-</i>		\$15.00	+ tax or community service
<u>Bretting Community Center Fees</u>			
	Daily Entry Fee	\$1.00	
	BCC Yearly Membership:		
	Individual -	\$50.00	
	Family -	\$100.00	
BCC (Game Room and Gym) Rental	<i>(includes sales tax)</i>		
During Business Hours			
	First Hour	\$75.00	
	Each Additional Hour	\$50.00	
	Half Hour	\$25.00	
During Non-business Hours			
	First Hour	\$50.00	
	Each Additional Hour	\$30.00	
	Half Hour	\$15.00	
*Game Room Only	<i>*Available Weekday Evenings for Private Parties</i>		
	Hourly	\$30.00	
Add Ons (Hourly)			
	Bounce House	\$25.00	
	Climbing Wall	\$25.00	
BCC Special Event (Game Room or Gym)	<i>Ashland Community Organization/Group Fee *</i>	\$15.00	per class - 2hr limit
		\$75.00	Gym
		\$50.00	Game Room

<u>Daily Camping Rates</u>	<i>(includes sales tax)</i>		
	Kreher Park	\$40.00	\$45.00
	Kreher Lakefront Site	\$45.00	\$50.00
	Prentice Park	\$40.00	\$45.00
	Prentice Park Tent	\$25.00	
<u>Weekly Camping Rates</u>	<i>(includes sales tax)</i>		
	Kreher Park	\$240.00	\$270.00
	Kreher Lakefront Site	\$270.00	\$300.00
	Prentice Park	\$210.00	\$270.00
	Prentice Park Tent	\$125.00	
<u>Monthly Camping Rates</u>	<i>(includes sales tax)</i>		
	Kreher Park	\$950.00	\$1,080.00
	Kreher Lakefront Site	\$1,100.00	\$1,200.00
	Prentice Park	\$950.00	\$1,080.00
<u>Spring Special Event Camping Rates</u>			
	Bayview Park parking lot Camping/Overnight Parking:		
	Daily Rate	\$25.00	\$30.00
	Weekly (6 nights + 1 night fee)	\$150.00	\$180.00
<u>Hot Pond Camping/Overnight Parking:</u>	<i>includes overflow camping</i>		
	Daily Rate	\$25.00	\$30.00
	*Parks & Recreation Policy: 612		
<u>Dumping Fee</u>	Daily non-camper	\$10.00	daily
<u>Pavilion Reservation Rental</u>			
Large facility: <i>Bayview, Prentice Large Pavillion, Kreher, Maslowski (requires \$100 refundable security deposit)</i>		\$50.00	+ tax
Small facility: <i>Prentice Park Small Pavillion and Pufall Pavillion (requires \$100 refundable security deposit)</i>		\$35.00	+ tax

Prentice Park Concession Stand	\$10.00		+ tax
Ballfield Usage Fee	\$150.00	\$100.00	per team/league
Special Event Fee** (requires \$500 refundable security deposit)	\$200.00	\$250.00	+ tax
Business in City Parks Daily Fee** Vendor	\$50.00		+ sales tax
Business in City Parks Weekly Fee** Vendor	\$100.00		+ sales tax
Business in City Parks Monthly Fee** Vendor	\$300.00		+ sales tax
Business in City Parks Yearly Fee** Vendor	\$750.00		+ sales tax

*The BCC Community Fee was created for Ashland groups such as baseball, basketball, karate, Zumba and others who wish to use the gym or game room, are not a program run by APR, and are charging little to no fee for their participants to participate in the activity.

**The Business in the Parks fee has been established for private businesses making profit from doing business in City Parks. The Parks and Recreation Committee is working on the final draft of this policy.

***Special Event Fee is a fee charged to organizations hosting a special event in/on City property. Events include, but are not limited to, parades, festivals, car shows, etc. Organizations may be charged additional fees for labor, equipment and supplies needed from the City.

Ref: 2024-246

COUNCIL AGENDA: 6.B.
(11/12/2024)

SUBJECT: Approve to Accept a Wisconsin Department of Natural Resources (WI DNR) Stewardship Grant of \$249,000, and to Enter into a WI DNR Outdoor Recreation Aids Grant Contract for Redevelopment of the Former Baron Radiator Site (*Planning*) Roll

RECOMMENDATION: Approval

DEPARTMENT OF ORIGIN: Planning & Development

CLEARANCES: Committee of the Whole (Unanimously approved resolution to apply for State and Federal aid on January 30, 2024)
City Council (Unanimously approved resolution to apply for State and Federal aid on February 13, 2024)
Finance Director

EXHIBITS: 1. WI DNR Outdoor Recreation Aids Grant Contract

EXPENDITURES REQUIRED: \$800,000 Total

AMOUNT BUDGETED: Per proposed 2025 Capital Projects List

APPROPRIATION REQUIRED: \$551,000 - General Obligation Debt
\$249,000 - WDNR Stewardship Grant
\$800,000 - Total

TREASURER'S CERTIFICATE: N/A

COMPLIANCE WITH CHAPTER 51: Section 51.26 of the Municipal Code requires that all items with a few exceptions receive a favorable recommendation by the Committee of the Whole prior to placement on the Council Agenda. The Committee of the Whole and City Council approved a resolution authorizing the City to apply for State and Federal aid for recreation purposes on January 30, 2024 and February 13, 2024, respectively.

STATEMENT OF CONFORMANCE WITH COMPREHENSIVE PLAN: The City's Strategic Plan identifies as goals *Development of Main Street* and *Development of Areas other than Main Street*. The adaptive reuse of the City-owned vacant former Baron Radiator property is consistent with the City's Strategic Plan goals. The site is located adjacent to the Vaughn Public Library within a block of Main Street and was dilapidated. The former Baron Radiator building was demolished recently. As a vacant blighted property it does nothing to attract visitors to the downtown or nearby areas. The property currently detracts from its surroundings. The reuse of the property as a beverage-based use and outdoor event space would create a destination that would attract people to the downtown and nearby areas. For this reason the reuse of the property is a high priority for the City and staff is of the opinion that the reuse of the property and destination created as a result would further the City's Strategic Plan goals.

SUMMARY STATEMENT:

At the February 13, 2024 City Council meeting, the Council approved a resolution to submit an application to the Wisconsin Department of Natural Resources (WDNR) for state and federal aid for recreation and natural resource management purposes. City staff subsequently applied for a WDNR Stewardship Grant to help offset the cost of redeveloping the former Baron Radiator property. The Stewardship Grant can help cover the public plaza/park space, public restrooms, and green infrastructure components of the project. On September 11, 2024 the WDNR notified the City that the City was tentatively awarded \$249,000 of Stewardship funding for the Baron project. The WDNR sent the City its grant agreement for review and signing. City staff now seek Council approval to accept the WDNR Stewardship grant award and to enter into the grant agreement with the WDNR. If the Council grants approval, staff will work with the WDNR during the administration of the grant.

The WDNR Stewardship requires a 1:1 match for eligible expenses and only eligible expenses are considered for the match. The cost estimates provided for the site in the concept plan for the Baron Reuse project were between \$300,000 and \$500,000. WDNR Stewardship funds could cover half of this and are therefore a significant funding source for the project. Due to this, staff requests that the Council accept the WDNR Stewardship award and approve entering into an agreement with the WDNR for the grant funding. City staff has requested \$551,000 of general obligation debt as part of the 2025 capital projects budget to cover the cost of the project. The \$551,000 of general obligation debt is contingent on Council approval of the proposed 2025 capital projects budget. If the Council approves the WDNR Stewardship grant and the general obligation debt, City staff will proceed with implementation of the project.

This document drafted by:
State of Wisconsin
Department of Natural Resources
P.O. Box 7921
Madison WI 53707-7921

**OUTDOOR RECREATION AIDS
GRANT CONTRACT**
Form 8700-065c (8/12)

Notice

Collection of this information is authorized under ss. 23.09(11), 23.09(26), 350.12(4), 23.33, and 30.92, Wis. Stats., and chs. NR 7, NR 50, NR 51, and NR 64, Wis. Admin. Code. Personally identifiable information collected will be used for program administration and may be made available to requesters as required under Wisconsin's Open Records Law [ss.19.31 - 19.39, Wis. Stats].

Sponsor:

City Of Ashland

Project Number:

SADLP6251450

Project Title:

City of Ashland Baron Plaza Baron Radiator Reuse

Program Name:

Knowles-Nelson Stewardship Program
Acquisition and Development of Local Parks

Payment Period: (Period during which grant funds will be encumbered and available for payment to the Sponsor under this Outdoor Recreation Aids Grant Contract, hereinafter referred to as the "Contract".)

October 1, 2024 through June 30, 2027

Project Scope:

Knowles-Nelson Stewardship funds will be used to develop a local park located in the City of Ashland, Ashland County on the former Baron Radiator site. Development will include public restrooms, landscaping, hardscaping, signage and utility connections.

Legal Description (hereinafter referred to as Property):

Lots Eleven (11) and Twelve (12), Block One Hundred Thirteen (113), Vaughn's Division, City of Ashland, Ashland County, Wisconsin.

Name and Return Address

Sara Hudson, Director of Parks
City of Ashland
601 W Main St
Ashland, WI 54806

Parcel Identification Number (PIN)

All obligations, terms, conditions and restrictions imposed by this Contract shall be deemed to be covenants and restrictions running with the Property, shall be limited to the use and development of the Property from the date of this Contract, and shall bind the parties hereto and their respective personal representative, successors, and assigns, in perpetuity. The rights herein conveyed are subject to the interests of the State of Wisconsin and the Department of Natural Resources Stewardship Program under Chapter 23, Wisconsin Statutes and Chapter NR 51 of the Wisconsin Administrative Code.

By acceptance of this Contract the Sponsor, for itself, its successors and assigns, hereby covenants and agrees not to convey, sell, lease, assign, mortgage or otherwise encumber the Property or convert it to uses or purposes inconsistent with the Stewardship Program and this Contract without the prior written approval of the Wisconsin Department of Natural Resources.

Project Financial Assistance Summary

The following documents are hereby incorporated into and made part of this Contract:

Total Project Cost \$550,100.00

Cost-Share Percentage Up to 50%

State Aid Amount \$249,000.00

Project Sponsor Share \$301,100.00

1. Chapter 23, Wis. Stats.
2. Chapter NR 51, Wisconsin Administrative Code
3. Chapter NR 52, Wisconsin Administrative Code
4. Grant Application, attachments, and addendums

A. General Conditions:

1. The State of Wisconsin Department of Natural Resources (Department) and the Sponsor mutually agree to perform this Contract in accordance with the Acquisition and Development of Local Parks Subprogram and with the project proposal, application, terms, promises, conditions, plans, specifications, estimates, procedures, maps and also any assurances attached and made a part of this Contract.
2. This Contract, together with any referenced parts and attachments, shall constitute the entire Contract and previous communications, understandings, representations or contracts pertaining to the subject matter of this Contract are superseded. Any revisions, including cost adjustments, shall be made by a written amendment to this Contract, signed by both parties prior to the termination date of the Contract. Time extensions and scope changes to the Contract may be granted to the Sponsor by the Department in writing without the requirements of Sponsor signature.
3. Sponsor's failure to comply with the terms of this agreement may, at the Department's discretion, result in the suspension of all obligations of the State. The Department shall provide written notice of the suspension to the Sponsor, which shall be effective immediately unless otherwise noted. If suspended, the Department may still provide assistance to Sponsor under this agreement to settle at minimum cost any irrevocable obligations properly incurred.

The Project Sponsor:

4. Agrees to comply with all applicable state, local and federal statutes, and regulations in fulfilling terms of this Contract, including but not limited to, general and special zoning, land use permit requirements, disability access, environmental quality, historic preservation, and human burial sites preservation. In particular, the Sponsor agrees to comply with the provisions of Chapter NR 51, Wis. Adm. Code, as well as comply with all applicable local and state contract and bidding requirements. The Sponsor should consult its legal counsel with questions concerning Contracts and bidding.
5. If human remains or objects related to human burials are encountered during project activities, work in the vicinity must be halted immediately (s.157.70, Wis. Stats. and Chapter HS 2, Wis. Adm. Code). Contact law enforcement and the Wisconsin Historical Society State Historic Preservation Office for guidance (800-342-7834 or 608-264-6507), but do not remove the remains, if possible. Disturbance to a human burial site must be reported to the State Historic Preservation Officer (s.157.70(3)a, Wis. Stats.) and work may not resume until the discovery can be investigated by a Qualified Archaeologist (as defined under s.157.70 (1)(i), Wis. Stats. and HS 2.04(6), Wis. Adm. Code).
6. May decline the offer of financial assistance provided through this Contract, in writing, at any time prior to the starting of the project and before expending any funds. After the project has been started or funds expended, this Contract may be rescinded, modified, or amended only by mutual written agreement of the parties.
7. Agrees, to save, keep harmless, defend and indemnify the Department and all its officers, employees and agents, from and against any and all liability claims, costs of whatever kind and nature, for injury to or death of any person or persons, and for loss or damage to any property (state or other) occurring in connection with or in any way incident to or arising out of the occupancy, use, service, operation or performance of work in connection with this Contract or omissions of Sponsor's employees, agents or representatives.
8. Agrees to reimburse the Department of any and all funds the Department deems appropriate in the event the Sponsor fails to comply with the conditions of this Contract or project proposal as described, or fails to provide public benefits as indicated in the project application, proposal description or this Contract. In addition, should the Sponsor fail to comply with the conditions of this Contract, fail to progress due to non-appropriation of funds, or fail to progress with or complete the project to the satisfaction of the Department, all obligations of the Department under this Contract may be terminated, including further project cost payment.
9. Agrees, in connection with the performance of work under this Contract, not to discriminate against any employee or applicant for employment because of age, race, religion, color, disability, handicap, sex, physical condition, developmental disability as defined in s. 51.01(5), Wis. Stats., sexual orientation or national origin. This provision shall include, but not be limited to, the following: employment, upgrading, demotion or transfer, recruitment or recruitment advertising, layoff or termination, rates of pay or other forms of compensation; and selection for training, including apprenticeship. The Sponsor further agrees to take affirmative action to ensure equal employment opportunities, as required by law. The Sponsor agrees to post in conspicuous places available, for employees and applicants for employment, notices to be provided by the Contracting officer setting forth the provisions of the nondiscrimination clause.
10. Agrees not to discriminate against any person in the use and enjoyment of the property on the basis of age, race, creed, color, handicap, marital status, conviction record, arrest record, sex, national origin, ancestry, sexual orientation or membership in the national guard, state defense force or any other reserve component of the military forces of the United States or this state.
11. Agrees that reasonable entrance, service or user's fees may be charged and retained by the Sponsor to defray operation and maintenance costs subject to Department review and approval. If such fees do not exceed the fees charged for daily entrance to state parks, Department fee approval is not required.
12. Agrees that income accruing to the Property shall be used to further the objectives of the project as stated in this Contract or to further the objectives of another Stewardship project. However, if the Property is entered into the County Forest Law Program, income derived from that program shall be distributed according to s. 28.11 Wis. Stats.
13. Shall maintain financial and accounting records for the grant in accordance with generally accepted accounting principles and practices. These records may be reviewed by state officials.

14. Shall display a sign at the property acknowledging funding through the Knowles-Nelson Stewardship Program and Wisconsin Department of Natural Resources.
15. Shall agree to have an annual audit performed in accordance with 2 CFR Part 200 Uniform -- Administrative Requirements, Cost Principles, & Audit Requirements for Federal Awards (also known as "Uniform Guidance") and WI State Single Audit Guidelines found at <http://www.doa.state.wi.us/Divisions/Budget-and-Finance/Financial-Reporting/state-controllers-office/state-single-audit-guidelines> issued by Wisconsin Department of Administration, State Controller's Office, if Grantee expends federal grant funds totaling \$750,000 or more during the fiscal year and the those funds were received from a State or Federal agency.

The Department:

16. Promises, in consideration of the covenants and Contracts made by the Sponsor, to obligate for the Sponsor the amount shown as "State Aid Amount" on page 1, and to tender to the Sponsor that portion of the obligation which is required to pay the Department's share of the costs based upon the state providing 50 percent of eligible project costs. The Sponsor promises, in consideration of the promises made by the Department, to execute the project described in accordance with this agreement.
17. Agrees that the Sponsor shall have sole control of the method, hours worked, and time and manner of any performance under this agreement other than as specifically provided in this document. The Department reserves the right only to inspect the job site or premises for the sole purpose of insuring that the performance is progressing or has been completed in compliance with the agreement. The Department takes no responsibility of supervision or direction of the performance of the agreement to be performed by the Sponsor or the Sponsor's employees or agents. The Sponsor is an Independent Contractor for all purposes, not an employee or agent of the Department. The Department further agrees that it will exercise no control over the selection and dismissal of the Sponsor's employees or agents.

B. Special Conditions:

- a. Property acquired or developed with assistance from this program shall not be converted to uses inconsistent with public outdoor recreation without the prior written approval of this Department.
- b. Total cost sharing provided through any combination of state and federal funds shall not exceed 100% of all eligible costs.
- c. All applicable permits, licenses and approvals, including water and wetland regulatory permits and approvals, required by federal, state or local agencies must be obtained prior to project construction and complied with fully during project construction and the life of the project.
- d. Erosion control will be accomplished using the guidelines in the Wisconsin Construction Site Best Management Practice Handbook. Construction sites associated with land disturbing activities over one acre within 500 feet of a surface water body require an erosion control plan prepared by the Sponsor, to be submitted to the Department of Natural Resources for approval. Surface bodies include permanent flowing streams, ponds and lakes. Construction sites disturbing more than five acres of land require a permit for stormwater discharges from construction sites to be issued by the Department of Natural Resources.
- e. All existing overhead utility services if feasible shall be buried and any new utility services provided through this project must be installed underground.
- f. Stormwater permits are required if grading >1 acre, and filling or grading in wetlands requires a Corps of Engineers and Department permits.
- g. Development plans must be submitted to the Department for approval prior to any construction.
- h. All facilities constructed with assistance from this program must be accessible to persons with disabilities. All facilities developed with these grant funds shall be connected by linkage trails to a main walkway and/or parking lot.
- i. If the project involves construction or renovation of parking facilities, the sponsor shall provide accessible parking that meets or exceeds requirements of the 2010 Americans with Disabilities Act Standards for Accessible Design, state requirements, or local requirements, whichever is most stringent. A minimum of one stall must be van accessible.
- j. Final structure construction plans must be approved and stamped for structural adequacy by a licensed professional engineer before construction begins. (if a structure)
- k. The Department of Safety and Professional Services (formerly Department of Commerce) must approve all sanitary facility plans before construction begins. (if restroom)
- l. Structural approval for all restroom or shelter buildings less than 25,000 cubic feet must be obtained from a licensed professional engineer before construction begins. Structural approval for all restroom or shelter buildings exceeding 25,000 cubic feet must be obtained from the Department of Safety and Professional Services (formerly Department of Commerce) before construction begins. (if shelter or restroom)

m. Conditions related to invasive species movement. The applicant and operator agree to the following methods required under s. NR 109.05(2), Wis. Adm. Code for controlling, transporting and disposing of aquatic plants and animals, and moving water:

- Aquatic plants and animals shall be removed and water drained from all equipment as required by s. 30.07, Wis. Stats., and ss. NR 19.055 and 40.07, Wis. Adm. Code. when moving equipment between surface water or wetlands.
- Operator shall comply with the most recent Department-approved 'Boat, Gear, and Equipment Decontamination and Disinfection Protocol', Manual Code # 9183.1, available at <http://dnr.wi.gov/topic/invasives/disinfection.html>

☒ Check here if you request advance payment totaling \$124,500.00

The person(s) signing for the Sponsor represents both personally and as an agent of his or her principal that he or she is authorized to execute this Contract and bind his or her principal, either by a duly adopted resolution or otherwise.

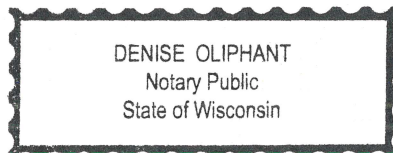
CITY OF ASHLAND

Signed this 29th day of October, 2024.

BY [Signature]
Signature of Sponsor Representative

BRANT KUCERA
Typed Name of Sponsor Representative

Personally came before me this 29th day of October, 2024, the above named Brant Kucera
to me known to be the person who executed the foregoing instrument and acknowledged the same.



[Signature]
Signature of Notary Public

Denise Oliphant
Typed or Printed Name of Notary Public
Notary Public, State of Wisconsin

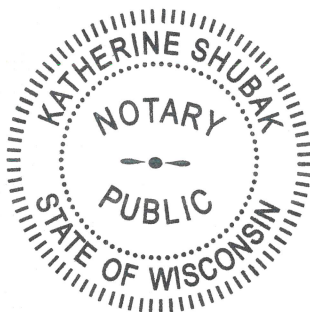
My Commission expires 12-16-2025
State of Wisconsin, Ashland County

STATE OF WISCONSIN DEPARTMENT OF NATURAL RESOURCES

Signed this 16th day of October, 2024.

BY [Signature]
Terry Bay, Director
Bureau of Facilities and Lands

Personally came before me this 16th day of October, 2024, the above named Terry Bay
to me known to be the person who executed the foregoing instrument and acknowledged the same.



[Signature]
Signature of Notary Public

Katherine Shubak
Typed or Printed Name of Notary Public
Notary Public, State of Wisconsin

My commission expires 3/27/2028
State of Wisconsin, Dane County

THIS INSTRUMENT WAS DRAFTED BY THE WISCONSIN DEPARTMENT OF NATURAL RESOURCES

Ref: 2024-247

COUNCIL AGENDA: 6.C.
(11/12/2024)

SUBJECT: Authorize City Administrator to Approve a Professional Engineering Service Proposal for the Kreher Boat Launch Project (*Public Works*) Roll

RECOMMENDATION: Approval

DEPARTMENT OF ORIGIN: Public Works

CLEARANCES: Mayor
City Attorney

EXHIBITS:

EXPENDITURES REQUIRED: Not to Exceed \$100,000

AMOUNT BUDGETED: \$100,000.00 - American Rescue Plan (ARPA) funds

APPROPRIATION REQUIRED: N/A

TREASURER'S CERTIFICATE: N/A- will be verified for selected firm

COMPLIANCE WITH CHAPTER 51: NA

STATEMENT OF CONFORMANCE WITH COMPREHENSIVE PLAN: N/A

SUMMARY STATEMENT:

The project was previously being designed by AMI Engineers in 2020. However, due to a lack of project funding, the boat launch design was never completed. A high level of engineering capacity is needed to assist the City in negotiations with Xcel Energy, Wisconsin Department of Natural Resources (WI DNR) and Environmental Protection Agency (EPA). These agencies are charged with oversight and protection of the facilities associated with the Superfund site clean up and have some degree of regulatory authority over the City's redevelopment activities at

the site.

Staff determined that a new approach would benefit the project and is in the process of soliciting engineering services from qualified firms to complete technical design, support the City in negotiation with the agencies regarding permitting and approval of the boat launch and other potential redevelopment, and assist with construction oversight.

Federal requirements dictate that the ARPA funds need to be obligated although not necessarily spent prior to December 31, 2024. Public Works staff has verified that the execution of a contract, with provision of services not occurring until 2025 and 2026, will adequately obligate the funds.

Staff is requesting Council approval of \$100,000 in costs for professional services and to allow the City Administrator to authorize a contract prior to the December 31, 2024 deadline. The City Administrator will oversee execution of the contract for professional services in accordance with Chapter 194 of the Ashland City Ordinances and Wis Stats 62.09.

Ref: 2024-257

COUNCIL AGENDA: 6.D.
(11/12/2024)

SUBJECT: Approve an Ordinance to Amend Chapter 194 (1848) Procurement of Goods and Services and Approval of Change Orders for Public Construction Projects, Ashland City Ordinances, to Allow for Greater Efficiency Obtaining Signatures on Contracts (*Public Works*) Roll

RECOMMENDATION: Approval

DEPARTMENT OF ORIGIN: Public Works

CLEARANCES: Approved by Committee of the Whole, July 9, 2024
City Administrator
City Attorney

EXHIBITS: 1. Proposed Ordinance 2024-2005

EXPENDITURES REQUIRED: NA

AMOUNT BUDGETED: NA

APPROPRIATION REQUIRED: NA

TREASURER'S CERTIFICATE: N/A

COMPLIANCE WITH CHAPTER 51:

STATEMENT OF CONFORMANCE WITH COMPREHENSIVE PLAN: This item conforms to the Ashland Comprehensive Plan in that it is "...in accordance with existing and future needs, best promote public health, safety, morals, and the general welfare..." for the City's residents and community.

SUMMARY STATEMENT:

At the July 9th, 2024 Committee of the Whole meeting voted to recommend change to Chapter 194 (1848) based on proposed changes introduced by the Public Works Director in order to allow for greater efficiency in executing City contracts.

The City Attorney's office has drafted the proposed changes which allow the City Administrator to sign contracts in lieu of the Mayor. This practice is allowed by state statute if authorized by the Council and the Mayor would still sign City contracts in the absence of the City Administrator.

The City Attorney's office has also proposed some minor revisions to existing language for clarification.

Council approval of the proposed changes to Chapter 194 is requested.

Sequential Ordinance No. 2024-2005

ORDINANCE TO AMEND CHAPTER 194 (1848) PROCUREMENT OF GOODS AND SERVICES AND APPROVAL OF CHANGE ORDERS FOR PUBLIC CONSTRUCTION PROJECTS, ASHLAND CITY ORDINANCES

An ordinance adopted by the Common Council for the City of Ashland at a regular meeting of November 12, 2024, for the purpose of amending Chapter 194 (1848) Procurement of Goods and Services and Approval of Change Orders for Public Construction Projects Ashland City Ordinances.

SECTION I

194.02 Purchases of \$15,000 or Less *shall be amended to read as follows:*

Purchases of \$15,000 or less may be authorized by the Department Director if sufficient funds are budgeted, but if the cost is over \$10,000 then a minimum of three bids or proposals must be sought by advertisement or by solicitation, unless the City Administrator waives the advertising or solicitation requirement, or a part thereof. The City Administrator may review a purchase or proposed purchase under this section, and may override the Department Director's authority under this section if the City Administrator deems such action in the public interest. This section applies to the purchase of tangible personal property and services.

SECTION II

194.03 Purchases of More than \$15,000 and Less Than \$30,000 *shall be amended to read as follows:*

Purchases of more than \$15,000 and less than \$30,000 may be authorized by the City Administrator if sufficient funds are budgeted, but bids or proposals must be sought by advertisement or by solicitation, in which case a minimum of three bids or proposals must be sought by advertisement or by solicitation, unless the City Administrator or Mayor waive the advertising or solicitation requirement, or a part thereof. This section applies to the purchase of tangible personal property and services.

SECTION III

194.04 Purchases of More Than \$30,000 *shall be amended to read as follows:*

Purchases of more than \$30,000 may be authorized by the City Council upon advertisement, unless the advertisement requirement is waived by a majority vote of the City Council. Advertisement may be supplemented by solicitation or, upon approval by a majority vote of the City Council, may be substituted for advertisement. This section applies to the purchase of tangible personal property and services.

SECTION VI

194.05 Construction Contracts *shall be amended to read as follows:*

1. Construction contracts equal to and exceeding \$25,000 (or such other amount as by future statutory amendment sec. 62.15, Wis. Stats., requires advertisement and contracting with the lowest responsible bidder) shall be let according to the requirements contained in state statutes.
2. Construction contracts for projects where the estimated cost is greater than \$5,000 but less than \$25,000 (or such other amount as by future statutory amendment sec. 62.15, Wis. Stats., requires advertisement and contracting with the lowest responsible bidder), must be sought by advertisement or by solicitation, unless the City Administrator or Mayor waive the advertising or solicitation requirement, or a part thereof. If a request for proposals or for bids is not advertised, then proposals or bids shall be sought from at least three contractors. Prior to the letting of any contract under this section, a class 1 notice must be published of the intended construction and contracting, unless the material or labor for the project are donated, or unless the project is for repair and reconstruction due to an emergency. Any contract under this subsection may be authorized by the City Administrator or the Administrator's designee if sufficient funds are budgeted.
3. All construction contracts, of any amount, shall be signed on behalf of the City by the following: (1) either the mayor or city administrator and (2) the city clerk. All construction contracts shall be approved as to form by the city attorney. All construction contracts shall be countersigned by the comptroller showing that sufficient funds are in the treasury to meet the expense thereof or that provision has been made to pay the liability that will accrue thereunder.4. Any of the following classes of public construction or any part thereof may be done by the City without submitting the same for bids:
 1. Roadway work, including: Storm Water system repair, replacement and reconstruction; sidewalk repair, replacement and reconstruction; curb/gutter repair, replacement and reconstruction; replacement of street lighting; addition

and replacement of street signage; street painting; and replacement and conditioning of gravel and paving.

2. Water utility work, including: Distribution system repair, replacement and reconstruction; treatment plant & storage facilities component repair and replacement.
3. Wastewater Work, including: Collection system repair, replacement and reconstruction; treatment plant & pumping facilities component repair and replacement.
4. Any other class approved by a vote of three-fourths of the members-elect of the City Council.

SECTION V

194.06 *shall be changed to read as follows:*

194.06 Non-Construction Contracts

Non-construction contracts may be signed on behalf of the City by the following:

- a. If sufficient funds are budgeted, contracts of \$15,000 or less may be signed by the Department Director.
- b. If sufficient funds are budgeted, contracts over \$15,000 and less than \$30,000 may be signed by the Mayor or City Administrator.
- c. After approval by City Council, contracts over \$30,000 may be signed by the Mayor or City Administrator.
- d. All contracts shall be countersigned by the comptroller if the necessary funds have been provided to pay the liability that may be incurred thereunder.

SECTION VI

194.06 Exceptions *shall be renumbered to become* **194.07 Exceptions**

194.07 Change Orders *shall be renumbered to become* **194.08 Change Orders**

194.08 Federal Procurement Standards *shall be renumbered to become* **194.09 Federal Procurement Standards**

SECTION VII

Effective Date of Ordinance: This ordinance shall take effect upon passage and publication.

PASSED: November 12, 2024

PUBLISHED: November 21, 2024

Councilperson

ATTEST:

Denise Oliphant, City Clerk

Matthew Mac Kenzie, Mayor

APPROVED AS TO FORM:

Tyler W. Wickman, City Attorney

Ref: 2024-250

COUNCIL AGENDA: 7.A.
(11/12/2024)

**SUBJECT: Public Hearing on the Proposed 2025 City of Ashland
Budget (*Administration*) Roll**

RECOMMENDATION: NA

DEPARTMENT OF ORIGIN: Administrator

CLEARANCES:

EXHIBITS:

1. Public Hearing Notice 2025 Budget
2. 2025 Proposed Budgets

EXPENDITURES REQUIRED: NA

AMOUNT BUDGETED: NA

APPROPRIATION REQUIRED: NA

TREASURER'S CERTIFICATE: NA

COMPLIANCE WITH CHAPTER 51: NA

STATEMENT OF CONFORMANCE WITH COMPREHENSIVE PLAN: NA

SUMMARY STATEMENT:

Pursuant to Section 65.90 WI Statutes, the City must hold a public hearing prior to adoption of the 2025 Budget. The Statute further states that a notice must be published containing the budget and the date and location of the public hearing at least 15 days prior to the hearing. The City's notice of the public hearing was published in the City's official newspaper, the Daily Press on October 24, 2024 which is 18 days prior to the advertised November 12th Public Hearing date. The attached notice contained the time, date and place of the public hearing as well as a

summary of the 2025 budget.

The public hearing is being held to receive public comment on the 2025 budget. The public hearing is not an opportunity for Council discussion or comments on the budget. The opportunity for Council discussion, or reply to the comments of the public during the hearing, will be provided during the discussion on the budget after the close of the public hearing.

The Clerk's office has confirmed that proper notice has been made. The public hearing notice was published as a Class I notice on October 24, 2024, in the Ashland Daily Press, as well as posted at three public places, including City Hall, the Vaughn Library, and Ashland County, and posted to the City's website and social media pages.

PUBLIC HEARING NOTICE

The Common Council of the City of Ashland, Wisconsin will hold a **Public Hearing on the proposed 2025 Budget at its meeting on Tuesday, November 12, 2024.** The meeting will begin **at 6:00 pm in-person with the option of on-line via go-to-meeting.** Adoption of the 2025 Budget is scheduled to follow the Public Hearing. Below is a summary of the proposed Budget and City Levy. The proposed budget detail is available for inspection at City Hall, the Vaughn Public Library, or at www.coawi.org.

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

You can also dial in using your phone.

United States (Toll Free): 1 877 309 2073 Access Code: 500-263-957

CITY OF ASHLAND - 2025 BUDGET SUMMARY

General Fund Detail

Sources of Funds	2024 Budget	PROPOSED 2025 Budget	Percent Change
Revenues:			
Taxes:			
General Property Taxes	\$2,861,045	\$2,884,590	0.82%
Other Taxes	446,960	444,440	
Special Assessments	0	0	
Intergovernmental Revenues	5,622,413	5,843,123	
Licenses & Permits	163,010	171,505	
Fines, Forfeitures & Penalties	16,500	16,000	
Public Charges for Service	1,814,100	1,983,650	
Intergovernmental Charges for Service	893,546	807,014	
Miscellaneous Revenues	82,150	129,650	
Other Financing Sources	147,250	157,250	
Total General Fund Revenues	12,046,974	12,437,222	3.24%
Fund Balance Applied	476,080	586,000	
Total Sources of General Funds	\$12,523,054	\$13,023,222	3.99%

Uses of Funds

Expenditures:			
General Government	\$2,093,352	\$2,084,635	
Public Safety	6,267,593	6,516,581	
Public Works	2,289,548	2,452,178	
Health & Human Services	158,525	91,450	
Culture, Recreation & Education	721,551	762,869	
Conservation & Development	268,600	257,720	
Total General Fund Expenditures	11,799,169	12,165,433	3.10%
Other Financing Uses:			
Transfers to Special Revenue Funds	398,595	491,400	
Transfers to Debt Service Funds	0	0	
Transfers to Capital Projects Funds	174,650	276,504	
Transfers to Enterprise Funds	75,530	64,885	
Transfers to Internal Service Funds	75,110	25,000	
Total Other Financing Uses	723,885	857,789	18.50%
Current Year Fund Balance Reserved	0	0	
Total Uses of General Funds	\$12,523,054	\$13,023,222	3.99%

All Governmental & Proprietary Funds Combined

	Est. Fund Bal. 12/31/24	Total Revenues	Total Expenditures	Est. Fund Bal. 12/31/25	Property Tax Contribution
General Fund	\$4,491,960	\$12,437,222	\$13,023,222	\$3,905,960	\$2,884,590
Special Revenue Funds	1,508,215	1,245,245	1,784,291	969,169	55,030
Debt Service Funds	212,989	1,859,156	1,959,150	112,995	1,939,908
Capital Projects Funds	6,152,067	9,056,891	14,445,071	763,887	0
Enterprise Funds	32,572,253	7,084,902	6,115,362	33,541,793	0
Internal Service Funds	433,808	182,000	296,450	319,358	0
Total	\$45,371,292	\$31,865,416	\$37,623,546	\$39,613,162	\$4,879,528

Mill Rate Calculation

	2022 Budget	2023 Budget	2024 Budget	2025 Budget	Percent Change
Amount to be Raised by Taxes	\$4,771,188	\$4,750,702	\$4,799,086	\$4,879,528	1.68%
Assessed Value	469,917,700	468,088,800	466,888,500	459,453,276	-1.59%
Mill Rate (\$ per \$1,000 assessed value)	10.1532	10.1491	10.2789	10.6203	3.32%

CITY OF ASHLAND WI - 2025 PROPOSED BUDGETS - PUBLIC HEARING NOV 12, 2024**BUDGET CONTENTS****Page #**

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Meeting will be held at 601 Main St West
at 6:00 pm in the City Hall Council Chambers
**OR Join the meeting from your computer,
tablet or smartphone**

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

You can also dial in using your phone.

United States (Toll Free): 1 877 309 2073

Access Code: 500-263-957

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CITY OF ASHLAND
2025 BUDGET
SUMMARY WORKSHEET

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	2024-25 \$	%
Property Tax Levy								
Assessed Value	420,903,200	469,917,700	468,088,800	466,888,500	466,888,500	459,453,200	(7,435,300)	-1.59%
Mill Rate	10.4530	10.1532	10.1491	10.2789	10.2789	10.6203	0.3414	3.32%
Gross Levy	\$4,399,708	\$4,771,188	\$4,750,702	\$4,799,086	\$4,799,086	\$4,879,528	\$80,442	1.68%
Less Restricted Levy:								
TIF Levy	(225,846)	(257,486)	(242,364)	(272,777)	(272,777)	(55,030)	217,747	-79.83%
Debt Service Levy								NA
Long-term G.O. Debt Service	(1,394,137)	(1,407,328)	(1,389,465)	(1,484,284)	(1,484,284)	(1,774,678)	(290,394)	19.56%
Debt Service Reserve Applied	-	-	-	100,000	100,000	100,000	-	0.00%
One Year GO Note Debt Service	-	(273,000)	(266,800)	(280,980)	(280,980)	(265,230)	15,750	-5.61%
Net Debt Service Levy	(1,394,137)	(1,680,328)	(1,656,265)	(1,665,264)	(1,665,264)	(1,939,908)	(274,644)	16.49%
Total Restricted Levy	(1,619,983)	(1,937,814)	(1,898,629)	(1,938,041)	(1,938,041)	(1,994,938)	(56,897)	2.94%
Net Expendable Levy	\$2,779,725	\$2,833,374	\$2,852,073	\$2,861,045	\$2,861,045	\$2,884,590	\$23,545	0.82%
Net Levy Available for General Fund	\$2,779,725	\$2,833,374	\$2,852,073	\$2,861,045	\$2,861,045	\$2,884,590	\$23,545	0.82%
Post-Levy Property Tax Adjustments	386	386	386	-	-	-	-	NA
Non-Tax General Fund Revenues	7,839,006	8,186,357	8,386,976	9,185,929	9,217,987	9,552,632	366,703	3.99%
Appropriation of Fund Balance				476,080	476,080	586,000	109,920	23.09%
Total General Fund Revenues	\$10,619,117	\$11,020,117	\$11,239,435	\$12,523,054	\$12,555,112	\$13,023,222	\$500,168	3.99%
Uses of General Funds								
General Fund Transfer to Other Funds								
SR 215 - Vaughn Library	(314,262)	(312,000)	(316,000)	(308,595)	(308,595)	(312,000)	(3,405)	1.10%
SR 245 - Planning & Redevelopment	(14,000)	(75,273)	-	-	-	(25,000)	(25,000)	NA
SR 246 - Home Improvement Programs	-	-	-	-	-	(5,000)	(5,000)	NA
SR 260 - Recycling	(83,390)	(87,512)	(90,000)	(90,000)	(113,080)	(149,400)	(59,400)	66.00%
SR 277 - Wetland Mitigation	(12,300)	(14,484)	-	-	-	-	-	NA
SR 274 - Beautification Fund	-	(6,270)	(3,950)					
CP 450 - Building Facilities.	-	-	(15,500)	-		-	-	NA
CP 454 - Equipment Leases-General Gvnt	(5,000)	(5,000)	(25,000)	(15,000)	(15,000)	(15,500)	(500)	3.33%
CP 460 - Public Works Capital Equip.	(50,000)	(15,000)	-	-	-	(50,000)	(50,000)	NA
CP 461 - Fire/Amb Capital Equip.	-	(375,400)	(11,994)	(34,650)	(34,650)	(100,504)	(65,854)	190.05%
CP 462 - Police Dept Capital Equip.	-	-	(77,688)	(50,000)	(50,000)	(50,000)	-	0.00%
CP 463 - Computer Capital Equip.	-	-	(6,500)	(60,000)	(60,000)	(30,500)	29,500	-49.17%
CP 470 - Capital Street Improvements	(118,600)	(84,300)	-	-	-	-	-	NA
CP 480 - Urban Forestry	-	(6,000)	(6,000)	(10,000)	(10,000)	(10,000)	-	0.00%
CP 481 - Parks & Rec	-	-	(29,500)	-	-	(15,000)	(15,000)	NA
EF 610 - JFK Airport	(45,000)	(68,770)	(86,792)	(75,530)	(75,530)	(64,885)	10,645	-14.09%
IS 750 - Post Retirement/Benefits Reserve	(85,000)	(117,216)	(50,000)	(75,110)	(75,110)	(25,000)	50,110	-66.72%
CP 491 / TA 810 - Landfill (LTC)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	-	0.00%
Total Transfers to Other Funds	(\$732,552)	(\$1,172,225)	(\$723,924)	(\$723,885)	(\$746,965)	(\$857,789)	(\$133,904)	18.50%
Net Available for General Fund Operations	\$9,886,565	\$9,847,892	\$10,515,511	\$11,799,169	\$11,808,147	\$12,165,433	\$366,264	3.10%

CITY OF ASHLAND
2025 BUDGET
SUMMARY WORKSHEET

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Projected	2025 Budget	2024-25 \$	%
General Fund Operations								
GENERAL GOVERNMENT								
Mayor	(25,171)	(23,153)	(18,575)	(26,405)	(24,210)	(23,110)	3,295	-12.48%
City Council	(66,103)	(55,181)	(26,411)	(33,700)	(30,600)	(62,775)	(29,075)	86.28%
City Administrator	(137,516)	(142,313)	(148,743)	(160,460)	(164,365)	(166,505)	(6,045)	3.77%
Police & Fire Commission	(9,754)	(13,732)	(15,371)	(8,900)	(8,900)	(8,900)	-	0.00%
City Attorney	(66,266)	(102,042)	(85,324)	(70,000)	(95,000)	(80,000)	(10,000)	14.29%
City Clerk	(98,150)	(103,210)	(107,224)	(108,180)	(108,890)	(112,780)	(4,600)	4.25%
Human Resources (Personnel)	(70,939)	(83,376)	(31,578)	(50,000)	(13,780)	(22,250)	27,750	-55.50%
Elections	(33,566)	(76,352)	(80,202)	(100,035)	(93,445)	(85,535)	14,500	-14.49%
Technology Services	(272,179)	(266,637)	(279,869)	(307,480)	(307,390)	(305,185)	2,295	-0.75%
Other City Hall	(62,838)	(87,066)	(82,352)	(48,785)	(43,810)	(65,025)	(16,240)	33.29%
Finance	(423,529)	(396,244)	(442,608)	(485,220)	(493,725)	(501,505)	(16,285)	3.36%
Assessor	(62,703)	(31,887)	(32,327)	(33,800)	(33,200)	(34,800)	(1,000)	2.96%
Buildings & Facilities Maintenance	(445,491)	(471,881)	(511,618)	(513,884)	(537,821)	(444,765)	69,119	-13.45%
Misc, Insurance & Contingency	(124,043)	(135,553)	(153,837)	(146,500)	(161,100)	(171,500)	(25,000)	17.06%
Budget Development Contingency	-	-	-	-	-	-	-	NA
TOTAL GENERAL GOVERNMENT	(\$1,898,247)	(\$1,988,626)	(\$2,016,039)	(\$2,093,349)	(\$2,116,236)	(\$2,084,635)	\$8,714	-0.42%
PUBLIC SAFETY								
Police	(2,201,392)	(2,305,894)	(2,486,719)	(2,590,243)	(2,644,900)	(2,753,370)	(163,127)	6.30%
Fire	(1,265,623)	(1,211,789)	(1,300,221)	(1,744,515)	(1,653,696)	(1,273,120)	471,395	-27.02%
Ambulance	(1,428,105)	(1,536,444)	(1,605,382)	(1,776,310)	(1,641,998)	(2,307,851)	(531,541)	29.92%
Public Fire Protection Fee	(19,217)	(19,126)	(18,932)	(19,500)	(19,500)	(23,000)	(3,500)	17.95%
Building Inspection	(116,970)	(127,089)	(133,101)	(137,025)	(138,852)	(159,240)	(22,215)	16.21%
TOTAL PUBLIC SAFETY	(\$5,031,306)	(\$5,200,342)	(\$5,544,354)	(\$6,267,593)	(\$6,098,946)	(\$6,516,581)	(\$248,988)	3.97%
HEALTH & SOCIAL SERVICES								
Animal Control	(76,119)	(79,073)	(81,710)	(84,525)	(48,060)	(15,500)	69,025	-81.66%
Pest Control	(7,865)	(8,615)	(8,615)	(9,000)	(8,745)	(9,000)	-	0.00%
Mt. Hope Cemetery	(61,000)	(61,000)	(63,000)	(65,000)	(65,000)	(66,950)	(1,950)	3.00%
TOTAL HEALTH & SOCIAL SERVICES	(\$144,984)	(\$148,688)	(\$153,325)	(\$158,525)	(\$121,805)	(\$91,450)	\$67,075	-42.31%
PUBLIC WORKS								
Public Works	(1,525,324)	(1,645,727)	(1,776,910)	(1,816,942)	(1,763,559)	(1,881,008)	(64,066)	3.53%
Transportation	(31,000)	(31,000)	(34,000)	(36,000)	(36,000)	(37,080)	(1,080)	3.00%
Sanitation	(391,974)	(429,549)	(427,832)	(436,609)	(531,939)	(534,090)	(97,481)	22.33%
TOTAL PUBLIC WORKS	(\$1,948,298)	(\$2,106,276)	(\$2,238,742)	(\$2,289,551)	(\$2,331,498)	(\$2,452,178)	(\$162,627)	7.10%
LEISURE ACTIVITIES								
Community Programs	(27,300)	(27,300)	(27,300)	(32,000)	(32,000)	(32,840)	(840)	2.63%
City Parks Maintenance	(219,996)	(240,945)	(317,673)	(341,351)	(365,939)	(376,679)	(35,328)	10.35%
Parks & Rec Programs (APR)	(300,855)	(301,513)	(315,817)	(343,200)	(331,581)	(348,200)	(5,000)	1.46%
Municipal Band	(5,056)	(5,400)	(5,319)	(5,000)	(5,000)	(5,150)	(150)	3.00%
TOTAL LEISURE ACTIVITIES	(\$553,206)	(\$575,158)	(\$666,109)	(\$721,551)	(\$734,520)	(\$762,869)	(\$41,318)	5.73%
CONSERVATION & DEVELOPMENT								
Planning and Development	(203,580)	(223,782)	(236,213)	(268,600)	(246,031)	(257,720)	10,880	-4.05%
TOTAL CONSERVATION & DEVELOPMENT	(\$203,580)	(\$223,782)	(\$236,213)	(\$268,600)	(\$246,031)	(\$257,720)	\$10,880	-4.05%
Total General Fund Expenditures for Operations	(\$9,779,622)	(\$10,242,873)	(\$10,854,782)	(\$11,799,169)	(\$11,649,036)	(\$12,165,433)	(\$366,264)	3.10%
Total Uses of General Funds	(\$10,512,174)	(\$11,415,098)	(\$11,578,706)	(\$12,523,054)	(\$12,396,001)	(\$13,023,222)	(\$500,168)	3.99%
Net (Expenditures) over Revenue	\$106,943	(\$394,981)	(\$339,271)	\$-	\$159,111	\$ (0)	\$ (0)	na

CITY OF ASHLAND
2025 BUDGET
GENERAL FUND REVENUES

ACCOUNT DESCRIPTION			2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 June 30	2024 Projected	2025 Budget	2024-25 Change
TAXES										
100	41110	GENERAL PROPERTY TAXES	2,780,111	2,833,760	2,852,457	2,861,045	1,813,385	2,861,045	2,884,590	0.82%
100	41140	MOBILE HOME TAXES	25,614	27,527	23,562	27,000	19,497	25,000	25,000	-7.41%
100	41210	MOTEL/HOTEL TAXES	10,580	10,890	10,846	10,500	0	10,800	10,800	2.86%
100	41222	SALES TAX - CITY SHARE	152	108	167	140	43	140	140	0.00%
100	41310	TAXES - WATER UTILITY PILOT	440,968	381,023	347,500	365,820	173,748	347,500	347,500	-5.01%
100	41320	TAXES - TAX EXEMPT PILOT	2,142	76,857	1,949	40,000	54,547	56,637	57,000	42.50%
100	41800	PENALTIES ON DELINQUENT TAXES-PP	428	598	798	1,000	1,092	1,000	1,000	0.00%
100	41810	PENALTIES ON DELINQUENT TAXES-Uti	1,828	1,961	3,455	2,500	2,522	3,000	3,000	20.00%
100	41900	OTHER TAXES	551	1,382	139	0	0	0	0	NA
TOTAL TAXES:			3,262,374	3,334,106	3,240,873	3,308,005	2,064,833	3,305,122	3,329,030	0.64%
SPECIAL ASSESSMENTS										
100	42000	SPECIAL ASSESSMENTS	0	0	0	0	0	0	0	NA
TOTAL SPECIAL ASSESSMENTS:			0	0	0	0	0	0	0	NA
INTERGOVERNMENTAL										
100	43300	FEDERAL GRANTS	1,969	0	0	0	0	0	0	NA
100	43410	SHARED REVENUES	3,703,613	3,747,459	3,756,979	4,563,477	0	4,563,477	4,661,990	2.16%
100	43411	EXPENDITURE RESTRAINT	114,042	132,474	177,327	145,910	0	145,910	145,910	0.00%
100	43412	EXEMPT COMPUTER AID	18,529	18,529	18,529	18,500	0	18,530	18,530	0.16%
100	43413	PERSONAL PROPERTY TAX AID	49,474	47,871	47,871	47,870	47,871	47,870	154,760	223.29%
100	43414	VIDEO SERVICE PROVIDER AID	18,533	18,533	18,533	18,533	0	18,533	18,533	0.00%
100	43420	STATE FIRE DUES	20,639	19,094	23,768	21,000	0	27,187	27,500	30.95%
100	43529	OTHER PUBLIC REVENUE	60,960	59,354	53,919	50,000	0	50,000	50,000	0.00%
100	43530	STATE GRANT REVENUE	1,378	34,763	2,914	100	0	855	0	-100.00%
100	43531	STATE GENERAL TRANS AID	598,285	625,575	660,771	645,205	322,650	645,205	658,110	2.00%
100	43533	STATE CONNECTING HWY AID	76,465	76,591	76,688	92,168	54,557	92,168	94,010	2.00%
100	43610	PAYMENT FOR MUNICIPAL SERVICE	12,165	16,283	20,293	19,650	9,315	13,780	13,780	-29.87%
TOTAL INTERGOVERNMENTAL:			4,676,052	4,796,526	4,857,592	5,622,413	434,393	5,623,515	5,843,123	3.93%
LICENSES & PERMITS										
100	44100	LICENSES - BUSINESS & OCCUPATIONAL	34,290	31,090	30,470	35,000	20,195	30,500	30,500	-12.86%
100	44110	CABLE FRANCHISE FEE	73,569	76,861	74,624	77,000	18,087	77,000	77,000	0.00%
100	44200	LICENSES - NON BUSINESS	5	2	1	10	5	5	5	-50.00%
100	44300	BUILDING & STREET-CUT PERMITS	45,919	62,898	98,070	47,000	64,507	76,500	60,000	27.66%
100	44400	ZONING PERMITS & FEES	3,985	3,543	6,023	4,000	2,565	4,020	4,000	0.00%
TOTAL LICENSES & PERMITS:			157,768	174,394	209,188	163,010	105,359	188,025	171,505	5.21%
FINES, FORFEITS & PENALTIES										
##	45100	LAW & ORDINANCE VIOLATIONS	16,549	14,716	15,342	16,500	8,811	16,000	16,000	-3.03%
TOTAL FINES, FORFEITS & PENALTIES:			16,549	14,716	15,342	16,500	8,811	16,000	16,000	-3.03%
PUBLIC CHARGES FOR SERVICES										
100	46100	OTHER REVENUES - GENERAL GOVT	7,981	11,932	13,874	12,000	5,666	12,500	12,500	4.17%
100	46210	POLICE SERVICES	3,745	3,205	3,955	5,000	869	4,000	4,000	-20.00%
100	46220	FIRE PROTECTION FEES	1,832	878	0	1,000	248	248	1,000	0.00%
100	46230	AMBULANCE/EMS FEES	934,108	1,058,270	1,125,960	1,060,000	490,928	1,060,000	1,100,000	3.77%
100	46231	AMB PROTECTION FEES	11,848	14,822	23,440	14,000	4,550	23,500	23,500	67.86%
100	46290	SPECIAL CHARGES	250	90	70	6,100	40	6,100	6,100	0.00%
100	46310	PUBLIC WORKS CHARGES	34,282	32,162	91,987	45,000	23,414	50,000	50,000	11.11%
100	46330	PARKING RENT & FINES	8,582	8,034	9,444	10,000	1,006	5,000	10,000	0.00%

CITY OF ASHLAND
2025 BUDGET
GENERAL FUND REVENUES

ACCOUNT DESCRIPTION				2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 June 30	2024 Projected	2025 Budget	2024-25 Change
PUBLIC CHARGES FOR SERVICES Cont.											
100	46420	REFUSE/GARBAGE COLLECTION FEES		351,519	356,751	357,450	350,000	180,846	358,000	359,000	2.57%
100	46421	RECYCLING FEES (started February 2016)		19,541	35,862	39,746	39,000	38,351	113,080	149,600	283.59%
100	46440	WEED/NUISANCE CONTROL		2,179	1,150	0	5,000	0	0	5,000	0.00%
100	46510	ANIMAL CONTROL FEES		3,644	3,118	3,601	4,400	3,080	3,600	3,600	-18.18%
100	46720	PARKS REVENUE		158,629	146,601	138,140	160,000	36,890	160,000	160,000	0.00%
100	46721	PW FUEL TAX REFUND		2,371	3,851	2,844	3,500	0	2,850	2,850	-18.57%
100	46722	PW ADMIN FEE		5,088	6,419	5,824	6,100	1,496	3,500	3,500	-42.62%
100	46755	LEISURE PROGRAMS & REC FEES		54,179	93,268	92,326	93,000	46,869	93,000	93,000	0.00%
TOTAL PUBLIC CHARGES:				1,599,778	1,776,413	1,908,661	1,814,100	834,254	1,895,378	1,983,650	9.35%
INTERGOVERNMENTAL CHARGES FOR SERVICES											
100	47321	LIAISON OFFICER-REIMBURSE		83,056	82,317	86,458	87,000	52,096	52,096	0	-100.00%
100	47323	FIRE- TOWNSHIP CONTRACTS		138,699	141,728	143,858	144,850	69,330	144,850	148,950	2.83%
100	47324	AMBULANCE - TOWNSHIP CONTRACTS		311,756	316,433	321,179	364,596	182,296	364,596	370,064	1.50%
100	47330	GIS REIMBURSEMENT (COUNTY)		1,650	0	0	0	0	0	0	NA
100	47400	ATTORNEY - UTILITY REIMBURSE		0	0	0	5,000	0	0	0	-100.00%
100	47401	UTILITY COST SHARE		215,513	233,250	243,328	244,100	121,179	244,100	240,000	-1.68%
100	47403	AIRPORT ADMIN REIMBURSEMENT		8,000	8,000	8,000	8,000	4,002	8,000	8,000	0.00%
100	47405	CHARGES TO LIBRARY		41,480	40,073	36,281	40,000	22,239	40,000	40,000	0.00%
TOTAL INTERGOVERNMENTAL CHARGES:				800,154	821,801	839,104	893,546	451,142	853,642	807,014	-9.68%
MISCELLANEOUS REVENUES											
100	48110	INTEREST ON CASH & INVESTMENTS		5,122	16,468	54,269	20,000	718	95,000	68,000	240.00%
100	48200	PROPERTY RENTS & LEASES		29,044	28,109	28,013	30,000	17,415	30,000	30,000	0.00%
100	48309	SALES OF OTHER EQUIP & PROPERTY		175	0	6,300	0	0	0	0	NA
100	48430	INS CLAIMS REIMB - HWY RELATED		0	5,344	0	0	0	0	0	NA
100	48500	GENERAL DONATIONS & GIFTS		3	443	0	1,000	310	1,000	1,000	0.00%
100	48900	WORKERS COMP WAGE REIMB		9,435	1,269	8,961	2,000	14,477	14,500	2,000	0.00%
100	48901	MISCELLANEOUS		14,100	3,971	21,040	4,150	1,645	4,150	4,150	0.00%
100	48910	INSURANCE DIVIDENDS		30,863	28,857	26,231	25,000	24,838	24,900	24,500	-2.00%
TOTAL MISCELLANEOUS:				88,742	84,461	144,814	82,150	59,404	169,550	129,650	57.82%
OTHER FINANCING SOURCES & TRANSFERS											
100	49220	TRANS FROM SPEC REVENUE		0	0	0	2,800	0	2,800	2,800	0.00%
100	49240	TRANS FROM CAPITAL PROJ (Waterfront)		17,700	17,700	23,859	20,000	0	25,000	30,000	50.00%
100	49270	TRANS FROM INTERNAL SERVICE FUNDS		0	0	0	124,450	0	0	124,450	0.00%
TOTAL OTHER FIN. SOURCES:				17,700	17,700	23,859	147,250	813	27,800	157,250	6.79%
TOTAL GENERAL FUND REVENUES:				10,619,117	11,020,117	11,239,433	12,046,974	3,959,008	12,079,032	12,437,222	3.24%
Non Property Tax GF Revenues				7,839,006	8,186,357	8,386,976	9,185,929	2,145,623	9,217,987	9,552,632	3.99%

