

CITY OF ASHLAND WI - 2026 PROPOSED BUDGETS - PUBLIC HEARING NOV 18, 2025

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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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PUBLIC HEARING NOTICE

The Common Council of the City of Ashland, Wisconsin will hold a **Public Hearing on the proposed 2026 Budget at its meeting on Tuesday, November 18, 2025.** The meeting will begin **at 6:00 pm in-person with the option of on-line via go-to-meeting.** Adoption of the 2026 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.

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CITY OF ASHLAND - 2026 BUDGET SUMMARY

General Fund Detail

Sources of Funds	PROPOSED		Percent Change
	2025 Budget	2026 Budget	
Revenues:			
Taxes:			
General Property Taxes	\$2,884,590	\$2,939,837	1.92%
Other Taxes	444,440	412,940	
Special Assessments	0	0	
Intergovernmental Revenues	5,843,123	5,951,446	
Licenses & Permits	171,505	170,505	
Fines, Forfeitures & Penalties	16,000	16,000	
Public Charges for Service	1,983,650	2,484,050	
Intergovernmental Charges for Service	807,014	779,640	
Miscellaneous Revenues	129,650	149,650	
Other Financing Sources	157,250	187,250	
Total General Fund Revenues	12,437,222	13,091,318	5.26%
Fund Balance Applied	586,000	662,000	
Total Sources of General Funds	\$13,023,222	\$13,753,318	5.61%
Uses of Funds			
Expenditures:			
General Government	\$2,085,855	\$2,253,745	
Public Safety	6,516,581	6,898,644	
Public Works	2,450,306	2,571,545	
Health & Human Services	91,450	99,960	
Culture, Recreation & Education	763,521	801,416	
Conservation & Development	257,720	268,823	
Total General Fund Expenditures	12,165,433	12,894,133	5.99%
Other Financing Uses:			
Transfers to Special Revenue Funds	491,400	491,800	
Transfers to Debt Service Funds	0	0	
Transfers to Capital Projects Funds	276,504	212,500	
Transfers to Enterprise Funds	64,885	64,885	
Transfers to Internal Service Funds	25,000	90,000	
Total Other Financing Uses	857,789	859,185	0.16%
Current Year Fund Balance Reserved	0	0	
Total Uses of General Funds	\$13,023,222	\$13,753,318	5.61%

All Governmental & Proprietary Funds Combined

	Est. Fund Bal. 12/31/25	Total Revenues	Total Expenditures	Est. Fund Bal. 12/31/26	Property Tax Contribution
General Fund	\$4,730,270	\$13,091,318	\$13,753,318	\$4,068,270	\$2,939,837
Special Revenue Funds	1,248,369	1,061,187	1,460,690	848,866	57,762
Debt Service Funds	111,640	2,037,455	2,138,325	10,770	1,940,544
Capital Projects Funds	1,719,100	6,986,800	7,795,920	909,980	0
Enterprise Funds	34,984,324	6,561,093	6,324,146	35,221,271	0
Internal Service Funds	450,000	220,000	334,450	335,550	0
Total	\$43,243,703	\$29,957,853	\$31,806,849	\$41,394,707	\$4,938,143

Mill Rate Calculation

	2023 Budget	2024 Budget	2025 Budget	2026 Budget	Percent Change
Amount to be Raised by Taxes	\$4,750,702	\$4,799,086	\$4,879,528	\$4,938,143	1.20%
Assessed Value	468,088,800	466,888,500	459,453,276	464,316,000	1.06%
Mill Rate (\$ per \$1,000 assessed value)	10.1491	10.2789	10.6203	10.6353	0.14%

CITY OF ASHLAND
2026 BUDGET PRELIMINARY
SUMMARY WORKSHEET

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	2025-26 \$	%
Property Tax Levy								
Assessed Value	469,917,700	468,088,800	466,888,500	459,453,200	459,453,200	464,316,000	4,862,800	1.06%
Mill Rate	10.1532	10.1491	10.2789	10.6203	10.6203	10.6353	0.0150	0.14%
Gross Levy	\$4,771,188	\$4,750,702	\$4,799,086	\$4,879,528	\$4,879,528	\$4,938,143	\$58,615	1.20%
Less Restricted Levy:								
TIF Levy	(257,486)	(242,364)	(272,777)	(55,030)	(55,030)	(57,762)	(2,732)	4.96%
Debt Service Levy								NA
Long-term G.O. Debt Service	(1,407,328)	(1,389,465)	(1,484,284)	(1,774,678)	(1,774,678)	(1,775,314)	(636)	0.04%
Debt Service Reserve Applied	-	-	100,000	100,000	100,000	100,000	-	0.00%
One Year GO Note Debt Service	(273,000)	(266,800)	(280,980)	(265,230)	(265,230)	(265,230)	-	0.00%
Net Debt Service Levy	(1,680,328)	(1,656,265)	(1,665,264)	(1,939,908)	(1,939,908)	(1,940,544)	(636)	0.03%
Total Restricted Levy	(1,937,814)	(1,898,629)	(1,938,041)	(1,994,938)	(1,994,938)	(1,998,306)	(3,368)	0.17%
Net Expendable Levy	\$2,833,374	\$2,852,073	\$2,861,045	\$2,884,590	\$2,884,590	\$2,939,837	\$55,247	1.92%
Net Levy Available for General Fund	\$2,833,374	\$2,852,073	\$2,861,045	\$2,884,590	\$2,884,590	\$2,939,837	\$55,247	1.92%
Post-Levy Property Tax Adjustments	386	386	579	-	-	-	-	NA
Non-Tax General Fund Revenues	8,186,357	8,386,976	10,033,771	9,552,632	10,234,816	10,151,481	598,849	6.27%
Appropriation of Fund Balance				586,000	-	662,000	76,000	12.97%
Total General Fund Revenues	\$11,020,117	\$11,239,435	\$12,895,395	\$13,023,222	\$13,119,406	\$13,753,318	\$730,096	5.61%

Uses of General Funds

General Fund Transfer to Other Funds

SR 215 - Vaughn Library	(312,000)	(316,000)	(308,595)	(312,000)	(312,000)	(316,000)	(4,000)	1.28%
SR 272 - BBC programs	-	-	(2,825)	-	-	-	-	NA
SR 245 - Planning & Redevelopment	(75,273)	-	-	(25,000)	(25,000)	(25,000)	-	0.00%
SR 246 - Home Improvement Programs	-	-	-	(5,000)	(5,000)	(5,000)	-	0.00%
SR 260 - Recycling	(87,512)	(90,000)	(113,514)	(149,400)	(143,000)	(143,000)	6,400	-4.28%
SR 277 - Wetland Mitigation	(14,484)	-	-	-	-	-	-	NA
SR 274 - Beautification Fund	(6,270)	(3,950)	(2,774)	-	(2,800)	(2,800)	(2,800)	NA
CP 450 - Building Facilities.	-	(15,500)	-	-	-	-	-	NA
CP 454 - Equipment Leases-General Gvnt	(5,000)	(25,000)	(15,000)	(15,500)	(15,500)	(15,000)	500	-3.23%
CP 460 - Public Works Capital Equip.	(15,000)	-	-	(50,000)	(50,000)	(45,000)	5,000	-10.00%
CP 461 - Fire/Amb Capital Equip.	(375,400)	(11,994)	(34,650)	(100,504)	(100,504)	(46,000)	54,504	-54.23%
CP 462 - Police Dept Capital Equip.	-	(77,688)	(55,150)	(50,000)	(50,000)	(55,000)	(5,000)	10.00%
CP 463 - Computer Capital Equip.	-	(6,500)	(60,000)	(30,500)	(30,500)	-	30,500	-100.00%
CP 470 - Capital Street Improvements	(84,300)	-	-	-	-	-	-	NA
CP 480 - Urban Forestry	(6,000)	(6,000)	(15,280)	(10,000)	(10,000)	(8,000)	2,000	-20.00%
CP 481 - Parks & Rec	-	(29,500)	-	(15,000)	(15,000)	(38,500)	(23,500)	156.67%
EF 610 - JFK Airport	(68,770)	(86,792)	(82,054)	(64,885)	(80,000)	(64,885)	-	0.00%
IS 750 - Post Retirement/Benefits Reserve	(117,216)	(50,000)	(75,110)	(25,000)	(35,000)	(90,000)	(65,000)	260.00%
CP 491 / TA 810 - Landfill (LTC)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	-	0.00%
Total Transfers to Other Funds	(\$1,172,225)	(\$723,924)	(\$769,952)	(\$857,789)	(\$879,304)	(\$859,185)	(\$1,396)	0.16%
Net Available for General Fund Operations	\$9,847,892	\$10,515,511	\$12,125,443	\$12,165,433	\$12,240,102	\$12,894,133	\$728,700	5.99%

CITY OF ASHLAND
2026 BUDGET PRELIMINARY
SUMMARY WORKSHEET

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Projected	2026 Budget	2025-26 \$	%
General Fund Operations								
GENERAL GOVERNMENT								
Mayor	(23,153)	(18,575)	(23,959)	(23,110)	(22,110)	(23,110)	-	0.00%
City Council	(55,181)	(26,411)	(27,720)	(62,775)	(57,910)	(65,300)	(2,525)	4.02%
City Administrator	(142,313)	(148,743)	(162,944)	(166,505)	(166,110)	(171,990)	(5,485)	3.29%
Police & Fire Commission	(13,732)	(15,371)	(6,929)	(8,900)	(8,900)	(8,900)	-	0.00%
City Attorney	(102,042)	(85,324)	(102,133)	(80,000)	(92,000)	(92,000)	(12,000)	15.00%
City Clerk	(103,210)	(107,224)	(109,266)	(112,780)	(111,365)	(116,025)	(3,245)	2.88%
Human Resources (Personnel)	(83,376)	(31,578)	(23,383)	(22,250)	(19,978)	(23,200)	(950)	4.27%
Elections	(76,352)	(80,202)	(81,546)	(85,535)	(78,735)	(95,450)	(9,915)	11.59%
Technology Services	(266,637)	(279,869)	(310,934)	(305,185)	(328,335)	(356,910)	(51,725)	16.95%
Other City Hall	(87,066)	(82,352)	(46,518)	(65,025)	(57,655)	(66,165)	(1,140)	1.75%
Finance	(396,244)	(442,608)	(497,463)	(501,505)	(501,095)	(521,675)	(20,170)	4.02%
Assessor	(31,887)	(32,327)	(32,620)	(34,800)	(34,800)	(61,350)	(26,550)	76.29%
Buildings & Facilities Maintenance	(471,881)	(511,618)	(534,777)	(445,985)	(453,245)	(461,670)	(15,685)	3.52%
Misc, Insurance & Contingency	(135,553)	(153,837)	(156,974)	(171,500)	(178,950)	(190,000)	(18,500)	10.79%
Budget Development Contingency	-	-	-	-	-	-	-	NA
TOTAL GENERAL GOVERNMENT	(\$1,988,626)	(\$2,016,039)	(\$2,117,167)	(\$2,085,855)	(\$2,111,188)	(\$2,253,745)	(\$167,890)	8.05%
PUBLIC SAFETY								
Police	(2,305,894)	(2,486,719)	(2,718,834)	(2,753,370)	(2,758,422)	(2,877,370)	(124,000)	4.50%
Fire	(1,211,789)	(1,300,221)	(1,676,610)	(1,273,120)	(1,163,881)	(1,015,085)	258,035	-20.27%
Ambulance	(1,536,444)	(1,605,382)	(1,666,135)	(2,307,851)	(2,266,541)	(2,803,059)	(495,208)	21.46%
Public Fire Protection Fee	(19,126)	(18,932)	(21,218)	(23,000)	(24,800)	(25,000)	(2,000)	8.70%
Building Inspection	(127,089)	(133,101)	(140,508)	(159,240)	(188,890)	(178,130)	(18,890)	11.86%
TOTAL PUBLIC SAFETY	(\$5,200,342)	(\$5,544,354)	(\$6,223,305)	(\$6,516,581)	(\$6,402,534)	(\$6,898,644)	(\$382,063)	5.86%
HEALTH & SOCIAL SERVICES								
Animal Control	(79,073)	(81,710)	(56,276)	(15,500)	(19,350)	(20,500)	(5,000)	32.26%
Pest Control	(8,615)	(8,615)	(8,743)	(9,000)	(9,150)	(10,500)	(1,500)	16.67%
Mt. Hope Cemetery	(61,000)	(63,000)	(65,000)	(66,950)	(66,950)	(68,960)	(2,010)	3.00%
TOTAL HEALTH & SOCIAL SERVICES	(\$148,688)	(\$153,325)	(\$130,019)	(\$91,450)	(\$95,450)	(\$99,960)	(\$8,510)	9.31%
PUBLIC WORKS								
Public Works	(1,645,727)	(1,776,910)	(1,757,929)	(1,879,136)	(1,807,291)	(1,961,382)	(82,246)	4.38%
Transportation	(31,000)	(34,000)	(36,000)	(37,080)	(37,080)	(38,195)	(1,115)	3.01%
Sanitation	(429,549)	(427,832)	(532,076)	(534,090)	(536,805)	(571,968)	(37,878)	7.09%
TOTAL PUBLIC WORKS	(\$2,106,276)	(\$2,238,742)	(\$2,326,005)	(\$2,450,306)	(\$2,381,176)	(\$2,571,545)	(\$121,239)	4.95%
LEISURE ACTIVITIES								
Community Programs	(27,300)	(27,300)	(31,219)	(32,840)	(32,000)	(33,875)	(1,035)	3.15%
City Parks Maintenance	(240,945)	(317,673)	(353,625)	(377,331)	(341,084)	(415,381)	(38,050)	10.08%
Parks & Rec Programs (APR)	(301,513)	(315,817)	(342,091)	(348,200)	(330,660)	(346,160)	2,040	-0.59%
Municipal Band	(5,400)	(5,319)	(5,883)	(5,150)	(5,150)	(6,000)	(850)	16.50%
TOTAL LEISURE ACTIVITIES	(\$575,158)	(\$666,109)	(\$732,818)	(\$763,521)	(\$708,894)	(\$801,416)	(\$37,895)	4.96%
CONSERVATION & DEVELOPMENT								
Planning and Development	(223,782)	(236,213)	(247,078)	(257,720)	(255,020)	(268,823)	(11,103)	4.31%
TOTAL CONSERVATION & DEVELOPMENT	(\$223,782)	(\$236,213)	(\$247,078)	(\$257,720)	(\$255,020)	(\$268,823)	(\$11,103)	4.31%
Total General Fund Expenditures for Operations	(\$10,242,873)	(\$10,854,782)	(\$11,776,391)	(\$12,165,433)	(\$11,954,263)	(\$12,894,133)	(\$728,700)	5.99%
Total Uses of General Funds	(\$11,415,098)	(\$11,578,706)	(\$12,546,343)	(\$13,023,222)	(\$12,833,567)	(\$13,753,318)	(\$730,096)	5.61%
Net (Expenditures) over Revenue	(\$394,981)	(\$339,271)	\$349,052	\$ -	\$285,839	\$ 0	\$ 0	na

CITY OF ASHLAND
2026 BUDGET PRELIMINARY
GENERAL FUND REVENUES

ACCOUNT DESCRIPTION	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 June 30	2025 Projected	2026 Budget	2025-26 Change
TAXES								
100 41110 GENERAL PROPERTY TAXES	2,833,760	2,852,457	2,861,624	2,884,590	1,944,303	2,884,590	2,939,837	1.92%
100 41140 MOBILE HOME TAXES	27,527	23,562	21,795	25,000	9,370	25,000	25,000	0.00%
100 41210 MOTEL/HOTEL TAXES	10,890	10,846	10,066	10,800	1,326	10,800	10,800	0.00%
100 41222 SALES TAX - CITY SHARE	108	167	193	140	88	140	140	0.00%
100 41310 TAXES - WATER UTILITY PILOT	381,023	347,500	323,358	347,500	161,700	323,400	315,000	-9.35%
100 41320 TAXES - TAX EXEMPT PILOT	76,857	1,949	56,637	57,000	43,457	54,547	57,000	0.00%
100 41800 PENALTIES ON DELINQUENT TAXES-PP	598	798	1,956	1,000	878	1,100	1,000	0.00%
100 41810 PENALTIES ON DELINQUENT TAXES-Util	1,961	3,455	5,185	3,000	15,630	16,800	4,000	33.33%
100 41900 OTHER TAXES	1,382	139	0	0	0	0	0	NA
TOTAL TAXES:	3,334,106	3,240,873	3,280,814	3,329,030	2,176,751	3,316,377	3,352,777	0.71%
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 43410 SHARED REVENUES	3,747,459	3,756,979	4,617,366	4,661,990	0	4,717,728	4,863,400	4.32%
100 43411 EXPENDITURE RESTRAINT	132,474	177,327	145,910	145,910	0	145,910	108,305	-25.77%
100 43412 EXEMPT COMPUTER AID	18,529	18,529	18,529	18,530	0	18,530	18,530	0.00%
100 43413 PERSONAL PROPERTY TAX AID	47,871	47,871	47,871	154,760	0	154,760	154,760	0.00%
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	19,094	23,768	27,187	27,500	0	27,500	27,500	0.00%
100 43529 OTHER PUBLIC REVENUE	59,354	53,919	0	50,000	0	0	0	-100.00%
100 43530 STATE GRANT REVENUE	34,763	2,914	3,548	0	15	0	0	NA
100 43531 STATE GENERAL TRANS AID	625,575	660,771	645,301	658,110	162,455	649,820	637,138	-3.19%
100 43533 STATE CONNECTING HWY AID	76,591	76,688	109,115	94,010	27,318	109,274	109,500	16.48%
100 43610 PAYMENT FOR MUNICIPAL SERVICE	16,283	20,293	13,778	13,780	9,062	13,780	13,780	0.00%
TOTAL INTERGOVERNMENTAL:	4,796,526	4,857,592	5,647,138	5,843,123	198,851	5,855,835	5,951,446	1.85%
LICENSES & PERMITS								
100 44100 LICENSES - BUSINESS & OCCUPATIONAL	31,090	30,470	29,965	30,500	26,465	30,500	30,500	0.00%
100 44110 CABLE FRANCHISE FEE	76,861	74,624	74,363	77,000	18,445	75,000	75,000	-2.60%
100 44200 LICENSES - NON BUSINESS	2	1	5	5	4	5	5	0.00%
100 44300 BUILDING & STREET-CUT PERMITS	62,898	98,070	87,548	60,000	26,232	60,000	60,000	0.00%
100 44400 ZONING PERMITS & FEES	3,543	6,023	4,365	4,000	6,340	7,000	5,000	25.00%
TOTAL LICENSES & PERMITS:	174,394	209,188	196,246	171,505	77,486	172,505	170,505	-0.58%
FINES, FORFEITS & PENALTIES								
100 45100 LAW & ORDINANCE VIOLATIONS	14,716	15,342	15,331	16,000	7,134	16,000	16,000	0.00%
TOTAL FINES, FORFEITS & PENALTIES:	14,716	15,342	15,331	16,000	7,134	16,000	16,000	0.00%
PUBLIC CHARGES FOR SERVICES								
100 46100 OTHER REVENUES - GENERAL GOVT	11,932	13,874	12,939	12,500	5,257	12,500	12,500	0.00%
100 46210 POLICE SERVICES	3,205	3,955	2,249	4,000	1,050	4,000	4,000	0.00%
100 46220 FIRE PROTECTION FEES	878	0	744	1,000	0	248	1,000	0.00%
100 46230 AMBULANCE/EMS FEES	1,058,270	1,125,960	1,346,270	1,100,000	763,206	1,600,000	1,600,000	45.45%
100 46231 AMB PROTECTION FEES	14,822	23,440	30,703	23,500	8,755	23,500	23,500	0.00%
100 46290 SPECIAL CHARGES	90	70	130	6,100	170	6,100	6,100	0.00%
100 46310 PUBLIC WORKS CHARGES	32,162	91,987	46,594	50,000	10,417	50,000	50,000	0.00%
100 46330 PARKING RENT & FINES	8,034	9,444	4,885	10,000	7,566	10,000	10,000	0.00%

CITY OF ASHLAND
2026 BUDGET PRELIMINARY
GENERAL FUND REVENUES

ACCOUNT DESCRIPTION	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 June 30	2025 Projected	2026 Budget	2025-26 Change
PUBLIC CHARGES FOR SERVICES Cont.								
100 46420 REFUSE/GARBAGE COLLECTION FEES	356,751	357,450	361,932	359,000	218,487	358,000	359,000	0.00%
100 46421 RECYCLING FEES (started February 2016)	35,862	39,746	113,514	149,600	38,351	142,100	143,000	-4.41%
100 46440 WEED/NUISANCE CONTROL	1,150	0	600	5,000	1,300	2,500	5,000	0.00%
100 46510 ANIMAL CONTROL FEES	3,118	3,601	3,706	3,600	2,446	3,600	3,600	0.00%
100 46720 PARKS REVENUE	146,601	138,140	152,917	160,000	34,642	155,000	160,000	0.00%
100 46721 PW FUEL TAX REFUND	3,851	2,844	0	2,850	2,720	2,850	2,850	0.00%
100 46722 PW ADMIN FEE	6,419	5,824	2,994	3,500	1,704	3,500	3,500	0.00%
100 46755 LEISURE PROGRAMS & REC FEES	93,268	92,326	95,248	93,000	62,006	95,000	100,000	7.53%
TOTAL PUBLIC CHARGES:	1,776,413	1,908,661	2,175,425	1,983,650	1,158,077	2,468,898	2,484,050	25.23%

INTERGOVERNMENTAL CHARGES FOR SE								
100 47321 LIAISON OFFICER-REIMBURSE	82,317	86,458	52,096	0	0	52,096	0	NA
100 47323 FIRE- TOWNSHIP CONTRACTS	141,728	143,858	146,837	148,950	70,370	148,950	151,030	1.40%
100 47324 AMBULANCE - TOWNSHIP CONTRACTS	316,433	321,179	364,592	370,064	185,031	364,596	375,610	1.50%
100 47401 UTILITY COST SHARE	233,250	243,328	255,059	240,000	119,133	245,000	245,000	2.08%
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	40,073	36,281	45,802	40,000	0	0	0	-100.00%
TOTAL INTERGOVERNMENTAL CHARGES:	821,801	839,104	872,386	807,014	378,537	818,642	779,640	-3.39%

MISCELLANEOUS REVENUES								
100 48110 INTEREST ON CASH & INVESTMENTS	16,468	54,269	135,035	68,000	500	135,000	120,000	76.47%
100 48200 PROPERTY RENTS & LEASES	28,109	28,013	30,329	30,000	1,699	1,699	0	-100.00%
100 48309 SALES OF OTHER EQUIP & PROPERTY	0	6,300	25	0	0	0	0	NA
100 48430 INS CLAIMS REIMB - HWY RELATED	5,344	0	0	0	0	0	0	NA
100 48500 GENERAL DONATIONS & GIFTS	443	0	2,142	1,000	0	1,000	1,000	0.00%
100 48900 WORKERS COMP WAGE REIMB	1,269	8,961	19,854	2,000	13,811	16,000	2,000	0.00%
100 48901 MISCELLANEOUS	3,971	21,040	4,073	4,150	123	4,150	4,150	0.00%
100 48910 INSURANCE DIVIDENDS	28,857	26,231	24,871	24,500	23,500	23,500	22,500	-8.16%
TOTAL MISCELLANEOUS:	84,461	144,814	216,329	129,650	39,956	181,349	149,650	15.43%

OTHER FINANCING SOURCES & TRANSF								
100 49220 TRANS FROM SPEC REVENUE	0	0	169,066	2,800	0	2,800	2,800	0.00%
100 49230 TRANS FROM DEBT SERVICE		0	277,550	0	0	262,000	0	NA
100 49240 TRANS FROM CAPITAL PROJ (Waterfron	17,700	23,859	20,000	30,000	0	25,000	60,000	100.00%
100 49270 TRANS FROM INTERNAL SERVICE FUND	0	0	25,110	124,450	0	0	124,450	0.00%
TOTAL OTHER FIN. SOURCES:	17,700	23,859	491,726	157,250	0	289,800	187,250	19.08%

TOTAL GENERAL FUND REVENUES:	11,020,117	11,239,433	12,895,395	12,437,222	4,036,790	13,119,406	13,091,318	5.26%
Non Property Tax GF Revenues	8,186,357	8,386,976	10,033,771	9,552,632	2,092,488	10,234,816	10,151,481	6.27%

Assessed Value

Assessment Year:	Actual <u>1/1/2024 PAYABLE 2025</u>	Actual <u>1/1/2025 PAYABLE 2026</u>	Change <u>2024 to 2025</u>	
<u>Assessed Value of Property Within City Limits</u>				
Real Estate:				
Residential	\$291,329,200	\$294,089,800	\$2,760,600	0.95%
Commercial	154,811,300	157,641,300	2,830,000	1.83%
Manufacturing	10,387,300	9,690,600	(696,700)	-6.71%
Agricultural, S&W, Forest	2,246,000	2,214,900	(31,100)	-1.38%
Other	679,400	679,400	0	0.00%
Total Real Estate	<u>\$459,453,200</u>	<u>\$464,316,000</u>	<u>\$4,862,800</u>	<u>1.06%</u>
Total Assessed Value less Manufacturing Value	\$449,065,900	\$454,625,400	\$5,559,500	1.24%
Total Equalized Value less Manufacturing Value	\$710,866,400	\$805,776,000	\$94,909,600	13.35%
Assessment Ratio	63.1716%	56.4208167%	-6.7508%	
City Equalized Value (TID in)	\$727,309,400	\$822,951,400	\$95,642,000	13.15%
TID Equalized Value (Increment)	\$8,202,400	\$9,626,200	1,423,800	17.36%
City Equalized Value (TID out)	<u>\$719,107,000</u>	<u>\$813,325,200</u>	\$94,218,200	13.10%

2026 BUDGET Where do your tax dollars go? Mill Rate 10.6353	Gross Property Tax Levy \$	Percent of Levy	Property Tax Allocation per \$100,000 of Value
GENERAL GOVERNMENT			
Mayor	\$ 7,212	0.15%	\$ 1.53
City Council	20,376	0.41%	4.39
City Administrator	38,174	0.77%	8.22
Police & Fire Commission	2,777	0.06%	0.60
City Attorney	28,707	0.58%	6.18
City Clerk	15,825	0.32%	3.41
Human Resources/Safety (Personnel)	7,239	0.15%	1.56
Elections	29,526	0.60%	6.36
Technology Services	110,641	2.24%	23.83
Other City Hall	16,286	0.33%	3.51
Finance	111,015	2.25%	23.91
Assessor	19,143	0.39%	4.12
Buildings & Facilities Maintenance	142,921	2.89%	30.78
Misc & Contingency	59,286	1.20%	12.77
TOTAL GENERAL GOVERNMENT	609,128	12.34%	131.17
PUBLIC SAFETY			
Police	\$ 836,311	16.94%	\$ 180.12
Fire & Ambulance	497,691	10.08%	107.19
Public Fire Protection Fee	7,801	0.16%	1.68
Building Inspection	35,054	0.71%	7.55
TOTAL PUBLIC SAFETY	1,376,857	27.88%	296.54
HEALTH & SOCIAL SERVICES			
Animal Control	\$ 5,273	0.11%	\$ 1.14
Pest Control	3,276	0.07%	0.71
Mt. Hope Cemetery	21,518	0.44%	4.63
TOTAL HEALTH & SOCIAL SERVICES	30,067	0.61%	6.48
PUBLIC WORKS			
Public Works	\$ 393,419	7.97%	\$ 84.73
Transportation	11,918	0.24%	2.57
Sanitation	66,311	1.34%	14.28
TOTAL PUBLIC WORKS	471,648	9.55%	101.58
LEISURE ACTIVITIES			
Community Programs	\$ 10,570	0.21%	\$ 2.28
Parks	59,580	1.21%	12.83
Recreation Programs	74,843	1.52%	16.12
Municipal Band	1,872	0.04%	0.40
TOTAL LEISURE ACTIVITIES	146,865	2.97%	31.63
CONSERVATION & DEVELOPMENT			
Planning and Development	\$ 81,799	1.66%	\$ 17.62
TOTAL CONSERVATION & DEVEL	81,799	1.66%	17.62
TRANSFERS TO OTHER FUNDS			
Vaughn Public Library	\$ 98,602	2.00%	\$ 21.24
JFK Airport	20,246	0.41%	4.36
Special Revenue & Internal Service Funds	38,318	0.78%	8.25
Capital Project Funds	66,307	1.34%	14.28
TOTAL TRANSFER TO OTHER FUNDS	223,473	4.53%	48.13
	2,939,837	59.53%	633.15
DIRECT LEVY			
GO Debt Levy	\$ 1,940,544	39.30%	\$ 417.94
Tax Incremental District Levy	57,762	1.17%	12.44
TOTAL DIRECT LEVY	1,998,306	40.47%	430.38
TOTAL GENERAL FUND	\$ 4,938,143	100.00%	1,063.53

City of Ashland

2026 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

2026 General Obligation Debt	Total Principal Interest Pmts and Fees	General Tax Levy	Other Fund Sources
<i>2024 November Issue GO Notes - 20 years \$4.34M</i> General Tax Levy	261,650	261,650	0
<i>Banker's Bank - GO Notes 2023A</i> General Tax Levy	571,375	571,375	0
<i>WI State Trust Fund Loan - 2021 4.00%</i> AADC Solar Array	9,006	-	9,006
<i>Bremer Bank NA - Note 2020A 4/01/2030 2.75%</i> Marina	47,023	-	47,023
<i>Bremer Bank NA - Note 2020B 4/01/2030 2.27%</i> Water Utility	79,376	-	79,376
<i>Bremer Bank NA - Note 2020C 5/01/2030 1.91%</i> General Tax Levy	497,860	497,860	0
<i>WI State Trust Fund Loan - 2018 4.00%</i> Tax Increment District #10	75,473	-	75,473
<i>US Bank - GO Bonds 2017B 12/01/2027 2.023%</i> General Tax Levy	198,473	198,473	
<i>US Bank - GO Bonds 2015A 4/01/2035 2.805%</i> General Tax Levy	243,831	243,831	
Payment Agent Fees (5 US Bank Issues)	2,125	2,125	
Long-Term GO and Tax Levy Debt Service	\$1,986,192	\$1,775,314	\$210,878
One-Year GO Debt Service Tax Levy	265,230	265,230	0
Apply Debt Savings Reserve	0	(100,000)	0
Total GO Debt Service and Tax Levy for Debt Service	\$2,251,422	\$1,940,544	\$210,878

2026 Preliminary Draft Project and Capital List														
	Estimated Fund Balance Jan 1st	Project Expenditures			Sources of Project Revenues								Estimated Fund Balance Dec 31st	Fund Balance Restricted to Specific Project
		Project Expenditure Request	Transfers OUT to Other Funds	TOTAL EXPENSES TRANSFERS OUT	2026 Levy/Trans	Other Funding	Other Source	Borrowing	Transfers IN from Other Funds	Trnsf Fund	Use of (Increase) Fund Balance	TOTAL PROJECT SOURCES		
TID # 10 Project Fund (CP 414)														
Various projects per the project plan		\$ (20,000)	\$ -	\$ (20,000)	\$ -	\$ 20,000	Increment	\$ -	\$ -		\$ -	\$ 20,000		
Downtown improvement grants		(125,000)	-	(125,000)	-	33,300	Increment	-	-		91,700	125,000		Available for future projects
		-	-	-	-	-		-	-		-	-		
TOTALS	\$ 177,000	\$ (145,000)	\$ -	\$ (145,000)	\$ -	\$ 53,300		\$ -	\$ -		\$ 91,700	\$ 145,000	\$ 85,300	\$ 85,300
TID # 11 Project Fund (CP 416)														
TID 11 creation expenses to be reimbursed with tax increment or other revenue		\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		
		-	-	-	-	-		-	-		-	-		
TOTALS	\$ (16,000)	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -	\$ (16,000)	\$ -
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 - new roof		(100,000)	-	(100,000)	-	100,000	Grant/Note Balance	-	-		-	100,000		
Building cost Cheq Humane Assoc.		(50,000)	-	(50,000)	-	50,000	GF-Fund Balance	-	-		-	50,000		
City Hall building improvements		(100,000)	-	(100,000)	-	-		100,000	-		-	100,000		
Project contingency		-	-	-	-	-		-	-		-	-		22,000
TOTALS	\$ 22,000	\$ (1,050,000)	\$ -	\$ (1,050,000)	\$ -	\$ 399,000		\$ 651,000	\$ -		\$ -	\$ 1,050,000	\$ 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		-	(618,000)	(618,000)	-	-		-	-		618,000	618,000		
Transfer to GF 100 - GF Parks maintenance reimbursement		-	(60,000)	(60,000)	-	-		-	-		60,000	60,000		
		-	-	-	-	-		-	-		-	-		
TOTALS	\$ 554,000	\$ (50,000)	\$ (678,000)	\$ (728,000)	\$ -	\$ 174,000		\$ -	\$ -		\$ 554,000	\$ 728,000	\$ -	\$ -
Equipment Leases (454)														
Public Works Truck Leases		\$ (75,000)	\$ -	\$ (75,000)	\$ 11,500	\$ 10,830	Veh Sale	\$ -	\$ 52,670	460	\$ -	\$ 75,000		
City Hall Car - employee out-of- town travel		(8,500)	-	(8,500)	3,500	5,000	Veh Sale	-	-		-	8,500		
TOTALS	\$ 100	\$ (83,500)	\$ -	\$ (83,500)	\$ 15,000	\$ 15,830		\$ -	\$ 52,670		\$ -	\$ 83,500	\$ 100	\$ -
Public Works Equipment (CP 460)														
Snow Patrol Truck		\$ (285,000)	\$ -	\$ (285,000)	\$ -	\$ -		\$ 285,000	\$ -		\$ -	\$ 285,000		
Replace two 1 ton trucks		(65,000)	-	(65,000)	45,000	5,000	Equipment sales	-	-		15,000	65,000		
Transfer to 454 Vehicle Leases		-	(52,670)	(52,670)	-	-		-	-		52,670	52,670		
TOTALS	\$ 101,000	\$ (350,000)	\$ (52,670)	\$ (402,670)	\$ 45,000	\$ 5,000		\$ 285,000	\$ -		\$ 67,670	\$ 402,670	\$ 33,330	\$ 33,330

2026 Preliminary Draft Project and Capital List															
	Estimated Fund Balance Jan 1st	Project Expenditures			Sources of Project Revenues								Estimated Fund Balance Dec 31st	Fund Balance Restricted to Specific Project	
		Project Expenditure Request	Transfers OUT to Other Funds	TOTAL EXPENSES TRANSFERS OUT	2026		Other		Transfers		Use of (Increase) Fund Balance	TOTAL PROJECT SOURCES			
					Levy/Trans	Funding	Source	Borrowing	Other Funds	Trnsf Fund					
Fire Equipment (CP 461)															
New Ambulance		(302,000)		(302,000)	-	302,000	FEMA-AFG & Bayfield County EMS Grant				-	302,000			
Vehicle Lease - Intercept		\$ (8,000)	\$ -	(8,000)	\$ 8,000						-	8,000			
Base station radio & handsets-replace for compatibility		\$ (38,000)		(38,000)	\$ 38,000				\$ -			38,000			
One-ton truck-Ice Angel, Hazmat trailer, Rescue Sled, brush truck, and		(260,000)		(260,000)	-	-			260,000			-	260,000		
Restricted State/Local funding/donations		(50,000)		(50,000)	-	35,000	State /County/Donations				15,000	50,000		75,000	
TOTALS	\$ 90,000	\$ (658,000)	\$ -	\$ (658,000)	\$ 46,000	\$ 337,000			\$ 260,000	\$ -		\$ 15,000	\$ 658,000	\$ 75,000	\$ 75,000
Police Equipment (CP 462)															
Vehicle Leases - 10		\$ (95,000)	\$ -	\$ (95,000)	\$ 55,000	\$ 40,000	Vehicle sales	\$ -	\$ -		\$ -	\$ 95,000			
TOTALS	\$ -	\$ (95,000)	\$ -	\$ (95,000)	\$ 55,000	\$ 40,000		\$ -	\$ -		\$ -	\$ 95,000	\$ -	\$ -	
Tech/Computer Equipment (CP 463)															
Police records system software upgrade		\$ (60,000)	\$ -	\$ (60,000)		\$ -		\$ -	\$ -		\$ 60,000	\$ 60,000			
Council Chambers AV upgrade		(15,000)		(15,000)	-	15,000	GF-Fund Balance				-	15,000			
Software-electronic acct payable processing		(8,000)		(8,000)	-						8,000	8,000			
TOTALS	\$ 68,000	\$ (83,000)	\$ -	\$ (83,000)	\$ -	\$ 15,000		\$ -	\$ -		\$ 68,000	\$ 83,000	\$ -	\$ -	
Street Improvements (CP 470) - projects shown as estimated net cost to City after grants & outside funding applied															
2026	Prentice Ave Recon. Ph 2 (Construction) - STP	(325,000)		(325,000)	-	125,000	Wheel tax		200,000		-	325,000			
2026	13th Ave E. Recon. CDGB (Construction)	(253,000)		(253,000)	-				253,000		-	253,000			
2026	Mill & Overlay Surface (15th Ave. W -US2-6th)	(239,500)		(239,500)	-	-			239,500		-	239,500			
2026	Construction contingency for 3 projects above	(100,000)		(100,000)	-				100,000		-	100,000			
2026	Parking Lot Project - (Downtown Surface Lots)	(100,000)		(100,000)	-				100,000		-	100,000			
2026	Lower Willis Ave Recon (1 block, Construction by City)	(16,000)		(16,000)	-	16,000	LRIP		-		-	16,000			
2026	US2 East Pavement Replacement (Design)	(10,750)		(10,750)	-	-			-		10,750	10,750			
2027	2026 GO notes applying to 2027 projects	(451,000)		(451,000)	-				451,000		-	451,000			
	Projects contingency/future projects	-		-	-	-			-		-	-		559,250	
TOTALS	\$ 570,000	\$ (1,495,250)	\$ -	\$ (1,495,250)	\$ -	\$ 141,000			\$ 1,343,500	\$ -	\$ 10,750	\$ 1,495,250	\$ 559,250	\$ 559,250	
Future Improvements - not included in 2026 totals															
2027	3rd St W Mill & Overlay (Construction)- STP	(206,000)		(206,000)	-	125,000	Wheel tax		81,000	2026 GO notes	-	206,000		To be determined options	
2027	11th St. E Recon Ellis-Prentice (Awarded) - LRIP	(370,000)		(370,000)	-				370,000	2026 GO notes	-	370,000		(Not all inclusive)	
2027	11th Ave. E M+O US2-Pufall (Const.) - STP	(89,000)		(89,000)	-	89,000	To be Determined				-	89,000		Sidewalk assessm collections	
2027	Beaser Ave. Mill & Overlay (Construction) - STP	(84,000)		(84,000)	-	84,000	To be Determined				-	84,000		One year note	
2027	Watermain Priority Project - TBD	(50,000)		(50,000)	-	50,000	To be Determined				-	50,000		2029 GO note advance	
2027	Project Design	(10,750)		(10,750)	-	-			-		10,750	10,750		Grant opportunities	
2028	Sum Rd. - Resurfacing - (Construction) - TEA TBD	(205,000)		(205,000)	-	125,000	Wheel tax				80,000	205,000			
2028	Watermain Priority Project - TBD	(750,000)		(750,000)	-	450,000	To be Determined				300,000	750,000			
2028	CDGB TBD (Design, Construction in 2029)	(75,000)		(75,000)	-	-			-		75,000	75,000			
2028	US2 East Pavement Replacement (Design)	(10,750)		(10,750)	-	-			-		10,750	10,750		Contingency	
TOTALS	\$ 559,250	\$ (1,850,500)	\$ -	\$ (1,850,500)	\$ -	\$ 923,000			\$ 451,000	\$ -	\$ 476,500	\$ 1,850,500	\$ 82,750	\$ 82,750	

