



**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 the meeting from your computer, tablet or smartphone:  
<https://global.gotomeeting.com/join/500263957> Access Code: 500-263-957  
Or dial in using your phone. United States (Toll Free): 1-877-309-2073  
Please contact the Clerk's office if you require accommodations to attend the meeting.

## **Tuesday, December 9, 2025 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. November 18, 2025 Public Hearing and City Council Meeting Minutes

### **4. CITIZEN PARTICIPATION PERIOD**

### **5. MAYOR'S REPORT**

A. **Announcements**

B. **Appointments**

### **6. ADMINISTRATOR'S REPORT**

### **7. PUBLIC HEARING**

A. **Public Hearing Regarding a Proposed Community Development Block Grant (CDBG) Application for Planning (PLNG) Program Funds for the 2026 Comprehensive Plan Update** (*Planning and Development*) Roll

### **8. NEW BUSINESS**

A. **Presentation and Discussion of the City of Ashland 2024 Financial Audit**

B. **Appoint Election Inspectors for Upcoming Election Cycle (2026-2027)** (*Clerk*) Voice

- C. **Consider a Resolution to Establish Polling Places and Combine Wards for the Potential February 17, 2026 Primary Election, and April 7, 2026 Spring Election** *(Clerk) Roll*

**9. CLOSED SESSION - Council may reconvene in Open Session to take action on any item discussed during Closed Session.**

- A. **Pursuant to WI Stat. 19.85(1)(g): "Conferring with legal counsel who either orally or in writing will advise governmental body of strategy to be adopted with the respect to current or likely litigation."** *(Ashland County Case 25SC201)*
- B. **Return to Open Session**
- C. **Report of Action Taken during Closed Session**

**10. 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. For additional information or to request this service, contact the City Clerk's Office at 715-682-7071 (not a TDD telephone number).*



**MEETING MINUTES**  
**ASHLAND CITY COUNCIL**  
**Tuesday, November 18, 2025 – 6:00 PM**  
**Ashland City Hall Council Chambers**

**1. CALL TO ORDER**

The Tuesday, November 18, 2025 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**

Roll call was taken, a Moment of Silence was held, and the Pledge of Allegiance was recited.

**PRESENT:** Kevin Seefeldt, Shawn Brede, Peter Levi, Andrew Goyke, James Gregoire, Charlie Ortman, and Nancy Szyndor.

**ALSO PRESENT:** Mayor Matthew MacKenzie, City Administrator Brant Kucera, City Clerk Denise Oliphant, City Attorney Max Lindsey, Public Works Director John Butler, Planning Director Steven Wiley, Library Director Sarah Adams, Fire Chief Stuart Matthias, Finance Director Julie Vaillancourt, Treasurer Jacey Dean, Parks Director Catlyn Nowicki, and other concerned citizens.

**2. APPROVAL OF AGENDA**

A motion by Goyke, seconded by Szyndor to approve, passed unanimously by voice vote.

**3. APPROVAL OF MINUTES**

A. **October 28, 2025 City Council and Committee of the Whole Meeting Minutes** *(Clerk)*

A motion by Szyndor, seconded by Levi to approve, passed unanimously by voice vote.

**4. CITIZEN PARTICIPATION PERIOD**

There were no Citizens who requested to address the Council.

**5. PRESENTATION BY ROB PRATER, ASHLAND SCHOOL DISTRICT SUPERINTENDENT**

Mr. Prater offered a presentation and answered questions from Council.

**6. ASHLAND FIRE DEPARTMENT FIREFIGHTER OF THE YEAR PRESENTATION**

Matthias presented an award to Firefighter Sam Roman as Firefighter of the Year.

## 7. MAYOR'S REPORT

### A. Announcements

The Mayor recognized Veterans Day during the week prior, and the upcoming Thanksgiving holiday. Road construction throughout town was near completion. The tree lighting ceremony at Pearson Plaza was on December 6, 2025 after the parade. The odd-numbered Councilor seats and Mayor race will be on the Spring 2026 Election ballot. He attended a ribbon cutting at the Hatch Clayworks, 209 Main Street East.

## 8. ADMINISTRATOR'S REPORT

Kucera noted he attended the closing of the sale of 421 Main Street West, formerly the Cash Store, to be opened in 2026 as Taddy's Place. The budgeting season is nearing its end with today's meeting, and he extended his appreciation for being part of the community.

Ortman noted that Ashland County has completed its Farmland Preservation Plan.

## 9. CONSENT AGENDA

### A. Approve to Reallocate Wisconsin Funding Assistance Program (FAP) Funds for Paramedic Training Tuition Reimbursement for Ashland Fire Department Staff (Fire/EMS)

### B. Approve the 2026 City Council Meeting Calendar (Clerk)

### C. Miscellaneous Minutes

A motion by Seefeldt, seconded by Ortman to approve the Consent Agenda which included an amended agreement for reimbursement of paramedic training tuition, the 2026 City Council meeting calendar, and miscellaneous committee meeting minutes. This motion passed unanimously by voice vote.

## 10. PUBLIC HEARING ON THE PROPOSED 2026 CITY OF ASHLAND BUDGET

### A. Public Hearing on the Proposed 2026 City of Ashland Budget (Administration) Roll

A motion by Goyke, seconded by Sztynodor to enter into Public Hearing, passed unanimously by roll call vote. Mac Kenzie confirmed that a Class I notice was posted in the City's official newspaper, posted at the Vaughn Public Library, Ashland County Court House, and at City Hall, as required by WI State Statutes.

There were no citizens wishing to speak during the public hearing. Therefore, Ortman moved, seconded by Goyke to close the public hearing. This motion carried unanimously by voice vote.