CITY OF ASHLAND
2025 BUDGET
Assessed Value and Property Tax Levy Comparison

Assessment Year:	Actual 1/1/2023 PAYABLE 2024	Actual 1/1/2024 PAYABLE 2025	Change 2023 to 2024	
<u>Assessed Value of Property Within City Limits</u>				
Real Estate:				
Residential	\$289,573,900	\$291,329,200	\$1,755,300	0.61%
Commercial	150,315,400	154,811,300	4,495,900	2.99%
Manufacturing	12,244,300	10,387,300	(1,857,000)	-15.17%
Agricultural, S&W, Forest	2,267,700	2,246,000	(21,700)	-0.96%
Other	679,400	679,400	0	0.00%
Total Real Estate	\$455,080,700	\$459,453,200	\$4,372,500	0.96%
Personal Property:				
Boats & Watercraft	\$400	\$0	(\$400)	-100.00%
Machinery, Tools & Patterns	581,000	0	(581,000)	-100.00%
Furniture, Fixtures & Equipment	9,365,300	0	(9,365,300)	-100.00%
Other	1,861,100	0	(1,861,100)	-100.00%
Total Personal Property	\$11,807,800	\$0	(11,807,800)	-100.00%
Total Assessed Value	\$466,888,500	\$459,453,200	(\$7,435,300)	-1.59%
Total Assessed Value less Manufacturing Value	\$453,666,600	\$449,065,900	(\$4,600,700)	-1.01%
Total Equalized Value less Manufacturing Value	\$609,240,700	\$710,866,300	\$101,625,600	16.68%
Assessment Ratio	74.4643%	63.1716400%	-11.2926%	
City Equalized Value (TID in)	\$626,996,800	\$727,309,400	\$100,312,600	16.00%
TID Equalized Value (Increment)	\$35,638,100	\$8,202,400	(27,435,700)	-76.98%
City Equalized Value (TID out)	\$591,358,700	\$719,107,000	\$127,748,300	21.60%

CITY OF ASHLAND

2025 BUDGET

Where do your tax dollars go

Mill Rate

10.6203

GENERAL GOVERNMENT

	Gross Property Tax Levy \$	Percent of Levy	Property Tax Allocation per \$100,000 of Value
Mayor	\$ 7,279	0.15%	\$ 1.57
City Council	19,769	0.41%	4.30
City Administrator	37,285	0.76%	8.12
Police & Fire Commission	2,803	0.06%	0.61
City Attorney	25,193	0.52%	5.48
City Clerk	15,242	0.31%	3.32
Human Resources/Safety (Personnel)	7,007	0.14%	1.53
Elections	26,676	0.55%	5.81
Technology Services	95,338	1.95%	20.75
Other City Hall	16,140	0.33%	3.51
Finance	106,504	2.18%	23.18
Assessor	10,959	0.22%	2.39
Buildings & Facilities Maintenance	116,880	2.40%	25.44
Misc & Contingency	54,007	1.11%	11.75
TOTAL GENERAL GOVERNMENT	541,082	11.09%	117.76

PUBLIC SAFETY

Police	\$ 804,047	16.48%	\$ 175.00
Fire & Ambulance	587,134	12.03%	127.79
Public Fire Protection Fee	7,243	0.15%	1.58
Building Inspection	29,427	0.60%	6.40
TOTAL PUBLIC SAFETY	1,427,851	29.26%	310.77

HEALTH & SOCIAL SERVICES

Animal Control	\$ 3,747	0.08%	\$ 0.82
Pest Control	2,834	0.06%	0.62
Mt. Hope Cemetery	21,083	0.43%	4.59
TOTAL HEALTH & SOCIAL SERVICES	27,664	0.57%	6.03

PUBLIC WORKS

Public Works	\$ 371,095	7.61%	\$ 80.77
Transportation	11,677	0.24%	2.54
Sanitation	54,987	1.13%	11.97
TOTAL PUBLIC WORKS	437,759	8.97%	95.28

LEISURE ACTIVITIES

Community Programs	\$ 10,342	0.21%	\$ 2.25
Parks	57,650	1.18%	12.55
Recreation Programs	78,191	1.60%	17.02
Municipal Band	1,622	0.03%	0.35
TOTAL LEISURE ACTIVITIES	147,805	3.03%	32.17

CONSERVATION & DEVELOPMENT

Planning and Development	\$ 79,413	1.63%	\$ 17.28
TOTAL CONSERVATION & DEVEL	79,413	1.63%	17.28

TRANSFERS TO OTHER FUNDS

Vaughn Public Library	\$ 98,252	2.01%	\$ 21.38
JFK Airport	20,433	0.42%	4.45
Special Revenue & Internal Service Fun	17,257	0.35%	3.76
Capital Project Funds	87,074	1.78%	18.95
TOTAL TRANSFER TO OTHER FUNDS	223,016	4.57%	48.54

	2,884,590	59.12%	627.83
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DIRECT LEVY

GO Debt Levy	\$ 1,939,908	39.76%	\$ 422.22
Tax Incremental District Levy	55,030	1.13%	11.98
TOTAL DIRECT LEVY	1,994,938	40.88%	434.20

TOTAL GENERAL FUND	\$ 4,879,528	100.00%	1,062.03
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City of Ashland

2025 Levy for Debt Service

Program Explanation

Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. Included within this fund type are the various bond issues, promissory notes, and State Trust Fund Loans

	Total Principal Interest Pmts and Fees	General Tax Levy	Other Fund Sources
2025 General Obligation Debt			
<i>2024 November Issue GO Notes - 20 years \$4.34M</i>	380,000		
<u>General Tax Levy</u>		380,000	0
<i>Banker's Bank - GO Notes 2023A</i>	127,375		
<u>General Tax Levy</u>		127,375	0
<i>WI State Trust Fund Loan - 2021 4.00%</i>	9,006		
<u>AADC Solar Array</u>		-	9,006
<i>Bremer Bank NA - Note 2020A 4/01/2030 2.75%</i>	47,123		
<u>Marina</u>		-	47,123
<i>Bremer Bank NA - Note 2020B 4/01/2030 2.27%</i>	78,943		
<u>Water Utility</u>		-	78,943
<i>Bremer Bank NA - Note 2020C 5/01/2030 1.91%</i>	495,500		
<u>General Tax Levy</u>		495,500	0
<i>WI State Trust Fund Loan - 2018 4.00%</i>	75,473		
<u>Tax Increment District #10</u>		-	75,473
<i>US Bank - GO Bonds 2017B 12/01/2027 2.023%</i>	197,173		
<u>General Tax Levy</u>		197,173	
<i>US Bank - GO Bonds 2015A 4/01/2035 2.805%</i>	429,481		
<u>General Tax Levy</u>		429,481	
<i>Bremer Bank NA - Note 2015B 10/01/2025 2.59%</i>	130,289		
<u>General Tax Levy</u>		130,289	
<i>2007 Safe Drinking Water Loan - Revenue 1.42%</i>	13,310		
<u>General Tax Levy for Turner Road (Street Portion)</u>		13,310	
Payment Agent Fees (5 US Bank Issues)	1,550	1,550	
Long-Term GO and Tax Levy Debt Service	\$1,985,223	\$1,774,678	\$210,545
One-Year GO Debt Service Tax Levy	202,500	265,230	0
Apply Debt Savings Reserve	(100,000)	(100,000)	0
Total GO Debt Service and Tax Levy for Debt Service	\$2,087,723	\$1,939,908	\$210,545

2025 Proposed Project and Capital List														
		Project Expenditures			Sources of Project Revenues									
	Estimated Fund Balance Jan 1st	Project Expenditure Request	Transfers OUT to Other Funds	TOTAL EXPENSES TRANSFERS OUT	\$ 276,504 2024 Levy/Trans			\$ 776,000 Other Borrowing	Transfers IN from Other Funds		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)	\$ -	\$ 61,623	Increment	\$ -	\$ -		\$ (41,623)	\$ 20,000		
Downtown improvement grants		(17,000)	-	(17,000)	-	-		-	-		17,000	17,000		Available for
Interest on Advance from fund 250		(2,150)	-	(2,150)	-	2,150	Increment	-	-		-	2,150		future projects
TOTALS	\$ 111,000	\$ (39,150)	\$ -	\$ (39,150)	\$ -	\$ 63,773		\$ -	\$ -		\$ (24,623)	\$ 39,150	\$ 135,623	\$ 135,623
Public Transportation (CP 415)														
		\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -
Future transportation projects		-	-	-	-	-		-	-		-	-		22,000
TOTALS	\$ 22,000	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ 22,000	\$ 22,000
<i>(\$19,000 is reserved for BART-WIDOT restriction)</i>														
Building & Facilities (CP 450)														
Barron Property Project - up to \$800K		\$ (800,000)	\$ -	\$ (800,000)	\$ -	\$ 249,000	Grant	\$ 551,000	\$ -		\$ -	\$ 800,000		
VPL building Phase I		(4,750,000)	-	(4,750,000)	-	550,000	Grants/Donation	-	-		4,200,000	4,750,000		
VPL building Phase II - 100% grant funded		(3,386,967)	-	(3,386,967)	-	3,386,967	Grants/Donation	-	-		-	3,386,967		
Project contingency		-	-	-	-	-		-	-		-	-		22,000
(Includes \$4.2M GO note) TOTALS	\$ 4,222,000	\$ (8,936,967)	\$ -	\$ (8,936,967)	\$ -	\$ 4,185,967		\$ 551,000	\$ -		\$ 4,200,000	\$ 8,936,967	\$ 22,000	\$ 22,000
Waterfront Develop (CP 453)														
Room tax revenue estimate		\$ -	\$ -	\$ -	\$ -	\$ 149,000	Rm Tax	\$ -	\$ -		\$ (149,000)	\$ -		\$ -
Update Parks & Trails Interpretive Signage		(50,000)		(50,000)		25,000	Grant				25,000	50,000		
Trnsf 481-Kreher Boat Launch Construction		-	(150,000)	(150,000)	-	-		-	-		150,000	150,000		
Transfer to GF 100 - GF Parks maintenance reimbursement		-	(30,000)	(30,000)	-	-		-	-		30,000	30,000		
Trnsf 481-ARTS Repair - 22nd Ave W Outfall to Sanborn Av		-	(67,070)	(67,070)	-	-		-	-		67,070	67,070		
Transfer to CP 481 Kreher Park Campground		-	(100,000)	(100,000)							100,000	100,000		
Boat Launch Construction 2026		-	-	-	-	-		-	-		-	-		301,930
TOTALS	\$ 525,000	\$ (50,000)	\$ (347,070)	\$ (397,070)	\$ -	\$ 174,000		\$ -	\$ -		\$ 223,070	\$ 397,070	\$ 301,930	\$ 301,930
Equipment Leases (454)														
Public Works Truck Leases	21,511	\$ (75,100)	\$ -	\$ (75,100)	\$ 10,000	\$ 19,000	Veh Sale	\$ -	\$ 24,589	460	\$ 21,511	\$ 75,100		-
City Hall Car - employee out-of- town travel	2,356	(7,790)	-	(7,790)	5,500	-		-	-		2,290	7,790		66
TOTALS	\$ 23,867	\$ (82,890)	\$ -	\$ (82,890)	\$ 15,500	\$ 19,000		\$ -	\$ 24,589		\$ 23,801	\$ 82,890	\$ 66	\$ 66
Public Works Equipment (CP 460)														
Park mowers - 2		\$ (50,000)	\$ -	\$ (50,000)	\$ 50,000	\$ -		\$ -	\$ -		\$ -	\$ 50,000		
Transfer to 454 Vehicle Leases		-	(24,589)	(24,589)	-	-		-	-		24,589	24,589		
TOTALS	\$ 88,600	\$ (50,000)	\$ (24,589)	\$ (74,589)	\$ 50,000	\$ -		\$ -	\$ -		\$ 24,589	\$ 74,589	\$ 64,011	\$ 64,011

2025 Proposed Project and Capital List														
		Project Expenditures			Sources of Project Revenues									
	Estimated Fund Balance Jan 1st	Project Expenditure Request	Transfers OUT to Other Funds	TOTAL EXPENSES TRANSFERS OUT	\$ 276,504			\$ 776,000	Transfers IN from		Use (Increase) Fund Balance	TOTAL PROJECT SOURCES	Estimated Fund Balance Dec 31st	Fund Balance Restricted to Specific Project
					2024 Levy/Trans	Other Funding	Other Source	Borrowing	Other Funds	Trnsf Fund				
Fire Equipment (CP 461)														
Tanker 5-refurbish fiberglass water tank		\$ (120,000)	\$ -	\$ (120,000)	\$ 92,504	\$ -		\$ -	\$ -		\$ 27,496	\$ 120,000		-
Vehicle Lease		\$ (8,000)	\$ -	(8,000)	\$ 8,000						-	8,000		
New Ambulance		(301,000)		(301,000)	-	301,000	FEMA-AFG & Bayfield County EMS Grant				-	301,000		
Restricted State/Local funding/donations		(50,000)	-	(50,000)	-	35,000	State /County/Donations				15,000	50,000		77,504
TOTALS	\$ 120,000	\$ (479,000)	\$ -	\$ (479,000)	\$ 100,504	\$ 336,000		\$ -	\$ -		\$ 42,496	\$ 479,000	\$ 77,504	\$ 77,504
Police Equipment (CP 462)														
Vehicle Leases - 10		\$ (95,000)	\$ -	\$ (95,000)	\$ 50,000	\$ 45,000	Vehicle sales	\$ -	\$ -		\$ -	\$ 95,000		
		-	-	-	-	-		-	-		-	-		
TOTALS	\$ -	\$ (95,000)	\$ -	\$ (95,000)	\$ 50,000	\$ 45,000		\$ -	\$ -		\$ -	\$ 95,000	\$ -	\$ -
Tech/Computer Equipment (CP 463)														
Police records system software upgrade		\$ (60,000)	\$ -	\$ (60,000)		\$ -		\$ -	\$ -		\$ 60,000	\$ 60,000		
Software-building permits, ROW, licenses		(22,500)	-	(22,500)	22,500						-	22,500		
Software-electronic acct payable processing		(8,000)	-	(8,000)	8,000						-	8,000		
TOTALS	\$ 60,000	\$ (90,500)	\$ -	\$ (90,500)	\$ 30,500	\$ -		\$ -	\$ -		\$ 60,000	\$ 90,500	\$ -	\$ -
Street Improvements (CP 470)														
11th Ave EAST Mill and Overlay Design		(112,158)		(112,158)	-	112,158	STP/Wheel Tax	-	-		-	112,158		
11th Ave WEST Mill and Overlay Design		(116,819)		(116,819)	-	116,819	STP/Wheel Tax				-	116,819		
Ellis Ave Pavement Replacement		(337,000)		(337,000)	-	80,000	Wheel Tax	-	30,000	471	227,000	337,000		
13th Av E US2-Main St CDBG (Design)		(81,100)		(81,100)	-	-		-	-		81,100	81,100		
Prentice Avenue Ph 2(Design)		(202,053)		(202,053)	-	172,042	STP				30,011	202,053		
Beaser Ave Mill & Overlay (Design)		(89,914)		(89,914)	-	68,893	STP	-			21,021	89,914		
3rd St W Mill & Overlay (Design)		(116,916)		(116,916)	-	87,416	STP	-			29,500	116,916		
Lower Willis Reconstruction		(103,500)		(103,500)	-	31,000	LRIP/SA	-			72,500	103,500		
Chapple Ave Recon 6th-11th (includes design)		(1,025,000)		(1,025,000)	-	510,885	LRIP	225,000	45,000	471	244,115	1,025,000		
City Parking Lot		(50,000)	-	(50,000)	-	-		-	-		50,000	50,000		-
TOTALS	\$ 800,000	\$ (2,234,460)	\$ -	\$ (2,234,460)	\$ -	\$ 1,179,213		\$ 225,000	\$ 75,000		\$ 755,247	\$ 2,234,460	\$ 44,753	\$ 44,753
Sidewalk Improvements (CP 471)														
Sidewalk assessments revenue						20,000					(20,000)	-		
Transfer to CP 470-Ellis Ave Pavement Replacement		\$ -	\$ (45,000)	(45,000)							45,000	45,000		
Transfer to CP 470- Chapple Ave Reconstruction		-	(30,000)	(30,000)							30,000	30,000		
TOTALS	\$ 117,000	\$ -	\$ (75,000)	\$ (75,000)	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 55,000	\$ 75,000	\$ 62,000	\$ 62,000

2025 Proposed Project and Capital List															
		Project Expenditures			Sources of Project Revenues										
		Estimated Fund Balance Jan 1st	Transfers	TOTAL EXPENSES TRANSFERS OUT					Transfers		Use (Increase) Fund Balance	TOTAL PROJECT SOURCES	Estimated Fund Balance Dec 31st	Fund Balance Restricted to Specific Project	
			Project		OUT	\$ 276,504			\$ 776,000	IN from					
			Expenditure		to Other	2024	Other	Other	Borrowing	Other					Trnsf
			Request		Funds	Levy/Trans	Funding	Source		Funds					Fund
	<u>Urban Forestry (CP 480)</u>														
	Urban Forestry - 2025 \$50,000		(35,000)	(35,000)	\$ 10,000	25,000	DNR Grant				-	35,000			
	(Match-\$10K cash + \$15K in-kind PW)		-	-	-	-		-	-		-	-			
	TOTALS	\$ -	\$ (35,000)	\$ -	\$ (35,000)	\$ 10,000	\$ 25,000	\$ -	\$ -		\$ -	\$ 35,000	\$ -	\$ -	
	<u>Parks & Grounds (CP 481)</u>														
	Kreher Park Camping/Redev Construction		(600,000)	-	(600,000)	\$ -	249,000	WCM Grant		51,000	GF PW	-			
							200,000	ARPA		100,000	453	-	600,000		
	Kreher Boat Launch Engineering		(150,000)	-	(150,000)				\$ -	150,000	453	-	150,000		
	Comp Outdoor Rec Plan update		(20,000)	-	(20,000)	10,000	10,000	Grant	-	-		-	20,000		
	East End Park (including warming house)		(40,000)	-	(40,000)	5,000	28,400	Donations				6,600	40,000		
	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		(118,445)	-	(118,445)		51,375	WCM Grant		67,070	453	-	118,445		
	(Total \$128,445K - PW in-kind \$10K)			-											
	Bayview Splashpad		(200,000)	-	(200,000)		200,000	Donations				-	200,000		
	15th Avenue East Park Bench (restricted donation)		(7,000)		(7,000)	-	-		-	-		7,000	7,000		
	Project(s) contingency		-	-	-	-	-		-	-		-	-		
	TOTALS	\$ 13,600	\$ (1,885,445)	\$ -	\$ (1,885,445)	\$ 15,000	\$ 1,488,775	\$ -	\$ 368,070		\$ 13,600	\$ 1,885,445	\$ -	\$ -	
	<u>Landfill (CP 491)</u>														
	Air Relief Valves Replacement (approx. 15)		\$ (20,000)	\$ -	\$ (20,000)	\$ 5,000	\$ -	\$ -	\$ -		\$ 15,000	\$ 20,000		\$ -	
	Landfill equipment & maintenance		-	-	-	-	-		-	-		-	-	34,000	
	TOTALS	\$ 49,000	\$ (20,000)	\$ -	\$ (20,000)	\$ 5,000	\$ -	\$ -	\$ -		\$ 15,000	\$ 20,000	\$ 34,000	\$ 34,000	
	TOTALS CP 414 - CP 491	\$ 6,152,067	\$ (13,998,412)	\$ (446,659)	\$ (14,445,071)	\$ 276,504	\$ 7,536,728	\$ -	\$ 776,000	\$ 467,659	\$ -	\$ 5,388,180	\$ 14,445,071	\$ 763,887	\$ 763,887
					\$ (14,445,071)								\$ 14,445,071	\$ 763,887	
	GF 100 transfers			30,000											
	General Fund Public Works In-kind Kreher Redevelopment			(51,000)											
	Balance to transfers IN		\$ (467,659)												

City of Ashland

2025 Special Revenue Funds - Budget Summary

Fund Name	Fund	Estimated Fund Balance Jan 1, 2025	Tax Levy	General Fund Transfers In	Special Revenue Transfers In	Other Revenue	Total Revenues	Expenditures	Transfer out to Debt Service	Transfer out to Spec Rev Cap Proj	Total Expenditures	Estimated Fund Balance Dec 31, 2025	Notes
Library Donations	214	239,000	0	0	0	250,000	250,000	470,000	0	0	470,000	19,000	State statute & Donor restricted; includes grants and fundraising/expenses for library renovations
Library Operations	215	96,330	0	312,000	0	154,080	466,080	489,890	0	0	489,890	72,520	State statute - restricted - VPL operations
Insurance Loss Deductible Reser	229	59,460	0	0	0	10,000	10,000	40,545	0	0	40,545	28,915	Restricted-City's insurance claims deductible. Includes BV Pier insurance received \$30,545 to be expended in 2025
State Hazmat Contract	230	0	0	0	0	30,000	30,000	30,000		0	30,000	0	State Grant- Training/equipment/hazmat calls
Police Programs	233	116,800	0	0	0	20,000	20,000	40,000	0	0	40,000	96,800	Grant & Donor - restricted - K-9 program; training; equipment
Revolving Loan Fund - Housing	240	58,000	0	0	0	50,000	50,000	108,000	0	0	108,000	0	State grant restricted
Revolving Loan Fund - Economic	241	0	0	0	0	10,820	10,820	10,820	0	0	10,820	0	DOA Program Close-Out in 2021 - payments received by the City are forwarded to DOA
Comprehensive Planning	245	324,000	0	25,000	0	4,500	29,500	329,500	0	0	329,500	24,000	\$300K ARPA for 2025 Projects; sustainability initiatives; downtown streetscape; Farmers Market operations; Comp Plan Update
Home Improvement Programs	246	0	0	5,000	0	2,500	7,500	7,500	0	0	7,500	0	Donor restricted
Breakwall Maintenance	250	556,740	0	0	0	8,000	8,000	0	0	0	0	564,740	Fund balance includes an advance of funds to TID #10 for improvement program; TID #10 will repay with interest over 20 years or less
City-wide recycling	260	10,600	0	149,400	0	57,525	206,925	206,925	0	0	206,925	10,600	State Grant \$57,525 restricted
BCC Teen Center	272	45,000	0	0	0	10,000	10,000	30,000	0	0	30,000	25,000	Grant/Donor restricted; Scholarships for BCC programs
Community Imprv (Beautification)	274	2,285	0	0	0	7,000	7,000	9,285	0	0	9,285	0	Donor restricted - downtown flowers & beautification committee
Tax Increment #10 (Main St W Area)	280	0	54,290	0	0	85,130	139,420	150	75,473	(63,797)	11,826	127,594	State restricted-Tax increment transfer to debt service for the STFL & repayment of advance to Fund 250 \$12,688 and then balance of tax to increment transfers to TID# 10 Capital Projects fund for future development costs
Totals		1,508,215	54,290	491,400	0	699,555	1,245,245	1,772,615	75,473	(63,797)	1,784,291	969,169	

City of Ashland
2025 Capital Project Funds - Budget Summary

Fund Name	Fund #	Estimated Fund Balance Jan 1, 2025	General Fund Transfers In	Cap Proj Special Revenue Transfers In	Other Revenue	Total Revenues	Expenditures	Transfers out to other funds	Total Expenditures	Estimated Fund Balance Dec 31, 2025	Notes
TID #10 (Main St W area)	414	111,000	0	0	63,773	63,773	39,150	0	39,150	135,623	Expenditure period ends 5/30/2039 (RESTRICTED) Estimated expenses per project plan
Public Transportation	415	22,000	0	0	0	0	0	0	0	22,000	Restricted-BART transportation capital
Building Facilities Fund	450	4,222,000	0	0	4,736,967	4,736,967	8,936,967	0	8,936,967	22,000	Library building renovation bond; Barron property renovation
Waterfront Development	453	525,000	0	0	174,000	174,000	50,000	347,070	397,070	301,930	Restricted - Room Tax Revenue Fund for Waterfront parks/trails improvements/tourism.
Equipment Leases	454	23,867	15,500	24,589	19,000	59,089	82,890	0	82,890	66	Vehicle leases - City Hall & Public Works
Public Works Capital	460	88,600	50,000	0	0	50,000	50,000	24,589	74,589	64,011	Equipment purchases - mowers. Transfer to 454 for vehicle leases
Fire Department Capital	461	120,000	100,504	0	336,000	436,504	479,000	0	479,000	77,504	Ambulance and fire truck water tank improvement; Intercept Vehicle Lease; Restricted donations/Grants
Police Department Capital	462	0	50,000	0	45,000	95,000	95,000	0	95,000	0	Police vehicle leases and equipment
Technology Capital Equipmer	463	60,000	30,500	0	0	30,500	90,500	0	90,500	0	Police records management upgrade; licensing and electronic accounts payable software
Capital Street Improvement including storm	470	800,000	0	75,000	1,404,213	1,479,213	2,234,460	0	2,234,460	44,753	Design for various street projects and reconstruction of Chapple Ave 6th-11th Street
Sidewalk Improvement including special assessments	471	117,000	0	0	20,000	20,000	0	75,000	75,000	62,000	Sidewalk Special Assessments and Capital Projects; Future sidewalk improvements
Urban Forestry	480	0	10,000	0	25,000	35,000	35,000	0	35,000	0	2025 forestry grant
Parks and Recs Improvement	481	13,600	15,000	368,070	1,488,775	1,871,845	1,885,445	0	1,885,445	0	Parks improvements; Kreher campground redevelopment; new boat launch engineering
Landfill Improvement	491	49,000	5,000	0	0	5,000	20,000	0	20,000	34,000	Equipment replacement and site improvements
Total Capital Project Funds		6,152,067	276,504	467,659	8,312,728	9,056,891	13,998,412	446,659	14,445,071	763,887	

City of Ashland

2025 Debt Service Funds -Budget Summary

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

City of Ashland

2025 Enterprise and Internal Service Funds - Budget Summary

Fund Name	Fund #	Estimated Fund Balance Jan 1, 2025	CIAC	General Fund Transfers In	Appropriate Fund Balance - City portion	Other Revenue	Total Revenues	Expenditures	Interest	Transfer to General Fund	Depreciation	Total Expenditures	Estimated Fund Balance Dec 31, 2025
Enterprise Funds:													
Airport	610	2,194,415	0	64,885	0	272,305	337,190	287,190	0	0	156,000	443,190	2,088,415
Marina	620	2,667,760	0	0	0	255,530	255,530	212,050	7,123	0	82,000	301,173	2,622,117
Water	680	12,520,077	1,100,000	0	0	2,818,678	3,918,678	1,892,816	198,549	0	507,000	2,598,365	13,840,390
Sewer	690	15,190,001	250,000			2,323,504	2,573,504	1,867,634	60,000		845,000	2,772,634	14,990,871
Total Enterprise		32,572,253	1,350,000	64,885	0	5,670,017	7,084,902	4,259,690	265,672	0	1,590,000	6,115,362	33,541,793
							7,084,902					6,115,362	
Internal Service Funds:													
Flex/Dental/EE Benefits	723	431,808	0	0	0	132,000	132,000	120,000	0	124,450	0	244,450	319,358
Retirement/Other Benefits	750	2,000	0	50,000	0	0	50,000	52,000	0	0	0	52,000	0
Total Internal Service		433,808	0	50,000	0	132,000	182,000	172,000	0	124,450	0	296,450	319,358
							182,000					296,450	319,358

CITY OF ASHLAND
2025 BUDGET
GENERAL FUND OPERATING EXPENDITURES BY TYPE

SUMMARY OF ALL GENERAL FUND DEPARTMENTS		% of	2024	% of	2025	Increase
		Total	Budget	Total	Budget	(Decrease)
PERSONNEL COSTS:						
111	SALARIES/PERMANENT/REGULAR	41.36%	4,879,997	41.48%	5,046,570	166,573
112	OVERTIME WAGES	1.29%	152,500	1.03%	125,500	(27,000)
113	SALARIES/UPGRADE/SHIFT DIFF	0.08%	10,000	0.05%	6,400	(3,600)
125	WAGES/TEMP/OTHER	2.18%	256,887	2.36%	286,664	29,777
127	OUT-OF TOWN TRANSFERS	0.15%	17,900	0.10%	12,500	(5,400)
131	LONGEVITY PAY	0.51%	60,730	0.55%	66,959	6,229
132	HOLIDAY PAY	1.34%	158,515	1.41%	171,410	12,895
136	CLOTHING/UNIFORM ALLOWANCE	0.13%	15,125	0.14%	17,550	2,425
137	CLOTHING ALLOWANCE	0.14%	16,175	0.17%	20,700	4,525
151	SOCIAL SECURITY	2.50%	295,151	2.52%	306,230	11,079
152	EMPLOYER SHARE RETIREMENT	6.21%	732,717	6.39%	777,642	44,925
154	MEDICAL & DENTAL	14.65%	1,729,069	12.96%	1,576,521	(152,548)
155	LIFE INSURANCE	0.09%	10,666	0.08%	9,834	(832)
156	WORKER'S COMPENSATION	1.21%	143,090	1.23%	149,260	6,170
157	H.S.A. CONTRIBUTION	1.64%	193,363	1.49%	180,688	(12,675)
158	UNEMPLOYMENT	0.04%	5,000	0.04%	5,000	-
159	OTHER EMPLOYER CONT	0.16%	19,100	0.15%	18,800	(300)
161	RECRUITMENT/TESTING	0.12%	14,100	0.10%	12,600	(1,500)
162	EMPLOYEE RECOGNITION	0.01%	1,500	0.03%	4,000	2,500
190	POST EMPLOYMENT BENEFITS	0.32%	38,235	0.19%	23,260	(14,975)
191	RETIREE HRA DEDUCTIBLE	0.04%	4,500	0.02%	3,000	(1,500)
TOTAL PERSONNEL COSTS		74.19%	8,754,318	72.51%	8,821,087	66,769
SERVICES:						
210	PROFESSIONAL SERVICES	0.53%	62,000	0.56%	68,500	6,500
211	FINANCIAL SERVICES	0.68%	80,000	0.70%	85,000	5,000
213	OTHER PROFESSIONAL SERVICES	2.78%	327,600	3.21%	390,300	62,700
216	SAFETY PROGRAM	0.01%	1,000	0.01%	1,450	450
219	OTHER ANIMAL SHELTER	0.01%	1,500	0.00%	500	(1,000)
221	WATER	0.35%	41,250	0.52%	63,490	22,240
222	ELECTRIC	1.63%	192,550	1.62%	197,383	4,833
224	NATURAL GAS	0.56%	66,600	0.50%	60,234	(6,366)
225	TELEPHONE	0.63%	74,800	0.62%	75,084	284
227	PROPANE/FUEL OIL	0.00%	150	0.00%	150	-
250	PROPERTY MAINTENANCE	0.01%	1,500	0.01%	1,500	-
215	SPECIAL EVENTS & PROGRAMS	0.00%	300	0.00%	300	-
290	CONTRACTUAL SERVICES	4.74%	559,751	5.21%	633,450	73,700
299	OTHER SERVICES/WEIGHTS & MEASURES	0.05%	5,600	0.05%	6,000	400
TOTAL SERVICES		11.99%	1,414,601	13.02%	1,583,341	168,741
MATERIALS & SUPPLIES:						
311	POSTAGE	0.13%	15,340	0.13%	15,720	380
313	PRINTING/COPYING	0.22%	25,800	0.20%	24,150	(1,650)
319	OFFICE SUPPLIES	0.11%	13,235	0.13%	16,125	2,890
320	ADVERTISING/PUBLISHING	0.15%	17,280	0.11%	13,500	(3,780)
322	MAGAZINES/NEWSPAPER SUBS	0.00%	400	0.00%	400	-
324	MEMBERSHIP DUES	0.11%	13,295	0.09%	10,450	(2,845)
332	AUTO ALLOWANCE	0.00%	300	0.00%	300	-
337	CERTIFICATION - CONT ED	0.12%	14,200	0.12%	14,400	200
339	TRAVEL/TRAINING	0.44%	52,400	0.47%	56,700	4,300
340	OPERATING SUPPLIES	4.71%	555,900	5.11%	621,650	65,750
342	GAS AND OIL	1.73%	204,550	1.66%	201,700	(2,850)
343	MEAL EXPENSE	0.04%	5,000	0.05%	6,300	1,300
344	JANITORIAL SUPPLIES	0.20%	23,400	0.15%	18,620	(4,780)
345	SMALL TOOLS & EQUIP	0.13%	15,100	0.13%	16,100	1,000
349	OTHER SUPPLIES	0.04%	4,500	0.03%	4,000	(500)
350	R & M TRANS VEHICLES	0.49%	57,630	0.50%	60,700	3,070
351	R&M HEAVY EQUIPMENT	0.39%	46,000	0.38%	46,000	-
352	R&M EQUIP/MACH/TOOLS	0.13%	15,020	0.13%	15,520	500
353	R & M FURNITURE/OFFICE EQUIPMENT	0.01%	600	0.00%	600	-
354	R&M - TELE/DATA COMM EQUIP	0.07%	7,800	0.07%	8,300	500
355	R & M BUILDINGS	0.38%	44,300	0.55%	67,300	23,000
357	R & M EQUIP/MAINT-OTHER	0.16%	19,000	0.16%	19,050	50
368	OTHER INSURANCE CLAIMS	0.00%	400	0.00%	-	(400)
390	MISCELLANEOUS EXPENSE	0.19%	22,200	0.18%	21,550	(650)
394	BANK SERVICE CHARGES	0.06%	7,000	0.05%	6,300	(700)
532	RENT BUILDINGS	0.00%	500	0.00%	-	(500)
533	RENT-EQUIPMENT	0.04%	5,300	0.05%	5,500	200
535	HYDRANT RENTAL	0.17%	19,500	0.19%	23,000	3,500
TOTAL MATERIALS & SUPPLIES		10.22%	1,205,950	10.64%	1,293,935	87,985

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

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

**CITY OF ASHLAND WISCONSIN
2025 BUDGET PROGRAM NARRATIVE
CITY OF ASHLAND MAYOR DUTIES – WIS. STAT.SEC. 62.09(8)**

Core Operations:

Description: The mayor's elected office in the City of Ashland, which is for a 4-year term, is referred to as a weak mayoral system and is characterized by a shared administrative responsibility among the mayor, City Administrator, various boards and commissions and independent appointed officials.

The mayor by statute:

- Is a member of the city council;
- Presides at city council meetings;
- May vote on measures before the city council in the event of a tie vote;
- Has the power to veto actions of the city council.

As Chief Executive Officer of the city, the mayor has statutory duty to “take care that the city ordinances and state laws are observed and enforced and that all city officers and employees discharge their duties”.

Additional responsibilities include:

- Head of the Police and Fire Departments;
- Nominates appointments to various city committees;
- Represents the city at Community, Federal, State, and Regional functions;
- Negotiates in the city interest;
- Assists in Economic Development;
- Communicates with the public about matters of interest.

**CITY OF ASHLAND
2025 PROPOSED BUDGET
MAYOR**

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

Mayor

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

Core Operations:

Description: Legislative authority of the City of Ashland is held by the Common Council. The Council approves ordinances, resolutions, policies, agreements and contracts which promote the health, safety and welfare of the public. After the 2020 Census results confirmed a decline in population in the City of Ashland, a Census Ad Hoc Committee took the opportunity to reduce the size of Council seats (per Council's direction) and in turn, aldermanic districts, to represent the 7,900 citizens. Redrawn ward lines were approved by the City Council in October 2021, and accepted by Ashland County in November 2021. The City is comprised of 21 wards, combined equally by population to result in seven aldermanic districts. The Ashland Common Council is comprised of seven aldermanic representatives, each representing three contiguous wards. Each member of the Council is elected to serve a two-year term.

Outcomes: Council reviews recommendations previously vetted through staff and committees for final determination. Council responds to citizen comments and complaints and provides direction on the long-term public needs of the entire community. Council directs administration to research projects for the health, safety and welfare of the public.

The Committee of the Whole meeting is a work session-type meeting on current and future projects or ongoing plans, or bring forward issues that require discussion and answer questions before determining to 1) move forward for formal approval, 2) ask staff or committees to research for future discussion, or 3) table or revisit at a later date.

Training: Occasionally Council Members will take in events held for Superior Days, Wisconsin League of Municipalities, or other offered continuing municipal and legal training and education throughout the year, subsidized through the annual budget. Council Retreats are held once or twice a year, along with management staff, to revitalize and strengthen the working relationships between Council and staff. Those new to the Council meet with the Mayor, Clerk and Administrator prior to their first Council meeting to familiarize them with meeting and legal procedures and expectations of their role as citizen representatives.

**CITY OF ASHLAND
2025 BUDGET
CITY COUNCIL**

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

City Council

**CITY OF ASHLAND WISCONSIN
2025 BUDGET PROGRAM NARRATIVE
OFFICE OF CITY ADMINISTRATOR – ORDINANCE 28**

Core Operations:

Description: The City Administrator is charged with leading, planning, and directing the efforts of the City toward fulfillment of the goals and policies as determined by the mayor and common council. The City Administrator coordinates the day to day activities of the City. The mayor provides direct supervision of the City Administrator's office.

Per Ordinance 28 the general duties of the City Administrator include the following:

- Implementation. Carry out directives of the mayor and council which require administrative implementation, reporting promptly to the mayor and council any difficulties encountered;
- Day-to-Day Operations. Be responsible for the administration of all day-to-day operations of the city government including the monitoring of all city ordinances, resolutions, council meeting minutes and state statutes;
- Strategic Plan. Annually after the spring general election, the Administrator and Council shall jointly develop a strategic plan outlining the goals and objectives to be accomplished by the resources of City government for the following budget year;
- Efficiency. Establish when necessary administrative procedures to increase the effectiveness and efficiency of city government according to current practices in local government;
- Non-Voting Board Member. Serve as ex-officio nonvoting member of all boards, commissions and committees of the city, except as specified by the council or Wisconsin State Statutes;
- Keeping Informed. Keep informed concerning current federal, state, and county legislation and administrative rules affecting the city and submit appropriate reports and recommendations thereon to the council;
- Coordinate Funding. Coordinate initiatives to secure federal, state, county or private funds for local programs. Assist department heads and the council in obtaining these funds under the direction of the mayor and the council;
- Representation. Represent the city in matters involving legislative and intergovernmental affairs as authorized and directed as to that representation by the mayor and council;
- Public Information Officer. Act as public information officer for the city with the responsibility of assuring that the news media are kept informed about the operations of the city and that all open meeting rules and regulations are followed;
- Communication. Establish and maintain procedures to facilitate communications between citizens and city government to assure that complaints, grievances, recommendations and other matters receive prompt attention by the responsible official, and to assure that all such matters are expeditiously resolved;
- City Projects. Coordinate and ensure development of city projects such as the Waterfront Development Plan and Comprehensive Plan;
- Leadership. Contribute to and be a vital part of the leadership team that is charged with developing Ashland's future;
- Goals and Objectives. Promote the economic well-being and growth of the City of Ashland through public and private sector cooperation; coordinate the development and acceptance of city-wide goals and objectives. Ensure that achievement plans are created and successfully implemented for these goals and objectives;

City Administrator

- Promoting Economic Development. Work in conjunction with appropriate commercial, industrial and citizen representatives to define the role of the city in promoting the economic development well-being of Ashland.
- Supervising. Be responsible for the administrative direction, supervision, and coordination of all employees of the city according to the established organization procedures;
- Personnel. In consultation with the appropriate department head, be responsible for the appointment, promotion, and when necessary for the good of the city, the suspension or termination of employees below the department head level;
- Evaluations. Coordinate with the personnel officer for the city to see that complete and current personnel records, including specific job descriptions, for all city employees are kept; evaluate the performance of department heads on a regular basis; assure that employees below the department head level are evaluated by their supervisor(s) on a regular basis; recommend salary and wage scales for city employees not covered by collective bargaining agreements; develop and enforce high standards of performance by city employees; assure that city employees have proper working conditions; work closely with department heads to promptly resolve personnel problems or grievances;
- Employee Training. Work closely with department heads to assure that employees receive adequate opportunities for training to maintain and improve their job-related knowledge and skills and act as the approving authority for requests by employees to attend conferences, meetings, training schools, etc., provided that funds have been budgeted for these activities;
- Preparation of Budget. Be responsible for the preparation of the annual city budget, in accordance with guidelines as may be provided by the city council and the mayor and in coordination with department heads, and pursuant to state statutes, for review and approval by the mayor and the council;
- Administering Budget. Administer the budget as adopted by the council;
- Accounting System. Supervise the accounting system of the city and ensure that the system employs methods in accordance with current professional accounting practices; and
- Purchasing. Serve as the purchasing agent for the city, supervising all purchasing and contracting for supplies and services, subject to the purchasing procedures established by the council and any limitation contained in the Wisconsin State Statutes.

Outcomes: Provide the City of Ashland with efficient, effective and responsible government under the direction of the mayor and common council.

CITY OF ASHLAND
2025 BUDGET
CITY ADMINISTRATOR

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

Administrator

**CITY OF ASHLAND WISCONSIN
2025 BUDGET PROGRAM NARRATIVE
POLICE & FIRE COMMISSION – WI STATUTE – 62.13**

Core Operations:

Wisconsin State Statutes contain provisions for the creation of Police and Fire Commissions. The purpose of these provisions in the Statutes was to remove political influences from the management of the police and fire departments and to provide basic protection and security in employment, promotion, and disciplinary practices. The authority to formulate and administer policies as to the operation of the police and fire departments lies with the chiefs of those departments under the direction of the Mayor and in cooperation with the City Council. The defined role of the Police and Fire Commission is to:

- Appoint, suspend or remove the Chief of the Police Department and the Chief of the Fire Department.
- Approve all appointments made by the Police Chief and the Fire Chief, including the promotion of subordinates.
- Approve competitive examinations used to judge suitability for appointment of subordinates.
- Approve each list of individuals determined to be eligible for appointment.
- Suspend the Chief of a department or subordinates pending the filing and hearing of charges against them.
- Initiate charges against the Chief of a department or any subordinate.
- Hear charges filed against the Chief of a department or a subordinate, make findings and determinations, and impose penalties.
- Hear appeals of disciplinary actions initiated by the chief of a department against any subordinate.

Goals:

1. Goal: Hold regular Commission meetings to maintain effective communications with the Fire Chief and Police Chief.
2. Goal: Provide statutory oversight for disciplinary activities of the Police Chief and Fire Chief.
3. Goal: Conduct interviews of candidates for positions in the Police and Fire Departments.
4. Goal: Complete and update the policy manual regarding rules and regulations governing the Police and Fire Commission.

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

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

Police and Fire Commission

**CITY OF ASHLAND WISCONSIN
2025 BUDGET PROGRAM NARRATIVE
OFFICE OF CITY ATTORNEY – SECTION 62.09(12) STATUTES**

Core Operations:

Description: The City's legal representation consists of several components. The City Attorney, by statute, represents the City in all legal matters in which the City has an interest. The City Attorney serves as the lead representative in labor negotiations. The City also retains specialized legal services for particular issues that come up. Likewise, the City is assigned counsel by its insurance company to represent it in suits and other civil actions.

Outcomes: The legal group of Anich, Wickman, & Lindsey SC are contracted for legal representation, led by Attorney Tyler Wickman. This contract was renewed in May 2023 for a two year term ending May 31, 2025. Legal fees are paid hourly, divided by the tenth of an hour if necessary, and are charged to the City and its enterprises accordingly. The agreed hourly rate is \$200/hour throughout the two-year agreement.

To insure the City, its staff, and governing board are properly represented in all legal affairs, the appropriate documents are reviewed and properly vetted, that the municipality complies with all appropriate legal requirements established by superior authorities, and that violations of municipal ordinances are properly prosecuted.

The City Attorney is present at Council meetings and as needed during Committee of the Whole meetings. To lessen charges to the City, the Attorney may defer the creation of contracts, agreements, ordinances, resolutions, etc. to City staff, and will review and consult with staff for legal appropriateness.

**CITY OF ASHLAND
2025 BUDGET
CITY ATTORNEY**

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

Attorney

**CITY OF ASHLAND WISCONSIN
2025 BUDGET PROGRAM NARRATIVE
CITY CLERK – SECTION 62.09 STATUTES**

Core Operations:

Description: The City Clerk is a statutory office and acts as the official agent of the City pursuant to Section 62.09, Wisconsin Statutes. The City Clerk serves as the custodian of municipal records, election administrator, the preparer of the proceedings of the meetings of the governing body and its committees. The Clerk's office provides administrative support to the Mayor, Common Council, City Administrator, boards, commissions, committees, and responds to records requests from the general public.

Duties of the City Clerk include the following:

- Serves as secretary to the City Council, Administration, and various committees.
- Custodian of the City's official records and responds to public records requests.
- Prepares resolutions, ordinances, proclamations, agendas, and minutes for meetings of the Common Council, committees, commissions, and authorities.
- Codifies approved ordinances and resolutions.
- Issues notices of municipal affairs.
- Administers oaths of office and certifies official documents, and is the holder of the City Seal.
- Administers elections including providing candidate information, updating voter records, assistance with absentee voting, and election inspector training.
- Provides notary service.
- Participates in preparation of annual City budget for multiple departments.
- Serves as office manager of the City's municipal offices; supervises administrative clerical staff, answers main telephone line and directs calls & visitors to appropriate departments.
- Maintains public communication outlets such as the City website, social media and Council memos.
- Directs such committees as the Board of Review and Board of Canvass
- Manages City insurance policies for auto, equipment inventory, property and liability, and process claims.
- Maintains the City's vehicle listing to include recording of titles and insurance coverage.
- Conduct Census and participate in redistricting.
- Financial responsibilities including review of Treasurer's Report, tax statement journal entries, and City charge accounts reporting.
- Manages rent of offices on the 3rd floor of the Vaughn Library building.

Outcomes: The desired outcomes of the Clerk's office are as follows:

- Elections are conducted in accordance with City, State and Federal law.
- Open government mandates are adhered to and documents are accessible to the Mayor, City Council and the public in a timely manner.
- Agenda meetings are posted in accordance with State Statute as well as on the City web-site.
- City Council meeting actions are accurately recorded and published as required by State Statute.

City Clerk

- The Mayor, City Council, Boards, Commissions and Committees are effectively supported in making public policy decisions by the delivery of high quality services.
- Open government mandates are adhered to and that the legislative process is open and accessible to the public.
- City's legislative records and documents are accessible and open to the community.
- Requests for the City's records and public documents are received and fulfilled under provisions of the Public Records Act.
- Transparency maintained through website notifications and public communications.
- Cooperates with Finance, Public Works, and Planning departments and sustains an auditing system in existence by sharing staff and duties as well as back up support.

Training:

Throughout the year, there are various opportunities for continued education and training through the Wisconsin League of Municipalities and Wisconsin Municipal Clerk Association among others. These learning opportunities take place throughout the State to keep up to date on processes on elections, legislation and licensure among other topics required of the Clerk. Allocation for these opportunities are funded through the budget for the Clerk and staff of the Clerk's office.

CITY OF ASHLAND
2025 BUDGET
CITY CLERK

DESCRIPTION	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Actual to June 30	2024 Estimate	2025 Budget	Percent Change
PERSONNEL COSTS								
100 51420 111 SALARIES/PERMANENT/REG	60,009	62,754	67,142	69,160	35,211	70,500	72,700	5.12%
100 51420 131 LONGEVITY PAY	0	566	671	695	0	705	730	5.04%
100 51420 151 SOCIAL SECURITY	4,235	4,583	4,884	5,200	2,521	5,100	5,610	7.88%
100 51420 152 EMPLOYER SHARE RETIREMEN	4,048	4,119	4,613	4,820	2,430	4,920	5,110	6.02%
100 51420 157 HSA CONTRIBUTION	3,000	3,000	3,000	3,000	1,500	3,000	3,000	0.00%
100 51420 154 MEDICAL & DENTAL INSUR.	25,036	25,870	24,901	23,055	11,527	23,055	22,240	-3.54%
100 51420 155 LIFE INSURANCE	181	193	199	260	102	210	375	44.23%
100 51420 156 WORKERS COMPENSATION	118	121	120	125	0	135	140	12.00%
TOTAL PERSONNEL COSTS:	96,627	101,206	105,530	106,315	53,291	107,625	109,905	3.38%
SERVICES								
100 51420 225 TELEPHONE	400	405	446	600	229	500	1,100	83.33%
TOTAL SERVICES:	400	405	446	600	229	500	1,100	83.33%
MATERIALS & SUPPLIES								
100 51420 319 OFFICE SUPPLIES	131	51	172	100	0	100	100	0.00%
100 51420 324 MEMBERSHIP DUES	65	65	65	65	0	65	75	15.38%
100 51420 339 TRAVEL/TRAINING	699	1,316	981	1,000	360	500	1,500	50.00%
100 51420 390 MISCELLANEOUS EXPENSE	227	166	30	100	0	100	100	0.00%
TOTAL MAT. & SUPPLIES:	1,123	1,599	1,248	1,265	360	765	1,775	40.32%
TOTAL CITY CLERK:	98,150	103,210	107,224	108,180	53,879	108,890	112,780	4.25%

City Clerk

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

Core Operations:

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

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

Covers non-represented employees' recruitment expenses.

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

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

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

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

Human Resources
Personnel

**CITY OF ASHLAND WISCONSIN
2025 BUDGET PROGRAM NARRATIVE
ELECTIONS**

Core Operations:

Description: The City of Ashland administers all local, school district, county, state and national elections occurring in the city limits in accordance with Wisconsin Statutes. There is one full-time employee, an "Election Specialist" who is also Deputy Clerk.

Even-numbered years potentially have four elections – the spring primary and spring election and the fall primary and general election. Spring elections are held only in odd-numbered years. The cycle of two elections in odd-numbered years and four in even-numbered years creates a considerable fluctuation in the elections budget. It has been recommended to the City that the election budget be kept "artificially static" by budgeting funds in the odd-numbered years into a "transfer to capital equipment" line item.

The City has designated available polling locations that require set up and take down by municipal employees. Multiple polling locations also require staffing by appointed poll workers. All poll workers are appointed by the Ashland Common Council and are issued the oath of office by the Clerk or Deputy Clerk. The City of Ashland polling locations are the Bretting Community Center, 400 4th Avenue West, and when necessary, Northwoods Technical College-Ashland at 2100 Beaser Avenue.

The City uses electronic poll books, or Badger Books, to replace hard copy poll books. These are programmed by the State and updated and tested regularly and when required.

Outcomes: The City utilizes an Elections Specialist under the supervision of the Clerk, in order to concentrate most election activities into one position, with support of other staff in the Clerk's office. Then outside the election season, the Election Specialist in turn, supports the Clerk's office as Deputy Clerk. The main focus of this employee is:

- Registration of voters and keeping voter registration lists current.
- Maintaining the City's election on WisVote.
- Publishing election notices as required by Wisconsin Statutes.
- Processing materials for candidates for City offices.
- Recruiting and obtaining poll workers and polling places for each election.
- Training poll workers and chief inspectors.
- Ordering supplies including ballots.
- Planning, preparing and setting up polling places and voting machines.
- Preparing election supplies for use at the polling places.
- Processing all absentee ballot requests including coordinating in-person absentee voting.
- Work with special voting deputies to conduct absentee voting in nursing homes.
- Construct the election emergency contingency plan.
- Provide community information & education regarding any proposed election changes.
- Continuing education and training of election processes and legislature.
- Serves as administrative assistant to the Harbor Commission, Airport Commission and Disabled Parking Enforcement Committee

**CITY OF ASHLAND
2025 BUDGET
ELECTIONS**

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

**CITY OF ASHLAND WISCONSIN
2025 BUDGET PROGRAM NARRATIVE
TECHNOLOGY SERVICES DEPARTMENT**

Core Operations:

Description: The Technology Services Department manages the electronic voice and data information systems of municipal government and the security of them. The system consists of a wide area network (WAN) connecting the local networks and individual computer work stations at City Hall, Ashland Fire Station, Police Station, Public Works, Wastewater Treatment Plant, Water Treatment Plant, Vaughn Library, Bretting Center, Ashland County Law Enforcement Center and the County Courthouse. The City is also a partner in the Chequamegon Area Records System (CARS), a shared law enforcement information system and data center managed by the City, Ashland County and Bayfield County.

Outcomes: To ensure that the trouble-free operation of electronic voice and data information systems meet the needs of employees, the governing board, and citizens of the community for the efficient delivery of municipal services.

CITY OF ASHLAND
2025 BUDGET
TECHNOLOGY SERVICES

DESCRIPTION	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Actual to June 30	2024 Estimate	2025 Budget	Percent Change
PERSONNEL COSTS								
100 51450 111 SALARIES & WAGES	61,032	62,629	65,125	67,080	34,472	69,030	71,180	6.11%
100 51450 131 LONGEVITY PAY	608	1,012	1,303	1,345	0	1,385	1,425	5.95%
100 51450 151 SOCIAL SECURITY	4,579	4,728	4,936	5,040	2,552	5,200	5,360	6.35%
100 51450 152 EMPLOYER RETIREMEN	4,158	4,140	4,518	4,725	2,379	4,860	5,050	6.88%
100 51450 157 HSA CONTRIBUTION	3,000	3,000	3,000	3,000	1,500	3,000	3,000	0.00%
100 51450 154 MED/DENT INSURANCE	22,200	22,934	25,376	29,100	15,356	30,715	31,450	8.08%
100 51450 155 LIFE INSURANCE	61	63	64	65	33	70	80	23.08%
100 51450 156 WORKERS COMP INSUR	121	122	118	125	0	130	140	12.00%
100 51450 161 RECRUITMENT & TESTI	0	0	0	0	0	0	0	NA
TOTAL PERSONNEL COSTS:	95,759	98,629	104,440	110,480	56,292	114,390	117,685	6.52%
SERVICES								
100 51450 213 OTHER PROFESSIONAL	0	0	4,500	4,000	3,085	4,000	5,000	25.00%
100 51450 225 TELEPHONE/DATA COMM	34,147	34,065	25,932	27,000	12,291	26,000	26,000	-3.70%
100 51450 290 SERVICE CONTRACTS (	118,473	105,686	109,541	125,000	88,885	125,000	115,000	-8.00%
TOTAL SERVICES:	152,620	139,752	139,973	156,000	104,261	155,000	146,000	-6.41%
MATERIALS & SUPPLIES								
100 51450 339 TRAVEL/TRAINING	0	0	0	1,000	0	1,000	2,000	100.00%
100 51450 340 OPERATING SUPPLIES	2,989	1,463	1,133	3,500	20	2,000	2,000	-42.86%
100 51450 349 OTHER SUPPLIES	0	0	0	500	0	0	0	-100.00%
100 51450 354 R&M - TELE/DATA COMM	1,972	2,107	1,297	2,000	545	3,000	2,500	25.00%
100 51450 390 MISCELLANEOUS	0	0	0	0	55	0	0	NA
TOTAL MAT. & SUPPLIES:	4,961	3,570	2,430	7,000	620	6,000	6,500	-7.14%
CAPITAL EXPENDITURES								
100 51450 813 TELE/DATA COMM EQU	18,298	24,463	29,546	30,000	4,553	24,000	30,000	0.00%
100 51450 816 MEDIA & SOFTWARE	540	224	3,480	4,000	4,875	8,000	5,000	25.00%
TOTAL CAPITAL EXPEND:	18,838	24,687	33,026	34,000	9,428	32,000	35,000	2.94%
TOTAL TECH SERVICES:	272,179	266,637	279,869	307,480	170,602	307,390	305,185	-0.75%

TECHNOLOGY

**CITY OF ASHLAND WISCONSIN
2025 BUDGET PROGRAM NARRATIVE
OTHER CITY HALL**

Core Operations:

Description: The "Other City Hall" budget includes funding for the majority of administrative support to the Clerk, Mayor, and Administrator. This employee serves half-time as administrative support for the Clerk's office and half-time as administrative support for the public works department, and is budgeted for 50%/50% under both budgets for the wages and benefits for this position.

Under Other City Hall, this budget provides support and funding for postage, the copy machine, the basic charges for the telephone system, records maintenance, and unemployment compensation payments. The majority of expense for office supplies and services, for all of City Hall, is also budgeted here.

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

Outcomes:

- Answer, screen and forward incoming telephone calls, greet the public, and respond to inquiries and complaints.
- Use computer applications for organizing, filing, and processing, and assisting with other clerical tasks for the Mayor, City Administrator and Clerk, as well and for public works.
- Serves as administrative assistant to the Beautification Council, and aids the Planning Department with its various committees.
- Update City's website with meeting and public notices, committee status and members, and assist other departments in posting and updating website and social media pages. Also creates notices, posts and mailings for all departments.
- Process and issue permits and licenses, including alcohol, tobacco, server, vendor, mobile concession, and maintain records and applications.
- Manage the City's Tax Exemption Property Reporting.
- Assist and support all other departments as requested and available.

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

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

Other City Hall

**CITY OF ASHLAND WISCONSIN
2025 BUDGET PROGRAM NARRATIVE
FINANCE DEPARTMENT**

FINANCIAL ACCOUNTING OFFICE:

Description: The Finance Director performs professional, administrative, and complex technical duties related to planning, managing, and accounting for the financial assets of the City and the utilities. The Finance Director oversees the Treasurer/Comptroller and accounting department. Responsibilities include:

- Financial reporting, cash flow management, and debt issues
- Budget preparation which includes the forecasting of revenues and expenses
- Develop and monitor financial policies and procedures
- Compliance with GASB and regulatory agency requirements
- Develop and adjust as needed a 5 year plan for debt management, capital projects, and capital acquisitions
- Coordination of financial information to various boards and department heads
- Maintains the financial statements for all governmental and proprietary funds
- Is a contact for human resources and files annual federal and state required employee reports

The Accounting Specialist and Accounting Assistant positions responsibilities include:

- Reviews, enters, processes vendor payments, and files annual reports
- Maintains project and grant payment files
- Prepares payroll and all related payroll reports; and processes related payroll liabilities, maintains employee records, administers employee benefit programs
- Assists with preparation of financial information for the annual financial audit
- Assists with the annual budget process
- employee records, administer employee benefit programs,

Outcomes: The financial accounting office has maintained the records of the City and completed the necessary items for audit. All reporting to regulatory agencies have been kept up-to-date. Communicate issues and provide guidance to the Mayor, Council, and Administrator, on financial issues, and assist with budget and debt management to maintain a healthy financial status.