2026 Preliminary Draft Project and Capital List														
	Estimated Fund Balance Jan 1st	Project Expenditures			Sources of Project Revenues							Estimated Fund Balance Dec 31st	Fund Balance Restricted to Specific Project	
		Project Expenditure Request	Transfers OUT to Other Funds	TOTAL EXPENSES TRANSFERS OUT	2026 Levy/Trans	Other Funding	Other Source	Borrowing	Transfers IN from Other Funds	Trnsf Fund	Use of (Increase) Fund Balance			TOTAL PROJECT SOURCES
Sidewalk Improvements (CP 471)														
Sidewalk assessments revenue						20,000					(20,000)	-		
Transfer to CP 470 future projects		-	-	-							-	-		
TOTALS	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ (20,000)	\$ -	\$ 90,000	\$ 90,000
Urban Forestry (CP 480)														
Urban Forestry - 2026 \$40,000		(40,000)		(40,000)	\$ 8,000	20,000	DNR Grant		12,000	PW GF	-	40,000		
(Match-\$8K cash + \$12K in-kind PW)		-		-	-	-			-		-	-		
TOTALS	\$ -	\$ (40,000)	\$ -	\$ (40,000)	\$ 8,000	\$ 20,000	\$ -	\$ -	\$ 12,000	\$ -	\$ -	\$ 40,000	\$ -	\$ -
Parks & Grounds (CP 481)														
Kreher Boat Launch Construction		(2,000,000)	-	(2,000,000)	\$ -	1,020,000	DNR Grant		618,000	453	-			
Apply Bay View settlement proceeds									230,000	229	-			
Funding source to be determined								\$ 132,000			-	2,000,000		
Disc Golf Course - Bay View Park		(5,000)	-	(5,000)	5,000	-						5,000		
Ball Fields - grounds maintenance		(33,500)	-	(33,500)	\$ 33,500	-						33,500		
Rehabilitation Plan of the Bay City Creek Riparian Corridor -		(750,000)	-	(750,000)		750,000	USFW/GLRI					750,000		
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	\$ 7,000	\$ (2,995,500)	\$ -	\$ (2,995,500)	\$ 38,500	\$ 1,970,000	\$ 132,000	\$ 848,000	\$ 7,000	\$ 2,995,500	\$ -	\$ -	\$ -	\$ -
Landfill (CP 491)														
Air Relief Valves Replacement (approx. 15)		(20,000)	\$ -	(20,000)	\$ 5,000	\$ -		\$ -	\$ -		\$ 15,000	\$ 20,000		\$ -
Landfill equipment & maintenance		-	-	-	-	-		-	-		-	-		39,000
TOTALS	\$ 54,000	\$ (20,000)	\$ -	\$ (20,000)	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ 20,000	\$ 39,000	\$ 39,000	\$ -
TOTALS CP 414 - CP 491	\$ 1,719,100	\$ (7,065,250)	\$ (730,670)	\$ (7,795,920)	\$ 212,500	\$ 3,190,130	\$ 2,671,500	\$ 912,670	\$ 809,120	\$ 7,795,920	\$ 909,980	\$ 925,880	\$ 909,980	\$ 925,880
				\$ (7,795,920)							\$ 7,795,920	\$ 909,980		
		GF 100 transfers	60,000											
		General Fund Public Works In-kind Urban Forestry	(12,000)											
		Fund 229	(230,000)											
		Balance to transfers IN	\$ (912,670)											

City of Ashland 2026 Special Revenue Funds - Budget Summary

Fund Name	Fund	Estimated Fund Balance Jan 1, 2026	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, 2026	Notes
Library Donations	214	5,000	0	0	0	25,000	25,000	25,000	0	0	25,000	5,000	State statute & Donor restricted; includes grants and fundraising/expenses for library renovations
Library Operations	215	74,000	0	316,000	0	149,172	465,172	502,835	0	0	502,835	36,337	State statute - restricted - VPL operations
Insurance Loss Deductible Reser	229	336,000	0	0	0	15,000	15,000	330,000	0	0	330,000	21,000	Restricted-City's insurance claims deductible. Includes BV Pier insurance received \$313K to be expended in 2026
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	142,680	0	0	0	20,000	20,000	40,000	0	0	40,000	122,680	Grant & Donor - restricted - K-9 program; training; equipment
Revolving Loan Fund - Housing	240	48,000	0	0	0	50,000	50,000	98,000	0	0	98,000	0	State grant restricted (Program administered by NW Regional Planning Commission)
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	0	0	25,000	0	25,000	50,000	50,000	0	0	50,000	0	Sustainability initiatives; downtown streetscape; Farmers Market operations; Community events; Comprehensive 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	562,224	0	0	0	13,000	13,000	0	0	0	0	575,224	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	8,100	0	143,000	0	57,525	200,525	170,000	0	0	170,000	38,625	State Grant \$57,525 restricted
BCC Teen Center	272	70,000	0	0	0	30,000	30,000	50,000	0	0	50,000	50,000	Grant/Donor restricted; Scholarships for BCC programs; Gymnastics; other events/programs
Community Imprv (Beautification)	274	2,365	0	2,800	0	1,950	4,750	7,115	0	0	7,115	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	139,420	0	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		1,248,369	54,290	491,800	0	515,097	1,061,187	1,321,420	75,473	63,797	1,460,690	848,866	

City of Ashland 2026 Debt Service Funds -Budget Summary

Fund Name	Fund #	Estimated Fund Balance Jan 1, 2026	Tax Levy	Other Revenue & Transfers In	Total Revenues	Principal	Interest	Fees	Applied to Debt Payments	Total Expenditures	Estimated Fund Balance Dec 31, 2026	Notes
2007 Safe Drinking Water Loan-Street Portion-Turner Road	310	870	0	12,432	12,432	13,022	280	0	0	13,302	0	Year 2027 final pmt
GO Promissory Note 2023A	331	0	471,875	100,000	571,875	465,000	106,375	500	0	571,875	0	Year 2034 final pmt
GO Promissory Note 2024A	332	0	262,200	0	262,200	80,000	181,650	550	0	262,200	0	Year 2054 final pmt Library Projects
GO Bonds 2015A - 4/01/2015	362	-230	244,406	0	244,406	180,000	63,831	575	0	244,406	-230	Year 2035 final pmt
GO Promissory Note 2020C	366	100	497,860	0	497,860	410,000	87,860	0	0	497,860	100	Year 2030 balloon payment
GO Promissory Note 2017B	367	30	198,973	0	198,973	190,000	8,473	500	0	198,973	30	Year 2027 final pmt
State Trust Fund Loan TID# 10	392	0	0	75,473	75,473	67,095	8,378	0	0	75,473	0	Year 2028 final pmt
State Trust Fund Loan - AADC pass-thru	392	0	0	9,006	9,006	7,542	1,464	0	0	9,006	0	Revenue from AADC for Solar Array - 2022
Funds for Levelizing Annual Debt Levy	395	110,000	0	0	0	0	0	0	100,000	100,000	10,000	For future levelizing of annual debt pmts
Totals - Long-Term Debt		110,770	1,675,314	196,911	1,872,225	1,412,659	458,311	2,125	100,000	1,973,095	9,900	
Dec 2025 One Yr Loan for 2026 General Operation	371	870	265,230	0	265,230	262,000	3,230	0	0	265,230	870	Due Dec 2025 (Early pmt after 90 days)
Total One Year Debt		870	265,230	0	265,230	262,000	3,230	0	0	265,230	870	

City of Ashland 2026 Capital Project Funds - Budget Summary

Fund Name	Fund #	Estimated Fund Balance Jan 1, 2026	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, 2026	Notes
TID #10 (Main St W area)	414	177,000	0	0	53,300	53,300	145,000	0	145,000	85,300	Expenditure period ends 5/30/2039 (RESTRICTED) Estimated expenses per project plan
TID #11 (Beaser Av/6th St W)	416	(16,000)	0	0	0	0	0	0	0	(16,000)	Expenditure period ends 4/15/2047 (RESTRICTED) New tax increment district 2025
Public Transportation	415	22,000	0	0	0	0	0	0	0	22,000	Restricted-BART transportation capital
Building Facilities Fund	450	22,000	0	0	1,050,000	1,050,000	1,050,000	0	1,050,000	22,000	Includes Barron Property Project & improvements to City Hall building
Waterfront Development	453	554,000	0	0	174,000	174,000	50,000	678,000	728,000	0	Restricted - Room Tax Revenue Fund for Waterfront parks/trails improvements/tourism.
Equipment Leases	454	100	15,000	52,670	15,830	83,500	83,500	0	83,500	100	Vehicle leases - City Hall & Public Works
Public Works Capital	460	101,000	45,000	0	290,000	335,000	350,000	52,670	402,670	33,330	Equipment purchases - mowers. Transfer to 454 for vehicle leases
Fire Department Capital	461	90,000	46,000	0	597,000	643,000	658,000	0	658,000	75,000	Ambulance and fire truck water tank improvement; Intercept Vehicle Lease; Restricted donations/Grants
Police Department Capital	462	0	55,000	0	40,000	95,000	95,000	0	95,000	0	Police vehicle leases and equipment
Technology Capital Equipmer	463	68,000	0	0	15,000	15,000	83,000	0	83,000	0	Police records management upgrade; licensing and electronic accounts payable software
Capital Street Improvement including storm	470	570,000	0	0	1,484,500	1,484,500	1,495,250	0	1,495,250	559,250	Design, reconstruction, and mill & overlays for various streets
Sidewalk Improvement including special assessments	471	70,000	0	0	20,000	20,000	0	0	0	90,000	Sidewalk Special Assessments and Capital Projects; Future sidewalk improvements
Urban Forestry	480	0	8,000	12,000	20,000	40,000	40,000	0	40,000	0	Urban forestry grant
Parks and Recs Improvement	481	7,000	38,500	848,000	2,102,000	2,988,500	2,995,500	0	2,995,500	0	Parks improvements; Bay City Creek riparian rehab; new boat launch construction
Landfill Improvement	491	54,000	5,000	0	0	5,000	20,000	0	20,000	39,000	Equipment replacement and site improvements
Total Capital Project Funds		1,719,100	212,500	912,670	5,861,630	6,986,800	7,065,250	730,670	7,795,920	909,980	

City of Ashland

2026 Enterprise and Internal Service Funds - Budget Summary

Fund Name	Fund #	Estimated Fund Balance Jan 1, 2026	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, 2026
Enterprise Funds:													
Airport	610	2,097,800	0	64,885	0	275,950	340,835	285,370	0	0	158,400	443,770	1,994,865
Marina	620	2,704,900	0	0	0	262,830	262,830	213,645	4,900	0	91,000	309,545	2,658,185
Water	680	14,229,930	300,000	0	0	3,131,813	3,431,813	2,003,306	259,945	0	504,000	2,767,251	14,894,492
Sewer	690	15,951,694	250,000			2,275,615	2,525,615	1,883,580	70,000		850,000	2,803,580	15,673,729
Total Enterprise		<u>34,984,324</u>	<u>550,000</u>	<u>64,885</u>	<u>0</u>	<u>5,946,208</u>	<u>6,561,093</u>	<u>4,385,901</u>	<u>334,845</u>	<u>0</u>	<u>1,603,400</u>	<u>6,324,146</u>	<u>35,221,271</u>
							6,561,093					6,324,146	
Internal Service Funds:													
Flex/Dental/EE Benefits	723	450,000	0	0	0	130,000	130,000	120,000	0	124,450	0	244,450	335,550
Retirement/Other Benefits	750	0	0	90,000	0	0	90,000	90,000	0	0	0	90,000	0
Total Internal Service		<u>450,000</u>	<u>0</u>	<u>90,000</u>	<u>0</u>	<u>130,000</u>	<u>220,000</u>	<u>210,000</u>	<u>0</u>	<u>124,450</u>	<u>0</u>	<u>334,450</u>	<u>335,550</u>
							220,000					334,450	335,550

2026 BUDGET PRELIMINARY

GENERAL FUND OPERATING EXPENDITURES BY TYPE

SUMMARY OF ALL GENERAL FUND DEPARTMENTS		% of 2025		% of 2026		Increase (Decrease)
		Total	Budget	Total	Budget	
PERSONNEL COSTS:						
111	SALARIES/PERMANENT/REGULAR	41.50%	5,048,491	41.36%	5,333,387	284,896
112	OVERTIME WAGES	1.03%	125,500	1.34%	172,206	46,706
113	SALARIES/UPGRADE/SHIFT DIFF	0.05%	6,400	0.05%	6,900	500
125	WAGES/TEMP/OTHER	2.36%	286,664	2.18%	280,820	(5,844)
127	OUT-OF TOWN TRANSFERS	0.10%	12,500	0.10%	12,750	250
131	LONGEVITY PAY	0.55%	66,964	0.55%	71,456	4,492
132	HOLIDAY PAY	1.41%	171,410	1.40%	180,500	9,090
136	CLOTHING/UNIFORM ALLOWANCE	0.14%	17,550	0.14%	18,450	900
137	CLOTHING ALLOWANCE	0.17%	20,700	0.16%	21,200	500
151	SOCIAL SECURITY	2.52%	306,440	2.51%	323,883	17,443
152	EMPLOYER SHARE RETIREMENT	6.39%	777,818	6.36%	819,894	42,076
154	MEDICAL & DENTAL	12.96%	1,576,521	12.45%	1,605,716	29,195
155	LIFE INSURANCE	0.08%	9,834	0.08%	10,365	531
156	WORKER'S COMPENSATION	1.23%	149,295	1.17%	151,482	2,187
157	H.S.A. CONTRIBUTION	1.49%	180,688	1.41%	181,536	848
158	UNEMPLOYMENT	0.04%	5,000	0.04%	5,000	-
159	OTHER EMPLOYER CONT	0.15%	18,800	0.15%	18,800	-
161	RECRUITMENT/TESTING	0.10%	12,600	0.10%	12,600	-
162	EMPLOYEE RECOGNITION	0.03%	4,000	0.03%	4,000	-
190	POST EMPLOYMENT BENEFITS	0.19%	23,260	0.18%	23,760	500
191	RETIREE HRA DEDUCTIBLE	0.02%	3,000	0.02%	3,000	-
TOTAL PERSONNEL COSTS		72.53%	8,823,434	71.82%	9,260,205	436,771
SERVICES:						
210	PROFESSIONAL SERVICES	0.56%	68,500	0.54%	70,200	1,700
211	FINANCIAL SERVICES	0.70%	85,000	0.70%	90,000	5,000
213	OTHER PROFESSIONAL SERVICES	3.21%	390,300	3.57%	460,493	70,193
216	SAFETY PROGRAM	0.01%	1,450	0.01%	1,450	-
219	OTHER ANIMAL SHELTER	0.00%	500	0.00%	500	-
221	WATER	0.52%	63,490	0.56%	71,575	8,085
222	ELECTRIC	1.62%	197,383	1.49%	192,760	(4,623)
224	NATURAL GAS	0.50%	60,234	0.46%	59,834	(400)
225	TELEPHONE	0.62%	75,084	0.59%	76,044	960
227	PROPANE/FUEL OIL	0.00%	150	0.00%	100	(50)
250	PROPERTY MAINTENANCE	0.01%	1,500	0.01%	1,500	-
215	SPECIAL EVENTS & PROGRAMS	0.00%	300	0.00%	300	-
290	CONTRACTUAL SERVICES	5.19%	631,103	5.48%	706,453	75,350
299	OTHER SERVICES/WEIGHTS & MEASURES	0.05%	6,000	0.05%	6,000	-
TOTAL SERVICES		13.00%	1,580,994	13.47%	1,737,209	156,215
MATERIALS & SUPPLIES:						
311	POSTAGE	0.13%	15,720	0.15%	19,570	3,850
313	PRINTING/COPYING	0.20%	24,150	0.19%	24,600	450
319	OFFICE SUPPLIES	0.13%	16,125	0.11%	13,850	(2,275)
320	ADVERTISING/PUBLISHING	0.11%	13,500	0.10%	12,800	(700)
322	MAGAZINES/NEWSPAPER SUBS	0.00%	400	0.00%	400	-
324	MEMBERSHIP DUES	0.09%	10,450	0.09%	11,086	636
332	AUTO ALLOWANCE	0.00%	300	0.00%	300	-
337	CERTIFICATION - CONT ED	0.12%	14,400	0.11%	14,400	-
339	TRAVEL/TRAINING	0.47%	56,700	0.43%	56,000	(700)
340	OPERATING SUPPLIES	5.11%	621,650	5.31%	684,608	62,958
342	GAS AND OIL	1.66%	201,700	1.58%	203,750	2,050
343	MEAL EXPENSE	0.05%	6,300	0.05%	6,825	525
344	JANITORIAL SUPPLIES	0.15%	18,620	0.16%	20,000	1,380
345	SMALL TOOLS & EQUIP	0.13%	16,100	0.10%	13,500	(2,600)
349	OTHER SUPPLIES	0.03%	4,000	0.03%	4,000	-
350	R & M TRANS VEHICLES	0.50%	60,700	0.47%	60,200	(500)
351	R&M HEAVY EQUIPMENT	0.38%	46,000	0.49%	63,000	17,000
352	R&M EQUIP/MACH/TOOLS	0.13%	15,520	0.12%	15,850	330
353	R & M FURNITURE/OFFICE EQUIPMENT	0.00%	600	0.00%	600	-
354	R&M - TELE/DATA COMM EQUIP	0.07%	8,300	0.06%	8,300	-
355	R & M BUILDINGS	0.55%	67,300	0.52%	67,300	-
357	R & M EQUIP/MAINT-OTHER	0.16%	19,050	0.17%	21,300	2,250
368	OTHER INSURANCE CLAIMS	0.00%	-	0.00%	-	-
390	MISCELLANEOUS EXPENSE	0.18%	21,550	0.17%	21,700	150
394	BANK SERVICE CHARGES	0.05%	6,300	0.09%	11,500	5,200
532	RENT BUILDINGS	0.00%	-	0.00%	-	-
533	RENT-EQUIPMENT	0.05%	5,500	0.04%	5,500	-
535	HYDRANT RENTAL	0.19%	23,000	0.19%	25,000	2,000
TOTAL MATERIALS & SUPPLIES		10.64%	1,293,935	10.75%	1,385,939	92,004

2026 BUDGET PRELIMINARY

GENERAL FUND OPERATING EXPENDITURES BY TYPE

SUMMARY OF ALL GENERAL FUND DEPARTMENTS		% of	2025	% of	2026	Increase
		Total	Budget	Total	Budget	(Decrease)
CONTRIBUTIONS:						
791	CIVIC FUNCTIONS	1.36%	165,430	1.33%	171,980	6,550
795	MUSEUM CONTRIBUTION	0.09%	11,330	0.09%	11,700	370
796	SENIOR CITIZENS CENTER	0.14%	17,510	0.14%	18,100	590
829	ECONOMIC DEVELOPMENT ACTIVITIES	0.01%	1,000	0.01%	1,000	-
TOTAL CONTRIBUTIONS		1.61%	195,270	1.57%	202,780	7,510
CAPITAL EXPENDITURES:						
810	CAPITAL EQUIPMENT	0.39%	48,000	0.39%	50,000	2,000
812	FURNITURE/FURNISHINGS	0.02%	2,500	0.02%	3,200	700
813	OFFICE EQUIPMENT	0.29%	34,800	0.27%	34,800	-
816	MEDIA / SOFTWARE	0.04%	5,000	0.04%	5,000	-
840	CONDEMNATION/DEMO	0.08%	10,000	0.19%	25,000	15,000
TOTAL CAPITAL EXPENDITURES		0.82%	100,300	0.92%	118,000	17,700
INSURANCE & MISCELLANEOUS:						
511	STATE FIRE INSURANCE/BLD	0.45%	55,000	0.43%	55,000	-
512	VEHICLE INSURANCE	0.36%	44,000	0.41%	52,500	8,500
513	LIABILITY INSURANCE	0.58%	70,000	0.62%	80,000	10,000
915	ALLOWANCE FOR UNCOLL. TAXES	0.02%	2,500	0.02%	2,500	-
TOTAL INSURANCE & MISCELLANEOUS		1.41%	171,500	1.47%	190,000	18,500
TOTAL GENERAL FUND OPERATING EXPENDITURES		100.00%	12,165,433	100.00%	12,894,133	728,700

**CITY OF ASHLAND WISCONSIN
2026 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
2026 BUDGET PRELIMINARY
MAYOR**

DESCRIPTION	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual to June 30	2025 Estimate	2026 Budget	Percent Change
PERSONNEL COSTS								
100 51410 111 SALARIES/PERMANENT/REG	14,000	14,000	14,000	14,000	7,000	14,000	14,000	0.00%
100 51410 151 SOCIAL SECURITY	1,071	1,071	1,071	1,075	535	1,075	1,075	0.00%
100 51410 152 EMPLOYER SHARE RETIREMEN	284	0	0	0	0	0	0	NA
100 51410 155 LIFE INSURANCE	51	0	0	0	0	0	0	NA
100 51410 156 WORKERS COMPENSATION	8	25	26	35	0	35	35	0.00%
100 51410 161 EE WELLNESS/RECOGNITION	2,156	1,656	1,991	0	0	0	0	NA
TOTAL PERSONNEL COSTS:	17,571	16,752	17,089	15,110	7,535	15,110	15,110	0.00%
SERVICES								
100 51410 225 TELEPHONE	795	637	680	850	362	850	850	0.00%
TOTAL SERVICES:	795	637	680	850	362	850	850	0.00%
MATERIALS & SUPPLIES								
100 51410 319 OFFICE SUPPLIES	50	0	95	150	0	150	150	0.00%
100 51410 324 MEMBERSHIP DUES/PERIODICA	2,999	175	200	1,000	0	1,000	1,000	0.00%
100 51410 339 TRAVEL/TRAINING	723	0	1,048	1,500	0	500	1,500	0.00%
100 51410 390 MISCELLANEOUS EXPENSE	915	967	2,160	1,500	0	1,500	1,500	0.00%
TOTAL MAT. & SUPPLIES:	4,687	1,142	3,503	4,150	0	3,150	4,150	0.00%
CONTRIBUTIONS								
100 51410 791 CIVIC FUNCTIONS	100	44	2,497	2,000	0	2,000	2,000	0.00%
100 51410 829 ECONOMIC DEVELOPMENT AC	0	0	190	1,000	0	1,000	1,000	0.00%
TOTAL CONTRIBUTIONS:	100	44	2,687	3,000	0	3,000	3,000	0.00%
TOTAL MAYOR EXPENDITURES:	23,153	18,575	23,959	23,110	7,898	22,110	23,110	0.00%

Mayor

**CITY OF ASHLAND WISCONSIN
2026 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 community events or continuing municipal and legal training and education throughout the year, subsidized through the annual budget. The Ashland City Council is a member of the Wisconsin League of Municipalities. 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
2026 BUDGET PRELIMINARY
CITY COUNCIL**

DESCRIPTION	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual to June 30	2025 Estimate	2026 Budget	Percent Change
PERSONNEL COSTS								
100 51110 125 PER DIEM-BOARD/COMMITTEE	16,625	17,875	18,475	22,000	8,450	20,000	24,000	9.09%
100 51110 151 SOCIAL SECURITY	1,272	1,367	1,413	1,700	646	1,300	1,800	5.88%
100 51110 156 WORK COMPENSATION	51	32	34	0	0	0	0	NA
TOTAL PERSONNEL COSTS:	17,948	19,274	19,922	23,700	9,096	21,300	25,800	8.86%
SERVICES								
100 51110 213 OTHER PROFESSIONAL SERVICES	29,900	0	0	30,000	28,761	30,000	30,000	0.00%
TOTAL SERVICES:	29,900	0	0	30,000	28,761	30,000	30,000	0.00%
MATERIALS & SUPPLIES								
100 51110 320 PUBLISHING	4,259	4,728	4,311	5,000	1,530	3,500	5,000	0.00%
100 51110 324 MEMBERSHIP DUES	2,143	2,318	2,529	2,775	2,775	2,775	3,200	15.32%
100 51110 339 TRAVEL/TRAINING	825	0	630	800	298	300	800	0.00%
100 51110 390 MISCELLANEOUS EXPENSE	106	90	328	500	36	35	500	0.00%
TOTAL MATERIALS & SUPPLIES:	7,333	7,137	7,798	9,075	4,639	6,610	9,500	4.68%
CONTRIBUTIONS								
100 51110 213 ECONOMIC DEVELOPMENT ACTIV	0	0	0	0	0	0	0	NA
TOTAL CITY COUNCIL:	55,181	26,411	27,720	62,775	42,496	57,910	65,300	4.02%

**CITY OF ASHLAND WISCONSIN
2026
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;

- 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;
- 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
2026 BUDGET PRELIMINARY
CITY ADMINISTRATOR**

DESCRIPTION	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual to June 30	2025 Estimate	2026 Budget	Percent Change
PERSONNEL COSTS								
100 51411 111 SALARIES/PERMANENT/REG	101,878	106,078	115,284	117,380	58,551	117,380	120,900	3.00%
100 51411 131 LONGEVITY PAY	0	369	1,123	1,180	587	1,180	1,210	2.54%
100 51411 133 RETIREMENT PAYOUT	0	0	0	0	0	0	0	NA
100 51411 151 SOCIAL SECURITY	7,688	8,026	8,672	8,930	4,453	8,930	9,200	3.02%
100 51411 152 EMPLOYER SHARE RETIREM	6,628	7,240	8,033	8,250	3,573	8,250	8,800	6.67%
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.	18,247	20,050	22,984	22,240	11,114	22,240	22,850	2.74%
100 51411 155 LIFE INSURANCE	323	323	340	400	177	355	400	0.00%
100 51411 156 WORKERS COMPENSATION	195	189	215	225	0	225	230	2.22%
TOTAL PERSONNEL COSTS:	137,960	145,275	159,651	161,605	79,955	161,560	166,590	3.08%
SERVICES								
100 51411 225 TELEPHONE	1,361	1,423	1,459	1,500	713	1,450	1,500	0.00%
TOTAL SERVICES:	1,361	1,423	1,459	1,500	713	1,450	1,500	0.00%
MATERIALS & SUPPLIES								
100 51411 319 OFFICE SUPPLIES	45	25	115	100	25	100	100	0.00%
100 51411 324 MEMBERSHIP DUES	0	682	896	800	763	800	800	0.00%
100 51411 332 AUTO ALLOWANCE	0	0	0	0	0	0	0	NA
100 51411 339 TRAVEL/TRAINING	0	75	768	1,500	906	1,500	2,000	33.33%
100 51411 390 MISCELLANEOUS EXPENSE	2,948	1,263	55	1,000	0	700	1,000	0.00%
TOTAL MAT. & SUPPLIES:	2,993	2,045	1,834	3,400	1,694	3,100	3,900	14.71%
TOTAL CITY ADMINISTRATOR:	\$142,313	\$148,743	\$162,944	166,505	\$82,362	\$166,110	171,990	3.29%

Administrator

**CITY OF ASHLAND WISCONSIN
2026 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
2026 BUDGET PRELIMINARY
POLICE & FIRE COMMISSION**

DESCRIPTION	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual to June 30	2025 Estimate	2026 Budget	Percent Change
PERSONNEL COSTS								
100 51120 161 TESTING	13,592	15,371	6,929	8,600	3,467	8,600	8,600	0.00%
TOTAL PERSONNEL COSTS:	13,592	15,371	6,929	8,600	3,467	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	140	0	0	0	0	0	0	NA
100 51120 390 MISCELLANEOUS EXPENSE	0	0	0	100	0	100	100	0.00%
TOTAL MAT. & SUPPLIES:	140	0	0	300	0	300	300	0.00%
TOTAL POLICE/FIRE COMMISSION:	13,732	15,371	6,929	8,900	3,467	8,900	8,900	0.00%

**CITY OF ASHLAND WISCONSIN
2026 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 2025 for a two-year term ending May 31, 2027. 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 \$225/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
2026 BUDGET PRELIMINARY
CITY ATTORNEY**

DESCRIPTION	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual to June 30	2025 Estimate	2026 Budget	Percent Change
PERSONNEL COSTS								
SERVICES								
100 51310 213 PROFESSIONAL SERVICES	102,042	85,324	102,133	80,000	31,284	92,000	92,000	15.00%
TOTAL SERVICES:	102,042	85,324	102,133	80,000	31,284	92,000	92,000	15.00%
TOTAL CITY ATTORNEY:	102,042	85,324	102,133	80,000	31,284	92,000	92,000	15.00%

Attorney

**CITY OF ASHLAND WISCONSIN
2026 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.

- 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
2026 BUDGET PRELIMINARY
CITY CLERK**

DESCRIPTION	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual to June 30	2025 Estimate	2026 Budget	Percent Change
PERSONNEL COSTS								
100 51420 111 SALARIES/PERMANENT/REG	62,754	67,142	71,096	72,700	36,280	72,700	74,855	2.96%
100 51420 131 LONGEVITY PAY	566	671	706	730	0	730	750	2.74%
100 51420 151 SOCIAL SECURITY	4,583	4,884	5,152	5,610	2,605	5,200	5,770	2.85%
100 51420 152 EMPLOYER SHARE RETIREMEN	4,119	4,613	4,955	5,110	2,522	5,100	5,450	6.65%
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.	25,870	24,901	22,984	22,240	11,114	22,240	22,850	2.74%
100 51420 155 LIFE INSURANCE	193	199	210	375	123	375	390	4.00%
100 51420 156 WORKERS COMPENSATION	121	120	131	140	0	140	145	3.57%
TOTAL PERSONNEL COSTS:	101,206	105,530	108,234	109,905	54,145	109,485	113,210	3.01%
SERVICES								
100 51420 225 TELEPHONE	405	446	629	1,100	775	1,500	1,550	40.91%
TOTAL SERVICES:	405	446	629	1,100	775	1,500	1,550	40.91%
MATERIALS & SUPPLIES								
100 51420 319 OFFICE SUPPLIES	51	172	0	100	28	100	100	0.00%
100 51420 324 MEMBERSHIP DUES	65	65	0	75	130	130	65	-13.33%
100 51420 339 TRAVEL/TRAINING	1,316	981	360	1,500	135	150	1,000	-33.33%
100 51420 390 MISCELLANEOUS EXPENSE	166	30	42	100	0	0	100	0.00%
TOTAL MAT. & SUPPLIES:	1,599	1,248	402	1,775	293	380	1,265	-28.73%
TOTAL CITY CLERK:	103,210	107,224	109,266	112,780	55,213	111,365	116,025	2.88%

City Clerk

**CITY OF ASHLAND WISCONSIN
2026 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
2026 BUDGET PRELIMINARY
HUMAN RESOURCES/PERSONNEL**

DESCRIPTION	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual to June 30	2025 Estimate	2026 Budget	Percent Change
PERSONNEL COSTS								
100 51430 111 SALARIES/PERMANENT/REG	48,223	9,643	0	0	0	0	0	NA
100 51430 112 OVERTIME WAGES	0	0	0	0	0		0	NA
100 51430 125 WAGES/TEMP/REG	0	0	0	0	0	0	0	NA
100 51430 131 LONGEVITY PAY	0	0	0	0	0	0	0	NA
100 51430 151 SOCIAL SECURITY	3,430	662	(57)	0	0	0	0	NA
100 51430 152 EMPLOYER SHARE RETIREMEN	3,137	656	0	0	0	0	0	NA
100 51430 157 HSA CONTRIBUTION	1,500	1,500	375	0	0	0	0	NA
100 51430 154 MEDICAL & DENTAL INSUR.	4,490	5,900	1,175	0	0	0	0	NA
100 51430 155 LIFE INSURANCE	71	84	635	0	0	0	0	NA
100 51430 156 WORKERS COMPENSATION	0	19	0	0	0	0	0	NA
100 51430 161 EMPLOYEE RECRUITMENT	13,270	2,766	1,119	4,000	1,243	2,500	4,000	0.00%
100 51430 162 EMPLOYEE RECOGNITION	371	865	2,310	4,000	537	4,000	4,000	0.00%
100 51430 163 EDUCATION ASSISTANCE	0	0	0	0	0	5,000	2,500	NA
TOTAL PERSONNEL COSTS:	74,491	22,094	5,556	8,000	1,780	11,500	10,500	31.25%
SERVICES								
100 51430 213 PROFESSIONAL SERVICES	7,089	5,738	15,500	10,000	550	6,000	10,000	0.00%
100 51430 225 TELEPHONE	492	541	555	550	278	278	0	-100.00%
TOTAL SERVICES:	7,581	6,279	16,055	10,550	828	6,278	10,000	-5.21%
MATERIALS & SUPPLIES								
100 51430 313 PRINTING/COPYING	122	0	0	1,000	0	500	1,000	0.00%
100 51430 319 OFFICE SUPPLIES	0	15	236	200	0	200	200	0.00%
100 51430 320 ADVERTISING/PUBLISHING	927	701	1,485	2,500	0	1,500	1,500	-40.00%
100 51430 390 MISCELLANEOUS EXPENSE	255	2,490	50	0	0	0	0	NA
TOTAL MAT. & SUPPLIES:	1,304	3,205	1,772	3,700	0	2,200	2,700	-27.03%
TOTAL PERSONNEL:	83,376	31,578	23,383	22,250	2,607	19,978	23,200	4.27%

Human Resources
Personnel

**CITY OF ASHLAND WISCONSIN
2026 BUDGET PROGRAM NARRATIVE
ELECTIONS**

Core Operations:

Description: The City of Ashland Clerk's office 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 one central polling location that require set up and take down by municipal employees. Elections 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 location is the Bretting Community Center, 400 4th Avenue West. If necessary, an MOU is in place with Northwoods Technical College-Ashland at 2100 Beaser Avenue as a reserve polling location if necessary.