## 11. OLD BUSINESS

- A. **Consider a Resolution Authorizing the Issuance and Sale of a \$262,000 One-Year Taxable General Obligation Promissory Note, Series 2025B, to Fund 2026 General Fund Operations** (*Administrator*) Roll  
Josh Low, Municipal Advisor for Ehlers Public Finance Advisors, offered a presentation and answered questions from Council. A motion by Ortman, seconded by Seefeldt to approve the resolution passed unanimously by roll call vote. **File #17856**
- B. **Consider a Resolution to Adopt the 2026 Non-Represented Employees Salary / Hourly Wage Schedule** (*Administration*) Roll  
A motion by Ortman, seconded by Seefeldt to approve the resolution, passed 6-1 by roll call vote; Gregoire opposed. **File #17857**
- C. **Consider a Resolution by the Common Council for the City of Ashland, Wisconsin, to Adopt the 2026 General Fund, Debt Service Funds, Special Revenue Funds, Capital Project Funds, and Internal Service Funds Budgets** (*Administration*) Roll  
A motion by Ortman, seconded by Seefeldt to approve the resolution, passed unanimously by roll call vote. **File #17858**
- D. **Consider a Resolution Adopted by the Common Council for the City of Ashland, Wisconsin, to Establish the 2025 Tax Levy (Payable in 2026) for the City's General Fund, Debt Service Funds, Special Revenue Funds, Capital Project Funds, and Internal Service Funds** (*Administrator*) Roll  
A motion by Ortman, seconded by Sztynodor to approve the resolution, passed unanimously by roll call vote. **File #17859**
- E. **Consider to Approve the Proposed 2026 Budgets for JFK Memorial Airport and Ashland Marina** (*Administration*) Roll  
A motion by Ortman, seconded by Goyke to approve the budgets, passed unanimously by roll call vote.
- F. **Consider to Approve the Proposed 2026 Water and Wastewater Utility Budgets** (*Administration*) Roll  
A motion by Ortman, seconded by Sztynodor to approve the budgets, passed unanimously by roll call vote.
- G. **Consider an Ordinance to Amend Chapter 165 (2021-1952) Comprehensive Fee Schedule, Ashland City Ordinances** (*Clerk*) Roll  
A motion by Ortman, seconded by Sztynodor to approve the ordinance, passed unanimously by roll call vote. **File #2025-2027**
- H. **Consider Approval of the 2025 Property Insurance Renewal, and the 2025 General Liability, Linebacker, Law Enforcement Liability, Data Compromise, Cybersecurity, Government Crime / Fidelity ISO, Business Auto, Workers' Compensation, and Commercial Umbrella Insurance Carrier Renewal** (*Clerk*) Roll  
A motion by Ortman, seconded by Sztynodor to approve both renewals, passed unanimously by roll call vote.

- I. **Consider a Resolution Authorizing the Issuance and Sale of Up to \$85,672 Water System Revenue Bonds, Series 2025C, and Providing for Other Details and Covenants with Respect Thereto, and Approval of Related Financial Assistance Agreement** (*Public Works, Finance*) Roll  
A motion by Ortman, seconded by Goyke to approve the resolution, passed unanimously by roll call vote. **File #17860**
- J. **Consider a Wisconsin Department of Transportation State/Municipal Financial Agreement — Revision #1 for USH 2 Stuntz Avenue to 36th Avenue East for the US 2 East Reconstruction Project** (*Public Works*) Roll  
A motion by Ortman, seconded by Brede to approve the agreement, passed unanimously by roll call vote.
- K. **Consider a Resolution to Submit an Application for a Wisconsin Economic Development Corporation (WEDC) Idle Sites Grant of up to \$250,000 to Support Construction of Infrastructure for Redevelopment of the Former Roffers Construction Site, Parcel No. 201-00356-0000** (*Planning and Development*) Roll  
A motion by Ortman, seconded by Sztynodor to approve the resolution, passed unanimously by roll call vote. **File #17861**
- L. **Consider a City of Ashland Resolution to Adopt a Citizen Participation Plan as Required for the Submission of a Community Development Block Grant (CDBG) Application for the 2026 Comprehensive Plan Update** (*Planning and Development*) Roll  
A motion by Ortman, seconded by Seefeldt to approve the resolution, passed unanimously by roll call vote. **File #17862**

## 12. NEW BUSINESS

- A. **Consider a City of Ashland Resolution Authorizing to Submit a Community Development Block - Planning Grant (CDBG-PLNG) Application for the 2026 Comprehensive Plan Update** (*Planning and Development*) Roll  
A motion by Ortman, seconded by Seefeldt to approve the resolution, passed unanimously by roll call vote. **File #17863**
- B. **Consider a City of Ashland Resolution Providing a Guarantee of Match Funds for the 2025 Community Development Block Grant Planning (CDBG PLNG) Application Related to the City of Ashland's Participation in the Community Development Block Grant (CDBG) Program** (*Planning and Development*) Roll  
A motion by Ortman, seconded by Sztynodor to approve the resolution, passed unanimously by roll call vote. **File #17864**
- C. **Consider to Submit an Application to Fieldprint to Implement Digital Fingerprinting through the Clerk's Office** (*Clerk*) Voice  
A motion by Goyke, seconded by Sztynodor to approve passed unanimously by roll call vote.
- D. **Consider Contracts for the Purchase of Furniture and Shelving Furnishings for the Vaughn Library Renovation Project** (*Library*) Roll  
A motion by Ortman, seconded by Sztynodor to approve passed unanimously by roll call vote. The accepted bids include:

EBI Complete Office of Wisconsin, Inc	\$103,843.61
Samuels Group	11,002.79



Duet Resource Group	16,398.36
Duet Resource Group	10,459.40
M & M Office Interiors	40,755.84
Library Furniture International	99,896.78
Library Furniture International	<u>94,304.47</u>
<b>TOTAL</b>	<b>\$376,661.25</b>

### **13. CLOSED SESSION - Council may reconvene in Open Session to take action on any item discussed during Closed Session.**

A motion by Goyke and seconded by Levi to enter into Closed Session and allow Fire Chief Matthias to remain in Chambers for Closed Session, passed unanimously by roll call vote.

- A. **Pursuant WI Statute 19.85(1)(e): Deliberating or negotiating the purchasing of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session.** (*Paramedic Intercept Agreement with Red Cliff Ambulance*) (*Ashland Fire Department*) Roll

B. **Return to Open Session**

Ortman moved, seconded by Goyke to return to Open Session. The motion passed unanimously by voice vote.

C. **Report of Action Taken during Closed Session**

Mac Kenzie reported that no action was taken during Closed Session.

A motion by Goyke to support the Fire Chief and allow the City to terminate the current paramedic intercept agreement with Red Cliff, seconded by Gregoire, passed unanimously by voice vote.

### **14. ADJOURNMENT**

A motion by Goyke and seconded by Gregoire to adjourn was passed unanimously by voice vote.

Respectfully Submitted,

Denise Oliphant,  
City Clerk

**SUBJECT: Appointments**

**RECOMMENDATION: Approval**

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**DEPARTMENT OF ORIGIN:** Mayor

**CLEARANCES:** Mayor

**EXHIBITS:**

**EXPENDITURES REQUIRED:** NA

**AMOUNT BUDGETED:**

**APPROPRIATION REQUIRED:** NA

**TREASURER'S CERTIFICATE:** NA

**COMPLIANCE WITH CHAPTER 51:** Section 51.26 (b) of Chapter 51, Ashland City Ordinances, permits the Mayor and/or Clerk to schedule items directly for Council action. 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:**

The Mayor is requesting approval of the following reappointments:

- Board of Canvass
- Carol Larson, term to expire January 2028
- Eric Erickson, term to expire January 2028



**SUBJECT: Public Hearing Regarding a Proposed Community Development Block Grant (CDBG) Application for Planning (PLNG) Program Funds for the 2026 Comprehensive Plan Update (*Planning and Development*) Roll**

**RECOMMENDATION:** None

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**DEPARTMENT OF ORIGIN:** Planning & Development

**CLEARANCES:** Planning and Development Director

- EXHIBITS:**
- 1. Citizen Participation Public Hearing Certification
  - 2. Citizen Participation Public Hearing

**EXPENDITURES REQUIRED:** N/A

**AMOUNT BUDGETED:** N/A

**APPROPRIATION REQUIRED:** N/A

**TREASURER'S CERTIFICATE:** N/A

**COMPLIANCE WITH CHAPTER 51:** The Council as Committee of the Whole previously discussed this item and approved to move forward with the grant application process.