Treasurer/Comptroller:

Description: The Treasurer/Comptroller is responsible for the City's treasury functions of all governmental and proprietary funds. This position is also responsible for examining and assuring that all claims presented against the City are properly authorized and conform to approved policy and contracts. Responsibilities include:

- Cash flow and debt management – preserving capital while maximizing interest earnings and minimizing related costs. Bank account management.
- Property tax collections and settlements.
- Special Assessment and accounts receivable billing and cash receipting.
- Oversee utility credits, receipting, customer inquiries, refunds
- Approval of weekly claim payments, and bi-weekly payroll checks
- Payment of payroll taxes and monthly retirement contribution.

- Assists the Finance Director with the annual audit, annual PSC report, annual general fund revenue budget, and other analytical support.
- Monthly Treasurer's report to City Officials

The Clerk's Office assists the Treasurer/Comptroller with the following:

- Customer service – answer phone calls, assist walk-in customers, prepares deferred payment arrangements for utility customers
- Daily recording of treasury receipts and prepare end-of-day deposit
- Assists in entering accounts payable, title company requests regarding property sales, and property tax collection as needed

Outcomes:

- Protection of assets through timely deposits and proper collateralized depository accounts.
- Adherence to state statutes and local ordinances through final review of weekly bills and biweekly payroll.
- Timely responses to customer service requests and billing issues to shorten days outstanding on accounts receivable.
- Strengthen internal control over cash in order to stay in compliance with granting agencies requirements.

**CITY OF ASHLAND
2025 BUDGET
FINANCE**

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

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

Core Operations:

Description: The Assessor is responsible for assessing and valuing all Real and Personal Property according to Wisconsin Statutes Chapter 70. The City's assessment services are provided by Associated Appraisals of Appleton through a 5-year contract expiring in 2026. The City Clerk supervises the assessment process and works directly with the Assessor to determine the City's ongoing needs. Assessment rolls are kept at City Hall after completion of the Board of Review.

The Assessor must maintain the level of assessment within ten percent of the equalized value and keep the equalized ratio of the classes (residential and commercial) within 10% of each other.

Outcomes: The Assessor continues to maintain and update the City's assessment records as necessary. The Assessor is responsible for answering all correspondence concerning the assessed values of property. The Assessor and his staff assess all new construction, improvements being remodeled, partially completed improvements, all properties in which buildings have been destroyed or moved, and all properties which the original parcel has been split into two or more parcels. All property records are updated and property records are made for new parcels.

The Assessor completes and sends out self-reporting personal property forms to all personal property accounts in the City and analyzes the returns.

The Assessor completes all forms as required by the Department of Revenue, including final reports and TID reports, and of the Department of Agriculture. The Statement of Assessment is completed by the Ashland County Land Description office and filed electronically with the State.

The Assessor completes the revaluation as necessary every 7 to 10 years, and will conduct open book hearings hosted. The Assessor attends meetings of the Board of Review to explain and defend assessed values and testifies when necessary under oath in regard to such values. The Assessor completes and files the assessment rolls.

As the City has just completed the revaluation process, years 2022 through 2026 will be considered maintenance years, with the potential of an interim market update during either 2025 or 2026 for an additional fee. Compensation is as below for the 5-year contract with Associated Appraisal Consultants, Inc:

- 2022 \$30,000
- 2023 \$30,250
- 2024 \$30,500
- 2025 \$30,750
- 2026 \$31,000

The City takes advantage of the optional website posting at a rate of \$0.015 per parcel (~4441 parcels) for approximately \$66.62/month.

**CITY OF ASHLAND
2025 BUDGET
CITY ASSESSOR**

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

Assessor

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

Core Operations:

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

Description:

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

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

Outcomes:

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

CITY OF ASHLAND
2025 BUDGET
FACILITIES MAINTENANCE

DESCRIPTION			2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Actual to June 30	2024 Estimate	2025 Budget	Percent Change
PERSONNEL COSTS										
100	51610	111 SALARIES/PERM/REGULAR	152,019	165,023	170,647	172,688	87,025	172,688	90,900	-47.36%
100	51610	112 OVERTIME WAGES	529	4,692	5,310	3,000	1,670	3,000	3,000	0.00%
100	51610	125 TEMP WAGES	34,503	32,068	42,022	37,840	18,908	47,900	37,600	-0.63%
100	51610	131 LONGEVITY PAY	978	1,365	1,740	2,355	34	2,355	625	-73.46%
100	51610	136 CLOTHING/UNIFORM ALLOW	1,530	1,575	1,564	1,575	621	1,575	1,575	0.00%
100	51610	151 SOCIAL SECURITY	13,305	15,078	16,246	15,737	8,168	15,737	10,130	-35.63%
100	51610	152 EMPLOYER SHARE RETIRE	10,296	11,245	12,206	12,285	6,122	12,285	6,570	-46.52%
100	51610	154 MEDICAL & DENTAL	56,787	58,360	70,187	81,271	44,823	89,600	46,500	-42.78%
100	51610	155 LIFE INSURANCE	628	683	745	817	395	817	415	-49.20%
100	51610	156 WORKER'S COMPENSATION	6,811	7,201	7,306	7,139	0	7,139	3,230	-54.76%
100	51610	157 HSA CONTRIBUTION	8,913	8,723	8,937	9,000	4,455	9,000	4,500	-50.00%
TOTAL PERSONNEL COSTS:			286,298	306,012	336,910	343,707	172,221	362,096	205,045	-40.34%
SERVICES										
100	51610	213 OTHER PROFESSIONAL SE	10,414	14,844	28,244	25,000	10,200	25,000	75,000	200.00%
100	51610	221 WATER/SEWER	5,595	5,651	6,446	6,500	2,473	7,300	8,650	33.08%
100	51610	222 ELECTRICITY	27,047	30,097	32,313	31,000	13,003	30,000	31,000	0.00%
100	51610	224 GAS	20,776	23,855	19,853	24,500	10,504	24,500	24,500	0.00%
100	51610	225 TELEPHONE	4,568	4,701	3,695	4,500	1,633	4,500	4,500	0.00%
TOTAL SERVICES:			68,400	79,148	90,551	91,500	37,812	91,300	143,650	56.99%
MATERIALS & SUPPLIES										
100	51610	311 POSTAGE	0	0	30	50	0	5	50	0.00%
100	51610	319 OFFICE SUPPLIES	104	51	84	200	4	50	200	0.00%
100	51610	320 ADVERTISING	0	29	97	180	0	50	100	-44.44%
100	51610	339 TRAVEL/TRAINING	173	0	41	1,000	0	500	1,000	0.00%
100	51610	340 OPERATING SUPPLIES	9	36	186	0	0	0	0	NA
100	51610	342 GAS & OIL	3,551	5,527	6,812	5,300	1,367	5,300	5,300	0.00%
100	51610	344 JANITORIAL SUPPLIES	18,090	21,737	13,959	19,500	6,129	16,000	13,000	-33.33%
100	51610	345 SMALL TOOLS & EQUIPMEN	10,683	2,309	1,731	2,800	1,160	2,800	2,800	0.00%
100	51610	349 OTHER OPERATING SUPPLI	1,357	6,169	7,498	4,000	2,094	4,000	4,000	0.00%
100	51610	350 R&M - TRANSPORTATION	1,402	531	342	1,030	617	2,500	2,000	94.17%
100	51610	352 R&M - EQUIP/MACH/TOOLS	284	0	283	1,120	0	1,120	1,120	0.00%
100	51610	355 R&M - BUILDING	55,003	50,172	52,920	43,500	28,554	52,000	66,500	52.87%
100	51610	390 MISC EXPENSE	136	159	175	0	70	100	0	NA
TOTAL MAT. & SUPPLIES:			90,792	86,721	84,157	78,680	39,995	84,425	96,070	22.10%
TOTAL FACILITIES MAINTENANCE			445,491	471,881	511,618	513,887	250,029	537,821	444,765	-13.45%

CITY OF ASHLAND
2025 BUDGET
MISC/INSURANCE/CONTINGENT FUND

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

Miscellaneous, Insurance and Contingency

**CITY OF ASHLAND WISCONSIN
2025 BUDGET PROGRAM NARRATIVE
POLICE DEPARTMENT**

Ashland Police Department:

Description: The Ashland Police Department derives its authority from the charter of the City of Ashland and its related ordinances and the State of Wisconsin. We provide quality responses to all Ashland citizens to address whatever may threaten the safety and security of this community.

Administration:

Description: Chief of Police and support from both Lieutenants

Outcomes: Responsible for the daily operations of the department. Oversee Investigations and media involvement in investigations. Responsible for accurate paperwork delivered to support agencies such as; DA's office, Probation, DHSS, ICW, School District, etc. Responsible for critical incidents and transitions of critical situations. Required to maintain accurate personnel files as well as training and training files.

Administrative Support:

Description: One fulltime and one part time.

Outcomes: Responsible for maintaining all reports. Responsible for all open records requests. Responsible for evidence cataloging. Responsible for approx. 500 paper services per year. Responsible for all counter and phone service. Required to respond to open records requests and redact reports when necessary. Document training and other areas of personnel files. Processes all parking tickets and follow-through with follow-up letters. Provides a monthly report to the Federal Government on the Uniform Crime Reporting (UCR) requirements. Performs duties as the Police and Fire Commission secretary.

Investigations:

Description: 2 Lieutenants, full time investigator, and occasionally a part time investigator.

Outcomes: Responsible for conducting follow-up on criminal cases. Responsible for drafting and executing search warrants/arrest warrants. Responsible for collecting and preserving evidence. Must work closely with District Attorney and all other law enforcement agencies. (FBI, DCI) Maintains the Department evidence room and property. Responsible for the Drug Funds and audits of this account.

Patrol Division:

Description: Total of 14 fulltime patrol officers and 1 K-9 Officer. They are divided into 4 shifts. Each shift has a "Sergeant" and 2.5 officers. They work 24-365. K-9 Officer has been placed on his own shift leaving one patrol shift short. K-9 shift is as follows: 4 on 3 off, 4 on 4 off. This schedule repeats and he works 9 3/4hrs a day.

Outcomes: Responsible for the safety and security of our community. They respond to an average of over 9,000 calls per year. They investigate all traffic crashes, enforce all traffic, local, and state laws. The officers are required to collect evidence and maintain chain of custody of evidence. Conducts death notifications as necessary. Responds to crime scenes and is responsible for security and proper maintenance of crime scene, (traffic crashes, robbery's, thefts, deaths, assaults, sexual assaults, sexual assaults to children, child abuse, and white collar crimes). Officers conduct video and recorded interviews with suspects, offenders, children, and victims. Responsible for all required paperwork to be given to crime victims, domestic victims, and sexual assault victims. Required to write accurate reports for the departmental records which include all elements of the crime for which they are investigating. Also took on the humane officer call load.

CITY OF ASHLAND
2025 BUDGET
POLICE

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

**CITY OF ASHLAND WISCONSIN
2025 BUDGET PROGRAM NARRATIVE
FIRE AND AMBULANCE**

Core Fire Operations:

Description: The Ashland Fire Department has been in operation as a paid department since 1897. Since that time, the department has evolved into a multi-faceted operation. All members are trained as certified fire fighters through the State of Wisconsin. In 2015, the City of Ashland received notification that the ISO Public Protection Classification (PPC) was improved from a 4 to a 3 due to increased training, and more consistent staffing levels. ISO's Fire Suppression Rating Schedule (FSRS) is used to measure the firefighting capabilities of communities. Communities whose PPC improves may get lower insurance prices.

Outcomes: *Average of 280 "fire" related responses each year

*Fire protection to the City Of Ashland and the Townships of Gingles, Eileen, and Pilsen
(123 sq. miles served)

*EMS protection to the Townships of Sanborn, White River, and Marengo in addition to Ashland, Gingles, Eileen, and Pilsen (400.4 sq. miles served)

*Mutual Aid fire protection to 6 surrounding fire depts. (average per year 12).

*Auto extrication (Respond to 45-55 motor vehicle accidents per year)

*Ice Rescue Program: (All staff members are certified Ice Rescue Technicians through Dive Rescue International, with three in-house instructors).

*Fire Prevention Program (Incident reduction through education)

*Fire Inspection Program: (1,300 Inspections completed annually)

*Hazardous Materials Mitigation: (Contracted/Funded by the State as a Type II team, primary response area includes Ashland County, Bayfield County, Iron County, and Price County.)

*Carbon Monoxide Investigations

*Fire Origin and Cause Investigations: (Three department officers certified to conduct fire investigations)

Core Ambulance Operations:

Description: Until 1967, the Ashland Fire Department was a standard firefighting Department. In 1967 the fire department took over the local ambulance service providing basic medical treatment. The department advanced to the EMT Paramedic level in 1996. The department has had several operational changes in 2015. An alternate staffing plan was implemented to reduce the number of FF/Paramedics from 20 to 18 and hire 6 FF/EMT-Basics. Staff changes were designed to capture the lost revenue of the 240 + transfers that the department was unable to make in prior years due to staffing limitations. In 2016, the department provided 545 interfacility transfers. The plan has increased the collected revenue and reduced the overtime expenditures by 70%. In addition, the department has trained seven staff members to the Critical Care Transport Paramedic level, which has allowed immediate transport of the critically ill or injured patients to higher level or specialized care outside of Ashland. Lastly, the department was approved by the State of Wisconsin to operate as a one (1) paramedic system in 2016. The one paramedic rule allows a Paramedic to operate with an EMT-Basic, which has given the

department the ability to manage staff accordingly due to multiple and/or the simultaneous 911 events.

In 2017, the Ashland Fire Department entered into a partnership with Memorial Medical Center to create a Mobile Integrated Health care system using a Community Paramedic who is on staff at AFD to make house visits of medical patients who may need additional assistance. This includes wound care, medication compliance education, and home safety checks. This included 40 visits in 2018 that averaged 2.57 hours per visit. The purpose of this program is to reduce readmissions into the hospital, which also reduces 911 EMS calls. In 2020, a second Community Paramedic was added following the required training. In 2022, that paramedic retired and we currently do not have a Community Paramedic on staff, but hope to in the future. The partnership with MMC continues and is a great example of how our two agencies can work together to meet a common goal, however due to a retirement and promotion, no community paramedic is currently trained at AFD.

Outcomes: *Paramedic Services to the City of Ashland and the Townships of Sanborn, Gingles, Eileen, Pilsen, White River, and Marengo. **A total service area of 400 sq. miles.** (2,705 calls-2023, 138 more calls than 2022)

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

*2023 Interfacility transports: 341 interfacility transfers, a **33% increase** from 2022. Staffing and using Tamarack RNs on some transfers are the reasons for the increase in interfacility transfers. All 24-line staff positions are filled. AFD is able to provide Critical Care Transport of patients with 6 Paramedics who are trained to the Critical Care Paramedic level.

*Community Paramedic Home Visits—0 in 2023-- LeBlanc retired in June of 2022.

*2023 Ambulance(s) staffed; ABC Raceway, Madeline Island Swim & Marathon, Whistle Stop Event, WI DNR and US Forest Service Pack Testing.

Additional Services Operations:

Description: Additional services provided by the department include:

- *Child car seat installation/inspection-average 63 a year
- *Public education-includes, but is not limited to: fire prevention/safety, medical training, ice safety, etc...
- *Training Center (preceptorship) for EMT and Paramedic students, as well as internship location
- *Grant Writing

Outcomes: Providing quality fire/rescue and EMS service to the City of Ashland and surrounding community in a cost-effective manner while addressing today's needs as well as those of a changing community.

*Fire/Rescue calls (183 calls-2023)

*Service calls (167 calls-2022)

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

CITY OF ASHLAND
2025 BUDGET
FIRE & AMBULANCE

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

FIRE

DESCRIPTION				FIRE 2021 Actual	FIRE 2022 Actual	FIRE 2023 Actual	FIRE 2024 Budget	FIRE 2024 Actual to June 30	FIRE 2024 Estimate	FIRE 2025 Budget	Percent Change
PERSONNEL COSTS											
100	52210	111	SALARIES & WAGES	679,358	634,958	669,848	871,455	415,371	850,970	679,250	-22.06%
100	52210	112	OVERTIME WAGES	24,774	25,294	14,216	17,000	9,507	16,610	20,000	17.65%
100	52210	113	UPGRADE & SHIFT DIFFERENTIAL	3,151	2,276	1,967	4,000	1,256	2,600	2,400	-40.00%
100	52210	127	OUT-OF TOWN TRANSFERS	200	900	200	0	0	0	0	NA
100	52210	131	LONGEVITY PAY	12,711	12,701	11,171	13,160	1,432	13,160	7,910	-39.89%
100	52210	132	HOLIDAY PAY	50,431	45,924	54,527	48,210	1,653	48,210	38,000	-21.18%
100	52210	136	CLOTHING PAYOUT	3,344	3,950	2,984	3,300	1,106	3,300	3,300	0.00%
100	52210	137	CLOTHING REIMBURSEMENT	2,229	1,737	2,266	3,300	662	3,300	3,300	0.00%
100	52210	151	SOCIAL SECURITY	11,237	10,640	11,097	14,520	6,123	13,950	10,620	-26.86%
100	52210	152	EMPLOYER RETIREMENT	139,950	129,155	144,551	188,565	85,231	175,000	149,120	-20.92%
100	52210	157	HSA CONTRIBUTION	22,498	23,603	23,005	36,000	16,821	36,000	19,500	-45.83%
100	52210	154	MED/DENT INSURANCE	163,453	168,864	201,606	355,410	155,709	315,000	158,365	-55.44%
100	52210	155	LIFE INSURANCE	874	818	712	1,060	463	998	620	-41.51%
100	52210	156	WORKER'S COMP INSURANCE	31,137	26,451	21,932	30,470	0	30,470	25,960	-14.80%
100	52210	159	OTHER EMPLOYEE CONTRIBUTIONS	760	0	0	0	0	0	0	NA
100	52210	190	POST EMPLOYMENT HEALTHCARE	18,149	18,679	20,577	26,015	11,708	23,415	11,630	-55.30%
100	52210	191	RETIREE HSA DEDUCTIBLE	3,000	2,750	3,000	3,000	1,500	3,000	1,500	-50.00%
TOTAL PERSONNEL COSTS				\$1,167,256	\$1,108,702	\$1,183,658	\$1,615,465	\$708,543	\$1,535,983	\$1,131,475	-29.96%
SERVICES											
100	52210	221	WATER/SEWER	4,139	4,256	3,747	5,350	1,900	4,862	4,000	-25.23%
100	52210	222	ELECTRICITY	6,998	8,608	9,508	8,800	3,518	9,596	9,500	7.95%
100	52210	224	NATURAL GAS	5,054	5,132	3,723	5,900	1,792	4,000	5,900	0.00%
100	52210	225	TELEPHONE	1,405	1,975	2,614	3,200	1,265	2,633	2,800	-12.50%
100	52210	290	SERVICE CONTRACTS	2,450	4,202	1,273	3,000	0	2,500	11,700	290.00%
TOTAL SERVICES:				\$20,046	\$24,173	\$20,865	\$26,250	\$8,476	\$23,591	\$33,900	29.14%
MATERIALS/SUPPLIES/MAINTENANCE											
100	52210	311	POSTAGE	84	89	23	300	0	275	300	0.00%
100	52210	313	PRINT/COPY	622	649	892	1,200	350	900	900	-25.00%
100	52210	319	OFFICE SUPPLIES	174	184	452	550	58	475	475	-13.64%
100	52210	320	PUBLISHING/ADVERTISING	15	80	115	200	0	125	200	0.00%
100	52210	322	SUBSCRIPTIONS	72	55	0	200	0	125	200	0.00%
100	52210	324	MEMBERSHIP DUES	879	849	523	900	148	850	900	0.00%
100	52210	337	CERTIFICATION - CONT ED	2,113	3,120	2,937	3,200	854	2,450	3,400	6.25%
100	52210	339	TRAVEL/TRAINING-OTHER	3,089	4,418	4,298	5,500	1,076	4,500	5,700	3.64%
100	52210	340	OPERATING SUPPLIES	5,470	7,842	7,437	7,600	4,416	8,246	8,500	11.84%
100	52210	342	GAS & OIL	9,917	14,133	9,791	16,000	3,334	12,000	16,000	0.00%
100	52210	343	MEAL EXPENSE	168	100	179	500	103	475	500	0.00%
100	52210	344	JANITORIAL	1,802	1,834	1,588	1,900	982	2,549	2,320	22.11%
100	52210	350	R&M - TRANSPORTATION	18,624	13,124	25,308	24,000	8,602	20,760	24,000	0.00%
100	52210	352	R&M - EQUIP/MACHINERY/TOOLS	5,868	6,350	6,231	5,500	3,272	5,292	6,000	9.09%
100	52210	354	R&M-TEL/DATA COMM	1,453	2,439	3,533	2,500	418	2,350	2,500	0.00%
100	52210	357	R&M-MAINTENANCE OTHER	514	779	818	750	68	750	800	6.67%
100	52210	390	MISCELLANEOUS	1,659	834	1,432	1,500	143	1,500	1,500	0.00%
TOTAL MAT/SUPPLIES/MAINT:				\$52,524	\$56,879	\$65,557	\$72,300	\$23,821	\$63,622	\$74,195	2.62%
CAPITAL EXPENDITURES											
100	52210	810	CAPITAL EQUIPMENT	23,811	21,478	29,240	30,000	5,437	30,000	33,000	10.00%
100	52210	812	OFFICE EQUIP/FURNITURE	1,986	557	900	500	0	500	550	10.00%
TOTAL CAPITAL EXPEND:				\$25,797	\$22,035	\$30,140	\$30,500	\$5,437	\$30,500	\$33,550	10.00%
TOTAL FIRE				\$1,265,623	\$1,211,789	\$1,300,221	\$1,744,515	\$746,277	\$1,653,696	\$1,273,120	-27.02%

AMBULANCE

				AMB 2021 Actual	AMB 2022 Actual	AMB 2023 Actual	AMB 2024 Budget	AMB 2024 Actual to June 30	AMB 2024 Estimate	AMB 2025 Budget	Percent Change
DESCRIPTION											
PERSONNEL COSTS											
100	52300	111	SALARIES & WAGES	689,645	756,755	763,750	822,350	390,624	790,400	1,136,420	38.19%
100	52300	112	OVERTIME WAGES	57,959	61,516	49,384	55,000	12,801	33,000	25,000	-54.55%
100	52300	113	UPGRADE & SHIFT DIFFERENTIAL	3,851	1,946	2,008	2,500	1,471	2,880	2,500	0.00%
100	52300	125	WAGES-PAID ON CALL	5,143	13,969	11,270	13,000	4,232	13,000	10,085	-22.42%
100	52300	127	OUT-OF TOWN TRANSFERS	10,800	7,875	8,925	17,900	4,452	12,160	12,500	-30.17%
100	52300	131	LONGEVITY PAY	4,465	3,665	4,375	3,865	1,024	3,865	13,000	236.35%
100	52300	132	HOLIDAY PAY	25,673	26,434	28,094	46,645	0	45,000	63,860	36.91%
100	52300	136	CLOTHING PAYOUT	4,617	5,748	5,481	4,000	442	4,000	5,400	35.00%
100	52300	137	CLOTHING REIMBURSEMENT	1,939	2,382	1,268	3,300	538	3,300	1,900	-42.42%
100	52300	151	SOCIAL SECURITY	12,035	13,922	13,650	14,320	6,378	13,700	19,670	37.36%
100	52300	152	EMPLOYER RETIREMENT	135,233	145,095	158,041	187,820	79,033	162,300	245,730	30.83%
100	52300	157	HSA CONTRIBUTION	27,637	27,480	29,995	30,000	13,129	26,500	42,000	40.00%
100	52300	154	MED/DENT INSURANCE	190,328	193,640	234,247	262,990	118,688	239,000	390,020	48.30%
100	52300	155	LIFE INSURANCE	923	1,147	1,323	1,460	657	1,440	1,845	26.37%
100	52300	156	WORKER'S COMP INSURANCE	30,514	30,327	34,643	33,010	0	33,000	43,760	32.57%
100	52300	159	OTHER EMPLOYEE CONTRIBUTIONS	8,166	9,121	9,121	9,500	4,561	9,200	9,200	-3.16%
TOTAL PERSONNEL COSTS				\$1,208,927	\$1,301,024	\$1,355,574	\$1,507,660	\$638,029	\$1,392,745	\$2,022,890	34.17%
SERVICES											
100	52300	213	OTHER PROFESSIONAL SERVICES	95,398	101,567	102,668	105,000	35,572	100,500	107,500	2.38%
100	52300	221	WATER/SEWER	4,139	4,256	3,747	5,100	1,900	4,862	6,840	34.12%
100	52300	222	ELECTRICITY	6,998	8,608	9,508	8,800	3,518	9,583	13,483	53.22%
100	52300	224	NATURAL GAS	5,054	5,131	3,723	5,900	1,792	3,223	4,534	-23.15%
100	52300	225	TELEPHONE	995	2,161	2,737	3,500	1,317	2,760	3,884	10.97%
100	52300	290	SERVICE CONTRACTS	2,109	2,588	4,764	2,800	0	2,800	3,000	7.14%
TOTAL SERVICES:				\$114,693	\$124,312	\$127,147	\$131,100	\$44,100	\$123,728	\$139,241	295.56%
MATERIALS/SUPPLIES/MAINTENANCE											
100	52300	311	POSTAGE	46	31	48	200	0	75	220	10.00%
100	52300	313	PRINT/COPY	684	649	652	1,000	350	890	1,100	10.00%
100	52300	319	OFFICE SUPPLIES	200	175	465	600	85	475	700	16.67%
100	52300	320	PUBLISHING/ADVERTISING	15	0	0	150	0	0	150	0.00%
100	52300	322	SUBSCRIPTIONS	72	0	0	100	0	0	100	0.00%
100	52300	324	MEMBERSHIP DUES	600	855	933	900	1,521	1,521	1,350	50.00%
100	52300	337	CERTIFICATION - CONT ED	11,123	9,741	10,034	11,000	7,248	11,000	11,000	0.00%
100	52300	339	TRAVEL/TRAINING-OTHER	1,721	1,076	2,334	2,700	120	1,500	2,700	0.00%
100	52300	340	OPERATING SUPPLIES	48,421	45,424	58,757	57,000	15,614	52,000	60,000	5.26%
100	52300	342	GAS & OIL	19,041	30,425	29,962	32,000	14,050	32,000	33,000	3.13%
100	52300	343	MEAL EXPENSE	3,093	3,293	4,465	4,500	2,145	5,800	5,800	28.89%
100	52300	344	JANITORIAL	1,802	1,834	1,588	1,800	981	2,733	3,300	83.33%
100	52300	350	R&M - TRANSPORTATION	10,997	9,739	4,496	14,000	4,621	8,900	14,500	3.57%
100	52300	352	R&M - EQUIP/MACHINERY/TOOLS	2,636	4,463	2,141	3,300	1,239	2,225	3,300	0.00%
100	52300	354	R&M-TEL/DATA COMM	1,586	2,187	3,514	2,500	418	900	2,500	0.00%
100	52300	357	R&M-MAINTENANCE OTHER	224	245	818	750	68	456	750	0.00%
100	52300	390	MISCELLANEOUS	269	215	165	300	288	300	500	66.67%
TOTAL MAT/SUPPLIES/MAINT:				\$102,531	\$110,354	\$120,373	\$132,800	\$48,748	\$120,775	\$140,970	6.15%
CAPITAL EXPENDITURES											
100	52300	810	CAPITAL EQUIPMENT	1,953	0	1,118	4,000	0	4,000	4,000	0.00%
100	52300	812	OFFICE EQUIP/FURNITURE	0	754	1,170	750	0	750	750	0.00%
TOTAL CAPITAL EXPEND:				\$1,953	\$754	\$2,288	\$4,750	\$0	\$4,750	\$4,750	0.00%
TOTAL AMBULANCE				\$1,428,105	\$1,536,444	\$1,605,382	\$1,776,310	\$730,876	\$1,641,998	\$2,307,851	29.92%

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

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

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

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

Property Maintenance/Housing Specialist:

Description: The Property Maintenance/Housing Specialist is responsible for the equitable enforcement of Ordinance 750: Property Maintenance Ordinance in the City of Ashland pertaining to the exterior maintenance of properties (primarily structural deficiencies, junk, debris, long grass, snow removal, etc). Enforcement activities also include taking proactive measures to educate the public on property maintenance expectations and resources assistance. This position is responsible for implementing the Housing Improvement Program (HIP) to result in aesthetic improvements to single-family residences throughout the community, and assisting in promotion of the City's Community Development Block Grant Housing Revolving Loan Fund. Additional responsibilities include maintaining the City's Rental Registration Database, and being a resource for landlords and tenants. This position is also responsible for zoning and Conditional Use Permit follow-up/enforcement and works with the Assistant Planner and Building Inspector on these activities.

Outcomes: Property maintenance and Housing infrastructure are major concerns with Ashland citizens and are very important in projecting an attractive image for future investment in residential neighborhoods and in the business community. This full-time position aims to create aesthetics improvements in neighborhoods and assist those needing assistance to comply with the property maintenance ordinance and to improve the quality of housing/properties in Ashland.

Building Inspector:

Description: This position is contracted out as a professional service, as opposed to having a city staff position. The Building Inspector is primarily responsible for the inspection of buildings and structures for compliance with the Uniform Dwelling Code, Commercial Building Code, and City of Ashland Property Maintenance Ordinance.

Outcomes: The Building Inspector provides needed services in administering building permits to ensure safe and compliant construction methods for all building projects in the City. The Inspector also ensures structural maintenance of properties within the City.

Seasonal/Limited Term Property Maintenance Assistant

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

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

CITY OF ASHLAND
2025 BUDGET
BUILDING INSPECTION/WEIGHTS & MEASURES

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

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

Animal Control:

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

Outcomes: Enforce all local and state animal laws. Responds to approx. 450 calls per year. Officers investigate all animal related calls such as; animal abuse, neglect, and bites. Apprehends lost, abused, and neglected animals. Responsible for writing accurate reports for all animal calls and distribute those reports to the appropriate agencies for their review. Works closely with the county health nurse, humane society, District Attorney's office, and local veterinarians. Bring neglected and found animals to the animal shelter who are contracted for their care.

**CITY OF ASHLAND
2025 BUDGET
ANIMAL CONTROL**

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

Animal Control

CITY OF ASHLAND
2025 BUDGET
PEST CONTROL

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

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PROGRAM INFORMATION

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

CITY OF ASHLAND
2025 BUDGET
MT. HOPE CEMETERY

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

PROGRAM INFORMATION

Operations	Funding request	66,950
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Contribution: Assistance to the Cemetery Association to help it continue to be sustainable in the operation and care of Mount Hope Cemetery

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

Core Operations:

Description:

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

Outcomes:

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

Administration:

Description:

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

Outcomes:

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

Engineering/GIS:

Description:

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

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

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

Outcomes:

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

Roadway Maintenance:

Description:

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

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

Outcome:

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

Street Lighting:

Description:

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

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

Outcome:

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

Sidewalk:

Description:

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

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

Outcome:

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

Storm Sewer:

Description:

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

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

Outcome:

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

Parking Facilities:

Description:

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

- 17 Parking facilities totaling 6.32 acres

Outcome:

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

CITY OF ASHLAND
2025 BUDGET
PUBLIC WORKS

PW - ADMINISTRATIVE & GENERAL

DESCRIPTION				2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Actual to June 30	2024 Estimate	2025 Budget	Percent Change
PERSONNEL COSTS											
100	53100	111	SALARIES/PERMANENT/RE	108,993	75,073	83,982	74,635	37,744	74,635	86,274	15.59%
100	53100	112	OVERTIME WAGES	0	36	330	0	0	0	0	NA
100	53100	125	WAGES/TEMP/OTHER	1,306	3,325	5,741	0	0	0	0	NA
100	53100	131	LONGEVITY PAY	2,100	289	0	382	192	382	405	6.02%
100	53100	151	SOCIAL SECURITY	8,304	5,958	6,819	4,761	2,982	5,864	6,445	35.37%
100	53100	152	EMPLOYER SHARE RETIRE	7,533	4,905	5,561	5,176	2,617	5,176	6,024	16.38%
100	53100	154	MEDICAL & DENTAL	29,233	16,673	14,330	29,331	13,527	29,331	25,960	-11.49%
100	53100	155	LIFE INSURANCE	454	134	112	112	34	112	75	-33.04%
100	53100	156	WORKER'S COMPENSATIO	2,115	1,332	1,332	1,272	0	1,272	1,297	1.97%
100	53100	157	HSA CONTRIBUTION	4,862	2,937	1,800	3,390	1,448	3,390	3,150	-7.08%
TOTAL PERSONNEL COSTS:				\$164,898	\$110,663	\$120,007	\$119,059	\$58,543	\$120,162	\$129,630	8.88%
SERVICES											
100	53100	216	SAFETY PROGRAM	63	35	73	200	26	75	200	0.00%
100	53100	221	WATER	5,837	7,463	7,631	6,200	2,095	6,500	7,500	20.97%
100	53100	222	ELECTRIC	7,938	9,565	11,191	10,200	4,204	11,084	10,500	2.94%
100	53100	224	NATURAL GAS	8,089	11,143	7,631	10,000	3,234	8,000	10,000	0.00%
100	53100	225	TELEPHONE	5,676	5,399	5,430	5,500	2,692	5,500	5,500	0.00%
100	53100	290	CONTRACTUAL SERVICES	1,289	1,346	2,229	1,650	527	1,700	1,750	6.06%
TOTAL SERVICES:				\$28,892	\$34,950	\$34,185	\$33,750	\$12,778	\$32,859	\$35,450	5.04%
MATERIALS & SUPPLIES											
100	53100	311	POSTAGE	0	60	72	200	44	100	200	0.00%
100	53100	313	PRINTING/COPYING	1,835	2,065	1,784	2,000	909	2,000	1,250	-37.50%
100	53100	319	OFFICE SUPPLIES	750	840	605	1,085	368	750	1,000	-7.83%
100	53100	320	ADVERTISING/PUBLISHING	704	1,848	450	1,450	604	1,000	1,250	-13.79%
100	53100	324	MEMBERSHIP DUES	390	400	412	700	0	700	750	7.14%
100	53100	339	TRAVEL/TRAINING	190	50	796	1,500	221	1,500	1,500	0.00%
100	53100	340	OPERATING SUPPLIES	363	0	0	750	0	750	750	0.00%
100	53100	344	JANITORIAL SUPPLIES	238	65	0	200	0	0	0	-100.00%
100	53100	353	R & M FURNITURE/OFFICE	180	0	14	100	0	50	100	0.00%
100	53100	355	R & M BUILDINGS	374	485	156	0	0	190	0	NA
100	53100	390	MISCELLANEOUS EXPENSE	964	4,095	3,410	2,500	3,661	4,000	2,500	0.00%
TOTAL MAT. & SUPPLIES:				\$5,988	\$9,909	\$7,699	\$10,485	\$5,807	\$11,040	\$9,300	-11.30%
TOTAL PW-ADMINISTRATION:				\$199,778	\$155,521	\$161,891	\$163,294	\$77,128	\$164,061	\$174,380	6.79%

PW - ENGINEERING & GIS

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

PUBLIC WORKS-ROADWAY MAINTENANCE

DESCRIPTION				2021	2022	2023	2024	2024 Actual	2024	2025	Percent
PERSONNEL COSTS				Actual	Actual	Actual	Budget	to June 30	Estimate	Budget	Change
100	53311	111	SALARIES & WAGES	405,713	432,005	421,685	401,577	222,714	431,814	401,993	0.10%
100	53311	112	OVERTIME WAGES	2,492	9,641	6,485	11,812	3,218	5,000	11,812	0.00%
100	53311	125	WAGES/TEMP/OTHER	18,212	21,756	29,787	38,949	15,401	38,949	40,114	2.99%
100	53311	131	LONGEVITY PAY	8,134	8,425	10,192	10,943	0	10,943	11,475	4.86%
100	53311	136	CLOTHING ALLOWANCE	4,102	3,457	2,554	4,250	952	4,250	4,500	5.88%
100	53311	137	CLOTHING ALLOWANCE	0	0	240	0	0	0	0	NA
100	53311	151	SOCIAL SECURITY	31,865	34,499	33,467	34,296	17,672	34,639	34,535	0.70%
100	53311	152	EMPLOYER SHARE RETIRE	28,016	29,474	30,012	29,080	16,099	3,113	29,350	0.93%
100	53311	154	MEDICAL & DENTAL	121,609	130,587	128,560	130,948	81,474	154,484	136,910	4.55%
100	53311	155	LIFE INSURANCE	1,297	1,484	1,609	1,815	974	1,815	1,645	-9.37%
100	53311	156	WORKER'S COMPENSATIO	16,362	16,822	15,628	14,406	0	14,406	13,690	-4.97%
100	53311	157	HSA CONTRIBUTION	15,627	16,749	15,150	14,165	9,267	18,912	15,980	12.81%
TOTAL PERSONNEL COSTS:				\$653,428	\$704,900	\$695,369	\$692,241	\$367,773	\$718,324	\$702,004	1.41%
SERVICES											
100	53311	242	OUTSIDE REPAIRS								#REF!
100	53311	216	SAFETY PR	1,267	414	1,469	550	631	1,000	1,000	81.82%
100	53311	227	PROPANE & FUEL OIL	103	32	41	150	0	150	150	0.00%
100	53311	290	CONTRACTUAL SERVICES	2,227	1,915	1,703	3,000	1,149	3,000	2,500	-16.67%
TOTAL SERVICES:				\$3,596	\$2,361	\$3,212	\$3,700	\$1,780	\$4,150	\$3,650	-1.35%
MATERIALS & SUPPLIES											
100	53311	339	TRAVEL/TRAINING	170	375	670	3,000	150	1,500	3,000	0.00%
100	53311	340	OTHER OPERATING SUPPL	272,386	258,658	350,472	309,000	74,737	309,000	315,900	2.23%
100	53311	342	GAS & OIL	60,084	93,739	105,138	95,000	32,762	80,000	95,000	0.00%
100	53311	345	SMALL TOOLS/EQUIP	4,448	9,005	5,872	10,800	1,029	10,800	10,800	0.00%
100	53311	350	R & M TRANS VEHICLES	6,586	4,192	5,965	6,500	669	6,500	6,500	0.00%
100	53311	351	R&M HEAVY EQUIPMENT	43,766	63,198	75,040	43,000	11,807	43,000	43,000	0.00%
100	53311	352	R&M EQUIP/MACH/TOOLS	818	592	2,940	3,000	905	3,000	3,000	0.00%
100	53311	353	R & M FURNITURE/OFFICE	72	0	0	500	57	500	500	0.00%
100	53311	357	R & M EQUIP/MAINT-OTHER	11,750	22,398	15,944	16,500	14,084	17,000	16,500	0.00%
TOTAL MAT. & SUPPLIES:				\$400,078	\$452,157	\$562,041	\$487,300	\$136,201	\$471,300	\$494,200	1.42%
TOTAL PW-ROADWAY MAINTENANCE:				\$1,057,103	\$1,159,418	\$1,260,622	\$1,183,241	\$505,753	\$1,193,774	\$1,199,854	1.40%

PUBLIC WORKS-STREET LIGHTING

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

PUBLIC WORKS-SIDEWALK MAINTENANCE

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

PUBLIC WORKS-STORM SEWER MAINTENANCE

DESCRIPTION				2021	2022	2023	2024	2024 Actual	2024	2025	Percent
PERSONNEL COSTS				Actual	Actual	Actual	Budget	to June 30	Estimate	Budget	Change
100	53441	111	SALARIES & WAGES	34,873	26,604	32,321	49,394	5,209	33,755	49,446	0.10%
100	53441	112	OVERTIME WAGES	0	228	141	1,000	90	90	1,000	0.00%
100	53441	125	WAGES/TEMP/OTHER	1,020	419	736	4,791	0	0	4,934	2.99%
100	53441	151	SOCIAL SECURITY	2,595	1,959	2,394	4,218	366	2,327	4,250	0.76%
100	53441	152	EMPLOYER SHARE RETIRE	2,354	1,744	2,209	3,577	366	2,335	3,610	0.92%
100	53441	154	MEDICAL & DENTAL	10,654	8,295	10,442	16,107	2,098	13,105	16,840	4.55%
100	53441	155	LIFE INSURANCE	224	173	198	223	19	75	202	-9.39%
100	53441	156	WORKER'S COMPENSATIO	1,344	956	1,079	1,772	0	1,772	1,684	-4.99%
100	53441	157	HSA CONTRIBUTION	1,634	1,221	1,304	1,742	215	853	1,965	12.82%
TOTAL PERSONNEL COSTS:				\$54,698	\$41,599	\$50,824	\$82,824	\$8,363	\$54,313	\$83,931	1.34%
SERVICES											
100	53441	221	WATER	0	0	103	0	0	0	0	NA
100	53441	290	CONTRACT SERVICES	0	24,661	5,050	20,000	0	0	15,000	
TOTAL SERVICES:				\$0	\$24,661	\$5,153	\$20,000	\$0	\$0	\$15,000	-25.00%
MATERIALS & SUPPLIES											
100	53441	340	OPERATING SUPPLIES	1,173	6,828	2,421	18,000	16,290	27,000	20,000	11.11%
100	53441	351	R&M HEAVY EQUIPMENT	5,100	3,293	2,332	3,000	168	3,000	3,000	0.00%
TOTAL MAT. & SUPPLIES:				\$6,273	\$10,121	\$4,753	\$21,000	\$16,457	\$30,000	\$23,000	9.52%
TOTAL PW-STORM SEWER MAINT:				\$60,970	\$76,382	\$60,730	\$123,824	\$24,820	\$84,313	\$121,931	-1.53%

PUBLIC WORKS-PARKING FACILITIES

DESCRIPTION				2021	2022	2023	2024	2024 Actual	2024	2025	Percent
PERSONNEL COSTS				Actual	Actual	Actual	Budget	to June 30	Estimate	Budget	Change
100	53450	111	SALARIES & WAGES	1,734	2,821	3,393	1,976	365	1,000	1,978	0.09%
100	53450	112	OVERTIME WAGES	0	108	0	54	0	0	54	0.00%
100	53450	125	WAGES/TEMP/OTHER	139	19	148	192	0	0	197	2.79%
100	53450	151	SOCIAL SECURITY	140	217	261	169	26	100	170	0.33%
100	53450	152	EMPLOYER SHARE RETIRE	117	190	231	143	25	100	144	0.98%
100	53450	154	MEDICAL & DENTAL	464	895	597	561	179	300	561	0.00%
100	53450	155	LIFE INSURANCE	3	7	20	9	0	4	8	-10.22%
100	53450	156	WORKER'S COMPENSATIO	70	103	118	71	0	25	67	-5.14%
100	53450	157	HSA CONTRIBUTION	71	100	133	70	16	50	79	12.31%
TOTAL PERSONNEL COSTS:				\$2,738	\$4,460	\$4,901	\$3,245	\$611	\$1,579	\$3,258	0.41%
SERVICES											
100	53450	222	ELECTRIC - VEHICLE CHARG	\$0	\$0	\$2,174	\$3,600	\$1,786	\$3,900	\$3,600	0.00%
MATERIALS & SUPPLIES											
100	53450	340	OPERATING SUPPLIES	0	0	1,184	0	0	0	0	NA
TOTAL MAT. & SUPPLIES:				\$0	\$0	\$1,184	\$0	\$0	\$0	\$0	NA
TOTAL PW-PARKING FACILITIES:				\$2,738	\$4,460	\$8,259	\$6,845	\$2,396	\$5,479	\$6,858	0.19%
PUBLIC WORKS-COMBINED BUDGET				\$1,525,324	\$1,645,727	\$1,776,910	\$1,816,942	\$741,572	\$1,763,559	\$1,881,008	3.53%

CITY OF ASHLAND
 2025 BUDGET
 PUBLIC WORKS TRANSPORTATION

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

PROGRAM INFORMATION

Operations Request:	\$37,080	Funding request
Public transportation	Cities of Ashland, Bayfield, Washburn	
Partnership Members:	Bad River and Red Cliff Native American Tribes	
	Counties of Ashland, Bayfield	
Services:	Intercity bus transportation	
	City of Ashland on demand bus service	
	Charter bus transportation	

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

Refuse and Garbage Core Operations:

Description:

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

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

Outcomes:

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

Landfill Core Operations:

Description:

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

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

Outcomes:

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

CITY OF ASHLAND
2025 BUDGET
PUBLIC WORKS DEPARTMENT - SANITATION

PW-REFUSE & GARBAGE COLLECTION

DESCRIPTION	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Actual to June 30	2024 Estimate	2025 Budget	Percent Change
PERSONNEL COSTS								
100 53620 111 SALARIES/PERMANENT/REGULAR	12,918	13,487	6,115	11,114	4,727	8,000	11,130	0.14%
100 53620 112 OVERTIME WAGES	0	3	1	0	0	0	0	NA
100 53620 125 WAGES/TEMP/OTHER	2,714	3,666	2,234	1,078	0	0	1,110	2.97%
100 53620 151 SOCIAL SECURITY	1,161	1,277	622	949	345	500	955	0.63%
100 53620 152 EMPLOYER SHARE RETIREMENT	868	877	416	805	326	500	815	1.24%
100 53620 154 MEDICAL & DENTAL	4,261	4,158	2,015	3,624	1,973	2,500	3,790	4.58%
100 53620 155 LIFE INSURANCE	27	36	28	50	8	30	45	-10.00%
100 53620 156 WORKER'S COMPENSATION	591	598	267	399	0	100	380	-4.76%
100 53620 157 HSA CONTRIBUTION	511	510	240	392	175	250	445	13.52%
TOTAL PERSONNEL COSTS:	23,050	24,612	11,938	18,411	7,554	11,880	18,670	1.41%

SERVICES

100 53620 213 PROFESSIONAL SERVICES	7	0	0	0	0	0	0	
100 53620 290 CONTRACTUAL SERVICES	312,264	318,639	319,853	324,743	172,472	411,700	410,100	26.28%
TOTAL SERVICES:	312,271	318,639	319,853	324,743	172,472	411,700	410,100	26.28%

MATERIALS & SUPPLIES

100 53620 313 PRINTING / COPYING	0	0	1,672	4,000	1,467	4,800	4,800	20.00%
100 53620 340 OPERATING SUPPLIES	12,724	14,325	17,986	15,000	3,690	26,415	26,500	76.67%
100 53620 390 MISCELLANEOUS	0	0	0	0	0	0	0	NA
TOTAL MAT. & SUPPLIES:	12,724	14,325	19,658	19,000	5,157	31,215	31,300	64.74%

TOTAL PW-REFUSE & GARBAGE COLLECTION:

\$348,046	\$357,576	\$351,450	\$362,154	\$185,184	\$454,795	\$460,070	27.04%
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PUBLIC WORKS-LANDFILL OPERATION

DESCRIPTION

PERSONNEL COSTS

DESCRIPTION	2020 Actual	2021 Actual	2022 Estimate	2023 Budget	2022 Actual to June 30	2022 Estimate	2023 Budget	Percent Change
100 53631 111 SALARIES & WAGES	4,128	6,174	7,497	6,668	6,197	7,000	6,680	0.18%
100 53631 112 OVERTIME WAGES	133	5	1	0	84	84	0	NA
100 53631 125 WAGES/TEMP/OTHER	546	1,188	1,082	647	0	0	670	3.55%
100 53631 151 SOCIAL SECURITY	354	543	634	569	450	650	575	1.05%
100 53631 152 EMPLOYER SHARE RETIREMENT	288	402	510	483	433	600	490	1.45%
100 53631 154 MEDICAL & DENTAL	1,333	1,743	1,862	2,174	3,304	4,500	2,275	4.65%
100 53631 155 LIFE INSURANCE	13	14	12	30	34	50	30	0.00%
100 53631 156 WORKERS COMP	179	259	280	239	0	100	230	-3.77%
100 53631 157 HSA CONTRIBUTION	190	181	179	235	500	750	270	14.89%
TOTAL PERSONNEL COSTS:	7,165	10,508	12,056	11,045	11,002	13,734	11,220	1.58%

SERVICES

100 53631 222 ELECTRIC	1,037	757	1,273	1,300	395	1,300	1,300	0.00%
100 53631 290 CONTRACTUAL SERVICES	25,631	40,794	51,191	43,500	19,781	43,500	43,500	0.00%
TOTAL SERVICES:	26,668	41,551	52,463	44,800	20,176	44,800	44,800	0.00%

MATERIALS & SUPPLIES

100 53631 311 POSTAGE	0	0	0	10	0	10	0	-100.00%
100 53631 340 OPERATING SUPPLIES	10,096	19,913	11,863	18,000	16,700	18,000	18,000	0.00%
100 53631 390 MISCELLANEOUS	0	0	0	600	0	600	0	-100.00%
TOTAL MAT. & SUPPLIES:	10,096	19,913	11,863	18,610	16,700	18,610	18,000	-3.28%

TOTAL PW-LANDFILL OPERATION:

\$43,929	\$71,973	\$76,382	\$74,455	\$47,879	\$77,144	\$74,020	-0.58%
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TOTAL PUBLIC WORKS-SANITATION

\$ 391,974	\$ 429,549	\$ 427,832	\$ 436,609	\$ 233,062	\$ 531,939	\$ 534,090	22.33%
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**CITY OF ASHLAND
2025 BUDGET
COMMUNITY PROGRAMS**

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

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

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

Core Operations:

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

Description:

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

Outcomes:

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

CITY OF ASHLAND
2025 BUDGET
PARKS DEPARTMENT

DESCRIPTION	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Actual to June 30	2024 Estimate	2025 Budget	Percent Change
PERSONNEL COSTS								
100 55200 111 SALARIES & WAGES	51,821	53,767	76,866	82,257	43,420	89,858	86,420	5.06%
100 55200 112 OVERTIME WAGES	189	850	135	3,000	156	500	3,000	0.00%
100 55200 125 WAGES/TEMP/OTHER	46,445	30,978	60,175	66,050	13,098	70,000	77,980	18.06%
100 55200 131 LONGEVITY PAY	2,581	2,316	-	-	-	-	574	NA
100 55200 136 CLOTHING/UNIFORM ALLOWANCE	446	396	613	675	-	675	675	0.00%
100 55200 151 SOCIAL SECURITY	7,715	6,713	10,083	11,412	3,908	14,568	12,560	10.06%
100 55200 152 EMPLOYER SHARE RETIREMENT	3,689	3,718	5,272	5,883	3,007	6,264	6,220	5.73%
100 55200 154 MEDICAL & DENTAL	7,961	6,809	37,338	48,520	23,524	46,822	46,490	-4.18%
100 55200 155 LIFE INSURANCE	361	334	105	163	64	137	138	-15.45%
100 55200 156 WORKER'S COMPENSATION	3,805	3,105	4,416	4,741	-	4,741	4,973	4.89%
100 55200 157 HSA CONTRIBUTION	1,505	1,370	4,023	4,500	2,248	4,498	4,500	0.00%
TOTAL PERSONNEL COSTS:	126,518	110,355	199,026	227,201	89,425	238,063	243,529	7.19%
SERVICES								
100 55200 213 OTHER PROFESSIONAL SERVICES	4,820	4,759	2,383	2,500	100	2,500	2,500	0.00%
100 55200 216 SAFETY PROGRAM	29	35	91	250	631	750	250	0.00%
100 55200 221 WATER	8,313	18,842	23,081	15,000	4,684	28,350	33,000	120.00%
100 55200 222 ELECTRIC	21,282	22,179	23,647	22,000	5,124	18,000	22,000	0.00%
100 55200 224 NATURAL GAS	1,516	2,387	2,031	2,300	850	1,500	2,300	0.00%
100 55200 225 TELEPHONE	2,491	2,134	2,435	2,200	1,329	2,200	2,200	0.00%
TOTAL SERVICES:	38,450	50,335	53,669	44,250	12,716	53,300	62,250	40.68%
MATERIALS & SUPPLIES								
100 55200 320 ADVERTISING/PUBLISHING	-	-	-	300	-	300	300	0.00%
100 55200 339 TRAVEL/TRAINING	-	-	67	2,000	50	1,500	2,000	0.00%
100 55200 340 OPERATING SUPPLIES	41,748	56,404	42,981	45,000	18,937	45,000	45,000	0.00%
100 55200 342 GAS & OIL	9,024	14,840	11,879	12,500	3,399	11,500	12,000	-4.00%
100 55200 345 SMALL TOOLS & EQUIP	862	1,989	1,305	1,000	1,712	2,000	2,000	100.00%
100 55200 350 R & M TRANS VEHICLES	2,851	2,584	3,670	6,000	5,333	9,000	6,000	0.00%
100 55200 352 R&M EQUIP/MACH/TOOLS	-	2,958	449	1,600	-	1,600	1,600	0.00%
100 55200 355 R&M BUILDINGS	-	18	-	-	-	2,176	-	NA
100 55200 357 R & M EQUIP/MAINT-OTHER	-	337	10	1,000	-	500	1,000	0.00%
100 55200 390 MISC EXPENSE	542	1,124	4,617	500	700	1,000	1,000	100.00%
TOTAL MAT. & SUPPLIES:	55,027	80,254	64,979	69,900	30,131	74,576	70,900	1.43%
TOTAL PW-PARKS OPERATION & MAINT:	219,996	240,945	317,673	341,351	132,272	365,939	376,679	10.35%

**CITY OF ASHLAND WISCONSIN
2025 BUDGET PROGRAM NARRATIVE
PARKS AND RECREATION DEPARTMENT**

The City of Ashland Parks and Recreation Department has existed for nearly 50 years. While its name has varied, its purpose has stayed the same: to *meet the needs for recreational resources by improving the quality of life for the regional residents and visitors*. The Parks and Recreation (APR) has been housed in the Bretting Community Center (BCC) since 2000. APR provides a variety of program opportunities for all ages; including but not limited to gymnastics, flag football, No School Day Programs, baseball, softball, tennis, pickleball, Fun Run and Read (with the VPL) and numerous community events. The BCC is able to offer visitors a full sized gymnasium and a game room equipped with a pool table, air hockey table, ping pong table, legos, art corner and Ashland Rotary LHS Indoor Playground. The facility also features the only gymnastics facility in the Chequamegon Bay. Patrons can also rent the game room and gymnasium spaces for private events.

The Parks and Recreation Department is run by a full time staff of five, yes only 5 people. This includes Administrative Assistant (Mandelyn Lyons), Recreation Coordinator (Hailey Herrscher), Director/City Forester (Sara Hudson), Parks Lead (Joe Hasskamp*), ½ time parks staff (Jason Tikka*) and two ½ time maintenence staff (Dan Homala and Justine Cochran)*. The department then relies on Volunteers, Limited Term Employees (LTE's) and Northland College work study students to assist in running the Bretting Community Center and program implementation.

Over the past year, APR has been able to host 6 weeks of summer Day Camps, gymnastics, tennis, U10-U14 Girls Softball, U16 Boys Baseball (formerly Babe Ruth), U6 Baseball, Tennis, Flag Football, Pickleball, Skateboard Class (collaborative program with SPARK), No School Days programming, Climbing and a composite middle and high mountain bike team participating in the Wisconsin MTB league. APR staff has also collaborates with community organizations to host the AFD Toy Drive, Boo Bash Party, Loose Caboose Kids Foot Race, Kids Day at the Farmers Market, Kite Fest, Earth and Arbor Days Celebrations, Ashland Bike Rodeo, NRPA Bioblitz and other events at little to no cost to the partnering entities serving our community members.

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

APR Staff is not only responsible for running the BCC and community recreational programming, but the staff is also responsible for the customer services and financial accounting for the City's parks, campgrounds and pavilions. From May – October the front office at APR spends up to 70% of their time

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

answering camping questions, taking pavilion and month long camping reservations and communicating with camp hosts and park care takers about the parks/campgrounds reservations. APR staff is also responsible for scheduling camp hosts at both Kreher and Prentice RV Parks.

APR staff also sit on the Ashland Oredock Charitable Trust, Parks and Recreation Committee, Lake Superior Collaborative, International Joint Commission – Water Quality Board, Ashland Rotary and other local organizations focused on improving the lives of community members through natural resource management, educational and healthy lifestyle options.

In 2024, APR staff worked to implement the Ashland Oredock Diamond Access Project, new playground at the East End Park, new outdoor nets for the pickleball courts at the East End Park and CRYP, creation of the City of Ashland Master Parks Plan, and continuing to implement City of Ashland's Urban Forestry Program. City of Ashland was once again recognized as a Bird City and Tree City USA in 2024. Staff also worked to secure funding to update City of Ashland Comprehensive Outdoor Recreation Plan, continued to implement the City's Urban Forest and EAB Readiness Plans, Kreher Park Boat Launch, Kreher RV Campground Rehabilitation, ARTS Trail Repair, and Bay City Creek Riparian Corridor Rehabilitation. Staff also worked with the Board of Commissioners of Public Lands to acquire lakebed leases for the Ashland Marina, Kreher RV Park, City Dock and the wetland area by the Ashland Oredock. These documents are important to procure funding to assist in the rehabilitation/redevelopment of these areas.

APR staff continues to work diligently with other City Departments, community organizations and grantors to find money to continue to improve aging playgrounds, update park amenities, maintain ballfields, and provide old and new recreational programs in our community. Along with improving community assets, APR staff has been involved in the outreach and education effort about water quality.