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 training poll workers.
- Maintaining adequate supplies for elections including ballots.
- Planning, preparing and setting up polling places and voting machines.
- Processing all absentee ballot requests including coordinating in-person absentee voting.
- Work with special voting deputies to conduct absentee voting in nursing homes.
- 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
2026 BUDGET PRELIMINARY
ELECTIONS**

DESCRIPTION	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual to June 30	2025 Estimate	2026 Budget	Percent Change
PERSONNEL COSTS								
100 51440 111 SALARIES & WAGES	36,833	47,268	44,268	45,250	22,585	45,200	47,510	4.99%
100 51440 112 WAGES-OVERTIME	61	247	201	0	0	0	0	NA
100 51440 125 WAGES/TEMP/REG	320	210	119	0	119	120	100	NA
100 51440 151 SOCIAL SECURITY	2,650	3,510	3,375	3,410	1,705	3,410	3,600	5.57%
100 51440 152 EMPLOYER SHARE RETIREMENT	2,415	3,035	3,121	3,145	1,570	3,150	3,450	9.70%
100 51440 157 HSA CONTRIBUTION	1,500	1,730	1,500	1,500	750	1,500	1,500	0.00%
100 51440 154 MEDICAL & DENTAL	6,040	10,234	10,371	10,145	5,014	10,150	10,350	2.02%
100 51440 155 LIFE INSURANCE	29	34	36	40	18	40	40	0.00%
100 51440 156 WORKERS COMPENSATION	94	93	98	95	0	95	100	5.26%
TOTAL PERSONNEL COSTS:	49,941	66,360	63,089	63,585	31,761	63,665	66,650	4.82%
SERVICES								
100 51440 213 OTHER PROF SERVICES	3,797	3,301	2,375	2,500	621	2,500	4,000	60.00%
100 51440 290 PER DIEM-POLL WORKERS	12,413	4,340	9,330	10,000	5,770	5,770	15,000	50.00%
TOTAL SERVICES:	16,210	7,641	11,705	12,500	6,391	8,270	19,000	52.00%
MATERIALS & SUPPLIES								
100 51440 311 POSTAGE	2,880	1,290	2,678	2,500	0	3,000	4,000	60.00%
100 51440 313 PRINTING/COPYING	1,917	2,698	1,080	1,200	656	1,200	2,000	66.67%
100 51440 319 OFFICE SUPPLIES	40	102	166	100	0	0	100	0.00%
100 51440 320 ADVERTISING/PUBLISHING	4,973	346	696	2,000	338	750	2,000	0.00%
100 51440 339 TRAVEL/TRAINING	0	1,135	564	1,500	629	1,000	1,000	-33.33%
100 51440 340 OPERATING SUPPLIES	307	160	596	150	91	100	200	33.33%
100 51440 390 MISCELLANEOUS EXPENSE	84	321	972	1,000	85	750	500	-50.00%
TOTAL MAT. & SUPPLIES:	10,201	6,051	6,753	8,450	1,799	6,800	9,800	15.98%
CAPITAL EXPENDITURES								
100 51440 810 EQUIPMENT	0	150	0	1,000	0	0	0	-100.00%
TOTAL CAPITAL EXPEND:	0	150	0	1,000	0	0	0	-100.00%
TOTAL ELECTIONS:	76,352	80,202	81,546	85,535	39,951	78,735	95,450	11.59%

**CITY OF ASHLAND WISCONSIN
2026 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
2026 BUDGET PRELIMINARY
TECHNOLOGY SERVICES**

DESCRIPTION	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual to June 30	2025 Estimate	2026 Budget	Percent Change
PERSONNEL COSTS								
100 51450 111 SALARIES & WAGES	62,629	65,125	69,629	71,180	35,533	71,180	73,350	3.05%
100 51450 125 WAGES-TEMPORARY	0	0	0	0	0	0	0	NA
100 51450 131 LONGEVITY PAY	1,012	1,303	1,382	1,425	0	1,425	1,470	3.16%
100 51450 151 SOCIAL SECURITY	4,728	4,936	5,348	5,360	2,604	5,360	5,530	3.17%
100 51450 152 EMPLOYER RETIREMEN	4,140	4,518	4,901	5,050	2,469	5,050	5,390	6.73%
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	22,934	25,376	30,619	31,450	14,797	29,600	30,450	-3.18%
100 51450 155 LIFE INSURANCE	63	64	72	80	39	80	80	0.00%
100 51450 156 WORKERS COMP INSUR	122	118	129	140	0	140	140	0.00%
100 51450 161 RECRUITMENT & TESTI	0	0	0	0	0	0	0	NA
TOTAL PERSONNEL COSTS:	98,629	104,440	115,080	117,685	56,942	115,835	119,410	1.47%
SERVICES								
100 51450 213 OTHER PROFESSIONAL	0	4,500	3,085	5,000	0	2,500	5,000	0.00%
100 51450 225 TELEPHONE/DATA COM	34,065	25,932	24,693	26,000	12,812	25,500	26,000	0.00%
100 51450 290 SERVICE CONTRACTS (105,686	109,541	134,855	115,000	136,702	150,000	165,000	43.48%
TOTAL SERVICES:	139,752	139,973	162,634	146,000	149,514	178,000	196,000	34.25%
MATERIALS & SUPPLIES								
100 51450 339 TRAVEL/TRAINING	0	0	741	2,000	0	1,000	2,000	0.00%
100 51450 340 OPERATING SUPPLIES	1,463	1,133	310	2,000	0	1,000	2,000	0.00%
100 51450 354 R&M - TELE/DATA COM	2,107	1,297	2,857	2,500	349	2,500	2,500	0.00%
100 51450 390 MISCELLANEOUS	0	0	55	0	0	0	0	NA
TOTAL MAT. & SUPPLIES:	3,570	2,430	3,963	6,500	349	4,500	6,500	0.00%
CAPITAL EXPENDITURES								
100 51450 813 TELE/DATA COMM EQU	24,463	29,546	24,383	30,000	924	25,000	30,000	0.00%
100 51450 816 MEDIA & SOFTWARE	224	3,480	4,875	5,000	0	5,000	5,000	0.00%
TOTAL CAPITAL EXPEND:	24,687	33,026	29,258	35,000	924	30,000	35,000	0.00%
TOTAL TECH SERVICES:	266,637	279,869	310,934	305,185	207,729	328,335	356,910	16.95%

TECHNOLOGY

**CITY OF ASHLAND WISCONSIN
2026 BUDGET PROGRAM NARRATIVE
OTHER CITY HALL**

Core Operations:

Description: The “Other City Hall” budget includes funding for administrative support to the Clerk, Mayor, and Administrator and other departments as needed. 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.

Under Other City Hall, this budget provides 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 aids 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 as for public works and other departments and committees as needed.
- 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
2026 BUDGET PRELIMINARY
OTHER CITY HALL**

DESCRIPTION	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual to June 30	2025 Estimate	2026 Budget	Percent Change
PERSONNEL COSTS								
100 51470 111 WAGES	39,250	38,255	15,045	22,500	11,230	22,500	23,650	5.11%
100 51470 112 OVERTIME WAGES	42	122	28	0	0	0	0	NA
100 51470 151 SOCIAL SECURITY	2,987	2,919	1,015	1,670	828	1,670	1,795	7.49%
100 51470 152 EMPLOYER SHARE RETIREME	2,556	2,483	1,040	1,570	780	1,570	1,720	9.55%
100 51470 157 HSA CONTRIBUTION	1,500	1,250	510	1,875	375	1,500	1,500	-20.00%
100 51470 154 MEDICAL & DENTAL INSUR.	7,715	6,557	3,401	8,050	2,507	8,000	11,430	41.99%
100 51470 155 LIFE INSURANCE	25	20	11	15	8	15	20	33.33%
100 51470 156 WORKERS COMPENSATION	75	69	27	45	0	0	50	11.11%
100 51470 158 UNEMPLOYMENT COMP	0	5,439	7,352	5,000	249	5,000	5,000	0.00%
TOTAL PERSONNEL COSTS:	54,151	57,113	28,429	40,725	15,977	40,255	45,165	10.90%
SERVICES								
100 51470 213 PROFESSIONAL SERVICES	0	848	1,716	2,000	396	400	500	-75.00%
100 51470 225 TELEPHONE	2,419	2,728	2,950	3,000	1,475	3,000	3,000	0
TOTAL SERVICES:	2,419	3,575	4,666	5,000	1,871	3,400	3,500	-30.00%
MATERIALS & SUPPLIES								
100 51470 311 POSTAGE	3,669	4,046	3,403	5,000	3,448	5,000	7,000	40.00%
100 51470 313 PRINTING	3,864	3,832	3,455	4,000	1,795	4,000	3,000	-25.00%
100 51470 319 OFFICE SUPPLIES	1,545	1,841	1,750	7,000	424	2,500	5,000	-28.57%
100 51470 339 TRAVEL/TRAINING	5,804	913	1,405	1,500	499	500	1,000	-33.33%
100 51470 342 GAS & OIL	0	85	462	100	136	300	300	200.00%
100 51470 350 R&M TRANSPORT VEHICLES	280	0	0	100	20	100	100	0.00%
100 51470 390 MISCELLANEOUS EXPENSE	8,374	10,946	2,884	1,500	269	1,500	1,000	-33.33%
100 51470 533 RENT - EQUIPMENT	0	0	0	0	0	0	0	NA
TOTAL MAT. & SUPPLIES:	23,536	21,664	13,358	19,200	6,592	13,900	17,400	-9.38%
CAPITAL EXPENDITURES								
100 51470 810 CAPITAL EQUIPMENT	6,959	0	0	0	0	0	0	NA
100 51470 812 OFFICE EQUIPMENT/FURNITU	0	0	65	100	0	100	100	0.00%
TOTAL CAPITAL EXPEND:	6,959	0	65	100	0	100	100	0.00%
TOTAL OTHER CITY HALL:	\$87,066	\$82,352	\$46,518	\$65,025	\$24,441	\$57,655	\$66,165	1.75%

Other City Hall

**CITY OF ASHLAND WISCONSIN
2026 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

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 and related liabilities.
- 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
2026 BUDGET PRELIMINARY
FINANCE**

DESCRIPTION	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual to June 30	2025 Estimate	2026 Budget	Percent Change
PERSONNEL COSTS								
100 51500 111 SALARIES & WAGES	188,155	221,092	251,701	257,710	128,645	257,710	266,500	3.41%
100 51500 112 OVERTIME	880	689	0	1,000	0	1,000	1,000	0.00%
100 51500 125 WAGES TEMP/OTHER	23,200	8,956	0	0	0	0	0	NA
100 51500 131 LONGEVITY PAY	1,801	2,286	3,616	4,650	0	4,650	6,005	29.14%
100 51500 151 SOCIAL SECURITY	15,810	16,923	18,020	19,410	9,024	18,410	20,220	4.17%
100 51500 152 EMPLOYER RETIREMENT	12,449	15,170	17,621	18,310	8,940	18,310	19,745	7.84%
100 51500 157 HSA CONTRIBUTION	7,875	8,291	10,500	10,500	5,250	10,500	10,500	0.00%
100 51500 154 MED/DENT INSURANCE	53,848	65,027	89,023	85,260	43,035	85,810	87,500	2.63%
100 51500 155 LIFE INSURANCE	593	758	995	970	519	1,050	1,130	16.49%
100 51500 156 WORKERS COMP INSURANCE	411	412	463	495	0	495	515	4.04%
TOTAL PERSONNEL COSTS:	305,022	339,604	391,940	398,305	195,413	397,935	413,115	3.72%
SERVICES								
100 51500 211 FINANCIAL SERVICES	74,805	90,247	87,413	85,000	4,370	87,000	90,000	5.88%
100 51500 225 TELEPHONE/DATA COMM	1,463	1,607	1,650	1,650	825	2,210	2,210	33.94%
100 51500 213 OTHER PROFESSIONAL SERVICES	4,360	1,783	2,047	2,000	677	2,250	2,500	25.00%
TOTAL SERVICES:	80,628	93,638	91,109	88,650	5,872	91,460	94,710	6.84%
MATERIALS & SUPPLIES								
100 51500 311 POSTAGE	4,709	6,436	6,944	6,700	0	6,900	6,900	2.99%
100 51500 313 PRINTING & COPYING	3,086	1,368	770	3,100	483	2,500	2,500	-19.35%
100 51500 319 OFFICE SUPPLIES	1,079	201	483	800	259	500	500	-37.50%
100 51500 324 MEMBERSHIP DUES	480	495	335	600	0	0	600	0.00%
100 51500 339 TRAVEL/TRAINING	838	796	1,523	2,500	75	500	2,500	0.00%
100 51500 340 OPERATING SUPPLIES	0	0	0	0	0	0	0	NA
100 51500 390 MISCELLANEOUS EXPENSE	402	21	4,360	350	1,116	1,200	350	0.00%
100 51500 394 BANK SERVICE CHARGES	0	49	0	0	0	0	0	NA
TOTAL MAT. & SUPPLIES:	10,594	9,366	14,414	14,050	1,933	11,600	13,350	-4.98%
CAPITAL EXPENDITURES								
100 51500 812 OFFICE EQUIPMENT/FURNITURE	0	0	0	500	75	100	500	0.00%
TOTAL CAPITAL EXPENDITURES:	0	0	0	500	75	100	500	0.00%
TOTAL FINANCE:	\$396,244	\$442,608	\$497,463	\$501,505	\$203,294	\$501,095	\$521,675	4.02%

**CITY OF ASHLAND WISCONSIN
2026 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 completed the revaluation process in 2022, and is on the schedule for an interim market update revaluation in 2026 for an additional contracted \$25,000. Compensation is as below for otherwise 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
2026 BUDGET PRELIMINARY
CITY ASSESSOR**

DESCRIPTION	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual to June 30	2025 Estimate	2026 Budget	Percent Change
SERVICES								
100 51530 213 PROFESSIONAL SERVICES	31,761	32,133	32,620	34,500	15,959	34,500	61,000	76.81%
TOTAL SERVICES:	31,761	32,133	32,620	34,500	15,959	34,500	61,000	76.81%
MATERIALS & SUPPLIES								
100 51530 320 ADVER/PUBLISHING	82	195	0	250	291	300	300	20.00%
100 51530 390 MISCELLANEOUS EXPENSE	45	0	0	50	0	0	50	0.00%
TOTAL MAT. & SUPPLIES:	127	195	0	300	291	300	350	16.67%
TOTAL CITY ASSESSOR:	\$31,887	\$32,327	\$32,620	\$34,800	\$16,250	\$34,800	\$61,350	76.29%

Assessor

**CITY OF ASHLAND WISCONSIN
2026 BUDGET NARRATIVE - DRAFT
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
2026 BUDGET PRELIMINARY
FACILITIES MAINTENANCE

DESCRIPTION	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual to June 30	2025 Estimate	2026 Budget	Percent Change
PERSONNEL COSTS								
100 51610 111 SALARIES/PERM/REGULAR	165,023	170,647	175,247	91,950	50,706	96,600	94,705	3.00%
100 51610 112 OVERTIME WAGES	4,692	5,310	4,012	3,000	4,293	6,000	3,500	16.67%
100 51610 125 TEMP WAGES	32,068	42,022	56,095	37,600	20,003	58,400	53,000	40.96%
100 51610 131 LONGEVITY PAY	1,365	1,740	2,181	625	1	625	1,298	107.68%
100 51610 136 CLOTHING/UNIFORM ALLOW	1,575	1,564	1,561	1,575	406	1,575	1,575	0.00%
100 51610 137 CLOTHING/UNIFORM ALLOW	0	0	0	0	0	0	0	NA
100 51610 151 SOCIAL SECURITY	15,078	16,246	18,090	10,230	5,427	10,230	11,704	14.41%
100 51610 152 EMPLOYER SHARE RETIREM	11,245	12,206	14,002	6,645	4,361	7,700	7,128	7.27%
100 51610 154 MEDICAL & DENTAL	58,360	70,187	86,829	46,500	23,628	48,800	47,739	2.66%
100 51610 155 LIFE INSURANCE	683	745	776	415	236	485	433	4.34%
100 51610 156 WORKER'S COMPENSATION	7,201	7,306	7,802	3,225	0	3,225	3,713	15.13%
100 51610 157 HSA CONTRIBUTION	8,723	8,937	8,926	4,500	2,500	4,500	4,500	0.00%
100 51610 158 UNEMPLOYMENT INSURANC	0	0	0	0	0	0	0	NA
TOTAL PERSONNEL COSTS:	306,012	336,910	375,520	206,265	111,560	238,140	229,295	11.17%
SERVICES								
100 51610 213 OTHER PROFESSIONAL SER	14,844	28,244	25,438	75,000	28,089	69,500	67,100	-10.53%
100 51610 221 WATER/SEWER	5,651	6,446	7,008	8,650	2,085	6,200	9,175	6.07%
100 51610 222 ELECTRICITY	30,097	32,313	30,815	31,000	8,680	31,000	31,000	0.00%
100 51610 224 GAS	23,855	19,853	16,219	24,500	12,594	24,500	24,500	0.00%
100 51610 225 TELEPHONE	4,701	3,695	3,660	4,500	1,794	4,000	5,000	11.11%
100 51610 290 SERVICE CONTRACTS	0	0	0	0	0	0	0	NA
TOTAL SERVICES:	79,148	90,551	83,139	143,650	53,242	135,200	136,775	-4.79%
MATERIALS & SUPPLIES								
100 51610 311 POSTAGE	0	30	0	50	0	50	50	0.00%
100 51610 319 OFFICE SUPPLIES	51	84	24	200	771	771	200	0.00%
100 51610 320 ADVERTISING	29	97	0	100	0	0	100	0.00%
100 51610 332 AUTO ALLOWANCE	0	0	0	0	0	0	0	NA
100 51610 339 TRAVEL/TRAINING	0	41	1,448	1,000	60	1,000	1,000	0.00%
100 51610 340 OPERATING SUPPLIES	36	186	114	0	0	34	200	NA
100 51610 342 GAS & OIL	5,527	6,812	4,967	5,300	1,139	4,500	5,300	0.00%
100 51610 344 JANITORIAL SUPPLIES	21,737	13,959	12,458	13,000	8,723	14,000	14,000	7.69%
100 51610 345 SMALL TOOLS & EQUIPMEN	2,309	1,731	1,152	2,800	1,017	2,800	2,000	-28.57%
100 51610 349 OTHER OPERATING SUPPLI	6,169	7,498	3,568	4,000	2,807	0	4,000	0.00%
100 51610 350 R&M - TRANSPORTATION	531	342	1,483	2,000	298	1,500	1,500	-25.00%
100 51610 352 R&M - EQUIP/MACH/TOOLS	0	283	0	1,120	95	250	750	-33.04%
100 51610 355 R&M - BUILDING	50,172	52,920	50,811	66,500	16,257	55,000	66,500	0.00%
100 51610 390 MISC EXPENSE	159	175	94	0	0	0	0	NA
100 51610 532 RENT - PROPERTY/BUILDING	0	0	0	0	0	0	0	NA
100 51610 539 RENT/LEASE - PARKING LOT	0	0	0	0	0	0	0	NA
TOTAL MAT. & SUPPLIES:	86,721	84,157	76,118	96,070	31,167	79,905	95,600	-0.49%
CAPITAL EXPENDITURES								
100 51610 812 OFFICE EQUIPMENT/FURNIT	0	0	0	0	0	0	0	NA
100 51610 815 NEW SHOP EQUIPMENT	0	0	0	0	0	0	0	NA
100 51610 910 CONTINGENT	0	0	0	0	0	0	0	NA
TOTAL CAPITAL EXPEND:	0	0	0	0	0	0	0	NA
TOTAL FACILITIES MAINTENANCE	471,881	511,618	534,777	445,985	195,970	453,245	461,670	3.52%

**CITY OF ASHLAND
2026 BUDGET PRELIMINARY
MISC/INSURANCE/CONTINGENT FUND**

DESCRIPTION	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual to June 30	2025 Estimate	2026 Budget	Percent Change
100 51910 915 ALLOWANCE FOR UNCOLL. TAXES	1,733	245	0	2,500	0	2,500	2,500	0.00%
100 51931 512 VEHICLE INSURANCE	36,846	41,356	41,571	44,000	27,990	48,100	52,500	19.32%
100 51932 513 LIABILITY INSURANCE	53,394	61,287	66,862	70,000	46,726	76,350	80,000	14.29%
100 51933 511 STATE FIRE INSURANCE/BLD	43,580	50,949	48,541	55,000	48,438	52,000	55,000	0.00%
TOTAL MISCELLANEOUS/INSURANCE/CONTINGENCY:	\$135,553	\$153,837	\$156,974	\$171,500	\$123,154	\$178,950	\$190,000	10.79%

Miscellaneous, Insurance and Contingency

CITY OF ASHLAND WISCONSIN
2026 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 including a 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. They have also taken on the humane officer call load.

**CITY OF ASHLAND
2026 BUDGET PRELIMINARY
POLICE**

DESCRIPTION	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual to June 30	2025 Estimate	2026 Budget	Percent Change
PERSONNEL COSTS									
100 52110 111 SALARIES/WAGES	1,136,203	1,149,127	1,237,885	1,372,722	1,446,750	719,260	1,415,820	1,518,000	4.92%
100 52110 112 OVERTIME SALARY	68,712	100,659	111,297	82,358	60,000	39,542	82,400	65,000	8.33%
100 52110 113 SALARIES/UPGRADE/SHIFT	2,266	1,594	5,550	2,215	1,500	0	1,200	1,500	0.00%
100 52110 125 WAGES/TEMP/OTHER	11,472	26,650	52,149	31,557	26,000	18,810	40,000	26,000	0.00%
100 52110 131 LONGEVITY PAY	16,130	13,866	15,125	17,743	22,720	889	22,720	25,470	12.10%
100 52110 132 HOLIDAY PAY	56,549	50,655	54,431	73,305	69,550	1,682	68,000	73,000	4.96%
100 52110 133 RETIREMENT PAYOUT	0	0	0	0	0	0	0	0	NA
100 52110 136 CLOTHING REIMBURSEMENT	4,359	2,999	2,001	3,269	2,000	104	700	2,000	0.00%
100 52110 137 CLOTHING ALLOWANCE	8,400	12,972	17,275	11,680	15,500	4,505	15,500	15,500	0.00%
100 52110 POST EMPLOY HEALTH (VEB)	0	0	0	0	0	0	0	0	NA
100 52110 151 SOCIAL SECURITY	94,719	98,389	108,916	115,113	120,220	56,455	121,700	126,500	5.22%
100 52110 152 EMPLOYER SHARE RETIREM	173,022	171,783	202,200	237,000	256,700	120,620	260,369	266,020	3.63%
100 52110 157 HSA CONTRIBUTION	48,322	46,875	44,500	52,125	51,000	25,875	50,625	52,500	2.94%
100 52110 154 MEDICAL & DENTAL	333,277	341,131	350,466	468,535	450,000	219,337	431,836	474,900	5.53%
100 52110 155 LIFE INSURANCE	1,617	1,321	1,384	1,694	2,100	900	1,872	2,700	28.57%
100 52110 156 WORKER'S COMPENSATION	40,529	37,503	38,744	38,882	42,750	0	42,410	41,450	-3.04%
100 52110 158 RETIREE HRA DEDUCTIBLE	0	0	0	0	0	0	0	0	NA
100 52110 159 OTHER EMPLOYER CONT	9,800	8,100	7,450	8,550	9,600	4,450	8,650	9,600	0.00%
100 52110 190 POST EMPLOYMENT HEALTH	18,779	19,311	21,104	10,250	11,630	5,774	11,547	11,880	2.15%
100 52110 191 RETIREE HSA CONTRIBUTIO	3,000	3,000	2,875	1,500	1,500	750	1,500	1,500	0.00%
TOTAL PERSONNEL COSTS:	2,027,155	2,085,937	2,273,352	2,528,496	2,589,520	1,218,953	2,576,849	2,713,520	4.79%
SERVICES									
100 52110 221 WATER/SEWER	668	2,952	2,963	2,978	3,500	1,094	3,500	3,500	0.00%
100 52110 222 ELECTRICITY	1,157	11,309	11,616	10,345	11,000	2,524	9,900	11,000	0.00%
100 52110 224 NATURAL GAS	3,649	17,035	12,584	7,410	13,000	5,377	9,000	13,000	0.00%
100 52110 225 TELEPHONE	9,330	11,105	12,037	11,934	12,000	5,264	11,700	12,000	0.00%
100 52110 CONTRACT SERVICES	0	0	0	0	0	0	0	0	NA
100 52110 290 SERVICE CONTRACTS	23,960	20,020	11,274	23,838	13,000	2,374	13,000	13,000	0.00%
TOTAL SERVICES:	38,765	62,422	50,475	56,505	52,500	16,633	47,100	52,500	0.00%
MATERIALS & SUPPLIES									
100 52110 311 POSTAGE	345	334	333	355	400	97	300	400	0.00%
100 52110 313 PRINTING/COPYING	2,790	2,887	2,774	2,570	2,800	1,642	2,800	2,800	0.00%
100 52110 316 MEDIA-FILM & DEVELOPING	0	0	0	0	0	0	0	0	NA
100 52110 319 OFFICE SUPPLIES	568	1,316	2,572	2,229	4,000	288	3,500	4,000	0.00%
100 52110 320 POLICE ADVERTISING/PUB	0	0	0	0	0	0	0	0	NA
100 52110 324 MEMBERSHIP DUES	490	340	515	705	750	765	765	750	0.00%
100 52110 339 TRAVEL/TRAINING	16,699	16,495	16,969	31,494	20,000	14,480	25,000	20,000	0.00%
100 52110 340 OPERATING SUPPLIES/PROT	8,450	11,802	14,989	2,946	12,000	1,128	12,000	12,000	0.00%
100 52110 342 GAS & OIL	38,147	39,289	36,050	35,069	39,000	15,679	32,000	39,000	0.00%
100 52110 349 OTHER OPERATING SUPPLIE	2,482	2,676	0	0	0	0	0	0	NA
100 52110 350 R&M TRANSPORT VEHICLES	6,879	13,471	9,236	8,826	7,000	5,296	13,000	7,000	0.00%
100 52110 352 R&M EQUIP/MACH/TOOLS	333	0	0	273	500	0	500	500	0.00%
100 52110 354 R&M TELE/DATA COMM EQU	733	815	1,484	855	800	8,671	8,908	800	0.00%
100 52110 368 OTHER INSURANCE CLAIMS	0	0	0	0	0	0	0	0	NA
100 52110 390 MISCELLANEOUS	10,130	3,994	12,350	549	4,000	865	2,000	4,000	0.00%
100 52110 533 RENT - EQUIPMENT	5,195	5,144	5,589	5,937	5,500	6,399	9,100	5,500	0.00%
TOTAL MAT. & SUPPLIES:	93,240	98,563	102,861	91,809	96,750	55,309	109,873	96,750	0.00%
CAPITAL EXPENDITURES									
100 52110 810 EQUIPMENT	39,765	41,494	44,394	36,278	10,000	0	20,000	10,000	0.00%
100 52110 813 TELE/DATA/COMM EQUIP	2,467	17,479	15,638	5,746	4,600	2,388	4,600	4,600	0.00%
TOTAL CAPITAL EXPEND:	42,232	58,973	60,032	42,024	14,600	2,388	24,600	14,600	0.00%
TOTAL POLICE:	\$2,201,392	\$2,305,894	\$2,486,719	\$2,718,834	\$2,753,370	\$1,293,283	\$2,758,422	\$2,877,370	4.50%

**CITY OF ASHLAND WISCONSIN
2026 BUDGET PROGRAM NARRATIVE
FIRE AND AMBULANCE**

Core Fire Operations:

Description: The Ashland Fire Department has been in operation as a paid department since 1883. 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 a net 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.** (2,887 calls-2024, 182 more than in 2023, 320 more calls than in 2022)

*Paramedic Advanced Life Support Intercept Services to nine surrounding ambulance services--295 paramedic intercepts in 2024

*Interfacility transports: 447 interfacility transfers, a **31% increase** from 2023. 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& 2024-- LeBlanc retired in June of 2022.

*2024 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.

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

**CITY OF ASHLAND
2026 BUDGET PRELIMINARY
FIRE & AMBULANCE**

Proposed 2026 Budget for Public Hearing 11/18/2025

DESCRIPTION	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual to June 30	2025 Estimate	2026 Budget	Percent Change
PERSONNEL COSTS								
100 52300 111 SALARIES & WAGES	1,391,713	1,433,598	1,667,197	1,815,670	874,336	1,748,672	1,936,240	6.64%
100 52300 112 OVERTIME WAGES	86,811	63,599	53,359	45,000	48,020	96,040	81,000	80.00%
100 52300 113 UPGRADE & SHIFT DIFFERENTIAL	4,222	3,975	4,730	4,900	2,001	4,002	5,400	10.20%
100 52300 125 WAGES-PAID ON CALL	13,969	11,270	10,465	10,085	3,549	7,098	10,085	0.00%
100 52300 127 OUT-OF TOWN TRANSFERS	8,775	9,125	11,884	12,500	5,848	11,295	12,750	2.00%
100 52300 131 LONGEVITY PAY	16,367	15,547	17,739	20,910	2,523	20,910	24,710	18.17%
100 52300 132 HOLIDAY PAY	72,358	82,621	102,394	101,860	1,700	101,860	107,500	5.54%
100 52300 136 CLOTHING PAYOUT	9,698	8,464	12,280	8,700	155	8,700	9,600	10.34%
100 52300 137 CLOTHING REIMBURSEMENT	4,119	3,533	3,065	5,200	1,199	5,200	5,700	9.62%
100 52300 151 SOCIAL SECURITY	24,563	24,748	28,049	30,290	13,855	27,711	35,490	17.17%
100 52300 152 EMPLOYER RETIREMENT	274,250	302,592	365,870	394,850	182,050	364,099	416,400	5.46%
100 52300 157 HSA CONTRIBUTION	51,083	53,000	60,375	61,500	28,989	57,979	57,000	-7.32%
100 52300 154 MED/DENT INSURANCE	362,504	435,853	549,989	548,385	257,908	515,816	548,920	0.10%
100 52300 155 LIFE INSURANCE	1,966	2,034	2,423	2,465	1,143	2,286	2,835	15.01%
100 52300 156 WORKER'S COMP INSURANCE	56,778	56,574	62,002	69,720	0	61,195	72,100	3.41%
100 52300 159 OTHER EMPLOYEE CONTRIBUTIONS	9,121	9,121	9,121	9,200	4,561	9,121	9,200	0.00%
100 52300 190 POST EMPLOYMENT HEALTH CARE	18,679	20,577	20,534	11,630	5,774	11,547	11,880	2.15%
100 52300 191 RETIREE HSA DEDUCTIBLE	2,750	3,000	2,750	1,500	750	1,500	1,500	0.00%
TOTAL PERSONNEL COSTS	2,409,726	2,539,232	2,984,225	3,154,365	1,434,361	3,055,031	3,348,310	6.15%
SERVICES								
100 52300 213 OTHER PROFESSIONAL SERVICES	101,567	102,668	117,778	107,500	71,071	120,000	140,000	30.23%
100 52300 221 WATER/SEWER	8,512	7,494	9,298	10,840	2,740	9,724	10,900	0.55%
100 52300 222 ELECTRICITY	17,216	19,017	16,092	22,983	9,109	11,179	21,800	-5.15%
100 52300 224 NATURAL GAS	10,263	7,446	5,773	10,434	4,124	7,223	10,034	-3.83%
100 52300 225 TELEPHONE	4,137	5,351	6,130	6,684	2,857	5,393	6,784	1.50%
100 52300 290 SERVICE CONTRACTS	6,790	6,037	1,826	14,700	0	5,300	14,700	0.00%
TOTAL SERVICES:	148,485	148,012	156,897	173,141	89,902	158,819	204,218	17.95%
MATERIALS/SUPPLIES/MAINTENANCE								
100 52300 311 POSTAGE	120	72	192	520	52	350	520	0.00%
100 52300 313 PRINT/COPY	1,297	1,545	1,180	2,000	874	1,790	2,000	0.00%
100 52300 319 OFFICE SUPPLIES	359	917	549	1,175	250	950	1,200	2.13%
100 52300 320 PUBLISHING/ADVERTISING	80	115	0	350	0	200	350	0.00%
100 52300 322 SUBSCRIPTIONS	55	0	0	300	0	125	300	0.00%
100 52300 324 MEMBERSHIP DUES	1,704	1,455	1,927	2,250	1,420	2,371	2,721	20.93%
100 52300 337 CERTIFICATION - CONT ED	12,861	12,971	11,100	14,400	8,816	13,450	14,400	0.00%
100 52300 339 TRAVEL/TRAINING-OTHER	5,495	6,633	3,988	8,400	3,682	7,500	8,700	3.57%
100 52300 340 OPERATING SUPPLIES	53,267	66,194	51,805	68,500	27,291	60,246	71,400	4.23%
100 52300 342 GAS & OIL	44,558	39,753	39,459	49,000	14,519	44,000	50,500	3.06%
100 52300 343 MEAL EXPENSE	3,394	4,645	7,033	6,300	3,254	6,275	6,825	8.33%
100 52300 344 JANITORIAL	3,669	3,175	5,591	5,620	1,967	5,282	6,000	6.76%
100 52300 350 R&M - TRANSPORTATION	22,863	29,805	31,002	38,500	4,156	29,660	40,000	3.90%
100 52300 352 R&M - EQUIP/MACHINERY/TOOLS	10,812	8,372	6,657	9,300	1,973	7,517	9,600	3.23%
100 52300 354 R&M-TEL/DATA COMM	4,626	7,046	3,749	5,000	1,241	3,250	5,000	0.00%
100 52300 357 R&M-MAINTENANCE OTHER	1,024	1,637	1,694	1,550	540	1,256	1,800	16.13%
100 52300 390 MISCELLANEOUS	1,049	1,596	1,503	2,000	234	1,800	2,300	15.00%
TOTAL MAT/SUPPLIES/MAINT:	167,234	185,930	167,428	215,165	70,270	186,022	223,616	3.93%
CAPITAL EXPENDITURES								
100 52300 810 CAPITAL EQUIPMENT	21,478	30,358	33,872	37,000	13,735	30,000	40,000	8.11%
100 52300 812 OFFICE EQUIP/FURNITURE	1,311	2,070	324	1,300	0	550	2,000	53.85%
TOTAL CAPITAL EXPEND:	22,789	32,428	34,196	38,300	13,735	30,550	42,000	9.66%
TOTAL FIRE & AMBULANCE	\$2,748,233	\$2,905,603	\$3,342,745	\$3,580,971	\$1,608,267	\$3,430,422	\$3,818,144	6.62%

DESCRIPTION	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual to June 30	2025 Estimate	2026 Budget	Percent Change
PERSONNEL COSTS								
100 52210 111 SALARIES & WAGES	634,958	669,848	862,328	679,250	313,347	626,695	502,900	-25.96%
100 52210 112 OVERTIME WAGES	25,294	14,216	14,695	20,000	17,724	35,449	20,000	0.00%
100 52210 113 UPGRADE & SHIFT DIFFERENTIAL	2,276	1,967	2,238	2,400	526	1,051	2,400	0.00%
100 52210 127 OUT-OF TOWN TRANSFERS	900	200	200	0	200	0	0	NA
100 52210 131 LONGEVITY PAY	12,701	11,171	12,024	7,910	0	7,910	9,210	16.43%
100 52210 132 HOLIDAY PAY	45,924	54,527	64,710	38,000	(370)	38,000	27,100	-28.68%
100 52210 136 CLOTHING PAYOUT	3,950	2,984	6,453	3,300	0	3,300	3,300	0.00%
100 52210 137 CLOTHING REIMBURSEMENT	1,737	2,266	1,250	3,300	593	3,300	3,300	0.00%
100 52210 151 SOCIAL SECURITY	10,640	11,097	13,792	10,620	4,929	9,858	7,940	-25.24%
100 52210 152 EMPLOYER RETIREMENT	129,155	144,551	191,022	149,120	65,103	130,205	111,400	-25.30%
100 52210 157 HSA CONTRIBUTION	23,603	23,005	33,690	19,500	8,669	17,339	13,500	-30.77%
100 52210 154 MED/DENT INSURANCE	168,864	201,606	311,306	158,365	72,991	145,983	131,220	-17.14%
100 52210 155 LIFE INSURANCE	818	712	971	620	331	661	910	46.77%
100 52210 156 WORKER'S COMP INSURANCE	26,451	21,932	32,028	25,960	0	21,195	21,200	-18.34%
100 52210 190 POST EMPLOYMENT HEALTH BENEFIT	18,679	20,577	20,534	11,630	5,774	11,547	11,880	2.15%
100 52210 191 RETIREE HSA DEDUCTIBLE	2,750	3,000	2,750	1,500	750	1,500	1,500	0.00%
TOTAL PERSONNEL COSTS	\$1,108,702	\$1,183,658	\$1,569,992	\$1,131,475	\$490,567	\$1,053,993	\$867,760	-23.31%
SERVICES								
100 52210 221 WATER/SEWER	4,256	3,747	4,649	4,000	913	4,862	4,900	22.50%
100 52210 222 ELECTRICITY	8,608	9,508	8,046	9,500	3,036	1,596	9,800	3.16%
100 52210 224 NATURAL GAS	5,132	3,723	2,886	5,900	1,375	4,000	5,500	-6.78%
100 52210 225 TELEPHONE	1,975	2,614	3,003	2,800	1,011	2,633	2,900	3.57%
100 52210 290 SERVICE CONTRACTS	4,202	1,273	1,309	11,700	0	2,500	11,700	0.00%
TOTAL SERVICES:	\$24,173	\$20,865	\$19,893	\$33,900	\$6,335	\$15,591	\$34,800	2.65%
MATERIALS/SUPPLIES/MAINTENANCE								
100 52210 311 POSTAGE	89	23	192	300	52	275	300	0.00%
100 52210 313 PRINT/COPY	649	892	590	900	291	900	900	0.00%
100 52210 319 OFFICE SUPPLIES	184	452	264	475	83	475	500	5.26%
100 52210 320 PUBLISHING/ADVERTISING	80	115	0	200	0	200	200	0.00%
100 52210 322 SUBSCRIPTIONS	55	0	0	200	0	125	200	0.00%
100 52210 324 MEMBERSHIP DUES	849	523	406	900	320	850	1,200	33.33%
100 52210 337 CERTIFICATION - CONT ED	3,120	2,937	1,127	3,400	912	2,450	3,400	0.00%
100 52210 339 TRAVEL/TRAINING-OTHER	4,418	4,298	2,898	5,700	2,479	4,500	5,700	0.00%
100 52210 340 OPERATING SUPPLIES	7,842	7,437	8,897	8,500	2,781	8,246	8,900	4.71%
100 52210 342 GAS & OIL	14,133	9,791	7,388	16,000	3,631	12,000	16,000	0.00%
100 52210 343 MEAL EXPENSE	100	179	164	500	89	475	525	5.00%
100 52210 344 JANITORIAL	1,834	1,588	2,795	2,320	650	2,549	2,600	12.07%
100 52210 349 OTHER SUPPLIES	0	0	0	0	0	0	0	NA
100 52210 350 R&M - TRANSPORTATION	13,124	25,308	24,309	24,000	2,274	20,760	25,000	4.17%
100 52210 352 R&M - EQUIP/MACHINERY/TOOLS	6,350	6,231	3,767	6,000	1,260	5,292	6,200	3.33%
100 52210 354 R&M-TEL/DATA COMM	2,439	3,533	1,865	2,500	1,145	2,350	2,500	0.00%
100 52210 357 R&M-MAINTENANCE OTHER	779	818	849	800	178	800	800	0.00%
100 52210 390 MISCELLANEOUS	834	1,432	1,180	1,500	168	1,500	1,600	6.67%
100 52210 394 BANK SERVICE CHARGES	0	0	0	0	0	0	0	NA
TOTAL MAT/SUPPLIES/MAINT:	\$56,879	\$65,557	\$56,692	\$74,195	\$16,313	\$63,747	\$76,525	3.14%
CAPITAL EXPENDITURES								
100 52210 810 CAPITAL EQUIPMENT	21,478	29,240	29,872	33,000	13,735	30,000	35,000	6.06%
100 52210 812 OFFICE EQUIP/FURNITURE	557	900	162	550	0	550	1,000	81.82%
TOTAL CAPITAL EXPEND:	\$22,035	\$30,140	\$30,034	\$33,550	\$13,735	\$30,550	\$36,000	7.30%
TOTAL FIRE	\$1,211,789	\$1,300,221	\$1,676,610	\$1,273,120	\$526,949	\$1,163,881	\$1,015,085	-20.27%
RELATED REVENUES								
100 43420 0000 STATE FIRE DUES	19,094	23,768	27,187	27,500	0	27,500	27,500	0.00%
100 43610 0000 PAYMENT FOR MUNICIPALITY	16,283	20,293	13,778	13,780	2,040	2,040	2,320	-83.16%
100 46220 0000 FIRE PROTECTION FEES	878	0	744	1,000	0	248	1,000	0.00%
100 47323 0000 FIRE-TOWNSHIP CONTRACTS	141,728	143,858	146,837	148,950	70,370	148,950	151,030	1.40%
Total Revenues	177,983	187,919	188,546	191,230	72,410	178,738	181,850	-4.91%
NET EXPENSE - FIRE	\$1,033,806	\$1,112,302	\$1,488,064	\$1,081,890	\$454,539	\$985,143	\$833,235	-22.98%