**STATEMENT OF CONFORMANCE WITH COMPREHENSIVE PLAN:** The Comprehensive Plan requires updating every 10 years and City staff have requested and the Council has voted to approve a resolution authorizing the City to submit an application for CDBG-PLNG funds to help fund the project. The public hearing is a required component of the application process.

**SUMMARY STATEMENT:**

The Council voted at the November 18th Council meeting to authorize City staff to apply for a CDBG-PLNG grant to help fund the 2026 Comprehensive Plan update. As part of the application process, the City Council must hold a public hearing to allow for citizen input. This public hearing is to fulfill that requirement. MSA Professional Services is assisting the City in preparing the CDBG-PLNG application and will provide some information for the Council and public at the Council meeting. The funding agency mandates the public hearing agenda and some agenda items do not apply to the project but must still be addressed during 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 November 20, 2025 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.

**Division of Energy, Housing and Community Resources**

Community Development Block Grant – Citizen Participation Certification (Public Hearing #1)

**CITIZEN PARTICIPATION CERTIFICATION  
for Public Hearing #1**

I, Denise Oliphant, on behalf of the City of Ashland, hereby  
(Clerk or Representative's Name) (City, Town, Village, or County) (Grantee / UGLG / Community Name)

certify that adequate notice of the Public Hearing was provided by means of (select one):

- a.  Fourteen (14) days, or more, advance notice print publication in the local newspaper;
- b.  A Class 2 notice print publication in the local newspaper; or
- c.  Other: N/A,

in accordance with the currently adopted Citizen Participation Plan (effective at the time of publication), and that the following checked topics were discussed at the Community Development Block Grant

(CDBG) Citizen Participation Public Hearing held at 6:00 PM on December 9, 2025 :  
(Time: 00:00 am/pm) (Date: Month, Day, Year)

Items Discussed at the Public Hearing	Agenda Items / Topics Covered
---------------------------------------	-------------------------------

- |                                     |   |
|-------------------------------------|---|
| <input checked="" type="checkbox"/> | 1. Basic overview of the Community Development Block Grant (CDBG) program. <i>(Required)</i>  |
| <input checked="" type="checkbox"/> | 2. The Community Development Block Grant (CDBG) funds available for <i>(Check all that apply – Required to identify CDBG Program(s) to which UGLG is applying):</i> <ul style="list-style-type: none"> <li>a. <input type="checkbox"/> Coronavirus (CDBG-CV);</li> <li>b. <input type="checkbox"/> Economic Development (CDBG-ED);</li> <li>c. <input type="checkbox"/> Housing (CDBG-HSG)</li> <li>d. <input checked="" type="checkbox"/> Planning (CDBG-PLNG);</li> <li>e. <input type="checkbox"/> Public Facilities (CDBG-PF);</li> <li>f. <input type="checkbox"/> Public Facilities for Economic Development (CDBG-PFED); and/or</li> <li>g. <input type="checkbox"/> Other: _____</li> </ul> |
| <input checked="" type="checkbox"/> | 3. Types of activities eligible for CDBG funding for <i>(Check all that apply – Required to identify eligible activities for CDBG Program(s) to which UGLG is applying):</i> <ul style="list-style-type: none"> <li>a. <input type="checkbox"/> Coronavirus response;</li> <li>b. <input type="checkbox"/> Economic development;</li> <li>c. <input type="checkbox"/> Housing: <ul style="list-style-type: none"> <li>i. <input type="checkbox"/> Rehabilitation</li> <li>ii. <input type="checkbox"/> Homebuyer Assistance</li> <li>iii. <input type="checkbox"/> Special Housing Projects</li> </ul> </li> </ul>  |

(continued on the next page)

# Division of Energy, Housing and Community Resources

## Community Development Block Grant – Citizen Participation Certification (Public Hearing #1)

iv.  Housing – Other: \_\_\_\_\_

v.  Housing – Other: \_\_\_\_\_;

d.  Planning activities for community development;

e.  Public facilities improvements;

f.  Public facilities improvements for economic development; and/or

g.  Other: \_\_\_\_\_

- 4. Housing needs identified prior to the Public Hearing and by attendees during the Public Hearing. *(Required – must be covered regardless of the focus of the CDBG project to comply with federal regulations)*
- 5. Community Development needs (e.g., activities involving planning, public facilities, economic development, other development for coronavirus, disaster or other emergency response, etc.) identified prior to the Public Hearing and by attendees during the Public Hearing. *(Required)*
- 6. Activities proposed for the CDBG application. *(Required)*
- 7. The potential for residential and/or business displacement as a result of the proposed CDBG activities. *(Required if any potential for possible displacement)*
- 8. The public attending this meeting were offered an opportunity to discuss the proposed CDBG application. *(Required)*

_____ <b>x</b>	<b>Denise Oliphant, City Clerk</b>	<b>12/ /2025</b>
Signature of the Municipal Clerk or Designated Authorized Representative	Title (& Organization if not from UGLG)	Date Signed

_____ <b>x</b>	<b>Mayor</b>	<b>12/ /2025</b>
Signature of the Chief Elected Official (CEO)	Title	Date Signed

**Matthew MacKenzie**

Typed Name of the Chief Elected Official (CEO)

*The UGLG must submit this Certification with the other required citizen participation documents in the "Citizen Participation Attachments & Supporting Documents" section of the CDBG Application.*

## Division of Energy, Housing and Community Resources

Community Development Block Grant – Citizen Participation Certification (Public Hearing #1)

### CITIZEN PARTICIPATION #1 CERTIFICATION FORM INSTRUCTIONS

The Unit of General Local Government (UGLG) must hold at least two (2) Public Hearings, one prior to application and one during the course of its Community Development Block Grant performance period, if awarded CDBG funds, according to the schedule established within the CDBG Grant Agreement. This form should be completed and submitted to the Division of Energy, Housing and Community Resources (DEHCR) with the UGLG's CDBG Application.

- Fill in the "Clerk or Representative's Name", the "City/Town/Village/County" (select UGLG Type designation), the "Grantee/UGLG/Community Name", along with the "Time" and "Date" that the Public Hearing was held.
- Indicate which topic(s) were discussed at the Public Hearing by marking the checkbox(es) that appear to the left of the listed "Agenda Items / Topics Covered" section.

#### IMPORTANT REMINDER!

A full copy of the meeting minutes from this Public Hearing must be submitted with the UGLG's CDBG Application.