APR service areas are divided up into five (5) categories: Administration, Adult Programs, Committee Management, Community Programs, and Youth Programs. Below are descriptions of each category and what programs fall within that category along with the 2024 outcomes for each.

Youth Programs

Description: These programs are designed for kid's ages 0 – 18 years old. These programs include: Fun N Run, Girls Softball, Baseball, Flag Football, School Ages Programs, Tennis, and pickleball. The gem of APR's kids programs is the Bay Area Gymnastics program, coordinated by Donna Kurilla. It has created a legacy of top notch athletes and coaches. Gymnastics classes are a fun way for children to learn basic gymnastic skills under the supervision of trained professionals. The Bay Area Gymnastics Program provides girls and boys with opportunities to develop skills through a regimented program for youth ages 2 - 18. There are approximately 135 participants currently in the fall gymnastics program with a waiting list in several levels. APR is also the home for the Ashland High School Gymnastics team, which has participated and placed as a team and individually State every year for the last 12 years.

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

Outcomes: In 2024 APR will continue will offer quality, cost effective, affordable kids programing for the Chequamegon Bay Area.

APR will continue to work with community members and organization to fill the voids/needs for kids programming, especially for preschool aged children and parents.

APR will continue to look for volunteers to assist in implementation of programs such as football, softball, baseball and gymnastics.

Community Programs

Description These programs cover a wide range of people (kids – adults) and benefit the community at large:

East End Skating Rink – The East End Skating Rink and warming house is open for approximately 8 weeks each winter, Thursday – Sunday 4-8pm. The East End Warming house is staffed by Northland College Work Study Students and LTE's, the ice is maintained by the Parks and Public works staff.

American Red Cross Training: Safety training classes for community members and city staff include CPR/First Aid/ AED Training

Special Events : Ashland Bike Rodeo, Lego Contest, Loose Caboose, Boo Bash and Chequamegon Bay Kite Fest

APR also participates in several community open houses, fests, etc to assist in marketing programs and recreation opportunities in Ashland.

Outcomes: In 2024 APR will continue to work with community entities to provide quality, cost effective and affordable events for the community.

APR will continue to look for volunteers to increase the hours the East End Warming house is open.

Administration

Description: This category encompasses all “programs” that happened behind the scenes and are some of the core programs of APR: Accounting and Financial Management of Recreation Programs, BCC, Pavilions and Campgrounds; Program and Camping Registrations; Month Long Camping, BCC and Pavilion Reservations; Customer Service; Park Planning, Grant Writing and Grant Management; Recreational/Special Event Program Planning; Program Work Study/Intern/LTE Supervision; Marketing/Communications/Public Relations; Waterfront Redevelopment, Park and Trail Development and Staff Training.

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

APR staff belongs to several professional organizations: Wisconsin Parks and Recreation Association, IJC-Water Quality Board, National Parks and Recreation Association and USA Gymnastics.

APR assists in updating the City's social media sites (Facebook, Instagram) for community communications.

Outcomes: APR Director plans to again attend the Annual WPRA and NRPA conferences.

Work with Public Works on bidding, construction and completion on the Ashland Oredock Redevelopment Project: Public Access (part of the Stuntz Ave Reconnector Project), Kreher Park/Superfund Site Redevelopment: Water Access and other parks/trail projects

Update and Implementation of a Work Study/Intern/LTE manual and orientation program

Boards/Committee

Description: APR staff currently sit/advise several boards/committees: Parks and Recreation Committee, Oredock Charitable Trust, Ashland Rotary, and International Joint Commission -Water Quality Board. The PRC consists of community members and city councilors, and is an advisory board for APR; the Director is responsible for the agenda and packet creation and distribution.

Currently the Director is the Secretary for the Oredock Trust, responsibilities include sending out meeting notices, agenda and packet creation and packet distribution. Director is just an active member of the WPRA and IJC-Water Quality Board.

Outcomes: Based on the mission of the City of Ashland, the Director will continue to attend community meetings, participate in community activities and be an active partner to promote the betterment of Ashland to the best of her ability.

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Recreation-Ashland Parks & Rec

CITY OF ASHLAND
2025 BUDGET
APR RECREATION PROGRAMS

DESCRIPTION	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Actual to June 30	2024 Estimate	2025 Budget	Percent Change
PERSONNEL COSTS								
100 55310 111 SALARIES/PERM/REGULAR	149,901	144,370	142,890	161,160	79,996	156,200	167,840	4.14%
100 55310 112 OVERTIME WAGES	0	1,578	6,913	0	0	0	0	NA
100 55310 125 WAGES/TEMP/OTHER	23,678	32,295	39,627	46,800	20,879	46,800	52,465	12.10%
100 55310 131 LONGEVITY PAY	4,064	4,083	3,345	2,200	0	2,200	2,265	2.95%
100 55310 136 CLOTHING ALLOWANCE	0	0	0	0	0	0	100	NA
100 55310 151 SOCIAL SECURITY	11,921	11,995	13,269	15,370	7,603	15,370	16,730	8.85%
100 55310 152 EMPLOYER SHARE RETIREMENT	10,342	9,563	10,394	11,275	5,458	11,000	11,825	4.88%
100 55310 157 HSA CONTRIBUTION	9,000	8,250	6,354	7,500	3,000	6,000	6,000	-20.00%
100 55310 154 MEDICAL & DENTAL	66,003	59,653	56,312	64,460	31,198	56,900	51,960	-19.39%
100 55310 155 LIFE INSURANCE	371	372	348	255	89	246	190	-25.49%
100 55310 156 WORKER'S COMPENSATION	5,094	4,880	4,908	5,280	0	5,040	5,325	0.85%
TOTAL PERSONNEL COSTS:	280,375	277,039	284,361	314,300	148,223	299,756	314,700	0.13%
SERVICES								
100 55310 213 OTHER PROF SERVICES	0	0	0	300	168	300	300	0.00%
100 55310 215 SPECIAL EVENTS & PROGRAMS	0	0	0	300	0	300	300	0.00%
100 55310 225 TELEPHONE	2,526	2,643	3,169	3,200	1,544	3,200	3,200	0.00%
TOTAL SERVICES:	2,526	2,643	3,169	3,800	1,712	3,800	3,800	0.00%
MATERIALS & SUPPLIES								
100 55310 311 POSTAGE	245	58	0	300	54	125	200	-33.33%
100 55310 313 PRINTING	2,102	2,523	3,286	2,000	1,100	2,000	2,000	0.00%
100 55310 319 OFFICE SUPPLIES	206	111	437	500	195	500	500	0.00%
100 55310 320 ADVERTISING/PUBLISHING	427	301	168	200	110	200	200	0.00%
100 55310 322 MAGAZINES/NEWSPAPERS	0	0	0	100	0	0	100	0.00%
100 55310 324 MEMBERSHIP DUES	899	359	330	700	480	700	700	0.00%
100 55310 332 AUTO ALLOWANCE	50	178	221	300	0	200	300	0.00%
100 55310 339 TRAVEL/TRAINING	3,594	2,244	2,208	4,000	1,102	3,500	4,500	12.50%
100 55310 340 OPERATING SUPPLIES	7,150	8,486	13,507	8,000	3,034	12,000	12,000	50.00%
100 55310 342 GAS & OIL	0	0	714	0	378	800	800	NA
100 55310 355 R&M - BUILDINGS	0	0	0	800	0	500	800	0.00%
100 55310 390 MISCELLANEOUS EXPENSES	86	1,887	1,290	400	63	400	500	25.00%
100 55310 394 BANK SERVICE CHARGES	3,195	5,684	6,125	7,000	2,904	6,300	6,300	-10.00%
TOTAL MATERIALS & SUPPLIES	17,954	21,832	28,287	24,300	9,418	27,225	28,900	18.93%
CAPITAL EXPENDITURES								
100 55310 812 OFFICE EQUIPMENT/FURNITURE	0	0	0	600	115	600	600	0.00%
100 55310 813 TELE/DATA COMM EQUIPMENT	0	0	0	200	0	200	200	0.00%
TOTAL CAPITAL EXPEND:	0	0	0	800	115	800	800	0.00%
TOTAL LEISURE SERVICES:	\$300,855	\$301,513	\$315,817	\$343,200	\$159,468	\$331,581	\$348,200	1.46%

CITY OF ASHLAND
 2025 BUDGET
 MUNICIPAL BAND

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

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Funding request \$5,150

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

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

Director of Planning & Development:

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

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

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

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

Assistant Planner:

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

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

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

CITY OF ASHLAND
2025 BUDGET
PLANNING AND DEVELOPMENT

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

**CITY OF ASHLAND WISCONSIN
2025 BUDGET PROGRAM NARRATIVE
VAUGHN PUBLIC LIBRARY**

Summary:

Over the last 20 years, the trend in library service nationally, and here in Wisconsin is moving from materials centered to people centered. Much of what the personnel of the Vaughn Library does is related to improving the lives of Ashland area residents. Through responsive customer service, dynamic programming, technology help, user focused collection development and community partnerships the Vaughn has direct positive impact on individuals every day. This budget underscores the necessity of providing competitive and livable wages, hours and benefits for our employees. The goal is to offer an excellent library experience through high quality personnel interactions. The 2025 VPL budget represents a conservative scaling back in facility operations with the understanding the building will be under renovation and regular services will be conducted off site.

Customer Service

The first impression of the library begins with interaction at the circulation desk. A key foundation of the library mission is supporting life-long education. The public library is an invaluable resource for community members in this context. The experience they have dictates whether or not full use of the library is part of their lifestyle. Satisfaction comes in many forms from help with a computer or printing question to reading or viewing recommendations to online search guidance or reference research help. All of these services are delivered in a professional, welcoming atmosphere, encouraging people to use the library as one of the City's most approachable and responsive resources. **Outcomes** welcoming new users, excellent & responsive service and build a larger base of library users.

Outreach

Library programming is an essential aspect of the movement away from things toward people in library services. Twice a week on site and once off site, literacy programs for young families provide tools for parents to be the best first teachers for their kids. During summer months, students turn to library summer reading to learn new things, meet with peers and read for pure pleasure, keeping young minds sharp for fall academics. Throughout the year, the library meeting rooms are busy with a wide range of organizations; planning, training and doing collaborative work. Having a facility that meets the needs of area non-profits is one way the library is a strong partner. Library staff working with the school district, parks and recreation, the farmer's market and county extension maximizes the impact of our shared goal of improving the lives of area residents. Technology one on one help and monthly technology centered workshops keep those who are not digital natives connected to the increasingly digital aspects of life. **Outcomes** support parents as first teachers, diverse offering of literacy programs, effective relationships with organizations that share the library's core values, increased opportunities for individuals, groups and businesses to leverage their work through library resources.

Collections

The library holds about 45,300 material items in the collection. Every month 50 or so items are added to the collection. Items are also deleted from the collection as they age. A depth of understanding of the community reading and viewing needs, experience with a wide range of genres and access to professional review publications are some of the important tools the librarians use to build a great collection. **Outcomes** closer analysis of user reading trends, curate collection for increased circulation, explore options for satellite collections (within the building).

Personnel

Developing and maintaining a solid, professional and experienced team of librarians is directly connected to the high level of service the Vaughn delivers. Spontaneous and planned performance feedback, opportunities for training, an emphasis on transparent communication with a relatively flat hierarchy allow staff to cultivate their strengths and interests, in turn investing their talent back into the library. **Outcomes** smooth transition from greatly experienced librarians to new staff, develop position scopes to reflect personnel strengths and library needs, support cohesive team.

Finance

Accurate budget development and spending are a foundation to the integrity of the library as a tax supported organization. Managing donations and seeking alternative funding is also an important piece of library finance. **Outcomes** develop a well understood rationale for healthy library funding & communicate to community, plan for near future capital improvements.

Facility Management

From daily use to quarterly and annual maintenance, good care of the building is essential to providing good service. Plans for addressing deferred maintenance of large systems like heating and cooling, lighting, thermal envelope, electric and plumbing are ready to be implemented in the 2025 renovation. **Outcomes** create central calendar for cleaning/maintenance, execute a renovation plan that addresses the essential systems within the building and reconfigures the building to best meet library use of the 21st Century.

CITY OF ASHLAND

2025 BUDGET

VAUGHN PUBLIC LIBRARY - SR FUND 215

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

PERSONNEL COSTS

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

SERVICES

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

CITY OF ASHLAND

2025 BUDGET

VAUGHN PUBLIC LIBRARY - SR FUND 215

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

**CITY OF ASHLAND WISCONSIN
JFK MEMORIAL AIRPORT
2025 BUDGET PROGRAM NARRATIVE**

Core Operations:

Description: John F. Kennedy Memorial Airport is a transportation asset governed jointly by the City and County of Ashland, Wisconsin, which serves the aviation needs of the local community as well as itinerant traffic. The department has direct responsibility in ensuring the facility is operated in the best interests of the public, and in compliance with local, state, and federal guidelines. The County of Ashland and the City of Ashland provide oversight of airport operations through the auspices of the John F. Kennedy Memorial Airport Commission. The Commission consists of 5 appointees: 2 from the County Board, 2 appointed by the City and 1 appointed at large. The Airport Commission employs one full-time manager and one part-time employee. The Airport Manager serves under the direction of the commission and carries out its directives and is responsible for daily operations and maintenance of the facility. The immediate supervisor for the day-to-day activities of the Airport Manager is the City Administrator. The Airport Manager is responsible for the implementation of policy, budgetary planning, and expenditures as pertains to airport operations. Guidelines by which the Airport Manager conducts airport operations are as follows:

- * Monitor aircraft owner/operators for compliance with city, county, state and federal laws, rules and regulations.
- * Coordinate fuel sales including purchase, inventory, refuel operations, and billing functions.
- * Provide assistance to arriving and departing aircraft including: Ground-to-Air VHF Communication, weather information, local hazard reports, NOTAM reporting, and airport and runway lighting systems.
- * Monitor and maintain runway, taxiway, and adjacent ground safety zones in compliance with federal regulations.
- * Assure airport ground lighting is functioning properly.
- * Remove snow and ice from runways, taxiways, and parking lot in a timely manner.
- * Perform grass mowing and general grounds maintenance.
- * Maintain equipment in peak operating order by performing minor, routine maintenance and scheduling heavy maintenance with City Public Works Department.
- * Prepare and implement pavement maintenance program in compliance with state and federal regulations.
- * Manage airport hangar, ground, and farm leases in compliance with FAA ordinances and regulations.
- * Protect airspace in vicinity of airport in compliance with city, county, and federal regulations.
- * Represent city/county to state and federal agencies regulating airports.
- * Establish and update airport safety policy and procedures in compliance with state and federal rules and regulations.
- * Develop and administer annual airport operating budget. Provide information and recommendations for airport capital improvement plan.
- * Attend and participate in Airport Commission meetings, providing information and technical expertise as needed.
- * Act as Goodwill Ambassador and welcome the traveling public to the Ashland area.

Outcomes: As an important part of the statewide transportation network, John F. Kennedy Memorial Airport plays a critical role in fostering business growth and economic development. Convenient access to air transportation allows businesses to quickly move key personnel from one site to another, saving valuable time and increasing productivity. The airport provides facilities for emergency medical flights, law enforcement, agricultural spraying, pilot training, and many other important community services.

2025 BUDGET

JFK AIRPORT - ENTERPRISE 610

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Actual to June 30	2024 Estimate	2025 Budget	Percent Change
OPERATING REVENUES								
SALES REVENUE								
610 46340 0000 FUEL SALES	156,536	166,804	169,590	154,000	46,734	168,000	168,000	9.09%
610 46100 0000 MISC SALES & CALL OUT CHARGES	6,325	5,580	5,873	9,420	750	9,420	9,420	0.00%
TOTAL SALES (Includes Vehicle Rent)	162,861	172,384	175,463	163,420	47,484	177,420	177,420	8.57%
COST OF SALES								
610 53511 341 COST OF FUEL	109,531	129,079	123,538	107,800	18,019	117,600	117,600	9.09%
610 53511 394 BANK SERVICE CHARGES	4,661	4,635	5,186	4,280	1,458	5,200	5,200	21.50%
610 53511 530 RENTAL VEHICLE LEASE	4,289	4,289	4,289	4,300	2,144	4,300	4,300	0.00%
TOTAL COST OF SALES	118,481	138,003	133,013	116,380	21,621	127,100	127,100	9.21%
GROSS PROFIT ON SALES	44,380	34,381	42,450	47,040	25,863	50,320	50,320	6.97%
OTHER OPERATING REVENUE								
610 48200 0000 RENTS	9,854	10,248	17,031	10,300	10,724	12,000	12,000	16.50%
610 43530 0000 STATE GRANT	6,674	13,548	45,000	0	0	0	0	NA
610 48110 0000 INTEREST ON INVESTMENTS	40	350	2,393	300	0	2,200	2,000	566.67%
610 47339 0000 OTHER LOCAL GOVT CONT.	10,000	15,000	10,000	15,000	10,000	10,000	15,000	0.00%
610 48440 0000 INSURANCE RECOVERIES	0	0	9,290	0	0	0	0	NA
610 48500 0000 DONATIONS	0	1	100	0	2	2	0	NA
610 48910 0000 INSURANCE DIVIDENDS/EQUIPMENT	3,150	1,303	1,184	1,300	1,089	1,089	1,000	-23.08%
TOTAL OTHER OPER REVENUE	29,718	40,450	84,998	26,900	21,815	25,291	30,000	11.52%
TOTAL OPERATING REVENUE	74,098	74,831	127,448	73,940	47,678	75,611	80,320	8.63%
OPERATING EXPENSES								
PERSONNEL EXPENSES								
610 53511 111 SALARIES & WAGES	60,937	67,105	67,892	68,350	38,892	66,700	53,010	-22.44%
610 53511 112 OVERTIME WAGES	0	0	201	0	0	0	0	NA
610 53511 125 WAGES TEMP/OTHER	16,512	14,831	17,310	14,000	6,870	12,000	14,000	0.00%
610 53511 131 LONGEVITY PAY	0	0	263	670	334	334	0	-100.00%
610 53511 133 RETIREMENT PAYOUT	0	0	0	0	0	16,470	0	NA
610 53511 136 CLOTHING ALLOWANCE	0	190	197	200	197	200	200	0.00%
610 53511 138 ACCRUED SICK/VACATION	2,076	2,266	1,872	(7,000)	0	(12,500)	3,000	-142.86%
610 53511 151 SOCIAL SECURITY	6,101	6,453	6,712	6,340	3,533	7,500	5,125	-19.16%
610 53511 152 EMPLOYER SHARE RETIREMENT	4,031	4,304	4,643	4,765	2,723	4,635	3,690	-22.56%
610 53511 153 HSA CONTRIBUTION	0	0	0	0	0	875	1,500	NA
610 53511 154 MEDICAL & DENTAL	1,291	1,517	1,421	1,560	1,502	10,165	10,210	554.49%
610 53511 155 LIFE INSURANCE	298	371	448	430	233	270	55	-87.21%
610 53511 156 WORKER'S COMPENSATION	6,338	6,103	5,895	4,750	0	5,360	3,795	-20.11%
610 53511 191 POST EMPLOYMENT BENEFITS	45	(16,938)	0	0	0	0	0	NA
TOTAL PERSONEL EXPENSES	97,629	86,202	106,854	94,065	54,284	112,009	94,585	0.55%

CITY OF ASHLAND
2025 BUDGET
AIRPORT OPERATIONS

Page 2 of 3

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

CITY OF ASHLAND
2025 BUDGET
AIRPORT OPERATIONS

CAPITAL ACTIVITY

CURRENT EXPENDITURES

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Actual to June 30	2024 Estimate	2025 Budget	Percent Change
610 53511 810 EQUIP & MISC CAPITAL EXPENS	0	0	0	0	0	0	0	NA
610 18600 3400 EQUIP NEW/USED	25,798	18,937	14,177	0	0	10,833	10,833	NA
610 18600 3200 LAND & LAND IMPROVEMETS	0	(11,012)	850	230,000	0	0	220,410	-4.17%
610 18600 3300 BUILDING IMPROVEMENTS	0	0	12,925	0	0	0	0	NA
610 18600 0000 CONTRIBUTED ASSETS	0	316,334	0	0	0	0	0	NA
SUB-TOTAL	25,798	324,259	27,952	230,000	0	10,833	231,243	0.54%

RESERVE FUNDS FOR CAPITAL PROJECTS

	0	70,000		70,000		70,000	50,000	-28.57%
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TOTAL CURRENT EXPENDITURES

	25,798	394,259	27,952	300,000	0	80,833	281,243	-6.25%
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SOURCES OF CURRENT CAPITAL FUNDS

OPERATING AND CAPITAL FUNDS IN RESERVE

FUNDS AVAILABLE FROM RESERVES

	25,798	7,925	27,952	230,000	0	10,833	231,243	0.54%
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STATE/FEDERAL CONTRIBUTIONS

	0	316,334	0	0	0	0	0	NA
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OTHER CONTRIBUTIONS/FINANCING

	0	0	0	0	0	0	0	NA
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TOTAL SOURCES OF CURRENT CAPITAL FUNDS

	25,798	324,259	27,952	230,000	0	10,833	231,243	0.54%
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TOTAL CAPITAL ACTIVITY REQUIREMENTS

	0	(70,000)	0	(70,000)	0	(70,000)	(50,000)	-28.57%
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AIRPORT PARTNERSHIP CONTRIBUTIONS

OPERATING CONTRIBUTION (50/50 Split of Deficit)

50% City of Ashland

	34,500	40,366	40,292	40,530	17,250	50,816	39,885	-1.59%
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50% Ashland County

	34,500	40,366	34,500	40,530	17,250	50,816	39,885	-1.59%
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TOTAL OPERATING CONTRIBUTION

	69,000	80,732	74,792	81,060	34,500	101,632	79,770	-1.59%
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CAPITAL CONTRIBUTION (50/50 Split of Requirements)

50% City of Ashland

	36,300	35,000	46,500	35,000	17,500	35,000	25,000	-28.57%
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50% Ashland County

	36,300	35,000	46,500	35,000	17,500	35,000	25,000	-28.57%
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TOTAL CAPITAL CONTRIBUTION

	72,600	70,000	93,000	70,000	35,000	70,000	50,000	-28.57%
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TOTAL PARTNERSHIP CONTRIBUTIONS

City of Ashland

	70,800	75,366	86,792	75,530	34,750	85,816	64,885	-14.09%
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Ashland County

	70,800	75,366	81,000	75,530	34,750	85,816	64,885	-14.09%
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TOTAL OPERATING & CAPITAL CONTRIBU

	141,600	150,732	167,792	151,060	69,500	171,632	129,770	-14.09%
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**CITY OF ASHLAND WISCONSIN
2025 BUDGET NARRATIVE
ASHLAND MARINA**

Program Explanation:

The City of Ashland Marina is a limited service marina consisting of 121 tenant slips and 20 transient slips, hoist service, storage, fuel and pump out services, ships store and a marina office with washrooms and showers for slip tenants. The marina staff provides the following services:

- Market and lease marina slips and commercial dockage on Ore dock and Kiyi dock
- Operate ships store
- Monitor VHF Radio
- Clean and maintain washroom/shower room
- Record Keeping
- Collection of Fees
- Provide information and assistance to boaters and public
- Fuel and pump out services
- Safety and security
- Travel lift operation
- Maintenance and repair of equipment and facilities
- Attend Harbor Commission meetings
- Maintain order and enforce rules
- Ensure compliance with State and Federal laws governing marina operations
- Boat launch: monitoring, enforcement, fee collection
- Harbor master coordination with gov't agencies regarding Chequamegon Bay recreational and commercial boating

Program Comments:

Significant adjustments have been made by the marina manager to improve marina operations and customer service. A summary of the modifications include:

- Marina operations and a communication plan.
- Establish priorities for long range marina improvements.

2025 Goals and Performance Measures:

1. Goal: Attain 75% occupancy (91) of marina slips.
Performance Measure: 91 slip leases on file by August 1st. (Marina Manager)
2. Goal: Continue cost recovery to ensure Marina has adequate operating revenue.
Performance Measure: Annual review of Marina service fees and consideration of new fees. (Harbor Commission)
3. Goal: Marina is open for recreational user.
Performance Measure: Hours of operation increase Friday and Saturday

CITY OF ASHLAND
ASHLAND MARINA - ENTERPRISE 620
2025 BUDGET

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

CITY OF ASHLAND
ASHLAND MARINA - ENTERPRISE 620
2025 BUDGET

Page 2 of 2

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

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

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

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

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

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

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

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

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

Products & Services:

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

Staffing:

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

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

City of Ashland
Water Utility Enterprise Fund 2025 Budget Preliminary

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

City of Ashland
Water Utility Enterprise Fund 2025 Budget Preliminary

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

Adjust Net Income for Contributions in Aid of Construction - CIAC

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

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

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

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

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

**Calculate Average Net Investment
and Authorized Net Operating Income**

Add: Plant In Service- Utility Financed

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

Add: Materials and Supplies Inventory

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

Less: Accumulated Depreciation- Utility Financed

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

Less: Regulatory Liability

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

Calculated Average Net Investment Base

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

PSC Authorized Rate of Return

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

AUTHORIZED Net Operating Income

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

City of Ashland
Water Utility Enterprise Fund 2025 Budget Preliminary

Reconcile Net Operating Income to the PSC Annual Report

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

Actual / Budgeted Rate of Return Percentage

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

Net Operating Income Comparison

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

CALCULATION OF NET INCOME REQUIREMENT FOR DEBT SERVICE PAYMENTS

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

Calculation of minimum Net Income Requirement

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

Compare minimum Net Income Requirement

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

Cash flow available for other purposes	\$444,989	\$500,630	\$308,433	\$334,459	\$228,950	\$187,054
Fixed assest replacement, emergency situations, etc.						

City of Ashland Water Utility Enterprise Fund
2025 Proposed Budget Detail

Operating Revenues:

Sales of Water

680	46451	4600	UN-METERED/BULK SALES
680	46451	4611	METERED RESIDENTIAL
680	46451	4612	METERED COMMERCIAL
680	46451	4613	METERED INDUSTRIAL
680	46451	4614	METERED PUBLIC AUTHORITY
680	46451	4615	METERED MULTI-FAMILY

Total Sales of Water

Fire Protection Service

680	46451	4620	PRIVATE FIRE PROTECTION
680	46451	4630	PUBLIC FIRE PROTECTION

Total Fire Protection

Other Operating Revenues

680	46452	4700	FORFEITED DISCOUNTS
680	46452	4710	MISC. SERVICE REVENUES
680	46452	4740	OTHER WATER REVENUES

Total Other Revenues

ESTIMATED INCREASE IN REVENUE STREAM

Total Operating Revenues

Non-Operating Income (Expense):

680	46452	4711	CIAC
680	46453	4150	MERCH, CONTRACT WORK
680	46453	4180	NON-OPERATING RENTAL
680	46453	4190	INTEREST INCOME
680	46453	4270	INTEREST EXP. ON LT DEBT
680	46453	4280	DEBT SERVICE DISCOUNT
680	46453	4290	DEBT PREM. AMORT.
680	46453	4300	INTEREST EXP. ON G.O. DEBT
680	48110	0000	INTEREST/INVESTMENTS
680	48901	0000	MISCELLANEOUS
680	48910	0000	INSURANCE DIVIDENDS

Total Non-Operating Income/(Exp)

2021	2022	2023	2024	2024 Actual	2024	2025	PERCENT
ACTUAL	ACTUAL	ACTUAL	BUDGET	Jan to June	PROJECTED	BUDGET	CHANGE
1,621	2,774	2,696	7,900	1,234	3,600	3,000	-62.03%
932,097	913,836	907,822	1,077,070	461,541	963,490	1,110,681	3.12%
434,291	431,582	430,164	507,985	212,879	443,080	522,735	2.90%
41,212	37,260	38,796	46,775	21,216	43,890	47,298	1.12%
85,762	106,780	109,546	113,565	46,812	96,140	121,842	7.29%
176,391	163,374	157,979	197,275	82,210	171,380	200,757	1.76%
\$1,671,374	\$1,655,606	\$1,647,003	\$1,950,570	\$825,892	\$1,721,580	\$2,006,313	2.86%
51,892	51,888	51,827	60,870	25,944	52,250	61,205	0.55%
605,711	606,574	607,824	710,740	305,196	637,450	715,909	0.73%
\$657,603	\$658,462	\$659,650	\$771,610	\$331,140	\$689,700	\$777,115	0.71%
9,388	10,493	11,854	9,000	4,401	13,000	12,500	38.89%
2,828	3,373	5,461	2,320	3,277	4,500	5,000	115.52%
2,562	2,730	9,177	2,350	0	1,355	2,350	0.00%
\$14,778	\$16,595	\$26,492	\$13,670	\$7,678	\$18,855	\$19,850	45.21%
			0			0	N/A
\$2,343,755	\$2,330,663	\$2,333,146	\$2,735,850	\$1,164,710	\$2,430,135	\$2,803,278	2.46%
2021	2022	2023	2024	2024 Actual	2024	2025	PERCENT
ACTUAL	ACTUAL	ACTUAL	BUDGET	Jan to June	PROJECTED	BUDGET	CHANGE
							N/A
157,676	317,444	405,543	1,350	20,350	500,000	1,100,000	81381.48%
0	0	0	0	0	0		N/A
4,584	4,813	5,054	4,500	0	4,500	4,500	0.00%
2,795	2,473	2,855	4,000	1,072	4,000	4,000	0.00%
(125,981)	(122,471)	(119,122)	(188,604)	(87,978)	(168,000)	(188,604)	0.00%
		(101,539)	0	0			N/A
		35,661	0	0			N/A
(14,790)	(13,330)	(11,837)	(11,464)	(5,161)	(11,464)	(9,945)	-13.25%
		821	0	33	1,000	5,000	#DIV/0!
		25,617	0	0	0	0	N/A
3,022	5,464	2,093	1,890	1,990		1,900	0.53%
\$27,306	\$194,394	\$245,146	(\$188,328)	(\$69,694)	\$330,036	\$916,851	-586.84%

City of Ashland Water Utility Enterprise Fund
2025 Proposed Budget Detail

Operating Expenses:

Source of Supply / Pumping

Maintenance of Intake

680	61300	111	WAGES
680	61300	112	OVERTIME WAGES
680	61300	151	SOCIAL SECURITY
680	61300	152	EMPLOYER RETIREMENT
680	61300	154	MEDICAL & DENTAL INS
680	61300	155	LIFE INSURANCE
680	61300	156	WORKERS COMPENSATION
680	61300	157	H.S.A. CONTRIBUTION
680	61300	400	NON-LABOR M&S
Total			

2021	2022	2023	2024	2024 Actual	2024	2025	PERCENT
ACTUAL	ACTUAL	ACTUAL	BUDGET	Jan to June	PROJECTED	BUDGET	CHANGE
1,398	1,046	3,520	2,804	383	1,254	2,925	4.32%
0	0	83	0	0	0	0	N/A
104	74	258	226	26	96	260	15.19%
94	68	245	212	26	85	239	12.73%
361	330	986	1,407	161	320	1,178	-16.27%
1	1	5	5	0	1	7	36.96%
54	137	117	99	0	102	113	14.45%
61	42	115	137	9	48	126	-7.91%
0	0	845	500	11,225	11,225	500	0.00%
\$2,073	\$1,698	\$6,175	\$5,390	\$11,831	\$13,131	\$5,349	-0.76%

Power & Fuel for Pumping

680	62300	222	ELECTRICITY
680	62300	224	NATURAL GAS
680	62300	227	PROPANE
680	62300	342	GAS & DIESEL FUEL/GENERATOR
Total			

57,759	66,954	73,002	72,100	29,880	65,000	72,100	0.00%
7,365	8,625	7,659	9,000	3,421	7,800	9,000	0.00%
0	0	0	430	0	0	430	0.00%
0	0	0	200	0	0	200	0.00%
\$65,124	\$75,579	\$80,661	\$81,730	\$33,301	\$72,800	\$81,730	0.00%

Pumping Labor & Expense

680	62400	111	WAGES
680	62400	112	OVERTIME WAGES
680	62400	131	LONGEVITY
680	62400	125	WAGES TEMPORARY
680	62400	151	SOCIAL SECURITY
680	62400	152	EMPLOYER RETIREMENT
680	62400	154	MEDICAL & DENTAL INS
680	62400	155	LIFE INSURANCE
680	62400	156	WORKERS COMPENSATION
680	62400	157	H.S.A. CONTRIBUTION
680	62400	400	NON-LABOR M&S
Total			

44,566	47,858	42,925	29,723	17,049	34,099	31,007	4.32%
316	723	865	450	382	900	450	0.00%
		0	0	0		0	N/A
0	0	0	0	0	0	0	N/A
3,074	3,395	2,996	2,396	1,213	2,609	2,760	15.17%
3,027	3,154	2,979	2,252	1,203	2,319	2,533	12.49%
15,746	17,518	17,151	14,911	7,828	12,616	12,488	-16.25%
96	91	91	57	29	68	73	27.35%
1,747	1,591	1,429	1,051	0	1,125	1,201	14.28%
1,907	1,860	1,976	1,456	750	1,900	1,337	-8.15%
126	1,528	125	1,500	0	750	1,500	0.00%
\$70,605	\$77,718	\$70,537	\$53,796	\$28,455	\$56,386	\$53,349	-0.83%

Misc. Pumping Expenses

680	62600	400	NON-LABOR M&S
Total			

4,444	3,299	14,980	14,800	7,510	15,000	16,000	8.11%
\$4,444	\$3,299	\$14,980	\$14,800	\$7,510	\$15,000	\$16,000	8.11%

Maint. of Pumping Buildings & Grounds

680	63100	111	WAGES
680	63100	112	OVERTIME WAGES
680	63100	151	SOCIAL SECURITY
680	63100	152	EMPLOYER RETIREMENT
680	63100	154	MEDICAL & DENTAL INS
680	63100	155	LIFE INSURANCE
680	63100	156	WORKERS COMPENSATION
680	63100	157	H.S.A. CONTRIBUTION
680	63100	400	NON-LABOR M&S
Total			

482	1,709	820	3,084	1,144	2,289	3,218	4.34%
0	78	0	0	0	0	0	N/A
33	127	58	249	74	175	286	15.01%
33	116	56	234	79	156	263	12.34%
207	718	458	1,547	659	847	1,296	-16.23%
0	5	1	6	10	5	8	25.55%
19	61	27	109	0	76	125	14.34%
11	106	15	151	118	236	139	-8.09%
231	190	179	500	7	200	500	0.00%
\$1,016	\$3,109	\$1,613	5,880	\$2,092	\$3,982	5,834	-0.79%

Maint. of Pumping Equipment

680	63300	111	WAGES
680	63300	112	OVERTIME WAGES
680	63300	151	SOCIAL SECURITY
680	63300	152	EMPLOYER RETIREMENT
680	63300	154	MEDICAL & DENTAL INS
680	63300	155	LIFE INSURANCE
680	63300	156	WORKERS COMPENSATION
680	63300	157	H.S.A. CONTRIBUTION
680	63300	400	NON-LABOR M&S
Total			

4,477	3,333	8,591	5,608	1,129	2,500	5,850	4.32%
0	159	129	0	46	96	0	N/A
308	245	595	452	81	191	521	15.19%
302	228	593	425	81	170	478	12.46%
1,652	1,044	3,971	2,813	551	925	2,356	-16.24%
10	11	22	11	2	5	14	24.51%
174	106	293	198	0	83	227	14.45%
182	156	424	275	47	180	252	-8.24%
26,645	13,039	38,123	45,000	31,828	45,000	42,500	-5.56%
\$33,750	\$18,321	\$52,742	54,782	\$33,765	\$49,150	52,198	-4.72%

Total SOS/Pumping Expense

\$177,012	\$179,725	\$226,708	\$216,378	\$116,954	\$210,449	\$214,459	-0.89%
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City of Ashland Water Utility Enterprise Fund
2025 Proposed Budget Detail

Water Treatment

Treatment Chemicals

680 64100 410 TREATM' CHEMICALS
Total

Treatment Labor & Expense

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

Maint. of Treatment Buildings & Grounds

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

Maintenance of Treatment Equipment

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

Total Treatment Expense

2021	2022	2023	2024	2024 Actual	2024	2025	PERCENT
ACTUAL	ACTUAL	ACTUAL	BUDGET	Jan to June	PROJECTED	BUDGET	CHANGE
58,078	57,589	81,812	75,000	32,903	80,000	80,000	6.67%
\$58,078	\$57,589	\$81,812	\$75,000	\$32,903	\$80,000	\$80,000	6.67%
50,522	46,318	44,592	37,013	21,868	43,737	43,293	16.97%
899	6,254	8,233	1,125	888	1,776	1,125	0.00%
3,163	2,357	1,820	3,340	0	3,340	2,346	-29.75%
1,290	1,474	1,348	2,250	0	2,250	2,250	0.00%
4,037	4,116	4,144	2,984	1,687	3,499	3,853	29.12%
3,559	3,662	3,808	2,804	1,570	2,974	3,537	26.14%
15,022	16,628	20,252	18,569	9,764	16,183	17,436	-6.10%
68	57	46	72	24	87	101	40.76%
2,172	1,900	1,766	1,309	0	1,443	1,677	28.11%
2,283	1,961	2,536	1,814	1,150	2,300	1,867	2.94%
28,898	27,095	34,130	25,000	12,820	25,639	25,000	0.00%
\$111,913	\$111,822	\$122,676	\$96,280	\$49,771	\$103,228	\$102,485	6.45%
3,263	4,422	5,696	4,206	2,303	4,606	4,388	4.32%
0	1,583	0	0	0	0	0	N/A
220	422	382	339	165	352	390	15.19%
220	390	387	319	159	313	358	12.38%
1,184	1,934	2,692	2,110	1,051	1,704	1,767	-16.25%
4	16	15	8	5	9	10	28.40%
127	191	187	149	0	152	170	14.07%
104	277	300	206	151	302	189	-8.13%
1,924	661	4,040	2,190	2,484	3,500	3,000	36.99%
\$7,046	\$9,897	\$13,699	\$9,527	\$6,318	\$10,939	\$10,273	7.83%
9,760	7,254	11,058	9,814	13,684	27,369	14,626	49.03%
0	0	377	1,125	377	753	1,125	0.00%
675	498	782	791	978	2,094	1,302	64.56%
658	472	778	744	970	1,861	1,195	60.61%
3,833	2,881	4,627	4,923	6,277	10,127	5,891	19.65%
20	20	31	19	35	55	34	80.21%
372	260	348	347	0	903	567	63.26%
460	400	576	481	851	1,701	631	31.15%
19,563	18,552	21,301	23,000	7,188	14,376	21,500	-6.52%
\$35,341	\$30,337	\$39,879	\$41,244	\$30,359	\$59,238	\$46,870	13.64%
\$212,378	\$209,645	\$258,065	\$222,051	\$119,351	\$253,405	\$239,628	7.92%

City of Ashland Water Utility Enterprise Fund
2025 Proposed Budget Detail

Distribution Operation

Storage Facilities Expense

680	66100	111	WAGES
680	66100	112	OVERTIME WAGES
680	66100	151	SOCIAL SECURITY
680	66100	152	EMPLOYER RETIREMENT
680	66100	154	MEDICAL & DENTAL INS
680	66100	155	LIFE INSURANCE
680	66100	156	WORKERS COMPENSATION
680	66100	157	H.S.A. CONTRIBUTION
680	66100	400	NON-LABOR M&S
Total			

2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 Actual Jan to June	2024 PROJECTED	2025 BUDGET	PERCENT CHANGE
							N/A
1,948	1,353	85	3,365	260	520	3,510	4.32%
0	0	159	0	76	152	0	N/A
144	101	18	271	24	40	312	15.28%
132	88	17	255	23	35	287	12.46%
474	184	77	1,688	122	192	1,414	-16.25%
1	1	0	7	0	1	8	17.39%
84	47	5	119	0	17	136	14.26%
60	27	9	165	9	18	151	-8.24%
154	158	713	250	222	400	250	0.00%
\$2,997	\$1,959	\$1,083	\$6,120	\$736	\$1,375	\$6,069	-0.84%

Line Operation Labor & Expense

680	66200	111	WAGES
680	66200	112	OVERTIME WAGES
680	66200	131	LONGEVITY
680	66200	136	CLOTHING REIMB
680	66200	151	SOCIAL SECURITY
680	66200	152	EMPLOYER RETIREMENT
680	66200	157	H.S.A. CONTRIBUTION
680	66200	154	MEDICAL & DENTAL INS
680	66200	155	LIFE INSURANCE
680	66200	156	WORKERS COMPENSATION
680	66200	400	NON-LABOR M&S
Total			

59,785	53,800	53,655	55,520	15,249	56,352	63,807	-9.38%
112	3,635	3,058	0	0	105	225	#DIV/0!
514	714	673	0	0	0	0	N/A
899	802	906	0	414	828	0	N/A
4,437	4,299	4,321	4,476	1,166	4,311	5,610	0.04%
4,133	3,839	3,965	4,206	1,081	3,919	5,194	-2.27%
2,906	2,774	2,839	2,721	690	2,303	2,760	-20.25%
20,499	21,524	24,369	27,853	6,879	21,508	25,925	-27.25%
286	216	181	107	19	91	139	10.08%
2,352	2,216	1,926	2,721	0	853	2,760	-28.38%
7,675	4,069	8,568	7,000	1,725	6,431	7,250	0.00%
\$103,598	\$97,888	\$104,460	\$104,604	\$27,221	\$96,701	\$113,670	8.67%

Meter Testing & Setting Expense-Customers

680	66300	111	WAGES
680	66300	112	OVERTIME WAGES
680	66300	125	WAGES TEMPORARY
680	66300	151	SOCIAL SECURITY
680	66300	152	EMPLOYER RETIREMENT
680	66300	154	MEDICAL & DENTAL INS
680	66300	155	LIFE INSURANCE
680	66300	156	WORKERS COMPENSATION
680	66300	157	H.S.A. CONTRIBUTION
680	66300	400	NON-LABOR M&S
680	66300	925	INTERDEPARTMENTAL
Total			

3,613	4,700	2,325	2,524	901	1,803	2,633	4.31%
0	0	0	0	0	0	0	N/A
		0	0	0	0	0	N/A
260	340	167	203	68	138	234	15.42%
244	306	158	191	62	123	215	12.61%
1,467	1,528	1,110	1,266	138	667	1,060	-16.25%
6	7	4	5	0	4	6	23.26%
138	164	77	89	0	59	102	14.58%
215	197	123	124	3	178	114	-8.43%
0	3,330	0	6,000	28	28	6,000	0.00%
(2,971)	(5,286)	(1,982)	(5,201)	0	(1,500)	(5,182)	N/A
\$2,972	\$5,286	\$1,982	\$5,201	\$1,201	\$1,499	\$5,182	(\$0)
\$109,567	\$105,132	\$107,525	\$115,925	\$29,159	\$99,575	\$124,921	7.76%

Total Dist. System Operation Expense

City of Ashland Water Utility Enterprise Fund
2025 Proposed Budget Detail

Distribution Maintenance

Maint. of Dist. Buildings & Grounds

680	67100	111	WAGES
680	67100	112	OVERTIME WAGES
680	67100	125	WAGES TEMPORARY
680	67100	151	SOCIAL SECURITY
680	67100	152	EMPLOYER RETIREMENT
680	67100	154	MEDICAL & DENTAL INS
680	67100	155	LIFE INSURANCE
680	67100	156	WORKERS COMPENSATION
680	67100	157	H.S.A. CONTRIBUTION
680	67100	400	NON-LABOR M&S
Total			

2021	2022	2023	2024	2024 Actual	2024	2025	PERCENT
ACTUAL	ACTUAL	ACTUAL	BUDGET	Jan to June	PROJECTED	BUDGET	CHANGE
							N/A
3,881	2,791	3,084	10,095	6,058	12,115	8,190	-18.87%
76	0	0	0	0	0	0	N/A
274	0	2,633	12,948	2,640	2,640	34,747	168.36%
301	200	425	814	663	927	729	-10.45%
267	181	210	765	393	824	669	-12.53%
1,500	873	1,513	5,064	2,001	4,483	3,299	-34.86%
4	4	5	20	10	24	19	-4.13%
172	97	188	357	0	400	317	-11.13%
184	160	213	495	283	567	353	-28.63%
563	198	74	700	75	150	700	0.00%
\$7,222	\$4,504	\$8,344	\$31,258	\$12,124	\$22,129	\$49,024	56.84%

Maintenance of Storage Reservoirs

680	67200	111	WAGES
680	67200	112	OVERTIME WAGES
680	67200	151	SOCIAL SECURITY
680	67200	152	EMPLOYER RETIREMENT
680	67200	157	H.S.A. CONTRIBUTION
680	67200	154	MEDICAL & DENTAL INS
680	67200	155	LIFE INSURANCE
680	67200	156	WORKERS COMPENSATION
680	67200	400	NON-LABOR M&S
Total			

		158	0	0	0	0	N/A
		0	0	0		0	N/A
		11	0	0	0	0	N/A
		11	0	0	0	0	N/A
		0	0	0	0	0	N/A
		27	0	0	0	0	N/A
		0	0	0	0	0	N/A
		5	0	0	0	0	N/A
314	1,553	0	10,000	0	10,000	10,000	0.00%
\$314	\$1,553	\$211	\$10,000	\$0	\$10,000	\$10,000	0.00%

Maintenance of Mains

680	67300	111	WAGES
680	67300	112	OVERTIME WAGES
680	67300	125	TEMPORARY LABOR
680	67300	151	SOCIAL SECURITY
680	67300	152	EMPLOYER RETIREMENT
680	67300	154	MEDICAL & DENTAL INS
680	67300	155	LIFE INSURANCE
680	67300	156	WORKERS COMPENSATION
680	67300	157	H.S.A. CONTRIBUTION
680	67300	400	NON-LABOR M&S
Total			

40,041	6,940	7,860	40,329	3,195	6,390	55,733	38.20%
627	451	0	900	0	0	900	0.00%
370	0	0	0	0	0	0	N/A
2,922	520	560	2,712	227	489	3,593	32.47%
2,745	481	534	2,549	220	435	3,298	29.38%
13,398	2,582	3,406	16,881	1,374	2,364	16,258	-3.69%
73	11	17	65	4	13	95	45.39%
1,585	245	266	1,190	0	211	1,564	31.40%
1,777	264	479	1,649	81	162	1,741	5.59%
46,481	20,610	29,526	55,000	5,918	30,000	45,000	-18.18%
\$110,019	\$32,103	\$42,648	\$121,275	\$11,019	\$40,064	\$128,181	5.69%

Maintenance of Services

680	67500	111	WAGES
680	67500	112	OVERTIME WAGES
680	67500	125	WAGES TEMPORARY
680	67500	151	SOCIAL SECURITY
680	67500	152	EMPLOYER RETIREMENT
680	67500	154	MEDICAL & DENTAL INS
680	67500	155	LIFE INSURANCE
680	67500	156	WORKERS COMPENSATION
680	67500	157	H.S.A. CONTRIBUTION
680	67500	400	NON-LABOR M&S
Total			

15,646	13,130	20,696	33,648	12,121	24,243	35,102	4.32%
77	310	529	900	88	176	900	0.00%
0	0	20	0	0	0	0	N/A
1,100	955	1,525	2,712	847	1,855	3,124	15.19%
1,061	874	1,443	2,549	842	1,649	2,868	12.51%
5,806	4,753	8,764	16,881	5,225	8,970	14,137	-16.25%
33	23	35	65	25	48	82	26.42%
612	464	692	1,190	0	800	1,360	14.26%
812	635	1,033	1,649	497	995	1,514	-8.18%
6,513	6,819	12,089	10,000	1,649	3,298	10,000	0.00%
\$31,660	\$27,964	\$46,826	69,594	\$21,295	\$42,032	69,087	-0.73%

City of Ashland Water Utility Enterprise Fund
2025 Proposed Budget Detail

				2021	2022	2023	2024	2024 Actual	2024	2025	PERCENT
				ACTUAL	ACTUAL	ACTUAL	BUDGET	Jan to June	PROJECTED	BUDGET	CHANGE
Maintenance of Meters											
680	67600	111	WAGES	6,179	5,936	11,920	11,216	5,763	11,526	11,701	4.32%
680	67600	112	OVERTIME WAGES	0	0	125	0	78	156	0	N/A
680	67600	151	SOCIAL SECURITY	434	415	842	904	312	882	1,041	15.19%
680	67600	152	EMPLOYER RETIREMENT	417	387	819	850	408	784	956	12.46%
680	67600	154	MEDICAL & DENTAL INS	2,061	2,226	5,268	5,627	1,916	4,265	4,712	-16.25%
680	67600	155	LIFE INSURANCE	15	12	26	22	724	23	27	24.51%
680	67600	156	WORKERS COMPENSATION	241	192	408	397	4	380	453	14.16%
680	67600	157	H.S.A. CONTRIBUTION	300	293	729	550	200	399	505	-8.24%
680	67600	400	NON-LABOR M&S	855	4,572	4,278	3,400	1,625	3,249	3,400	0.00%
680	67600	925	INTERDEPARTMENTAL	(5,251)	(7,016)	(12,209)	(11,482)	0	(10,832)	(11,398)	N/A
Total				\$5,251	\$7,016	\$12,209	\$11,484	\$11,029	\$10,833	\$11,398	-0.75%
Maintenance of Hydrants											
680	67700	111	WAGES	10,155	12,417	12,751	23,274	3,899	7,798	24,279	4.32%
680	67700	112	OVERTIME WAGES	0	0	76	0	0	0	0	N/A
680	67700	125	WAGES TEMPORARY	0	0	20	0	0	0	0	N/A
680	67700	151	SOCIAL SECURITY	699	870	934	1,876	294	597	2,161	15.18%
680	67700	152	EMPLOYER RETIREMENT	687	807	872	1,763	269	530	1,984	12.51%
680	67700	154	MEDICAL & DENTAL INS	2,874	5,227	5,532	11,676	1,328	2,885	9,778	-16.25%
680	67700	155	LIFE INSURANCE	17	25	24	45	0	16	57	26.31%
680	67700	156	WORKERS COMPENSATION	396	432	422	823	0	257	940	14.27%
680	67700	157	H.S.A. CONTRIBUTION	421	562	765	1,140	10	500	1,047	-8.14%
680	67700	400	NON-LABOR M&S	1,916	4,449	6,575	24,000	188	18,000	24,000	0.00%
Total				\$17,165	\$24,791	\$27,971	\$64,597	\$5,988	\$30,582	\$64,246	-0.54%
Maint. of Misc. Distribution Equipment											
680	67800	111	WAGES			0	841	0	0	878	4.35%
680	67800	112	OVERTIME WAGES			0	0	0	0	0	N/A
680	67800	151	SOCIAL SECURITY		0	0	68	0	0	78	14.85%
680	67800	152	EMPLOYER RETIREMENT		0	0	64	0	0	72	12.03%
680	67800	154	MEDICAL & DENTAL INS		0	0	422	0	0	353	-16.25%
680	67800	155	LIFE INSURANCE		0	0	2	0	0	2	2.72%
680	67800	156	WORKERS COMPENSATION		0	0	30	0	0	34	13.31%
680	67800	157	H.S.A. CONTRIBUTION		0	0	41	0	0	38	-7.68%
680	67800	400	NON-LABOR M&S	2,515	530	1,131	1,000	732	1,400	1,000	0.00%
Total				\$2,515	\$530	\$1,131	\$2,468	\$732	\$1,400	\$2,455	-0.54%
Total Dist. System Maint. Expense				\$174,146	\$98,461	\$139,340	\$310,676	\$62,186	\$157,040	\$334,390	7.63%

City of Ashland Water Utility Enterprise Fund
2025 Proposed Budget Detail

Customer Accounts

Customer Accounts Supervision

680	90100	925	INTERDEPARTMENTAL CHARGES
Total			

2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 Actual Jan to June	2024 PROJECTED	2025 BUDGET	PERCENT CHANGE
							N/A
13,292	13,058	11,009	8,645	4,541	8,645	8,645	0.00%
\$13,292	\$13,058	\$11,009	\$8,645	\$4,541	\$8,645	\$8,645	0.00%

Meter Reading Expenses

680	90200	111	WAGES
680	90200	112	OVERTIME WAGES
680	90200	131	LONGEVITY
680	90200	136	CLOTHING REIMB
680	90200	151	SOCIAL SECURITY
680	90200	152	EMPLOYER RETIREMENT
680	90200	154	MEDICAL & DENTAL INS
680	90200	155	LIFE INSURANCE
680	90200	156	WORKERS COMPENSATION
680	90200	157	H.S.A. CONTRIBUTION
680	90200	400	NON-LABOR M&S
680	90200	925	INTERDEPARTMENTAL CHARGES
Total			

13,325	15,132	19,906	14,020	6,640	13,281	10,238	-26.97%
0	33	0	0	98	195	0	N/A
102	138	0	0	0	0	0	N/A
225	142	0	0	0	0	0	N/A
1,010	1,133	1,464	1,130	495	1,016	911	-19.37%
921	876	1,354	1,062	465	903	836	-21.24%
5,348	4,810	7,849	7,034	3,685	4,914	4,123	-41.38%
34	26	15	27	8	27	24	-11.23%
532	543	654	496	0	438	397	-20.05%
895	751	600	687	303	606	442	-35.72%
2,343	2,580	5,457	10,000	0	10,000	10,000	0.00%
\$0	\$0	0	0	0	0	0	N/A
\$24,735	\$26,162	\$37,299	\$34,456	\$11,694	\$31,379	\$26,971	-21.72%

Customer Records & Collection Expense

680	90300	111	WAGES
680	90300	112	OVERTIME WAGES
680	90300	131	LONGEVITY
680	90300	151	SOCIAL SECURITY
680	90300	152	EMPLOYER RETIREMENT
680	90300	154	MEDICAL & DENTAL INS
680	90300	155	LIFE INSURANCE
680	90300	156	WORKERS COMPENSATION
680	90300	157	H.S.A. CONTRIBUTION
680	90300	400	NON-LABOR M&S
680	90300	925	INTERDEPARTMENTAL CHARGES
Total			

9,198	22,018	23,706	24,336	12,620	25,240	26,073	7.14%
		0	0	0	0	0	N/A
102	0	0	0	0	0	0	N/A
685	1,644	1,679	1,636	876	1,931	1,907	16.57%
627	1,433	1,612	1,679	871	1,716	1,812	7.93%
4,090	11,744	14,781	17,295	8,196	9,339	16,843	-2.62%
25	32	22	32	11	50	27	-14.95%
362	756	81	784	0	833	49	-93.77%
702	1,467	1,532	1,500	750	1,500	1,500	0.00%
	9,719	9,528	0	6,270	16,000	0	N/A
22,677	11,980	3,670	2,881	1,514	3,765	2,881	0.00%
38,468	60,793	56,612	50,143	31,107	60,375	51,092	1.89%

Misc. Customer Service Expense

680	90500	400	NON-LABOR M&S
680	90500	925	INTERDEPARTMENTAL CHARGES
Total			

218	245	9	1,000	0	250	1,000	0.00%
2,491	7,627	0	0	0	0	0	N/A
\$2,709	\$7,872	\$9	\$1,000	\$0	\$250	\$1,000	0.00%

Total Customer Accounts Expense

\$79,204	\$107,886	\$104,929	\$94,244	\$47,342	\$100,649	\$87,708	-6.94%
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Administrative & General

Administrative & General Salaries

680	92000	111	WAGES
680	92000	112	OVERTIME WAGES
680	92000	125	TEMPORARY LABOR
680	92000	131	LONGEVITY
680	92000	138	ADMIN/GENERAL ACCR SICK/VAC
680	92000	151	SOCIAL SECURITY
680	92000	152	EMPLOYER RETIREMENT
680	92000	154	MEDICAL & DENTAL INS
680	92000	155	LIFE INSURANCE
680	92000	156	WORKERS COMPENSATION
680	92000	157	H.S.A. CONTRIBUTION
680	92000	190	POST-EMPLOYMENT HEALTH INS
680	92000	295	ENGINEERING DIVISION
680	92000	400	ADMIN/GENERAL MATERIALS
680	92000	925	INTERDEPARTMENTAL CHARGES
Total			

2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 Actual Jan to June	2024 PROJECTED	2025 BUDGET	PERCENT CHANGE
75,487	81,520	85,618	113,827	52,499	104,997	119,483	4.97%
0	18	42	0	0	0	0	N/A
4,419	8,025	6,729	0	1,663	1,663	0	N/A
606	12	807	1,405	701	1,076	1,455	3.59%
2,410	(14,790)	1,802	0	0	0	0	N/A
6,124	6,520	7,154	8,447	4,202	8,032	9,015	6.73%
5,610	5,805	5,764	7,951	3,671	7,140	8,405	5.71%
15,142	15,781	18,416	46,903	16,874	38,849	34,252	-26.97%
239	103	91	145	58	210	120	-17.27%
2,133	2,425	2,243	3,714	0	3,465	2,510	-32.42%
2,818	2,872	2,872	4,800	1,962	3,925	4,050	-15.63%
11,195	27,497	(14,277)	5,000	0	5,000	5,000	0.00%
		0	0	0			N/A
5,851	15,548	18,166	10,000	8,486	16,000	17,000	70.00%
71,303	78,075	99,451	102,595	54,418	102,595	102,595	0.00%
\$203,337	\$229,410	\$234,879	\$304,787	\$144,532	\$292,952	\$303,886	-0.30%

Office Supplies & Expense

680	92100	400	OFFICE SUPPLIES MATERIALS
Total			

39	145	352	500	206	500	500	0.00%
\$39	\$145	\$352	\$500	\$206	\$500	\$500	0.00%

Outside Professional Services

680	92300	210	PROFESSIONAL SERVICES
680	92300	213	AUDIT FEES
680	92300	295	INTERDEPARTMENTAL CHARGES
Total			

34,516	50,688	121,321	80,000	38,670	80,000	83,000	3.75%
		0	0	0			N/A
10,583	0	0	6,000	0	6,000	6,000	0.00%
\$45,099	\$50,688	\$121,321	\$86,000	\$38,670	\$86,000	\$89,000	3.49%