AMBULANCE

Proposed 2026 Budget for Public Hearing 11/18/2025

			AMB	AMB	AMB	AMB	AMB	AMB			
DESCRIPTION			2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual to June 30	2025 Estimate	2026 Budget	Percent Change	
PERSONNEL COSTS											
100	52300	111	SALARIES & WAGES	756,755	763,750	804,868	1,136,420	560,988	1,121,977	1,433,340	26.13%
100	52300	112	OVERTIME WAGES	61,516	49,384	38,664	25,000	30,296	60,591	61,000	144.00%
100	52300	113	UPGRADE & SHIFT DIFFERENTIAL	1,946	2,008	2,492	2,500	1,476	2,951	3,000	20.00%
100	52300	125	WAGES-PAID ON CALL	13,969	11,270	10,465	10,085	3,549	7,098	10,085	0.00%
100	52300	127	OUT-OF TOWN TRANSFERS	7,875	8,925	11,684	12,500	5,648	11,295	12,750	2.00%
100	52300	131	LONGEVITY PAY	3,665	4,375	5,715	13,000	2,523	13,000	15,500	19.23%
100	52300	132	HOLIDAY PAY	26,434	28,094	37,684	63,860	2,070	63,860	80,400	25.90%
100	52300	136	CLOTHING PAYOUT	5,748	5,481	5,827	5,400	155	5,400	6,300	16.67%
100	52300	137	CLOTHING REIMBURSEMENT	2,382	1,268	1,815	1,900	606	1,900	2,400	26.32%
100	52300	151	SOCIAL SECURITY	13,922	13,650	14,257	19,670	8,926	17,853	27,550	40.06%
100	52300	152	EMPLOYER RETIREMENT	145,095	158,041	174,848	245,730	116,947	233,894	305,000	24.12%
100	52300	157	HSA CONTRIBUTION	27,480	29,995	26,685	42,000	20,320	40,640	43,500	3.57%
100	52300	154	MED/DENT INSURANCE	193,640	234,247	238,683	390,020	184,917	369,833	417,700	7.10%
100	52300	155	LIFE INSURANCE	1,147	1,323	1,451	1,845	812	1,625	1,925	4.34%
100	52300	156	WORKER'S COMP INSURANCE	30,327	34,643	29,974	43,760	0	40,000	50,900	16.32%
100	52300	159	OTHER EMPLOYEE CONTRIBUTIONS	9,121	9,121	9,121	9,200	4,561	9,121	9,200	0.00%
TOTAL PERSONNEL COSTS			\$1,301,024	\$1,355,574	\$1,414,233	\$2,022,890	\$943,794	\$2,001,038	\$2,480,550	22.62%	
SERVICES											
100	52300	213	OTHER PROFESSIONAL SERVICES	101,567	102,668	117,778	107,500	71,071	120,000	140,000	30.23%
100	52300	221	WATER/SEWER	4,256	3,747	4,649	6,840	1,827	4,862	6,000	-12.28%
100	52300	222	ELECTRICITY	8,608	9,508	8,046	13,483	6,073	9,583	12,000	-11.00%
100	52300	224	NATURAL GAS	5,131	3,723	2,886	4,534	2,749	3,223	4,534	0.00%
100	52300	225	TELEPHONE	2,161	2,737	3,127	3,884	1,847	2,760	3,884	0.00%
100	52300	290	SERVICE CONTRACTS	2,588	4,764	518	3,000	0	2,800	3,000	0.00%
TOTAL SERVICES:			\$124,312	\$127,147	\$137,004	\$139,241	\$83,567	\$143,228	\$169,418	381.29%	
MATERIALS/SUPPLIES/MAINTENANCE											
100	52300	311	POSTAGE	31	48	0	220	0	75	220	0.00%
100	52300	313	PRINT/COPY	649	652	590	1,100	583	890	1,100	0.00%
100	52300	319	OFFICE SUPPLIES	175	465	285	700	168	475	700	0.00%
100	52300	320	PUBLISHING/ADVERTISING	0	0	0	150	0	0	150	0.00%
100	52300	322	SUBSCRIPTIONS	0	0	0	100	0	0	100	0.00%
100	52300	324	MEMBERSHIP DUES	855	933	1,521	1,350	1,100	1,521	1,521	12.67%
100	52300	337	CERTIFICATION - CONT ED	9,741	10,034	9,973	11,000	7,903	11,000	11,000	0.00%
100	52300	339	TRAVEL/TRAINING-OTHER	1,076	2,334	1,090	2,700	1,203	3,000	3,000	11.11%
100	52300	340	OPERATING SUPPLIES	45,424	58,757	42,908	60,000	24,510	52,000	62,500	4.17%
100	52300	342	GAS & OIL	30,425	29,962	32,072	33,000	10,888	32,000	34,500	4.55%
100	52300	343	MEAL EXPENSE	3,293	4,465	6,869	5,800	3,165	5,800	6,300	8.62%
100	52300	344	JANITORIAL	1,834	1,588	2,795	3,300	1,318	2,733	3,400	3.03%
100	52300	350	R&M - TRANSPORTATION	9,739	4,496	6,693	14,500	1,882	8,900	15,000	3.45%
100	52300	352	R&M - EQUIP/MACHINERY/TOOLS	4,463	2,141	2,889	3,300	713	2,225	3,400	3.03%
100	52300	354	R&M-TEL/DATA COMM	2,187	3,514	1,884	2,500	96	900	2,500	0.00%
100	52300	357	R&M-MAINTENANCE OTHER	245	818	845	750	362	456	1,000	33.33%
100	52300	390	MISCELLANEOUS	215	165	323	500	66	300	700	40.00%
TOTAL MAT/SUPPLIES/MAINT:			\$110,354	\$120,373	\$110,736	\$140,970	\$53,957	\$122,275	\$147,091	4.34%	
CAPITAL EXPENDITURES											
100	52300	810	CAPITAL EQUIPMENT	0	1,118	4,000	4,000	0	0	5,000	25.00%
100	52300	812	OFFICE EQUIP/FURNITURE	754	1,170	162	750	0	0	1,000	33.33%
TOTAL CAPITAL EXPEND:			\$754	\$2,288	\$4,162	\$4,750	\$0	\$0	\$6,000	26.32%	
TOTAL AMBULANCE			\$1,536,444	\$1,605,382	\$1,666,135	\$2,307,851	\$1,081,318	\$2,266,541	\$2,803,059	21.46%	
RELATED REVENUES											
100	46230	0000	AMBULANCE/EMS FEES	1,058,270	1,125,960	1,346,270	1,100,000	763,206	1,600,000	1,600,000	45.45%
100	46231	0000	AMB PROTECTION FEES	14,822	23,440	30,703	23,500	8,755	23,500	23,500	0.00%
100	47324	0000	AMBULANCE - TOWNS CONTRIBUTION	316,433	321,179	364,592	370,064	185,031	364,596	375,610	1.50%
Total Revenues			1,389,525	1,470,579	1,741,565	1,493,564	956,993	1,988,096	1,999,110	33.85%	
NET EXPENSE (REVENUE) AMBULANCE			\$146,919	\$134,803	(\$75,430)	\$814,287	\$124,325	\$278,445	\$803,949	-1.27%	

**CITY OF ASHLAND
2026 BUDGET PRELIMINARY
PUBLIC FIRE PROTECTION - HYDRANT RENTAL CHARGE**

DESCRIPTION	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual to June 30	2025 Estimate	2026 Budget	Percent Change
SERVICES									
100 52220 535 HYDRANT RENTAL	19,217	19,126	18,932	21,218	23,000	19,074	24,800	25,000	8.70%
TOTAL SERVICES:	19,217	19,126	18,932	21,218	23,000	19,074	24,800	25,000	8.70%
TOTAL FIRE PROTECTION:	\$19,217	\$19,126	\$18,932	\$21,218	\$23,000	\$19,074	\$24,800	\$25,000	8.70%

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

**CITY OF ASHLAND WISCONSIN
2026 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
2026 BUDGET PRELIMINARY
BUILDING INSPECTION/WEIGHTS & MEASURES**

DESCRIPTION	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual to June 30	2025 Estimate	2026 Budget	Percent Change
PERSONNEL COSTS									
100 52410 111 SALARIES & WAGES	30,454	42,432	44,138	45,802	46,820	23,373	46,820	48,225	3.00%
100 52410 125 WAGES/TEMP/OTHER	0	0	0	0	6,000	0	6,000	6,000	0.00%
100 52410 131 LONGEVITY PAY	0	0	0	0	0	0	0	0	NA
100 52410 139 SICK LEAVE PAYOUT	0	0	0	0	0	0	0	0	NA
100 52410 151 SOCIAL SECURITY	2,295	3,056	3,193	3,304	3,980	1,688	3,980	4,035	1.38%
100 52410 152 EMPLOYER SHARE RETIREMENT	1,870	2,761	3,002	3,161	3,255	1,624	3,255	3,510	7.83%
100 52410 157 HSA CONTRIBUTIONS	875	1,500	1,500	1,500	1,500	750	1,500	1,500	0.00%
100 52410 154 MEDICAL & DENTAL	4,534	7,168	7,812	8,936	9,730	4,790	9,730	9,850	1.23%
100 52410 155 LIFE INSURANCE	129	122	135	140	240	81	240	255	6.25%
100 52410 156 WORKER'S COMPENSATION	1,136	1,493	1,475	1,462	1,565	0	1,565	1,605	2.56%
TOTAL PERSONNEL COSTS:	41,292	58,530	61,255	64,305	73,090	32,306	73,090	74,980	2.59%
SERVICES									
100 52410 210 PROFESSIONAL SERVICES	65,762	60,841	67,859	69,199	68,500	22,934	68,500	70,200	2.48%
100 52410 218 INSPECTIONS/SURVEYS	0	0	0	0	0	0	0	0	NA
100 52410 225 TELEPHONE	214	572	695	527	700	123	700	750	7.14%
100 52420 299 OTHER SERVICES/W & M	5,600	5,600	3,200	6,000	6,000	6,000	6,000	6,000	0.00%
TOTAL SERVICES:	71,576	67,013	71,754	75,726	75,200	29,056	75,200	76,950	2.33%
MATERIALS & SUPPLIES									
100 52410 319 OFFICE SUPPLIES	25	0	0	0	50	0	50	50	0.00%
100 52410 320 ADVERTISING	0	0	0	0	100	0	100	100	0.00%
100 52410 324 MEMBERSHIP DUES	0	0	0	0	0	0	0	0	NA
100 52410 332 AUTO ALLOWANCE	0	0	0	0	0	0	0	0	NA
100 52410 339 TRAVEL/TRAINING	0	175	0	0	500	0	0	500	0.00%
100 52410 340 SUPPLIES	0	0	0	0	50	0	0	50	0.00%
100 52410 342 GAS & OIL	0	121	0	328	100	288	350	350	250.00%
100 52410 350 R&M TRANSPORTATION EQUIPMENT	69	0	72	0	100	0	100	100	0.00%
100 52410 390 MISCELLANEOUS EXPENSE	0	0	20	0	50	0	0	50	0.00%
TOTAL MAT. & SUPPLIES:	94	296	92	328	950	288	600	1,200	26.32%
CAPITAL EXPENDITURES									
100 52410 840 CONDEMNATION/DEMO	4,008	1,250	0	150	10,000	150	40,000	25,000	150.00%
100 52410 960 CONDEMNATION/PRELIM EXP	0	0	0	0	0	0	0	0	NA
TOTAL CAPITAL EXPEND:	4,008	1,250	0	150	10,000	150	40,000	25,000	150.00%
TOTAL BUILDING INSPECT/WEIGHTS & MEASURES:	\$116,970	\$127,089	\$133,101	\$140,508	\$159,240	\$61,800	\$188,890	\$178,130	11.86%

**CITY OF ASHLAND
2026 BUDGET PRELIMINARY
ANIMAL CONTROL**

DESCRIPTION	2022 Actual	2023 Actual	2024 Estimate	2025 Budget	2025 Actual to June 30	2025 Estimate	2026 Budget	Percent Change
PERSONNEL COSTS								
TOTAL PERSONNEL COSTS:	58,000	60,713	32,435	0	0	0	0	NA
SERVICES								
100 54150 213 OTHER PROF SERVICES - KENNEL	16,000	16,000	20,000	15,000	4,980	18,850	20,000	33.33%
100 54150 219 OTHER ANIMAL SHELTER	0	50	40	500	0	500	500	0.00%
100 54150 290 ANIMAL DISPOSAL	2,039	2,475	2,926	0	0	0	0	NA
TOTAL SERVICES:	18,039	18,525	22,966	15,500	4,980	19,350	20,500	32.26%
MATERIALS & SUPPLIES								
TOTAL MAT. & SUPPLIES:	3,034	2,472	875	0	0	0	0	NA
TOTAL ANIMALCONTROL	\$79,073	\$81,710	\$56,276	\$15,500	\$4,980	\$19,350	\$20,500	32.26%

PROGRAM INFORMATION

Operations Request: \$20,500

Services provided: Animal care for dogs & cats

Partnership Members: City of Ashland, Ashland County & Bayfield County

**CITY OF ASHLAND
2026 BUDGET PRELIMINARY
PEST CONTROL**

DESCRIPTION	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual to June 30	2025 Estimate	2026 Budget	Percent Change
SERVICES								
100 54151 217 OTHER PROF SERVICES	8,615	8,615	8,743	9,000	9,119	9,150	10,500	16.67%
TOTAL SERVICES:	8,615	8,615	8,743	9,000	9,119	9,150	10,500	16.67%
TOTAL PEST CONTROL	\$8,615	\$8,615	\$8,743	\$9,000	\$9,119	\$9,150	\$10,500	16.67%

PROGRAM INFORMATION

Operations Funding request

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

**CITY OF ASHLAND
2026 BUDGET PRELIMINARY
MT. HOPE CEMETERY**

DESCRIPTION	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual to June 30	2025 Estimate	2026 Budget
CONTRIBUTIONS							
100 54910 791 MT. HOPE CEMETERY	61,000	63,000	65,000	66,950	33,475	66,950	68,960
TOTAL CONTRIBUTIONS:	61,000	63,000	65,000	66,950	33,475	66,950	68,960
TOTAL MT. HOPE CEMETERY	\$61,000	\$63,000	\$65,000	\$66,950	\$33,475	\$66,950	\$68,960

PROGRAM INFORMATION

Operations Funding request 68,960

Contribution: Assistance to the Cemetery Association to help it continue to be sustainable in the operation and care of Mount Hope Cemetery

Mount Hope Cemetery

**CITY OF ASHLAND WISCONSIN
2026 BUDGET PROGRAM NARRATIVE - DRAFT
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 basins 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
2026 BUDGET PRELIMINARY
PUBLIC WORKS

PW - ADMINISTRATIVE & GENERAL

DESCRIPTION			2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual to June 30	2025 Estimate	2026 Budget	Percent Change
PERSONNEL COSTS										
100	53100	111 SALARIES/PERMANENT/RE	75,073	83,982	76,664	86,670	43,241	86,515	97,335	12.31%
100	53100	112 OVERTIME WAGES	36	330	27	0	0	0	0	NA
100	53100	0 OVERTIME WAGES	0	0	0	0	0	0	0	NA
100	53100	125 WAGES/TEMP/OTHER	3,325	5,741	0	0	0	0	0	NA
100	53100	131 LONGEVITY PAY	289	0	383	410	205	410	735	79.27%
100	53100	133 RETIREMENT PAYOUT	0	0	0	0	0	0	0	NA
100	53100	137 CLOTHING ALLOWANCE	0	0	0	0	0	0	0	NA
100	53100	151 SOCIAL SECURITY	5,958	6,819	6,082	6,475	3,384	6,500	7,289	12.57%
100	53100	152 EMPLOYER SHARE RETIRE	4,905	5,561	5,319	6,055	3,019	6,055	7,061	16.61%
100	53100	154 MEDICAL & DENTAL	16,673	14,330	26,123	25,960	14,367	26,000	29,860	15.02%
100	53100	155 LIFE INSURANCE	134	112	69	75	37	75	86	14.67%
100	53100	156 WORKER'S COMPENSATIO	1,332	1,332	1,333	1,310	0	1,310	1,493	13.97%
100	53100	157 HSA CONTRIBUTION	2,937	1,800	2,895	3,150	1,575	3,150	3,450	9.52%
100	53100	161 RECRUITMENT/TESTING	0	0	0	0	0	0	0	NA
100	53100	190 POST-EMPLOYMENT HEAL	0	0	0	0	0	0	0	NA
TOTAL PERSONNEL COSTS:			\$110,663	\$120,007	\$118,896	\$130,105	\$65,828	\$130,015	\$147,309	13.22%
SERVICES										
100	53100	213 OTHER PROFESSIONAL SE	0	0	0	0	0	0	0	NA
100	53100	216 SAFETY PROGRAM	35	73	75	200	0	100	200	0.00%
100	53100	221 WATER	7,463	7,631	6,705	7,500	1,559	6,900	8,000	6.67%
100	53100	222 ELECTRIC	9,565	11,191	10,107	10,500	4,783	12,000	11,000	4.76%
100	53100	224 NATURAL GAS	11,143	7,631	5,378	10,000	5,269	9,500	10,000	0.00%
100	53100	225 TELEPHONE	5,399	5,430	5,861	5,500	2,773	5,545	5,500	0.00%
100	53100	227 PROPANE/FUEL OIL	0	0	0	0	0	0	0	NA
100	53100	242 OUTSIDE REPAIRS	0	0	0	0	0	0	0	NA
100	53100	249 EQUIPMENT REPAIRS	0	0	0	0	0	0	0	NA
100	53100	290 CONTRACTUAL SERVICES	1,346	2,229	1,362	1,750	0	2,500	1,750	0.00%
100	53100	299 OTHER SERVICES	0	0	0	0	0	0	0	NA
100	53100	295 ENGINEERING DIVISION	0	0	0	0	0	0	0	NA
TOTAL SERVICES:			\$34,950	\$34,185	\$29,488	\$35,450	\$14,385	\$36,545	\$36,450	2.82%
MATERIALS & SUPPLIES										
100	53100	311 POSTAGE	60	72	55	200	0	100	200	0.00%
100	53100	313 PRINTING/COPYING	2,065	1,784	1,988	1,250	1,573	2,300	2,250	80.00%
100	53100	319 OFFICE SUPPLIES	840	605	479	1,000	395	1,000	1,000	0.00%
100	53100	320 ADVERTISING/PUBLISHING	1,848	450	1,130	1,250	1,085	1,900	1,500	20.00%
100	53100	324 MEMBERSHIP DUES	400	412	427	750	439	439	500	-33.33%
100	53100	332 AUTO ALLOWANCE	0	0	0	0	0	0	0	NA
100	53100	339 TRAVEL/TRAINING	50	796	819	1,500	150	1,500	1,500	0.00%
100	53100	340 OPERATING SUPPLIES	0	0	249	750	29	200	750	0.00%
100	53100	342 GAS & OIL	0	0	565	0	0	0	0	NA
100	53100	344 JANITORIAL SUPPLIES	65	0	0	0	0	0	0	NA
100	53100	345 SMALL TOOLS & EQUIP	0	0	0	0	0	0	0	NA
100	53100	350 CLOTHING/UNIFORM ALLO	0	0	0	0	0	0	0	NA
100	53100	353 R & M FURNITURE/OFFICE	0	14	46	100	0	100	100	0.00%
100	53100	355 R & M BUILDINGS	485	156	190	0	0	190	0	NA
100	53100	390 MISCELLANEOUS EXPENSE	4,095	3,410	6,895	2,500	1,264	2,500	2,500	0.00%
100	53100	400 MATERIALS	0	0	0	0	0	0	0	NA
TOTAL MAT. & SUPPLIES:			\$9,909	\$7,699	\$12,842	\$9,300	\$4,935	\$10,229	\$10,300	10.75%

CAPITAL EXPENDITURES

100	53100	812	FURNITURE/FURNISHINGS	0	0	0	0	0	0	0	NA
100	53100	813	OFFICE EQUIPMENT	0	0	0	0	0	0	0	NA
100	53100	818	FIELD EQUIPMENT	0	0	0	0	0	0	0	NA
TOTAL CAPITAL EXP:				\$0	NA						

TOTAL PW-ADMINISTRATION:	\$155,521	\$161,891	\$161,226	\$174,855	\$85,148	\$176,789	\$194,059	10.98%
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PW - ENGINEERING & GIS

DESCRIPTION				2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Actual to June 30	2024 Estimate	2025 Budget	Percent Change
PERSONNEL COSTS											
100	53102	111	SALARIES/PERMANENT/RE	1,309	19,200	65,407	66,200	33,051	66,200	57,530	-13.10%
100	53102	112	OVERTIME WAGES	0	64	604	0	0	0	0	NA
100	53102	125	WAGES/TEMP/OTHER	20,986	10,523	11,058	5,189	3,111	7,098	5,778	11.35%
100	53102	131	LONGEVITY PAY	0	0	0	0	0	0	0	NA
100	53102	133	RETIREMENT PAYOUT	0	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	1,706	2,262	5,610	5,295	2,592	5,500	4,291	-18.96%
100	53102	152	EMPLOYER SHARE RETIRE	0	1,335	4,487	4,610	2,297	4,909	4,142	-10.15%
100	53102	154	MEDICAL & DENTAL	0	2,732	32,798	30,995	15,793	31,826	26,884	-13.26%
100	53102	155	LIFE INSURANCE	0	16	64	66	32	68	57	-13.64%
100	53102	156	WORKER'S COMPENSATIO	950	622	2,110	2,113	0	2,146	1,852	-12.35%
100	53102	157	HSA CONTRIBUTION	0	0	3,016	3,000	1,500	3,000	2,475	-17.50%
TOTAL PERSONNEL COSTS:				\$24,950	\$36,752	\$125,154	\$117,468	\$58,376	\$120,747	\$103,009	-12.31%

SERVICES

100	53102	213	PROFESSIONAL SERVICES	42,295	41,749	12,344	10,000	1,776	5,000	10,000	0.00%
100	53102	225	TELEPHONE	1,713	1,683	1,828	2,750	1,016	2,000	2,200	-20.00%
100	53102	290	SERVICE CONTRACTS	4,444	3,767	3,767	4,200	3,767	3,766	4,500	7.14%
TOTAL SERVICES:				\$48,453	\$47,198	\$17,939	\$16,950	\$6,559	\$10,766	\$16,700	-1.47%

MATERIALS & SUPPLIES

100	53102	311	POSTAGE	0	0	0	0	0	0	0	NA
100	53102	313	PRINTING/COPYING	0	0	0	1,000	0	0	250	-75.00%
100	53102	319	OFFICE SUPPLIES	0	127	81	400	0	100	400	0.00%
100	53102	324	MEMBERSHIP DUES	0	0	0	0	0	0	0	NA
100	53102	339	TRAVEL/TRAINING	0	1,545	0	1,500	0	1,500	1,500	0.00%
100	53102	340	OPERATING SUPPLIES	916	790	82	500	0	250	500	0.00%
100	53102	342	GAS & OIL	0	0	444	400	143	450	500	25.00%
100	53102	345	SMALL TOOLS & EQUIP	0	0	100	500	100	150	500	0.00%
100	53102	350	R&M VEHICLE	0	0	568	500	38	500	500	0.00%
100	53102	390	MISCELLANEOUS EXPENS	0	15	80	150	55	100	150	0.00%
TOTAL MAT. & SUPPLIES:				\$916	\$2,477	\$1,355	\$4,950	\$335	\$3,050	\$4,300	-13.13%

CAPITAL EXPENDITURES

100	53102	810	CAPITAL EQUIPMENT	0	0	0	0	0	0	0	NA
100	53102	812	OFFICE EQUIP/FURNITURE	0	0	0	0	0	0	0	NA
100	53100	818	FIELD EQUIPMENT	0	0	0	0	0	0	0	NA
TOTAL CAPITAL EXP:				\$0	NA						

TOTAL PW-ENGINEERING & GIS	\$74,319	\$86,427	\$144,449	\$139,368	\$65,270	\$134,563	\$124,009	-11.02%
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PUBLIC WORKS-ROADWAY MAINTENANCE

DESCRIPTION	2022	2023	2024	2025	2025 Actual	2025	2026	Percent
	Actual	Actual	Actual	Budget	to June 30	Estimate	Budget	Change
PERSONNEL COSTS								
100 53311 111 SALARIES & WAGES	432,005	421,685	433,492	401,993	212,473	402,700	349,655	-13.02%
100 53311 112 OVERTIME WAGES	9,641	6,485	5,039	11,812	9,726	0	13,500	14.29%
100 53311 125 WAGES/TEMP/OTHER	21,756	29,787	35,271	40,114	11,769	37,000	34,762	-13.34%
100 53311 131 LONGEVITY PAY	8,425	10,192	11,296	11,475	935	11,475	9,212	-19.72%
100 53311 133 NON-RETIREMENT PAYOUT	0	0	0	0	0	0	0	NA
100 53311 136 CLOTHING ALLOWANCE	3,457	2,554	3,570	4,500	744	4,500	4,500	0.00%
100 53311 137 CLOTHING ALLOWANCE	0	240	200	0	0	0	0	NA
100 53311 151 SOCIAL SECURITY	34,499	33,467	34,907	34,535	15,971	34,535	30,176	-12.62%
100 53311 152 EMPLOYER SHARE RETIRE	29,474	30,012	31,290	29,350	15,291	29,000	26,540	-9.57%
100 53311 154 MEDICAL & DENTAL	130,587	128,560	153,885	136,910	70,649	138,600	110,792	-19.08%
100 53311 155 LIFE INSURANCE	1,484	1,609	1,843	1,645	855	1,645	926	-43.71%
100 53311 156 WORKER'S COMPENSATIO	16,822	15,628	15,408	13,690	0	13,690	11,799	-13.81%
100 53311 157 HSA CONTRIBUTION	16,749	15,150	17,740	15,980	8,106	15,980	13,443	-15.88%
100 53311 161 EMPLOYMENT TESTING	0	0	0	0	0	0	0	NA
TOTAL PERSONNEL COSTS:	\$704,900	\$695,369	\$743,942	\$702,004	\$346,520	\$689,125	\$605,305	-13.77%
SERVICES								
100 53311 242 OUTSIDE REPAIRS								#REF!
100 53311 216 SAFETY PR	414	1,469	913	1,000	1,089	1,500	1,000	0.00%
100 53311 227 PROPANE & FUEL OIL	32	41	0	150	0	50	100	-33.33%
100 53311 290 CONTRACTUAL SERVICES	1,915	1,703	2,125	2,500	3,540	6,200	3,000	20.00%
TOTAL SERVICES:	\$2,361	\$3,212	\$3,037	\$3,650	\$4,629	\$7,750	\$4,100	12.33%
MATERIALS & SUPPLIES								
100 53311 339 TRAVEL/TRAINING	375	670	764	3,000	538	3,000	3,000	0.00%
100 53311 340 OTHER OPERATING SUPPL	258,658	350,472	282,135	315,900	58,000	315,900	346,508	9.69%
100 53311 342 GAS & OIL	93,739	105,138	61,694	95,000	41,461	84,200	95,000	0.00%
100 53311 345 SMALL TOOLS/EQUIP	9,005	5,872	3,242	10,800	2,671	10,800	9,000	-16.67%
100 53311 350 R & M TRANS VEHICLES	4,192	5,965	3,385	6,500	5,680	7,500	6,500	0.00%
100 53311 351 R&M HEAVY EQUIPMENT	63,198	75,040	51,973	43,000	26,503	46,000	60,000	39.53%
100 53311 352 R&M EQUIP/MACH/TOOLS	592	2,940	905	3,000	737	2,000	3,000	0.00%
100 53311 353 R & M FURNITURE/OFFICE	0	0	179	500	0	100	500	0.00%
100 53311 355 R&M BUILDING	0	0	0	0	16	16	0	NA
100 53311 357 R & M EQUIP/MAINT-OTHE	22,398	15,944	19,157	16,500	8,055	16,500	18,500	12.12%
100 53311 359 OTHER MAINT SUPPLIES	0	0	0	0	0	0	0	NA
100 53311 400 MATERIALS	0	0	0	0	0	0	0	NA
100 53311 533 RENT-EQUIPMENT	0	0	0	0	0	0	0	NA
TOTAL MAT. & SUPPLIES:	\$452,157	\$562,041	\$423,434	\$494,200	\$143,660	\$486,016	\$542,008	9.67%
CAPITAL EXPENDITURES								
100 53311 815 SHOP EQUIPMENT	0	0	0	0	0	0	0	NA
100 53311 817 SMALL TOOLS	0	0	0	0	0	0	0	NA
TOTAL CAPITAL EXP:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
TOTAL PW-ROADWAY MAINTENANCE:	\$1,159,418	\$1,260,622	\$1,170,414	\$1,199,854	\$494,808	\$1,182,891	\$1,151,413	-4.04%

PUBLIC WORKS-STREET LIGHTING

DESCRIPTION	2022	2023	2024	2025	2025 Actual	2025	2026	Percent
PERSONNEL COSTS	Actual	Actual	Actual	Budget	to June 30	Estimate	Budget	Change
100 53420 111 SALARIES & WAGES	13,692	18,397	23,165	12,856	10,134	31,000	13,291	3.38%
100 53420 112 OVERTIME WAGES	20	83	448	351	45	100	481	37.04%
100 53420 125 WAGES/TEMP/OTHER	0	945	0	1,283	0	0	1,321	2.96%
100 53420 151 SOCIAL SECURITY	1,011	1,429	1,728	1,105	751	2,200	1,147	3.80%
100 53420 152 EMPLOYER SHARE RETIRE	891	1,257	1,630	940	707	2,000	1,009	7.34%
100 53420 154 MEDICAL & DENTAL	4,846	8,031	10,004	4,380	4,381	10,500	4,211	-3.86%
100 53420 155 LIFE INSURANCE	68	101	86	53	61	125	35	-33.96%
100 53420 156 WORKER'S COMPENSATIO	484	647	719	438	0	1,050	448	2.28%
100 53420 157 HSA CONTRIBUTION	619	787	663	511	463	1,200	511	0.00%
TOTAL PERSONNEL COSTS:	\$21,630	\$31,677	\$38,443	\$21,917	\$16,542	\$48,175	\$22,454	2.45%
SERVICES								
100 53420 222 ELECTRIC	97,963	104,187	102,462	95,000	34,016	94,600	95,000	0.00%
100 53420 290 CONTRACTUAL SERVICES	1,285	4,082	2,500	3,700	0	3,000	4,500	21.62%
TOTAL SERVICES:	\$99,248	\$108,270	\$104,962	\$98,700	\$34,016	\$97,600	\$99,500	0.81%
MATERIALS & SUPPLIES								
100 53420 340 OPERATING SUPPLIES	43,992	42,391	41,761	92,800	5,741	90,000	25,000	-73.06%
100 53420 400 MATERIALS	0	0	0	0	0	0	0	NA
100 53420 390 MISCELLANEOUS	0	0	0	0	0	36	0	NA
TOTAL MAT. & SUPPLIES:	\$43,992	\$42,391	\$41,761	\$92,800	\$5,741	\$90,036	\$25,000	-73.06%
CAPITAL EXPENDITURES								
TOTAL CAPITAL EXP:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
TOTAL PW-STREET LIGHTING:	\$164,870	\$182,337	\$185,166	\$213,417	\$56,299	\$235,811	\$146,954	-31.14%

PUBLIC WORKS-SIDEWALK MAINTENANCE

DESCRIPTION	2022	2023	2024	2025	2025 Actual	2025	2026	Percent
PERSONNEL COSTS	Actual	Actual	Actual	Budget	to June 30	Estimate	Budget	Change
100 53431 111 SALARIES & WAGES	5,411	2,232	3,642	10,384	1,422	2,400	51,119	392.29%
100 53431 112 OVERTIME WAGES	658	0	0	283	81	100	1,850	553.71%
100 53431 125 WAGES/TEMP/OTHER	345	148	0	1,036	0	300	5,082	390.54%
100 53431 151 SOCIAL SECURITY	459	173	272	890	112	190	4,412	395.73%
100 53431 152 EMPLOYER SHARE RETIRE	395	152	251	758	104	175	3,880	411.87%
100 53431 154 MEDICAL & DENTAL	2,888	1,087	869	3,540	399	1,000	16,198	357.57%
100 53431 155 LIFE INSURANCE	7	5	3	42	2	5	135	221.43%
100 53431 156 WORKER'S COMPENSATIO	250	81	117	354	0	75	1,725	387.29%
100 53431 157 HSA CONTRIBUTION	346	148	58	413	32	145	1,965	375.79%
TOTAL PERSONNEL COSTS:	\$10,758	\$4,026	\$5,212	\$17,700	\$2,153	\$4,390	\$86,366	387.94%
SERVICES								
TOTAL SERVICES:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
MATERIALS & SUPPLIES								
100 53431 340 OPERATING SUPPLIES	0	12,618	10,995	7,500	0	3,000	50,000	566.67%
100 53431 400 MATERIALS						0	0	NA
TOTAL MAT. & SUPPLIES:	\$0	\$12,618	\$10,995	\$7,500	\$0	\$3,000	\$50,000	566.67%
CAPITAL EXPENDITURES								
TOTAL CAPITAL EXP:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
TOTAL PW-SIDEWALK MAINTENANCE:	\$10,758	\$16,643	\$16,207	\$25,200	\$2,153	\$7,390	\$136,366	441.13%