- The **Citizen Participation Certification** form must be signed by the UGLG's municipal Clerk or a designated representative authorized by the UGLG to certify the public hearing content. Make sure to provide the signature and "Title" of the Clerk or designated representative. Include the name of the designee's affiliated firm/organization if it is not an employee or official of the municipality. Fill in the date the form is signed by the Clerk or designated representative.
- The **Citizen Participation Certification** form must be signed by the UGLG's Chief Elected Official (i.e., Mayor, City Council President, Village Board President, Town Board Chairperson, County Board Chairperson, or County Executive). Make sure to provide the signature, typed name, and title of the Chief Elected Official (CEO). Fill in the date the form is signed by the CEO.

*[Electronic forms of signature will be accepted for CDBG application forms and attachments. Refer to the CDBG Application Instructions for acceptable forms of electronic signature.]*

- Retain the *original* completed **Citizen Participation Certification** form for in the UGLG's prospective grant file and **submit a copy of the Certification and public hearing meeting minutes to DEHCR with the UGLG's CDBG Application materials** (in the *Citizen Participation Attachments & Supporting Documents*" section of the application attachments). The completed form and minutes **must** be submitted to DEHCR with the UGLG's CDBG application.



# Citizen Participation Public Hearing

City of Ashland  
December 9<sup>th</sup>, 2025  
6:00 PM



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**Benjamin (Ben) Andrews**  
**MSA Professional Services**  
(920) 592-9630  
bandrews@msa-ps.com

## Presentation Outline

- Introduction to Public Hearing
- Public Hearing Agenda
  1. Identification of total potential funding available
  2. Eligible CDBG activities
  3. Presentation of identified community development and housing needs
  4. Presentation of activities proposed for CDBG application
  5. Review of any potential residential and non-residential displacement
  6. Resident input regarding community development and housing needs, the proposed CDBG project, and other CDBG activities
- Public Hearing Closing Remarks



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## Public Hearing Agenda



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### Agenda Item #1

#### • Identification of total potential funding available

#### Basic Overview of the CDBG Program

Enacted through the Housing and Community Development Act of 1974.

- Funds originate with the U.S. Dept. of Housing and Urban Development (HUD).
- State Administered CDBG funds are passed through the Wisconsin Department of Administration (DOA).
- Targets funding to areas of greatest need for housing, public facilities and economic development.
- DOA receives approximately \$28 million per year from HUD; \$200k available for Planning Projects.
- Additional disaster funding requires congressional authorization.

#### Goals of the CDBG Program

- Benefit persons of low-to-moderate income (LMI)
- Elimination of Slum and Blight Conditions
- Address an urgent local need



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**Agenda Item #2**

- **Eligible CDBG activities**

**Types of Activities Eligible for Community Development Block Grant:**

- Housing
- Planning Grant
- Public Facilities
- Economic Development
- Public Facilities for Economic Development
- Other – Coronavirus, Close



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**Agenda Item #3**

- **Presentation of identified community development and housing needs**

No community development and/or *housing needs* in the *community* were specifically identified prior to the Public Hearing, but the City's existing Comprehensive Plan has expressed support for these activities.



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**Agenda Item #4**

**• Presentation of activities proposed for CDBG application**

**Purpose of Update**

- Comply with Wisconsin Comprehensive Planning Law (§66.1001) requiring a 10-year review.
- Address critical community needs and position Ashland for long-term vitality.

**Why It Matters**

- Serves as a strategic roadmap for housing, infrastructure, and economic resilience.
- Benefits 56.6% of residents who are Low-to-Moderate Income (LMI).

**Community Engagement**

- Built on prior stakeholder input and public hearings.
- Ensures shared values and collaborative planning.

**Key Activities**

- Align land use and infrastructure with current realities:
  - Manage population decline, aging demographics, and distressed housing (40% of homes in moderate/severe distress).
- Strengthen housing markets through targeted neighborhood reinvestment.
- Promote economic diversification and sustainability:
  - Leverage waterfront, downtown, and educational institutions.
- Enhance connectivity and equitable access to amenities for LMI residents.
- Integrate sustainability goals and recent policy priorities.
- Maintain eligibility for state and federal funding programs.



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**Agenda Item #5**

**• Review of any potential residential and non-residential displacement**

The City's proposed CDBG project does not involve acquisition. Residential and/or non-residential (business) displacement/relocation assistance does not apply to this project.



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**Agenda Item #5**

- Resident input regarding community development and housing needs, the proposed CDBG project, and other CDBG activities
- The City of Ashland is holding a Public Hearing regarding the CDBG project activities. If any person attending the public hearing wishes to comment on the subject, please step forward.
- **Before speaking, please ensure you sign your name on the sign-up sheet provided and identify your name/address before providing your comment**



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**Public Hearing Closing Remarks**

10

**SUBJECT: Presentation and Discussion of the City of Ashland 2024 Financial Audit**

**RECOMMENDATION:** Approval

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**DEPARTMENT OF ORIGIN:** Finance

**CLEARANCES:** Administrator

**EXHIBITS:** 1. City of Ashland 2024 Audit Summary

**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 financial statement auditors for the City of Ashland, Sheanne Hediger, C.P.A., who is a Principal with Baker Tilly US LLP, and Vanessa Kane, C.P.A., who is a Senior Manager with Baker Tilly US LLP, will be joining the meeting virtually to present the 2024 audit summary and answer questions from City Councilors.



# City of Ashland

## *Report to the City Council*

### 2024 Audit Summary

Baker Tilly Advisory Group, LP and Baker Tilly US, LLP, trading as Baker Tilly, operate under an alternative practice structure and are members of the global network of Baker Tilly International Ltd., the members of which are separate and independent legal entities. © 2024 Baker Tilly Advisory Group, LP.

This report is intended solely for the use of management and the City Council.



# Overview

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**01** Independent auditors' report

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**02** Financial highlights

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**03** Report on federal awards

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**04** Reporting and insights letter

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This report is intended solely for the use of management and the City Council.



# Independent auditors' report

This report is intended solely for the use of management and the City Council.

# Pages 1 – 3

- **Opinions**

- Unmodified: Financial statements are presented fairly, in all material aspects, in accordance with accounting principles generally accepted in the U.S.

- **Management's responsibility**

- Preparation and fair presentation of financial statements
- Design, implementation and maintenance of internal controls
- Evaluating whether there are conditions or events that raise substantial doubt about the ability to continue as a going concern



## INDEPENDENT AUDITORS' REPORT

### • **Auditors' responsibility**

- Objective is to obtain reasonable assurance about whether the financial statements are free from material misstatement.
- Misstatements are considered material if there is a substantial likelihood that they would influence the judgment made by a reasonable user of the financial statements.
- Performing the audit includes:
  - Exercising professional judgment and maintaining professional skepticism
  - Identifying and assessing risk of material misstatement and design and perform procedures responsive to risks
  - Obtain an understanding of internal controls, but not for purpose of expressing an opinion on them
  - Evaluate accounting policies and estimates used by management
  - Conclude whether there are conditions or events that raise substantial doubt as to ability to continue as a going concern

This report is intended solely for the use of management and the City Council.