Property Insurance

680	92400	511	LOCAL GOVT. PROP INS FUND
Total			

7,236	8,040	9,138	10,500	0	9,500	10,500	0.00%
\$7,236	\$8,040	\$9,138	\$10,500	\$0	\$9,500	\$10,500	0.00%

City of Ashland Water Utility Enterprise Fund
2025 Proposed Budget Detail

Administrative & General Continued:

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

City of Ashland Water Utility Enterprise Fund
2025 Proposed Budget Detail

WATER UTILITY EXPENSE
ANALYSIS BY OBJECT CODE

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

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

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

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

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

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

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

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

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

Products & Services:

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

Staffing:

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

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

City of Ashland
2025 Budget Preliminary
Wastewater Utility Enterprise Fund

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

City of Ashland
2025 Budget Preliminary
Wastewater Utility Enterprise Fund

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

Adjust Net Income for Contributions in Aid of Construction - CIAC

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

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

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

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

City of Ashland
2025 Budget Preliminary
Wastewater Utility Enterprise Fund

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

Calculate Adjusted Net Income Available for Debt Service & Capital Assets

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

Calculation of Debt Service Payments

using debt ratio of 110%

Principal and Interest Payments

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

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

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

City of Ashland
2025 Detail Preliminary
Wastewater Utility Enterprise Fund

				2021	2022	2023	2024	2024 Actual	2024 Yr End	2025	PERCENT
				ACTUAL	ACTUAL	ACTUAL	BUDGET	Jan to June	Estimate	BUDGET	CHANGE
Operating Revenues:											
Waste Treatment											
690	46411	4600	UN-METERED/BULK TREATMENT	71,501	99,427	104,344	62,000	41,271	91,757	125,257	102.03%
690	46411	4611	METERED RESIDENTIAL	1,023,258	1,003,793	1,002,933	1,008,595	526,490	1,052,980	1,038,853	3.00%
690	46411	4612	METERED COMMERCIAL	840,099	830,412	808,093	839,280	418,648	837,296	864,458	3.00%
690	46411	4613	METERED INDUSTRIAL	41,775	40,940	49,205	43,244	20,603	41,206	44,542	3.00%
690	46411	4614	METERED PUBLIC AUTHORITY	114,066	118,721	127,931	114,898	50,036	100,072	118,345	3.00%
690	46411	4615	METERED SUBURBAN	15,337	15,922	15,250	16,601	8,437	16,874	17,099	3.00%
Metered Revenue				2,034,535	2,009,789	2,003,412	2,022,618	1,024,214	2,048,428	2,083,296	3.00%
Total Waste Treatment				\$2,106,036	\$2,109,215	\$2,107,756	\$2,084,618	\$1,065,485	\$2,140,185	\$2,208,554	5.95%
Other Operating Revenues											
690	46412	4700	FORFEITED DISCOUNTS	7,226	8,435	9,834	9,350	3,869	6,990	9,350	0.00%
690	46412	4710	MISC. SERVICE REVENUES	57,176	59,792	60,461	53,000	23,849	58,940	62,500	17.92%
Total Other Revenues				\$64,402	\$68,227	\$70,295	\$62,350	\$27,718	\$65,930	\$71,850	15.24%
ESTIMATED INCREASE IN REVENUE STREAM										0	N/A
Total Operating Revenues				\$2,170,438	\$2,177,443	\$2,178,051	\$2,146,968	\$1,093,203	\$2,206,115	\$2,280,404	6.22%

Non-Operating Income (Expense):

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

City of Ashland
2025 Detail Preliminary
Wastewater Utility Enterprise Fund

Operating Expenses:

Collection System

Collection Operation Labor & Expense

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

Power & Fuel for Lift Stations

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

Misc. Collection System Expense

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

Maint. of Collection System

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

Maint. of Lift Stn. Buildings & Grounds

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

City of Ashland
2025 Detail Preliminary
Wastewater Utility Enterprise Fund

Collection System

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

Maint. of Misc. Collection Equipment

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

Total Collection System Expense

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

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

Power & Fuel for WWTP

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

City of Ashland
2025 Detail Preliminary
Wastewater Utility Enterprise Fund

Wastewater Treatment

Laboratory & Testing Expense

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

Sludge Treatment/Disposal Expenses

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

Misc. Treatment Plant Expense

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

Disinfection Expense

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

Maint. of Treatment Buildings & Grounds

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

City of Ashland
2025 Detail Preliminary
Wastewater Utility Enterprise Fund

Wastewater Treatment

Maintenance of Treatment Equipment

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

Maint. of Misc. Plant Equipment

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

Utility Locates

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

Total Wastewater Treatment Expense

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

Customer Accounts

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

Meter Reading Expenses

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

Joint Meter Expenses

690	84400	925	INTERDEPARTMENTAL CHARG	16,067	19,307	27,063	23,000	0	20,000	23,000	0.00%
Total				\$16,067	\$19,307	\$27,063	\$23,000	\$0	\$20,000	\$23,000	0.00%
Total Customer Accounts Expense				\$98,794	\$125,610	\$125,294	\$112,922	\$47,523	\$111,709	\$116,622	3.28%

Administrative & General

Administrative & General Salaries

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

Office Supplies & Expense

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

Outside Professional Services

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

Property Insurance

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

Injuries & Damages

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

City of Ashland
2025 Detail Preliminary
Wastewater Utility Enterprise Fund

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

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

WASTEWATER - OBJECT CODE SUMMARY		2021	2022	2023	2024	2024 Actual	2024 Yr End	2025	PERCENT
Labor		ACTUAL	ACTUAL	ACTUAL	BUDGET	Jan to June	Estimate	BUDGET	CHANGE
111	WAGES	407,153	377,197	436,852	495,196	259,466	527,532	523,547	5.73%
112	OVERTIME WAGES	3,055	10,822	8,503	4,500	2,406	4,712	4,500	0.00%
125	TEMPORARY WAGES	1,166	2,746	7,893	12,948	2,675	35	29,137	125.03%
131	LONGEVITY	3,931	4,145	3,119	5,569	701	3,350	7,694	38.16%
133	RETIREMENT	0	45,981	0	0	0	0	0	N/A
136	CLOTHING ALLOW	2,475	2,304	2,270	3,600	1,007	1,900	3,600	0.00%
138	ACCR SICK/VACATION	3,674	(32,401)	(1,285)	3,600	0	3,600	3,600	0.00%
151	SOCIAL SECURITY	30,967	30,616	34,106	35,878	20,138	40,733	39,329	9.62%
152	EMPLOYER RETIREMENT	(25,008)	(8,403)	35,132	52,916	18,161	56,013	56,848	7.43%
157	HSA DEDUCTIBLE	17,346	13,802	16,168	17,074	10,399	20,673	19,701	15.38%
154	MEDICAL & DENTAL INS	152,206	149,195	175,646	211,272	126,027	232,967	239,476	13.35%
155	LIFE INSURANCE	1,075	539	437	733	306	944	667	-8.99%
156	WORKERS COMPENSATION	14,491	14,756	13,496	13,979	0	16,833	14,343	2.61%
190	POST EMPLOYMENT	142,808	31,089	(16,080)	130,000	0	40,000	50,000	-61.54%
TOTAL LABOR		\$755,339	\$642,386	\$716,257	\$987,265	\$441,286	\$949,291	\$992,441	0.52%
Other Expenses									
210	PROFESSIONAL SERVICES	5,570	7,802	41,247	50,000	504	45,000	25,000	-50.00%
213	OUTSIDE SERVICES	14,371	21,455	80,383	54,500	16,117	54,500	39,500	-27.52%
222	ELECTRICITY	125,537	128,973	155,894	158,538	57,580	143,500	147,775	-6.79%
224	NATURAL GAS	41,767	60,343	44,233	51,000	21,112	50,850	51,000	0.00%
342	GAS/DIESEL FOR FUEL GENERA	746	1	675	1,100	0	1,100	1,100	0.00%
369	OTHER CLAIMS/DEDUCTIBLES	0	1,500	3,262	0	0	0	0	N/A
400	MATERIALS/R&M	351,621	384,998	443,418	340,031	150,903	318,860	318,031	-6.47%
410	CHEMICALS	91,740	116,960	116,622	115,000	46,290	130,000	115,000	0.00%
511	LOCAL GOVT PROP INS FUND	20,127	22,251	24,670	26,000	0	22,500	26,000	0.00%
513	LIABILITY INSURANCE	13,624	16,082	17,799	18,000	2,663	16,000	18,000	0.00%
514	INSURANCE OTHER	0	0	0	1,675	0	1,675	1,675	0.00%
539	RENTALS/ LEASES	1,385	1,509	1,578	1,800	0	1,580	1,800	0.00%
925	INTERDEPARTMENTAL CHARG	127,849	140,360	151,088	132,562	60,707	107,854	130,311	-1.70%
TOTAL OTHER EXPENSES		\$794,337	\$902,235	\$1,080,869	\$950,206	\$355,876	\$893,419	\$875,192	-7.89%
SUB TOTAL		\$1,549,676	\$1,544,620	\$1,797,126	\$1,937,471	\$797,162	\$1,842,711	\$1,867,634	-3.60%
DEPRECIATION		\$843,245	\$776,203	\$799,189	\$845,000	\$0	\$844,000	\$845,000	0.00%
TOTAL OPERATING EXPENSE		\$2,392,921	\$2,320,824	\$2,596,315	\$2,782,471	\$797,162	\$2,686,711	\$2,712,634	-2.51%

Balance check - to be -0-

Ref: 2024-251

COUNCIL AGENDA: 7.B.
(11/12/2024)

SUBJECT: Consider to Approve a Resolution Authorizing the Issuance and Sale of a \$262,000 One Year Taxable General Obligation Promissory Note, Series 2024E, to Fund 2025 General Fund Operations (*Administrator*) Roll

RECOMMENDATION: Approval

DEPARTMENT OF ORIGIN: Administrator

CLEARANCES: Administration

EXHIBITS: 1. Proposed Resolution No. 17802

EXPENDITURES REQUIRED: NA

AMOUNT BUDGETED: NA

APPROPRIATION REQUIRED: NA

TREASURER'S CERTIFICATE: NA

COMPLIANCE WITH CHAPTER 51: NA

STATEMENT OF CONFORMANCE WITH COMPREHENSIVE PLAN: NA

SUMMARY STATEMENT:

The Committee of the Whole approved a 2025 budget at the October 16, 2024 meeting for the public hearing and Common Council approval at the November 12, 2024 meeting. In order to fully fund the 2025 budget operating expenses, a one-year taxable general obligation promissory note of \$262,000 will need to be issued. By approving the one-year note, before the Council approves the 2025 budget, allows the payment of principal and interest of this note to be included in the debt levy for 2025.

There will be a presentation and recommendation by Sean Lentz, Senior Municipal Advisor from Ehlers, Inc. for the issuance and sale of a \$262,000 one year general obligation promissory note. Ehlers Inc. distributed a preliminary term sheet for financing to local banks and credit unions. The bid opening will be noon November 8th at Ehlers, Inc. The attached resolution is a draft and an updated version will be provided at the Council meeting, if necessary.

RESOLUTION No. 17802

RESOLUTION AUTHORIZING THE ISSUANCE AND SALE OF A \$262,000 ONE YEAR TERM TAXABLE GENERAL OBLIGATION PROMISSORY NOTE, SERIES 2024E, TO FUND THE 2025 GENERAL FUND OPERATIONS

WHEREAS, the City Council of the City of Ashland, Wisconsin, has heretofore determined that it is necessary and expedient to issue the City's \$262,000 One Year Term Taxable General Obligation Promissory Note, Series 2024E (the "Note"), to provide funding for the 2025 general fund operations; and

WHEREAS, the City retained Ehlers & Associates, Inc., in Roseville, Minnesota ("Ehlers"), as its independent municipal advisor and solicited bids from public depositories;

WHEREAS, bids were received per exhibit B.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Ashland, Wisconsin, to issue the sale of a \$262,000 One-Year Taxable General Obligation Promissory Note, Series 2024E to the lowest bidder as per attached exhibit A.

PASSED: November 12, 2024

Alderperson

ATTEST: _____
Denise Oliphant, City Clerk

Matthew MacKenzie, Mayor

APPROVED AS TO FORM:

Tyler Wickman, City Attorney

SUBJECT: Consider to Approve a Resolution to Adopt the 2025 Non-Represented Employees Salary / Hourly Wage Schedule (*Administration*) Roll

RECOMMENDATION: Approval

DEPARTMENT OF ORIGIN: Administrator

CLEARANCES: Administration

EXHIBITS:

1. Proposed Resolution No. 17803
2. Proposed 2025 Non-Represented Employee Salary/Wage Schedule

EXPENDITURES REQUIRED: Included in the 2025 Proposed Budget

AMOUNT BUDGETED: Included in the 2025 Proposed Budget

APPROPRIATION REQUIRED: NA

TREASURER'S CERTIFICATE: NA

COMPLIANCE WITH CHAPTER 51: NA

STATEMENT OF CONFORMANCE WITH COMPREHENSIVE PLAN: NA

SUMMARY STATEMENT:

The proposed 2025 budget includes a 3% increase for the non-represented employees. Each year the City Administrator reviews the non-represented employees' salary/hourly wage schedule and considers additional increases in base pay for various positions based upon duties, skill sets, and for employee retention. These recommendations are based on the Administrator's experiences along with current hiring trends and employee retainage trends. The

Administration's recommendation for wage increases over 3% is noted on the wage schedule Exhibit 2, the column highlighted in green "2025 % Change". The majority of the non-represented employees' salary/hourly wages are proposed to increase by 3%.

RESOLUTION No. 17803

RESOLUTION TO ADOPT THE 2025 NON-REPRESENTED EMPLOYEES SALARY/HOURLY WAGE SCHEDULE

BE IT RESOLVED by the Common Council of the City of Ashland that the attached 2025 Non-Represented Employees Salary/Hourly Wage Schedule is hereby adopted.

Passed November 12, 2024

Alderson

ATTEST:

Denise Oliphant, City Clerk

Matt Mac Kenzie, Mayor

APPROVED AS TO FORM:

Tyler W. Wickman, City Attorney

City of Ashland - 2025 Proposed Non-Represented Employees Salary/Wage Schedule

2025 Salary/Hourly Wage Schedule NON-REPRESENTED EMPLOYEE POSITIONS	Exempt or Non-Exempt Position	Date of Hire of Current Employee	Years of Service 12/31/2024	2024 Base Wage Rate	2024 Annual Wage	2025 % Change	2025 Base Increase (Decrease)	2025 Base Wage Rate	2025 Proposed Annual Base Wage	Longevity Percent	Longevity Rate	2025 Annual Longevity	2025 Proposed Total Annual Wage
General Government													
City Administrator	Exempt	8/27/2018	7.34	\$54.00	\$112,320	4.50%	\$2.43	\$56.43	\$117,374.40	1%	\$0.56	\$1,165	\$118,539.40
City Clerk	Exempt	2/6/2017	8.90	\$33.92	\$70,554	3%	\$1.02	\$34.94	\$72,675.20	1%	\$0.35	\$728	\$73,403.20
Elections/Deputy Clerk	Non-exempt	3/27/2023	2.76	\$21.12	\$43,930	3%	\$0.63	\$21.75	\$45,240.00	0%	\$0.00	\$0	\$45,240.00
Admin. Assist. Clerk/Planning/Public Works	Non-exempt	11/20/2023	2.11	\$21.00	\$43,680	3%	\$0.63	\$21.63	\$44,990.40	0%	\$0.00	\$0	\$44,990.40
Technology Coordinator	Exempt	5/21/2012	13.61	\$33.22	\$69,098	3%	\$1.00	\$34.22	\$71,177.60	2%	\$0.68	\$1,414	\$72,591.60
Finance Director	Exempt	12/1/2010	15.08	\$42.63	\$88,670	3%	\$1.28	\$43.91	\$91,332.80	3%	\$1.32	\$2,746	\$94,078.80
City Treasurer/Comptroller	Exempt	12/20/2021	4.03	\$31.06	\$64,605	3%	\$0.93	\$31.99	\$66,539.20	0%	\$0.00	\$0	\$66,539.20
Accounting Specialist	Non-exempt	4/30/2021	4.67	\$24.48	\$50,918	3%	\$0.73	\$25.21	\$52,436.80	0%	\$0.00	\$0	\$52,436.80
Accounting Assistant	Non-exempt	1/1/2001	25.00	\$22.15	\$46,072	3%	\$0.66	\$22.81	\$47,444.80	4%	\$0.91	\$1,893	\$49,337.80
Facilities and Grounds Foreman	Non-exempt	8/29/2016	9.34	\$29.40	\$61,152	3%	\$0.88	\$30.28	\$62,982.40	1%	\$0.30	\$624	\$63,606.40
Public Safety													
Fire Chief	Exempt	1/28/2002	23.92	\$45.07	\$93,737	6.57%	\$2.96	\$48.03	\$99,894.08	4%	\$1.92	\$3,994	\$103,888.08
Police Chief	Exempt	1/1/1996	30.00	\$45.07	\$93,737	6.57%	\$2.96	\$48.03	\$99,894.08	5%	\$2.40	\$4,992	\$104,886.08
Police Lt.	Exempt	9/10/2000	25.31	\$39.65	\$82,480	6.08%	\$2.41	\$42.07	\$87,495.20	5%	\$2.10	\$4,368	\$91,863.20
Police Lt.	Exempt	12/14/2017	8.04	\$39.65	\$82,480	6.08%	\$2.41	\$42.07	\$87,495.20	1%	\$0.42	\$874	\$88,369.20
Police Records Clerk	Non-exempt	6/6/2018	7.57	\$24.59	\$51,147	3%	\$0.74	\$25.33	\$52,682.24	1%	\$0.25	\$520	\$53,202.24
Police & Fire Office Assistant	Non-exempt	7/11/2022	3.47	\$22.15	\$46,062	3%	\$0.66	\$22.81	\$47,442.72	0%	\$0.00	\$0	\$47,442.72
Property Maintenance	Non-exempt	11/8/2021	4.14	\$21.85	\$45,452	3%	\$0.66	\$22.51	\$46,820.64	0%	\$0.00	\$0	\$46,820.64
Public Works													
Public Works Director-Streets/Utilities	Exempt	1/7/2019	6.98	\$46.83	\$97,406	3%	\$1.40	\$48.23	\$100,318.40	1%	\$0.48	\$998	\$101,316.40
Public Works - Civil Engineer - Streets	Non-exempt	9/11/2023	2.30	\$30.90	\$64,272	3%	\$0.93	\$31.83	\$66,206.40	0%	\$0.00	\$0	\$66,206.40
Public Works Admin Manager-St/Utilities	Exempt	11/8/2021	4.14	\$27.14	\$56,451	3%	\$0.81	\$27.95	\$58,136.00	0%	\$0.00	\$0	\$58,136.00
Public Works Streets Foreman	Non-exempt	5/19/2003	22.62	\$29.74	\$61,851	3%	\$0.89	\$30.63	\$63,706.24	4%	\$1.23	\$2,558	\$66,264.24
PW Streets Op I /Grounds/Facilities	Non-exempt	1/30/2023	2.92	\$26.05	\$54,188	3%	\$0.78	\$26.83	\$55,814.72	0%	\$0.00	\$0	\$55,814.72
PW Streets Op I /Grounds/Facilities	Non-exempt	3/1/2021	4.83	\$26.05	\$54,188	3%	\$0.78	\$26.83	\$55,814.72	0%	\$0.00	\$0	\$55,814.72
Public Works Street Operator I	Non-exempt	3/10/2010	15.81	\$26.05	\$54,188	3%	\$0.78	\$26.83	\$55,814.72	3%	\$0.81	\$1,685	\$57,499.72
Public Works Street Operator I	Non-exempt	1/2/2003	23.00	\$26.05	\$54,188	3%	\$0.78	\$26.83	\$55,814.72	4%	\$1.07	\$2,226	\$58,040.72
Public Works Street Operator I	Non-exempt	1/8/2018	7.98	\$26.05	\$54,188	3%	\$0.78	\$26.83	\$55,814.72	1%	\$0.27	\$562	\$56,376.72
Public Works Street Operator I with Street Sweeper + 0.50/hr	Non-exempt	1/10/1984	41.98	\$26.05	\$54,188	3%	\$0.78	\$26.83	\$55,814.72	5%	\$1.34	\$2,787	\$58,601.72
Public Works Operator I / Street Light Tech	Non-exempt	3/3/2014	11.83	\$28.41	\$59,093	3%	\$0.85	\$29.26	\$60,864.96	2%	\$0.59	\$1,227	\$62,091.96
Public Works Mechanic	Non-exempt	2/22/2021	4.85	\$26.77	\$55,682	3%	\$0.80	\$27.57	\$57,351.84	0%	\$0.00	\$0	\$57,351.84
Public Works Head Mechanic	Non-exempt	4/18/2011	14.70	\$28.94	\$60,195	3%	\$0.87	\$29.81	\$62,000.64	2%	\$0.60	\$1,248	\$63,248.64

City of Ashland - 2025 Proposed Non-Represented Employees Salary/Wage Schedule

2025 Salary/Hourly Wage Schedule NON-REPRESENTED EMPLOYEE POSITIONS	Exempt or Non-Exempt Position	Date of Hire of Current Employee	Years of Service 12/31/2024	2024 Base Wage Rate	2024 Annual Wage	2025 % Change	2025 Base Increase (Decrease)	2025 Base Wage Rate	2025 Proposed Annual Base Wage	Longevity Percent	Longevity Rate	2025 Annual Longevity	2025 Proposed Total Annual Wage
Leisure Activities													
Parks Foreman	Non-exempt	10/26/2020	5.18	\$27.04	\$56,243	3%	\$0.81	\$27.85	\$57,930.08	1%	\$0.28	\$582	\$58,512.08
APR - Parks and Recreation Director	Exempt	1/16/2006	19.96	\$35.24	\$73,303	3%	\$1.06	\$36.30	\$75,508.16	3%	\$1.09	\$2,267	\$77,775.16
APR-Leisure Admin. Assistant	Non-exempt	1/24/2022	3.93	\$21.60	\$44,928	3%	\$0.65	\$22.25	\$46,275.84	0%	\$0.00	\$0	\$46,275.84
APR-Leisure Recreation Coordinator	Non-exempt	7/24/2024	1.43	\$21.00	\$43,680	3%	\$0.63	\$21.63	\$44,990.40	0%	\$0.00	\$0	\$44,990.40
Conservation & Development													
Planning and Development Director	Exempt	10/31/2022	3.17	\$40.45	\$84,136	3%	\$1.21	\$41.66	\$86,652.80	0%	\$0.00	\$0	\$86,652.80
Planning Assistant -	Non-exempt	4/22/2024	1.69	\$27.00	\$56,160	3%	\$0.81	\$27.81	\$57,844.80	0%	\$0.00	\$0	\$57,844.80
Water & Wastewater Utilities													
Utility Manager (per hire letter)	Exempt	8/8/2006	19.40	\$35.75	\$74,358	3.50%	\$1.25	\$37.00	\$76,960.00	3%	\$1.11	\$2,309	\$79,269.00
Utility Billing Specialist/Utilities Clerk	Non-exempt	2/14/2022	3.87	\$24.34	\$50,627	3%	\$0.73	\$25.07	\$52,145.60	0%	\$0.00	\$0	\$52,145.60
Utility - Civil Engineer	Non-exempt	5/17/2024	1.62	\$26.50	\$55,120	3%	\$0.80	\$27.30	\$56,773.60	0%	\$0.00	\$0	\$56,773.60
Water/Wastewater Lab Technician	Non-exempt	11/28/2016	9.09	\$29.09	\$60,513	3%	\$0.87	\$29.97	\$62,329.28	1%	\$0.30	\$624	\$62,953.28
Water/Wastewater / Foreman	Non-exempt	6/8/2015	10.56	\$30.90	\$64,266	3%	\$0.93	\$31.82	\$66,193.92	2%	\$0.64	\$1,331	\$67,524.92
Water/Wastewater / Foreman	Non-exempt	6/26/2009	16.51	\$30.90	\$64,266	3%	\$0.93	\$31.82	\$66,193.92	3%	\$0.95	\$1,976	\$68,169.92
Water/Wastewater Operator I (Lead)	Non-exempt	1/1/2025	0.99	\$28.33	\$58,926	3%	\$0.85	\$29.18	\$60,694.40	0%	\$0.00	\$0	\$60,694.40
Water/Wastewater Operator II	Non-exempt	1/1/2025	0.99	\$27.30	\$56,778	3%	\$0.82	\$28.12	\$58,481.28	0%	\$0.00	\$0	\$58,481.28
Water/Wastewater Operator III (Lead)	Non-exempt	12/5/2016	9.07	\$28.33	\$58,916	3%	\$0.85	\$29.18	\$60,684.00	1%	\$0.29	\$603	\$61,287.00
Water/Wastewater Operator III - (Lead)	Non-exempt	7/5/2022	3.49	\$27.01	\$56,181	3%	\$0.81	\$27.82	\$57,865.60	0%	\$0.00	\$0	\$57,865.60
Water/Wastewater Operator III	Non-exempt	11/17/2014	11.12	\$27.04	\$56,243	3%	\$0.81	\$27.85	\$57,930.08	2%	\$0.56	\$1,165	\$59,095.08
Water/Wastewater Operator IV	Non-exempt	1/31/2022	3.91	\$26.01	\$54,101	3%	\$0.78	\$26.79	\$55,723.20	0%	\$0.00	\$0	\$55,723.20
Water/Wastewater Operator V	Non-exempt	9/25/2023	2.26	\$23.18	\$48,204	3%	\$0.70	\$23.87	\$49,649.60	0%	\$0.00	\$0	\$49,649.60
Vaughn Public Library, JFK Airport and Ashland Marina - operation oversight by the Statutory Commissions/Boards													
Library Director	Exempt	11/27/2017	8.09	\$33.20	\$69,064	3%	\$1.00	\$34.20	\$71,136.00	1%	\$0.34	\$707	\$71,843.00
Library Assistant	Non-exempt	7/25/1994	31.44	\$23.69	\$49,279	3%	\$0.71	\$24.40	\$50,758.24	5%	\$1.22	\$2,538	\$53,296.24
Library Assistant Adult/Teen Communications	Non-exempt	1/9/2023	2.97	\$21.12	\$43,919	3%	\$0.63	\$21.75	\$45,235.84	0%	\$0.00	\$0	\$45,235.84
Library Clerk - part-time 1560 hrs	Non-exempt	10/4/2021	4.24	\$20.60	\$32,136	3%	\$0.62	\$21.22	\$33,100.08	0%	\$0.00	\$0	\$33,100.08
Library Clerk - part-time up to 1560 hrs	Non-exempt	1/9/2023	2.97	\$18.54	\$28,922	3%	\$0.56	\$19.10	\$29,789.76	0%	\$0.00	\$0	\$29,789.76
Airport Manager	Exempt	5/20/2024	1.61	\$24.04	\$50,000	3%	\$0.72	\$24.76	\$51,499.76	0%	\$0.00	\$0	\$51,499.76
Marina Manager	Exempt	5/6/2002	23.66	\$33.11	\$68,869	3%	\$0.99	\$34.10	\$70,934.24	4%	\$1.36	\$2,829	\$73,763.24

*** Public Works Street Operator I - receives an additional 0.50 per hour for Street Sweeper duties - 6-8 months per year

Longevity prorated based on
anniversary date

Ref: 2024-253

COUNCIL AGENDA: 7.D.
(11/12/2024)

SUBJECT: Consider to Approve a Resolution by the Common Council for the City of Ashland, Wisconsin, to Adopt the 2025 General Fund, Debt Service funds, Special Revenue Funds, Capital Project Funds, and Internal Service Funds Budgets (*Administration*) Roll

RECOMMENDATION: Approval

DEPARTMENT OF ORIGIN: Administrator

CLEARANCES: Administration

EXHIBITS: 1. Proposed Resolution No. 17804

EXPENDITURES REQUIRED: \$15,018,160

AMOUNT BUDGETED: NA

APPROPRIATION REQUIRED: \$15,018,160

TREASURER'S CERTIFICATE: NA

COMPLIANCE WITH CHAPTER 51: NA

STATEMENT OF CONFORMANCE WITH COMPREHENSIVE PLAN: NA

SUMMARY STATEMENT:

The Committee of the Whole deliberated the 2025 budget at the September 19, October 3, October 16, and November 7, 2024 budget work sessions. At the October 16, 2024 meeting, the Committee of the Whole recommended 2025 proposed budgets for the public hearing. (*See complete proposed 2025 budget under agenda item 7.A.*)

The proposed General Fund 2025 budget is within the Wisconsin Department of Revenue limits for Gross Levy and Expenditure Restraint. Budget highlights include the following key elements:

- General Fund - Fund Balance appropriated for the proposed 2025 budget is \$586,000
- Includes one year general obligation note debt levy of \$260,000 for 2025 general operations
- Continues to provide for capital expenditures
- Maintains current levels for City provided services and programs
- Minimum of 3% wage increase for staff
- Employee benefit levels unchanged
- Health Insurance High Deductible HSA Plan—premium decrease of 3.8%

Changes from the 2024 budget to the proposed 2025 budget:

- Assessed value decreased by (\$7,435,300) to \$459,453,200
- Gross levy increased by \$80,442 to \$4,879,528
- The City mill rate, per \$1,000 of assessed value, increased by 0.3414 to 10.6203
- The tax incremental financing (TIF) levy decreased by (\$217,747) to \$55,030
- The Debt Service Levy increased by \$274,644 (including the one-year general obligation note) to \$1,939,908

The proposed 2025 Budget is funded via a variety of revenue streams, user charges, and property taxes.

The total proposed 2025 budget is as follows:

- Total General Fund Expenditures & Transfers to Other Funds \$13,023,222
- Debt Service Levy \$1,939,908
- Tax Increment Financing Levy \$55,030
- Total 2025 proposed budget \$15,018,160

RESOLUTION No. 17804

**RESOLUTION BY THE COMMON COUNCIL FOR THE CITY OF ASHLAND,
WISCONSIN TO ADOPT THE 2025 GENERAL FUND, DEBT SERVICE FUNDS,
SPECIAL REVENUE FUNDS, CAPITAL PROJECT FUNDS, AND INTERNAL
SERVICE FUNDS BUDGETS**

WHEREAS, the Common Council for the City of Ashland, Wisconsin, meeting in committee, has deliberated on the formation of the 2025 municipal budget; and

WHEREAS, the Common Council for the City of Ashland, Wisconsin has, after proper publication and notice, held a public hearing on November 12, 2024, on the 2025 General Fund, Debt Service Funds, Special Revenue Funds, Capital Project Funds, and Internal Service Funds Budgets.

NOW, THEREFORE, BE IT RESOLVED that the Common Council for the City of Ashland, Wisconsin hereby adopts a 2025 Budget as summarized on the attachment to this Resolution with revenues and expenditures of \$15,018,160 for the City’s General Fund, Debt Service Funds, Special Revenue Funds, Capital Projects Funds, and Internal Service Funds.

PASSED: November 12, 2024

Aldersperson

ATTEST:

Denise Oliphant, City Clerk

Matt MacKenzie, Mayor

APPROVED AS TO FORM:

Tyler W. Wickman, City Attorney

Ref: 2024-254

COUNCIL AGENDA: 7.E.
(11/12/2024)

SUBJECT: Consider to Approve a Resolution Adopted by the Common Council for the City of Ashland, Wisconsin, to Establish the 2024 Tax Levy (Payable in 2025) for the City's General Fund, Debt Service Funds, Special Revenue Funds, Capital Project Funds, and Internal Service Funds (*Administrator*) Roll

RECOMMENDATION: Approval

DEPARTMENT OF ORIGIN: Administrator

CLEARANCES: Administration

EXHIBITS: 1. Proposed Resolution No. 17805

EXPENDITURES REQUIRED: NA

AMOUNT BUDGETED: NA

APPROPRIATION REQUIRED: NA

TREASURER'S CERTIFICATE: NA

COMPLIANCE WITH CHAPTER 51: NA

STATEMENT OF CONFORMANCE WITH COMPREHENSIVE PLAN: NA

SUMMARY STATEMENT:

Approval of the attached Resolution for the establishment of the Tax Levy is required to fund the proposed 2025 Budget which was considered under a separate action by the Council. The tax bills that will be issued by the City are based upon this resolution. The attached Tax Levy Resolution was prepared based on the 2025 proposed budget and to be in compliance with

Wisconsin State laws for the maximum levy limit and expenditure restraint.

2025 Proposed Budget as compared to the 2024 Budget:

Assessed value decreased by (\$7,435,300) to \$459,453,200

Gross levy increased by \$80,442 to \$4,879,528

The City mill rate, per \$1,000 of assessed value, increased by 0.3414 to 10.6203

Note: The attached Resolution may need to be changed for any modification of the proposed 2025 budget that alters the tax revenue (levy) needed to fund it.

RESOLUTION No. 17805

RESOLUTION ADOPTED BY THE COMMON COUNCIL FOR THE CITY OF ASHLAND, WISCONSIN TO ESTABLISH THE 2024 TAX LEVY (PAYABLE IN 2025) FOR THE CITY'S GENERAL FUND, DEBT SERVICE FUNDS, SPECIAL REVENUE FUNDS, CAPITAL PROJECT FUNDS, AND INTERNAL SERVICE FUNDS

WHEREAS, the Common Council for the City of Ashland, Wisconsin has, after proper publication and public hearing, approved the 2025 City Budget under a separate action; and

WHEREAS, the amount to be raised by taxes to fund the approved 2025 City budget, including the calculated Tax Increment for the City of Ashland, is \$4,879,528 and,

WHEREAS, the total assessed valuation of the City of Ashland is \$459,453,200.

NOW, THEREFORE, BE IT RESOLVED that the Common Council for the City of Ashland, Wisconsin hereby adopts a 2024 tax levy (Payable in 2025) of:

10.6203 mills

for the City's General Fund, Debt Service Funds, Special Revenue Funds, Capital Project Funds, and Internal Service Funds.

PASSED: November 12, 2024

Aldersperson

ATTEST:

Denise Oliphant, City Clerk

Matt MacKenzie, Mayor

Approved As To Form:

Tyler W. Wickman, City Attorney

SUBJECT: Consider to Approve the Proposed 2025 Budgets for JFK Memorial Airport and Ashland Marina (*Administration*) Roll

RECOMMENDATION: Approval

DEPARTMENT OF ORIGIN: Administrator

CLEARANCES: Administration

EXHIBITS:

1. Proposed 2025 JFK Memorial Airport Budget
2. Proposed 2025 Marina Budget

EXPENDITURES REQUIRED:

\$287,190 - Fund 610 JFK Memorial Airport (excluding depreciation)
\$259,173 - Fund 620 Ashland Marina (excluding depreciation)

AMOUNT BUDGETED: -0-

APPROPRIATION REQUIRED:

\$287,190 - Fund 610 JFK Memorial Airport (excluding depreciation)
\$259,173 - Fund 620 Ashland Marina (excluding depreciation)

TREASURER'S CERTIFICATE: NA

COMPLIANCE WITH CHAPTER 51: NA

STATEMENT OF CONFORMANCE WITH COMPREHENSIVE PLAN: NA

SUMMARY STATEMENT:

Both the Airport and Marina have commissions that provide oversight of the operations of these enterprise funds per the following State Statutes:

Airport - Statute 114.14 - Equipment, control of airport; expense; regulations.

Marina - Statute 30.30 - Development and Operation of Harbors.

Per these statutes, the City Council approves the fees charged and the annual operating budget and the commissions have oversight over the approved budgets and day to day operations. The Airport is funded, in partnership, with Ashland County. The City and County budgeted contributions each for 2025 are \$39,885 for operations and \$25,000 for capital. Bayfield County has been contributing \$10,000 annually since 2001.

2025 BUDGET

JFK AIRPORT - ENTERPRISE 610

				2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Actual to June 30	2024 Estimate	2025 Budget	Percent Change
<u>OPERATING REVENUES</u>											
SALES REVENUE											
610	46340	0000	FUEL SALES	156,536	166,804	169,590	154,000	46,734	168,000	168,000	9.09%
610	46100	0000	MISC SALES & CALL OUT CHARGES	6,325	5,580	5,873	9,420	750	9,420	9,420	0.00%
TOTAL SALES (Includes Vehicle Rent)				162,861	172,384	175,463	163,420	47,484	177,420	177,420	8.57%
COST OF SALES											
610	53511	341	COST OF FUEL	109,531	129,079	123,538	107,800	18,019	117,600	117,600	9.09%
610	53511	394	BANK SERVICE CHARGES	4,661	4,635	5,186	4,280	1,458	5,200	5,200	21.50%
610	53511	530	RENTAL VEHICLE LEASE	4,289	4,289	4,289	4,300	2,144	4,300	4,300	0.00%
TOTAL COST OF SALES				118,481	138,003	133,013	116,380	21,621	127,100	127,100	9.21%
GROSS PROFIT ON SALES				44,380	34,381	42,450	47,040	25,863	50,320	50,320	6.97%
<u>OTHER OPERATING REVENUE</u>											
610	48200	0000	RENTS	9,854	10,248	17,031	10,300	10,724	12,000	12,000	16.50%
610	43530	0000	STATE GRANT	6,674	13,548	45,000	0	0	0	0	NA
610	48110	0000	INTEREST ON INVESTMENTS	40	350	2,393	300	0	2,200	2,000	566.67%
610	47339	0000	OTHER LOCAL GOVT CONT.	10,000	15,000	10,000	15,000	10,000	10,000	15,000	0.00%
610	48440	0000	INSURANCE RECOVERIES	0	0	9,290	0	0	0	0	NA
610	48500	0000	DONATIONS	0	1	100	0	2	2	0	NA
610	48910	0000	INSURANCE DIVIDENDS/EQUIPMENT	3,150	1,303	1,184	1,300	1,089	1,089	1,000	-23.08%
TOTAL OTHER OPER REVENUE				29,718	40,450	84,998	26,900	21,815	25,291	30,000	11.52%
TOTAL OPERATING REVENUE				74,098	74,831	127,448	73,940	47,678	75,611	80,320	8.63%
<u>OPERATING EXPENSES</u>											
PERSONNEL EXPENSES											
610	53511	111	SALARIES & WAGES	60,937	67,105	67,892	68,350	38,892	66,700	53,010	-22.44%
610	53511	112	OVERTIME WAGES	0	0	201	0	0	0	0	NA
610	53511	125	WAGES TEMP/OTHER	16,512	14,831	17,310	14,000	6,870	12,000	14,000	0.00%
610	53511	131	LONGEVITY PAY	0	0	263	670	334	334	0	-100.00%
610	53511	133	RETIREMENT PAYOUT	0	0	0	0	0	16,470	0	NA
610	53511	136	CLOTHING ALLOWANCE	0	190	197	200	197	200	200	0.00%
610	53511	138	ACCRUED SICK/VACATION	2,076	2,266	1,872	(7,000)	0	(12,500)	3,000	-142.86%
610	53511	151	SOCIAL SECURITY	6,101	6,453	6,712	6,340	3,533	7,500	5,125	-19.16%
610	53511	152	EMPLOYER SHARE RETIREMENT	4,031	4,304	4,643	4,765	2,723	4,635	3,690	-22.56%
610	53511	153	HSA CONTRIBUTION	0	0	0	0	0	875	1,500	NA
610	53511	154	MEDICAL & DENTAL	1,291	1,517	1,421	1,560	1,502	10,165	10,210	554.49%
610	53511	155	LIFE INSURANCE	298	371	448	430	233	270	55	-87.21%
610	53511	156	WORKER'S COMPENSATION	6,338	6,103	5,895	4,750	0	5,360	3,795	-20.11%
610	53511	191	POST EMPLOYMENT BENEFITS	45	(16,938)	0	0	0	0	0	NA
TOTAL PERSONEL EXPENSES				97,629	86,202	106,854	94,065	54,284	112,009	94,585	0.55%

CITY OF ASHLAND
2025 BUDGET
AIRPORT OPERATIONS

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

CITY OF ASHLAND
2025 BUDGET
AIRPORT OPERATIONS

CAPITAL ACTIVITY

CURRENT EXPENDITURES

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Actual to June 30	2024 Estimate	2025 Budget	Percent Change
610 53511 810 EQUIP & MISC CAPITAL EXPENS	0	0	0	0	0	0	0	NA
610 18600 3400 EQUIP NEW/USED	25,798	18,937	14,177	0	0	10,833	10,833	NA
610 18600 3200 LAND & LAND IMPROVEMETS	0	(11,012)	850	230,000	0	0	220,410	-4.17%
610 18600 3300 BUILDING IMPROVEMENTS	0	0	12,925	0	0	0	0	NA
610 18600 0000 CONTRIBUTED ASSETS	0	316,334	0	0	0	0	0	NA
SUB-TOTAL	25,798	324,259	27,952	230,000	0	10,833	231,243	0.54%

RESERVE FUNDS FOR CAPITAL PROJECTS	0	70,000		70,000		70,000	50,000	-28.57%
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TOTAL CURRENT EXPENDITURES	25,798	394,259	27,952	300,000	0	80,833	281,243	-6.25%
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SOURCES OF CURRENT CAPITAL FUNDS

OPERATING AND CAPITAL FUNDS IN RESERVE

FUNDS AVAILABLE FROM RESERVES	25,798	7,925	27,952	230,000	0	10,833	231,243	0.54%
STATE/FEDERAL CONTRIBUTIONS	0	316,334	0	0	0	0	0	NA
OTHER CONTRIBUTIONS/FINANCING	0	0	0	0	0	0	0	NA

TOTAL SOURCES OF CURRENT CAPITAL FUNDS	25,798	324,259	27,952	230,000	0	10,833	231,243	0.54%
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TOTAL CAPITAL ACTIVITY REQUIREMENTS	0	(70,000)	0	(70,000)	0	(70,000)	(50,000)	-28.57%
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AIRPORT PARTNERSHIP CONTRIBUTIONS

OPERATING CONTRIBUTION (50/50 Split of Deficit)

50% City of Ashland	34,500	40,366	40,292	40,530	17,250	50,816	39,885	-1.59%
50% Ashland County	34,500	40,366	34,500	40,530	17,250	50,816	39,885	-1.59%

TOTAL OPERATING CONTRIBUTION	69,000	80,732	74,792	81,060	34,500	101,632	79,770	-1.59%
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CAPITAL CONTRIBUTION (50/50 Split of Requirements)

50% City of Ashland	36,300	35,000	46,500	35,000	17,500	35,000	25,000	-28.57%
50% Ashland County	36,300	35,000	46,500	35,000	17,500	35,000	25,000	-28.57%

TOTAL CAPITAL CONTRIBUTION	72,600	70,000	93,000	70,000	35,000	70,000	50,000	-28.57%
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TOTAL PARTNERSHIP CONTRIBUTIONS

City of Ashland	70,800	75,366	86,792	75,530	34,750	85,816	64,885	-14.09%
Ashland County	70,800	75,366	81,000	75,530	34,750	85,816	64,885	-14.09%

TOTAL OPERATING & CAPITAL CONTRIBU	141,600	150,732	167,792	151,060	69,500	171,632	129,770	-14.09%
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CITY OF ASHLAND
ASHLAND MARINA - ENTERPRISE 620
2025 BUDGET

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

CITY OF ASHLAND
ASHLAND MARINA - ENTERPRISE 620
2025 BUDGET

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

Ref: 2024-256

**COUNCIL AGENDA:
7.G. (11/12/2024)**

SUBJECT: Consider to Approve the Proposed 2025 Water and Wastewater Utility Budgets (*Administration*) Roll

RECOMMENDATION: Approval

DEPARTMENT OF ORIGIN: Administrator

CLEARANCES: Public Works

EXHIBITS:

1. Proposed 2025 Water Utility Budget
2. Proposed 2025 Wastewater Utility Budget

EXPENDITURES REQUIRED: \$2,399,816 Fund 680 Water Utility Enterprise Fund (including depreciation)
\$2,712,634 Fund 690 Waste Water Utility Enterprise Fund (including depreciation)

AMOUNT BUDGETED: -0-

APPROPRIATION REQUIRED: \$2,399,816 Fund 680 Water Utility Enterprise Fund (including depreciation)
\$2,712,634 Fund 690 Waste Water Utility Enterprise Fund (including depreciation)

TREASURER'S CERTIFICATE: NA

COMPLIANCE WITH CHAPTER 51: NA

STATEMENT OF CONFORMANCE WITH COMPREHENSIVE PLAN: The budgets of the Ashland municipal utilities are intended to carry out the objectives of Chapter 4 Utilities and Community Facilities of the City's Comprehensive Plan of Record: To promote safe, reliable, environmentally responsible, and cost effective delivery of utilities to residents, businesses, and industries. The City will continue to maintain, repair, and upgrade water and sewer lines as

needed. In particular, the City will continue to prioritize ongoing efforts to reduce inflow and infiltration into the City's wastewater system.

SUMMARY STATEMENT:

The City of Ashland operates two municipal utilities – a Water Utility and a Wastewater Utility. Both are operated as enterprise funds of the City, meaning that they are intended to be stand-alone enterprises that cover the expenditures of operations via user fees (water and wastewater bills). They are not intended to be subsidized by tax dollars.

ASHLAND WATER UTILITY ENTERPRISE FUND

The Ashland Water Utility is a separate enterprise fund of the City of Ashland. The Utility provides water treatment and distribution services to customers within the City. It is a regulated Utility meaning that it operates under the rates and tariff established by the Public Service Commission of Wisconsin (PSCW). The Wisconsin Department of Natural Resources regulates the Utility on matters of public health. The PSCW approved a two-step increase in the water rates effective September 11, 2024. October 1, 2024 was the first increase of about 18% and the second increase of about 26% will be effective in the fall of 2025 after the new water intake pipe is in service. These increases will allow the utility to be able to maintain services and complete capital projects that have been and/or will be identified as high importance.

ASHLAND WASTEWATER UTILITY ENTERPRISE FUND

The Ashland Wastewater Utility is a separate enterprise fund of the City of Ashland. The Utility provides wastewater collection and treatment service to properties within its service area within the City. The Utility provides service to the Northern Great Lakes Visitors Center in the Town of Eileen under contract. The Utility is not regulated by PSCW. The Utility operates under the rules and regulations of the Wisconsin Department of Natural Resources. The Wastewater Treatment Plant (WWTP) operates under a discharge permit issued by the WDNR. The permit is renewed every five years. The permit was re-issued in 2022. The Wastewater Utility may need rate increases in the future and public works will continue to work to develop and identify funding sources prior to initiating a rate increase for Wastewater Utility services.

The gravity flow collection system consists of significant sections of vitrified clay pipe that were installed near the end of the First World War, 1918. Excessive inflow and infiltration into the collection system occasionally causes the WWTP to exceed its operating capacity. Beginning in 2020, the Utility has made significant improvements to the wastewater collection system that have significantly reduced both the frequency of WWTP overflows and the backup of sewage into basements. In 2024, the City made additional upgrades to the sewer collection system. While the condition of the sewer collection system has been the primary concern of management over the last 5 years, the progress made has allowed the focus to shift to also address the need for upgrades at the WWTP, which includes many components critical the Utility's ability to effectively and safely treat and dispose of sewage.

City of Ashland
Water Utility Enterprise Fund 2025 Budget Preliminary

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

City of Ashland
Water Utility Enterprise Fund 2025 Budget Preliminary

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

Adjust Net Income for Contributions in Aid of Construction - CIAC

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

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

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

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

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

**Calculate Average Net Investment
and Authorized Net Operating Income**

Add: Plant In Service- Utility Financed

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

Add: Materials and Supplies Inventory

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

Less: Accumulated Depreciation- Utility Financed

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

Less: Regulatory Liability

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

Calculated Average Net Investment Base

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

PSC Authorized Rate of Return

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

AUTHORIZED Net Operating Income

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

City of Ashland
Water Utility Enterprise Fund 2025 Budget Preliminary

Reconcile Net Operating Income to the PSC Annual Report

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

Actual / Budgeted Rate of Return Percentage

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

Net Operating Income Comparison

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

CALCULATION OF NET INCOME REQUIREMENT FOR DEBT SERVICE PAYMENTS

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

Calculation of minimum Net Income Requirement

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

Compare minimum Net Income Requirement

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

Cash flow available for other purposes	\$444,989	\$500,630	\$308,433	\$334,459	\$228,950	\$187,054
Fixed assest replacement, emergency situations, etc.						

City of Ashland Water Utility Enterprise Fund
2025 Proposed Budget Detail

Operating Revenues:

Sales of Water

680	46451	4600	UN-METERED/BULK SALES
680	46451	4611	METERED RESIDENTIAL
680	46451	4612	METERED COMMERCIAL
680	46451	4613	METERED INDUSTRIAL
680	46451	4614	METERED PUBLIC AUTHORITY
680	46451	4615	METERED MULTI-FAMILY

Total Sales of Water

Fire Protection Service

680	46451	4620	PRIVATE FIRE PROTECTION
680	46451	4630	PUBLIC FIRE PROTECTION

Total Fire Protection

Other Operating Revenues

680	46452	4700	FORFEITED DISCOUNTS
680	46452	4710	MISC. SERVICE REVENUES
680	46452	4740	OTHER WATER REVENUES

Total Other Revenues

ESTIMATED INCREASE IN REVENUE STREAM

Total Operating Revenues

Non-Operating Income (Expense):

680	46452	4711	CIAC
680	46453	4150	MERCH, CONTRACT WORK
680	46453	4180	NON-OPERATING RENTAL
680	46453	4190	INTEREST INCOME
680	46453	4270	INTEREST EXP. ON LT DEBT
680	46453	4280	DEBT SERVICE DISCOUNT
680	46453	4290	DEBT PREM. AMORT.
680	46453	4300	INTEREST EXP. ON G.O. DEBT
680	48110	0000	INTEREST/INVESTMENTS
680	48901	0000	MISCELLANEOUS
680	48910	0000	INSURANCE DIVIDENDS

Total Non-Operating Income/(Exp)

2021	2022	2023	2024	2024 Actual	2024	2025	PERCENT
ACTUAL	ACTUAL	ACTUAL	BUDGET	Jan to June	PROJECTED	BUDGET	CHANGE
1,621	2,774	2,696	7,900	1,234	3,600	3,000	-62.03%
932,097	913,836	907,822	1,077,070	461,541	963,490	1,110,681	3.12%
434,291	431,582	430,164	507,985	212,879	443,080	522,735	2.90%
41,212	37,260	38,796	46,775	21,216	43,890	47,298	1.12%
85,762	106,780	109,546	113,565	46,812	96,140	121,842	7.29%
176,391	163,374	157,979	197,275	82,210	171,380	200,757	1.76%
\$1,671,374	\$1,655,606	\$1,647,003	\$1,950,570	\$825,892	\$1,721,580	\$2,006,313	2.86%
51,892	51,888	51,827	60,870	25,944	52,250	61,205	0.55%
605,711	606,574	607,824	710,740	305,196	637,450	715,909	0.73%
\$657,603	\$658,462	\$659,650	\$771,610	\$331,140	\$689,700	\$777,115	0.71%
9,388	10,493	11,854	9,000	4,401	13,000	12,500	38.89%
2,828	3,373	5,461	2,320	3,277	4,500	5,000	115.52%
2,562	2,730	9,177	2,350	0	1,355	2,350	0.00%
\$14,778	\$16,595	\$26,492	\$13,670	\$7,678	\$18,855	\$19,850	45.21%
			0			0	N/A
\$2,343,755	\$2,330,663	\$2,333,146	\$2,735,850	\$1,164,710	\$2,430,135	\$2,803,278	2.46%
							N/A
157,676	317,444	405,543	1,350	20,350	500,000	1,100,000	81381.48%
0	0	0	0	0	0		N/A
4,584	4,813	5,054	4,500	0	4,500	4,500	0.00%
2,795	2,473	2,855	4,000	1,072	4,000	4,000	0.00%
(125,981)	(122,471)	(119,122)	(188,604)	(87,978)	(168,000)	(188,604)	0.00%
		(101,539)	0	0			N/A
		35,661	0	0			N/A
(14,790)	(13,330)	(11,837)	(11,464)	(5,161)	(11,464)	(9,945)	-13.25%
		821	0	33	1,000	5,000	#DIV/0!
		25,617	0	0	0	0	N/A
3,022	5,464	2,093	1,890	1,990		1,900	0.53%
\$27,306	\$194,394	\$245,146	(\$188,328)	(\$69,694)	\$330,036	\$916,851	-586.84%

City of Ashland Water Utility Enterprise Fund
2025 Proposed Budget Detail

Operating Expenses:

Source of Supply / Pumping

Maintenance of Intake

680	61300	111	WAGES
680	61300	112	OVERTIME WAGES
680	61300	151	SOCIAL SECURITY
680	61300	152	EMPLOYER RETIREMENT
680	61300	154	MEDICAL & DENTAL INS
680	61300	155	LIFE INSURANCE
680	61300	156	WORKERS COMPENSATION
680	61300	157	H.S.A. CONTRIBUTION
680	61300	400	NON-LABOR M&S
Total			

2021	2022	2023	2024	2024 Actual	2024	2025	PERCENT
ACTUAL	ACTUAL	ACTUAL	BUDGET	Jan to June	PROJECTED	BUDGET	CHANGE
1,398	1,046	3,520	2,804	383	1,254	2,925	4.32%
0	0	83	0	0	0	0	N/A
104	74	258	226	26	96	260	15.19%
94	68	245	212	26	85	239	12.73%
361	330	986	1,407	161	320	1,178	-16.27%
1	1	5	5	0	1	7	36.96%
54	137	117	99	0	102	113	14.45%
61	42	115	137	9	48	126	-7.91%
0	0	845	500	11,225	11,225	500	0.00%
\$2,073	\$1,698	\$6,175	\$5,390	\$11,831	\$13,131	\$5,349	-0.76%

Power & Fuel for Pumping

680	62300	222	ELECTRICITY
680	62300	224	NATURAL GAS
680	62300	227	PROPANE
680	62300	342	GAS & DIESEL FUEL/GENERATOR
Total			

57,759	66,954	73,002	72,100	29,880	65,000	72,100	0.00%
7,365	8,625	7,659	9,000	3,421	7,800	9,000	0.00%
0	0	0	430	0	0	430	0.00%
0	0	0	200	0	0	200	0.00%
\$65,124	\$75,579	\$80,661	\$81,730	\$33,301	\$72,800	\$81,730	0.00%

Pumping Labor & Expense

680	62400	111	WAGES
680	62400	112	OVERTIME WAGES
680	62400	131	LONGEVITY
680	62400	125	WAGES TEMPORARY
680	62400	151	SOCIAL SECURITY
680	62400	152	EMPLOYER RETIREMENT
680	62400	154	MEDICAL & DENTAL INS
680	62400	155	LIFE INSURANCE
680	62400	156	WORKERS COMPENSATION
680	62400	157	H.S.A. CONTRIBUTION
680	62400	400	NON-LABOR M&S
Total			

44,566	47,858	42,925	29,723	17,049	34,099	31,007	4.32%
316	723	865	450	382	900	450	0.00%
		0	0	0		0	N/A
0	0	0	0	0	0	0	N/A
3,074	3,395	2,996	2,396	1,213	2,609	2,760	15.17%
3,027	3,154	2,979	2,252	1,203	2,319	2,533	12.49%
15,746	17,518	17,151	14,911	7,828	12,616	12,488	-16.25%
96	91	91	57	29	68	73	27.35%
1,747	1,591	1,429	1,051	0	1,125	1,201	14.28%
1,907	1,860	1,976	1,456	750	1,900	1,337	-8.15%
126	1,528	125	1,500	0	750	1,500	0.00%
\$70,605	\$77,718	\$70,537	\$53,796	\$28,455	\$56,386	\$53,349	-0.83%

Misc. Pumping Expenses

680	62600	400	NON-LABOR M&S
Total			

4,444	3,299	14,980	14,800	7,510	15,000	16,000	8.11%
\$4,444	\$3,299	\$14,980	\$14,800	\$7,510	\$15,000	\$16,000	8.11%

Maint. of Pumping Buildings & Grounds

680	63100	111	WAGES
680	63100	112	OVERTIME WAGES
680	63100	151	SOCIAL SECURITY
680	63100	152	EMPLOYER RETIREMENT
680	63100	154	MEDICAL & DENTAL INS
680	63100	155	LIFE INSURANCE
680	63100	156	WORKERS COMPENSATION
680	63100	157	H.S.A. CONTRIBUTION
680	63100	400	NON-LABOR M&S
Total			

482	1,709	820	3,084	1,144	2,289	3,218	4.34%
0	78	0	0	0	0	0	N/A
33	127	58	249	74	175	286	15.01%
33	116	56	234	79	156	263	12.34%
207	718	458	1,547	659	847	1,296	-16.23%
0	5	1	6	10	5	8	25.55%
19	61	27	109	0	76	125	14.34%
11	106	15	151	118	236	139	-8.09%
231	190	179	500	7	200	500	0.00%
\$1,016	\$3,109	\$1,613	5,880	\$2,092	\$3,982	5,834	-0.79%

Maint. of Pumping Equipment

680	63300	111	WAGES
680	63300	112	OVERTIME WAGES
680	63300	151	SOCIAL SECURITY
680	63300	152	EMPLOYER RETIREMENT
680	63300	154	MEDICAL & DENTAL INS
680	63300	155	LIFE INSURANCE
680	63300	156	WORKERS COMPENSATION
680	63300	157	H.S.A. CONTRIBUTION
680	63300	400	NON-LABOR M&S
Total			