PUBLIC WORKS-STORM SEWER MAINTENANCE

DESCRIPTION	2022	2023	2024	2025	2025 Actual	2025	2026	Percent
PERSONNEL COSTS	Actual	Actual	Actual	Budget	to June 30	Estimate	Budget	Change
100 53441 111 SALARIES & WAGES	26,604	32,321	30,656	49,446	10,664	29,000	76,679	55.08%
100 53441 112 OVERTIME WAGES	228	141	0	1,000	0	175	2,775	177.50%
100 53441 125 WAGES/TEMP/OTHER	419	736	0	4,934	60	950	7,623	54.50%
100 53441 151 SOCIAL SECURITY	1,959	2,394	2,124	4,250	798	2,100	6,617	55.69%
100 53441 152 EMPLOYER SHARE RETIRE	1,744	2,209	2,115	3,610	741	2,050	5,820	61.22%
100 53441 154 MEDICAL & DENTAL	8,295	10,442	12,493	16,840	3,435	12,300	24,296	44.28%
100 53441 155 LIFE INSURANCE	173	198	148	202	25	140	203	0.50%
100 53441 156 WORKER'S COMPENSATIO	956	1,079	1,018	1,684	0	990	2,587	53.62%
100 53441 157 HSA CONTRIBUTION	1,221	1,304	1,290	1,965	471	1,200	2,948	50.03%
TOTAL PERSONNEL COSTS:	\$41,599	\$50,824	\$49,844	\$83,931	\$16,195	\$48,905	\$129,548	54.35%
SERVICES								
100 53441 221 WATER	0	103	96	0	0	0	0	NA
100 53441 290 CONTRACT SERVICES	24,661	5,050	0	12,653	0	0	12,653	
TOTAL SERVICES:	\$24,661	\$5,153	\$96	\$12,653	\$0	\$0	\$12,653	0.00%
MATERIALS & SUPPLIES								
100 53441 320 ADVERTISING/PUBLISHING	0	0	0	0	0	0	0	NA
100 53441 340 OPERATING SUPPLIES	6,828	2,421	21,378	20,000	163	10,000	60,000	200.00%
100 53441 400 MATERIALS	0	0	0	0	0	0	0	NA
100 53441 351 R&M HEAVY EQUIPMENT	3,293	2,332	4,722	3,000	2,012	4,500	3,000	0.00%
TOTAL MAT. & SUPPLIES:	\$10,121	\$4,753	\$26,100	\$23,000	\$2,175	\$14,500	\$63,000	173.91%
CAPITAL EXPENDITURES								
TOTAL CAPITAL EXP:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
TOTAL PW-STORM SEWER MAINT:	\$76,382	\$60,730	\$76,039	\$119,584	\$18,370	\$63,405	\$205,201	71.60%

PUBLIC WORKS-PARKING FACILITIES

DESCRIPTION	2022	2023	2024	2025	2025 Actual	2025	2026	Percent
PERSONNEL COSTS	Actual	Actual	Actual	Budget	to June 30	Estimate	Budget	Change
100 53450 111 SALARIES & WAGES	2,821	3,393	365	1,978	1,288	2,000	2,045	3.39%
100 53450 112 OVERTIME WAGES	108	0	0	54	181	210	0	-100.00%
100 53450 125 WAGES/TEMP/OTHER	19	148	0	197	0	50	203	3.05%
100 53450 151 SOCIAL SECURITY	217	261	26	169	108	175	176	4.14%
100 53450 152 EMPLOYER SHARE RETIRE	190	231	25	144	102	150	155	7.64%
100 53450 154 MEDICAL & DENTAL	895	597	179	561	503	650	648	15.51%
100 53450 155 LIFE INSURANCE	7	20	0	8	2	350	5	-37.50%
100 53450 156 WORKER'S COMPENSATIO	103	118	12	68	0	83	69	1.47%
100 53450 157 HSA CONTRIBUTION	100	133	16	79	21	75	79	0.00%
TOTAL PERSONNEL COSTS:	\$4,460	\$4,901	\$622	\$3,258	\$2,206	\$3,743	\$3,380	3.74%
SERVICES								
100 53450 222 ELECTRIC - VEHICLE CHA	\$0	\$2,174	\$3,807	\$3,600	\$1,159	\$2,700	\$0	-100.00%
MATERIALS & SUPPLIES								
100 53450 340 OPERATING SUPPLIES	0	1,184	0	0	0	0	0	NA
100 53450 356 R&M - LAND IMPROVEMEN	0	0	0	0	0	0	0	NA
TOTAL MAT. & SUPPLIES:	\$0	\$1,184	\$0	\$0	\$0	\$0	\$0	NA
CAPITAL EXPENDITURES								
TOTAL CAPITAL EXP:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	NA
TOTAL PW-PARKING FACILITIES:	\$4,460	\$8,259	\$4,430	\$6,858	\$3,365	\$6,443	\$3,380	-50.71%
PUBLIC WORKS-COMBINED BUDG	\$1,645,727	\$1,776,910	\$1,757,929	\$1,879,136	\$725,413	\$1,807,291	\$1,961,382	4.38%

**CITY OF ASHLAND
2026 BUDGET PRELIMINARY
PUBLIC WORKS TRANSPORTATION**

DESCRIPTION	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual to June 30	2025 Estimate	2026 Budget	Percent Change
100 53521 791 BAY AREA RURAL TRANSIT	31,000	34,000	36,000	37,080	0	37,080	38,195	3.01%
TOTAL BART:	31,000	34,000	36,000	37,080	0	37,080	38,195	3.01%
TOTAL P.W. TRANSPORTATION:	\$31,000	\$34,000	\$36,000	\$37,080	\$0	\$37,080	\$38,195	3.01%

PROGRAM INFORMATION

Operations Request: \$38,195

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
2026 BUDGET PROGRAM NARRATIVE - DRAFT
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
2026 BUDGET PRELIMINARY
PUBLIC WORKS DEPARTMENT - SANITATION**

PW-REFUSE & GARBAGE COLLECTION									
DESCRIPTION									
	2022	2023	2024	2025	2025 Actual	2025	2026	Percent	
	Actual	Actual	Actual	Budget	to June 30	Estimate	Budget	Change	
PERSONNEL COSTS									
100 53620 111 SALARIES/PERMANENT/REG	13,487	6,115	11,086	11,130	7,930	11,502	12,400	11.41%	
100 53620 112 OVERTIME WAGES	3	1	0	0	478	0	500	NA	
100 53620 125 WAGES/TEMP/OTHER	3,666	2,234	0	1,110	2,076	143	4,500	305.41%	
100 53620 151 SOCIAL SECURITY	1,277	622	817	955	778	993	1,050	9.95%	
100 53620 152 EMPLOYER SHARE RETIREM	877	416	766	815	572	873	821	0.74%	
100 53620 154 MEDICAL & DENTAL	4,158	2,015	3,233	3,790	2,733	3,644	3,695	-2.51%	
100 53620 155 LIFE INSURANCE	36	28	15	45	21	30	26	-42.22%	
100 53620 156 WORKER'S COMPENSATION	598	267	329	380	0	388	463	21.84%	
100 53620 157 HSA CONTRIBUTION	510	240	285	445	307	442	400	-10.11%	
TOTAL PERSONNEL COSTS:	24,612	11,938	16,530	18,670	14,894	18,015	23,855	27.77%	
SERVICES									
100 53620 213 PROFESSIONAL SERVICES	0	0	0	0	0	0	93		
100 53620 290 CONTRACTUAL SERVICES	318,639	319,853	412,117	410,100	179,982	410,100	430,000	4.85%	
TOTAL SERVICES:	318,639	319,853	412,117	410,100	179,982	410,100	430,093	4.88%	
MATERIALS & SUPPLIES									
100 53620 313 PRINTING / COPYING	0	1,672	5,210	4,800	1,843	4,250	4,800	0.00%	
100 53620 340 OPERATING SUPPLIES	14,325	17,986	33,775	26,500	4,800	26,500	40,500	52.83%	
100 53620 390 MISCELLANEOUS	0	0	0	0	0	0	0	NA	
TOTAL MAT. & SUPPLIES:	14,325	19,658	38,985	31,300	6,643	30,750	45,300	44.73%	
CAPITAL EXPENDITURES									
TOTAL CAPITAL EXP:	0	NA							
TOTAL PW-REFUSE & GARBAGE COLLECTION:	\$357,576	\$351,450	\$467,631	\$460,070	\$201,520	\$458,865	\$499,248	8.52%	

PUBLIC WORKS-LANDFILL OPERATION

DESCRIPTION									
PERSONNEL COSTS									
	2022	2023	2024	2025	2025 Actual	2025	2026	Percent	
	Actual	Actual	Estimate	Budget	to June 30	Estimate	Budget	Change	
100 53631 111 SALARIES & WAGES	6,174	7,497	8,236	6,680	7,229	9,500	6,901	3.31%	
100 53631 112 OVERTIME WAGES	5	1	84	0	0	0	0	NA	
100 53631 125 WAGES/TEMP/OTHER	1,188	1,082	0	670	359	400	686	2.39%	
100 53631 131 LONGEVITY	0	0	0	0	0	0	0	NA	
100 53631 151 SOCIAL SECURITY	543	634	590	575	561	700	596	3.65%	
100 53631 152 EMPLOYER SHARE RETIREM	402	510	574	490	502	650	524	6.94%	
100 53631 154 MEDICAL & DENTAL	1,743	1,862	4,042	2,275	2,887	4,300	2,187	-3.87%	
100 53631 155 LIFE INSURANCE	14	12	42	30	29	50	18	-40.00%	
100 53631 156 WORKERS COMP	259	280	263	230	0	275	233	1.30%	
100 53631 157 HSA CONTRIBUTION	181	179	592	270	474	615	265	-1.85%	
TOTAL PERSONNEL COSTS:	10,508	12,056	14,424	11,220	12,041	16,490	11,410	1.69%	
SERVICES									
100 53631 222 ELECTRIC	757	1,273	957	1,300	550	1,100	960	-26.15%	
100 53631 225 TELEPHONE	0	0	0	0	0	0	0	NA	
100 53631 290 CONTRACTUAL SERVICES	40,794	51,191	32,364	43,500	19,934	42,350	42,350	-2.64%	
100 53631 295 ENGINEERING SERVICES	0	0	0	0	0	0	0	NA	
TOTAL SERVICES:	41,551	52,463	33,321	44,800	20,484	43,450	43,310	-3.33%	
MATERIALS & SUPPLIES									
100 53631 311 POSTAGE	0	0	0	0	0	0	0	NA	
100 53631 340 OPERATING SUPPLIES	19,913	11,863	16,700	18,000	17,250	18,000	18,000	0.00%	
100 53631 390 MISCELLANEOUS	0	0	0	0	0	0	0	NA	
100 53631 394 BANK SERVICE CHARGES	0	0	0	0	0	0	0	NA	
TOTAL MAT. & SUPPLIES:	19,913	11,863	16,700	18,000	17,250	18,000	18,000	0.00%	
CAPITAL EXPENDITURES									
TOTAL CAPITAL EXP:	0	NA							
TOTAL PW-LANDFILL OPERATION:	\$71,973	\$76,382	\$64,445	\$74,020	\$49,775	\$77,940	\$72,720	-1.76%	
TOTAL PUBLIC WORKS-SANITATION	\$ 429,549	\$ 427,832	\$ 532,076	\$ 534,090	\$ 251,295	\$ 536,805	\$ 571,968	7.09%	

**CITY OF ASHLAND
2026 BUDGET PRELIMINARY
COMMUNITY PROGRAMS**

DESCRIPTION	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual to June 30	2025 Estimate	2026 Budget	Percent Change
COMMUNITY EVENTS								
100 55330 791 EVENTS	2,000	2,000	3,219	4,000	922	4,000	4,075	1.88%
TOTAL COMMUNITY EVENTS:	2,000	2,000	3,219	4,000	922	4,000	4,075	1.88%
MUSEUM								
100 55120 795 HISTORICAL SOCIETY	10,000	10,000	11,000	11,330	5,000	11,000	11,700	3.27%
TOTAL MUSEUM:	10,000	10,000	11,000	11,330	5,000	11,000	11,700	3.27%
SOCIAL SERVICE & HEALTH PROGRAMS								
100 55120 796 SOCIAL SERV & HEALTH	15,300	15,300	17,000	17,510	9,785	17,000	18,100	3.37%
TOTAL SENIOR CITIZEN CTR:	15,300	15,300	17,000	17,510	9,785	17,000	18,100	3.37%
TOTAL COMMUNITY PROGRAMS:	27,300	27,300	31,219	32,840	15,707	32,000	33,875	3.15%

Account Number	Explanation	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual to June 30	2025 Estimate	2026 Budget
	EVENTS							
	Christmas Decorations	0	0	1,000	1,000	0	1,000	1,000
100-55330 791	Flag Replacement	0	0	165	500	0	500	500
100-55150 791	Supplies/ Flowers Beautification Council	2,000	2,000	2,054	2,500	922	2,500	2,575
	TOTAL EVENTS	2,000	2,000	3,219	4,000	922	4,000	4,075
	PROGRAMS							
100-55120-795	HISTORICAL SOCIETY	10,000	10,000	11,000	11,330	5,000	11,330	11,700
100-55120-793	NUTRITION-TITLE VII	3,700	3,700	4,000	4,120	4,120	4,120	4,250
100-55120-796	SENIOR CITIZEN CENTER	10,000	10,000	11,000	11,330	5,665	11,330	11,700
100-54980-791	New Day Shelter	1,600	1,600	2,000	2,060	0	2,060	2,150
	TOTAL PROGRAMS	25,300	25,300	28,000	28,840	14,785	28,840	29,800
	TOTAL COMMUNITY PROGRAMS	\$ 27,300	\$ 27,300	\$ 31,219	\$ 32,840	\$ 15,707	\$ 32,840	\$ 33,875

**CITY OF ASHLAND WISCONSIN
2026 BUDGET PROGRAM NARRATIVE - DRAFT
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
2026 BUDGET PRELIMINARY
PARKS DEPARTMENT**

DESCRIPTION	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual to June 30	2025 Estimate	2026 Budget	Percent Change
PERSONNEL COSTS								
100 55200 111 SALARIES & WAGES	53,767	76,866	87,736	86,895	43,346	87,000	134,104	54.33%
100 55200 112 OVERTIME WAGES	850	135	900	3,000	566	1,500	2,000	-33.33%
100 55200 125 WAGES/TEMP/OTHER	30,978	60,175	61,273	77,980	13,001	55,000	46,180	-40.78%
100 55200 131 LONGEVITY PAY	2,316	-	-	573	-	573	596	4.01%
100 55200 136 CLOTHING/UNIFORM ALLOWANCE	396	613	675	675	321	675	675	0.00%
100 55200 151 SOCIAL SECURITY	6,713	10,083	10,896	12,640	4,120	11,100	13,520	6.96%
100 55200 152 EMPLOYER SHARE RETIREMENT	3,718	5,272	6,142	6,290	3,047	6,000	9,689	54.04%
100 55200 154 MEDICAL & DENTAL	6,809	37,338	46,435	46,490	22,678	46,100	57,756	24.23%
100 55200 155 LIFE INSURANCE	334	105	135	138	71	154	211	52.90%
100 55200 156 WORKER'S COMPENSATION	3,105	4,416	4,484	5,000	-	5,000	5,300	6.00%
100 55200 157 HSA CONTRIBUTION	1,370	4,023	4,474	4,500	2,250	4,500	6,000	33.33%
TOTAL PERSONNEL COSTS:	110,355	199,026	223,151	244,181	89,400	217,602	276,031	13.04%
SERVICES								
100 55200 213 OTHER PROFESSIONAL SERVICES	4,759	2,383	2,466	2,500	0	500	2,500	0.00%
100 55200 216 SAFETY PROGRAM	35	91	701	250	-	250	250	0.00%
100 55200 221 WATER	18,842	23,081	30,866	33,000	8,812	28,000	40,000	21.21%
100 55200 222 ELECTRIC	22,179	23,647	22,329	22,000	4,351	22,000	22,000	0.00%
100 55200 224 NATURAL GAS	2,387	2,031	1,996	2,300	1,011	2,100	2,300	0.00%
100 55200 225 TELEPHONE	2,134	2,435	2,809	2,200	1,526	1,823	2,500	13.64%
100 55200 290 CONTRACTUAL SERVICES	-	-	-	-	9	9	-	NA
TOTAL SERVICES:	50,335	53,669	61,167	62,250	15,710	54,682	69,550	11.73%
MATERIALS & SUPPLIES								
100 55200 320 ADVERTISING/PUBLISHING	-	-	-	300	-	-	300	0.00%
100 55200 339 TRAVEL/TRAINING	-	67	2,095	2,000	20	2,000	2,000	0.00%
100 55200 340 OPERATING SUPPLIES	56,404	42,981	45,545	45,000	30,128	47,000	45,000	0.00%
100 55200 342 GAS & OIL	14,840	11,879	10,173	12,000	2,968	9,700	12,000	0.00%
100 55200 345 SMALL TOOLS & EQUIP	1,989	1,305	2,370	2,000	1,593	2,100	2,000	0.00%
100 55200 350 R & M TRANS VEHICLES	2,584	3,670	8,313	6,000	2,777	6,000	4,500	-25.00%
100 55200 352 R&M EQUIP/MACH/TOOLS	2,958	449	80	1,600	-	500	2,000	25.00%
100 55200 355 R&M BUILDINGS	18	-	-	-	-	-	-	NA
100 55200 357 R & M EQUIP/MAINT-OTHER	337	10	-	1,000	-	500	1,000	0.00%
100 55200 390 MISC EXPENSE	1,124	4,617	730	1,000	728	1,000	1,000	0.00%
TOTAL MAT. & SUPPLIES:	80,254	64,979	69,306	70,900	38,214	68,800	69,800	-1.55%
TOTAL PW-PARKS OPERATION & MAINT:	240,945	317,673	353,625	377,331	143,323	341,084	415,381	10.08%

**CITY OF ASHLAND WISCONSIN
2026 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 (Catlyn Nowicki), Parks Lead (Joe Hasskamp*), and two ½ time maintenance and parks staff (Dan Homola and Jason Tikka*) *. The department then relies on Volunteers, and Limited Term Employees (LTE's) 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 Bio blitz and other events at little to no cost to the partnering entities serving our community members.

In 2025 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, G-SAFE, Rustic Valley Bazaar, Chequamegon Bay Consort, SPARK/IGNITE programs, and various City Staff events or programs.

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 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 2025, 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 2025. Staff also worked to secure funding to update City of Ashland Comprehensive Outdoor Recreation Plan, Kreher Park Boat Launch, Kreher RV Campground Rehabilitation, ARTS Trail Repair, Waterfront Signage, City of Ashland Invasive Species Management and Youth Engagement, and Bay City Creek Riparian Corridor Rehabilitation and Estuary Restoration.

In 2026, the following projects are scheduled: ARTS Trail Repair: 22nd Ave to Pig Iron Dock, Kreher Park RV Campground Rehabilitation and Electrical Updates, Kreher Park Boat Launch Engineering, Invasive Species work, and Bay City Creek Rehabilitation and Restoration. The Kreher Park Boat launch construction is scheduled to happen in 2026.

APR and Superior Rivers Watershed Association staff was selected to participate the first cohort of the NRPA Sustainability in Practice. This community of practice allowed us to see what other communities around the US are doing to work with Nonprofit organizations to implement sustainability practices in City parks and lands. This relationship lead to SRWA receiving a USFWS Coastal Program grant for the Fish Creek Slough Habitat Restoration Project in Prentice Park. The overall long-term project goal is to increase community connection to this area, build climate resilience, and improve overall habitat for the people, wildlife, and fish in this area. This is hoped to be done by utilize the *Ganawenindiwag - Working with Plant Relatives to Heal and Protect Gichigami Shorelines* and evaluate how we can help improve the quality of at least twelve acres of the hemi marsh plant communities to benefit coastal program priority species, the (blue-winged teal and mudpuppy habitat) as well as many other relatives that call this area home.

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, Cheq Bay Composite Mountain Bike Team, and gymnastics. The gem of APR's kids' programs is the Bay Area Gymnastics program, coordinated by APR staff. 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 participate currently in in the fall gymnastics program with a waiting lists in several levels. APR is the 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 13 years.

Outcomes: In 2026 APR will continue will offer quality, cost effective, affordable kids programing for the Chequamegon Bay Area. APR will also extend their offerings to cater to older adults in 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 volunteers and LTE's, the ice is maintained by the Parks and Public works staff. The East End Skating Rink was recently remodeled and is expected to attract more residents annually.

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 2026 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.

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.

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.

**2026 BUDGET PRELIMINARY
APR RECREATION PROGRAMS**

DESCRIPTION	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual to June 30	2025 Estimate	2026 Budget	Percent Change
PERSONNEL COSTS								
100 55310 111 SALARIES/PERM/REGULAR	144,370	142,890	158,542	167,840	79,642	158,410	165,560	-1.36%
100 55310 112 OVERTIME WAGES	1,578	6,913	18	0	161	600	600	NA
100 55310 125 WAGES/TEMP/OTHER	32,295	39,627	54,904	52,465	34,057	55,000	55,500	5.78%
100 55310 131 LONGEVITY PAY	4,083	3,345	2,199	2,265	627	700	0	-100.00%
100 55310 136 CLOTHING ALLOWANCE	0	0	0	100	0	0	100	0.00%
100 55310 151 SOCIAL SECURITY	11,995	13,269	15,966	16,730	8,340	16,500	16,680	-0.30%
100 55310 152 EMPLOYER SHARE RETIREM	9,563	10,394	10,993	11,825	5,057	11,100	11,920	0.80%
100 55310 157 HSA CONTRIBUTION	8,250	6,354	5,750	6,000	2,500	5,250	7,500	25.00%
100 55310 154 MEDICAL & DENTAL	59,653	56,312	56,694	51,960	17,612	38,500	42,830	-17.57%
100 55310 155 LIFE INSURANCE	372	348	184	190	98	180	120	-36.84%
100 55310 156 WORKER'S COMPENSATION	4,880	4,908	5,546	5,325	0	4,900	5,150	-3.29%
TOTAL PERSONNEL COSTS:	277,039	284,361	310,797	314,700	148,093	291,140	305,960	-2.78%
SERVICES								
100 55310 213 OTHER PROF SERVICES	0	0	0	300	0	0	300	0.00%
100 55310 215 SPECIAL EVENTS & PROGR	0	0	0	300	0	0	300	0.00%
100 55310 225 TELEPHONE	2,643	3,169	3,193	3,200	1,538	3,200	3,200	0.00%
TOTAL SERVICES:	2,643	3,169	3,193	3,800	1,538	3,200	3,800	0.00%
MATERIALS & SUPPLIES								
100 55310 311 POSTAGE	58	0	62	200	15	200	200	0.00%
100 55310 313 PRINTING	2,523	3,286	2,724	2,000	790	2,970	3,000	50.00%
100 55310 319 OFFICE SUPPLIES	111	437	422	500	200	500	500	0.00%
100 55310 320 ADVERTISING/PUBLISHING	301	168	242	200	75	200	200	0.00%
100 55310 322 MAGAZINES/NEWSPAPERS	0	0	0	100	0	0	100	0.00%
100 55310 324 MEMBERSHIP DUES	359	330	713	700	26	700	700	0.00%
100 55310 332 AUTO ALLOWANCE	178	221	26	300	218	300	300	0.00%
100 55310 339 TRAVEL/TRAINING	2,244	2,208	3,254	4,500	1,332	2,500	4,500	0.00%
100 55310 340 OPERATING SUPPLIES	8,486	13,507	12,858	12,000	3,187	12,000	12,500	4.17%
100 55310 342 GAS & OIL	0	714	469	800	29	500	800	0.00%
100 55310 355 R&M - BUILDINGS	0	0	0	800	29	800	800	0.00%
100 55310 390 MISCELLANEOUS EXPENSE	1,887	1,290	228	500	0	3,500	500	0.00%
100 55310 394 BANK SERVICE CHARGES	5,684	6,125	6,987	6,300	5,675	11,350	11,500	82.54%
100 55310 532 RENTALS	0	0	0	0	0	0	0	NA
TOTAL MATERIALS & SUPPLIES	21,832	28,287	27,985	28,900	11,576	35,520	35,600	23.18%
CAPITAL EXPENDITURES								
100 55310 812 OFFICE EQUIPMENT/FURNIT	0	0	115	600	115	600	600	0.00%
100 55310 813 TELE/DATA COMM EQUIPME	0	0	0	200	0	200	200	0.00%
TOTAL CAPITAL EXPEND:	0	0	115	800	115	800	800	0.00%
TOTAL LEISURE SERVICES:	\$301,513	\$315,817	\$342,091	\$348,200	\$161,322	\$330,660	\$346,160	-0.59%

**CITY OF ASHLAND
2026 BUDGET PRELIMINARY
MUNICIPAL BAND**

DESCRIPTION	2022 Actual	2023 Estimate	2024 Estimate	2025 Budget	2025 Actual to June 30	2025 Estimate	2026 Budget	Percent Change
MATERIALS & SUPPLIES								
100 55320 390 MISCELLANEOUS EXPENSE	5,400	5,319	5,883	5,150	1,550	5,150	6,000	16.50%
TOTAL MAT. & SUPPLIES:	5,400	5,319	5,883	5,150	1,550	5,150	6,000	16.50%
TOTAL MUNICIPAL BAND:	\$5,400	\$5,319	\$5,883	\$5,150	\$1,550	\$5,150	\$6,000	16.50%



Funding request \$6,000

Outdoor music during the summer season
(Note: this will be moving to community events)

City Band

**CITY OF ASHLAND WISCONSIN
2026 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
- 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 Assistant Planner 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
2026 BUDGET PRELIMINARY
PLANNING AND DEVELOPMENT**

DESCRIPTION	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual to June 30	2025 Estimate	2026 Budget	Percent Change
PERSONNEL COSTS								
100 56900 111 SALARIES	70,894	120,117	134,583	144,510	72,136	144,510	148,833	2.99%
100 56900 112 OVERTIME	0	132	27	0	0	0	0	NA
100 56900 125 WAGES/TEMP/OTHER	852	0	5,436	0	2,097	0	0	NA
100 56900 151 SOCIAL SECURITY	5,275	8,882	10,505	10,935	5,592	10,935	11,210	2.51%
100 56900 152 EMPLOYER RETIREMENT	4,230	8,179	9,290	10,045	5,013	10,045	10,720	6.72%
100 56900 157 HSA CONTRIBUTION	1,949	2,750	2,870	3,000	1,500	3,000	4,500	50.00%
100 56900 154 MEDICAL/DENTAL	11,104	16,391	19,372	18,820	9,492	18,820	19,520	3.72%
100 56900 155 LIFE INSURANCE	37	101	143	240	89	240	260	8.33%
100 56900 156 WORKERS COMPENSATION	134	318	418	270	0	270	280	3.70%
TOTAL PERSONNEL COSTS:	94,475	156,870	182,645	187,820	95,919	187,820	195,323	3.99%
SERVICES								
100 56900 213 OTHER PROF SERVICES	62,836	5,468	95	5,000	1,500	5,000	5,000	0.00%
100 56900 225 TELEPHONE	2,015	2,898	3,403	2,900	1,852	2,900	3,000	3.45%
100 56900 250 PROPERTY MAINTENANCE	450	600	2,775	1,500	0	1,500	1,500	0.00%
TOTAL SERVICES:	65,301	8,966	6,273	9,400	3,352	9,400	9,500	1.06%
MATERIALS & SUPPLIES								
100 56900 311 POSTAGE	0	0	0	150	0	150	300	100.00%
100 56900 313 PRINTING / COPYING	853	808	932	1,000	710	1,000	1,000	0.00%
100 56900 319 OFFICE SUPPLIES	424	440	24	350	174	0	350	0.00%
100 56900 320 ADVERTISING	924	857	594	1,250	431	0	1,250	0.00%
100 56900 324 MEMBERSHIP DUES	0	1,092	615	750	0	0	750	0.00%
100 56900 339 TRAVEL/TRAINING	8,125	13,339	908	1,500	860	0	1,500	0.00%
100 56900 342 GAS & OIL	42	147	0	0	0	0	0	NA
100 56900 390 MISCELLANEOUS	2,631	33	88	100	0	0	100	0.00%
TOTAL MATERIALS & SUPPLIES:	12,999	16,716	3,160	5,100	2,174	1,150	5,250	2.94%
CONTRIBUTIONS								
100 56730 791 ECON DEV - AADC CONTRIBUTION	51,000	53,000	55,000	55,000	28,325	56,650	58,350	6.09%
100 56760 791 HISTORIC PRESERVATION	7	0	0	400	0	0	400	0.00%
100 55330 791 FARMERS MARKET	0	661	0	0	0	0	0	NA
TOTAL CONTRIBUTIONS:	51,007	53,661	55,000	55,400	28,325	56,650	58,750	6.05%
TOTAL PLANNING AND DEVELOPMENT:	\$223,782	\$236,213	\$247,078	\$257,720	\$129,771	\$255,020	\$268,823	4.31%

**CITY OF ASHLAND WISCONSIN
2026 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 2026 VPL budget is a best estimate of facility, personnel and operation costs in the newly renovated building. Overall, facility costs are lower due to a shift to contracted cleaning from internal employee cleaning. Personnel is increasing by 6%, reflecting an increase in hours for existing part-time librarians. Collections receive a 6% increase as well, gaining back Wisconsin library standards for collection spending based on service population.

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
2026 BUDGET PRELIMINARY**

VAUGHN PUBLIC LIBRARY - SR FUND 215

DESCRIPTION	2022	2023	2024	2025	2025 Actual	2025	2026	Percent
	Actual	Actual	Actual	Budget	to June 30	Estimate	Budget	Change
215 51610 213 OTHER PROFESSIONAL SERVICE	2,910	2,606	3,892	3,000	1,309	2,500	3,000	0.00%
215 51610 221 WATER/SEWER	2,165	3,133	3,343	3,776	638	2,000	5,000	32.42%
215 51610 222 ELECTRICITY	10,827	10,933	8,311	7,500	230	10,700	13,000	73.33%
215 51610 224 NATURAL GAS	7,928	6,206	4,518	7,500	5,125	9,000	11,000	46.67%
215 51610 344 JANITORIAL SUPPLIES	1,200	1,036	56	800	6,503	12,000	16,000	1900.00%
215 51610 345 SMALL TOOLS	66	6	0	0	0	0	0	NA
215 51610 349 OTHER OPERATING SUPPLIES	5	193	52	100	6	100	100	0.00%
215 51610 352 R&M EQUIPMENT	25	0	0	100	0	100	100	0.00%
215 51610 355 R&M BUILDINGS	5,221	5,762	1,785	2,000	2,853	5,000	2,000	0.00%
215 51610 925 INTERDEPARTMENTAL CHARGE	40,073	36,281	45,802	35,000	0	0	0	-100.00%
TOTAL MAINTENANCE COSTS:	70,421	66,156	67,758	59,776	16,665	41,400	50,200	-16.02%
PERSONNEL COSTS								
215 55110 111 SALARIES/PERM/REGULAR	186,030	223,302	231,962	232,196	118,356	250,000	272,244	17.25%
215 55110 112 OVERTIME	2,305	1,372	419	500	174	500	500	0.00%
215 55110 125 WAGES/TEMP/REG	3,602	7,297	6,210	17,628	0	0	0	-100.00%
215 55110 131 LONGEVITY PAY	4,430	3,102	3,155	3,250	1,293	3,312	3,312	1.91%
215 55110 133 RETIREMENT PAYOUT	0	18,778	0	0	0	0	0	NA
215 55110 151 SOCIAL SECURITY	14,266	18,795	17,759	19,050	8,690	17,500	20,756	8.96%
215 55110 152 EMPLOYER SHARE RETIREMEN	10,049	14,268	14,408	15,867	7,906	16,000	18,782	18.37%
215 55110 157 HSA CONTRIBUTION	9,000	6,000	6,000	6,000	3,000	6,000	6,000	0.00%
215 55110 154 MEDICAL & DENTAL	66,137	45,595	53,061	51,790	25,661	51,790	45,000	-13.11%
215 55110 155 LIFE INSURANCE	895	650	739	762	397	804	820	7.61%
215 55110 156 WORKER'S COMPENSATION	378	449	440	483	0	0	483	0.00%
TOTAL PERSONNEL COSTS:	297,090	339,609	334,153	347,526	165,478	345,906	367,897	5.86%
SERVICES								
215 55110 213 PROFESSIONAL SERVICES	16,083	15,556	16,917	24,000	14,739	20,000	22,000	-8.33%
215 55110 225 TELEPHONE	743	570	700	800	1,237	2,500	3,000	275.00%
215 55110 290 MAINT CONTRACTS	1,438	5,193	5,535	7,000	2,566	5,000	7,000	0.00%
TOTAL SERVICES:	18,265	21,320	23,152	31,800	18,541	27,500	32,000	0.63%

**CITY OF ASHLAND
2026 BUDGET PRELIMINARY**

VAUGHN PUBLIC LIBRARY - SR FUND 215

DESCRIPTION	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual to June 30	2025 Estimate	2026 Budget	Percent Change
MATERIALS & SUPPLIES								
215 55110 311 POSTAGE	504	447	264	600	0	350	400	-33.33%
215 55110 319 OFFICE SUPPLIES	116	0	0	0	0	0	0	NA
215 55110 322 MAGAZINES/NEWSPAPER SUBS	6,207	5,132	1,478	3,500	1,759	4,425	4,000	14.29%
215 55110 324 MEMBERSHIP DUES	263	247	249	300	0	300	300	0.00%
215 55110 326 ADVERTISING/PUBLISHING	209	907	114	300	141	250	250	-16.67%
215 55110 339 TRAVEL/TRAINING	385	2,433	1,147	700	97	700	700	0.00%
215 55110 340 OPERATING SUPPLIES - PRINTI	4,862	9,331	5,452	7,000	3,686	9,000	8,500	21.43%
215 55110 342 SUMMER READING	209	582	0	0	0	0	0	NA
215 55110 343 PRESCHOOL STORYTIME	200	651	185	250	7	250	250	0.00%
215 55110 344 PROGRAMMING	1,944	1,761	991	800	1,155	2,500	1,500	87.50%
215 55110 346 YOUNG ADULT	0	29	184	500	0	500	500	0.00%
215 55110 347 SUMMER READING	409	1,274	1,009	800	1,115	2,000	1,500	87.50%
215 55110 349 OTHER OPERATING SUPPLIES	111	116	35	0	220	0	0	NA
215 55110 511 STATE FIRE INS - CONTENTS	1,304	1,337	1,461	1,500	1,992	1,500	1,500	0.00%
TOTAL MATERIALS & SUPPLIES	16,722	24,247	12,568	16,250	10,171	21,775	19,400	19.38%
CAPITAL EXPENDITURES								
215 55110 806 ADULT AV	7,264	7,479	5,434	4,000	2,024	4,200	4,000	0.00%
215 55110 807 JUVENILE/YA AV	1,270	130	43	100	72	150	200	100.00%
215 55110 808 E-BOOKS	2,543	2,652	3,073	5,125	5,131	5,131	6,238	21.72%
215 55110 812 OFFICE EQUIPMENT/FURNITUR	0	936	(43)	2,500	980	1,600	500	-80.00%
215 55110 813 TELE/DATA COMM EQUIPMENT	6,434	5,487	2,548	2,400	0	200	2,400	0.00%
215 55110 816 ADULT BOOKS	11,953	17,615	16,052	12,000	6,221	13,000	13,000	8.33%
215 55110 817 JUVENILE/YA BOOKS	3,893	5,865	8,600	4,000	2,773	5,000	5,000	25.00%
215 55110 818 LARGE PRINT BOOKS	2,323	2,060	2,590	1,600	1,024	2,000	2,000	25.00%
215 55110 820 LIBRARY DATA IMPROVEMENT	0	0	0	0	0	872	0	
TOTAL CAPITAL EXPEND:	35,680	42,225	38,297	31,725	18,225	32,153	33,338	5.08%
TOTAL VAUGHN PUBLIC LIBRARY:	\$438,178	\$493,556	\$475,928	\$487,077	\$229,079	\$468,734	\$502,835	3.24%
215 43790 0000 LIBRARY FINANCING CONTRIBU	148,442	137,763	130,086	141,498	141,855	141,498	138,092	-2.41%
215 46710 0000 LIBRARY FINES & FEES	431	273	119	2,000	269	2,828	2,500	25.00%
215 48110 0000 INTEREST	654	4,054	5,424	3,000	0	835	1,000	-66.67%
215 48900 0000 OTHER CONTRIBUTIONS	6,350	0	0	7,500	0	11,000	7,500	0.00%
215 48910 0000 INSURANCE DIVIDENDS	81	73	83	80	72	124	80	0.00%
215 49210 0000 GENERAL FUND TRANSFER	312,000	316,000	308,595	312,000	156,000	312,000	316,000	1.28%
TOTAL LIBRARY REVENUES	467,958	458,163	444,307	466,078	298,196	468,285	465,172	-0.19%
APPROPRIATION OF FUND BALANCE	0	0	0	20,999	0	449	37,663	79.36%
NET REVENUES (EXPENSES)	\$ 29,780	\$ (35,394)	\$ (31,621)	\$ -	\$ 69,117	\$ -	\$ -	NA