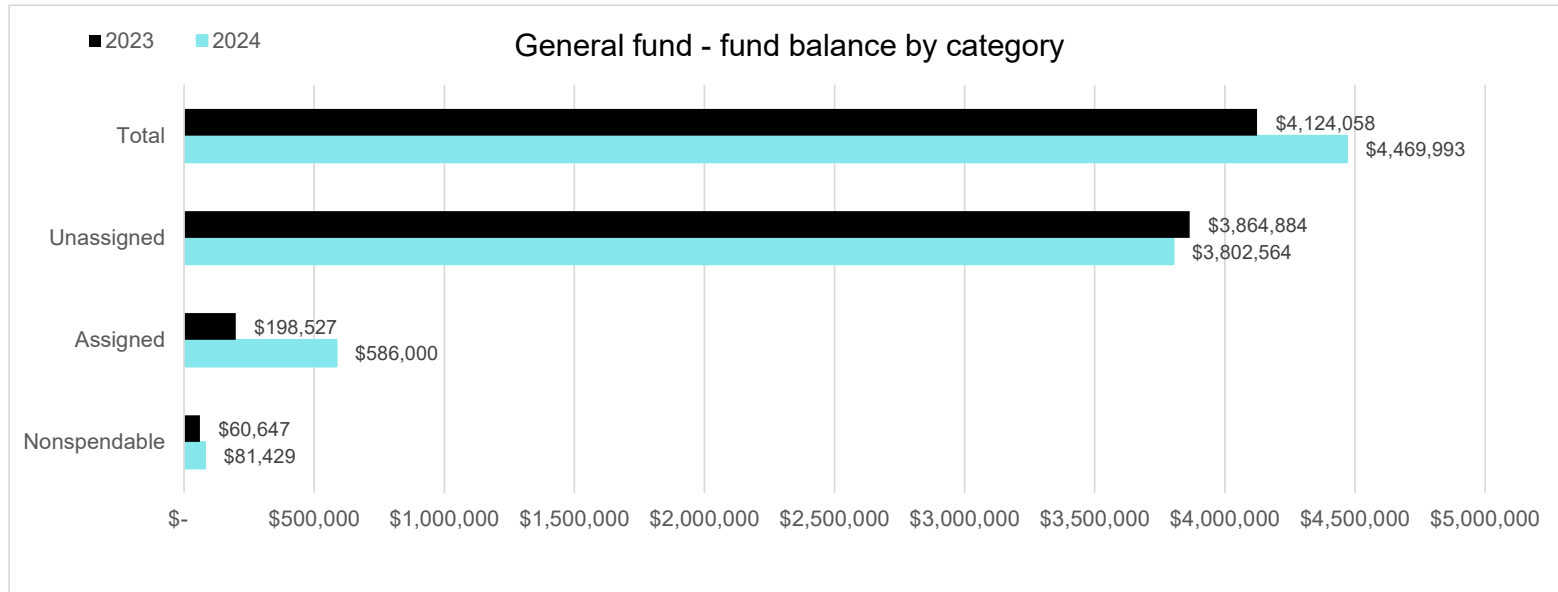




# **Financial highlights**

FINANCIAL HIGHLIGHTS

# Analysis of General Fund Balance



## Summarized income statement

	<u>Actual</u>	<u>Final budget</u>	<u>Variance</u>
Revenues and other financing sources	\$ 12,870,404	\$ 12,072,084	\$ 798,320
Expenditures and other financing uses	<u>12,524,469</u>	<u>12,548,164</u>	<u>23,695</u>
Net change in fund balance	<u>\$ 345,935</u>	<u>\$ (476,080)</u>	<u>\$ 822,015</u>

This report is intended solely for the use of management and the City Council.

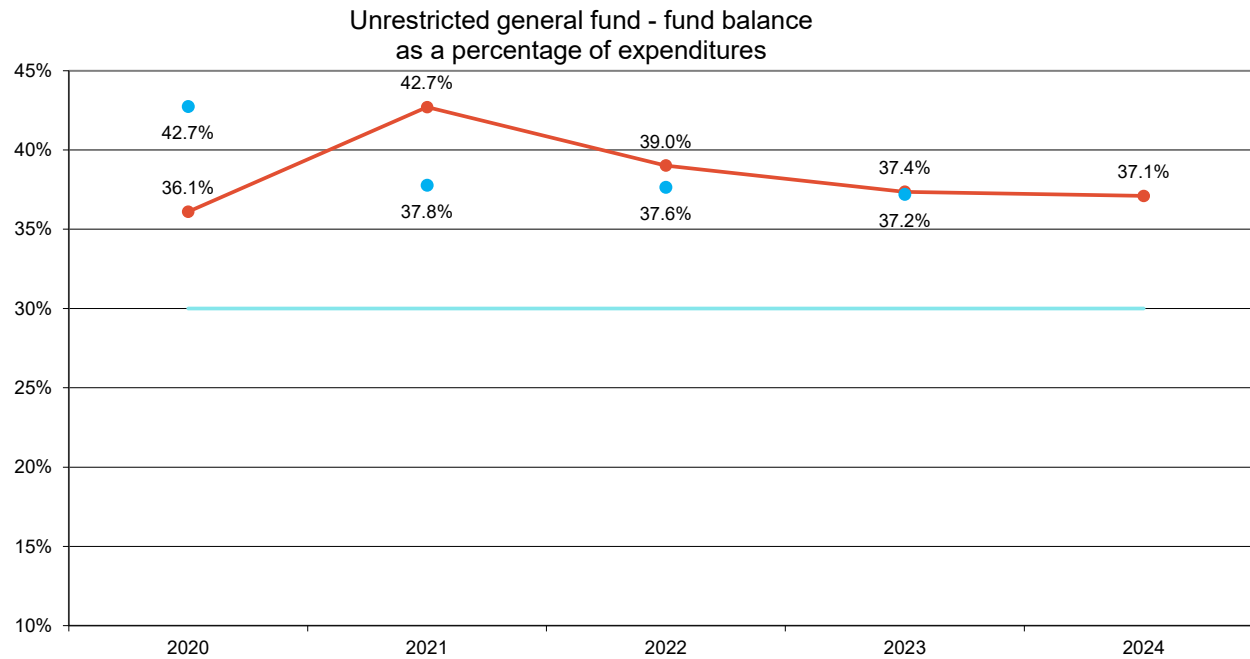
FINANCIAL HIGHLIGHTS

# General Fund – Fund Balance Trends

Fund balance policy:

Maintain unrestricted fund balance equal to 30% of expenditures.

● General Fund Actual      — Policy target      ● Reference - Median



Other reference values

GFOA recommends a minimum of no less than 2 months (16.7%) of general fund expenditures.