4,477	3,333	8,591	5,608	1,129	2,500	5,850	4.32%
0	159	129	0	46	96	0	N/A
308	245	595	452	81	191	521	15.19%
302	228	593	425	81	170	478	12.46%
1,652	1,044	3,971	2,813	551	925	2,356	-16.24%
10	11	22	11	2	5	14	24.51%
174	106	293	198	0	83	227	14.45%
182	156	424	275	47	180	252	-8.24%
26,645	13,039	38,123	45,000	31,828	45,000	42,500	-5.56%
\$33,750	\$18,321	\$52,742	54,782	\$33,765	\$49,150	52,198	-4.72%

Total SOS/Pumping Expense

\$177,012	\$179,725	\$226,708	\$216,378	\$116,954	\$210,449	\$214,459	-0.89%
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City of Ashland Water Utility Enterprise Fund
2025 Proposed Budget Detail

Water Treatment

Treatment Chemicals

680	64100	410	TREATM' CHEMICALS
Total			

Treatment Labor & Expense

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

Maint. of Treatment Buildings & Grounds

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

Maintenance of Treatment Equipment

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

Total Treatment Expense

2021	2022	2023	2024	2024 Actual	2024	2025	PERCENT
ACTUAL	ACTUAL	ACTUAL	BUDGET	Jan to June	PROJECTED	BUDGET	CHANGE
58,078	57,589	81,812	75,000	32,903	80,000	80,000	6.67%
\$58,078	\$57,589	\$81,812	\$75,000	\$32,903	\$80,000	\$80,000	6.67%
50,522	46,318	44,592	37,013	21,868	43,737	43,293	16.97%
899	6,254	8,233	1,125	888	1,776	1,125	0.00%
3,163	2,357	1,820	3,340	0	3,340	2,346	-29.75%
1,290	1,474	1,348	2,250	0	2,250	2,250	0.00%
4,037	4,116	4,144	2,984	1,687	3,499	3,853	29.12%
3,559	3,662	3,808	2,804	1,570	2,974	3,537	26.14%
15,022	16,628	20,252	18,569	9,764	16,183	17,436	-6.10%
68	57	46	72	24	87	101	40.76%
2,172	1,900	1,766	1,309	0	1,443	1,677	28.11%
2,283	1,961	2,536	1,814	1,150	2,300	1,867	2.94%
28,898	27,095	34,130	25,000	12,820	25,639	25,000	0.00%
\$111,913	\$111,822	\$122,676	\$96,280	\$49,771	\$103,228	\$102,485	6.45%
3,263	4,422	5,696	4,206	2,303	4,606	4,388	4.32%
0	1,583	0	0	0	0	0	N/A
220	422	382	339	165	352	390	15.19%
220	390	387	319	159	313	358	12.38%
1,184	1,934	2,692	2,110	1,051	1,704	1,767	-16.25%
4	16	15	8	5	9	10	28.40%
127	191	187	149	0	152	170	14.07%
104	277	300	206	151	302	189	-8.13%
1,924	661	4,040	2,190	2,484	3,500	3,000	36.99%
\$7,046	\$9,897	\$13,699	\$9,527	\$6,318	\$10,939	\$10,273	7.83%
9,760	7,254	11,058	9,814	13,684	27,369	14,626	49.03%
0	0	377	1,125	377	753	1,125	0.00%
675	498	782	791	978	2,094	1,302	64.56%
658	472	778	744	970	1,861	1,195	60.61%
3,833	2,881	4,627	4,923	6,277	10,127	5,891	19.65%
20	20	31	19	35	55	34	80.21%
372	260	348	347	0	903	567	63.26%
460	400	576	481	851	1,701	631	31.15%
19,563	18,552	21,301	23,000	7,188	14,376	21,500	-6.52%
\$35,341	\$30,337	\$39,879	\$41,244	\$30,359	\$59,238	\$46,870	13.64%
\$212,378	\$209,645	\$258,065	\$222,051	\$119,351	\$253,405	\$239,628	7.92%

City of Ashland Water Utility Enterprise Fund
2025 Proposed Budget Detail

Distribution Operation

Storage Facilities Expense

680	66100	111	WAGES
680	66100	112	OVERTIME WAGES
680	66100	151	SOCIAL SECURITY
680	66100	152	EMPLOYER RETIREMENT
680	66100	154	MEDICAL & DENTAL INS
680	66100	155	LIFE INSURANCE
680	66100	156	WORKERS COMPENSATION
680	66100	157	H.S.A. CONTRIBUTION
680	66100	400	NON-LABOR M&S
Total			

2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 Actual Jan to June	2024 PROJECTED	2025 BUDGET	PERCENT CHANGE
							N/A
1,948	1,353	85	3,365	260	520	3,510	4.32%
0	0	159	0	76	152	0	N/A
144	101	18	271	24	40	312	15.28%
132	88	17	255	23	35	287	12.46%
474	184	77	1,688	122	192	1,414	-16.25%
1	1	0	7	0	1	8	17.39%
84	47	5	119	0	17	136	14.26%
60	27	9	165	9	18	151	-8.24%
154	158	713	250	222	400	250	0.00%
\$2,997	\$1,959	\$1,083	\$6,120	\$736	\$1,375	\$6,069	-0.84%

Line Operation Labor & Expense

680	66200	111	WAGES
680	66200	112	OVERTIME WAGES
680	66200	131	LONGEVITY
680	66200	136	CLOTHING REIMB
680	66200	151	SOCIAL SECURITY
680	66200	152	EMPLOYER RETIREMENT
680	66200	157	H.S.A. CONTRIBUTION
680	66200	154	MEDICAL & DENTAL INS
680	66200	155	LIFE INSURANCE
680	66200	156	WORKERS COMPENSATION
680	66200	400	NON-LABOR M&S
Total			

59,785	53,800	53,655	55,520	15,249	56,352	63,807	-9.38%
112	3,635	3,058	0	0	105	225	#DIV/0!
514	714	673	0	0	0	0	N/A
899	802	906	0	414	828	0	N/A
4,437	4,299	4,321	4,476	1,166	4,311	5,610	0.04%
4,133	3,839	3,965	4,206	1,081	3,919	5,194	-2.27%
2,906	2,774	2,839	2,721	690	2,303	2,760	-20.25%
20,499	21,524	24,369	27,853	6,879	21,508	25,925	-27.25%
286	216	181	107	19	91	139	10.08%
2,352	2,216	1,926	2,721	0	853	2,760	-28.38%
7,675	4,069	8,568	7,000	1,725	6,431	7,250	0.00%
\$103,598	\$97,888	\$104,460	\$104,604	\$27,221	\$96,701	\$113,670	8.67%

Meter Testing & Setting Expense-Customers

680	66300	111	WAGES
680	66300	112	OVERTIME WAGES
680	66300	125	WAGES TEMPORARY
680	66300	151	SOCIAL SECURITY
680	66300	152	EMPLOYER RETIREMENT
680	66300	154	MEDICAL & DENTAL INS
680	66300	155	LIFE INSURANCE
680	66300	156	WORKERS COMPENSATION
680	66300	157	H.S.A. CONTRIBUTION
680	66300	400	NON-LABOR M&S
680	66300	925	INTERDEPARTMENTAL
Total			

3,613	4,700	2,325	2,524	901	1,803	2,633	4.31%
0	0	0	0	0	0	0	N/A
		0	0	0	0	0	N/A
260	340	167	203	68	138	234	15.42%
244	306	158	191	62	123	215	12.61%
1,467	1,528	1,110	1,266	138	667	1,060	-16.25%
6	7	4	5	0	4	6	23.26%
138	164	77	89	0	59	102	14.58%
215	197	123	124	3	178	114	-8.43%
0	3,330	0	6,000	28	28	6,000	0.00%
(2,971)	(5,286)	(1,982)	(5,201)	0	(1,500)	(5,182)	N/A
\$2,972	\$5,286	\$1,982	\$5,201	\$1,201	\$1,499	\$5,182	(\$0)
\$109,567	\$105,132	\$107,525	\$115,925	\$29,159	\$99,575	\$124,921	7.76%

Total Dist. System Operation Expense

City of Ashland Water Utility Enterprise Fund
2025 Proposed Budget Detail

Distribution Maintenance

Maint. of Dist. Buildings & Grounds

680	67100	111	WAGES
680	67100	112	OVERTIME WAGES
680	67100	125	WAGES TEMPORARY
680	67100	151	SOCIAL SECURITY
680	67100	152	EMPLOYER RETIREMENT
680	67100	154	MEDICAL & DENTAL INS
680	67100	155	LIFE INSURANCE
680	67100	156	WORKERS COMPENSATION
680	67100	157	H.S.A. CONTRIBUTION
680	67100	400	NON-LABOR M&S
Total			

2021	2022	2023	2024	2024 Actual	2024	2025	PERCENT
ACTUAL	ACTUAL	ACTUAL	BUDGET	Jan to June	PROJECTED	BUDGET	CHANGE
							N/A
3,881	2,791	3,084	10,095	6,058	12,115	8,190	-18.87%
76	0	0	0	0	0	0	N/A
274	0	2,633	12,948	2,640	2,640	34,747	168.36%
301	200	425	814	663	927	729	-10.45%
267	181	210	765	393	824	669	-12.53%
1,500	873	1,513	5,064	2,001	4,483	3,299	-34.86%
4	4	5	20	10	24	19	-4.13%
172	97	188	357	0	400	317	-11.13%
184	160	213	495	283	567	353	-28.63%
563	198	74	700	75	150	700	0.00%
\$7,222	\$4,504	\$8,344	\$31,258	\$12,124	\$22,129	\$49,024	56.84%

Maintenance of Storage Reservoirs

680	67200	111	WAGES
680	67200	112	OVERTIME WAGES
680	67200	151	SOCIAL SECURITY
680	67200	152	EMPLOYER RETIREMENT
680	67200	157	H.S.A. CONTRIBUTION
680	67200	154	MEDICAL & DENTAL INS
680	67200	155	LIFE INSURANCE
680	67200	156	WORKERS COMPENSATION
680	67200	400	NON-LABOR M&S
Total			

		158	0	0	0	0	N/A
		0	0	0		0	N/A
		11	0	0	0	0	N/A
		11	0	0	0	0	N/A
		0	0	0	0	0	N/A
		27	0	0	0	0	N/A
		0	0	0	0	0	N/A
		5	0	0	0	0	N/A
314	1,553	0	10,000	0	10,000	10,000	0.00%
\$314	\$1,553	\$211	\$10,000	\$0	\$10,000	\$10,000	0.00%

Maintenance of Mains

680	67300	111	WAGES
680	67300	112	OVERTIME WAGES
680	67300	125	TEMPORARY LABOR
680	67300	151	SOCIAL SECURITY
680	67300	152	EMPLOYER RETIREMENT
680	67300	154	MEDICAL & DENTAL INS
680	67300	155	LIFE INSURANCE
680	67300	156	WORKERS COMPENSATION
680	67300	157	H.S.A. CONTRIBUTION
680	67300	400	NON-LABOR M&S
Total			

40,041	6,940	7,860	40,329	3,195	6,390	55,733	38.20%
627	451	0	900	0	0	900	0.00%
370	0	0	0	0	0	0	N/A
2,922	520	560	2,712	227	489	3,593	32.47%
2,745	481	534	2,549	220	435	3,298	29.38%
13,398	2,582	3,406	16,881	1,374	2,364	16,258	-3.69%
73	11	17	65	4	13	95	45.39%
1,585	245	266	1,190	0	211	1,564	31.40%
1,777	264	479	1,649	81	162	1,741	5.59%
46,481	20,610	29,526	55,000	5,918	30,000	45,000	-18.18%
\$110,019	\$32,103	\$42,648	\$121,275	\$11,019	\$40,064	\$128,181	5.69%

Maintenance of Services

680	67500	111	WAGES
680	67500	112	OVERTIME WAGES
680	67500	125	WAGES TEMPORARY
680	67500	151	SOCIAL SECURITY
680	67500	152	EMPLOYER RETIREMENT
680	67500	154	MEDICAL & DENTAL INS
680	67500	155	LIFE INSURANCE
680	67500	156	WORKERS COMPENSATION
680	67500	157	H.S.A. CONTRIBUTION
680	67500	400	NON-LABOR M&S
Total			

15,646	13,130	20,696	33,648	12,121	24,243	35,102	4.32%
77	310	529	900	88	176	900	0.00%
0	0	20	0	0	0	0	N/A
1,100	955	1,525	2,712	847	1,855	3,124	15.19%
1,061	874	1,443	2,549	842	1,649	2,868	12.51%
5,806	4,753	8,764	16,881	5,225	8,970	14,137	-16.25%
33	23	35	65	25	48	82	26.42%
612	464	692	1,190	0	800	1,360	14.26%
812	635	1,033	1,649	497	995	1,514	-8.18%
6,513	6,819	12,089	10,000	1,649	3,298	10,000	0.00%
\$31,660	\$27,964	\$46,826	\$69,594	\$21,295	\$42,032	\$69,087	-0.73%

City of Ashland Water Utility Enterprise Fund
2025 Proposed Budget Detail

				2021	2022	2023	2024	2024 Actual	2024	2025	PERCENT
				ACTUAL	ACTUAL	ACTUAL	BUDGET	Jan to June	PROJECTED	BUDGET	CHANGE
Maintenance of Meters											
680	67600	111	WAGES	6,179	5,936	11,920	11,216	5,763	11,526	11,701	4.32%
680	67600	112	OVERTIME WAGES	0	0	125	0	78	156	0	N/A
680	67600	151	SOCIAL SECURITY	434	415	842	904	312	882	1,041	15.19%
680	67600	152	EMPLOYER RETIREMENT	417	387	819	850	408	784	956	12.46%
680	67600	154	MEDICAL & DENTAL INS	2,061	2,226	5,268	5,627	1,916	4,265	4,712	-16.25%
680	67600	155	LIFE INSURANCE	15	12	26	22	724	23	27	24.51%
680	67600	156	WORKERS COMPENSATION	241	192	408	397	4	380	453	14.16%
680	67600	157	H.S.A. CONTRIBUTION	300	293	729	550	200	399	505	-8.24%
680	67600	400	NON-LABOR M&S	855	4,572	4,278	3,400	1,625	3,249	3,400	0.00%
680	67600	925	INTERDEPARTMENTAL	(5,251)	(7,016)	(12,209)	(11,482)	0	(10,832)	(11,398)	N/A
Total				\$5,251	\$7,016	\$12,209	\$11,484	\$11,029	\$10,833	\$11,398	-0.75%
Maintenance of Hydrants											
680	67700	111	WAGES	10,155	12,417	12,751	23,274	3,899	7,798	24,279	4.32%
680	67700	112	OVERTIME WAGES	0	0	76	0	0	0	0	N/A
680	67700	125	WAGES TEMPORARY	0	0	20	0	0	0	0	N/A
680	67700	151	SOCIAL SECURITY	699	870	934	1,876	294	597	2,161	15.18%
680	67700	152	EMPLOYER RETIREMENT	687	807	872	1,763	269	530	1,984	12.51%
680	67700	154	MEDICAL & DENTAL INS	2,874	5,227	5,532	11,676	1,328	2,885	9,778	-16.25%
680	67700	155	LIFE INSURANCE	17	25	24	45	0	16	57	26.31%
680	67700	156	WORKERS COMPENSATION	396	432	422	823	0	257	940	14.27%
680	67700	157	H.S.A. CONTRIBUTION	421	562	765	1,140	10	500	1,047	-8.14%
680	67700	400	NON-LABOR M&S	1,916	4,449	6,575	24,000	188	18,000	24,000	0.00%
Total				\$17,165	\$24,791	\$27,971	\$64,597	\$5,988	\$30,582	\$64,246	-0.54%
Maint. of Misc. Distribution Equipment											
680	67800	111	WAGES			0	841	0	0	878	4.35%
680	67800	112	OVERTIME WAGES			0	0	0	0	0	N/A
680	67800	151	SOCIAL SECURITY		0	0	68	0	0	78	14.85%
680	67800	152	EMPLOYER RETIREMENT		0	0	64	0	0	72	12.03%
680	67800	154	MEDICAL & DENTAL INS		0	0	422	0	0	353	-16.25%
680	67800	155	LIFE INSURANCE		0	0	2	0	0	2	2.72%
680	67800	156	WORKERS COMPENSATION		0	0	30	0	0	34	13.31%
680	67800	157	H.S.A. CONTRIBUTION		0	0	41	0	0	38	-7.68%
680	67800	400	NON-LABOR M&S	2,515	530	1,131	1,000	732	1,400	1,000	0.00%
Total				\$2,515	\$530	\$1,131	\$2,468	\$732	\$1,400	\$2,455	-0.54%
Total Dist. System Maint. Expense				\$174,146	\$98,461	\$139,340	\$310,676	\$62,186	\$157,040	\$334,390	7.63%

City of Ashland Water Utility Enterprise Fund
2025 Proposed Budget Detail

Customer Accounts

Customer Accounts Supervision

680	90100	925	INTERDEPARTMENTAL CHARGES
Total			

2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 Actual Jan to June	2024 PROJECTED	2025 BUDGET	PERCENT CHANGE
							N/A
13,292	13,058	11,009	8,645	4,541	8,645	8,645	0.00%
\$13,292	\$13,058	\$11,009	\$8,645	\$4,541	\$8,645	\$8,645	0.00%

Meter Reading Expenses

680	90200	111	WAGES
680	90200	112	OVERTIME WAGES
680	90200	131	LONGEVITY
680	90200	136	CLOTHING REIMB
680	90200	151	SOCIAL SECURITY
680	90200	152	EMPLOYER RETIREMENT
680	90200	154	MEDICAL & DENTAL INS
680	90200	155	LIFE INSURANCE
680	90200	156	WORKERS COMPENSATION
680	90200	157	H.S.A. CONTRIBUTION
680	90200	400	NON-LABOR M&S
680	90200	925	INTERDEPARTMENTAL CHARGES
Total			

13,325	15,132	19,906	14,020	6,640	13,281	10,238	-26.97%
0	33	0	0	98	195	0	N/A
102	138	0	0	0	0	0	N/A
225	142	0	0	0	0	0	N/A
1,010	1,133	1,464	1,130	495	1,016	911	-19.37%
921	876	1,354	1,062	465	903	836	-21.24%
5,348	4,810	7,849	7,034	3,685	4,914	4,123	-41.38%
34	26	15	27	8	27	24	-11.23%
532	543	654	496	0	438	397	-20.05%
895	751	600	687	303	606	442	-35.72%
2,343	2,580	5,457	10,000	0	10,000	10,000	0.00%
\$0	\$0	0	0	0	0	0	N/A
\$24,735	\$26,162	\$37,299	\$34,456	\$11,694	\$31,379	\$26,971	-21.72%

Customer Records & Collection Expense

680	90300	111	WAGES
680	90300	112	OVERTIME WAGES
680	90300	131	LONGEVITY
680	90300	151	SOCIAL SECURITY
680	90300	152	EMPLOYER RETIREMENT
680	90300	154	MEDICAL & DENTAL INS
680	90300	155	LIFE INSURANCE
680	90300	156	WORKERS COMPENSATION
680	90300	157	H.S.A. CONTRIBUTION
680	90300	400	NON-LABOR M&S
680	90300	925	INTERDEPARTMENTAL CHARGES
Total			

9,198	22,018	23,706	24,336	12,620	25,240	26,073	7.14%
		0	0	0	0	0	N/A
102	0	0	0	0	0	0	N/A
685	1,644	1,679	1,636	876	1,931	1,907	16.57%
627	1,433	1,612	1,679	871	1,716	1,812	7.93%
4,090	11,744	14,781	17,295	8,196	9,339	16,843	-2.62%
25	32	22	32	11	50	27	-14.95%
362	756	81	784	0	833	49	-93.77%
702	1,467	1,532	1,500	750	1,500	1,500	0.00%
	9,719	9,528	0	6,270	16,000	0	N/A
22,677	11,980	3,670	2,881	1,514	3,765	2,881	0.00%
38,468	60,793	56,612	50,143	31,107	60,375	51,092	1.89%

Misc. Customer Service Expense

680	90500	400	NON-LABOR M&S
680	90500	925	INTERDEPARTMENTAL CHARGES
Total			

218	245	9	1,000	0	250	1,000	0.00%
2,491	7,627	0	0	0	0	0	N/A
\$2,709	\$7,872	\$9	\$1,000	\$0	\$250	\$1,000	0.00%

Total Customer Accounts Expense

\$79,204	\$107,886	\$104,929	\$94,244	\$47,342	\$100,649	\$87,708	-6.94%
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Administrative & General

Administrative & General Salaries

680	92000	111	WAGES
680	92000	112	OVERTIME WAGES
680	92000	125	TEMPORARY LABOR
680	92000	131	LONGEVITY
680	92000	138	ADMIN/GENERAL ACCR SICK/VAC
680	92000	151	SOCIAL SECURITY
680	92000	152	EMPLOYER RETIREMENT
680	92000	154	MEDICAL & DENTAL INS
680	92000	155	LIFE INSURANCE
680	92000	156	WORKERS COMPENSATION
680	92000	157	H.S.A. CONTRIBUTION
680	92000	190	POST-EMPLOYMENT HEALTH INS
680	92000	295	ENGINEERING DIVISION
680	92000	400	ADMIN/GENERAL MATERIALS
680	92000	925	INTERDEPARTMENTAL CHARGES
Total			

2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 Actual Jan to June	2024 PROJECTED	2025 BUDGET	PERCENT CHANGE
75,487	81,520	85,618	113,827	52,499	104,997	119,483	4.97%
0	18	42	0	0	0	0	N/A
4,419	8,025	6,729	0	1,663	1,663	0	N/A
606	12	807	1,405	701	1,076	1,455	3.59%
2,410	(14,790)	1,802	0	0	0	0	N/A
6,124	6,520	7,154	8,447	4,202	8,032	9,015	6.73%
5,610	5,805	5,764	7,951	3,671	7,140	8,405	5.71%
15,142	15,781	18,416	46,903	16,874	38,849	34,252	-26.97%
239	103	91	145	58	210	120	-17.27%
2,133	2,425	2,243	3,714	0	3,465	2,510	-32.42%
2,818	2,872	2,872	4,800	1,962	3,925	4,050	-15.63%
11,195	27,497	(14,277)	5,000	0	5,000	5,000	0.00%
		0	0	0			N/A
5,851	15,548	18,166	10,000	8,486	16,000	17,000	70.00%
71,303	78,075	99,451	102,595	54,418	102,595	102,595	0.00%
\$203,337	\$229,410	\$234,879	\$304,787	\$144,532	\$292,952	\$303,886	-0.30%

Office Supplies & Expense

680	92100	400	OFFICE SUPPLIES MATERIALS
Total			

39	145	352	500	206	500	500	0.00%
\$39	\$145	\$352	\$500	\$206	\$500	\$500	0.00%

Outside Professional Services

680	92300	210	PROFESSIONAL SERVICES
680	92300	213	AUDIT FEES
680	92300	295	INTERDEPARTMENTAL CHARGES
Total			

34,516	50,688	121,321	80,000	38,670	80,000	83,000	3.75%
		0	0	0			N/A
10,583	0	0	6,000	0	6,000	6,000	0.00%
\$45,099	\$50,688	\$121,321	\$86,000	\$38,670	\$86,000	\$89,000	3.49%

Property Insurance

680	92400	511	LOCAL GOVT. PROP INS FUND
Total			

7,236	8,040	9,138	10,500	0	9,500	10,500	0.00%
\$7,236	\$8,040	\$9,138	\$10,500	\$0	\$9,500	\$10,500	0.00%

City of Ashland Water Utility Enterprise Fund
2025 Proposed Budget Detail

Administrative & General Continued:

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

City of Ashland Water Utility Enterprise Fund
2025 Proposed Budget Detail

WATER UTILITY EXPENSE
ANALYSIS BY OBJECT CODE

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

City of Ashland
2025 Budget Preliminary
Wastewater Utility Enterprise Fund

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

City of Ashland
2025 Budget Preliminary
Wastewater Utility Enterprise Fund

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

Adjust Net Income for Contributions in Aid of Construction - CIAC

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

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

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

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

City of Ashland
2025 Budget Preliminary
Wastewater Utility Enterprise Fund

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

Calculate Adjusted Net Income Available for Debt Service & Capital Assets

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

Calculation of Debt Service Payments

using debt ratio of 110%

Principal and Interest Payments

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

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

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

City of Ashland
2025 Detail Preliminary
Wastewater Utility Enterprise Fund

				2021	2022	2023	2024	2024 Actual	2024 Yr End	2025	PERCENT
				ACTUAL	ACTUAL	ACTUAL	BUDGET	Jan to June	Estimate	BUDGET	CHANGE
Operating Revenues:											
Waste Treatment											
690	46411	4600	UN-METERED/BULK TREATMENT	71,501	99,427	104,344	62,000	41,271	91,757	125,257	102.03%
690	46411	4611	METERED RESIDENTIAL	1,023,258	1,003,793	1,002,933	1,008,595	526,490	1,052,980	1,038,853	3.00%
690	46411	4612	METERED COMMERCIAL	840,099	830,412	808,093	839,280	418,648	837,296	864,458	3.00%
690	46411	4613	METERED INDUSTRIAL	41,775	40,940	49,205	43,244	20,603	41,206	44,542	3.00%
690	46411	4614	METERED PUBLIC AUTHORITY	114,066	118,721	127,931	114,898	50,036	100,072	118,345	3.00%
690	46411	4615	METERED SUBURBAN	15,337	15,922	15,250	16,601	8,437	16,874	17,099	3.00%
Metered Revenue				2,034,535	2,009,789	2,003,412	2,022,618	1,024,214	2,048,428	2,083,296	3.00%
Total Waste Treatment				\$2,106,036	\$2,109,215	\$2,107,756	\$2,084,618	\$1,065,485	\$2,140,185	\$2,208,554	5.95%
Other Operating Revenues											
690	46412	4700	FORFEITED DISCOUNTS	7,226	8,435	9,834	9,350	3,869	6,990	9,350	0.00%
690	46412	4710	MISC. SERVICE REVENUES	57,176	59,792	60,461	53,000	23,849	58,940	62,500	17.92%
Total Other Revenues				\$64,402	\$68,227	\$70,295	\$62,350	\$27,718	\$65,930	\$71,850	15.24%
ESTIMATED INCREASE IN REVENUE STREAM										0	N/A
Total Operating Revenues				\$2,170,438	\$2,177,443	\$2,178,051	\$2,146,968	\$1,093,203	\$2,206,115	\$2,280,404	6.22%

Non-Operating Income (Expense):

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

City of Ashland
2025 Detail Preliminary
Wastewater Utility Enterprise Fund

Operating Expenses:

Collection System

Collection Operation Labor & Expense

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

Power & Fuel for Lift Stations

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

Misc. Collection System Expense

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

Maint. of Collection System

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

Maint. of Lift Stn. Buildings & Grounds

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

City of Ashland
2025 Detail Preliminary
Wastewater Utility Enterprise Fund

Collection System

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

Maint. of Misc. Collection Equipment

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

Total Collection System Expense

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

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

Power & Fuel for WWTP

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

City of Ashland
2025 Detail Preliminary
Wastewater Utility Enterprise Fund

Wastewater Treatment

Laboratory & Testing Expense

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

Sludge Treatment/Disposal Expenses

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

Misc. Treatment Plant Expense

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

Disinfection Expense

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

Maint. of Treatment Buildings & Grounds

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

City of Ashland
2025 Detail Preliminary
Wastewater Utility Enterprise Fund

Wastewater Treatment

Maintenance of Treatment Equipment

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

Maint. of Misc. Plant Equipment

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

Utility Locates

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

Total Wastewater Treatment Expense

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

Customer Accounts

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

Meter Reading Expenses

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

Joint Meter Expenses

690	84400	925	INTERDEPARTMENTAL CHARG	16,067	19,307	27,063	23,000	0	20,000	23,000	0.00%
Total				\$16,067	\$19,307	\$27,063	\$23,000	\$0	\$20,000	\$23,000	0.00%
Total Customer Accounts Expense				\$98,794	\$125,610	\$125,294	\$112,922	\$47,523	\$111,709	\$116,622	3.28%

Administrative & General

Administrative & General Salaries

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

Office Supplies & Expense

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

Outside Professional Services

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

Property Insurance

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

Injuries & Damages

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

City of Ashland
2025 Detail Preliminary
Wastewater Utility Enterprise Fund

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

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

WASTEWATER - OBJECT CODE SUMMARY		2021	2022	2023	2024	2024 Actual	2024 Yr End	2025	PERCENT
Labor		ACTUAL	ACTUAL	ACTUAL	BUDGET	Jan to June	Estimate	BUDGET	CHANGE
111	WAGES	407,153	377,197	436,852	495,196	259,466	527,532	523,547	5.73%
112	OVERTIME WAGES	3,055	10,822	8,503	4,500	2,406	4,712	4,500	0.00%
125	TEMPORARY WAGES	1,166	2,746	7,893	12,948	2,675	35	29,137	125.03%
131	LONGEVITY	3,931	4,145	3,119	5,569	701	3,350	7,694	38.16%
133	RETIREMENT	0	45,981	0	0	0	0	0	N/A
136	CLOTHING ALLOW	2,475	2,304	2,270	3,600	1,007	1,900	3,600	0.00%
138	ACCR SICK/VACATION	3,674	(32,401)	(1,285)	3,600	0	3,600	3,600	0.00%
151	SOCIAL SECURITY	30,967	30,616	34,106	35,878	20,138	40,733	39,329	9.62%
152	EMPLOYER RETIREMENT	(25,008)	(8,403)	35,132	52,916	18,161	56,013	56,848	7.43%
157	HSA DEDUCTIBLE	17,346	13,802	16,168	17,074	10,399	20,673	19,701	15.38%
154	MEDICAL & DENTAL INS	152,206	149,195	175,646	211,272	126,027	232,967	239,476	13.35%
155	LIFE INSURANCE	1,075	539	437	733	306	944	667	-8.99%
156	WORKERS COMPENSATION	14,491	14,756	13,496	13,979	0	16,833	14,343	2.61%
190	POST EMPLOYMENT	142,808	31,089	(16,080)	130,000	0	40,000	50,000	-61.54%
TOTAL LABOR		\$755,339	\$642,386	\$716,257	\$987,265	\$441,286	\$949,291	\$992,441	0.52%
Other Expenses									
210	PROFESSIONAL SERVICES	5,570	7,802	41,247	50,000	504	45,000	25,000	-50.00%
213	OUTSIDE SERVICES	14,371	21,455	80,383	54,500	16,117	54,500	39,500	-27.52%
222	ELECTRICITY	125,537	128,973	155,894	158,538	57,580	143,500	147,775	-6.79%
224	NATURAL GAS	41,767	60,343	44,233	51,000	21,112	50,850	51,000	0.00%
342	GAS/DIESEL FOR FUEL GENERA	746	1	675	1,100	0	1,100	1,100	0.00%
369	OTHER CLAIMS/DEDUCTIBLES	0	1,500	3,262	0	0	0	0	N/A
400	MATERIALS/R&M	351,621	384,998	443,418	340,031	150,903	318,860	318,031	-6.47%
410	CHEMICALS	91,740	116,960	116,622	115,000	46,290	130,000	115,000	0.00%
511	LOCAL GOVT PROP INS FUND	20,127	22,251	24,670	26,000	0	22,500	26,000	0.00%
513	LIABILITY INSURANCE	13,624	16,082	17,799	18,000	2,663	16,000	18,000	0.00%
514	INSURANCE OTHER	0	0	0	1,675	0	1,675	1,675	0.00%
539	RENTALS/ LEASES	1,385	1,509	1,578	1,800	0	1,580	1,800	0.00%
925	INTERDEPARTMENTAL CHARG	127,849	140,360	151,088	132,562	60,707	107,854	130,311	-1.70%
TOTAL OTHER EXPENSES		\$794,337	\$902,235	\$1,080,869	\$950,206	\$355,876	\$893,419	\$875,192	-7.89%
SUB TOTAL		\$1,549,676	\$1,544,620	\$1,797,126	\$1,937,471	\$797,162	\$1,842,711	\$1,867,634	-3.60%
DEPRECIATION		\$843,245	\$776,203	\$799,189	\$845,000	\$0	\$844,000	\$845,000	0.00%
TOTAL OPERATING EXPENSE		\$2,392,921	\$2,320,824	\$2,596,315	\$2,782,471	\$797,162	\$2,686,711	\$2,712,634	-2.51%

Balance check - to be -0-

Ref: 2024-248

**COUNCIL AGENDA:
7.H. (11/12/2024)**

SUBJECT: Consider to Approve the 2025 Property Insurance Renewal, and the 2025 General Liability, Linebacker, Law Enforcement Liability, Data Compromise, Cyber Security, Government Crime / Fidelity ISO, Business Auto, Workers' Copensation, and Commercial Umbrella Insurance Carrier Renewal (*Clerk*) Roll

RECOMMENDATION: Approval

DEPARTMENT OF ORIGIN: City Clerk

CLEARANCES: Administration

EXHIBITS: 1. NOT FINAL - City of Ashland MPIC Renewal 11-06-224

**EXPENDITURES
REQUIRED:**

AMOUNT BUDGETED: Included in 2025 Budget

**APPROPRIATION
REQUIRED:**

**TREASURER'S
CERTIFICATE:** The Treasurer's Office has certified that Great Lakes Insurance Agency, EMC Insurance Company, Spectrum Insurance Agency, and Municipal Property Insurance Company are in compliance with the provisions of Ordinance 923.10 Ashland City Ordinances.

COMPLIANCE WITH CHAPTER 51: Section 51.26 (b) of Chapter 51, Ashland City Ordinances, permit the Mayor and/or Clerk to schedule items directly for Council action when a timely decision is needed by the City. The Mayor and/or City Clerk has chosen to direct this item directly to Council pursuant to the authority granted to them in Chapter 51, Ashland City Ordinances.

STATEMENT OF CONFORMANCE WITH COMPREHENSIVE PLAN:

SUMMARY STATEMENT:

Great Lakes Insurance Agency has worked as the City's agent for EMC Insurance who provides the general liability, auto, law enforcement, cybersecurity and data compromise, government crime, linebacker, commercial umbrella, and workers' compensation policies. Although the exact numbers are not available, there is expected to be a slight increase of 7% from the 2024 renewal which was \$291,167. Since the city utilizes the Enterprise lease program for vehicle replacement, premiums for the newer vehicles are the most notable increase, as well as defense costs and support for litigation. Unfortunately the renewal quote was not available at the time of publishing but can be provided to Council if available then.

The City has utilized Mutual Property Insurance Company (MPIC) and Spectrum Insurance Group (agent) as its property insurance provider for several years. The City is extremely limited for property insurance carriers due to the need for coverage for the Marina and Lake Superior Shoreline properties. MPIC insures the city's buildings and contents, property in the open (light poles, fences, playgrounds, marina docks, etc.), and heavy equipment such as that used by Public Works and Utility. The property insurance renewal quote for 2025 reflects an increase of approximately 9%, from \$96,012 for 2024 to \$105,764. There has been an overall trend of property value increases statewide due to the increase in building costs. MPIC initiated a reassessment of properties in July 2024 and most values have been increased again as the adjuster considers replacement costs versus acquired costs. The attached quote for MPIC continues to be negotiated.

Staff continue to work with both agencies for final numbers but expect these not to exceed the above percentage increases. Council is asked to approve renewing with both agencies and continue to negotiate a final premium.



MUNICIPAL PROPERTY INSURANCE COMPANY
9701 Brader Way, Suite 301, Middleton, WI 53562 - (608) 821-6303

MPIC Quote

Proposal #: \$10K Deductible - City of
Ashland
Agent: RG Flath

Item I. Named Insured and Principal

Address:

City of Ashland
City Hall 601 West Main
Ashland, WI 54806

Contact: Denise Oliphant
Phone: 715-682-7071

Item II. Policy Period:

This Policy takes effect at 12:01 A.M., 1/1/2025, and expires at 12:01 A.M., 1/1/2026.
These effective and expiration times are based upon the local times at the principal address of the first named insured stated in Item I. above.

Item III. Coverages:

Coverage	Valuation	Deductible	% Ded	TIV	Rate	Annual Premium
Building	Replacement Cost	\$10,000		\$93,722,800	.0742	\$69,557
Personal Property	Replacement Cost	\$10,000		\$6,287,900	.0742	\$4,667
Property in the Open	Replacement Cost	\$10,000		\$36,219,900	.0742	\$26,881
Contractors Equipment > \$25,000	New Replacement Cost	\$5,000		\$6,238,382	.1992	\$12,426
Contractors Equipment < \$25,000	See Endorsement	\$5,000		\$833,100		\$0
Business Income Schedule Attached	Standard	\$5,000		\$500,000	.0326	\$163
Manuscript Endorsement Schedule Attached	See Endorsement	\$10,000				-\$17,048
Monies & Securities Schedule Attached	See Endorsement	\$2,500		\$20,000	.4748	\$100
Pedestrian Bridges Schedule Attached	See Endorsement	\$2,500		\$225,700	.0641	\$145
Pier and Wharf Schedule Attached	Great Lakes Full Replacement	\$50,000	25%	\$1,845,000	.4482	\$8,269
Utility Meter Schedule Attached	See Endorsement	\$2,500		\$2,019,100	.0299	\$604
Total Annual Premium		\$105,764		Billed to Insured		

Item IV. Forms and Endorsements made part of this policy at time of issue:

Form (Edition Date)	Description
MPIC 002Q(1123)	Declaration Pages
MPIC 002ENDT(1123)	Variable Coverage Schedules
MPIC 004(1123)	Statement Of Values
MPIC 004P(1123)	Statement Of Values - PITO
MPIC 004CE(1123)	Statement Of Values - Contractors Equipment
MPIC 508(1123)	Manuscript Endorsements
MPIC 001(1124)	Policy Form
MPIC 006(0419)	Joint Loss Agreement
MPIC 007(1123)	Loss Payable Endorsement
MPIC 008(0419)	TRIA Cap on Losses Endorsement
MPIC 101(0522)	Business Income Endorsement
MPIC 201(0419)	Monies and Securities Endorsement
MPIC 205(1020)	Pedestrian Bridge Coverage Endorsement
MPIC 300(0120)	Contractors Equipment New Replacement Cost
MPIC 509(0918)	Broad Form Coverage of Computer-Related Losses Endorsement
MPIC 510(0119)	Tax Lien Property Endorsement
MPIC 511(0419)	Leased Property Endorsement
MPIC 514(1123)	Utility Meter Coverage Endorsement
MPIC 900(0620)	MPIC Claim Reporting Information
MPIC 901(0620)	Loss Reporting Form
\$10K Deductible - City of Ashland-001	Ore Dock Exclusion

DECLARATIONS

MUNICIPAL PROPERTY INSURANCE COMPANY

Variable Coverage Schedules

Business Income

Blanket Business Income	\$500,000
Total	\$500,000

Monies and Securities

City Hall	\$20,000
Total	\$20,000

Pedestrian Bridge

PRENTICE PARK - WOODEN BRIDGE, 12'X5'	\$4,200
PRENTICE PARK - WOODEN BRIDGE	\$9,500
PRENTICE PARK - WOODEN BRIDGE, 20X4'	\$5,600
PRENTICE PARK - TRAIL BRIDGE	\$178,400
PRENTICE PARK - STEEL BRIDGE	\$28,000
Total	\$225,700

Pier and Wharf

PRENTICE PARK - WOODEN BOARDWALK	\$196,900
MARINA - B DOCK	\$466,500
MARINA - C DOCK	\$538,900
MARINA - A DOCK	\$421,300
MARINA - FIXED DOCK FUEL & PUMPOUT	\$35,100
PRENTICE PARK - BOARDWALK, ACCESSIBLE TRAIL	\$9,400
MARINA PARK - WOODEN BOARDWALK	\$70,800
MEMORIAL PARK - WOODEN STEPS TO BOARDWALK	\$22,600
MEMORIAL PARK - WOODEN BOARDWALK	\$70,800
LOOKOUT PARK - OBSERVATION DECK	\$7,100
PRENTICE PARK - FISHING PIER	\$5,600
Total	\$1,845,000

Utility Meter

Water Distribution Meters (5,439)	\$2,019,100
Total	\$2,019,100

STATEMENT OF VALUES

MUNICIPAL PROPERTY INSURANCE COMPANY

Coverage Amount - \$136,230,600

Site	Bldg	Description	Year Built	Floors	Square Footage	Building RC	Personal Property RC
001		VAUGHN LIBRARY					
	001	VAUGHN LIBRARY 502 2ND STREET WEST, ASHLAND,WI 54806	1890	3	26,647	\$5,978,300	\$2,684,000
		VAUGHN LIBRARY (001) Total				\$5,978,300	\$2,684,000
002		LANDFILL					
	001	LEACHATE COLLECTION SUMP WOODBURY LANE, ASHLAND,WI 54806	1997	1	0	\$110,800	\$0
	002	MONITORING WELLS WOODBURY LANE, ASHLAND,WI 54806	1980	1	0	\$402,400	\$0
	003	SIMPLEX LEACHATE COLLECTION SUMP WOODBURY LANE, ASHLAND,WI 54806	1997	1	0	\$269,700	\$0
	004	STORAGE BUILDING WOODBURY LANE, ASHLAND,WI 54806	1970	1	576	\$32,700	\$4,500
		Property in the Open					\$47,000
		LANDFILL (002) Total				\$815,600	\$51,500
003		PUBLIC WORKS FACILITY					
	001	NEW SALT SHED 2020 6TH STREET EAST, ASHLAND,WI 54806	2018	1	2,144	\$243,800	\$0
	002	PUBLIC WORKS GARAGE 2020 6TH STREET EAST, ASHLAND,WI 54806	1996	1	28,224	\$5,943,100	\$732,200
	003	STORAGE BUILDING 2020 6TH STREET EAST, ASHLAND,WI 54806	1998	1	7,200	\$450,300	\$110,500
		Property in the Open					\$109,600
		PUBLIC WORKS FACILITY (003) Total				\$6,637,200	\$952,300

STATEMENT OF VALUES

MUNICIPAL PROPERTY INSURANCE COMPANY

Coverage Amount - \$136,230,600

Site	Bldg	Description	Year Built	Floors	Square Footage	Building RC	Personal Property RC
004	PRENTICE PARK						
	001	CONCESSION STAND 3097 JUNCTION ROAD, ASHLAND,WI 54806	1994	1	256	\$26,600	\$3,200
	002	GRINDER STATION 3097 JUNCTION ROAD, ASHLAND,WI 54806	2015	1	0	\$18,400	\$0
	003	KIOSK 3097 JUNCTION ROAD, ASHLAND,WI 54806		1	24	\$5,100	\$0
	004	PARK GARAGE 3097 JUNCTION ROAD, ASHLAND,WI 54806	1965	1	4,000	\$227,400	\$98,200
	005	PICNIC PAVILION 3097 JUNCTION ROAD, ASHLAND,WI 54806		1	1,500	\$73,000	\$0
	006	PICNIC PAVILION 3097 JUNCTION ROAD, ASHLAND,WI 54806		1	360	\$24,700	\$0
	007	RESTROOMS 3097 JUNCTION ROAD, ASHLAND,WI 54806	1984	1	476	\$142,600	\$3,200
	008	STORAGE BUILDING 3097 JUNCTION ROAD, ASHLAND,WI 54806	1984	1	96	\$5,500	\$0
	009	STORAGE SHED - DEER YARD 3097 JUNCTION ROAD, ASHLAND,WI 54806	1988	1	160	\$17,400	\$1,200
	010	WOODEN BOARDWALK 3097 JUNCTION ROAD, ASHLAND,WI 54806		1	4,606	\$196,900	\$0
		Property in the Open					\$359,600
		PRENTICE PARK (004) Total				\$737,600	\$465,400

STATEMENT OF VALUES

MUNICIPAL PROPERTY INSURANCE COMPANY

Coverage Amount - \$136,230,600

Site	Bldg	Description	Year Built	Floors	Square Footage	Building RC	Personal Property RC
005		AIRPORT					
	001	AIRPORT MAINTENANCE GARAGE 50511 STATE HIGHWAY 112, ASHLAND,WI 54806	1975	1	2,800	\$281,800	\$88,600
	002	ELECTRIC VAULT 50511 STATE HIGHWAY 112, ASHLAND,WI 54806	2013	1	180	\$58,200	\$97,600
	003	HANGAR 50511 STATE HIGHWAY 112, ASHLAND,WI 54806	1965	1	2,800	\$282,800	\$12,300
	004	LOG TERMINAL 50511 STATE HIGHWAY 112, ASHLAND,WI 54806	1989	1	2,193	\$596,600	\$110,500
		Property in the Open					\$1,405,500
		AIRPORT (005) Total				\$1,219,400	\$1,714,500
006		PENN PARK					
	001	DUGOUTS WILLIS AVE & 9TH STREET, ASHLAND,WI 54806		1	448	\$20,600	\$0
	002	PENN PARK RESTROOMS & CONCESSION WILLIS AVE & 9TH STREET, ASHLAND,WI 54806	1972	1	336	\$70,400	\$4,300
		Property in the Open					\$46,900
		PENN PARK (006) Total				\$91,000	\$51,200

STATEMENT OF VALUES

MUNICIPAL PROPERTY INSURANCE COMPANY

Coverage Amount - \$136,230,600

Site	Bldg	Description	Year Built	Floors	Square Footage	Building RC	Personal Property RC
007		MASLOWSKI BEACH					
	001	PICNIC PAVILION LAKESHORE DRIVE, ASHLAND,WI 54806		1	1,050	\$48,100	\$0
	002	RESTROOMS LAKESHORE DRIVE, ASHLAND,WI 54806	1996	1	684	\$204,900	\$4,400
	003	ARTESIAN WELL HOUSE LAKESHORE DRIVE, ASHLAND,WI 54806		1	88	\$67,100	\$0
		Property in the Open					\$102,000
		MASLOWSKI BEACH (007) Total				\$320,100	\$106,400
008		CITY HALL					
	001	CITY HALL 601 MAIN STREET WEST, ASHLAND,WI 54806	1892	3	19,559	\$4,805,000	\$761,100
	002	STORAGE / MAINTENANCE 601 MAIN STREET WEST, ASHLAND,WI 54806	1988	1	80	\$4,500	\$2,600
		CITY HALL (008) Total				\$4,809,500	\$763,700
010		BEASER PARK					
	001	DUGOUTS 601 BEASER AVENUE, ASHLAND,WI 54806		1	448	\$28,900	\$0
	002	PICNIC PAVILION 601 BEASER AVENUE, ASHLAND,WI 54806		1	127	\$5,200	\$0
	003	STORAGE BUILDING 601 BEASER AVENUE, ASHLAND,WI 54806	1976	1	256	\$19,200	\$3,300
		Property in the Open					\$98,200
		BEASER PARK (010) Total				\$53,300	\$101,500

STATEMENT OF VALUES

MUNICIPAL PROPERTY INSURANCE COMPANY

Coverage Amount - \$136,230,600

Site	Bldg	Description	Year Built	Floors	Square Footage	Building RC	Personal Property RC
011		MARINA					
	001	A DOCK 301 ELLIS AVENUE N, ASHLAND,WI 54806	2020	1	4,888	\$421,300	\$0
	002	B DOCK 301 ELLIS AVENUE N, ASHLAND,WI 54806	2020	1	5,460	\$466,500	\$0
	003	C DOCK 301 ELLIS AVENUE N, ASHLAND,WI 54806	2020	1	6,800	\$538,900	\$0
	004	FIXED DOCK FUEL & PUMPOUT 301 N ELLIS AVENUE, ASHLAND,WI 54806		1	468	\$35,100	\$0
	005	LIFT WELL 301 N ELLIS AVENUE, ASHLAND,WI 54806	2006	1	0	\$99,800	\$0
	006	MARINA BUILDING 301 N ELLIS AVENUE, ASHLAND,WI 54806	1988	1	864	\$111,700	\$9,600
	007	STORAGE SHED 301 N ELLIS AVENUE, ASHLAND,WI 54806	2006	1	192	\$20,900	\$5,400
		Property in the Open					\$1,684,300
		MARINA (011) Total				\$1,694,200	\$1,699,300
012		EAST END SKATING RINK					
	001	EAST END WARMING HOUSE 507 17TH AVENUE EAST, ASHLAND,WI 54806	1984	1	392	\$42,600	\$6,400
		Property in the Open					\$106,100
		EAST END SKATING RINK (012) Total				\$42,600	\$112,500

STATEMENT OF VALUES

MUNICIPAL PROPERTY INSURANCE COMPANY

Coverage Amount - \$136,230,600

Site	Bldg	Description	Year Built	Floors	Square Footage	Building RC	Personal Property RC
013	KREHER PARK						
	001	GAZEBO 310 PRENTICE AVENUE N, ASHLAND,WI 54806		1	174	\$12,500	\$0
	002	PICNIC PAVILION 310 PRENTICE AVENUE N, ASHLAND,WI 54806		1	1,050	\$51,100	\$0
	003	RV DUMPING STATION 310 PRENTICE AVENUE N, ASHLAND,WI 54806	1991	1	0	\$103,500	\$0
	004	SUNSET PARK BUILDING 310 PRENTICE AVENUE N, ASHLAND,WI 54806	1976	1	1,100	\$196,100	\$14,500
		Property in the Open					\$224,900
		KREHER PARK (013) Total				\$363,200	\$239,400
014	HODGKINS PARK						
	001	BATHROOM/STORAGE 11TH AVE E & 7TH STREET, ASHLAND,WI 54806	2021	1	288	\$46,600	\$0
	002	BROADCAST BOOTH 11TH AVE E & 7TH STREET, ASHLAND,WI 54806	1980	1	48	\$4,700	\$0
	003	DUGOUTS, CEMENT BLOCK 11TH AVE E & 7TH STREET, ASHLAND,WI 54806		1	1,320	\$52,700	\$0
	004	HODGKINS PARK CONCESSION STAND 11TH AVE E & 7TH STREET, ASHLAND,WI 54806	2021	1	384	\$24,800	\$5,600
		Property in the Open					\$553,300
		HODGKINS PARK (014) Total				\$128,800	\$558,900

STATEMENT OF VALUES

MUNICIPAL PROPERTY INSURANCE COMPANY

Coverage Amount - \$136,230,600

Site	Bldg	Description	Year Built	Floors	Square Footage	Building RC	Personal Property RC
015		BAYVIEW PARK					
	002	LIFEGUARD STORAGE BUILDING US HIGHWAY 2 EAST, ASHLAND,WI 54806	1980	1	500	\$49,400	\$3,300
	003	PICNIC PAVILION US HIGHWAY 2 EAST, ASHLAND,WI 54806		1	1,050	\$48,100	\$0
	004	RESTROOMS AT BAYVIEW PARK US HIGHWAY 2 EAST, ASHLAND,WI 54806	1980	1	476	\$156,900	\$3,200
		Property in the Open					\$162,400
		BAYVIEW PARK (015) Total				\$254,400	\$168,900
016		BAY CITY PARK					
	001	GAZEBO 1101 MAIN STREET EAST, ASHLAND,WI 54806		1	127	\$7,300	\$0
		Property in the Open					\$14,700
		BAY CITY PARK (016) Total				\$7,300	\$14,700
017		MARINA PARK					
	001	GAZEBO 301 N ELLIS AVENUE, ASHLAND,WI 54806		1	174	\$13,100	\$0
		Property in the Open					\$70,800
		MARINA PARK (017) Total				\$13,100	\$70,800
018		ELLIS PARK					
	001	PAVILION N ELLIS AVENUE, ASHLAND,WI 54806		1	486	\$20,800	\$0
		Property in the Open					\$59,400
		ELLIS PARK (018) Total				\$20,800	\$59,400

STATEMENT OF VALUES

MUNICIPAL PROPERTY INSURANCE COMPANY

Coverage Amount - \$136,230,600

Site	Bldg	Description	Year Built	Floors	Square Footage	Building RC	Personal Property RC
019		MEMORIAL PARK					
	001	BANDSHELL US HIGHWAY 2 EAST, ASHLAND,WI 54806		1	1,036	\$166,900	\$0
		Property in the Open					\$172,000
		MEMORIAL PARK (019) Total				\$166,900	\$172,000
020		MENARD PARK					
	001	GAZEBO 200 PRENTICE AVENUE NORTH, ASHLAND,WI 54806		1	166	\$9,100	\$0
		MENARD PARK (020) Total				\$9,100	\$0
021		LOOKOUT PARK					
		Property in the Open					\$11,300
		LOOKOUT PARK (021) Total				\$0	\$11,300
022		LOCOMOTIVE PARK					
	001	ROOF ABOVE LOCOMOTIVE 320 DEPOT DRIVE, ASHLAND,WI 54806		1	1,120	\$63,800	\$0
		Property in the Open					\$87,000
		LOCOMOTIVE PARK (022) Total				\$63,800	\$87,000

STATEMENT OF VALUES

MUNICIPAL PROPERTY INSURANCE COMPANY

Coverage Amount - \$136,230,600

Site	Bldg	Description	Year Built	Floors	Square Footage	Building RC	Personal Property RC
024		WATER TREATMENT PLANT					
	001	ARTESIAN JUMP WELL BUILDING 1207 WATER STREET, ASHLAND,WI 54806	1895	1	5,654	\$2,314,600	\$0
	002	LOW LIFT BUILDING 1207 WATER STREET, ASHLAND,WI 54806	1962	1	328	\$492,200	\$0
	003	WAREHOUSE 1207 WATER STREET, ASHLAND,WI 54806	1990	1	1,200	\$69,300	\$20,300
	004	WATER MICROFILTRATION BUILDING 1207 WATER STREET, ASHLAND,WI 54806	2001	1	4,750	\$5,413,400	\$24,600
		Property in the Open					\$52,400
		WATER TREATMENT PLANT (024) Total				\$8,289,500	\$97,300
025		STORAGE TANK					
	001	WATER TOWER 2000 BEASER AVENUE, ASHLAND,WI 54806	1999	1	0	\$2,561,600	\$0
		Property in the Open					\$14,500
		STORAGE TANK (025) Total				\$2,561,600	\$14,500
026		OFFICE-LEASED					
	001	COMMUNITY HEALTH CENTER 719 E MAIN STREET, ASHLAND,WI 54806	1908	2	7,001	\$1,173,400	\$0
		OFFICE-LEASED (026) Total				\$1,173,400	\$0
027		6TH AVENUE LIFT STATION					
	001	LIFT STATION 601 LAKESHORE DRIVE, ASHLAND,WI 54806	1952	1	1,477	\$806,200	\$0
		6TH AVENUE LIFT STATION (027) Total				\$806,200	\$0

STATEMENT OF VALUES

MUNICIPAL PROPERTY INSURANCE COMPANY

Coverage Amount - \$136,230,600

Site	Bldg	Description	Year Built	Floors	Square Footage	Building RC	Personal Property RC
028		WATER STREET LIFT STATION					
	001	LIFT STATION 1100 WATER STREET EAST, ASHLAND, WI 54806	1952	1	0	\$275,700	\$0
		WATER STREET LIFT STATION (028) Total				\$275,700	\$0
029		27TH AVENUE LIFT STATION					
	001	LIFT STATION 2614 LAKESHORE DRIVE, ASHLAND, WI 54806	1952	1	392	\$435,700	\$0
		27TH AVENUE LIFT STATION (029) Total				\$435,700	\$0
030		PARK LANE LIFT STATION					
	001	LIFT STATION 4410 PARK LANE, ASHLAND, WI 54806	1981	1	0	\$226,900	\$0
		PARK LANE LIFT STATION (030) Total				\$226,900	\$0
031		LAKE PARK ROAD LIFT STATION					
	001	LIFT STATION 3005 LAKE PARK ROAD, ASHLAND, WI 54806	1981	1	0	\$189,000	\$0
		LAKE PARK ROAD LIFT STATION (031) Total				\$189,000	\$0
032		CIVIC CENTER					
		Property in the Open					\$10,100
		CIVIC CENTER (032) Total				\$0	\$10,100

STATEMENT OF VALUES

MUNICIPAL PROPERTY INSURANCE COMPANY

Coverage Amount - \$136,230,600

Site	Bldg	Description	Year Built	Floors	Square Footage	Building RC	Personal Property RC
033	WASTEWATER TREATMENT PLANT						
	001	ADMINISTRATION BUILDING 1901 KNIGHT ROAD, ASHLAND,WI 54806	1992	1	12,373	\$6,320,100	\$147,300
	002	COLD STORAGE 1901 KNIGHT ROAD, ASHLAND,WI 54806	1992	1	2,170	\$299,000	\$153,400
	003	LIFT STATION 1901 KNIGHT ROAD, ASHLAND,WI 54806	1999	1	3,533	\$1,667,400	\$0
	004	LIQUID SLUDGE STORAGE TANK 1901 KNIGHT ROAD, ASHLAND,WI 54806	1992	1	5,945	\$2,992,900	\$0
	005	OXIDATION DITCH & CLARIFIER NORTH 1901 KNIGHT ROAD, ASHLAND,WI 54806	1992	1	9,331	\$5,128,400	\$0
	006	OXIDATION DITCH & CLARIFIER SOUTH 1901 KNIGHT ROAD, ASHLAND,WI 54806	1992	1	9,775	\$5,307,900	\$0
	007	PRETREATMENT AND BLOWER 1901 KNIGHT ROAD, ASHLAND,WI 54806	1992	1	3,965	\$4,261,400	\$0
	008	RETENTION BASIN 1901 KNIGHT ROAD, ASHLAND,WI 54806	1992	1	131,84 6	\$122,300	\$0
	009	RETENTION BASIN LIFT STATION 1901 KNIGHT ROAD, ASHLAND,WI 54806	1992	1	644	\$431,700	\$0
	010	SITE DRAINAGE LIFT STATION 1901 KNIGHT ROAD, ASHLAND,WI 54806	1992	1	0	\$239,900	\$0
	011	SLUDGE CAKE STORAGE 1901 KNIGHT ROAD, ASHLAND,WI 54806	1992	1	12,840	\$1,314,200	\$0