**CITY OF ASHLAND WISCONSIN
JFK MEMORIAL AIRPORT
2026 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.

CITY OF ASHLAND
2026 BUDGET PRELIMINARY
JFK AIRPORT - ENTERPRISE

Proposed 2026 Budget for Public Hearing 11/18/2025

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual to June 30	2025 Estimate	2026 Budget	Percent Change
OPERATING REVENUES								
SALES REVENUE								
610 46340 0000 FUEL SALES	166,804	169,590	141,958	168,000	64,169	142,000	168,000	0.00%
610 46100 0000 MISC SALES & CALL O	5,580	5,873	8,017	9,420	2,285	6,650	9,420	0.00%
TOTAL SALES (Includes Vehicle Rent)	172,384	175,463	149,975	177,420	66,454	148,650	177,420	0.00%
COST OF SALES								
610 53511 341 COST OF FUEL	129,079	123,538	93,065	117,600	34,313	92,000	110,000	-6.46%
610 53511 394 BANK SERVICE CHARG	4,635	5,186	4,275	5,200	2,009	4,600	5,200	0.00%
610 53511 530 RENTAL VEHICLE LEAS	4,289	4,289	4,233	4,300	1,976	4,300	4,300	0.00%
TOTAL COST OF SALES	138,003	133,013	101,573	127,100	38,298	100,900	119,500	-5.98%
GROSS PROFIT ON SALES	34,381	42,450	48,402	50,320	28,156	47,750	57,920	15.10%
OTHER OPERATING REVENUE								
610 48200 0000 RENTS	10,248	17,031	10,888	12,000	11,350	12,000	12,000	0.00%
610 43530 0000 STATE GRANT	13,548	45,000	0	0	0	0	0	NA
610 48110 0000 INTEREST ON INVESTM	350	2,393	5,758	2,000	0	4,000	4,000	100.00%
610 47339 0000 OTHER LOCAL GOVT O	15,000	10,000	10,000	15,000	15,000	15,000	15,000	0.00%
610 48440 0000 INSURANCE RECOVER	0	9,290	0	0	0	0	0	NA
610 48500 0000 DONATIONS	1	100	2	0	0	0	0	NA
610 48910 0000 INSURANCE DIVIDENDS	1,303	1,184	1,089	1,000	964	1,101	1,000	0.00%
TOTAL OTHER OPER REVENUE	40,450	84,998	28,062	30,000	27,314	32,101	32,000	6.67%
TOTAL OPERATING REVENUE	74,831	127,448	76,464	80,320	55,470	79,851	89,920	11.95%
OPERATING EXPENSES								
PERSONNEL EXPENSES								
610 53511 111 SALARIES & WAGES	67,105	67,892	68,161	53,010	27,310	54,620	58,150	9.70%
610 53511 112 OVERTIME WAGES	0	201	0	0	0	0	0	NA
610 53511 125 WAGES TEMP/OTHER	14,831	17,310	13,008	14,000	7,360	14,000	14,000	0.00%
610 53511 131 LONGEVITY PAY	0	263	341	0	0	0	0	NA
610 53511 133 RETIREMENT PAYOUT	0	0	16,470	0	0	0	0	NA
610 53511 136 CLOTHING ALLOWANC	190	197	477	200	0	200	400	100.00%
610 53511 138 ACCRUED SICK/VACAT	2,266	1,872	(10,292)	3,000	0	1,000	1,000	-66.67%
610 53511 151 SOCIAL SECURITY	6,453	6,712	6,733	5,125	2,642	5,370	5,520	7.71%
610 53511 152 EMPLOYER SHARE RE	4,304	4,643	4,762	3,690	1,898	3,892	4,200	13.82%
610 53511 157 HSA CONTRIBUTION	0	0	750	1,500	750	1,500	1,500	0.00%
610 53511 154 MEDICAL & DENTAL	1,517	1,421	5,806	10,210	4,176	8,360	9,670	-5.29%
610 53511 155 LIFE INSURANCE	371	448	263	55	25	50	60	9.09%
610 53511 156 WORKER'S COMPENSA	6,103	5,895	5,937	3,795	0	3,400	3,650	-3.82%
610 53511 195 POST EMPLOYMENT B	(16,938)	0	(2,650)	0	0	0	0	NA
TOTAL PERSONEL EXPENSES	86,202	106,854	109,766	94,585	44,161	92,392	98,150	3.77%

CITY OF ASHLAND
2026 BUDGET PRELIMINARY
AIRPORT OPERATIONS

Proposed 2026 Budget for Public Hearing 11/18/2025

				2022	2023	2024	2025	2025 Actual	2025	2026	Percent
				Actual	Actual	Actual	Budget	to June 30	Estimate	Budget	Change
PROFESSIONAL SERVICES											
610	53511	213	PROFESSIONAL SERVI	0	630	820	650	1,080	1,760	700	7.69%
610	53511	290	CONTRACTED SERVIC	2,590	2,037	5,695	5,480	0	5,480	5,700	4.01%
TOTAL PROFESSIONAL SERVICES:				2,590	2,667	6,515	6,130	1,080	7,240	6,400	4.40%
UTILITY SERVICES											
610	53511	221	WATER/SEWER	828	1,305	1,345	1,650	320	1,645	1,650	0.00%
610	53511	222	ELECTRICITY	11,232	9,203	7,297	7,800	2,575	7,800	7,800	0.00%
610	53511	225	TELEPHONE	2,985	3,137	3,463	3,400	1,813	3,385	3,400	0.00%
610	53511	227	PROPANE (HEAT)	2,278	5,080	3,532	5,000	2,792	5,000	5,000	0.00%
TOTAL UTILITY SERVICES:				17,323	18,725	15,637	17,850	7,500	17,830	17,850	0.00%
SUPPLIES & OPERATING EXPENSES											
610	53511	319	OFFICE SUPPLIES	243	1,174	912	250	0	250	250	0.00%
610	53511	320	ADVERTISING/PUBLIS	168	130	102	150	0	130	200	33.33%
610	53511	339	TRAVEL/TRAINING	0	0	1,685	1,200	315	1,100	1,200	0.00%
610	53511	342	GAS & OIL (Equipment)	7,044	8,632	2,071	6,500	1,365	4,700	6,500	0.00%
610	53511	344	JANITORIAL SUPPLIES	22	172	0	175	0	170	170	-2.86%
610	53511	345	SMALL TOOLS/EQUIP	1,404	49	2,154	1,000	0	1,920	1,000	0.00%
TOTAL SUPPLIES & OPERATING EXPENSES:				8,881	10,157	6,924	9,275	1,680	8,270	9,320	0.49%
REPAIRS & MAINTENANCE											
610	53511	351	EQUIPMENT REPAIRS	10,467	3,892	5,497	6,000	1,281	6,000	6,000	0.00%
610	53511	355	BLDG REPAIRS & MAIN	834	415	12	800	365	800	800	0.00%
610	53511	356	ROAD & RUNWAYS/LAN	5,768	13,290	4,265	3,500	0	4,250	4,250	21.43%
610	53511	357	OTHER REPAIRS & MAI	2,856	3,952	789	1,000	1,613	1,000	1,000	0.00%
TOTAL REPAIRS & MAINTENANCE:				19,925	21,549	10,563	11,300	3,259	12,050	12,050	6.64%
MISCELLANEOUS & INSURANCE EXPENSE											
610	53511	390	MISCELLANEOUS EXPE	1,656	1,547	1,380	800	1,244	1,300	1,000	25.00%
610	48140	0000	INTEREST EXPENSE	0	0	386	0	0	0	0	NA
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 INSURANC	2,494	2,789	2,813	2,800	2,745	2,745	2,800	0.00%
610	53511	512	VEHICLE INSURANCE	2,340	2,310	3,198	2,350	1,783	3,062	3,200	36.17%
610	53511	513	LIABILITY INSURANCE	6,152	6,994	7,112	7,000	(389)	6,500	7,100	1.43%
TOTAL MISC. & INSURANCE EXPENSE				20,642	21,640	22,889	20,950	9,385	21,607	22,100	5.49%
TOTAL OPERATING EXPENSES:				155,563	181,592	172,294	160,090	67,065	159,389	165,870	3.61%
NET OPERATING INCOME (DEFICIT):				(80,732)	(54,144)	(95,830)	(79,770)	(11,595)	(79,538)	(75,950)	-4.79%
				(80,732)	(54,144)	(95,830)	(79,770)	(11,595)			

**CITY OF ASHLAND
2026 BUDGET PRELIMINARY
AIRPORT OPERATIONS**

Proposed 2026 Budget for Public Hearing 11/18/2025

	2022	2023	2024	2025	2025 Actual	2025	2026	Percent
CAPITAL ACTIVITY	Actual	Actual	Actual	Budget	to June 30	Estimate	Budget	Change
CURRENT EXPENDITURES								
610 18600 3400 EQUIP NEW/USED	18,937	14,177	30,557	10,833	0	10,833	80,833	646.17%
610 18600 3200 LAND & LAND IMPROVEM	(6,012)	850	0	220,410	0	220,410	32,750	-85.14%
610 18600 3300 BUILDING IMPROVEME	0	12,925	0	0	0	0	11,125	NA
610 18600 0000 CONTRIBUTED ASSETS	316,334	0	0	0	0	0	0	NA
SUB-TOTAL	329,259	27,952	30,557	231,243	0	231,243	124,708	-46.07%
<i>RESERVE FUNDS FOR CAPITAL PROJ</i>	70,000	93,000	70,000	50,000	25,000	50,000	50,000	0.00%
TOTAL CURRENT EXPENDITURES	399,259	120,952	100,557	281,243	25,000	281,243	174,708	-37.88%
SOURCES OF CURRENT CAPITAL FUNDS								
OPERATING AND CAPITAL FUNDS IN RESERVE								
<i>FUNDS AVAILABLE FROM RESERVES</i>	12,925	27,952	30,557	231,243	0	231,243	124,708	-46.07%
STATE/FEDERAL CONTRIBUTIONS	316,334	0	0	0	0	0	0	NA
OTHER CONTRIBUTIONS/FINANCING	0	0	0	0	0	0	0	NA
L SOURCES OF CURRENT CAPITAL FUNDS	329,259	27,952	30,557	231,243	0	231,243	124,708	-46.07%
L CAPITAL ACTIVITY REQUIREMENTS	(70,000)	(93,000)	(70,000)	(50,000)	(25,000)	(50,000)	(50,000)	0.00%
AIRPORT PARTNERSHIP CONTRIBUTIONS								
OPERATING CONTRIBUTION (50/50 Split of Deficit)								
50% City of Ashland	37,890	40,292	40,530	39,885	19,942	39,769	37,975	-4.79%
50% Ashland County	25,875	34,500	40,530	39,885	19,942	39,769	37,975	-4.79%
TOTAL OPERATING CONTRIBUTION	63,765	74,792	81,060	79,770	39,884	79,538	75,950	-4.79%
CAPITAL CONTRIBUTION (50/50 Split of Requirements)								
50% City of Ashland	35,000	46,500	35,000	25,000	12,500	25,000	25,000	0.00%
50% Ashland County	35,000	46,500	35,000	25,000	12,500	25,000	25,000	0.00%
TOTAL CAPITAL CONTRIBUTION	70,000	93,000	70,000	50,000	25,000	50,000	50,000	0.00%
TOTAL PARTNERSHIP CONTRIBUTIONS								
City of Ashland	72,890	86,792	75,530	64,885	32,442	64,769	62,975	-2.94%
Ashland County	60,875	81,000	75,530	64,885	32,442	64,769	62,975	-2.94%
TOTAL OPERATING & CAPITAL CO	133,765	167,792	151,060	129,770	64,884	129,538	125,950	-2.94%

Council will be asked to reduce the General Fund contribution by \$1910 before final approval of the 2026 budget on 11/18/2025

**CITY OF ASHLAND WISCONSIN
2026 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.

2026 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

**ASHLAND MARINA - ENTERPRISE 620
2025 BUDGET**

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual to June 30	2025 Estimate	2026 Budget	Percent Change
OPERATING REVENUES								
SALES REVENUE								
620 46340 0000 FUEL SALES	34,746	47,803	47,083	47,000	6,681	39,000	44,000	-6.38%
620 46110 0000 RETAIL SALES (Ship Store & Fuel)	7,224	4,606	6,660	5,700	105	3,100	5,700	0.00%
TOTAL SALES	41,970	52,409	53,743	52,700	6,786	42,100	49,700	-5.69%
COST OF SALES								
	87.36%	81.40%	69.49%	81.91%	1.12%	84.62%	79.55%	
620 55480 342 COST OF FUEL	30,354	38,912	32,718	38,500	75	33,000	35,000	-9.09%
620 55480 341 COST OF GOODS SOLD	6,635	8,019	6,764	4,000	1,603	4,200	4,200	5.00%
620 55480 394 BANK CARD SERVICE CHARGES	553	0	0	550	0	0	550	0.00%
TOTAL COST OF SALES	37,542	46,931	39,482	43,050	1,678	37,200	39,750	-7.67%
GROSS PROFIT ON SALES	4,428	5,478	14,261	9,650	5,108	4,900	9,950	3.11%
LEASE & OTHER OPERATING INCOME								
620 46100 0000 MISC REVENUES	3,552	146	1,248	0	193	600	500	NA
620 46750 0000 ANNUAL & TRANSIENT SLIP FEES	138,451	149,368	145,275	137,700	124,281	135,000	145,000	5.30%
620 46751 0000 BOAT LAUNCH FEES	4,770	5,932	6,556	6,500	3,895	5,500	6,000	-7.69%
620 46752 0000 STORAGE	33,267	52,225	46,247	35,000	10,264	34,500	36,500	4.29%
620 46754 0000 BOAT HOIST	26,012	23,082	24,477	22,500	9,834	24,000	24,000	6.67%
620 46755 0000 LABOR AND SERVICE FEES	0	0	0	500	0	0	500	0.00%
620 48110 0000 INTEREST ON INVESTMENTS	(736)	1,946	4,689	90	137	300	90	0.00%
620 48910 0000 INSURANCE DIV/DONATION	640	561	1,420	540	485	561	540	0.00%
TOTAL OTHER OPER INCOME	205,956	233,260	229,912	202,830	149,089	200,461	213,130	5.08%
OPERATING INCOME	210,384	238,738	244,173	212,480	154,197	205,361	223,080	4.99%
OPERATING EXPENSES								
PERSONNEL COSTS								
620 55480 111 SALARIES & WAGES	54,860	61,855	59,442	65,480	24,000	63,620	67,440	3.00%
620 55480 112 OVERTIME WAGES	0	984	1,171	1,000	426	1,000	1,000	0.00%
620 55480 125 WAGES/TEMPORARY/REG	24,780	28,560	30,191	31,410	8,830	30,000	33,220	5.76%
620 55480 131 LONGEVITY	2,034	2,303	2,507	2,620	0	2,545	2,700	3.05%
620 55480 138 ACCR SICK/VACATION	(2,042)	(1,605)	(11,584)	0	0	0	0	
620 55480 151 SOCIAL SECURITY	6,096	7,049	6,259	7,615	2,544	7,050	7,910	3.87%
620 55480 152 EMPLOYER SHARE RETIRE	3,650	4,380	4,275	4,735	1,668	4,565	5,050	6.65%
620 55480 155 LIFE INSURANCE	193	193	199	210	101	210	250	19.05%
620 55480 156 WORKER'S COMPENSATIO	2,891	3,086	2,985	2,955	0	3,040	3,025	2.37%
620 55480 158 UNEMPLOYMENT COMPEN	0	0	0	6,500	0	6,500	6,500	0.00%
620 55480 190 POST-EMPLOYM HEALTH/P	(1,490)	(374)	(981)	500	0	500	250	-50.00%
TOTAL PERSONNEL COSTS:	90,972	106,431	94,464	123,025	37,569	119,030	127,345	3.51%
SERVICES								
620 55480 213 OTHER PROFESSIONAL SE	300	0	3,584	750	500	750	800	6.67%
620 55480 221 WATER	2,090	1,999	2,015	2,600	466	2,100	2,600	0.00%
620 55480 222 ELECTRICITY	5,383	5,979	5,404	5,950	814	5,715	5,950	0.00%
620 55480 225 TELEPHONE	2,442	3,260	2,576	2,680	1,450	2,680	2,680	0.00%
620 55480 227 PROPANE	3,416	154	2,419	1,900	698	1,750	1,900	0.00%
TOTAL SERVICES:	13,631	11,392	15,998	13,880	3,928	12,995	13,930	0.36%

ASHLAND MARINA - ENTERPRISE 620

2025 BUDGET

	2022	2023	2024	2025	2025 Actual	2025	2026	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	112	529	65	400	0	300	400	0.00%
620 55480 320 ADVERTISING/PUBLISHING	351	0	868	2,000	295	1,150	2,250	12.50%
620 55480 339 TRAVEL/TRAINING	707	0	0	1,250	331	500	1,500	20.00%
620 55480 340 OPERATING SUPPLIES	3,084	2,588	3,632	2,750	930	2,000	2,000	-27.27%
620 55480 351 R & M - HEAVY EQUIPMENT	0	1,367	0	2,750	0	2,500	2,750	0.00%
620 55480 352 R & M - EQUIP/MACH/TOOL	4,691	2,275	12,276	2,750	212	2,000	2,000	-27.27%
620 55480 355 R & M - BUILDINGS	294	5,296	239	1,550	81	1,690	1,550	0.00%
620 55480 356 R & M - LAND IMPROVEMENT	132	2,854	3,590	1,900	314	2,300	1,900	0.00%
620 55480 357 R & M - DOCKS	6,195	3,365	2,767	2,100	56	2,100	2,500	19.05%
620 55480 358 R & M - NAV AIDS	606	0	245	200	67	200	200	0.00%
620 55480 359 R & M FUEL	770	1,207	3,756	1,275	0	0	1,250	-1.96%
620 55480 390 MISCELLANEOUS EXPENSES	284	95	0	500	0	500	500	0.00%
620 55480 511 STATE FIRE INS-BUILDINGS	8,076	8,670	9,075	8,350	11,300	11,300	9,500	13.77%
620 55480 513 LIABILITY INSURANCE	3,888	3,544	4,270	4,220	(2,039)	3,888	4,220	0.00%
TOTAL MAT. & SUPPLIES:	29,190	31,790	40,783	32,095	11,547	30,528	32,620	1.64%
MARINA OPERATING EXPENSE:	\$133,793	\$149,613	\$151,245	\$169,000	\$53,044	\$162,553	\$173,895	2.90%
NET OPERATING INCOME	\$76,591	\$89,125	\$92,928	\$43,480	\$101,153	\$42,808	\$49,185	13.12%
OTHER EXPENDITURES								
620 40300 0 DEPRECIATION	74,231	82,325	91,062	82,500	0	91,000	91,000	10.30%
620 58290 690 DEBT ISSUANCE COSTS	0	0	0	0	0	0	0	
620 46413 430 INTEREST EXPENSE GOVERNMENT	9,494	8,456	7,390	7,123	6,160	7,123	6,023	-15.44%
620 46452 4711 CONTRIB IN AID OF CONST	(152,811)	0	0	0	0	0	0	NA
620 48440 0000 INSURANCE CLAIMS	(860)	0	0	0	0	0	0	NA
TOTAL OTHER EXPENDITURES:	(69,946)	90,781	98,452	89,623	6,160	98,123	97,023	8.26%
NET INCOME (LOSS)	146,537	(1,656)	(5,524)	(46,143)	94,993	(55,315)	(47,838)	3.67%
	146,537	(1,656)	(5,524)	(46,143)	94,993			
CASH FLOW TO COVER DEBT PAYMENTS								
	2022	2023	2024	2025	2025 Actual	2025	2026	Percent
	Actual	Actual	Actual	Budget	to June 30	Estimate	Budget	Change
NET OPERATING INCOME	76,591	89,125	92,928	43,480	101,153	42,808	49,185	13.12%
LESS: PRINCIPAL AND INTEREST PAYMENTS	(47,257)	(47,240)	(47,195)	(47,123)	(47,123)	(47,123)	(47,023)	-0.21%
ADJUSTED NET INCOME (LOSS)	29,334	41,885	45,733	(3,643)	54,030	(4,315)	2,162	-159.35%

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Operating Revenues:						
Sales of Water	\$1,655,606	\$1,647,003	\$1,798,816	\$2,006,313	\$1,774,950	\$2,218,688
Fire Protection Service	658,462	659,650	700,067	777,114	701,500	876,875
Other Operating Revenues	16,595	26,492	40,091	19,850	27,455	20,850
Estimated Increase in Revenue Stream				0		0
Total Operating Revenues	\$2,330,663	\$2,333,146	\$2,538,974	\$2,803,277	\$2,503,905	\$3,116,413
Non-Operating Income (Expense):						
	\$194,394	\$245,146	\$726,682	\$916,851	\$1,117,141	\$55,455
Operating Expenses:						
Source of Supply / Pumping						
Maintenance of Intake	\$1,698	\$6,175	\$12,190	\$5,348	\$2,006	\$5,557
Power & Fuel for Pumping	75,579	80,661	64,314	81,730	72,250	82,280
Pumping Labor & Expense	77,718	70,537	54,271	53,349	56,267	55,552
Misc. Pumping Expenses	3,299	14,980	15,874	16,000	16,000	16,000
Maint. of Pumping Buildings & Grounds	3,109	1,613	3,323	5,835	11,226	10,562
Maint. of Pumping Equipment	18,321	52,742	35,691	52,198	34,150	106,114
Total SOS/Pumping Expense	\$179,725	\$226,708	\$185,663	\$214,460	\$191,900	\$276,065
Water Treatment						
Treatment Chemicals	57,589	81,812	79,717	80,000	83,000	80,000
Treatment Labor & Expense	111,822	122,676	110,659	102,485	112,463	110,621
Treatment Expense - Lead/Copper Testing	0	0	0	0	0	0
Maint. of Treatment Buildings & Grounds	9,897	13,699	15,155	10,272	23,840	10,585
Maintenance of Treatment Equipment	30,337	39,879	68,165	46,871	79,544	56,409
Total Treatment Expense	\$209,645	\$258,065	\$273,696	\$239,628	\$298,848	\$257,615
Distribution Operation						
Storage Facilities Expense	1,959	1,083	1,306	6,068	5,993	6,318
Line Operation Labor & Expense	97,888	104,460	112,470	113,670	105,364	117,326
Meter Testing & Setting Expense	5,286	1,982	1,036	5,182	7,498	5,526
Total Dist. System Operation Expense	\$105,132	\$107,525	\$114,812	\$124,920	\$118,855	\$129,170
Distribution Maintenance						
Maint. of Dist. Buildings & Grounds	\$4,504	\$8,344	\$18,592	\$49,023	\$17,447	\$49,406
Maintenance of Storage Reservoirs	1,553	211	5,467	10,000	15,500	5,000
Maintenance of Mains	32,103	42,648	84,712	128,182	81,217	126,049
Maintenance of Services	27,964	46,826	60,676	69,087	34,332	71,581
Maintenance of Meters	7,016	12,209	10,474	11,397	6,087	11,814
Maintenance of Hydrants	24,791	27,971	31,149	64,246	62,806	51,971
Maint. of Misc. Distribution Equipment	530	1,131	1,383	2,455	1,400	2,517
Total Dist. System Maint. Expense	\$98,461	\$139,340	\$212,453	\$334,390	\$218,789	\$318,338
Customer Accounts						
Customer Accounts Supervision	\$13,058	\$11,009	\$10,276	\$8,645	\$8,645	\$9,870
Meter Reading Expenses	26,162	37,299	19,789	26,971	25,608	25,699
Customer Records & Collection Expense	60,793	56,612	66,507	51,092	56,602	57,724
Misc. Customer Service Expense	7,872	9	0	1,000	250	1,000
Total Customer Accounts Expense	\$107,886	\$104,929	\$96,572	\$87,708	\$91,105	\$94,293
Administrative & General						
Administrative & General Salaries	\$229,410	\$234,879	\$359,933	\$303,885	\$345,977	\$337,002
Office Supplies & Expense	145	352	239	500	500	500
Outside Professional Services	50,688	121,321	83,122	89,000	101,000	92,000
Property Insurance	8,040	9,138	9,270	10,500	9,500	10,500
Injuries & Damages	7,041	5,424	5,722	9,000	4,524	9,000
Employee Benefits	26,872	64,039	37,326	74,000	65,833	74,000
Regulatory Commission Expense	575	563	5,063	2,200	2,200	2,200
Misc. General Expense	1,896	-3,443	1,056	2,000	2,000	2,000
Rents	8,136	8,997	8,184	8,000	6,628	8,000
Total Admin. & General Expense	332,802	441,270	509,916	499,085	538,162	535,202
Total Direct Operating Expenses	\$1,033,651	\$1,277,837	\$1,393,113	\$1,500,191	\$1,457,658	\$1,610,682

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Other Operating Expenses (Credits)						
Depreciation Expense	496,029	496,221	541,487	507,000	504,000	504,000
Taxes Expense	376,660	343,628	318,674	392,624	374,956	392,624
Total Other Operating Expense	\$872,689	\$839,850	\$860,161	\$899,624	\$878,956	\$896,624
Total Operating Expenses	\$1,906,340	\$2,117,687	\$2,253,273	\$2,399,815	\$2,336,614	\$2,507,306
Net Operating Income (Loss)	\$424,323	\$215,458	\$285,701	\$403,462	\$167,291	\$609,107
Net Income (Loss)	\$618,717	\$460,604	\$1,012,383	\$1,320,313	\$1,284,432	\$664,562
	\$618,717	\$460,604	\$1,012,383	\$1,320,313	\$1,284,432	\$664,562

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.

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Net Income (Loss)	\$ 618,717	\$ 460,604	\$ 1,012,383	\$ 1,320,313	\$ 1,284,432	\$ 664,562
Remove-Contribution in aid of construction	(317,444)	(405,543)	(896,526)	(1,100,000)	(1,300,000)	(300,000)
Add depreciation on contributed asset	121,286	131,641	147,145	131,000	131,000	131,000
Net Income (Loss) removing CIAC	\$ 424,582	\$ 188,725	\$ 265,026	\$ 353,338	\$ 117,457	\$ 497,588

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

Calculate Average Net Investment B and Authorized Net Operating Incon	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Add: Plant In Service- Utility Financed						
Beginning of year	18,120,700	18,819,862	19,671,876	20,271,876	21,406,330	22,006,330
End of year	18,819,862	19,671,876	21,406,330	29,271,876	22,006,330	32,006,330
Average Plant in Service	\$18,470,281	\$19,245,869	\$20,539,103	\$24,771,876	\$21,706,330	\$27,006,330
Add: Materials and Supplies Inventory						
Beginning of year	145,131	164,888	155,613	155,613	213,460	213,460
End of year	164,888	155,613	213,460	155,613	213,460	213,460
Average Materials and Supplies	\$155,010	\$160,251	\$184,537	\$155,613	\$213,460	\$213,460
Less: Accumulated Depreciation- Utility Financed						
Beginning of year	7,125,746	7,496,014	7,543,269	7,919,269	7,814,229	8,187,229
End of year	7,493,962	7,543,269	7,814,229	8,295,269	8,187,229	8,560,229
Average Accumulated Depreciation	\$7,309,854	\$7,519,642	\$7,678,749	\$8,107,269	\$8,000,729	\$8,373,729
Less: Regulatory Liability						
Beginning of year	28,799	14,400	0	0	0	0
End of year	14,400	0	0	0	0	0
Average Regulatory Liability	\$21,600	\$7,200	\$0	\$0	\$0	\$0
Calculated Average Net Investment Base	\$11,293,837	\$11,879,278	\$13,044,891	\$16,820,220	\$13,919,061	\$18,846,061
PSC Authorized Rate of Return	5.00%	5.00%	5.00%	5.35%	5.00%	5.00%
AUTHORIZED Net Operating Income	\$564,692	\$593,964	\$652,245	\$899,882	\$695,953	\$942,303

Reconcile Net Operating Income to the PSC Annual Report

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Net Operating Income (Loss)-Utility books	424,323	215,458	285,701	403,462	167,291	609,107
Depreciation on Contributed Assets	121,286	131,641	147,145	131,000	131,000	131,000
Pension/OPEB liability adjustments	(30,507)	(24,962)	23,698	(20,000)	(20,000)	(20,000)
Variiances	0	0	0	0	0	0
Net Operating Income for PSC report	\$515,102	\$322,137	\$456,544	\$514,462	\$278,291	\$720,107

Actual / Budgeted Rate of Return Percentage

Calculated Average Net Investment Base	11,293,837	11,879,278	13,044,891	16,820,220	13,919,061	18,846,061
Actual / Budgeted Net Operating Income	515,102	322,137	456,544	514,462	278,291	720,107
Actual/Budget Rate of Return	4.561%	2.712%	3.500%	3.059%	1.999%	3.821%
	4.56%	2.71%	3.50%			

Net Operating Income Comparison

PSC Authorized Net Operating Income	564,692	593,964	652,245	899,882	695,953	942,303
Utility Actual/Budgeted Net Oper Income	515,102	322,137	456,544	514,462	278,291	720,107
Operating Income UNDER (Over) PSC authorize	\$49,590	\$271,827	\$195,701	\$385,420	\$417,662	\$222,196

CALCULATION OF NET INCOME REQUIREMENT FOR DEBT SERVICE PAYMENTS

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
<u>Net Operating Inc Adjustments</u>						
Net OPERATING Income (Loss)	424,323	215,458	285,701	403,462	167,291	609,107
Add misc non-operating items	12,751	36,440	21,759	15,400	9,500	15,400
Add general fund loan repayment	13,313	13,313	13,313	13,312	13,313	13,312
Add back depreciation	496,029	496,221	541,487	507,000	504,000	504,000
Add back amortization/non-cash accrual adjs	6,647	1,678	48,840	25,000	25,000	25,000
Adjusted Net Income	\$953,063	\$763,110	\$911,100	\$964,174	\$719,104	\$1,166,819

Calculation of minimum Net Income Requirement

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Principal and Interest Payments						
2017 Refunding Rev Bonds for 1999 USDA iss	217,545	220,025	217,190	219,025	219,025	220,460
2008 Rev Bond-USH2 Phi & Turner	26,542	26,539	26,536	26,534	26,534	26,531
2009 Rev Bond-USH2 Phase II	21,094	21,092	21,089	21,086	21,086	21,084
2016 USDA-RD Revenue Bond-6th St W	66,685	66,725	66,751	66,764	66,764	66,763
2020B General Obligation Notes	79,437	78,962	78,464	78,943	78,943	79,376
2023 Water Meter Revenue Bonds	0	0	0	114,700	114,700	112,500
2024 SDWL '23 Main Replacements	0	0	0	34,420	33,000	34,420
2024 SDWL Water In-take	0	0	0	145,000	45,000	365,000
2025 SDWL '24 & '25 Main Replacements	0	0	0	0	0	48,500
Total Principal & Interest Payments	\$411,303	\$413,343	\$410,030	\$706,472	\$605,052	\$974,634
Debt Service Coverage Ratio	110%	110%	110%	110%	110%	110%
Minimum Net Income Requirement	\$452,433	\$454,677	\$451,033	\$777,119	\$665,557	\$1,072,097

Compare minimum Net Income Requirement to Actual / Budgeted Net Income

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Calc. Minimum Net Income Requireme	452,433	454,677	451,033	777,119	665,557	1,072,097
Adjusted Net Income	953,063	763,110	911,100	964,174	719,104	1,166,819
dj Net Income Over (Under) requirement	\$500,630	\$308,433	\$460,067	\$187,055	\$53,546	\$94,721
Cash flow available for other purposes	\$500,630	\$308,433	\$460,067	\$187,055	\$53,546	\$94,721

Fixed assest replacement, emergency situations, etc.

Operating Revenues:

				2022	2023	2024	2025	2025 Actual	2025	2026	PERCENT
				ACTUAL	ACTUAL	ACTUAL	BUDGET	Jan to June	PROJECTED	BUDGET	CHANGE
Sales of Water											
680	46451	4600	UN-METERED/BULK SALES	2,774	2,696	3,564	3,000	832	1,350	1,688	-43.75%
680	46451	4611	METERED RESIDENTIAL	913,836	907,822	984,604	1,110,681	552,958	969,100	1,211,375	9.07%
680	46451	4612	METERED COMMERCIAL	431,582	430,164	476,769	522,735	260,449	470,500	588,125	12.51%
680	46451	4613	METERED INDUSTRIAL	37,260	38,796	51,623	47,298	30,449	54,400	68,000	43.77%
680	46451	4614	METERED PUBLIC AUTHORITY	106,780	109,546	96,620	121,842	48,393	81,600	102,000	-16.29%
680	46451	4615	METERED MULTI-FAMILY	163,374	157,979	185,637	200,757	116,578	198,000	247,500	23.28%
Total Sales of Water				\$1,655,606	\$1,647,003	\$1,798,816	\$2,006,313	\$1,009,659	\$1,774,950	\$2,218,688	10.59%

Fire Protection Service

680	46451	4620	PRIVATE FIRE PROTECTION	51,888	51,827	52,242	61,205	26,508	46,000	57,500	-6.05%
680	46451	4630	PUBLIC FIRE PROTECTION	606,574	607,824	647,825	715,909	377,868	655,500	819,375	14.45%
Total Fire Protection				\$658,462	\$659,650	\$700,067	\$777,114	\$404,376	\$701,500	\$876,875	12.84%

Other Operating Revenues

680	46452	4700	FORFEITED DISCOUNTS	10,493	11,854	12,312	12,500	5,253	8,600	11,500	-8.00%
680	46452	4710	MISC. SERVICE REVENUES	3,373	5,461	7,005	5,000	10,286	17,500	7,000	40.00%
680	46453	4211	OTHER CUSTOMER CHARGES	0	0	8,070	0	20,425			
680	46452	4740	OTHER WATER REVENUES	2,730	9,177	12,705	2,350	0	1,355	2,350	0.00%
Total Other Revenues				\$16,595	\$26,492	\$40,091	\$19,850	\$35,965	\$27,455	\$20,850	5.04%

ESTIMATED INCREASE IN REVENUE STREAM

				0			0			0	N/A
Total Operating Revenues				\$2,330,663	\$2,333,146	\$2,538,974	\$2,803,277	\$1,449,999	\$2,503,905	\$3,116,413	11.17%

Non-Operating Income (Expense):

				2022	2023	2024	2025	2025 Actual	2025	2026	PERCENT
				ACTUAL	ACTUAL	ACTUAL	BUDGET	Jan to June	PROJECTED	BUDGET	CHANGE
N/A											
680	46452	4711	CIAC	317,444	405,543	896,526	1,100,000	410,107	1,300,000	300,000	-72.73%
680	46453	4150	MERCH, CONTRACT WORK	0	0	0	0	0	0		N/A
680	46453	4180	NON-OPERATING RENTAL	4,813	5,054	7,652	4,500	0	4,500	4,500	0.00%
680	46453	4190	INTEREST INCOME	2,473	2,855	1,921	4,000	2,081	4,000	4,000	0.00%
680	46453	4270	INTEREST EXP. ON LT DEBT	(122,471)	(119,122)	(181,282)	(188,604)	(107,197)	(180,895)	(250,000)	32.55%
680	46453	4280	DEBT SERVICE DISCOUNT		(101,539)	0	0	0			N/A
680	46453	4290	DEBT PREM. AMORT.		35,661	0	0	0			N/A
680	46453	4300	INTEREST EXP. ON G.O. DEBT	(13,330)	(11,837)	(10,322)	(9,945)	(4,383)	(11,464)	(9,945)	0.00%
680	48110	0000	INTEREST/INVESTMENTS		821	(93)	5,000	18	1,000	5,000	0.00%
680	48901	0000	MISCELLANEOUS		25,617	10,290	0	11,944	0	0	N/A
680	48910	0000	INSURANCE DIVIDENDS	5,464	2,093	1,990	1,900	1,908		1,900	0.00%
Total Non-Operating Income/(Exp)				\$194,394	\$245,146	\$726,682	\$916,851	\$314,477	\$1,117,141	\$55,455	-93.95%

2026 Proposed Budget Detail

Operating Expenses:

Source of Supply / Pumping

Maintenance of Intake

				2022	2023	2024	2025	2025 Actual	2025	2026	PERCENT
				ACTUAL	ACTUAL	ACTUAL	BUDGET	Jan to June	PROJECTED	BUDGET	CHANGE
680	61300	111	WAGES	1,046	3,520	599	2,925	3,621	1,254	3,073	5.05%
680	61300	112	OVERTIME WAGES	0	83	0	0	0	0	0	N/A
680	61300	151	SOCIAL SECURITY	74	258	43	260	235	96	272	4.61%
680	61300	152	EMPLOYER RETIREMENT	68	245	41	239	252	85	258	7.89%
680	61300	154	MEDICAL & DENTAL INS	330	986	242	1,178	1,468	320	1,213	2.93%
680	61300	155	LIFE INSURANCE	1	5	1	7	8	1	7	1.53%
680	61300	156	WORKERS COMPENSATION	137	117	21	113	0	102	109	-3.92%
680	61300	157	H.S.A. CONTRIBUTION	42	115	19	126	117	48	126	0.13%
680	61300	400	NON-LABOR M&S	0	845	11,225	500	0	100	500	0.00%
Total				\$1,698	\$6,175	\$12,190	\$5,348	\$5,700	\$2,006	\$5,557	3.90%

Power & Fuel for Pumping

680	62300	222	ELECTRICITY	66,954	73,002	59,579	72,100	30,185	62,500	72,100	0.00%
680	62300	224	NATURAL GAS	8,625	7,659	4,153	9,000	4,943	9,000	9,000	0.00%
680	62300	227	PROPANE	0	0	0	430	0	0	430	0.00%
680	62300	342	GAS & DIESEL FUEL/GENERATOR	0	0	583	200	668	750	750	275.00%
Total				\$75,579	\$80,661	\$64,314	\$81,730	\$35,796	\$72,250	\$82,280	0.67%