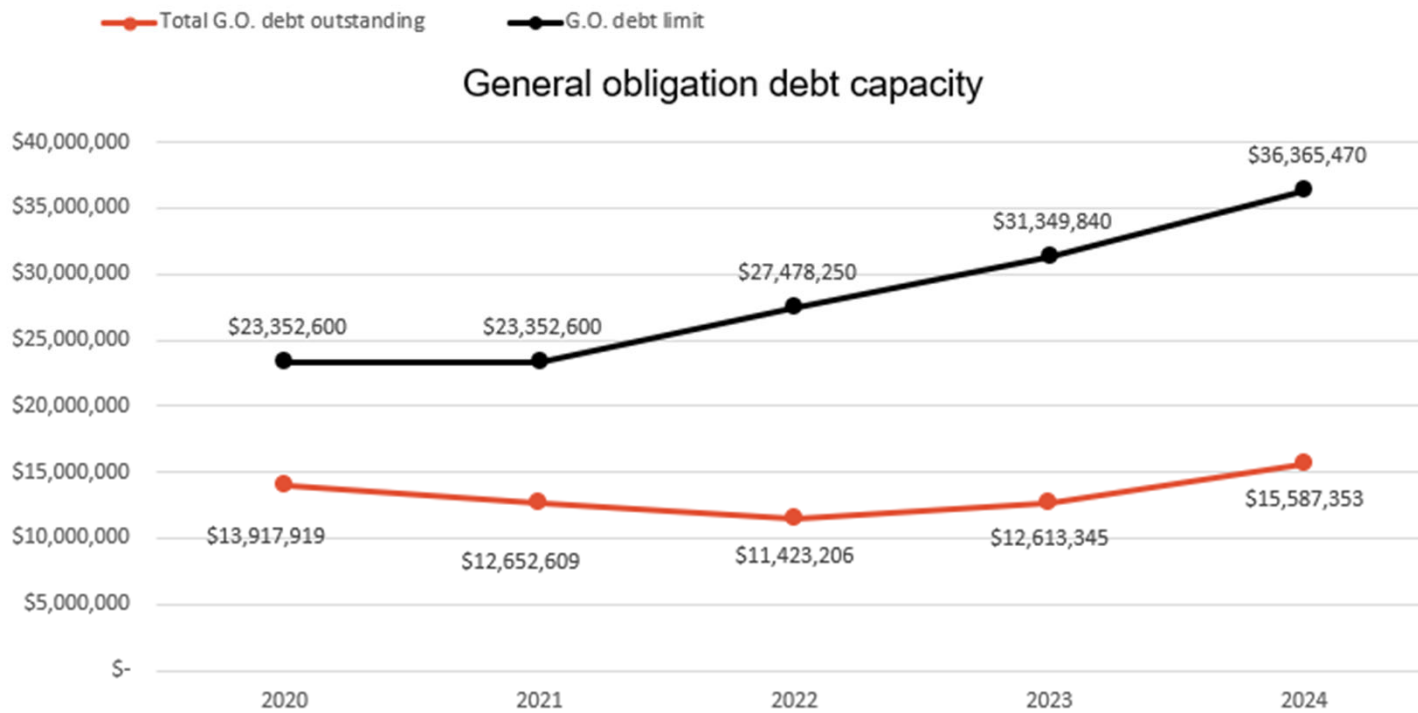
Median reference value generated from 2020 - 2024 Baker Tilly municipal client data for population range of under 10,000.

This report is intended solely for the use of management and the City Council.



FINANCIAL HIGHLIGHTS

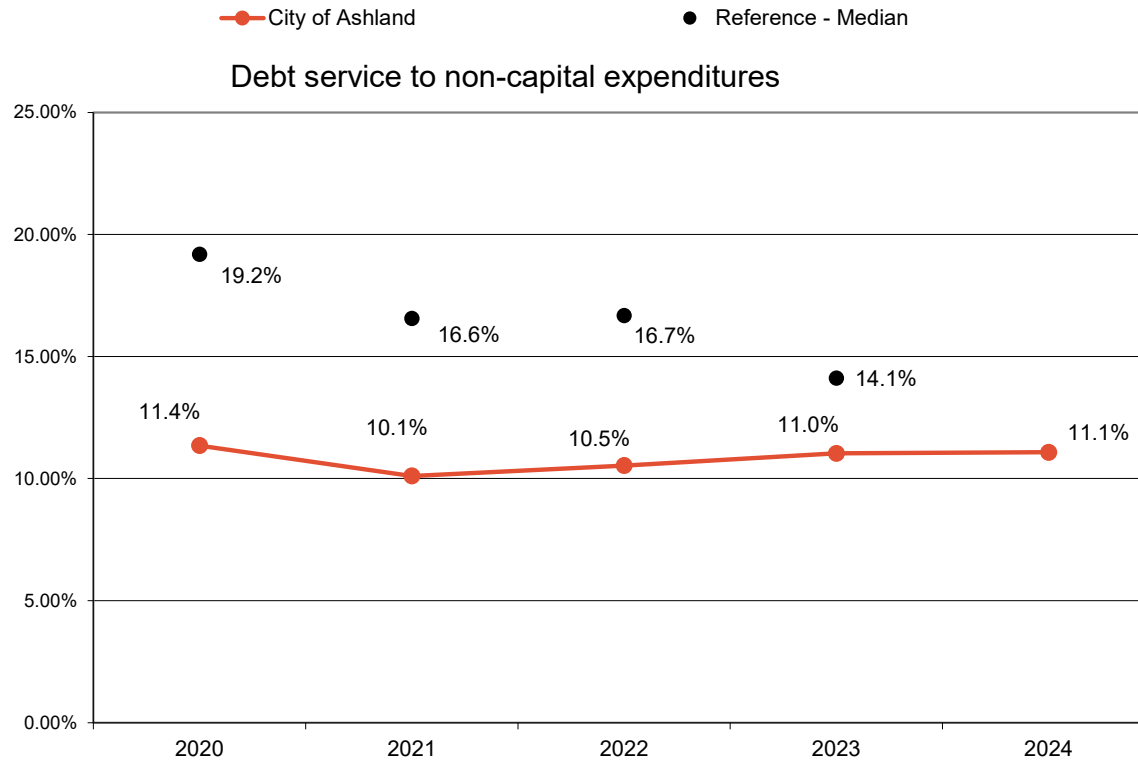
# General Obligation Debt Outstanding



This report is intended solely for the use of management and the City Council.