STATEMENT OF VALUES

MUNICIPAL PROPERTY INSURANCE COMPANY

Coverage Amount - \$136,230,600

Site	Bldg	Description	Year Built	Floors	Square Footage	Building RC	Personal Property RC
	012	UNDERDRAIN LIFT STATION 1901 KNIGHT ROAD, ASHLAND,WI 54806	1992	1	0	\$135,000	\$0
	013	UV BUILDING 1901 KNIGHT ROAD, ASHLAND,WI 54806	1992	1	1,381	\$920,000	\$0
		Property in the Open					\$205,300
		WASTEWATER TREATMENT PLANT (033) Total				\$29,140,200	\$506,000
034		MAIN LIFT STATION					
	001	MAIN LIFT STATION 314 NORTH 11TH AVENUE EAST, ASHLAND,WI 54806	1991	1	3,801	\$3,688,800	\$0
		Property in the Open					\$49,100
		MAIN LIFT STATION (034) Total				\$3,688,800	\$49,100
035		BAYFRONT LIFT STATION					
	001	LIFT STATION 401 N PRENTICE AVENUE EAST, ASHLAND,WI 54806	1991	1	0	\$153,000	\$0
		BAYFRONT LIFT STATION (035) Total				\$153,000	\$0
036		30TH AVENUE LIFT STATION					
	001	LIFT STATION 100 30TH AVENUE EAST, ASHLAND,WI 54806	1970	1	0	\$240,700	\$0
		30TH AVENUE LIFT STATION (036) Total				\$240,700	\$0

STATEMENT OF VALUES

MUNICIPAL PROPERTY INSURANCE COMPANY

Coverage Amount - \$136,230,600

Site	Bldg	Description	Year Built	Floors	Square Footage	Building RC	Personal Property RC
037		PEARSON PARK					
	001	PICNIC PAVILION, LARGE, CENTER 40 N 6TH AVE W, ASHLAND,WI 54806		1	160	\$10,800	\$0
	002	PICNIC PAVILION, LARGE, EAST 40 N 6TH AVE W, ASHLAND,WI 54806		1	240	\$14,100	\$0
	003	RESTROOM 40 N 6TH AVE W, ASHLAND,WI 54806	2010	1	308	\$92,300	\$0
	004	WOOD FRAME PICNIC PAVILION 40 N 6TH AVE W, ASHLAND,WI 54806		1	216	\$11,700	\$0
	005	PICNIC PAVILION, SMALL, WEST 40 N 6TH AVE W, ASHLAND,WI 54806		1	140	\$9,500	\$0
		Property in the Open					\$281,700
		PEARSON PARK (037) Total				\$138,400	\$281,700
038		DISPATCH CENTER					
	001	DISPATCH CENTER 221 7TH STREET EAST, ASHLAND,WI 54806	2003	1	900	\$56,300	\$14,100
		DISPATCH CENTER (038) Total				\$56,300	\$14,100
039		TURNER ROAD LIFT STATION					
	001	PACKAGE LIFT STATION 200 TURNER ROAD, ASHLAND,WI 54806	1982	1	0	\$324,200	\$0
		TURNER ROAD LIFT STATION (039) Total				\$324,200	\$0

STATEMENT OF VALUES

MUNICIPAL PROPERTY INSURANCE COMPANY

Coverage Amount - \$136,230,600

Site	Bldg	Description	Year Built	Floors	Square Footage	Building RC	Personal Property RC
040		25TH AVENUE LIFT STATION					
	001	LIFT STATION 25TH AVENUE EAST, ASHLAND,WI 54806	1978	1	0	\$162,300	\$0
		25TH AVENUE LIFT STATION (040) Total				\$162,300	\$0
041		BOOSTER STATION					
	001	BEASER BOOSTER STATION 1101 BINSFIELD ROAD, ASHLAND,WI 54806	1999	1	1,000	\$714,000	\$0
	002	STANDPIPE 1101 BINSFIELD ROAD, ASHLAND,WI 54806	1972	1	2,376	\$2,223,800	\$0
		Property in the Open					\$28,900
		BOOSTER STATION (041) Total				\$2,937,800	\$28,900
042		CENTRAL RAILYARD PARK					
	001	BRETTING COMMUNITY CENTER 400 4TH AVENUE WEST, ASHLAND,WI 54806	2000	1	16,554	\$4,148,200	\$304,800
	002	PARK PAVILION 400 4TH AVENUE WEST, ASHLAND,WI 54806		1	962	\$70,500	\$0
	003	PAVILION/CONCESSION STAND 400 4TH AVENUE WEST, ASHLAND,WI 54806	2005	1	2,300	\$454,000	\$30,000
	004	STORAGE SHED 400 4TH AVENUE WEST, ASHLAND,WI 54806	2004	1	80	\$8,700	\$3,700
		Property in the Open					\$593,000
		CENTRAL RAILYARD PARK (042) Total				\$4,681,400	\$931,500

STATEMENT OF VALUES

MUNICIPAL PROPERTY INSURANCE COMPANY

Coverage Amount - \$136,230,600

Site	Bldg	Description	Year Built	Floors	Square Footage	Building RC	Personal Property RC
043		Ore Dock					
		Property in the Open					\$22,970,700
		Ore Dock (043) Total				\$0	\$22,970,700
044		PITO Throughout City					
		Property in the Open					\$4,702,600
		PITO Throughout City (044) Total				\$0	\$4,702,600
045		Fire Station					
	001	FIRE STATION 215 6TH STREET EAST, ASHLAND,WI 54806	2015	1	21,310	\$6,252,100	\$358,400
		Fire Station (045) Total				\$6,252,100	\$358,400
047		KIYI DOCKING FACILITY CE					
	001	KIYI DOCK 312 PRENTICE AVENUE N, ASHLAND,WI 54806	2005	1	12,120	\$2,456,200	\$0
		Property in the Open					\$100,900
		KIYI DOCKING FACILITY CE (047) Total				\$2,456,200	\$100,900
049		STREETS & SIDEWALKS PITO					
		Property in the Open					\$1,682,300
		STREETS & SIDEWALKS PITO (049) Total				\$0	\$1,682,300
050		CITY OWNED PROPERTIES					
	001	PARCEL # 201-04299-0000 OLD SMALL RADIATOR SHOP (SPECIFIC LIMIT, VACANT) 501 3RD WEST STREET, ASHLAND,WI 54806		1	970	\$53,700	\$0
		CITY OWNED PROPERTIES (050) Total				\$53,700	\$0

STATEMENT OF VALUES

MUNICIPAL PROPERTY INSURANCE COMPANY

Coverage Amount - \$136,230,600

Site	Bldg	Description	Year Built	Floors	Square Footage	Building RC	Personal Property RC
051		POLICE STATION					
	001	POLICE STATION 414 11TH AVENUE WEST, ASHLAND,WI 54806	2021	1	15,055	\$4,928,400	\$461,600
		Property in the Open					\$213,400
		POLICE STATION (051) Total				\$4,928,400	\$675,000
052		Commercial Building (Unoccupied)					
	001	COMMERCIAL BUILDING (UNOCCUPIED) 514 MAIN ST W, ASHLAND,WI 54806		2	12,480	\$1,125,100	\$0
		Commercial Building (Unoccupied) (052) Total				\$1,125,100	\$0
Building Subtotal							\$93,722,800
Contents Subtotal							\$6,287,900
Property in the Open Subtotal							\$36,219,900
Building, Contents and PITO Total							\$136,230,600

PROPERTY IN THE OPEN

MUNICIPAL PROPERTY INSURANCE COMPANY

Site	Description	Quantity	Replacement Cost
002	LANDFILL		
	ELECTRICAL PANEL BOXES		\$7,200
	FENCE,CHAINLINK OVER 6FT.		\$5,600
	FENCE,CHAINLINK OVER 6FT.		\$12,900
	FENCE,CHAINLINK UNDER 6FT.		\$14,900
	FUEL PUMP		\$6,400
	LANDFILL (002) Total		\$47,000
003	PUBLIC WORKS FACILITY		
	FENCE, CHAINLINK >6' W/ SECR GT		\$35,300
	FUEL TANK,ABOVE GRD		\$21,200
	FUEL TANK,ABOVE GRD		\$21,200
	FUEL TANK,ABOVE GRD		\$21,200
	GAS PUMPS		\$10,700
	PUBLIC WORKS FACILITY (003) Total		\$109,600
004	PRENTICE PARK		
	BARBEQUE,STEEL		\$11,000
	BIKE FIXATION STATION		\$5,600
	BOARDWALK, ACCESSIBLE TRAIL		\$9,400
	FISHING PIER		\$5,600
	PLAYSTRUCTURE		\$59,800
	STEEL BRIDGE		\$28,000
	STEEL PICNIC TABLES		\$5,600
	SWING 2 BAY 4 SWING		\$3,000
	TRAIL BRIDGE		\$178,400
	TRAIL EDGE PROTECTION FENCE		\$2,300
	W11-2 SOLAR POWERED PEDESTRIAN CROSSING LIGHTS		\$20,400
	WATER/POWER HOOKUPS (7 SITES)		\$11,200
	WOODEN BRIDGE		\$9,500
	WOODEN BRIDGE, 12'X5'		\$4,200

PROPERTY IN THE OPEN

MUNICIPAL PROPERTY INSURANCE COMPANY

Site	Description	Quantity	Replacement Cost
	WOODEN BRIDGE, 20X4'		\$5,600
	PRENTICE PARK (004) Total		\$359,600
005	AIRPORT		
	ABOVEGROUND FUEL TANK		\$3,300
	FENCING, 8' ORNAMENTAL		\$39,600
	FENCING, CHAINLINK		\$970,100
	GAS PUMPS		\$28,300
	GATES/LIGHTING/VIDEO SURVEILLANC		\$102,900
	LIGHT BEACON TOWER, 12'X12' BA		\$65,000
	NDB-LOW FREQUENCY NAV EQUIP		\$31,000
	RUNWAY LIGHTS-(MED INTENSITY)		\$103,400
	UNDERGROUND FUEL TANK		\$49,400
	VOR/DME-HIGH FREQ NAV EQUIP		\$12,500
	AIRPORT (005) Total		\$1,405,500
006	PENN PARK		
	BLEACHER,WOOD		\$7,300
	FENCE,CHAINLINK UNDER 6FT.		\$25,200
	OUTDOOR LIGHTING		\$5,900
	SCOREBOARD,MED		\$8,500
	PENN PARK (006) Total		\$46,900
007	MASLOWSKI BEACH		
	HISTORICAL MARKER		\$5,700
	OUTDOOR LIGHTING		\$6,700
	PLAY STRUCTURE		\$11,200
	PLAYGROUND EQUIPMENT		\$34,700
	RETAINING WALL		\$5,600
	STEEL BENCHES (4)		\$13,400
	STEEL PICNIC TABLES		\$4,200
	WISHING WELL W/PLAQUE		\$7,100

PROPERTY IN THE OPEN

MUNICIPAL PROPERTY INSURANCE COMPANY

Site	Description	Quantity	Replacement Cost
	WOOD FENCE UNDER 6FT		\$13,400
	MASLOWSKI BEACH (007) Total		\$102,000
010	BEASER PARK		
	BACKSTOP		\$9,000
	BASKETBALL HOOPS (2)		\$7,900
	FENCE,CHAINLINK OVER 6FT.		\$27,300
	OUTDOOR LIGHTING 15'/1LMP		\$3,700
	PLAYWORLD SYSTEMS PLAY POD (SMALL)		\$21,300
	SCOREBOARD,MED		\$8,500
	STEEL BENCHES (2)		\$6,700
	WOODEN BLEACHERS		\$13,800
	BEASER PARK (010) Total		\$98,200
011	MARINA		
	FIRE HYDRANT		\$4,900
	N YARD ARM		\$15,800
	NAVIGATIONAL LIGHT TOWER		\$17,000
	STEEL SHEETPILE BULKHEAD EAST SIDE		\$1,367,600
	STREET LIGHTING		\$13,400
	TANK, FUEL OIL BELOW GROUND		\$20,500
	TANK, WATER, BELOW GROUND, CONCRETE		\$88,400
	TANK,FUEL OIL BELOW GRND		\$20,500
	TOKHEIM TWIN FUEL DISPENSER W/100'		\$39,800
	UTILITY PEDESTALS, QUAD 30 OR 50 A		\$96,400
	MARINA (011) Total		\$1,684,300
012	EAST END SKATING RINK		
	BASKETBALL HOOPS (2)		\$7,900
	FENCE,CHAINLINK OVER 6FT.		\$12,900
	OUTDOOR LIGHTING		\$17,700
	TENNIS COURT, DOUBLE		\$67,600

PROPERTY IN THE OPEN

MUNICIPAL PROPERTY INSURANCE COMPANY

Site	Description	Quantity	Replacement Cost
	EAST END SKATING RINK (012) Total		\$106,100
013	KREHER PARK		
	BARBEQUE,STEEL		\$5,500
	FENCING, CHAINLINK 6'		\$6,900
	FLAGPOLE		\$5,000
	OUTDOOR LIGHTING		\$108,300
	PLAYSTRUCTURE, PLASTIC		\$60,000
	RV WATER/POWER HOOKUPS (33 SITES)		\$39,200
	KREHER PARK (013) Total		\$224,900
014	HODGKINS PARK		
	BACKSTOP		\$9,000
	BLEACHER,ALUMINUM		\$32,100
	BLEACHER,WOOD		\$36,700
	BRICK PILLARS		\$28,100
	DOG PARK - METAL CHAIN LINK FENCE		\$11,200
	FENCE,CHAINLINK OVER 6FT		\$102,800
	FLAGPOLE, STEEL		\$14,300
	FOUL POLES		\$7,100
	OUTDOOR LIGHTING		\$286,900
	PLAYWORLD SYSTEMS PLAY POD (SMALL)		\$16,600
	SCOREBOARD,MED		\$8,500
	HODGKINS PARK (014) Total		\$553,300
015	BAYVIEW PARK		
	BENCH,PARK WOOD		\$4,800
	BIKE FIXATION STATION		\$5,600
	BIKE RACK		\$8,400
	DRINKING FOUNTAIN		\$5,800
	EVENT POWER PANEL EAST		\$7,200
	EVENT POWER PANEL WEST		\$5,700

PROPERTY IN THE OPEN

MUNICIPAL PROPERTY INSURANCE COMPANY

Site	Description	Quantity	Replacement Cost
	FENCE,WOOD UNDER 6FT.		\$16,100
	OUTDOOR LIGHTING		\$16,600
	PLAYSTRUCTURE, PLASTIC		\$57,400
	STEEL BENCH		\$25,200
	STEEL PICNIC TABLES		\$4,200
	WOODEN GUARD POST W/ROPINGS		\$5,400
	BAYVIEW PARK (015) Total		\$162,400
016	BAY CITY PARK		
	PLAYGROUND EQUIPMENT		\$14,700
	BAY CITY PARK (016) Total		\$14,700
017	MARINA PARK		
	GAZEBO 16' DIA OCTAGON SHAPE		\$0
	WOODEN BOARDWALK		\$70,800
	MARINA PARK (017) Total		\$70,800
018	ELLIS PARK		
	CHALLENGERS PLAYSTRUCTURE - LARGE		\$49,200
	HISTORICAL MARKER		\$5,700
	OUTDOOR LIGHTING		\$4,500
	ELLIS PARK (018) Total		\$59,400
019	MEMORIAL PARK		
	BENCH,PARK WOOD		\$18,000
	ORNAMENTAL STEEL FENCE		\$45,300
	TELESCOPE, COIN OPERATED		\$4,500
	VETERAN'S MEMORIAL		\$10,800
	WOODEN BOARDWALK		\$70,800
	WOODEN STEPS TO BOARDWALK		\$22,600
	MEMORIAL PARK (019) Total		\$172,000
021	LOOKOUT PARK		
	OBSERVATION DECK		\$7,100
	STONE MONUMENT W BRASS PLAQUE		\$4,200

PROPERTY IN THE OPEN

MUNICIPAL PROPERTY INSURANCE COMPANY

Site	Description	Quantity	Replacement Cost
	LOOKOUT PARK (021) Total		\$11,300
022	LOCOMOTIVE PARK		
	BALDWIN LOCOMOTIVE		\$28,100
	FLAGPOLE W/MONUMENT		\$4,100
	WOODEN WROUGHT IRON BENCHES		\$4,100
	WROUGHT IRON FENCING		\$50,700
	LOCOMOTIVE PARK (022) Total		\$87,000
024	WATER TREATMENT PLANT		
	FENCE,CHAINLINK OVER 6FT.		\$38,600
	FENCE,CHAINLINK UNDER 6FT.		\$13,800
	WATER TREATMENT PLANT (024) Total		\$52,400
025	STORAGE TANK		
	FENCE,CHAINLINK OVER 6FT.		\$14,500
	STORAGE TANK (025) Total		\$14,500
032	CIVIC CENTER		
	FENCE, CHAINLINK 8'CIVIC C.		\$10,100
	CIVIC CENTER (032) Total		\$10,100
033	WASTEWATER TREATMENT PLANT		
	FENCE, CHAINLINK OVER 6'		\$67,500
	TNK,DIESEL B/G		\$88,700
	TNK,UNLEADED B/G		\$49,100
	WASTEWATER TREATMENT PLANT (033) Total		\$205,300
034	MAIN LIFT STATION		
	TNK,DIESEL,B/G MN LIFTSTATION		\$49,100
	MAIN LIFT STATION (034) Total		\$49,100
037	PEARSON PARK		
	28' LUMINAIRES AND POLES		\$71,300
	ARCH SIGN LARGE		\$24,000
	ARCH SIGN SMALL		\$17,700
	BENCH, PARK, STEEL		\$27,000
	BIKE RACK		\$7,700

PROPERTY IN THE OPEN

MUNICIPAL PROPERTY INSURANCE COMPANY

Site	Description	Quantity	Replacement Cost
	BOLLARD, RESTRICTIVE ACCESS POLES		\$2,800
	EVENT POWER PEDESTAL		\$9,600
	FENCING - WOOD, UNDER 6 FEET IN HE		\$11,000
	LIGHTING W/45' FLAG POLE		\$7,300
	ORNAMENTAL HANDRAIL		\$4,600
	ORNAMENTAL HANDRAIL, STEEL		\$6,700
	ORNAMENTAL STEEL FENCE		\$48,400
	PICNIC TABLE, METAL FRAME, WOOD COV		\$1,700
	TRASH RECEPTACLE		\$8,500
	WOOD STAIRCASE, 75FT		\$33,400
	PEARSON PARK (037) Total		\$281,700
041	BOOSTER STATION		
	FENCING, CHAINLINK		\$28,900
	BOOSTER STATION (041) Total		\$28,900
042	CENTRAL RAILYARD PARK		
	ADA CHAIR SWING		\$2,700
	ADA SWING		\$2,800
	BACKSTOP		\$9,000
	BATTING CAGE		\$5,900
	BIKE FIXATION STATION		\$5,600
	BLEACHERS, WOOD		\$5,500
	BULL PENS (2)		\$5,600
	DUGOUT, WOOD FRAME		\$19,500
	FENCE, TENNIS COURT		\$20,900
	FENCING, CHAINLINK		\$33,500
	LIGHTING, TENNIS		\$41,900
	PLAYSTRUCTURE, PLASTIC, LARGE		\$105,200
	SKATE BOARD RAMPS		\$224,900
	TENNIS COURT, DOUBLE		\$74,000

PROPERTY IN THE OPEN

MUNICIPAL PROPERTY INSURANCE COMPANY

Site	Description	Quantity	Replacement Cost
	TOT LOT EQUIPMENT		\$36,000
	CENTRAL RAILYARD PARK (042) Total		\$593,000
043	<i>Ore Dock</i>		
	CUSTOM PICNIC TABLE		\$3,400
	DECORATIVE RAILINGS		\$11,200
	LIGHT TOWERS		\$56,000
	METAL ORE DOCK SIGN (2)		\$16,800
	ORE DOCK (Excluded)		\$22,315,700
	PRIVATE AID TO NAVIGATION		\$11,000
	STEEL BENCHES (6)		\$20,200
	STEEL BRIDGE		\$536,400
	Ore Dock (043) Total		\$22,970,700
044	<i>PITO Throughout City</i>		
	BENCH, ALUMINUM		\$17,300
	BENCH,PARK WOOD		\$21,600
	BLEACHER,ALUMINUM		\$8,500
	FIRE ALARM BOXES		\$312,200
	Fire Hydrants (562)		\$2,776,800
	LIGHTING, OUTDOOR 14'		\$50,600
	LIGHTING, STREET DECORATIVE 19'		\$68,300
	STREET LIGHTING, DECORATIVE		\$1,074,800
	STREET LIGHTS, DECO, 21', 2 LAMP		\$325,800
	WATER FOUNTAIN (ELLIS & MAIN)		\$46,700
	PITO Throughout City (044) Total		\$4,702,600
047	<i>KIYI DOCKING FACILITY CE</i>		
	DECORATIVE METAL FENCE		\$58,800
	DECORATIVE STREET LIGHT POLE & FIXT		\$23,200
	MARINE POWER/WATER/CABLE/PHONE PEDE		\$13,900
	SIGNAL FLAG POLE/MAST		\$5,000

PROPERTY IN THE OPEN

MUNICIPAL PROPERTY INSURANCE COMPANY

Site	Description	Quantity	Replacement Cost
	KIYI DOCKING FACILITY CE (047) Total		\$100,900
049	STREETS & SIDEWALKS PITO		
	IN PAVEMENT LIGHTED CROSSWALKS		\$10,300
	LIGHTING, STREET		\$883,200
	LIGHTING, STREET		\$172,200
	SIGN, ASHLAND GRANITE		\$87,200
	SIGN, ASHLAND GRANITE		\$79,400
	TRAFFIC SIGNAL, FULLY ACTUATED		\$135,000
	TRAFFIC SIGNAL, SEMI ACTUATED		\$315,000
	STREETS & SIDEWALKS PITO (049) Total		\$1,682,300
051	POLICE STATION		
	ANTENNA		\$17,500
	ENCLOSURE, WALLS/CONCRETE - DUMPSTER		\$13,200
	ENCLOSURE, WALLS/CONCRETE - GENERATOR/TRANSFORMER		\$48,200
	ENCLOSURE, WALLS/CONCRETE - MECHANICAL		\$17,800
	EXTERIOR STAIR RAILING		\$6,800
	FLAG POLE		\$5,000
	GENERAC 60KW GAS GENERATOR		\$78,000
	OUTDOOR LIGHTING		\$26,900
	SOLAR PANEL SYSTEM - Q-CELL 400W SOLAREEDGE BALLASTED ROOD MOUNTED UNIRAC RM10 UL27003		\$0
	POLICE STATION (051) Total		\$213,400
PROPERTY IN THE OPEN TOTAL			\$36,219,900

CONTRACTORS EQUIPMENT

MUNICIPAL PROPERTY INSURANCE COMPANY

Description (Year/Make/Model/Serial #)	Department	Replacement Cost
1975 WAUSAU R4512-H WAUSAU 12 FT SNOW PLOW	AIRPORT	\$17,600
1979 MASSEY FERGUSON 30 30BFRONT END LOADER	PUBLIC WORKS	\$70,000
1986 SWEEPSTER LHSWEEPSTER 6'	PUBLIC WORKS	\$8,700
1988 SULLAIR 1750DPQSULLAIR COMPRESSOR	PUBLIC WORKS	\$21,400
1989 CLARK C25BCLARK FORK LIFT	PUBLIC WORKS	\$30,000
1990 HOMEMADE 12 12 FOOTBOX SNOW PLOW	PUBLIC WORKS	\$12,000
1990 JOHN DEERE 212550 212550 HORSEPOWER TRACTOR	AIRPORT	\$53,400
1990 MCKENZIE 12 12 FOOTREVERSIBLE HEAD PLOW	PUBLIC WORKS	\$12,000
1990 WESTERN 7 7 FOOTSTRAIGHT BLADE	PUBLIC WORKS	\$8,000
1991 FIELD GYMMY SM17013 SM17013 SLUDGE TRUCK (DRY)	UTILITY	\$350,200
1992 JOHN DEERE 644 E50 FRONT END LOADER	PUBLIC WORKS	\$300,000
1992 JOHN DEERE 755 263 TRACTOR/LOADER	PUBLIC WORKS	\$175,000
1992 WACKER BS60YWACKER JUMPING JACK	PUBLIC WORKS	\$3,600
1993 CH&E 4 INCHPORTABLE PUMP	PUBLIC WORKS	\$12,000
1993 JOHN DEERE 310D64 WHEEL LOADER W/HOE	UTILITIES	\$165,000
1993 SNO-GO MP3 MP3D43 SNOW BLOWER ATTACHMENT	PUBLIC WORKS	\$147,500
1994 JOHN DEERE 544G52 FRONT END LOADER	PUBLIC WORKS	\$250,000
1996 JOHN DEERE 544G51 FRONT END LOADER	PUBLIC WORKS	\$250,000
1997 JOHN DEERE 650 650G43 DOZER CRAWLER	PUBLIC WORKS	\$293,000
1998 FALLS 12 12 FOOTPLOW WING	PUBLIC WORKS	\$15,000
1998 JOHN DEERE 770 H41 GRADER	PUBLIC WORKS	\$400,000
1999 MCKENZIE 9-JD624PLOW WING JD624	PUBLIC WORKS	\$15,000
1999 SHERWIN BA1369LINELAZER STRIPING PAINT MACHINE	PUBLIC WORKS	\$11,000
1999 VERMEER 1230 1230A77 BRUSH CHIPPER	PUBLIC WORKS	\$55,000
2000 AIRCO AIRCO 39017 AIRCO 39017-S9PORTABLE WELDER	PUBLIC WORKS	\$21,700
2000 ARTIC CAT BEAR CAT 550 BEAR CAT 550SNOWMOBILE	FIRE DEPT	\$10,000
2000 CRAIGS 10 10 FOOTSNOW WING	PUBLIC WORKS	\$15,000
2000 FALLS 10 10 FOOTSNOW WING	PUBLIC WORKS	\$15,000
2000 GME TRENCHBOX -LSP7 TRENCHBOX -LSP7TRENCHBOX	UTILITY	\$6,000
2000 JOHN DEERE 770 CH40 GRADER	PUBLIC WORKS	\$400,000

CONTRACTORS EQUIPMENT

MUNICIPAL PROPERTY INSURANCE COMPANY

Description (Year/Make/Model/Serial #)	Department	Replacement Cost
2000 MCKENZIE ###SNOW WING	PUBLIC WORKS	\$15,000
2000 MCKENZIE 12 12 FOOTREVERSIBLE HEAD PLOW	PUBLIC WORKS	\$12,000
2000 MONROE 11 FOOTREVERABLE HEAD PLOW	PUBLIC WORKS	\$10,000
2000 MONROE 11 FOOTREVERSIBLE HEAD PLOW	PUBLIC WORKS	\$10,000
2000 MONROE 12 FOOT #2REVERSABLE HEAD PLOW	PUBLIC WORKS	\$12,000
2000 MONROE 12 FOOTPLOW WING	PUBLIC WORKS	\$12,000
2000 MONROE 12 FOOTREVERSIBLE HEAD PLOW	PUBLIC WORKS	\$12,000
2000 WIC T WIC T8 WIC T8HP88 BALE CHOPPER	PUBLIC WORKS	\$9,000
2001 LANDA PGDC-4 30021E CULVERT STEAMER	PUBLIC WORKS	\$10,900
2002 TRAVEL LIFT TRAVEL LIFT	MARINA	\$268,800
2002 BOSS V PLOW	PUBLIC WORKS	\$9,000
2002 JOHN DEERE JD144512 JD144512 72" DECK MOWER	PUBLIC WORKS	\$25,000
2002 POLARIS SPORTSMAN 500 SPORTSMAN 500ATV	PUBLIC WORKS	\$8,000
2003 MARK WIND ICE ANGEL IVAIR BOAT	FIRE DEPT	\$194,300
2004 DURA PATCHER 125 125DJT81 SPRAY PATCHER	PUBLIC WORKS	\$76,100
2004 HITACHI 160 EXCAVATOR	PUBLIC WORKS	\$190,000
2004 KATOLIGHT ###GENERATOR 2 UNITS	UTILITIES	\$30,000
2004 LOFTNESS 1082HLOFTNESS SNOWBLOWER	AIRPORT	\$46,100
2004 MB COMPANIES, INC 3600PUSHED SWEEPER	AIRPORT	\$54,000
2004 MONROE V-BOX SALT SANDER MSPV 96-32-50/304 01-06-8460	PUBLIC WORKS	\$7,900
2004 NEW HOLLAND 7614DETACHABLE LOADER BUCKET/LIFT FRAME	AIRPORT	\$15,000
2004 NEW HOLLAND TV145NEW HOLLAND, SER: RVS622874	AIRPORT	\$150,000
2004 WAUSAU R3612H12 FT PLOW BLADE	AIRPORT	\$18,000
2004 WOODS 1800015 FT ROTARY MOWER	AIRPORT	\$22,000
2006 BOSS V PLOW	PUBLIC WORKS	\$9,000
2006 LEICA TPS1200 TPS1200TOTAL STATION	ENGINEERING	\$60,000
2006 MONROE 40 40PPRE-WET SYSTEM 1831	PUBLIC WORKS	\$4,600
2006 MONROE DFPW-9PLOW WING 1831	PUBLIC WORKS	\$15,000
2006 MONROE MF-5SCRAPER 1831	PUBLIC WORKS	\$12,000
2006 MONROE MP48R12-15CTHEAD PLOW 1831	PUBLIC WORKS	\$12,000
2006 MONROE RDS-120-86SALT/SANDER SPREADER BOX	PUBLIC WORKS	\$12,500

CONTRACTORS EQUIPMENT

MUNICIPAL PROPERTY INSURANCE COMPANY

Description (Year/Make/Model/Serial #)	Department	Replacement Cost
2006 NEW HOLLAND 918 918HMOWER FLAIL	PUBLIC WORKS	\$6,100
2007 BOBCAT ####BRUSH FORKS	PUBLIC WORKS	\$4,200
2007 BOBCAT 1163FORK ATTACHMENT	PUBLIC WORKS	\$1,500
2007 FORD SALT TRUCK	PUBLIC WORKS	\$45,000
2007 HENDERSON MARK THREEHAULING EQUIPMENT(END DUMP)	PUBLIC WORKS	\$41,000
2007 KUBOTA 72" FRONT MOWER,SIDE DISCHRG T2880FMOWER	PUBLIC WORKS	\$19,200
2008 JD 12 12 INCHFROST BUCKET	PUBLIC WORKS	\$3,000
2008 JOHN DEERE 310SJBACK HOE TO 310SJ 166915	PUBLIC WORKS	\$165,000
2008 R&D 36 36 INCHDITCHING BUCKET	PUBLIC WORKS	\$3,300
2010 BOXX 9 9 FOOT 2 INCHV PLOW	UTILITY	\$9,000
2010 CHERRINGTON BEACHCLEANER 3000 SCREENER (RB)BEACH GROOMER	PARKS	\$64,500
2010 REX ###VALVE TURNER	UTILITY	\$9,000
2011 JOHN DEERE 323 323D SKID LOADER SERIAL # 1T0323DKCBG204502	PUBLIC WORKS	\$65,000
2011 KUBOTA F3080; RCK72PKUBOTA FRONT MOWER, W/SIDE DISCHARG	PUBLIC WORKS	\$23,500
2012 ALLIED HYD.HYD. PLATE COMPACTOR	UTILITY	\$12,000
2012 BOSS V 8 FOOT 2 INCH PLOW	UTILITY	\$9,000
2013 FRONTIER RC208484" ROTARY CUTTER	PUBLIC WORKS	\$5,600
2013 JOHN DEERE X32048 INCH DECK LAWNMOWER	AIRPORT	\$3,900
2013 PHYSIO CONTROL (5 EACH) LIFEPAK15PORTABLE HEART MONITOR/DEFIB	FIRE	\$222,000
2013 TRIMBLE GEO 7XGPS W/RANGEFINDER	UTILITIES	\$17,000
2014 RECEIVER FOR LINE LOCATOR	PUBLIC WORKS	\$3,300
2014 ERSKINE 84 (1053621)SNOW PLOW ATTACHMENT FOR SKID STEER	PUBLIC WORKS	\$4,700
2014 ERSKINE ERSKINE STUMP (1053255)STUMP GRINDER ATTACHMENT FOR SKID STEER	PUBLIC WORKS	\$5,600
2014 JOHN DEERE 320E (1T0320EMEEJ274103)JOHN DEERE SKID STEER	PUBLIC WORKS	\$65,000
2014 JOHN DEERE BA72 (1T0BA72XJE0000306)ANGLE BROOM ATTACHMENT FOR SKID STEER	PUBLIC WORKS	\$8,900
2014 JOHN DEERE SB72H-HIGH FLOW (1T0SB72HKC0000033)SNOWBLOWER ATTACHMENT FOR SKID STEER	PUBLIC WORKS	\$12,500
2015 ARIES NEW PATHFINDER PIPELINE INSPECTION SYSTEM FOR 6 NEW PATHFINDER PIPELINE INSPECTION SYSTEM FOR 6" PIPE & LARGER PE3410, TR3300, PR3300, PC1040, COMPUTER/GIS MODULE, VL5000 OVERLAY, GEN SET, WASH DOWNPIPELINE CAMERA SYSTEM	UTILITIES	\$122,300
2015 BACKHOE MOUNT HYD HAMMER FOR 310G	UTILITIES	\$4,500
2015 COATS CO RC-55 CO RC-55TIRE CHANGER	PUBLIC WORKS	\$7,000

CONTRACTORS EQUIPMENT

MUNICIPAL PROPERTY INSURANCE COMPANY

Description (Year/Make/Model/Serial #)	Department	Replacement Cost
2015 ROTARY 18000 18000JACK STANDS 18000 LBS. (2)	PUBLIC WORKS	\$2,400
2015 ROTARY MCHW ROTARY MCHW418 ROTARY MCHW418U100FOUR MOBILE COLUMN LIFTS	PUBLIC WORKS	\$58,400
2015 SPAULDING RMV 4-TON HOT PATCHER	PUBLIC WORKS	\$52,400
2015 STANLEY IIIHYD BREAKER	UTILITY	\$17,300
2016 BOXX T16' TRIPLE EDGE BOX PLOW	PUBLIC WORKS	\$9,000
2016 WESTERN VV PLOW	PUBLIC WORKS	\$9,000
2017 CURB & GUTTER MACHINE	PUBLIC WORKS	\$9,000
2017 ERSKINE 84" V PLOW	PUBLIC WORKS	\$8,400
2017 GEOMAX SURVEY GPS UNIT W/ LEICA RADIO MODEM	ENGINEERING	\$17,000
2017 HUSQUVARNA WALK-BEHIND CONCRETE SAW	PUBLIC WORKS	\$9,000
2017 HYDRAULIC ADJUSTABLE BOX GRADER	PUBLIC WORKS	\$6,300
2017 JD 1550 FRONT MOWER 72" SIDE DISCHARGE	PUBLIC WORKS	\$22,000
2017 JD 1550 FRONT MOWER 72" SIDE DISCHARGE	PUBLIC WORKS	\$22,000
2017 JD310SL BACKHOE/LOADER	PUBLIC WORKS	\$165,000
2017 JOHN DEERE 5075E TRACTOR: VIN:1PYCHH401759	PUBLIC WORKS	\$50,000
2017 LOCATOR-10W LCD DISPLAY & CLAMP TX SERIES RD10TX10	PUBLIC WORKS	\$3,500
2017 MONROE 17' SALT TRUCK BOX, PLOW, PRE-WET, SCRAPER, WING ATTACHMENTS (ON 2019 WESTERN STAR)	PUBLIC WORKS	\$120,000
2017 MONROE TRUCK ATTACHMENT - SALT BOX (ON 2007 STERLING L 8500)	PUBLIC WORKS	\$6,600
2017 MONROE TRUCK ATTACHMENT - WING	PUBLIC WORKS	\$10,000
2017 VIRING 72" RWR72 POWER RAKE	PUBLIC WORKS	\$9,000
2018 ATLAS COPCO AIR COMPRESSOR G7 10-HP	PUBLIC WORKS	\$8,700
2018 ROADSODE DISK MOWER ATTACHMENT	PUBLIC WORKS	\$3,900
2020 JD BACKHOE LOADER 310 BACKHOE LOADER 310SL	UTILITIES	\$165,000
2021 SNOW BLOWER	POLICE	\$1,500
2021 DJI MAVIC 2 DRONE MAVIC 2 ENTERPIRSE ADVANCED	FIRE DEPT	\$8,800
2022 JD 544P WHEEL LOADER #1DW544PATNLZ16655	PUBLIC WORKS	\$250,000
2023 IBAK CAMERA, BASE, MONITORS (3), W/ T76TRACTOR SEWER TELEVISING CAMERA AND TRACTOR	UTILITY	\$135,000
2023 JD 644P LOADER 644P LOADER	PUBLIC WORKS	\$300,000
IBAK SYSTEM & T76 TRACTOR: INCLUDES ORION ZOOM PAN & TILT CAMERA, V9040012 CAMERA BASE, V1974005 BS3.5 CONTROLLER,	UTILITIES - WASTEWATER	\$144,382

CONTRACTORS EQUIPMENT

MUNICIPAL PROPERTY INSURANCE COMPANY

Description (Year/Make/Model/Serial #)	Department	Replacement Cost
POWER CABLE REEL, RACK MOUNTED COMPUTER, (3) MONITORS, VIDEO CAPTURE DEVICE		
CONTRACTOR'S EQUIPMENT ≥ \$25,000		\$6,238,382
CONTRACTOR'S EQUIPMENT < \$25,000		\$833,100
CONTRACTOR'S EQUIPMENT TOTAL		\$7,071,482

MUNICIPAL PROPERTY INSURANCE COMPANY

Endorsement Change Form

This endorsement modifies insurance provided under:

MUNICIPAL PROPERTY INSURANCE COMPANY POLICY MPIC-001.

All coverages are excluded for Ore Dock, Property in the Open, Site 43, \$22,315,700. In the event of a loss to the Ore Dock, no coverages are available under this policy.

MUNICIPAL PROPERTY INSURANCE COMPANY

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MUNICIPAL PROPERTY INSURANCE COMPANY

9701 Brader Way, Suite 301, Middleton, WI 53562

Policy Provisions

Read the entire policy carefully to determine rights, duties, and what is and what is not “covered.” Several provisions in this policy restrict coverage.

Throughout this policy, the words “you” and “your” refer to the Named Insured shown on the Declarations page. The words “we”, “us” and “our” refer to Municipal Property Insurance Company. Other words and phrases that appear in quotation marks have special meaning. Refer to Section IX, Definitions, and Section IV. Definition of “Contractors Equipment”.

In consideration of the provisions of this policy, the payment of premium, receipt of a statement of values, “Property in the Open” schedule and/or contractors equipment detail, we insure those named on the Declaration page for the coverages defined in this policy, during the policy term stated on the Declarations Page.

SECTION I – PERILS “COVERED” Coverage: This policy insures against sudden and accidental direct physical loss or damage except as limited or excluded in the following sections.

SECTION II – DEDUCTIBLE

The amount shown as deductible on the Declarations page shall be deducted from the claim for each “occurrence”.

If more than one coverage under this policy applies to the same “occurrence”, then the deductible will be calculated as follows: we will determine which coverage accounts for the largest proportion of the loss, and only the deductible associated with the largest portion of the loss will apply, unless otherwise stated.

SECTION III – AMOUNT OF COVERAGE

With regard to “buildings”, personal property regardless of its location, and “Property in the Open”:

The amount of coverage shall be limited as stated in Sections IV, V and VII.

Unless limited by other provisions of this policy or by endorsement, “buildings”, personal property, and “Property in the Open”, are subject to an “occurrence” limit of 125% of the Total Insured Value shown on the Statement of Values.

SECTION IV – “COVERED” PROPERTY; LIMIT OF COVERAGE

Subject to the terms, conditions, limitations and exclusions in the policy, this policy covers:

- A. “Buildings” and structures listed on the Statement of Values.
- B. Non-Owned Property. “Buildings” and structures listed on the Statement of Values for which you may be contractually liable in the event of damage or destruction and which are in your care, custody or control and being used for a legitimate governmental purpose.
- C. Personal property you own or are legally responsible for insuring.
- D. “Property in the Open”. The amount we will pay for “Property in the Open” is limited to \$10,000 per “occurrence”. However, this \$10,000 limitation per “occurrence” does not apply to items listed separately on the Statement of Values “Property in the Open” detail list.

- E. Leased property improvements and betterments at locations listed on the Statement of Values. In the event improvements or betterments made by you are damaged or destroyed during the term of this policy by an insured peril, our liability will be determined as follows:
1. If you elect to repair or replace a damaged improvement or betterment, actual repair or replacement must be made as soon as reasonably possible after the loss or damage occurs, but not to exceed two (2) years unless the time is extended in writing by us.
 2. If the improvements or betterments are not repaired or replaced, we will pay a fraction of the original cost of the improvement. The fraction will be proportional to the remaining term of the lease as of the date of loss.
- F. The cost of removing debris when "covered" property is destroyed or damaged by an insured peril. However, unless otherwise provided for in this policy, debris removal does not apply to costs:
1. To extract "pollutants" or "contaminants" from land or water; or
 2. To remove, restore or replace land or water containing or affected by "pollutants" or "contaminants"; or
 3. For asbestos cleanup, removal or abatement.
- G. The cost to repair or replace foundations of "buildings", structures, machinery or boilers, provided that those foundations are beneath the basement level or underground.
- The most we will pay for any "occurrence" under this section is \$250,000.
- H. The cost of excavation, grading or filling related to an "occurrence", the most we will pay under this coverage is \$50,000.
- I. Lawns, trees, shrubs, and plants if within 100 feet of an insured "building". The amount we will pay is limited to \$500 for any one tree, shrub, or plant and \$1,000 for lawn damage up to a maximum of \$25,000 per "occurrence"
- J. "Contractors Equipment", as defined in Section X., that you own or are legally responsible for insuring up to a limit of \$25,000 for each item including its attachment(s). Equipment not listed in Section X. is considered personal property and is "covered" the same way as your other personal property. See Section IV.C.

Coverage, in excess of the \$25,000 per item, is provided only if the equipment is scheduled and a premium for the coverage is shown on the Declarations page, unless the equipment is newly acquired during the current policy period, provided your interest is not covered under any other policy of insurance.

EXCEPTION: Contractors Equipment that is not-owned, and has been rented, borrowed or leased for a period of 180 days or less, and you are contractually responsible for insuring, is considered scheduled "Contractors Equipment", for the period of use, provided your interest is not covered under any other policy of insurance.

- K. "Valuable Records" that are your property or property of others in your care, custody, or control.

We will also pay for:

1. Expenses necessary to research and recreate lost "valuable records"; and
2. Expenses necessary for transcribing or copying lost "valuable records" from available secondary sources.

We will not pay for losses caused by errors, omissions, or negligence in processing or copying.

- L. Employees' Personal Property. We will cover personal property owned by your employees while on your premises if that employee's property is not covered by other insurance. The maximum coverage for property owned by any one employee is \$500. The coverage limit for each "occurrence" is \$10,000.
- M. Personal property owned by someone other than you or your employees, if the personal property is not covered by other insurance, while it is in your care, custody, or control and while it is on the premises described in the Statement of Values. The coverage limit per "occurrence" for all such property is \$10,000.
- N. "Extra Expense". Provided a loss or damage to "covered" property is caused by an insured peril we will pay up to a maximum of \$10,000,000 (unless a higher limit has been established by endorsement) under this "extra expense" coverage subject to the following:

We will pay "Extra Expense" to allow you to continue "operations" at:

- 1. Your insured premises; or
- 2. Replacement premises; or
- 3. Temporary premises you use while your insured premises are being restored.

Costs to relocate, or to equip and operate the premises in N.2 or N.3, are covered.

Adjustment of any loss under this coverage will reflect the salvage value of property that you obtained for use while your property was being restored and that you retain after the resumption of normal "operations".

- O. "Buildings" or structures acquired by you during the policy period at any location, provided your interest is not covered under any other policy of insurance.
- P. Remodeling and repairs to existing buildings listed on the Statement of Values, unless the work involves an increase in square footage or a change in the footprint of the building or foundation.
- Q. Underground fiber optic cable. We will pay for the repair or replacement of underground fiber optic cable within 1,000 feet of a covered "building" when loss of or damage to the cable is caused by a "covered" peril.
- R. Refrigerated Property. We will pay for loss or damage you sustain from spoilage of refrigerated or perishable property you own or are legally responsible to insure, if the spoilage is due to:
 - 1. Contamination by a refrigerant; or
 - 2. Temperature change due to:
 - a. Mechanical breakdown or failure of refrigeration systems;
 - b. Burning out of electric motors;
 - c. Blowing of fuses or circuit breakers;
 - d. The breakdown or malfunction of the equipment or apparatus connecting or controlling refrigeration systems, electrical motors, or electrical power; or
 - e. Complete or partial lack of power to operate the refrigeration systems.
- S. Ordinance or Law Coverage.

Provided a loss or damage to "covered" property is caused by an insured peril we will pay up to \$10,000,000 (unless a higher limit has been established by endorsement) for the increased cost to repair, rebuild or reconstruct "covered" property caused by enforcement of or compliance with a building, zoning or land use ordinance or law subject to the following:

1. We will also pay for loss or damage to the undamaged portion of a "covered" "building" or structure caused by enforcement of or compliance with any ordinance or law that:
 - a. Requires the demolition of parts of the same "building" or structure not damaged by an insured peril;
 - b. Regulates the construction or repair of "buildings" or structures, or establishes zoning or land use requirements at the described premises; and
 - c. Is in force at the time of loss or damage.
2. The following conditions apply to this coverage and must be met before we will make payment:
 - a. You must actually repair or replace the "covered" property; and
 - b. You must repair or replace the property as soon as reasonably possible after the loss or damage. Unless we consent to writing, this time period may not exceed two years.
3. If the property is repaired or rebuilt, it must be intended for similar occupancy as the current property, unless otherwise required by zoning or land use ordinance or law.
4. The most we will pay under this coverage is the increased cost of construction at the same site, unless an ordinance or law requires relocation to another site, in which case the most we will pay is the increased cost of construction at the new site.
5. If the property is repaired or replaced on the same or another site, we will not pay more for loss or damage to "covered" property, including loss caused by enforcement of or compliance with an ordinance or law, than the amount you actually spend to repair or rebuild the "building" or structure to the minimum standards required by the ordinance or law. In no event will we pay more than the following:
 - a. For a "historical building":
 - 1) The cost of repairing or replacing at the same site a "building" or structure of the same height, square footage and style with a less costly "building" or structure that is functionally equivalent to the damaged "building" or structure; or
 - 2) The cost of repairing or replacing the damaged portion of the "covered" "historical building" with less costly material consistent with its previous architectural style.
 - b. For all other "covered" "buildings" or structures, the cost of repairing or rebuilding at the same site a "building" or structure of the same height, square footage, style and quality as the "covered" property at the time of the loss or damage.
6. If the property is not repaired or replaced, we will not pay more for loss or damage to "covered" property, including loss caused by enforcement of or compliance with an ordinance or law, than the "actual cash value" of the "covered" property at the time of the loss or damage.
7. We will not pay for the cost of compliance with any ordinance or law that requires:

- a. Repairing, remediating, or tearing down property due to “contaminants” or “pollutants” or resulting from the presence or spread of “fungus”, wet or dry rot, viruses, bacteria, or other microorganisms; or,
- b. Testing for, monitoring, or cleaning up “pollutants”, “contaminants”, wet or dry rot, “fungus”, viruses, bacteria, or other microorganisms.

T. Limited Coverage for Unscheduled “Buildings”

For unscheduled “buildings” not on the Statement of Values, coverage will be provided up to \$1,000,000 for a covered loss.

It is a condition of this coverage that the “buildings” be scheduled when discovered. In addition, you must pay any unpaid premium on the unscheduled “buildings” back to policy inception.

This coverage does not apply when:

1. The insured intentionally left the “buildings” unscheduled; or
2. The insured could have discovered with reasonable diligence that the “buildings” had unintentionally been left unscheduled.

This provision does not apply to “buildings” or structures acquired by you during the policy period as coverage for these items is provided in Section IV.O. in this policy.

U. Electronic data processing equipment, “electronic data” and “computer programs” consisting of the following:

1. Electronic data processing equipment owned by or leased to you, including its component parts and similar property of others for which you are legally liable;
2. Your “electronic data”, “computer programs” and similar property of others for which you are legally liable.
3. Accounts, bills, evidences of debt, valuable papers, records, abstracts, deeds, manuscripts or other documents that were converted to “electronic data”.
4. We will also pay for:
 - a. Expenses necessary to research and recreate lost “electronic data”;
 - b. Expense for copying lost “electronic data” from available secondary sources.
5. We will not cover:
 - a. “Electronic data” or “computer programs” which cannot be replaced with others of the same kind or quality;
 - b. Losses caused by errors, omissions, or negligence in processing or copying; or,
 - c. Accounts that are your records of accounts receivables.

V. Fire Department Charges.

We will reimburse you for charges of fire departments involved in containing a fire or other “covered” loss to which this insurance applies. No deductible applies to this reimbursement.

W. Asbestos Cleanup, Abatement and Removal.

We will pay up to \$5,000,000 for your expense to clean up, abate, or remove from "covered" property asbestos particles that are discharged, dispersed, or released, subject to the following conditions:

1. The discharge, dispersal, or release must occur as a result of a covered peril.
2. Covered damages before the cost of the asbestos cleanup, removal, or abatement must exceed the policy deductible.
3. The discharge, dispersal, or release must occur accidentally and begin and end within 72 hours.
4. The discharge, dispersal, or release must not be the result of planned building renovation, remodeling or demolition activities.

X. Service Dogs and Horses.

Service dogs and horses are considered to be destroyed if, because of injury, the dog or horse is not able to perform the dog's or horse's normal functions and there is no reasonable prospect that the dog or horse will be able to do so.

1. For service dogs and horses that are destroyed in the scope of their duties, we will pay for the cost to replace the dog or horse and the cost of any necessary training.
2. We will pay the cost of necessary treatment and care to enable the dog or horse to resume performing the dog's or horse's normal functions. We will not pay the cost of treatment and care to treat and prevent disease. This coverage does not apply to mortality, injury, or sickness from causes outside the scope of duties of the service dog or horse.

The maximum amount we will pay per service dog or horse is the lesser of \$50,000 or the total of the expenses related to the replacement of the dog or horse plus expenses for the care or treatment of the service dog or horse. A deductible of \$1,000 will apply to this coverage on a per "occurrence" basis.

- Y. We will pay the reasonable and necessary expenses we require you to incur for the documentation of an "occurrence". The most we will pay for these expenses is \$50,000.

This coverage does not apply to any expenses incurred by "you" for any insurance adjusters, consultants, attorneys retained by you or any work performed by their subsidiary or affiliate.

- Z. We will pay for reasonable and necessary architectural design and engineering fees associated with an "occurrence". The most we will pay for this coverage is \$250,000.

AA. Limited Coverage For "Fungus", Wet Rot, Dry Rot, Virus, Bacterium And Other Microorganism.

1. The coverage described in Paragraph 2. below only applies when: a) the "fungus", wet or dry rot, virus, bacterium or other microorganism is the result of one or more of the "specified causes of loss", other than fire or lightning; b) the "specified causes of loss" occurs during the policy period; and c) you took all reasonable measures to protect the property from additional damage during and after the "occurrence".
2. We will pay for direct physical loss or damage caused by "fungus", wet or dry rot, virus, bacterium or other microorganism subject to the coverage limits specified in Paragraph 3 of this Limited Coverage. For purposes of this paragraph, the term "loss or damage" includes costs necessarily incurred to:
 - a. Eradicate the "fungus", wet or dry rot, virus, bacterium or other microorganism;

- b. Access the part of the "building" or other property where the "fungus", wet or dry rot, virus, bacterium or other microorganism is located; and
 - c. Test to ensure that the "fungus", wet or dry rot, virus, bacterium or other microorganism has been successfully eliminated.
3. We will pay no more than \$25,000 for each "covered" loss under Paragraph 2. We will pay no more than \$50,000 for the total of all occurrences of "covered" losses under Paragraph 2. During any annual policy period, regardless of the number of claims made. We will pay no more than \$25,000 for a particular "specified causes of loss" which results in "fungus", wet rot, dry rot, virus, bacterium or other microorganism even if the "fungus", wet rot, dry rot, virus, bacterium or other microorganism remains present through multiple policy periods or reappears in subsequent policy periods.
 4. This coverage does not increase the amount we will pay for loss or damage to "covered" property above the limits referenced in **Section III – Amount of Coverage**. We will not pay more than the limits set forth in **Section III – Amount of Coverage** even if loss or damage results from more than one cause, including "fungus", wet rot, dry rot, virus, bacterium or other microorganism.

If there is a "covered" loss or damage not caused by "fungus", wet rot, dry rot, virus, bacterium or other microorganism, payment for that loss will not be limited by this coverage unless "fungus", wet rot, dry rot, virus, bacterium or other microorganism increases the amount of the loss or damage. To the extent that "fungus", wet rot, dry rot, virus, bacterium or other microorganism increases the amount of the loss or damage, payment for that increase is limited by the terms of Paragraph 3.

5. The following additional condition applies to losses "covered" under **Limited Coverage For "Fungus", Wet Rot, Dry Rot, Virus, Bacterium And Other Microorganism** when the policy includes the Business Income Endorsement: The "specified causes of loss" definition will apply to any loss arising from "fungus", wet or dry rot, virus, bacterium or other microorganism that is "covered" under Paragraph B. **Limited Coverage For "Fungus", Wet Rot, Dry Rot, Virus, Bacterium And Other Microorganism** and under the Business Income Endorsement.

BB. "Fine Arts". We will only provide coverage for "Fine Arts" subject to the following:

1. We will not pay more than \$50,000 for any one "Fine Arts" unless you insure those items for specific amounts by purchasing an Agreed Value Fine Arts Endorsement.
2. The most we will pay for each item covered under this additional coverage shall not exceed the lesser of the following amounts:
 - a. \$50,000;
 - b. The cost of replacing the damaged property at the time of loss with property of like kind and quality to be used for the same purpose on the same site; or
 - c. The amount actually spent repairing your damaged property as soon as reasonably possible after the loss or damage, but within a time not to exceed two (2) years from the date of the loss or damage, unless the time is extended in writing by us.
3. **SECTION VII-Basis of Recovery** does not apply to this additional coverage.

CC. "Flood". We will provide coverage for loss due to "flood", subject to the following limitations:

1. This Additional Coverage does not apply to loss at any property located in a designated flood plain, special flood hazard area (SFHA) or 100-year flood plain with a prefix of "A" or "V" – as specified and defined by the National Flood Insurance Program (NFIP).

The most we will pay under this Coverage is \$5,000,000 per policy period.

DD. "Pollutants" or "Contaminants". We will pay no more than \$2,000,000 for reasonable and necessary expenses incurred for removal, disposal or clean-up of actual "pollutants" or "contaminants" from land or water at an insured location and due to "specified causes of loss". The release, emission, leakage or spreading of "pollutants" or "contaminants" must be caused by a loss not otherwise excluded.

The most we will pay in each annual policy period under this coverage is \$2,000,000 for all "specified causes of loss".

All expenses must be reported to us within 180 days after the date of the "specified causes of loss" to be eligible for this coverage. We will not pay for costs of testing for "pollutants" or "contaminants" unless such testing is performed while the "pollutants" or "contaminants" are being removed from the land or water. We will not pay for costs of monitoring "pollutants" or "contaminants" or determining the extent of pollution or contamination.

EE. Emergency Response Equipment

Emergency response equipment contained within or on an emergency response vehicle that is not affixed or attached is covered as personal property subject to a \$1,000 deductible per occurrence regardless of any other applicable deductible.

FF. We will pay not more than \$5,000,000 per policy period for:

1. Earthquake, meaning a shaking or trembling of the earth's crust, caused by underground volcanic or tectonic forces or by breaking or shifting of rock beneath the surface of the ground from natural causes.
2. Volcanic Eruption, meaning the eruption, explosion or effusion of a volcano.
3. Landslide, meaning the rapid downward movement of a mass of rock, earth or artificial fill on a slope.
4. Mine Subsidence, meaning lateral or vertical ground movement caused by a failure initiated at the mine level of man-made underground mines, including but not limited to coal, clay limestone and fluorspar mines.

All Earthquake shocks, Volcanic Eruptions, Landslides or Mine Subsidence ground movements that occur within any 168-hour period will constitute a single Earthquake, Volcanic Eruption, Landslide or Mine Subsidence.

The following additional exclusions apply to this coverage:

1. This insurance for Earthquake, Volcanic Eruption, Landslide and Mine Subsidence does not apply to, or modify any limits or deductibles that apply to:
 - a. The insurance otherwise provided for loss or damage by fire or explosion that results from an Earth Movement, other than Volcanic Eruption, and for loss or damage by fire, building glass breakage or "volcanic action" that results from a Volcanic Eruption; or
 - b. Any other Insurance provided for loss or damage to which Earth Movement exclusion does not apply.
2. This insurance will not pay for loss or damage caused by or resulting from any Earthquake, Volcanic Eruption, Landslide or Mine Subsidence that begins before the inception of this insurance.
3. This insurance does not apply to the cost of restoring or remediating land or to loss resulting from the time required to restore or remediate land.