Pumping Labor & Expense

680	62400	111	WAGES	47,858	42,925	32,362	31,007	16,930	33,861	32,569	5.04%
680	62400	112	OVERTIME WAGES	723	865	323	450	390	900	450	0.00%
680	62400	131	LONGEVITY		0	0	0	0		0	N/A
680	62400	125	WAGES TEMPORARY	0	0	0	0	0	0	0	N/A
680	62400	151	SOCIAL SECURITY	3,395	2,996	2,311	2,760	1,186	2,590	2,883	4.45%
680	62400	152	EMPLOYER RETIREMENT	3,154	2,979	2,256	2,533	1,204	2,303	2,733	7.90%
680	62400	154	MEDICAL & DENTAL INS	17,518	17,151	14,121	12,488	7,501	12,529	12,853	2.92%
680	62400	155	LIFE INSURANCE	91	91	55	73	43	68	75	3.20%
680	62400	156	WORKERS COMPENSATION	1,591	1,429	1,064	1,201	0	1,117	1,151	-4.17%
680	62400	157	H.S.A. CONTRIBUTION	1,860	1,976	1,440	1,337	870	1,900	1,337	0.03%
680	62400	400	NON-LABOR M&S	1,528	125	339	1,500	571	1,000	1,500	0.00%
Total				\$77,718	\$70,537	\$54,271	\$53,349	\$28,694	\$56,267	\$55,552	4.13%

Misc. Pumping Expenses

680	62600	400	NON-LABOR M&S	3,299	14,980	15,874	16,000	7,904	16,000	16,000	0.00%
Total				\$3,299	\$14,980	\$15,874	\$16,000	\$7,904	\$16,000	\$16,000	0.00%

Maint. of Pumping Buildings & Grounds

680	63100	111	WAGES	1,709	820	1,759	3,218	479	959	3,380	5.03%
680	63100	112	OVERTIME WAGES	78	0	41	0	3	5	0	N/A
680	63100	125	WAGES TEMPORARY	0	0	0	0	0	0	0	N/A
680	63100	136	CLOTHING ALLOWANCE	0	0	0	0	0	0	0	N/A
680	63100	151	SOCIAL SECURITY	127	58	117	286	34	73	299	4.61%
680	63100	152	EMPLOYER RETIREMENT	116	56	124	263	33	65	284	7.84%
680	63100	154	MEDICAL & DENTAL INS	718	458	1,020	1,296	238	355	1,334	2.92%
680	63100	155	LIFE INSURANCE	5	1	13	8	1	2	8	-2.28%
680	63100	156	WORKERS COMPENSATION	61	27	59	125	0	32	119	-4.45%
680	63100	157	H.S.A. CONTRIBUTION	106	15	150	139	34	236	139	-0.15%
680	63100	400	NON-LABOR M&S	190	179	40	500	8,511	9,500	5,000	900.00%
Total				\$3,109	\$1,613	\$3,323	5,835	\$9,333	\$11,226	10,562	81.02%

Maint. of Pumping Equipment

680	63300	111	WAGES	3,333	8,591	2,076	5,850	338	2,500	6,145	5.05%
680	63300	112	OVERTIME WAGES	159	129	0	0	0	96	0	N/A
680	63300	151	SOCIAL SECURITY	245	595	137	521	24	191	544	4.41%
680	63300	152	EMPLOYER RETIREMENT	228	593	143	478	24	170	516	7.89%
680	63300	154	MEDICAL & DENTAL INS	1,044	3,971	1,141	2,356	183	925	2,425	2.93%
680	63300	155	LIFE INSURANCE	11	22	6	14	1	5	14	1.53%
680	63300	156	WORKERS COMPENSATION	106	293	74	227	0	83	217	-4.34%
680	63300	157	H.S.A. CONTRIBUTION	156	424	116	252	23	180	252	0.13%
680	63300	400	NON-LABOR M&S	13,039	38,123	31,997	42,500	3,168	30,000	96,000	125.88%

2026 Proposed Budget Detail

Total

\$18,321	\$52,742	\$35,691	52,198	\$3,762	\$34,150	106,114	103.29%
\$179,725	\$226,708	\$185,663	\$214,460	\$91,189	\$191,900	\$276,065	28.73%

Total SOS/Pumping Expense

Water Treatment

Treatment Chemicals

				2022	2023	2024	2025	2025 Actual	2025	2026	PERCENT
				ACTUAL	ACTUAL	ACTUAL	BUDGET	Jan to June	PROJECTED	BUDGET	CHANGE
680	64100	410	TREATM' CHEMICALS	57,589	81,812	79,717	80,000	36,506	83,000	80,000	0.00%
Total				\$57,589	\$81,812	\$79,717	\$80,000	\$36,506	\$83,000	\$80,000	0.00%

Treatment Labor & Expense

680	64200	111	WAGES	46,318	44,592	48,665	43,293	23,820	47,639	45,474	5.04%
680	64200	112	OVERTIME WAGES	6,254	8,233	1,685	1,125	380	759	1,125	0.00%
680	64200	131	LONGEVITY	2,357	1,820	1,616	2,346	0	3,340	2,405	2.53%
680	64200	125	WAGES TEMPORARY	0	0	0	0	0	0	0	N/A
680	64200	136	CLOTHING REIMB	1,474	1,348	790	2,250	361	2,250	2,250	0.00%
680	64200	137	CLOTHING ALLOW	0	0	0	0	0	0	0	N/A
680	64200	151	SOCIAL SECURITY	4,116	4,144	3,923	3,853	1,821	3,811	4,025	4.47%
680	64200	152	EMPLOYER RETIREMENT	3,662	3,808	3,641	3,537	1,707	3,239	3,816	7.89%
680	64200	154	MEDICAL & DENTAL INS	16,628	20,252	22,794	17,436	9,250	17,626	17,945	2.92%
680	64200	155	LIFE INSURANCE	57	46	49	101	23	95	105	4.15%
680	64200	156	WORKERS COMPENSATION	1,900	1,766	1,712	1,677	0	1,572	1,607	-4.18%
680	64200	157	H.S.A. CONTRIBUTION	1,961	2,536	2,422	1,867	1,065	2,131	1,867	0.02%
680	64200	400	NON-LABOR M&S	27,095	34,130	23,362	25,000	12,073	30,000	30,000	20.00%
Total				\$111,822	\$122,676	\$110,659	\$102,485	\$50,499	\$112,463	\$110,621	7.94%

Treatment Expense - Lead/Copper Testing

680	64210	400	NON-LABOR M&S	0	0	0	0	0	0	0	N/A
Total				\$0	N/A						

Maint. of Treatment Buildings & Grounds

680	65100	111	WAGES	4,422	5,696	7,094	4,388	6,560	13,120	4,609	5.03%
680	65100	112	OVERTIME WAGES	1,583	0	95	0	315	630	0	N/A
680	65100	125	WAGES TEMPORARY	0	0	0	0	0	0	0	N/A
680	65100	151	SOCIAL SECURITY	422	382	515	390	483	1,004	408	4.61%
680	65100	152	EMPLOYER RETIREMENT	390	387	496	358	478	892	387	8.04%
680	65100	154	MEDICAL & DENTAL INS	1,934	2,692	3,473	1,767	2,820	4,854	1,819	2.93%
680	65100	155	LIFE INSURANCE	16	15	20	10	4	26	11	6.61%
680	65100	156	WORKERS COMPENSATION	191	187	230	170	0	433	163	-4.20%
680	65100	157	H.S.A. CONTRIBUTION	277	300	358	189	66	131	189	0.13%
680	65100	400	NON-LABOR M&S	661	4,040	2,873	3,000	1,863	2,750	3,000	0.00%
Total				\$9,897	\$13,699	\$15,155	\$10,272	\$12,587	\$23,840	\$10,585	3.05%

Maintenance of Treatment Equipment

680	65200	111	WAGES	7,254	11,058	23,602	14,626	12,349	24,697	15,363	5.04%
680	65200	112	OVERTIME WAGES	0	377	35	1,125	140	279	1,125	0.00%
680	65200	125	WAGES TEMPORARY	0	0	0	0	0	0	0	N/A
680	65200	131	LONGEVITY		0	0	0	0	0	0	N/A
680	65200	151	SOCIAL SECURITY	498	782	1,598	1,302	856	1,889	1,360	4.45%
680	65200	152	EMPLOYER RETIREMENT	472	778	1,631	1,195	868	1,679	1,289	7.89%
680	65200	154	MEDICAL & DENTAL INS	2,881	4,627	11,160	5,891	5,196	9,138	6,063	2.91%
680	65200	155	LIFE INSURANCE	20	31	63	34	27	49	36	4.52%
680	65200	156	WORKERS COMPENSATION	260	348	801	567	0	815	543	-4.25%
680	65200	157	H.S.A. CONTRIBUTION	400	576	1,339	631	498	997	631	-0.02%
680	65200	400	NON-LABOR M&S	18,552	21,301	27,935	21,500	20,385	40,000	30,000	39.53%
Total				\$30,337	\$39,879	\$68,165	\$46,871	\$40,318	\$79,544	\$56,409	20.35%

Total Treatment Expense

\$209,645	\$258,065	\$273,696	\$239,628	\$139,909	\$298,848	\$257,615	7.51%
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Distribution Operation

Storage Facilities Expense

2022	2023	2024	2025	2025 Actual	2025	2026	PERCENT		
ACTUAL	ACTUAL	ACTUAL	BUDGET	Jan to June	PROJECTED	BUDGET	CHANGE		
680 66100 111	WAGES	1,353	85	530	3,510	1,753	3,506	3,687	5.05%
680 66100 112	OVERTIME WAGES	0	159	0	0	40	80	0	N/A
680 66100 151	SOCIAL SECURITY	101	18	36	312	131	268	326	4.61%
680 66100 152	EMPLOYER RETIREMENT	88	17	37	287	125	238	309	7.81%
680 66100 154	MEDICAL & DENTAL INS	184	77	267	1,414	770	1,297	1,455	2.90%
680 66100 155	LIFE INSURANCE	1	0	1	8	1	7	9	6.61%
680 66100 156	WORKERS COMPENSATION	47	5	19	136	0	116	130	-4.20%
680 66100 157	H.S.A. CONTRIBUTION	27	9	24	151	40	80	151	0.27%
680 66100 400	NON-LABOR M&S	158	713	391	250	169	400	250	0.00%
Total		\$1,959	\$1,083	\$1,306	\$6,068	\$3,028	\$5,993	\$6,318	4.12%

Line Operation Labor & Expense

680 66200 111	WAGES	53,800	53,655	63,517	63,807	19,358	64,570	66,342	-17.17%
680 66200 112	OVERTIME WAGES	3,635	3,058	2,227	225	278	661	225	0.00%
680 66200 125	WAGES TEMPORARY	0	0	0	0	0	0	0	N/A
680 66200 131	LONGEVITY	714	673	0	0	0	0	0	N/A
680 66200 136	CLOTHING REIMB	802	906	900	0	445	890	0	N/A
680 66200 151	SOCIAL SECURITY	4,299	4,321	5,015	5,610	1,499	4,940	5,811	-16.61%
680 66200 152	EMPLOYER RETIREMENT	3,839	3,965	4,600	5,194	1,396	4,549	5,518	-14.61%
680 66200 157	H.S.A. CONTRIBUTION	2,774	2,839	2,624	2,760	889	2,303	2,760	-21.37%
680 66200 154	MEDICAL & DENTAL INS	21,524	24,369	25,506	25,925	7,332	21,508	26,517	-19.55%
680 66200 155	LIFE INSURANCE	216	181	67	139	22	91	143	-12.05%
680 66200 156	WORKERS COMPENSATION	2,216	1,926	2,104	2,760	0	853	2,760	-32.34%
680 66200 290	SERVICE CONTRACT	0	0	0	0	0	0	0	N/A
680 66200 400	NON-LABOR M&S	4,069	8,568	5,910	7,250	4,053	5,000	7,250	-3.45%
Total		\$97,888	\$104,460	\$112,470	\$113,670	\$35,271	\$105,364	\$117,326	3.22%

Meter Testing & Setting Expense-Customers

680 66300 111	WAGES	4,700	2,325	1,442	2,633	749	1,497	2,765	5.03%
680 66300 112	OVERTIME WAGES	0	0	0	0	0	0	0	N/A
680 66300 125	WAGES TEMPORARY	0	0	0	0	0	0	0	N/A
680 66300 151	SOCIAL SECURITY	340	167	108	234	53	115	245	4.61%
680 66300 152	EMPLOYER RETIREMENT	306	158	100	215	52	102	232	7.94%
680 66300 154	MEDICAL & DENTAL INS	1,528	1,110	326	1,060	417	554	1,091	2.95%
680 66300 155	LIFE INSURANCE	7	4	1	6	0	3	6	6.61%
680 66300 156	WORKERS COMPENSATION	164	77	46	102	0	49	98	-4.20%
680 66300 157	H.S.A. CONTRIBUTION	197	123	21	114	3	178	114	-0.39%
680 66300 400	NON-LABOR M&S	3,330	0	28	6,000	0	6,500	6,500	8.33%
680 66300 925	INTERDEPARTMENTAL	(5,286)	(1,982)	(1,036)	(5,182)	0	(1,500)	(5,526)	N/A
Total		\$5,286	\$1,982	\$1,036	\$5,182	\$1,274	\$7,498	\$5,526	\$0

Total Dist. System Operation Expense

\$105,132	\$107,525	\$114,812	\$124,920	\$39,574	\$118,855	\$129,170	3.40%
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Distribution Maintenance

Maint. of Dist. Buildings & Grounds

				2022	2023	2024	2025	2025 Actual	2025	2026	PERCENT
				ACTUAL	ACTUAL	ACTUAL	BUDGET	Jan to June	PROJECTED	BUDGET	CHANGE
											N/A
680	67100	111	WAGES	2,791	3,084	10,058	8,190	4,444	8,888	8,603	5.05%
680	67100	112	OVERTIME WAGES	0	0	0	0	241	482	0	N/A
680	67100	125	WAGES TEMPORARY	0	2,633	2,640	34,747	0	2,640	34,747	0.00%
680	67100	151	SOCIAL SECURITY	200	425	957	729	347	680	762	4.46%
680	67100	152	EMPLOYER RETIREMENT	181	210	657	669	326	604	722	7.92%
680	67100	154	MEDICAL & DENTAL INS	873	1,513	3,325	3,299	2,242	3,289	3,395	2.91%
680	67100	155	LIFE INSURANCE	4	5	14	19	5	18	20	4.74%
680	67100	156	WORKERS COMPENSATION	97	188	430	317	0	293	304	-4.10%
680	67100	157	H.S.A. CONTRIBUTION	160	213	407	353	201	402	353	0.08%
680	67100	400	NON-LABOR M&S	198	74	105	700	39	150	500	-28.57%
Total				\$4,504	\$8,344	\$18,592	\$49,023	\$7,845	\$17,447	\$49,406	0.78%

Maintenance of Storage Reservoirs

680	67200	111	WAGES		158	0	0	0	0	0	N/A
680	67200	112	OVERTIME WAGES		0	0	0	0	0	0	N/A
680	67200	151	SOCIAL SECURITY		11	0	0	0	0	0	N/A
680	67200	152	EMPLOYER RETIREMENT		11	0	0	0	0	0	N/A
680	67200	157	H.S.A. CONTRIBUTION		0	0	0	0	0	0	N/A
680	67200	154	MEDICAL & DENTAL INS		27	0	0	0	0	0	N/A
680	67200	155	LIFE INSURANCE		0	0	0	0	0	0	N/A
680	67200	156	WORKERS COMPENSATION		5	0	0	0	0	0	N/A
680	67200	400	NON-LABOR M&S	1,553	0	5,467	10,000	487	15,500	5,000	-50.00%
Total				\$1,553	\$211	\$5,467	\$10,000	\$487	\$15,500	\$5,000	-50.00%

Maintenance of Mains

680	67300	111	WAGES	6,940	7,860	26,915	55,733	16,057	32,114	57,767	3.65%
680	67300	112	OVERTIME WAGES	451	0	59	900	60	121	900	0.00%
680	67300	125	TEMPORARY LABOR	0	0	41	0	0	0	0	N/A
680	67300	151	SOCIAL SECURITY	520	560	1,975	3,593	1,154	2,457	3,753	4.46%
680	67300	152	EMPLOYER RETIREMENT	481	534	1,856	3,298	1,120	2,184	3,558	7.89%
680	67300	154	MEDICAL & DENTAL INS	2,582	3,406	8,676	16,258	6,231	11,882	16,733	2.92%
680	67300	155	LIFE INSURANCE	11	17	33	95	30	64	98	3.24%
680	67300	156	WORKERS COMPENSATION	245	266	871	1,564	0	1,060	1,498	-4.20%
680	67300	157	H.S.A. CONTRIBUTION	264	479	939	1,741	668	1,336	1,741	0.01%
680	67300	400	NON-LABOR M&S	20,610	29,526	43,348	45,000	13,546	30,000	40,000	-11.11%
Total				\$32,103	\$42,648	\$84,712	\$128,182	\$38,865	\$81,217	\$126,049	-1.66%

Maintenance of Services

680	67500	111	WAGES	13,130	20,696	25,004	35,102	8,916	17,832	36,871	5.04%
680	67500	112	OVERTIME WAGES	310	529	792	900	40	80	900	0.00%
680	67500	125	WAGES TEMPORARY	0	20	320	0	0	0	0	N/A
680	67500	151	SOCIAL SECURITY	955	1,525	1,862	3,124	647	1,364	3,264	4.47%
680	67500	152	EMPLOYER RETIREMENT	874	1,443	1,780	2,868	622	1,213	3,094	7.89%
680	67500	154	MEDICAL & DENTAL INS	4,753	8,764	12,124	14,137	3,751	6,598	14,550	2.92%
680	67500	155	LIFE INSURANCE	23	35	53	82	11	36	85	4.01%
680	67500	156	WORKERS COMPENSATION	464	692	825	1,360	0	588	1,303	-4.20%
680	67500	157	H.S.A. CONTRIBUTION	635	1,033	1,202	1,514	310	621	1,514	0.00%
680	67500	400	NON-LABOR M&S	6,819	12,089	16,715	10,000	5,799	6,000	10,000	0.00%
Total				\$27,964	\$46,826	\$60,676	69,087	\$20,099	\$34,332	71,581	3.61%

				2022	2023	2024	2025	2025 Actual	2025	2026	PERCENT
				ACTUAL	ACTUAL	ACTUAL	BUDGET	Jan to June	PROJECTED	BUDGET	CHANGE
Maintenance of Meters											
680	67600	111	WAGES	5,936	11,920	9,175	11,701	3,226	6,452	12,290	5.04%
680	67600	112	OVERTIME WAGES	0	125	242	0	104	209	0	N/A
680	67600	151	SOCIAL SECURITY	415	842	690	1,041	195	494	1,088	4.51%
680	67600	152	EMPLOYER RETIREMENT	387	819	650	956	232	439	1,031	7.89%
680	67600	154	MEDICAL & DENTAL INS	2,226	5,268	4,240	4,712	1,210	2,387	4,850	2.93%
680	67600	155	LIFE INSURANCE	12	26	15	27	185	13	28	5.29%
680	67600	156	WORKERS COMPENSATION	192	408	310	453	2	213	434	-4.13%
680	67600	157	H.S.A. CONTRIBUTION	293	729	439	505	64	129	505	-0.06%
680	67600	400	NON-LABOR M&S	4,572	4,278	5,186	3,400	3,292	6,584	3,400	0.00%
680	67600	925	INTERDEPARTMENTAL	(7,016)	(12,209)	(10,474)	(11,398)	0	(10,832)	(11,814)	N/A
Total				\$7,016	\$12,209	\$10,474	\$11,397	\$8,511	\$6,087	\$11,814	3.65%

Maintenance of Hydrants											
680	67700	111	WAGES	12,417	12,751	10,142	24,279	11,980	23,960	25,502	5.04%
680	67700	112	OVERTIME WAGES	0	76	59	0	591	1,181	0	N/A
680	67700	125	WAGES TEMPORARY	0	20	29	0	0	0	0	N/A
680	67700	151	SOCIAL SECURITY	870	934	748	2,161	918	1,833	2,257	4.46%
680	67700	152	EMPLOYER RETIREMENT	807	872	704	1,984	874	1,629	2,140	7.87%
680	67700	154	MEDICAL & DENTAL INS	5,227	5,532	3,376	9,778	5,245	8,865	10,064	2.92%
680	67700	155	LIFE INSURANCE	25	24	8	57	26	48	59	3.49%
680	67700	156	WORKERS COMPENSATION	432	422	327	940	0	791	901	-4.13%
680	67700	157	H.S.A. CONTRIBUTION	562	765	217	1,047	763	500	1,047	0.02%
680	67700	400	NON-LABOR M&S	4,449	6,575	15,539	24,000	14,569	24,000	10,000	-58.33%
Total				\$24,791	\$27,971	\$31,149	\$64,246	\$34,964	\$62,806	\$51,971	-19.11%

Maint. of Misc. Distribution Equipment											
680	67800	111	WAGES		0	0	878	0	0	922	4.99%
680	67800	112	OVERTIME WAGES		0	0	0	0	0	0	N/A
680	67800	151	SOCIAL SECURITY	0	0	0	78	0	0	82	4.61%
680	67800	152	EMPLOYER RETIREMENT	0	0	0	72	0	0	77	7.44%
680	67800	154	MEDICAL & DENTAL INS	0	0	0	353	0	0	364	3.05%
680	67800	155	LIFE INSURANCE	0	0	0	2	0	0	2	6.61%
680	67800	156	WORKERS COMPENSATION	0	0	0	34	0	0	33	-4.20%
680	67800	157	H.S.A. CONTRIBUTION	0	0	0	38	0	0	38	-0.39%
680	67800	400	NON-LABOR M&S	530	1,131	1,383	1,000	898	1,400	1,000	0.00%
Total				\$530	\$1,131	\$1,383	\$2,455	\$898	\$1,400	\$2,517	2.53%

Total Dist. System Maint. Expense				\$98,461	\$139,340	\$212,453	\$334,390	\$111,669	\$218,789	\$318,338	-4.80%
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2026 Proposed Budget Detail

				2022	2023	2024	2025	2025 Actual	2025	2026	PERCENT
<u><i>Customer Accounts</i></u>				ACTUAL	ACTUAL	ACTUAL	BUDGET	Jan to June	PROJECTED	BUDGET	CHANGE
Customer Accounts Supervision											
680	90100	925	INTERDEPARTMENTAL CHARGES	13,058	11,009	10,276	8,645	4,747	8,645	9,870	14.17%
Total				\$13,058	\$11,009	\$10,276	\$8,645	\$4,747	\$8,645	\$9,870	14.17%
Meter Reading Expenses											
680	90200	111	WAGES	15,132	19,906	7,894	10,238	1,738	3,477	10,754	5.04%
680	90200	112	OVERTIME WAGES	33	0	98	0	0	0	0	N/A
680	90200	131	LONGEVITY	138	0	0	0	0	0	0	N/A
680	90200	136	CLOTHING REIMB	142	0	0	0	0	0	0	N/A
680	90200	151	SOCIAL SECURITY	1,133	1,464	588	911	129	266	952	4.49%
680	90200	152	EMPLOYER RETIREMENT	876	1,354	551	836	121	236	902	7.95%
680	90200	154	MEDICAL & DENTAL INS	4,810	7,849	4,253	4,123	726	1,286	4,244	2.93%
680	90200	155	LIFE INSURANCE	26	15	10	24	3	7	25	3.65%
680	90200	156	WORKERS COMPENSATION	543	654	265	397	0	115	380	-4.28%
680	90200	157	H.S.A. CONTRIBUTION	751	600	391	442	110	220	442	-0.09%
680	90200	400	NON-LABOR M&S	2,580	5,457	5,740	10,000	20,125	20,000	8,000	-20.00%
680	90200	925	INTERDEPARTMENTAL CHARGES	\$0	0	0	0	0	0	0	N/A
Total				\$26,162	\$37,299	\$19,789	\$26,971	\$22,952	\$25,608	\$25,699	-4.72%
Customer Records & Collection Expense											
680	90300	111	WAGES	22,018	23,706	25,502	26,073	13,016	26,032	24,169	-7.30%
680	90300	112	OVERTIME WAGES		0	0	0	0	0	0	N/A
680	90300	131	LONGEVITY	0	0	0	0	0	0	0	N/A
680	90300	151	SOCIAL SECURITY	1,644	1,679	1,773	1,907	909	1,991	1,782	-6.54%
680	90300	152	EMPLOYER RETIREMENT	1,433	1,612	1,760	1,812	905	1,770	1,740	-3.96%
680	90300	154	MEDICAL & DENTAL INS	11,744	14,781	16,342	16,843	7,896	9,632	14,322	-14.97%
680	90300	155	LIFE INSURANCE	32	22	22	27	12	52	25	-6.67%
680	90300	156	WORKERS COMPENSATION	756	81	46	49	0	859	45	-7.66%
680	90300	157	H.S.A. CONTRIBUTION	1,467	1,532	1,500	1,500	750	1,500	1,350	-10.00%
680	90300	400	NON-LABOR M&S	9,719	9,528	16,136	0	3,745	11,000	11,000	#DIV/0!
680	90300	925	INTERDEPARTMENTAL CHARGES	11,980	3,670	3,425	2,881	1,582	3,765	3,290	14.20%
Total				60,793	56,612	66,507	51,092	28,815	56,602	57,724	12.98%
Misc. Customer Service Expense											
680	90500	400	NON-LABOR M&S	245	9	0	1,000	0	250	1,000	0.00%
680	90500	925	INTERDEPARTMENTAL CHARGES	7,627	0	0	0	0	0	0	N/A
Total				\$7,872	\$9	\$0	\$1,000	\$0	\$250	\$1,000	0.00%
Total Customer Accounts Expense				\$107,886	\$104,929	\$96,572	\$87,708	\$56,514	\$91,105	\$94,293	7.51%
Administrative & General											
				2022	2023	2024	2025	2025 Actual	2025	2026	PERCENT
<u><i>Administrative & General Salaries</i></u>				ACTUAL	ACTUAL	ACTUAL	BUDGET	Jan to June	PROJECTED	BUDGET	CHANGE
680	92000	111	WAGES	81,520	85,618	112,531	119,483	68,913	137,827	130,883	9.54%
680	92000	112	OVERTIME WAGES	18	42	513	0	343	686	0	N/A
680	92000	125	TEMPORARY LABOR	8,025	6,729	3,351	0	1,540	1,663	0	N/A
680	92000	131	LONGEVITY	12	807	1,403	1,455	731	1,076	1,685	15.79%
680	92000	138	ADMIN/GENERAL ACCR SICK/VAC	(14,790)	1,802	(3,903)	0	0	0	0	N/A
680	92000	151	SOCIAL SECURITY	6,520	7,154	8,687	9,015	5,368	10,544	9,293	3.09%
680	92000	152	EMPLOYER RETIREMENT	5,805	5,764	8,160	8,405	4,864	9,372	9,949	18.37%
680	92000	154	MEDICAL & DENTAL INS	15,781	18,416	35,009	34,252	19,274	50,996	38,664	12.88%
680	92000	155	LIFE INSURANCE	103	91	135	120	92	276	161	34.04%
680	92000	156	WORKERS COMPENSATION	2,425	2,243	3,294	2,510	0	4,548	2,764	10.12%
680	92000	157	H.S.A. CONTRIBUTION	2,872	2,872	4,368	4,050	2,698	5,395	4,613	13.89%
680	92000	190	POST-EMPLOYMENT HEALTH INS	27,497	(14,277)	59,196	5,000	0	5,000	5,000	0.00%
680	92000	295	ENGINEERING DIVISION		0	0	0	0			N/A
680	92000	400	ADMIN/GENERAL MATERIALS	15,548	18,166	15,839	17,000	8,956	16,000	20,000	17.65%
680	92000	925	INTERDEPARTMENTAL CHARGES	78,075	99,451	111,351	102,595	52,850	102,595	113,990	11.11%
Total				\$229,410	\$234,879	\$359,933	\$303,885	\$165,628	\$345,977	\$337,002	10.90%
Office Supplies & Expense											
680	92100	400	OFFICE SUPPLIES MATERIALS	145	352	239	500	3	500	500	0.00%
680	92100	925	INTERDEPARTMENTAL CHARGES	0	0	0	0	0	0	0	N/A
Total				\$145	\$352	\$239	\$500	\$3	\$500	\$500	0.00%
Outside Professional Services											
680	92300	210	PROFESSIONAL SERVICES	50,688	121,321	83,122	83,000	31,025	95,000	86,000	3.61%
680	92300	213	AUDIT FEES		0	0	0	0			N/A

2026 Proposed Budget Detail

680 92300 295	INTERDEPARTMENTAL CHARGES	0	0	0	6,000	0	6,000	6,000	0.00%
Total		\$50,688	\$121,321	\$83,122	\$89,000	\$31,025	\$101,000	\$92,000	3.37%
Property Insurance									
680 92400 511	LOCAL GOVT. PROP INS FUND	8,040	9,138	9,270	10,500	0	9,500	10,500	0.00%
680 92400 514	OTHER CARRIERS		0	0	0	0			N/A
Total		\$8,040	\$9,138	\$9,270	\$10,500	\$0	\$9,500	\$10,500	0.00%

<u>Administrative & General Continued:</u>				2022	2023	2024	2025	2025 Actual	2025	2026	PERCENT
				ACTUAL	ACTUAL	ACTUAL	BUDGET	Jan to June	PROJECTED	BUDGET	CHANGE
Injuries & Damages											
680	92500	156	WORKERS COMP.								N/A
680	92500	158	UNEMPLOYMENT COMP.								N/A
680	92500	369	OTHER CLAIMS/DEDUCTIBLES	1,500	0	0	0	0			N/A
680	92500	513	LIABILITY INSURANCE	5,541	5,424	5,722	9,000	548	4,524	9,000	0.00%
Total				\$7,041	\$5,424	\$5,722	\$9,000	\$548	\$4,524	\$9,000	0.00%
Employee Benefits											
680	92600	131	LONGEVITY	0	0	0	0	0	0	0	N/A
680	92600	133	RETIREMENT PAYOUT	16,972	0	0	0	0	0	0	N/A
680	92600	152	PENSION (actuarial adjustment)	(33,268)	15,955	(10,356)	20,000	0	20,000	20,000	0.00%
680	92600	151	SOCIAL SECURITY	411	0	0	0	0	822	0	N/A
680	92600	154	HEALTH/DENTAL	42,757	48,084	47,682	54,000	37,267	45,011	54,000	0.00%
Total				\$26,872	\$64,039	\$37,326	\$74,000	\$37,267	\$65,833	\$74,000	0.00%
Regulatory Commission Expense											
680	92800	210	REGULATORY COMMISSION EXP	0	0	0	200	0	200	200	0.00%
680	92800	400	REGULATORY COMMISSION EXP	575	563	5,063	2,000	582	2,000	2,000	0.00%
Total				\$575	\$563	\$5,063	\$2,200	\$582	\$2,200	\$2,200	0.00%
Misc. General Expense											
680	93000	400	NON-LABOR M&S	1,896	(3,443)	1,056	2,000	131	2,000	2,000	0.00%
680	93000	930	MISC GENERAL EXP TRANS								N/A
Total				\$1,896	(\$3,443)	\$1,056	\$2,000	\$131	\$2,000	\$2,000	0.00%
Rents											
680	93100	539	RENTALS/LEASES	1,509	1,578	1,632	2,000	0	1,578	2,000	0.00%
680	93100	925	INTERDEPARTMENTAL CHARGES	6,627	7,419	6,553	6,000	0	5,050	6,000	N/A
Total				\$8,136	\$8,997	\$8,184	\$8,000	\$0	\$6,628	\$8,000	0.00%
Total Admin. & General Expense				\$332,802	\$441,270	\$509,916	\$499,085	\$235,184	\$538,162	\$535,202	7.24%
<u>Other Operating Expenses (Credits)</u>											
				2022	2023	2024	2025	2025 Actual	2025	2026	PERCENT
				ACTUAL	ACTUAL	ACTUAL	BUDGET	Jan to June	PROJECTED	BUDGET	CHANGE
Depreciation Expense											
680	40300	000	DEPRECIATION- UTILITY FINANCE	394,953	389,414	422,096	400,000	211,048	400,000	400,000	0.00%
680	40300	471	DEPRECIATION ON CONTRIBUTED	121,286	131,641	147,145	131,000	73,572	131,000	131,000	0.00%
680	40300	925	INTERDEPARTMENTAL CHARGES	(20,209)	(24,834)	(27,754)	(24,000)	0	(27,000)	(27,000)	N/A
Total				\$496,029	\$496,221	\$541,487	\$507,000	\$284,620	\$504,000	\$504,000	-0.59%
Taxes Expense											
680	40800	000	PROPERTY TAX EQUIVALENT	383,279	349,570	326,114	400,000	161,700	382,000	400,000	0.00%
680	40800	925	INTERDEPARTMENTAL CHARGES	(6,620)	(5,941)	(7,440)	(7,376)	0	(7,044)	(7,376)	N/A
Total				\$376,660	\$343,628	\$318,674	\$392,624	\$161,700	\$374,956	\$392,624	0.00%
Total Other Operating Expense				\$872,689	\$839,850	\$860,161	\$899,624	\$446,320	\$878,956	\$896,624	-0.33%
Total Operating Expenses				\$1,906,340	\$2,117,687	\$2,253,273	\$2,399,815	\$1,120,358	\$2,336,614	\$2,507,306	4.48%
Net Operating Income (Loss)				\$424,323	\$215,458	\$285,701	\$403,462	\$329,641	\$167,291	\$609,107	50.97%
Net Income (Loss)				\$618,717	\$460,604	\$1,012,383	\$1,320,313	\$644,119	\$1,284,432	\$664,562	-49.67%
				618,717	460,604	1,012,383	1,320,313	644,119			

WATER UTILITY EXPENSE
ANALYSIS BY OBJECT CODE

			2022	2023	2024	2025	2025 Actual	2025	2026	PERCENT
			ACTUAL	ACTUAL	ACTUAL	BUDGET	Jan to June	PROJECTED	BUDGET	CHANGE
680	111	WAGES	331,678	358,966	408,868	466,934	214,247	450,184	491,169	5.19%
	115	TEMPORARY WAGES	0	0	0	0	0	0	0	N/A
	112	OVERTIME WAGES	13,244	13,676	6,168	4,725	2,924	6,169	4,725	0.00%
	125	TEMPORARY WAGES	8,025	9,401	6,381	34,747	1,540	4,303	34,747	0.00%
	131	LONGEVITY	3,220	3,300	3,019	3,801	731	4,416	4,090	7.61%
	133	RETIREMENT PAYOUT	16,972	0	0	0	0	0	0	N/A
	136	CLOTHING REIMBURSEMENT	2,418	2,254	1,690	2,250	806	3,140	2,250	0.00%
	137	CLOTHING ALLOWANCE	0	0	0	0	0	0	0	N/A
	138	ACCR SICK/VAC	(14,790)	1,802	(3,903)	0	0	0	0	N/A
	151	SOCIAL SECURITY	26,286	28,317	31,083	38,087	15,988	35,428	39,406	3.46%
	152	EMPLOYER RETIREMENT	(10,101)	41,562	18,832	55,199	15,200	50,771	58,557	6.08%
	157	H.S.A. CONTRIBUTION	14,805	17,137	17,977	18,756	9,170	18,287	19,169	2.20%
	154	MEDICAL & DENTAL INS	155,040	189,333	215,077	228,566	119,017	209,052	233,901	2.33%
	155	LIFE INSURANCE	660	632	565	853	492	860	918	7.59%
	156	WORKERS COMPENSATION	11,825	11,134	12,498	14,702	2	13,639	14,559	-0.97%
	158	REITREE'S HRA DEDUCTIBLE	0	0	0	0	0	0	0	N/A
	190	POST -EMPLOYMENT	27,497	(14,277)	59,196	5,000	0	5,000	5,000	0.00%
		TOTAL LABOR EXPENSE	\$586,781	\$663,235	\$777,449	\$873,620	\$380,116	\$801,249	\$908,491	3.99%
	210	PROFESSIONAL SERVICES	50,688	121,321	83,122	83,200	31,025	95,200	86,200	3.61%
	222	ELECTRICITY	66,954	73,002	59,579	72,100	30,185	62,500	72,100	0.00%
	224	NATURAL GAS	8,625	7,659	4,153	9,000	4,943	9,000	9,000	0.00%
	227	PROPANE	0	0	0	430	0	0	430	0.00%
	295	ENGINEERING SERVICES	0	0	0	6,000	0	6,000	6,000	0.00%
	342	GAS/DIESEL FOR FUEL GENERATOR	0	0	583	200	668	750	750	275.00%
	369	OTHER CLAIMS/DEDUCTIBLES	1,500	0	0	0	0	0	0	N/A
	400	MATERIALS/R&M	141,360	207,310	251,791	250,600	130,869	276,634	310,400	23.86%
	410	CHEMICALS	57,589	81,812	79,717	80,000	36,506	83,000	80,000	0.00%
	511	LOCAL GOVT PROP INS FUND	8,040	9,138	9,270	10,500	0	9,500	10,500	0.00%
	513	LIABILITY INSURANCE	5,541	5,424	5,722	9,000	548	4,524	9,000	0.00%
	539	RENTALS/ LEASES	1,509	1,578	1,632	2,000	0	1,578	2,000	0.00%
	925	INTERDEPARTMENTAL CHARGES	105,065	107,358	120,094	103,541	59,179	107,723	115,811	11.85%
		TOTAL OTHER EXPENSES	\$446,870	\$614,602	\$615,663	\$626,571	\$293,922	\$656,409	\$702,191	12.07%
		SUBTOTAL	\$1,033,651	\$1,277,837	\$1,393,113	\$1,500,191	\$674,038	\$1,457,658	\$1,610,682	7.37%
40300	0000	DEPRECIATION	496,029	496,221	541,487	507,000	284,620	504,000	504,000	-0.59%
40800	0000	TAXES	376,660	343,628	318,674	392,624	161,700	374,956	392,624	0.00%
			496,029	496,221	541,487	0				N/A
		TOTAL OPERATING EXPENSES	\$1,906,340	\$2,117,687	\$2,253,273	\$2,399,815	\$1,120,358	\$2,336,614	\$2,507,306	4.48%