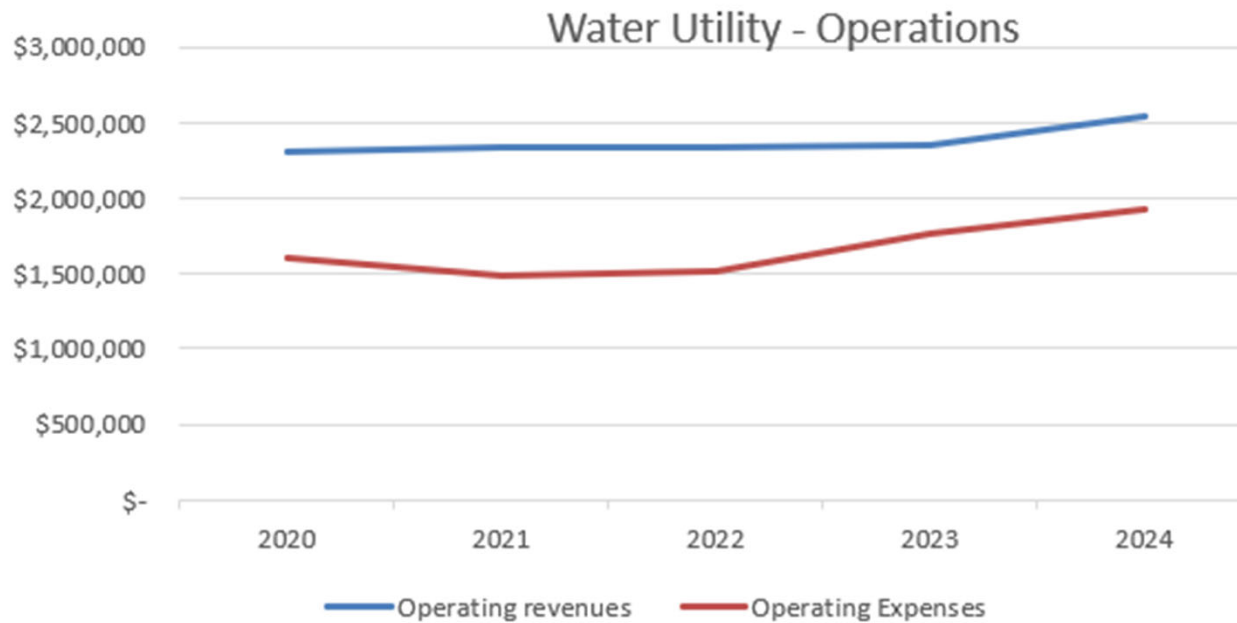
# Analysis of Debt Service – Governmental Funds



This report is intended solely for the use of management and the City Council.

FINANCIAL HIGHLIGHTS

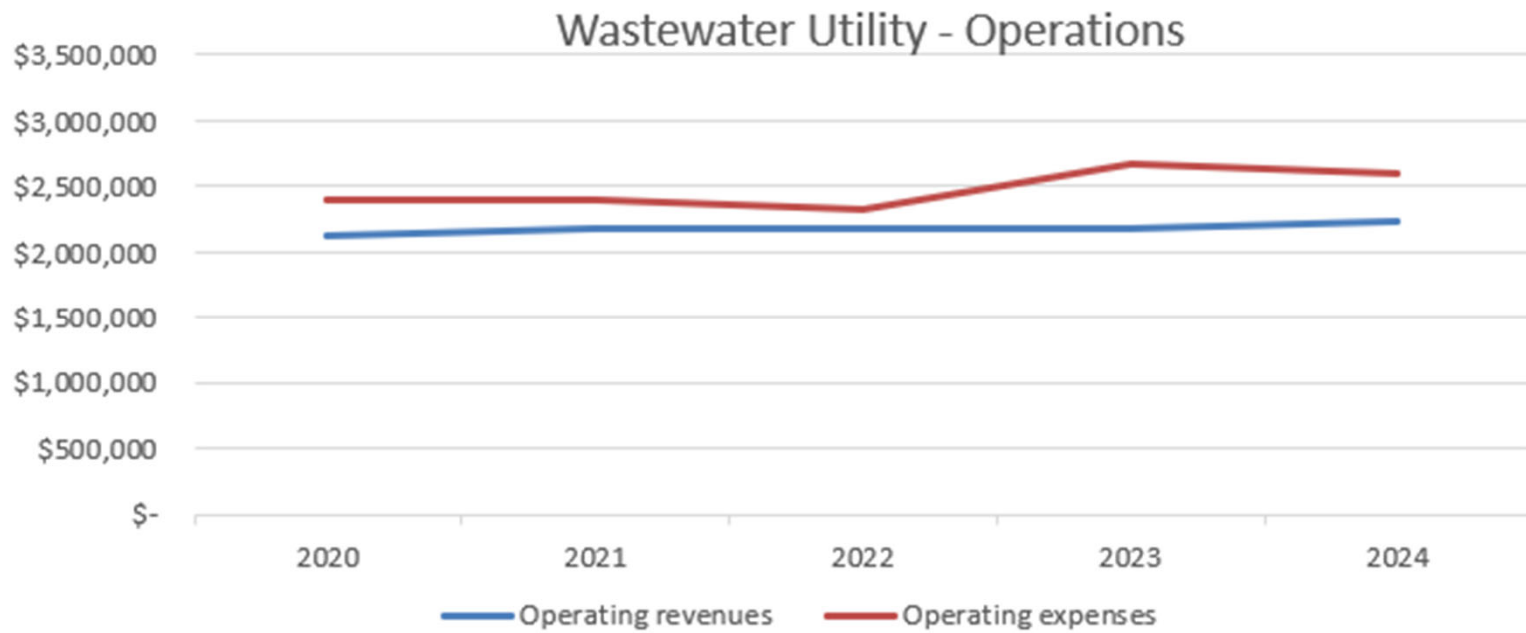
# Water Utility



This report is intended solely for the use of management and the City Council.

FINANCIAL HIGHLIGHTS

# Wastewater Utility



This report is intended solely for the use of management and the City Council.



# Report on Federal Awards

# Report on federal awards

- Total federal awards expended – \$1,623,273
- Major programs tested –
  - Section 154 Program

This report is intended solely for the use of management and the City Council.



## Report on federal awards (cont.)

- **Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Governmental Auditing Standards***
  - Material weaknesses in internal control reported
    - Internal control over financial reporting
    - Internal control environment (lack of segregation of duties)
  - No instances of noncompliance reported



## **Report on federal awards (cont.)**

- **Report on Compliance for the Major Federal Program, Report on Internal Control over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**
  - Unmodified opinion on compliance
  - No material weaknesses over compliance with federal programs noted.
  - No compliance findings

This report is intended solely for the use of management and the City Council.





# **Reporting and insights letter**

## REQUIRED COMMUNICATION

# Reporting and Insights Letter

### Internal control matters reported

- Lack of segregation of duties (details on pages 6 - 7)
- Financial reporting (details on page 7)

### Other required audit communications

- Two-way communication regarding 2025 audit (pages 30-32)
- 2024 audit communications (pages 10-13)
  - Significant estimates included in financial statements – Pension and OPEB calculations, allowance for doubtful accounts, landfill obligations and depreciation
  - No difficulties, disagreements or consultations occurred
- Uncorrected and corrected misstatements (pages 25 and 29)

### New accounting pronouncements

- Impacting 2025 and beyond (pages 26-27)



**Questions?**

**Thank you**

We appreciate the work done by the City's accounting staff and management in preparing for and assisting with the audit.