GG. We will pay not more than \$100,000 per policy period for damage caused by water below the surface of the ground including water which exerts pressure on or flows, seeps or leaks through sidewalks, driveways, foundations, walls, basements, or other floors, or through doors, windows, or any other openings in such sidewalks, driveways, foundations, walls, or floors; unless loss by fire, sprinkler leakage or explosion (not excluded in this policy) results, then we will pay for only such resulting loss.

EXCEPTION: Coverage for sewer, septic system or sump pump backup that is contained within a "building" or structure are covered up to the policy coverage limit.

SECTION V – PROPERTY NOT "COVERED"

The following are not "covered" property unless specifically added or endorsed to this policy:

- A. Land, water, crops, and standing or cut timber, wherever located.
- B. Cost of excavation, grading or filling not related to an "occurrence".
- C. Underground and buried cables, pipes, flues or drains, underground storage tanks and tunnels including those that are part of your storm, water or sewer systems, located more than 1,000 feet, on the horizontal, from a "covered" "building" or structure. Coverage is provided for underground and buried pipes, flues or drains that are:
 - 1. Part of the water treatment plant, wastewater treatment plant, lift station or gas reduction station premises; or
 - 2. Part of a geothermal heating and cooling system.
- D. Those portions of sidewalks, bridges (including roadway/vehicular bridges and railroad bridges), roadways, culverts, paved surfaces, and associated guard rails located more than 100 feet from a "covered" "building" or structure, except for bridges that are:
 - 1. Bridges used exclusively for pedestrian traffic.
- E. Dams, pavements, swimming pools and related equipment, retaining walls, bulkheads, piers, bridges, canals, seawalls, breakwaters, wharves and docks for damage caused by any of the following: flood; earthquake; freezing; thawing; impact of watercraft; the pressure or weight of ice or water, whether driven by wind or not; and, erosion or deterioration, whether gradual or sudden.
- F. Railroads, meaning trackage, beds, ties and railroad bridges.
- G. Aircraft, except for drones, and vehicles licensed for road use.
- H. Animals and livestock, except for service dogs and horses.
- I. "Money" and "securities", including postage stamps and food stamps, deeds, evidence of debt, or accounts receivable.
- J. Overhead or suspended transmission, distribution, or conductor lines of all types.
- K. "Buildings" and structures, including property contained within a "building" or structure, "vacant" for more than sixty (60) consecutive days before the loss or damage occurs. However, this paragraph only applies to the perils of: vandalism; sprinkler leakage or "water damage", unless you have used reasonable means to protect the sprinkler or plumbing system against freezing; building glass breakage; theft; or attempted theft. For all other perils "covered", loss adjustment shall be on an "actual cash value" basis for the "vacant" building, personal property and "Property in the Open" within 1,000 feet of the "vacant" building.

SECTION VI – LOSSES EXCLUDED

A. We will not pay for loss or damage caused directly or indirectly by, based upon, or arising out of any of the following:

1. Wear and tear; improper maintenance; extremes of temperatures unless you exercised due diligence with respect to maintaining the proper temperature for the property involved; dampness or dryness of atmosphere; deterioration; rust or corrosion; disease; inherent vice; inherent or latent defect; contamination; smog; smoke, vapor or gases from agricultural or industrial operations; error, omission, or deficiency in design, specifications, workmanship or materials; settling, cracking, shrinkage, bulging or expansion of pavements, sidewalks, foundations, walls, floors, roofs, or ceilings; insects, or birds; "malicious programming"; unless loss by a peril not excluded in this policy results, and then we will be liable for only such resulting loss.
2. Unexplained or mysterious disappearance of any property or shortage disclosed upon taking inventory.
3. Dishonest or criminal act committed by you or any "employee(s)" acting alone or in collusion with others whether or not occurring during the hours of employment. However, if a criminal act results in a "specified causes of loss", we will pay for the loss or damage caused by that "specified causes of loss".
4. Release, emission, leakage or spreading of "pollutants" or "contaminants", subject to the following:
 - a. This exclusion does not apply:
 - 1) If the release, emission, leakage or spreading of "pollutants" or "contaminants" is caused by a "specified causes of loss"; or
 - 2) To chemical damage to glass;
 - b. When a release, emission, leakage or spreading of "pollutants" or "contaminants" results in a "specified causes of loss", the loss or damage caused by that "specified causes of loss" is a "covered" loss.
5. An "occurrence", condition, or explosion within any steam boiler, steam generator, steam turbine, steam engine, or steam piping that you own, lease, or operate. However, we will pay for loss or damage resulting from:
 - a. Fire;
 - b. Combustion explosion; or
 - c. Explosion of fuels or gases within the furnace of a fired vessel or the adjoining flues or passages.
6. Hot water boilers or other water heating equipment caused by or resulting from any condition or event inside such boilers or equipment; except when such condition results from a fire or explosion. However, if a loss by a peril not otherwise excluded in this policy results, we will be liable for only such resulting loss.
7. Electrical or mechanical breakdown including rupture or bursting caused by centrifugal force. However, if a loss by a peril not otherwise excluded in this policy results, we will then be liable for only such resulting loss.

EXCEPTION: If mechanical breakdown results in elevator collision, we will pay for the loss or damage caused by that elevator collision.
8. Animal or insect nesting, infestation, or waste.
9. Any loss arising out of any act committed:
 - a. By or at the direction of an insured; and

- b. With the intent to cause a loss.

10. Interruption of utility services related to overhead transmission lines or satellites

B. Loss or damage based upon or arising out of any of the following causes is excluded, whether such cause is direct or indirect. This exclusion applies even when another cause contributes concurrently or in any sequence to the loss or damage.

1. Nuclear reaction, nuclear radiation, or radioactive contamination. However, we will pay for loss or damage due to fire caused by nuclear reaction, nuclear radiation, or radioactive contamination.
2. Wet rot, dry rot, or "fungus". But we will pay for loss or damage caused by:
 - a. "specified causes of loss" that resulted from wet rot, dry rot or "fungus";
 - b. fire; or
 - c. lightning.

For causes of loss other than fire or lightning, coverage is governed by **SECTION IV – "COVERED" PROPERTY; LIMIT OF COVERAGE** Item AA. **Limited Coverage For "Fungus", Wet Rot, Dry Rot, Virus, Bacterium and Other Microorganism.**

3. Virus, Bacterium, or other microorganism, except to the extent that coverage is provided in Item AA. **Limited Coverage For "Fungus", Wet Rot, Dry Rot, Virus, Bacterium And Other Microorganism.**
4. "Flood", including spray from any "flood", whether driven by wind or not, unless otherwise provided under **SECTION IV – "COVERED" PROPERTY; LIMIT OF COVERAGE.**
5. War, warlike action, insurrection, rebellion, and revolution, or action taken by governmental authority in hindering or defending against any of these.
6. Failure by you to take all reasonable measures to prevent further property damage during and after a loss.

SECTION VII – BASIS OF RECOVERY

Replacement of property "covered" by Section IV of this policy shall be based upon "replacement cost" (without deduction for depreciation) of those items to which this policy applies unless otherwise limited by other provisions of this policy, by endorsement or the following:

- A. The most we will pay for loss or damage to "covered property" other than a "historical building" shall not exceed the lesser of the following amounts:
 1. The policy limits of your coverage under this agreement.
 2. The amount incurred to repair or replace the damaged property at the time of loss with property of like kind and quality to be used for the same purpose on the same site.
 3. The amount incurred to repair or replace the damaged property as soon as reasonably possible after the loss or damage, but within a time not to exceed two (2) years unless the time is extended in writing by us.
 4. The "actual cash value" of the property at the time of loss or damage unless it is repaired or replaced subject to the following.

- a. If you do not provide us with written notice of your intent to repair or replace the damaged "covered" property within 180 days of the date of loss, then you will receive "actual cash value".
 - b. If you receive a settlement on an "actual cash value" basis, you may make a written request within 180 days of the date of loss to repair or replace the damaged "covered" property; or
 - c. If there were plans for disposal or demolition of the property prior to the loss or damage, you will receive the "actual cash value" of the property at the time of loss or damage.
- B. With respect to a "historical building", our liability for "covered" loss or damage shall not exceed the lesser of the following amounts:
1. The policy limits of your coverage under this agreement.
 2. If the "historical building" is a total loss:
 - a. The cost of repairing or replacing at the same site a "building" or structure of the same height, square footage and style with a less costly "building" or structure that is functionally equivalent to the damaged "building" or structure; or
 - b. If an ordinance or law requires relocation to a different site, the cost of repairing or replacing at the new site a "building" or structure of the same height, square footage and style with a less costly "building" or structure that is functionally equivalent to the damaged "building" or structure.
 3. The cost of repairing or replacing the damaged portion of the "covered" "historical building" with less costly material consistent with its previous architectural style. We will not pay for expenses incurred more than two (2) years after the loss unless the time is extended in writing by us.
 4. The "actual cash value" of the property at the time of the loss or damage unless it is repaired or replaced subject to the following:
 - a. If you do not provide us with written notice of your intent to repair or replace the damaged "covered" property within 180 days of the date of loss, then you will receive "actual cash value."
 - b. If "you" receive a settlement on an "actual cash value" basis, you may make a written request within 180 days of the date of loss to repair or replace the damaged "covered" property; or.
 - c. If there were plans for disposal or demolition of the property prior to the loss or damage, you will receive the "actual cash value" of the property at the time of loss or damage.
- C. The most we will pay for "cosmetic damage" from a "covered" peril, shall not be more than 5% of the "actual cash value" of the damage, subject to the following:
1. No payment shall be made under this provision if any other payment is made for any other damage associated with the insured property.
 2. Payments made under this provision shall only be paid one time per insured building, regardless of the number of occurrences during the policy period.
 3. Any payment for damages under this provision, in any prior policy period, precludes all future payments under this provision.

SECTION VIII – CONDITIONS

This policy is subject to the following conditions:

- A. **Other Insurance.** If there is other insurance covering loss to the property from any peril(s) insured against under this policy, we will not be liable under this policy until such other insurance has been exhausted. We shall not be liable for payment of deductibles under other policies.
- B. **Cancellation and Nonrenewal.** You may cancel this policy at any time by giving us written notice or returning the policy to us and stating at what future date coverage is to stop.

We may cancel or not renew this policy by written notice to you at the address shown on the declarations. If the notice is mailed, it will be by first class mail. Proof of delivery of mailing is sufficient proof of notice.

If this policy is in effect for less than 60 days, we may cancel you for any reason.

If this policy has been in effect 60 days or more or if it is a renewal of a policy issued by us, we may cancel or not renew only at the anniversary date unless:

- 1. The premium has not been paid when due;
- 2. We discover material misrepresentation made by you or with your knowledge in obtaining the policy, continuing the policy, or presenting a claim under the policy,
- 3. There has been a substantial change in risk assumed that we could not have reasonably foreseen or contemplated in writing the policy; or
- 4. There have been substantial breaches of contractual duties, conditions or warranties.

If we cancel this policy, we will give you notice at least ten days before cancellation is effective.

If we cancel or non-renew this policy at the anniversary date, we will give you at least 60 days advance notice.

Your return premium, if any, will be calculated on a pro rata basis and refunded at the time of cancellation or as soon as practical. Payment or tender of the unearned premium is not a condition of cancellation.

- C. **Renewal.** If we decide to renew or amend this policy at the anniversary date with terms less favorable to you or at a higher premium, we will give you notice of the altered terms at least 60 days prior to the renewal or anniversary date. Our notice will be delivered or mailed by first class mail.

A notice is not needed if it involves a premium increase and the premium increase:

- 1. Is less than 25% and is generally applicable to the class of business to which this policy belongs; or
- 2. Results from a change based on your action that alters the nature or extent of the risk insured against, including but not limited to a change in classification or the units of exposure, or increased policy coverage.

- D. **Change in Use or Occupancy.** If your use or occupancy of any “building” or structure “covered” by this policy changes, you must notify “us” of such change in use or occupancy at renewal.
- E. **Appraisal.** In the event that you and we disagree as to the value or the amount of loss, then, on the written demand of either, each shall select a competent and disinterested appraiser and notify the other of the appraiser within twenty days of such demand. These two appraisers will then select a competent and disinterested umpire; and

failing for fifteen days to agree upon such umpire, then, on request of you or we, such umpire shall be selected by a judge of a court of record in the state in which the property covered is located.

The appraisers will appraise the loss, stating separately the value and damage. Failing to agree, they will submit their differences to the umpire. A decision agreed to, in writing and filed with us, by any two will be binding. Each party will:

1. Pay its chosen appraiser; and
2. Bear the other expenses of appraisal and umpire equally.

If there is an appraisal, we still retain our right to deny the claim.

F. **Options.** In the event of a loss or damage to “covered” property we will, at our option, decide whether to:

1. Pay based on the cost to repair or replace the damaged “covered” property; and/or
2. Retain salvage rights to the damaged “covered” property.

G. **Abandonment.** There may be no abandonment of any property to us.

H. **When Losses Will Be Paid.** We will pay for covered loss or damage within 30 days after we receive the Sworn Statement in Proof of Loss, provided you have complied with all of the terms of this policy, and (1) we have reached agreement with you on the amount of loss; or (2) a valid Appraisal Award has been rendered.

I. **Loss Payable.** Loss will be adjusted with and payable to you except with regard to loss of property in which others have an insurable interest identified in this policy as owner(s), mortgagee(s), or loss payee(s), at which time the loss will be adjusted with you and payable to you and such other owner(s), mortgagee(s), or loss payee(s) as designated.

J. **Subrogation.** Upon payment to you by us, we acquire all rights of recovery you have or may have against any party, to the extent of such payment. We will not be entitled to recover until you have been made whole. Any waiver of subrogation made by you on or after the effective date of this policy to insure your property through us is not binding on us and will not affect our rights of recovery against any party to the extent of any payment by us to you.

K. **Liberalization.** Any change we make to this coverage form during the policy period, or the 45 days preceding it, that expands the coverage provided by this policy and that does not require the payment of additional premiums will be included in the policy.

L. **Suit Against Us.** No suit to recover any loss may be brought against us unless:

1. The terms of the property coverage have been fully complied with; and
2. The suit is commenced within one year after the loss.

If any applicable law makes this limitation invalid, then suit must begin with the shortest period permitted by the law.

M. **Assignment.** Assignment of this policy will not be valid except with the written consent by us.

N. **Premium Adjustment:**

Only endorsements adding or deleting a coverage components, during the policy period, resulting in a net premium adjustment will be charged or credited to the insured. These premium adjustments will be charged or credited on a pro-rata basis from the effective date of the endorsement.

O. No Benefit To Bailee:

No one, other than the policyholder, who has custody of the "covered" property is entitled to the benefits of this policy.

P. Inspections and Surveys. You grant us the right to have rating, advisory, rate services or similar organizations make insurance inspections and surveys and create reports or recommendations on our behalf. The decision to make any inspections and surveys or to issue reports or recommendations is at our sole discretion. The activities of these organizations are for our benefit in establishing premiums but may incidentally indicate possible improvements to your business activities.

These inspections and surveys are not intended to benefit you, your employees, or the public and should not be relied upon in lieu of conducting your own health and safety inspections. Neither we nor any organization performing an inspection or survey on our behalf warrants that conditions on your premises are safe or healthful or that they comply with applicable laws, regulations, or safety standards.

Q. Duties In The Event Of Loss or Damage

You must see that the following are done in the event of loss or damage to "covered" property:

1. Notify the police if a law may have been broken.
2. Give us prompt notice of the loss or damage including a description of the property involved.
3. As soon as possible, give us a description of how, when and where the loss or damage occurred.
4. Take all reasonable steps to protect the "covered" property from further damage, and keep a record of your expenses necessary to protect the "covered" property, for consideration in the settlement of the claim. This will not increase the Limit of Insurance. However, we will not pay for any subsequent loss or damage resulting from a cause of loss that is not a "covered" peril. Also, if feasible, set the damaged property aside and in the best possible order for examination.
5. At our request, give us complete inventories of the damaged and undamaged property. Include quantities, costs, values and amount of loss claimed.
6. As often as may be reasonably required, permit us to inspect the property proving the loss or damage and examine your books and records. Also permit us to take samples of damaged and undamaged property for inspection, testing and analysis, and permit us to make copies from your books and records.
7. Send us a signed, sworn proof of loss containing the information we request to investigate the claim. You must do this within 60 days after our request. We will supply you with the necessary forms.
8. Cooperate with us in the investigation or settlement of the claim.
9. We may examine any insured under oath, while not in the presence of any other insured and at such times as may be reasonably required, about any matter relating to this insurance or the claim, including an insured's books and records. In the event of an examination, an insured's answers must be signed.

SECTION IX – DEFINITIONS

- A. "Actual cash value" means the cost (new) to replace the structure with one of like kind and quality less physical depreciation and obsolescence as determined by Wisconsin's Broad Evidence Rule.
- B. "Builders risk property" means:
1. "Buildings", structures or "Property in the Open" in the course of construction;
 2. "Building materials";
 3. Foundation of a "building", structure or "Property in the Open" in the course of construction;
 4. Addition to an existing "building", structure or "Property in the Open";
 5. Temporary structures built or assembled on the premises", including cribbing, scaffolding, signs, fences, and construction forms used in the course of construction or alterations or repairs of the "builders risk property"; and
 6. Underground and buried pipes, flues or drains but not including those that are part of your storm, water or sewer systems.
- C. "Building" or "buildings" means:
1. Any structure that exhibits two or more of the following characteristics;
 - a. Structural walls and roof covering
 - b. Some form of permanent foundation (post, block, slab or sub-grade)
 - c. Permanent utility services (electrical service, heating ventilation or air conditioning or plumbing)
 2. Completed additions;
 3. Permanently installed fixtures, machinery and equipment;
 4. Communication towers 100 feet or greater in height;
 5. Electrical substations, including control structures, transformers, distribution equipment and related structures located within the substation area;
 6. Lift stations, wells or pumping locations;
 7. Permanent water storage tanks and towers;
 8. Wastewater lagoons, including: plastic, synthetic, clay or other lagoon liners, lagoon riprap and soil/subsoil embankments;
 9. Gas reduction or odorizing stations; or
 10. Underground and buried pipes, flues or drains that are part of a geothermal heating or cooling system, or part of the water treatment plant, wastewater treatment plant, lift station or gas reduction station, but not including those that are part of your storm, water or sewer systems.

- D. "Building materials" means unattached materials and supplies, fixtures and machinery, and equipment used to service the "buildings", structures or "Property in the Open" that are intended for use in the construction or occupancy of the "buildings", structures or "Property in the Open". "Building materials" also includes "building materials" in the custody of the contractor or subcontractor intended for use in the construction or occupancy of the "building", structure or "Property in the Open" if not covered by other insurance.
- E. "Computer program(s)" means a sequence of instructions that performs a specific task when executed by a computer or device connected to it.
- F. "Contaminants" means mixture or contact with an impure or a foreign substance which, when introduced to the property, injures the property's usefulness.
- G. "Cosmetic Damage" means the disfiguring, blemishing, tarnishing, denting or other outward damage that changes the appearance of insured property, but does not impair its ability to function as intended.
- H. "Covered" means insured by us under this policy.
- I. "Electronic data" means facts, information, documents, records or "computer programs" stored on, used on, or transmitted to or from electronic devices, equipment or media.
- J. "Employee(s)" means any partner, member, officer, manager, employee (including leased employees), director, trustee, or official.
- K. "Extra Expense" means the excess (if any) of the total cost incurred during a reasonable time period while the property is being restored, chargeable to your "operations", over and above the total cost that would normally have been incurred to conduct your "operations" during the same period had no damage or destruction occurred.
- L. "Fine Arts" means works of art, museum collections, limited production collectibles, historical value items, antiques or rare articles, including etchings, pictures, photographs (negatives and positives), lithographs, gallery proofs, original records, statues, sculptures, and similar property.
- M. "Flood" means a general and temporary condition of partial or complete inundation of 2 or more acres of normally dry land area or of 2 or more properties (at least 1 of which is the policyholder's property) from:
1. Overflow of inland or tidal waters; or
 2. Unusual and rapid accumulation or runoff of surface waters from any source; or
 3. Mudflow; or
 4. Collapse or subsidence of land along the shore of a lake or similar body of water as a result of erosion or undermining caused by waves or currents of water exceeding anticipated cyclical levels that result in a flood as defined above.
- N. "Fungus" means mold, mildew, or any other type of fungus, including mycotoxins, spores, odors or byproducts arising out of the current or past presence of a fungus.
- O. "Historical building" means any "building" or structure listed by the Wisconsin State Historical Society on the Wisconsin State and National register of historic places.
- P. "Malicious programming" means an illegal or unauthorized entry into an "electronic data" or computer system. that results in the distortion, corruption, manipulation, copying, deletion, destruction, slowing down, restriction of access or withholding of that "electronic data" or computer system.

- Q. "Money" means currency (electronic and government issued), coins, bank notes, bullion, travelers checks, registered checks and money orders (including those held for sale to the public).
- R. "Occurrence" means an accident, including continuous or repeated exposure to substantially the same general harmful conditions within a 72-hour period, which results in property damage during the policy period.
- S. "Operations" means the performance of your functions and duties at the insured premises.
- T. "Property in the Open" means mobile or permanently affixed personal property designed to be left exposed to the elements and outside of a covered building.
- U. "Pollutants" means largely undesirable substances, irritants, "contaminants", chemicals or waste products that interfere with human comfort or health or that adversely affect the air, soil, water or other natural resources.
- V. "Replacement Cost" means the cost to repair or replace (new) the property with like kind and quality.
- W. "Securities" means all negotiable and non-negotiable instruments or contracts representing either "money" or other property and includes revenue stamps, food stamps, and other stamps in current use; tokens and tickets.
- X. "Sinkhole collapse" means the abrupt settlement, systematic weakening or collapse of the land supporting a covered "building" that results from simultaneous movement of soil, sediment or rock into subterranean voids created by the effect of water on a limestone or similar rock formation. "Sinkhole collapse" does not include collapse of the land into manmade underground cavities or ordinary settling or cracking of the covered "building" or its foundation.
- Y. "Specified causes of loss" means the following: upset, collision, impact, or overturn of aircraft or vehicles; civil commotion; explosion; fire; hail; leakage from fire extinguishing equipment; lightning; riot; "sinkhole collapse"; smoke; vandalism; volcanic action; "water damage"; weight of snow, ice or sleet; windstorm. It also means falling objects, not including loss or damage to "Property in the Open" or to the interior of a "building" or its contents if the exterior of the "building" remains undamaged by the falling objects.
- Z. "Vacant" means:
1. Unoccupied or unused "building" for more than sixty (60) consecutive days
 2. If you are a tenant of a unit or suite leased to you that does not house sufficient personal property to allow you to conduct your normal business "operations".
 3. If you are an owner or general lessee of a "building", less than 31 % of the total square footage of your "building" is used by an owner, a lessee, or a sub-lessee to conduct its normal business "operations".
- "Buildings", units, suites or structures under construction or renovation are not considered "vacant".
- A suspension of "operations" or period of inactivity during part of each year which is usual and incidental to the described occupancy of the "building", unit, suite or structure shall not be deemed "vacant".
- Change of occupancy shall be recognized by us only if formal action changing the occupancy of the "building", unit, suite or structure was taken by your governing board prior to the loss.
- AA. "Valuable Records" means inscribed, printed, or written documents; manuscripts or records, including abstracts, books, deeds, drawings, films, maps, and mortgages. "Valuable Records" does not mean your accounts receivables, "money" or "securities".

BB. "Water damage" means the accidental escape of water or steam from a plumbing system, HVAC system, or appliance on your insured premises as a direct result of the breakdown or failure of that system or appliance. "Water damage" does not include accidental discharge or overflow of water from a sump system.

This policy is made and accepted subject to the foregoing provisions together with such other provisions and agreements as may be added by endorsement.

SECTION X. DEFINITION OF "CONTRACTORS EQUIPMENT"

The following items are "Contractors Equipment" and must be scheduled to have coverage in excess of the \$25,000 provided in **Section IV.J**:

Airport Equipment	Farm Equipment	Portable Equipment
Aircraft Servicing Equipment	Balers	Compactors Compressors
Fire Fighting Equipment	Combines	Excavators Generators
Snow Removal	Cultivators	Pumps Scales
Equipment	Harvesters	Stages Tanks
Asphalt/Concrete Plants	Haybines	Turbines Water Blaster
All-Terrain Vehicles	Planters	Pulvi-Mixers
Augerminer	Spreaders	Railroad Equipment
Back Hoes	Forklifts	Railroad Cars
Boats/Motors	Golf Carts	Railroad Engines
Booster Heaters	Grinders	Track Service Vehicles
Boring Machines	Hauling Equipment (off Highway)	Road Equipment
Brush Burners	End Dumps	Flushers Graders
Cement Mixers	Hoisting Machines	Oilers Scrapers
Chippers	Honey Wagons	Rollers Sweepers
Choppers	Hydraulic Breaker	Spreaders Shoulder Machines
Compaction Equipment Pneumatic	Lake Treatment Equipment	Robots
Rollers	Barges	Rock Pickers
Steel Wheel Rollers	Lake Sprayers	Road Wideners
Tamping Compactors	Weed Harvesting Equipment	Sand Blasters
Vibratory Compactors	Leaf Suckers	Seeders
Concrete Saws	Lifts	Sewer Jetters
Conveyors	Loaders	Sewer Rodders
Core Drill	Mowers	Shovels
Cranes	Mulchers	Sludge Trucks
Crack Melter	Painting Machines	Sludge Injectors
Crushing & Aggregate	Paving Equipment	Snow Grooming Equipment
Discs	Base Plants Finishers	Snow Blowers
Ditchers	Distributors Mixers	Snowmobiles
Draglines	Profilers Plants	Sprayers
Drones	Rippers Screeners	Street Sweepers
Earth Moving Equipment	Spreaders Surge Bins	Stump Cutters
Crawler Loaders	Scarifiers Asphalt Heaters	Stump Pullers
Loader - Backhoes	Tar Kettles Tumblers	Surge Bins
Motor Graders	Transit Mixers	Tractors (including riding lawnmowers)
Motor Scrapers	Personal Watercraft	Trailers
Rubber-Tired Loaders	Pile Driving Equipment	Tree Movers/Planters
Wheel Tractors	Pipeline Equipment	Valve Operator
End Loader Type	Plow Blades	*Vehicles
Equipment Derricks	Plow Wings	Water Wagons
Equipment Excavating		Welders
Excavators		Windrow Eliminators
		Windrower

Attachments related to the operation of the property listed above need not be scheduled. They are covered as part of the basic power unit.

*Vehicles designed for road use, but not licensed, because of specialized use. Attachments to vehicles licensed for road use such as wing blades, snowblades, and sanders are Contractors Equipment.

MUNICIPAL PROPERTY INSURANCE COMPANY

JOINT LOSS AGREEMENT ENDORSEMENT

This endorsement applies in the event of damage to or destruction of property at a location designated in this policy and also designated in a Boiler and Machinery Insurance Policy(ies) and there is a disagreement between the insurers with respect to:

1. Whether such damage or destruction was caused by a peril insured against by this policy or by a peril insured against by such Boiler and Machinery Insurance Policy(ies) or
2. The extent of participation of this policy and of such Boiler and Machinery Insurance Policy(ies) in a loss which is insured against, partially or wholly, by any or all of said policies.

We shall, upon written request of you, pay you one-half of the amount of the loss which is in disagreement, but in no event more than we would have paid if there had been Boiler and Machinery Insurance Policy(ies) in effect, subject to the following conditions:

The amount of the loss which is in disagreement, after making provisions for any undisputed claims payable under the said policies and after the amount of the loss is agreed upon by you and the insurers, is limited to the minimum amount remaining payable under either this or the Boiler and Machinery Policy(ies);

1. The Boiler and Machinery insurer(s) shall simultaneously pay to the insured one-half of said amount which is in disagreement;
2. The payments by the insurers hereunder and acceptance of the same by you signify the agreement of the insurers to submit to and proceed with arbitration within 90 days of such payments; the arbitrators shall be three in number, one shall be appointed by the Boiler and Machinery insurer, one shall be appointed by us, and the third appointed by consent of the other two. The decision by the arbitrators shall be binding on the insurers and judgement upon such award may be entered in any court of competent jurisdiction;
3. You agree to cooperate in connection with such arbitration but not to intervene therein;
4. The provisions of this endorsement shall not apply unless such other policy(ies) issued by the Boiler and Machinery insurance company(ies) is similarly endorsed; and
5. Acceptance by you of some payment pursuant to the provisions of this endorsement, including an arbitration award, shall not operate to alter, waive, surrender or in any way affect the rights of you against any of the insurers.

MUNICIPAL PROPERTY INSURANCE COMPANY

LOSS PAYABLE ENDORSEMENT

This endorsement modifies insurance provided under the following:

MUNICIPAL PROPERTY INSURANCE COMPANY POLICY MPIC-001

Loss, if any, shall be adjusted with the Named Insured and shall be payable to the Named Insured and the Loss Payee, as indicated below, as their interests may appear:

Name and address of Loss Payee:

Per schedule on Declarations Page, MPIC-002LP(11/23)

Named Insured:

Per Declarations Page attached.

MUNICIPAL PROPERTY INSURANCE COMPANY
CAP ON LOSSES FROM CERTIFIED
ACTS OF TERRORISM

THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

This endorsement modifies insurance provided under the following:

MUNICIPAL PROPERTY INSURANCE COMPANY POLICY MPIC-001

A. Cap On Certified Terrorism Losses

"Certified act of terrorism" means an act that is certified by the Secretary of the Treasury, in concurrence with the Secretary of State and the Attorney General of the United States, to be an act of terrorism pursuant to the federal Terrorism Risk Insurance Act. The criteria contained in the Terrorism Risk Insurance Act for a "certified act of terrorism" include the following:

1. The act resulted in insured losses in excess of \$5 million in the aggregate, attributable to all types of insurance subject to the Terrorism Risk Insurance Act; and
2. The act is a violent act or an act that is dangerous to human life, property or infrastructure and is committed by an individual or individuals as part of an effort to coerce the civilian population of the United States or to influence the policy or affect the conduct of the United States Government by coercion.

If aggregate insured losses attributable to terrorist acts certified under the Terrorism Risk Insurance Act exceed \$100 billion in a Program Year (January 1 through December 31) and we have met our insurer deductible under the Terrorism Risk Insurance Act, we shall not be liable for the payment of any portion of the amount of such losses that exceeds \$100 billion, and in such case insured losses up to that amount are subject to pro rata allocation in accordance with procedures established by the Secretary of the Treasury.

B. Application Of Exclusions

The terms and limitations of any terrorism exclusion, or the inapplicability or omission of a terrorism exclusion, do not serve to create coverage for any loss which would otherwise be excluded under this Policy, such as losses excluded for nuclear reaction, radiation or contamination; losses due to war, warlike action, insurrection, rebellion and revolution; or, action taken by governmental authority.

MUNICIPAL PROPERTY INSURANCE COMPANY

BUSINESS INCOME ENDORSEMENT

This endorsement modifies insurance provided under:

MUNICIPAL PROPERTY INSURANCE COMPANY POLICY MPIC-001

A. Coverage

1. "Business Income"

- a. We will pay for the actual loss of "Business Income" you sustain due to the necessary "suspension" of your "operations" during the "period of restoration". The "suspension" must be caused by direct physical loss of or damage to property, or loss of utility services except related to overhead power lines or satellites, at premises which are described in the Statement of Values and for which a "Business Income" Coverage limit is shown in the Declarations. The loss or damage must be caused by or result from a "covered" peril. With respect to loss of or damage to "Property in the Open" or personal property in a vehicle, the described premises include the area within 1000 feet of the site at which the described premises are located.

With respect to the requirements set forth in the preceding paragraph, if you occupy only part of the site at which the described premises are located, your premises includes:

- i. The portion of the building which you rent, lease or occupy; and
 - ii. Any area within the building or on the site at which the described premises are located, if that area services, or is used to gain access to, the described "premises."
- b. We will only pay for loss of "Business Income" that you sustain during the "period of restoration" and that occurs within 12 consecutive months after the date of direct physical loss or damage or the date of loss of utility services.

2. Perils Covered, Losses Excluded and Property Not Covered

- a. See the applicable Section of the policy.
- b. Additionally, "Business Income" losses resulting from an insured's inability or failure to generate or distribute electricity are excluded.

3. Additional Coverage - Interruption of Computer Operations

Coverage for "Business Income" does not apply when a "suspension" of "operations" is caused by destruction or corruption of electronic data, or any loss or damage to electronic data, except as provided under the Additional Coverage – Interruption of Computer Operations or under the Coverage of Computer-Related Losses Endorsement.

1. **Additional Coverages**

a. **Expenses To Reduce Loss**

In the event of a covered loss of "Business Income", we will pay necessary expenses you incur, except the cost of extinguishing a fire, to avoid further loss of "Business Income". The total of our payment for "Business Income" loss and Expenses to Reduce Loss will not be more than the "Business Income" loss that would have been payable under this endorsement if the Expenses To Reduce Loss had not been incurred. This coverage does not increase the Coverage limit.

b. **Civil Authority**

In this coverage – Civil Authority, the described premises are premises to which this endorsement applies, as shown in the Declarations. When a "covered" peril causes damage to property other than property at the described premises, we will pay for the actual loss of "Business Income" you sustain caused by action of civil authority that prohibits access to the described premises, provided that both of the following apply:

- i. Access to the area immediately surrounding the damaged property is prohibited by civil authority as a result of the damage, and the described premises are within that area but are not more than one mile from the damaged property; and
- ii. The action of civil authority is taken in response to dangerous physical conditions resulting from the damage or continuation of the "covered" peril that caused the damage, or the action is taken to enable a civil authority to have unimpeded access to the damaged property.

Civil Authority Coverage will begin at the time of the first action of civil authority that prohibits access to the described premises and will apply for a period of up to four consecutive weeks from the date on which such coverage began.

c. **Alterations And New Buildings**

We will pay for the actual loss of "Business Income" you sustain due to direct physical loss or damage at the described premises caused by or resulting from any "covered" peril to:

- i. New buildings or structures, whether complete or under construction;
- ii. Alterations or additions to existing buildings or structures; and
- iii. Machinery, equipment, supplies or building materials located on or within 1000 feet of the described premises and:
 1. Used in the construction, alterations or additions; or
 2. Incidental to the occupancy of new buildings.

If such direct physical loss or damage delays the start of "operations", the "period of restoration" will begin on the date "operations" would have begun if the direct physical loss or damage had not occurred.

d. **Extended "Business Income"**

If the necessary "suspension" of your "operations" produces a "Business Income" loss payable under this policy, we will pay for the actual loss of "Business Income" you incur during the period that:

- i. Begins on the date property is actually repaired, rebuilt or replaced and "operations" are resumed; and
- ii. Ends on the earlier of:
 1. The date you could restore your "operations", with reasonable speed, to the level which would generate the "Business Income" amount that would have existed if no direct physical loss or damage had occurred; or
 2. 30 consecutive days after the date determined in i. above.

However, Extended "Business Income" does not apply to loss of "Business Income" incurred as a result of unfavorable business conditions caused by the impact of the "covered" peril in the area where the described premises are located.

Loss of "Business Income" must be caused by direct physical loss or damage at the described premises caused by or resulting from any "covered" peril. This coverage does not apply to loss of utility services.

e. Interruption of Computer Operations

- i. Under this Additional Coverage, "electronic data" has the meaning described under **E. Definitions**
- ii. Subject to all of the provisions of this coverage, you may extend the insurance that applies to "Business Income" to apply to a "suspension" of "operations" caused by an interruption in computer operations due to destruction or corruption of "electronic data" due to a "covered" peril.
- iii. With respect to the coverage provided under this coverage, the perils "covered" are subject to the following:
 1. Coverage under this Additional Coverage – Interruption of Computer Operations is limited to the "specified causes of loss".
 2. There is no coverage for an interruption related to manipulation of a computer system (including electronic data) by any employee, including a temporary or leased employee, or by an entity retained by you or for you to inspect, design, install, maintain, repair or replace that system, unless otherwise provided for in this policy.
- iv. The most we will pay under this Additional Coverage – Interruption of Computer Operations is \$2,500 for all loss sustained in any one policy year, regardless of the number of interruptions or the number of premises, locations or computer systems involved. If loss payment relating to the first interruption does not exhaust this amount, then the balance is available for loss sustained as a result of subsequent interruptions in that policy year. A balance remaining at the end of a policy year does not increase the amount of insurance in the next policy year. With respect to any interruption which begins in one policy year and continues or results in additional loss in a subsequent policy year(s), all loss is deemed to be sustained in the policy year in which the interruption began.

- v. This Additional Coverage – Interruption in Computer Operations does not apply to loss sustained after the end of the "period of restoration", even if the amount of insurance stated in iv. above has not been exhausted.

2. Coverage Extension

You may extend the insurance provided by this endorsement as follows: **NEWLY ACQUIRED LOCATIONS**

- a. You may extend your "Business Income" Coverage to apply to property at any location you acquire other than fairs or exhibitions.
- b. The most we will pay for loss under this Extension is \$100,000 at each location.
- c. Insurance under this Extension for each newly acquired location will end effective the date you terminate this insurance or at the first renewal of this policy that follows acquisition of the newly acquired location.

B. Limits of Insurance

The most we will pay for loss in any one occurrence is the applicable Coverage limit shown in the Declarations. Payments under the following Additional Coverages will not increase the applicable Coverage limit:

- 1. Alterations And New Buildings;
- 2. Civil Authority;
- 3. Extended "Business Income"; or
- 4. Expenses To Reduce Loss.

The amounts of insurance stated in the Interruption of Computer Operations Additional Coverage and the Newly Acquired Locations Coverage Extension apply in accordance with the terms of those coverages and are separate from the Coverage limit(s) shown in the Declarations for any other Coverage.

C. Loss Conditions

The following loss conditions also apply to "Business Income" losses:

- 1. **"Business Income" Appraisal** If we and you disagree on the amount of Net Income and operating expense or the amount of loss, either may make written demand for an appraisal of the loss per the procedures established in the Item entitled Appraisal in the CONDITIONS section of the policy.
- 2. **"Business Income" Loss Determination**
 - a. The amount of "Business Income" loss will be determined based on:
 - i. The Net Income of the business before the direct physical loss or damage occurred;

- ii. The likely Net Income of the business if no physical loss or damage had occurred, but not including any Net Income that would likely have been earned as a result of an increase in the volume of business due to favorable business conditions caused by the impact of the "covered" peril on customers or on other businesses;
- iii. The operating expenses, including payroll, necessary to resume "operations" with the same quality of service that existed just before the direct physical loss or damage; and
- iv. Other relevant sources of information, including:
 - 1. Your financial records and accounting procedures;
 - 2. Bills, invoices and other vouchers; and
 - 3. Deeds, liens or contracts.
- b. We will reduce the amount of your "Business Income" loss to the extent you can resume your "operations", in whole or in part, by using damaged or undamaged property (including merchandise or stock) at the described premises or elsewhere.
- c. If you do not resume "operations", or do not resume "operations" as quickly as possible, we will pay based on the length of time it would have taken to resume "operations" as quickly as possible.

D. Additional Business Income Exclusion. We will not pay for:

- 1. Any increase in "Business Income" loss, caused by or resulting from:
 - a. Delay in rebuilding, repairing or replacing the property or resuming "operations", due to interference at the location of the rebuilding, repair or replacement by strikers or other persons: or
 - b. "Suspension", lapse or cancellation of any license, lease or contract. But if the "suspension", lapse or cancellation is directly caused by the "suspension" of "operations", we will cover such loss that affects your "Business Income" during the "period of restoration".
- 2. Any other consequential loss.

E. Definitions. The following definitions are added to the DEFINITIONS SECTION of the policy.

- 1. "Business Income" means the:
 - a. Net Income (Net Profit or Loss before income taxes) that would have been earned or incurred if no physical loss or damage had occurred, but not including any Net Income that would likely have been earned as a result of an increase in the volume of business due to favorable business conditions caused by the impact of the "covered" peril on customers or on other businesses; and,
 - b. Continuing normal operating expenses incurred, including payroll.
- 2. "Electronic data" means information, facts or computer programs stored as or on, created or used on, or transmitted to or from computer software (including systems and applications software), on hard or floppy disks, CD-ROMs, tapes, drives, cells, data processing devices or any other repositories of computer software which are used with electronically controlled equipment. The term computer programs, referred to in the foregoing description of electronic data, means a set of

related electronic instructions which direct the operations and functions of a computer or device connected to it, which enable the computer or device to receive, process, store, retrieve or send data.

3. "Period of restoration" means the period of time that:

a. In the event of a direct physical loss or damage,

- i. Begins at the time of direct physical loss or damage caused by or resulting from any "covered" peril at the described premises and
- ii. Ends on the earlier of:
 1. The date when the property at the described premises should be repaired, rebuilt or replaced with reasonable speed and to a similar level of quality; or
 2. The date when business is resumed at a new permanent location.

b. In the event of a loss of utility services,

- i. Begins at the time of the loss of utility services; and
- ii. Ends on the date that utility services are restored with reasonable speed.

"Period of restoration" does not include any increased period required due to the enforcement of any ordinance or law that:

- i. Regulates the construction, use or repair, or requires the tearing down, of any property; or
- ii. Requires any insured or others to test for, monitor, clean up, remove, contain, treat, detoxify or neutralize, or in any way respond to, or assess the effects of "pollutants".

The expiration date of this policy will not cut short the "period of restoration."

4. "Specified causes of loss" means the following: Fire; lightning; explosion; windstorm or hail; smoke; aircraft or vehicles; riot or civil commotion; vandalism; leakage from fire extinguishing equipment; sinkhole collapse; volcanic action; falling objects; weight of snow, ice or sleet; water damage; "virus". Sinkhole collapse means the sudden sinking or collapse of land into underground empty spaces created by the action of water on limestone or dolomite. Sinkhole collapse does not include the cost of filling sinkholes; or, sinking or collapse of land into manmade underground cavities.

5. "Suspension" means:

- a. The slowdown or cessation of your business activities; or
- b. That a part or all of the described premises is rendered untenable.

6. "Virus" means a harmful code or similar instruction introduced into or enacted on a computer system (including electronic data) or a network to which it is connected, designed to damage or destroy any part of the system or disrupt its normal operation.

MUNICIPAL PROPERTY INSURANCE COMPANY

MONIES AND SECURITIES ENDORSEMENT

This endorsement modifies insurance provided under:

MUNICIPAL PROPERTY INSURANCE COMPANY POLICY MPIC-001

A. Coverage A - Loss Inside the Premises

This endorsement provides coverage to pay for loss of money, securities, and food stamps by the actual destruction, disappearance or wrongful abstraction thereof within your premises or within any banking premises or similar recognized places of safe deposit.

B. Coverage B - Loss Outside the Premises

This endorsement provides coverage to pay for loss of money, securities, and food stamps by the actual destruction, disappearance or wrongful abstraction thereof outside your premises while being conveyed by a "messenger" or any armored motor vehicle company, or while within the living quarters in the home of any "messenger".

C. Deductible See **Section II-Deductible** of primary policy.

D. Exclusions

This endorsement does not apply:

1. To loss due to any fraudulent, dishonest or criminal act by any insured, an officer, employee, director, trustee or authorized representative thereof, while working or otherwise and whether acting alone or in collusion with others; provided, this exclusion does not apply to "safe burglary" or "robbery" or attempt thereof by other than an insured;
2. To loss due to:
 - a. The giving or surrendering of money or securities in any exchange or purchase, or
 - b. Accounting or arithmetical errors or omissions;
3. To loss of manuscripts, books of account or records;
4. Under Coverage A, to loss of money contained in coin operated amusement devices or vending machines, unless the amount of money deposited within the device or machine is recorded by a continuous recording instrument therein;
5. To loss due to war, whether or not declared, civil war, insurrection, rebellion or revolution, or to any act or condition incident to any of the foregoing;
6. To loss due to nuclear reaction, nuclear radioactive contamination, or to any act or condition incident to any of the foregoing.

E. Definitions. The following definitions apply to this endorsement:

1. "Messenger" means you or any employee of yours who is authorized by you to have the care and custody of the insured property outside the premises.
2. "Custodian" means you or any employee of yours who is authorized by you to have the care and custody of the insured property within the premises, excluding any person while acting as a watchman, porter or janitor.

3. "Robbery" means the taking of insured property (1) by violence inflicted upon a "messenger" or a "custodian"; (2) by putting him/her in fear of violence; (3) by any other overt felonious act committed in his/her presence and of which he/she was actually cognizant, provided such other act is not committed by your employee; (4) from the person or direct care and custody of a "messenger" or "custodian" who has been killed or rendered unconscious; or (5) under Coverage A. (a) from within the premises by means of compelling a "messenger" or "custodian" by violence or threat of violence while outside the premises to admit a person into the premises or to furnish him with means of ingress in the premises, or (b) from a showcase or show window within the premises while regularly open for business, by a person who has broken the glass thereof from outside the premises.
4. "Safe Burglary" means (1) the felonious abstraction of insured property from within a vault or safe, the door of which is equipped with a combination lock, located within the premises by a person making felonious entry into such vault or such safe and any vault containing the safe, when all doors thereof are duly closed and locked by all combination locks thereon, provided such entry shall be made by actual force and violence, of which force and violence there are visible marks made by tools, explosives, electricity or chemicals upon the exterior of (a) all of said doors of such vault or such safe and any vault containing the safe, if entry is made through such doors, or (b) the top, bottom or walls of such vault of such safe and any vault containing the safe through which entry is made, if not made through such doors, or (2) the felonious abstraction of such safe from within the premises.
5. "Loss" includes damage.

F. Ownership of Property; Interests Covered

The insured property may be owned by you, or held by you in any capacity whether or not you are liable for the loss thereof, or may be property as respects which you are legally liable; provided, the insurance applies only to your interest in such property, including your liability to others, and does not apply to the interest of any other person or organization in any property unless included in the insured's proof of loss.

G. Books and Records

You shall keep records of all the insured property in such manner that we can accurately determine the amount of loss.

H. Limits of Liability; Settlement Options

The limit of our liability for loss shall not exceed the applicable limit of insurance stated in the declarations, nor what it would cost at the time of loss to repair or replace the property with other of like kind and quality, nor as respects securities the "actual cash value" thereof at the close of business on the business day next preceding the day on which the loss was discovered, nor as respects other property the "actual cash value" thereof at the time of loss; provided, however, the "actual cash value" of such other property held by you as a pledge, or as collateral for an advance or a loan, shall be deemed not to exceed the value of the property as determined and recorded by you when making the advance or loan, nor in the absence of such record, the unpaid portion of the advance or loan plus accrued interest thereon at legal rates.

The applicable limit of insurance stated in the declarations is the total limit of our liability with respect to all loss of property of one or more persons or organizations arising out of any one occurrence. All loss incidental to an actual or attempted fraudulent, dishonest or criminal act or series of related acts at the premises, whether committed by one or more persons, shall be deemed to arise out of one occurrence.

To be completed only if issued after
effective date of the policy

Policy #:
Effective Date:

We may pay for the loss in money or may repair or replace the property and may settle any claim for loss of property either with you or the owner thereof. Any property so paid for or replaced shall become our property. Any property recovered after settlement of a loss shall be applied first to the expense of the parties in making such recovery, with any balance applied as if the recovery had been made prior to said settlement, and loss readjusted accordingly. You or we, upon recovery of any such property, shall give notice thereof as soon as practicable to the other.

I. Conditions See the section **VII-Conditions** in primary policy.

J. Additional Condition

Coverage Period, Territory, Discovery - This endorsement applies only to loss which occurs during the policy period within any of the States of the United States of America, the District of Columbia, or Canada, and is discovered not later than one year from the end of the policy period.

MUNICIPAL PROPERTY INSURANCE COMPANY PEDESTRIAN BRIDGE COVERAGE ENDORSEMENT

This endorsement modifies insurance provided under:

MUNICIPAL PROPERTY INSURANCE COMPANY POLICY MPIC-001 .

With respect to “pedestrian bridges” scheduled in the Declarations page the following change applies:

Item E. of **SECTION V – PROPERTY NOT COVERED**, of the **MUNICIPAL PROPERTY INSURANCE COMPANY MPIC-001** is replaced with the following:

- E. Dams, pavements, swimming pools and related equipment, retaining walls, bulkheads, piers, bridges, canals, seawalls, breakwaters, wharves and docks for damage caused by any of the following: flood; earthquake; freezing; thawing; impact of watercraft; the pressure or weight of ice or water, whether driven by wind or not; and, erosion or deterioration, whether gradual or sudden. Except for:

Bridges used exclusively for pedestrian traffic and that are scheduled specifically for this coverage are covered property with respect to damage caused by:

1. Impact of watercraft;
2. The pressure or weight of ice or water, whether driven by wind or not

MUNICIPAL PROPERTY INSURANCE COMPANY
CONTRACTORS EQUIPMENT
NEW REPLACEMENT COST COVERAGE ENDORSEMENT

Property "Covered"

This endorsement provides coverage only for the items which are shown on the attached schedule you provided. Coverage applies regardless of the location of the property.

Perils "Covered": This endorsement insures against all sudden and accidental direct physical loss or damage except as limited or excluded in the following sections.

Losses Excluded: See Section **VI** of the policy. Except exclusion **VI (B)** does not apply to "contractors Equipment".

Additional Exclusion: This endorsement does not insure against loss or damage to tires or tubes unless the loss is coincidental with other loss or damage insured by this policy.

Basis of Recovery:

- (1) Replacement Cost – See Section **VII** of basic policy. The recovery basis for property of others shall be "actual cash value" unless you have agreed to the "replacement cost" basis in a written contract.

For "contractors equipment" on the statement of value, we will pay the current "replacement cost" at the time of the loss even if the value shown was higher or lower than the current value at the time of loss.

**MUNICIPAL PROPERTY INSURANCE COMPANY
BROAD FORM COVERAGE OF COMPUTER-RELATED LOSSES ENDORSEMENT**

This endorsement modifies coverage provided under:

Municipal Property Insurance Company Policy MPIC-001

We will pay up to the amount stated on the Declarations Page, unless otherwise limited in this endorsement, for the cost to recover or replace your "electronic data" due to loss caused by the following

- A. Impairment of computer services through inside attack. We will pay for the actual expenses you incur due to the impairment of your operations during the "period of recovery" caused by the loss of "electronic data" due to "malicious programming" by an employee, contractor, or other authorized person to whom you have granted permission to access your computer system.
- B. Impairment of computer services through outside attack. We will pay for the actual expenses you incur due to the impairment of your operations during the "period of recovery" caused by the loss of "electronic data" due to "malicious programming" by any person to whom you have not granted permission to access your computer system.
- C. Loss of communications services. We will pay for the actual expenses you incur due to the impairment of your operations during the "period of recovery" caused by the loss of "electronic data" due to an interruption in communications services to the described premises. The interruption must result from direct physical loss or damage caused by a "covered" peril to communications transmission lines, including fiber optic transmission lines, but excluding overhead transmission lines.

This coverage does not apply to losses caused by the following:

- A. Governmental action relating to, or seizure of, the affected property.
- B. War, warlike action, insurrection, rebellion, and revolution, or action taken by governmental authority in defending against any of these.
- C. Nuclear reaction, nuclear radiation, or radioactive contamination.

The following definitions apply to this coverage:

- A. "Electronic data" means information, facts or computer programs stored as or on, created or used on, or transmitted to or from computer software (including systems and applications software), on hard or floppy disks, CD-ROMs, tapes, drives, cells, data processing devices or any other repositories of computer software which are used with electronically controlled equipment. The term computer programs, referred to in the foregoing description of electronic data, means a set of related electronic instructions which direct the operations and functions of a computer or device connected to it, which enable the computer or device to receive, process, store, retrieve or send data.
- B. "Malicious programming" means an illegal or unauthorized entry into an "electronic data" or computer system that results in the distortion, corruption, manipulation, copying, deletion, destruction, slowing down, restriction of access or withholding of that "electronic data" or computer system. It does not mean physical loss or damage to computers or computer systems.

C. "Period of recovery" means the period of time that:

- a. Begins at the time of direct loss of or damage to "electronic data" caused by or resulting from any peril "covered" by this endorsement; and
- b. Ends on the earlier of:
 - i. The date when your operations are restored, with reasonable speed and diligence, to the condition that would have existed in the absence of the loss of "electronic data"; or
 - ii. Sixty days after the date when, with reasonable speed and diligence, your computer system is restored to the functionality that existed prior to the loss.
- c. The expiration date of this policy will not cut short the "period of recovery."

Coverage Limitation

- A. For occurrences from the restriction of access or withholding of "electronic data" or computer systems, MPIC will pay up to a maximum of \$25,000 for all occurrences during the policy period.

MUNICIPAL PROPERTY INSURANCE COMPANY
Tax Lien Property Coverage

This endorsement modifies insurance provided under:

MUNICIPAL PROPERTY INSURANCE COMPANY POLICY MPIC-001.

SECTION VII – BASIS OF RECOVERY is amended to include:

- E. The most we will pay for a loss of property acquired through any statutory taking process is “actual cash value”. The “actual cash value” settlement amount will be inclusive of all applicable sub limits.

MUNICIPAL PROPERTY INSURANCE COMPANY

Leased Property Coverage

This endorsement modifies insurance provided under:

MUNICIPAL PROPERTY INSURANCE COMPANY POLICY MPIC-001.

SECTION VII – BASIS OF RECOVERY is amended to include:

- D. The most we will pay for a loss of leased property is “actual cash value”, unless the insured is contractually responsible for a different amount.

MUNICIPAL PROPERTY INSURANCE COMPANY

Utility Meter Coverage Endorsement

This endorsement modifies insurance provided under:

MUNICIPAL PROPERTY INSURANCE COMPANY POLICY MPIC-001.

In consideration of the additional premium listed on the Declarations Page

Coverage is provided for utility meters as described in the schedule on file with the insurer for damage from a **PERILS "COVERED"**. Regardless of any other coverage provided in the MPIC-001, this coverage will not pay more than the listed amount per meter (as scheduled and on file with the insurer), for the replacement of the physical meter and will not include labor costs for the replacement of the meter.

The maximum amount payable under this coverage endorsement will not exceed the amount listed on the Declarations Page regardless of the number of or type of units damaged.

MPIC CLAIM REPORTING INFORMATION

Thank you for selecting the Municipal Property Insurance Company (MPIC) to be your property insurance carrier. We look forward to working with you should you have a claim. In the event you experience damage or circumstances that may result in a claim for damages, please provide notice to MPIC as promptly as possible, using the attached Loss Reporting Form.

Report a claim to us:

Fax, e-mail or mail the [Loss Reporting Form](#) (Word) to:

Fax: 612-766-3099

E-mail: claims@mpicwi.com

Mail: MPIC
9701 Brader Way, Ste. 301
Middleton, WI 53562

You may also call Jerry Parker at the following number:

Toll-Free Phone: 877-278-4165

Also, please note the following specific **Section VII - Basis of Recovery** and **SECTION VIII - Conditions** policy provisions that apply to loss reporting and recovery.

Section VII – Basis Of Recovery

- A. The most we will pay for loss or damage to “covered property” other than a “historical building” shall not exceed the lesser of the following amounts:
 2. The amount incurred to repair or replace the damaged property at the time of the loss with property of like kind and quality to be used for the same purpose on the same site.
 3. The amount incurred to repair or replace the damage property as soon as reasonably possible after the loss or damage, but within a time not to exceed two (2) years unless the time is extended in writing by us.
 4. The “actual cash value” of the property at the time of the loss or damage unless it is repaired or replaced subject to the following:

Section VIII - Conditions

Q. Duties In The Event Of Loss or Damage

1. You must see that the following are done in the event of loss or damage to “covered” property:
 - b. Give us prompt notice of the loss or damage. Include a description of the property involved.
 - d. Take all reasonable steps to protect the “covered” property from further damage, and keep a record of your expenses necessary to protect the “covered” property, for consideration in the settlement of the claim. Also, if feasible, set the damage property aside and in the best possible order for examination.
 - f. As often as may be reasonably required, permit us to inspect the property proving the loss or damage and examine your books and records. Also permit us to take samples of damaged and undamaged property for inspection, testing, and analysis, and permit us to make copies of your books and records.
 - h. Cooperate with us in the investigation or settlement of the claim.

LOSS REPORTING FORM

MUNICIPAL PROPERTY INSURANCE COMPANY

9701 BRADER WAY, SUITE 301

MIDDLETON, WI 53562

CONTACT: JERRY PARKER

PHONE: (877) 278-4165

FAX: (612) 766-3099

EMAIL: CLAIMS@MPICWI.COM

Instructions: Complete this form online or email or mail to MPIC. If available, attach a copy of the police report. This form may be reproduced.

Major losses should be reported by phone. Call MPIC at:

Phone: (877) 278-4165

Complete this section:

Policy Number:		Name as it Appears on Policy:			
Contact Person (for this claim):			Phone Number:		
Fax Number:			Email Address:		
Address:		City:		State: WI	Zip Code:
Date of Loss (if unsure, use date discovered):		Time of Loss:	Estimated Amount of Loss (attach copy of estimate if available):		
Kind of Loss (check one): ☐ Fire ☐ Lightning ☐ Wind ☐ Hail ☐ Glass Breakage ☐ Vandalism (Other than Glass) ☐ Water Damage ☐ Damage by Vehicle ☐ Collision – Vehicle ☐ Comprehensive – Vehicle ☐ Other – Describe			Type of Property: ☐ Building ☐ Contents ☐ Contractors Equipment ☐ Other – Describe ☐ Property in the Open ☐ Money ☐ Vehicle		
Location of Loss:					
Description of Loss and Damage:					
Remarks:					
Print Name:			Title:		
Signature:				Date:	