**Vanessa Kane,**  
*Senior Manager*

Vanessa.Kane@bakertilly.com  
+1 (715) 876 4791

**Sheanne Hediger**  
*Principal*

Sheanne.Hediger@bakertilly.com  
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This report is intended solely for the use of management and the City Council.

**SUBJECT:** Appoint Election Inspectors for Upcoming Election Cycle (2026-2027) (Clerk) Voice

**RECOMMENDATION:** Approval

---

**DEPARTMENT OF ORIGIN:** City Clerk

**CLEARANCES:** City Clerk

**EXHIBITS:** 1. 2026-2027 List of Potential Poll Workers

**EXPENDITURES REQUIRED:** N/A

**AMOUNT BUDGETED:** N/A

**APPROPRIATION REQUIRED:** N/A

**TREASURER'S CERTIFICATE:** N/A

**COMPLIANCE WITH CHAPTER 51:** Section 51.26 (b) of Chapter 51, Ashland City Ordinances, permits the Mayor and/or Clerk to schedule items directly for Council action. 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:** N/A

**SUMMARY STATEMENT:**

According to WI State Statute 7.30(4)(a), 7.30(6), the Governing Body shall appoint election inspectors for a two-year term, which begins January 1, 2026 and ends December 31, 2027.

The individuals listed as 2026-2027 Elections Inspectors and Special Voting Deputies have replied to the Clerk confirming they wish to serve as workers for the 2026 and 2027 elections.

Sarah Adams	<b>Anna Hipke-Krueger (Chief Inspector)</b>	Bill Schouten
June Bavlnka		Kevin Seefeldt
Paula Bayliss	Sara Hudson	Ken Simon ( <i>Political Party Affiliated (D)</i> )
Katie "Arifa" Belt	<b>Leslie Jagger (Chief Inspector)</b>	Rose Spieler-Sandberg
Jordan Bremer	Madeleine Lee	Parker Sterling
Phoebe Burchill	Mandy Lyons	Ana Tapsieva
John Butler	Deb MacKenzie	Brian Tochterman
Linda Calhan	Elizabeth Madsen-Genzler	Natasha Trush
Joseph Cox	Lori Mahnke	Dianna Trush
Jack Coy	Alec Malenfant	Gregory Trush
Julie Coy	Avia Merton	Cheryl Tveit
Paula Cunningham	Sarah "Jo" Messer	Kate Ullman
Russ Decker	<b>Jacob Miner (Chief Inspector)</b>	Dave Ullman
Andrea Dollen	Edward Monroe	Julia Waggoner
Kathleen Draughon	Maribeth Monroe	Leah Walentosky
Ann Dryer	Kathleen Moore	Anthony Wallner
William Todd Dryer	Rachel Myslivy	Phil Wesner
Jen Fanucci	Joyce Neumann	Lydia Westerlund
Joe Fernandez	Valerie Olinik Damstra	Liz White
Isabel Field	Linda Opperman	Steven Wiley
Gerry Foster	Jeffrey Opperman	Laura Wirkkala
Blake Frost	Lucas Phillips	Alexander Wuethrich
Daniel Goglin	<b>Karin Pierce (Chief Inspector)</b>	
Joyce Goglin	Virginia "Ginger" Quay	
Clifford Grand	Kristen Quinlan	
Bronte Gross	Layne Raroha	
Carver Harries	<b>Cheyenne Reeves (Chief Inspector)</b>	
Vicki Hartman	Peter Rudnick	
Roselyn Heil		

**SUBJECT:** Consider a Resolution to Establish Polling Places and Combine Wards for the Potential February 17, 2026 Primary Election, and April 7, 2026 Spring Election (*Clerk*) Roll

**RECOMMENDATION:** Approve

---

**DEPARTMENT OF ORIGIN:** City Clerk

**CLEARANCES:** City Clerk

**EXHIBITS:** 1. Proposed Resolution No. 17865

**EXPENDITURES REQUIRED:** N/A

**AMOUNT BUDGETED:** N/A

**APPROPRIATION REQUIRED:** N/A

**TREASURER'S CERTIFICATE:** NA

**COMPLIANCE WITH CHAPTER 51:** Section 51.26 (b) of Chapter 51, Ashland City Ordinances, permits the Mayor and/or Clerk to schedule items directly for Council action. 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:** N/A

**SUMMARY STATEMENT:**

The Spring Election will be held on Tuesday, April 7, 2026. If needed, a Primary Election may be held on February 17, 2026. Wisconsin State Statue 5.25(3) requires a city's governing body approve a resolution to designate the establishment of polling places for a Primary Election and

Spring Election. Due to the expected volume of turnout, the City Clerk’s Office recommends the use of a single polling place location, namely the Bretting Community Center at 400 4th Avenue West.

Also, per WI State Statutes, the City Council is required to pass a Resolution for combining wards. The City Clerk’s office recommends that wards should be strategically combined into reporting units to maintain simple result reporting. The number of Reporting Units is unavoidable due to the lines drawn during redistricting in 2020, and the difference between the City and County District lines.

REPORTING UNIT	WARD(S)
1	13, 14
2	15, 16
3	17
4	18
5	19, 20
6	21
7	22
8	5
9	1, 2
10	3, 4
11	6
12	7
13	8
14	9, 10
15	11
16	12

Polling Place for all Wards: Bretting Community Center, 400 4th Avenue West

# RESOLUTION No. 17865

## **RESOLUTION TO COMBINE WARDS AND ESTABLISH THE POLLING PLACE FOR THE FEBRUARY 17, 2026 PRIMARY ELECTION AND APRIL 7, 2026 SPRING ELECTION**

**WHEREAS**, the City of Ashland will potentially hold a Primary Election on February 17, 2026 and will hold a Spring Election and Presidential Preference Vote on April 7, 2026; and

**WHEREAS**, the Council must establish official polling places for elections; and

**WHEREAS**, aldermanic positions for Districts 1, 3, 5, and 7 are up for election; and

**WHEREAS**, the Mayor is up for election; and

**WHEREAS**, lower voter turnout is expected for both elections; and

**WHEREAS**, combining wards strategically ensures easy and simple result reporting.

**NOW, THEREFORE, BE IT RESOLVED** by the Common Council of the City of Ashland that Wards shall be combined and Polling Places shall be designated as follows for the February 17, 2026 Primary Election and April 7, 2024 Spring Election and Presidential Preference Vote:

Reporting Unit	Wards
1	13, 14
2	15, 16
3	17
4	18
5	19, 20
6	21
7	22
8	5
9	1, 2
10	3, 4
11	6
12	7
13	8
14	9, 10
15	11
16	12
Polling Place for all Wards: Bretting Community Center, 400 4 <sup>th</sup> Avenue West	

PASSED:

\_\_\_\_\_  
Charlie Ortman, Council President

ATTEST:

\_\_\_\_\_  
Denise Oliphant, City Clerk

\_\_\_\_\_  
Matthew Mackenzie, Mayor

APPROVED AS TO FORM:

\_\_\_\_\_  
Tyler W. Wickman, City Attorney