	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET	Percent Change
<u>Operating Revenues:</u>								
Bulk Waste Treatment	\$71,501	\$99,427	\$104,344	\$90,067	\$125,257	\$125,000	\$125,257	0.00%
Metered Customer Revenues	2,034,535	2,009,789	2,003,412	2,081,234	2,083,297	2,098,770	2,072,908	-0.50%
Other Operating Revenues	64,402	68,227	70,295	70,303	71,850	46,990	49,350	-31.32%
Total Operating Revenues	\$2,170,438	\$2,177,443	\$2,178,051	\$2,241,604	\$2,280,404	\$2,270,760	\$2,247,515	-1.44%
<u>Non-Operating Income (Expense):</u>								
	\$620,973	\$1,068,853	\$243,599	\$992,403	\$233,100	\$463,379	\$208,100	-10.73%
<u>Operating Expenses:</u>								
<i>Collection System</i>								
Collection Operation Labor & Expense	98,149	123,014	166,184	190,071	108,370	111,380	109,368	0.92%
Power & Fuel for Lift Stations	58,261	56,429	67,562	52,709	64,075	61,650	59,300	-7.45%
Misc. Collection System Expense	13,380	21,527	20,493	23,667	17,500	16,500	17,500	0.00%
Maint. of Collection System	192,054	157,666	157,532	141,315	166,324	112,840	166,967	0.39%
Maint. of Lift Stn. Buildings & Grounds	10,511	5,562	4,198	4,112	6,788	6,026	6,833	0.66%
Maint. of Lift Stn Equipment	52,308	31,284	17,666	16,436	38,916	83,425	34,048	-12.51%
Maint. of Misc. Collection Equipment	4,473	2,647	3,028	19,851	6,287	6,310	6,339	0.83%
Total Collection System Expense	\$429,136	\$398,130	\$436,663	\$448,161	\$408,260	\$398,130	\$400,355	-1.94%
<i>Wastewater Treatment</i>								
Treatment Operation Labor & Expense	133,178	147,525	148,723	137,227	187,862	139,852	174,930	-6.88%
Power & Fuel for WWTP	109,789	132,888	133,265	111,385	135,800	125,300	130,300	-4.05%
Laboratory & Testing Expense	133,717	126,516	127,732	132,242	158,142	135,277	165,049	4.37%
Sludge Treatment/Disposal Expenses	51,264	38,764	34,978	57,152	55,140	42,125	57,714	4.67%
Misc. Treatment Plant Expense	68,703	78,441	103,438	106,964	79,895	86,288	94,806	18.66%
Disinfection Expense	12,208	29,181	2,194	9,594	23,985	23,981	11,044	-53.96%
Maint. of Treatment Buildings & Grounds	33,210	30,063	54,816	38,075	37,955	37,401	38,131	0.46%
Maintenance of Treatment Equipment	97,015	95,384	169,059	122,910	100,818	43,829	101,334	0.51%
Maint. of Misc. Plant Equipment	8,483	15,555	22,259	29,624	14,471	26,995	14,587	0.80%
Utility Locates	0	0	0	0	23,758	50,321	23,139	-2.61%
Total Wastewater Treatment Expense	\$647,567	\$694,317	\$796,464	\$745,173	\$817,826	\$711,368	\$811,034	-0.83%
<i>Customer Accounts</i>								
Customer Billing & Accounting	\$63,265	\$95,299	\$92,765	\$99,774	\$81,028	\$96,689	\$89,824	10.86%
Meter Reading Expenses	19,462	11,005	5,466	5,970	12,594	7,000	19,964	58.52%
Joint Meter Expenses	16,067	19,307	27,063	28,701	23,000	28,700	28,700	24.78%
Total Customer Accounts Expense	\$98,794	\$125,610	\$125,294	\$134,445	\$116,622	\$132,389	\$138,488	18.75%

	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET	Percent Change
Administrative & General								
Administrative & General Salaries	\$317,791	\$181,281	\$198,731	\$328,322	\$311,999	\$319,432	\$318,778	2.17%
Office Supplies & Expense	2,914	2,762	1,775	1,760	2,800	2,000	2,800	0.00%
Outside Professional Services	13,186	23,531	113,143	46,845	55,000	49,500	55,000	0.00%
Property Insurance	20,127	22,251	24,670	24,852	27,675	30,735	31,675	14.45%
Injuries & Damages	13,624	17,582	21,061	20,238	18,000	20,000	20,000	11.11%
Employee Benefits	(6,929)	59,839	59,461	40,870	75,000	71,200	75,000	0.00%
Regulatory Expense	9,139	8,987	8,827	7,347	17,000	12,000	13,000	-23.53%
Misc. General Expense	0	0	0	257	6,750	750	6,750	0.00%
Maintenance of General Plant	2,942	2,345	2,246	2,953	2,900	2,900	2,900	0.00%
Rents	1,385	7,986	8,791	8,004	7,800	7,880	7,800	0.00%
Total Admin. & General Expense	\$374,179	\$326,563	\$438,705	\$481,448	\$524,924	\$516,397	\$533,703	1.67%
Total Direct Operating Expenses	\$1,549,676	\$1,544,620	\$1,797,126	\$1,809,227	\$1,867,632	\$1,758,284	\$1,883,580	0.85%
Other Operating Expenses (Credits)								0.00%
Depreciation Expense	\$843,245	\$776,203	\$799,189	\$796,358	\$845,000	\$850,000	\$850,000	0.59%
Total Other Operating Expense	\$843,245	\$776,203	\$799,189	\$796,358	\$845,000	\$850,000	\$850,000	0.59%
Total Operating Expenses	\$2,392,921	\$2,320,824	\$2,596,315	\$2,605,585	\$2,712,632	\$2,608,284	\$2,733,580	0.77%
Net Operating Income (Loss)	(\$222,483)	(\$143,381)	(\$418,264)	(\$363,981)	(\$432,228)	(\$337,524)	(\$486,065)	12.46%
Net Income (Loss)	\$398,490	\$925,472	(\$174,665)	\$628,422	(\$199,128)	\$125,855	(\$277,965)	39.59%
	398,490	925,472	(174,665)	628,422	(199,128)			

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 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET	
Net Income (Loss)	398,490	925,472	(174,665)	628,422	(199,128)	125,855	(277,965)	39.59%
Remove-Contribution in aid of construction	(607,121)	(1,075,428)	(338,775)	(986,817)	(250,000)	(500,000)	(250,000)	0.00%
Depreciation on CIAC not available	0	0	0	0	0	0	0	0.00%
Net Income (Loss) removing CIAC	(\$208,631)	(\$149,956)	(\$513,440)	(\$358,395)	(\$449,128)	(\$374,145)	(\$527,965)	17.55%

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	2025	2025	2026	Percent
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET	Change
Gross Operating Revenues	\$2,170,438	\$2,177,443	\$2,178,051	\$2,241,604	\$2,280,404	\$2,270,760	\$2,247,515	-1.44%
Add: Interest/WC Dividend	21,431	12,611	27,985	40,309	23,100	23,179	23,100	0.00%
Less: Operating Expenses	(2,392,921)	(2,320,824)	(2,596,315)	(2,605,585)	(2,712,634)	(2,608,284)	(2,733,580)	0.77%
Add: Depreciation	843,245	776,203	799,189	796,358	845,000	850,000	850,000	0.59%
Add: Special Assessments collected	0	0	0	8,091	10,000	10,000	10,000	0.00%
Add: Pension & OPEB liability adjustments	89,819	(3,399)	(11,085)	52,482	70,000	60,000	70,000	0.00%
Subtotal - Cash Flow	732,012	642,034	397,825	533,259	515,870	605,655	467,035	-9.47%
Less: Debt Payments	(113,822)	(130,909)	(142,302)	(195,331)	(292,125)	(229,595)	(278,538)	-4.65%
Less: Provision-Collection sys/Other Assets	(164,000)	(164,000)	(76,471)	0	0	0	0	0.00%
Less: Equipment Replacement Reserve funding	(178,455)	(178,455)	(178,455)	(178,455)	(178,455)	(178,455)	(113,307)	-36.51%
Adjusted Cash Flow Income (Loss)	\$275,735	\$168,670	\$597	\$159,473	\$45,290	\$197,605	\$75,190	66.02%

Calculation of Debt Service Payments using debt ratio of 110%

	2021	2022	2023	2024	2025	2025	2026	Percent
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET	Change
Principal and Interest Payments								
2014 CWF Bonds - Force Main	\$38,897	\$38,887	\$38,878	\$38,868	\$38,858	\$38,858	\$38,847	-0.03%
2016 CWF Bonds - 6th St W	11,851	11,849	11,847	11,845	11,844	11,844	11,842	-0.02%
2018 USDA-RD SCADA	63,074	63,732	63,400	63,939	63,899	63,899	63,585	-0.49%
2022A CWF-Sewer Rehab-2021	0	16,441	22,491	24,174	24,174	24,174	24,173	0.00%
2022B CWF-Sewer Rehab-2022	0	0	5,686	56,505	58,750	60,044	60,041	2.20%
2024A CWF-Sewer Rehab-2023					44,600	30,776	37,300	-16.37%
2025- CWF Jetter Truck					0	0	25,250	0.00%
2025 CWF-Turner Rd Lift Station Upgrades	0	0	0	0	50,000	0	17,500	-65.00%
Total Principal and Interest Payments	\$113,822	\$130,909	\$142,302	\$195,331	\$292,125	\$229,595	\$278,538	-4.65%
Debt Service Coverage Ratio	110%							
Calculated Minimum Net Income	\$125,204	\$144,000	\$156,532	\$214,864	\$321,338	\$252,555	\$306,392	-4.65%

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

	2021	2022	2023	2024	2025	2025	2026	Percent
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET	Change
Adjusted Net Income available for debt payments	732,012	642,034	397,825	533,259	515,870	605,655	467,035	-9.47%
Calculated Minimum Debt Coverage Net Income	(125,204)	(144,000)	(156,532)	(214,864)	(321,338)	(252,555)	(306,392)	-4.65%
Adj Net Income Over minimum calculated	\$606,808	\$498,034	\$241,293	\$318,395	\$194,533	\$353,100	\$160,644	-17.42%

City of Ashland
2026 Detail Preliminary
Wastewater Utility Enterprise Fund

Proposed 2026 Budget for Public Hearing 11/18/2025

	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 Actual Jan to June	2025 Yr End Estimate	2026 BUDGET	PERCENT CHANGE
Operating Revenues:									
Waste Treatment									
690 46411 4600 UN-METERED/BULK TREATMENT	71,501	99,427	104,344	90,067	125,257	84,450	125,000	125,257	0.00%
690 46411 4611 METERED RESIDENTIAL	1,023,258	1,003,793	1,002,933	1,051,129	1,038,853	521,438	1,042,876	1,028,464	-1.00%
690 46411 4612 METERED COMMERCIAL	840,099	830,412	808,093	854,656	864,458	437,882	875,764	864,458	0.00%
690 46411 4613 METERED INDUSTRIAL	41,775	40,940	49,205	48,889	44,542	24,723	49,446	44,542	0.00%
690 46411 4614 METERED PUBLIC AUTHORITY	114,066	118,721	127,931	104,719	118,345	54,580	109,160	118,345	0.00%
690 46411 4615 METERED SUBURBAN	15,337	15,922	15,250	21,841	17,099	10,762	21,524	17,099	0.00%
Metered Revenue	2,034,535	2,009,789	2,003,412	2,081,234	2,083,297	1,049,385	2,098,770	2,072,908	-0.50%
Total Waste Treatment	\$2,106,036	\$2,109,215	\$2,107,756	\$2,171,301	\$2,208,554	\$1,133,835	\$2,223,770	\$2,198,165	-0.47%
Other Operating Revenues									
690 46412 4700 FORFEITED DISCOUNTS	7,226	8,435	9,834	10,234	9,350	3,951	6,990	9,350	0.00%
690 46412 4710 MISC. SERVICE REVENUES	57,176	59,792	60,461	60,069	62,500	19,199	40,000	40,000	-36.00%
Total Other Revenues	\$64,402	\$68,227	\$70,295	\$70,303	\$71,850	\$23,150	\$46,990	\$49,350	-31.32%
ESTIMATED INCREASE IN REVENUE STREAM								0	N/A
Total Operating Revenues	\$2,170,438	\$2,177,443	\$2,178,051	\$2,241,604	\$2,280,404	\$1,156,985	\$2,270,760	\$2,247,515	-1.44%

Non-Operating Income (Expense):

	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 Actual Jan to June	2025 Yr End Estimate	2026 BUDGET	PERCENT CHANGE
									N/A
690 46412 4711 CIAC	607,121	1,075,428	338,775	986,817	250,000	(67,958)	500,000	250,000	0.00%
690 46413 4190 INTEREST INCOME	3,644	9,518	24,585	37,180	20,000	41,503	20,000	20,000	0.00%
690 46413 4191 NON-OPERATING	52	0	0	0	0	0	0	0	
690 46413 4270 INTEREST EXP. ON LT DEBT	(38,278)	(41,336)	(50,761)	(56,965)	(60,000)	(32,252)	(67,300)	(70,000)	16.67%
690 46413 4340 MISC. CREDITS TO SURPLUS	14,150	0	0	0	0	0	0	0	N/A
690 46413 4150 JOBBING-SPECIAL ASSESSMEN	30,400	22,150	(72,400)	56,975	20,000	2,911	7,500	5,000	-75.00%
690 48110 0000 INTEREST/INVESTMENTS			566	550	600	6	600	600	0.00%
690 48901 0000 MISC/PROPERTY SALE/SALVAC	299		0	(34,733)	0	26,746			
690 48910 0000 INSURANCE DIVIDENDS	3,585	3,093	2,834	2,579	2,500	2,567	2,579	2,500	0.00%
Total Non-Operating Income/(Exp)	\$620,973	\$1,068,853	\$243,599	\$992,403	\$233,100	(\$26,477)	\$463,379	\$208,100	-10.73%

Operating Expenses:

Collection System

Collection Operation Labor & Expense

	2021	2022	2023	2024	2025	2025 Actual	2025 Yr End	2026	PERCENT
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	Jan to June	Estimate	BUDGET	CHANGE
690 82100 111 WAGES	61,643	67,891	95,039	102,752	61,171	32,349	64,698	62,967	2.94%
690 82100 112 OVERTIME WAGES	373	2,476	3,311	2,054	675	237	576	675	0.00%
690 82100 131 LONGEVITY	567	1,095	1,196	1,234	0	0	0	0	N/A
690 82100 136 CLOTHING ALLOWANCE	900	957	1,370	1,960	450	1,554	2,000	450	0.00%
690 82100 151 SOCIAL SECURITY	4,687	5,391	7,569	8,339	5,134	2,840	4,949	5,300	3.23%
690 82100 152 EMPLOYER RETIREMENT	4,278	4,664	6,809	7,454	4,912	2,350	4,654	5,227	6.42%
690 82100 154 MEDICAL & DENTAL INS	16,994	27,842	32,102	43,527	25,666	22,204	23,938	24,324	-5.23%
690 82100 155 LIFE INSURANCE	196	155	185	146	96	102	129	123	28.05%
690 82100 156 WORKERS COMPENSATION	2,349	2,575	3,310	3,387	2,092	0	2,135	2,128	1.72%
690 82100 290 SERVICES	0	0	0	0	0	0	0	0	N/A
690 82100 157 HSA CONTRIBUTION	2,304	2,390	3,748	5,038	2,674	2,334	2,800	2,674	0.00%
690 82100 400 NON-LABOR M&S	3,858	7,579	11,545	14,180	5,500	2,957	5,500	5,500	0.00%
Total	\$98,149	\$123,014	\$166,184	\$190,071	\$108,370	\$66,927	\$111,380	\$109,368	0.92%

Power & Fuel for Lift Stations

690 82200 222 ELECTRICITY	48,921	43,866	58,290	45,629	52,275	18,430	50,000	47,500	-9.13%
690 82200 224 NATURAL GAS	8,792	12,271	9,038	6,337	11,000	5,970	10,850	11,000	0.00%
690 82200 342 GAS & DIESEL FUEL	548	292	234	743	800	0	800	800	0.00%
Total	\$58,261	\$56,429	\$67,562	\$52,709	\$64,075	\$24,400	\$61,650	\$59,300	-7.45%

Misc. Collection System Expense

690 82300 400 NON-LABOR M&S	13,380	21,527	20,493	23,667	17,500	7,831	16,500	17,500	0.00%
Total	\$13,380	\$21,527	\$20,493	\$23,667	\$17,500	\$7,831	\$16,500	\$17,500	0.00%

Maint. of Collection System

690 82500 111 WAGES	14,263	18,111	32,593	45,328	39,582	9,633	22,556	40,743	2.93%
690 82500 112 OVERTIME WAGES	150	191	520	341	1,350	281	562	1,350	0.00%
690 82500 125 WAGES/TEMP	56	0	2,700	2,640	29,137	30	0	29,137	0.00%
690 82500 151 SOCIAL SECURITY	1,056	1,368	2,652	3,589	3,322	728	1,702	3,429	3.23%
690 82500 152 EMPLOYER RETIREMENT	973	1,190	2,253	3,108	3,179	689	1,602	3,382	6.40%
690 82500 157 HSA CONTRIBUTION	470	537	1,252	1,590	1,730	425	942	1,730	0.01%
690 82500 154 MEDICAL & DENTAL INS	3,533	3,706	12,114	18,168	16,608	4,355	9,274	15,739	-5.23%
690 82500 155 LIFE INSURANCE	16	11	29	187	62	22	2	80	28.29%
690 82500 156 WORKERS COMPENSATION	542	640	1,159	1,569	1,354	0	1,200	1,377	1.69%
690 82500 400 NON-LABOR M&S	170,995	131,912	102,260	64,795	70,000	3,120	75,000	70,000	0.00%
Total	\$192,054	\$157,666	\$157,532	\$141,315	\$166,324	\$19,283	\$112,840	\$166,967	0.39%

Maint. of Lift Stn. Buildings & Grounds

690 82600 111 WAGES	5,892	2,348	876	881	2,699	1,178	2,356	2,778	2.93%
690 82600 112 OVERTIME WAGES	148	0	0	0	0	0	0	0	N/A
690 82600 151 SOCIAL SECURITY	434	167	66	66	226	87	180	234	3.46%
690 82600 152 EMPLOYER RETIREMENT	407	153	60	61	217	82	160	231	6.27%
690 82600 154 MEDICAL & DENTAL INS	1,555	690	163	435	1,132	308	872	1,073	-5.20%
690 82600 155 LIFE INSURANCE	14	12	0	2	4	2	5	5	35.58%
690 82600 156 WORKERS COMPENSATION	221	86	24	33	92	0	78	94	2.04%
690 82600 157 HSA CONTRIBUTION	208	116	23	56	118	55	75	118	-0.03%
690 82600 400 NON-LABOR M&S	1,632	1,991	2,986	2,578	2,300	1,237	2,300	2,300	0.00%
Total	\$10,511	\$5,562	\$4,198	\$4,112	\$6,788	\$2,949	\$6,026	\$6,833	0.66%

Collection System

				2021	2022	2023	2024	2025	2025 Actual	2025 Yr End	2026	PERCENT
				ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	Jan to June	Estimate	BUDGET	CHANGE
Maint. of Lift Stn Equipment												
690	82700	111	WAGES	14,580	3,855	2,850	4,008	8,096	6,140	11,337	8,334	2.94%
690	82700	112	OVERTIME WAGES	0	769	0	0	450	334	668	450	0.00%
690	82700	151	SOCIAL SECURITY	1,057	337	214	299	679	478	867	701	3.30%
690	82700	152	EMPLOYER RETIREMENT	984	301	194	277	650	450	771	692	6.44%
690	82700	154	MEDICAL & DENTAL INS	4,268	1,081	265	1,030	3,397	1,226	4,195	3,219	-5.23%
690	82700	155	LIFE INSURANCE	63	18	0	4	13	8	23	16	25.15%
690	82700	156	WORKERS COMPENSATION	553	151	95	132	277	0	374	282	1.67%
690	82700	157	HSA CONTRIBUTION	651	198	36	97	354	215	190	354	-0.03%
690	82700	400	NON-LABOR M&S	30,152	24,575	14,012	10,589	25,000	33,312	65,000	20,000	-20.00%
Total				\$52,308	\$31,284	\$17,666	\$16,436	\$38,916	\$42,163	\$83,425	\$34,048	-12.51%

Maint. of Misc. Collection Equipment

690	82800	111	WAGES	2,182	1,442	1,722	3,889	3,238	1,627	3,254	3,334	2.95%
690	82800	112	OVERTIME WAGES	75	78	0	0	0	201	402	0	N/A
690	82800	151	SOCIAL SECURITY	160	109	129	296	272	134	249	281	3.15%
690	82800	152	EMPLOYER RETIREMENT	152	99	117	268	260	127	221	277	6.44%
690	82800	154	MEDICAL & DENTAL INS	700	412	436	1,306	1,359	636	1,204	1,288	-5.24%
690	82800	155	LIFE INSURANCE	11	6	1	4	5	1	7	7	30.16%
690	82800	156	WORKERS COMPENSATION	84	53	58	131	111	0	107	113	1.49%
690	82800	157	HSA CONTRIBUTION	144	78	75	128	142	58	116	142	-0.31%
690	82800	400	NON-LABOR M&S	965	370	490	13,829	900	7,892	750	900	0.00%
Total				\$4,473	\$2,647	\$3,028	\$19,851	\$6,287	\$10,676	\$6,310	\$6,339	0.83%

Total Collection System Expense	\$429,136	\$398,130	\$436,663	\$448,161	\$408,260	\$174,229	\$398,130	\$400,355	-1.94%
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Wastewater Treatment

				2021	2022	2023	2024	2025	2025 Actual	2025 Yr End	2026	PERCENT
				ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	Jan to June	Estimate	BUDGET	CHANGE
Treatment Operation Labor & Expense												
690	83100	111	WAGES	29,803	21,459	19,832	22,277	42,280	11,181	22,362	43,521	2.94%
690	83100	112	OVERTIME WAGES	1,200	2,353	247	648	900	909	1,818	900	0.00%
690	83100	131	LONGEVITY PAY	47	552	578	0	4,139	0	0	5,517	33.29%
690	83100	136	CLOTHING ALLOWANCE	450	0	0	0	0	0	0	0	N/A
690	83100	151	SOCIAL SECURITY	2,299	1,810	1,548	1,740	3,548	900	1,711	3,663	3.24%
690	83100	152	EMPLOYER RETIREMENT	2,123	1,587	1,405	1,582	3,395	840	1,521	3,613	6.42%
690	83100	154	MEDICAL & DENTAL INS	7,114	5,988	7,292	8,962	17,740	4,421	8,274	16,812	-5.23%
690	83100	155	LIFE INSURANCE	24	21	18	19	66	10	45	85	28.73%
690	83100	156	WORKERS COMPENSATION	1,141	858	707	724	1,446	0	738	1,471	1.71%
690	83100	157	HSA CONTRIBUTION	1,006	759	957	1,017	1,848	442	884	1,848	0.01%
690	83100	400	NON-LABOR M&S	5,099	4,388	9,385	6,312	12,500	4,362	10,000	12,500	0.00%
690	83100	410	TREATMENT CHEMICALS: ALU	82,872	107,749	106,754	93,946	100,000	40,348	92,500	85,000	-15.00%
Total				\$133,178	\$147,525	\$148,723	\$137,227	\$187,862	\$63,413	\$139,852	\$174,930	-6.88%

Power & Fuel for WWTP

690	83200	222	ELECTRICITY	76,616	85,106	97,604	86,809	95,500	33,992	85,000	90,000	-5.76%
690	83200	224	NATURAL GAS	32,975	48,072	35,195	24,785	40,000	28,147	40,000	40,000	0.00%
690	83200	342	GAS & DIESEL FUEL/GENERAT	198	(291)	441	(209)	300	0	300	300	0.00%
690	83200	400	POWER FOR WWTP	0	0	25	0	0	0	0	0	N/A
Total				\$109,789	\$132,888	\$133,265	\$111,385	\$135,800	\$62,139	\$125,300	\$130,300	-4.05%

City of Ashland
2026 Detail Preliminary
Wastewater Utility Enterprise Fund

Proposed 2026 Budget for Public Hearing 11/18/2025

Wastewater Treatment

Laboratory & Testing Expense

	2021	2022	2023	2024	2025	2025 Actual	2025 Yr End	2026	PERCENT
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	Jan to June	Estimate	BUDGET	CHANGE
690 83300 111 WAGES	66,465	71,007	64,745	71,010	80,243	32,862	65,724	82,598	2.93%
690 83300 112 OVERTIME WAGES	524	556	1,253	613	225	420	840	225	0.00%
690 83300 131 LONGEVITY	1,336	1,867	538	605	2,100	0	1,900	2,100	0.00%
690 83300 136 CLOTHING ALLOWANCE	450	450	450	450	450	0	450	450	0.00%
690 83300 151 SOCIAL SECURITY	5,105	5,492	4,962	5,421	6,734	2,412	5,028	6,952	3.24%
690 83300 152 EMPLOYER RETIREMENT	4,638	4,807	4,557	5,016	6,444	2,313	4,469	6,857	6.41%
690 83300 154 MEDICAL & DENTAL INS	18,489	13,488	11,123	14,818	33,668	5,979	24,318	31,907	-5.23%
690 83300 155 LIFE INSURANCE	67	46	22	77	126	38	131	161	27.98%
690 83300 156 WORKERS COMPENSATION	2,570	2,595	2,200	2,314	2,744	0	2,169	2,791	1.72%
690 83300 157 HSA CONTRIBUTION	3,265	2,433	1,834	1,912	3,508	874	1,748	3,508	-0.01%
690 83300 213 OUTSIDE SERVICES	6,755	5,726	8,487	10,704	4,500	5,608	10,000	7,500	66.67%
690 83300 400 NON-LABOR M&S	24,053	18,049	27,561	19,302	17,400	9,826	18,500	20,000	14.94%
Total	\$133,717	\$126,516	\$127,732	\$132,242	\$158,142	\$60,332	\$135,277	\$165,049	4.37%

Sludge Treatment/Disposal Expenses

690 83400 111 WAGES	19,875	16,479	9,927	12,439	22,657	7,470	15,000	22,789	0.58%
690 83400 112 OVERTIME WAGES	0	0	0	0	0	241	482	0	N/A
690 83400 125 TEMPORARY WAGES	111	0	291	324	0	0	0	0	N/A
690 83400 151 SOCIAL SECURITY	1,443	1,208	757	955	377	570	1,148	390	3.36%
690 83400 152 EMPLOYER RETIREMENT	1,342	1,071	675	858	361	536	1,020	384	6.47%
690 83400 154 MEDICAL & DENTAL INS	5,968	3,745	2,294	3,934	1,887	1,965	5,550	1,789	-5.22%
690 83400 155 LIFE INSURANCE	77	28	8	24	7	6	30	9	29.12%
690 83400 156 WORKERS COMPENSATION	751	762	342	361	154	0	495	156	1.60%
690 83400 157 HSA CONTRIBUTION	1,035	403	441	584	197	207	400	197	-0.20%
690 83400 400 NON-LABOR M&S	11,794	5,857	10,375	12,573	14,500	2,771	8,000	12,000	-17.24%
690 83400 410 PRESS CHEMICALS: POLYMER	8,868	9,211	9,868	25,100	15,000	0	10,000	20,000	33.33%
Total	\$51,264	\$38,764	\$34,978	\$57,152	\$55,140	\$13,766	\$42,125	\$57,714	4.67%

Misc. Treatment Plant Expense

690 83500 111 WAGES	31,528	32,848	38,237	30,768	25,188	16,991	27,568	25,928	2.94%
690 83500 112 OVERTIME WAGES	323	163	101	326	0	277	554	0	N/A
690 83500 125 TEMPORARY WAGES	0	0	0	0	0	0	0	0	N/A
690 83500 151 SOCIAL SECURITY	2,339	2,454	2,859	2,375	2,114	1,277	1,863	2,182	3.23%
690 83500 152 EMPLOYER RETIREMENT	2,149	2,148	2,607	2,146	2,023	1,200	3,392	2,152	6.40%
690 83500 154 MEDICAL & DENTAL INS	7,355	8,102	11,251	11,815	10,569	6,216	8,131	10,016	-5.23%
690 83500 155 LIFE INSURANCE	21	25	35	33	39	24	78	51	29.79%
690 83500 156 WORKERS COMPENSATION	1,203	1,132	1,298	995	861	0	1,381	876	1.76%
690 83500 157 HSA CONTRIBUTION	1,074	931	1,614	1,384	1,101	740	1,321	1,101	0.00%
690 83500 400 NON-LABOR M&S	22,711	30,638	45,436	57,122	38,000	31,056	42,000	52,500	38.16%
Total	\$68,703	\$78,441	\$103,438	\$106,964	\$79,895	\$57,782	\$86,288	\$94,806	18.66%

Disinfection Expense

690 83600 111 WAGES	4,482	1,949	1,364	1,656	3,598	775	1,500	3,704	2.94%
690 83600 112 OVERTIME WAGES	0	81	0	41	0	41	82	0	N/A
690 83600 151 SOCIAL SECURITY	328	152	101	126	302	61	115	312	3.23%
690 83600 152 EMPLOYER RETIREMENT	302	132	93	117	289	57	102	307	6.40%
690 83600 154 MEDICAL & DENTAL INS	956	450	356	384	1,510	122	555	1,431	-5.24%
690 83600 155 LIFE INSURANCE	5	2	1	2	6	0	3	7	20.52%
690 83600 156 WORKERS COMPENSATION	166	73	45	54	123	0	50	125	1.76%
690 83600 157 HSA CONTRIBUTION	354	67	60	41	157	9	75	157	0.19%
690 83600 400 NON-LABOR M&S	5,615	26,275	174	7,173	18,000	21,500	21,500	5,000	-72.22%
Total	\$12,208	\$29,181	\$2,194	\$9,594	\$23,985	\$22,565	\$23,981	\$11,044	-53.96%

Maint. of Treatment Buildings & Grounds

690 83700 111 WAGES	10,373	10,841	13,624	9,714	10,795	3,145	14,000	11,112	2.93%
690 83700 112 OVERTIME WAGES	75	0	0	100	0	8	100	0.00	N/A
690 83700 125 WAGES/TEMP	999	208	0	0	0	156	312	0	N/A
690 83700 151 SOCIAL SECURITY	836	829	1,018	729	906	244	1,071	935	3.23%
690 83700 152 EMPLOYER RETIREMENT	635	627	884	677	867	219	952	922	6.40%
690 83700 154 MEDICAL & DENTAL INS	2,287	1,097	2,859	2,722	4,529	662	5,180	4,292	-5.22%
690 83700 155 LIFE INSURANCE	40	18	6	16	17	3	28	22	27.60%
690 83700 156 WORKERS COMPENSATION	429	383	458	350	369	0	462	376	1.76%
690 83700 157 HSA CONTRIBUTION	352	167	416	323	472	92	296	472	-0.03%
690 83700 400 NON-LABOR M&S	17,184	15,894	35,551	23,444	20,000	6,993	15,000	20,000	0.00%
Total	\$33,210	\$30,063	\$54,816	\$38,075	\$37,955	\$11,522	\$37,401	\$38,131	0.46%

City of Ashland
2026 Detail Preliminary
Wastewater Utility Enterprise Fund

Proposed 2026 Budget for Public Hearing 11/18/2025

Wastewater Treatment

				2021	2022	2023	2024	2025	2025 Actual	2025 Yr End	2026	PERCENT
				ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	Jan to June	Estimate	BUDGET	CHANGE
Maintenance of Treatment Equipment												
690	83800	111	WAGES	42,338	21,617	31,867	25,046	31,665	9,797	19,594	32,595	2.94%
690	83800	112	OVERTIME WAGES	187	4,082	2,961	342	450	0	0	450	0.00%
690	83800	131	LONGEVITY	1,171	482	0	643	0	0	0	0	N/A
690	83800	136	CLOTHING ALLOWANCE	450	584	450	450	2,700	324	450	2,700	0.00%
690	83800	151	SOCIAL SECURITY	3,220	4,213	2,637	1,991	2,657	748	1,499	2,743	3.25%
690	83800	152	EMPLOYER RETIREMENT	2,977	1,741	2,400	1,828	2,543	703	1,332	2,706	6.40%
690	83800	154	MEDICAL & DENTAL INS	12,417	4,147	5,145	6,222	13,286	1,978	7,250	12,591	-5.23%
690	83800	155	LIFE INSURANCE	248	46	15	31	50	10	39	64	27.26%
690	83800	156	WORKERS COMPENSATION	1,648	1,991	1,117	762	1,083	0	647	1,101	1.71%
690	83800	157	HSA CONTRIBUTION	2,145	878	918	918	1,384	259	518	1,384	0.01%
690	83800	400	NON-LABOR M&S	30,214	55,604	121,549	84,677	45,000	3,043	12,500	45,000	0.00%
Total				\$97,015	\$95,384	\$169,059	\$122,910	\$100,818	\$16,862	\$43,829	\$101,334	0.51%

Maint. of Misc. Plant Equipment

690	83900	111	WAGES	5,331	4,738	12,658	17,055	7,197	7,746	15,492	7,408	2.93%
690	83900	112	OVERTIME WAGES	0	22	68	343	0	0	0	0	N/A
690	83900	151	SOCIAL SECURITY	389	352	946	1,318	604	570	1,185	623	3.23%
690	83900	152	EMPLOYER RETIREMENT	359	309	866	1,201	578	538	1,053	615	6.40%
690	83900	154	MEDICAL & DENTAL INS	1,088	923	3,844	6,196	3,020	2,680	5,732	2,862	-5.24%
690	83900	155	LIFE INSURANCE	4	7	6	16	11	6	31	14	31.47%
690	83900	156	WORKERS COMPENSATION	186	181	417	570	246	0	511	250	1.76%
690	83900	157	HSA CONTRIBUTION	115	179	453	707	315	245	490	315	-0.13%
690	83900	400	NON-LABOR M&S	1,011	8,844	3,001	2,218	2,500	153	2,500	2,500	0.00%
Total				\$8,483	\$15,555	\$22,259	\$29,624	\$14,471	\$11,938	\$26,995	\$14,587	0.80%

Utility Locates

690	88300	111	WAGES			0	0	26,987	31,084	62,168	27,780	2.94%
690	88300	112	OVERTIME WAGES			0	0	450	235	470	450	0.00%
690	88300	151	SOCIAL SECURITY			0	0	2,265	2,343	4,756	2,338	3.23%
690	88300	152	EMPLOYER RETIREMENT			0	0	2,167	2,177	4,227	2,306	6.42%
690	88300	154	MEDICAL & DENTAL INS			0	0	11,323	10,899	23,002	10,731	-5.23%
690	88300	155	LIFE INSURANCE			0	0	42	31	124	54	29.12%
690	88300	156	WORKERS COMPENSATION			0	0	923	0	2,052	939	1.71%
690	88300	157	HSA CONTRIBUTION			0	0	1,180	1,306	2,612	1,180	-0.03%
690	88300	400	NON-LABOR M&S			0	0	500	615	1,230	500	0.00%
690	88300	925	INTERDEPARTMENTAL			0	0	(22,079)	0	(50,321)	(23,139)	#REF!
Total				\$0	\$0	\$0	\$0	\$23,758	\$48,690	\$50,321	\$23,139	-2.61%

Total Wastewater Treatment Expense

\$647,567	\$694,317	\$796,464	\$745,173	\$817,826	\$369,009	\$711,368	\$811,034	-0.83%
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City of Ashland
2026 Detail Preliminary
Wastewater Utility Enterprise Fund

Proposed 2026 Budget for Public Hearing 11/18/2025

Customer Accounts

	2021	2022	2023	2024	2025	2025 Actual	2025 Yr End	2026	PERCENT
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	Jan to June	Estimate	BUDGET	CHANGE
Customer Billing & Accounting									
690 84000 111 WAGES	9,198	22,018	22,450	25,502	26,073	13,016	26,032	24,169	-7.30%
690 84000 131 LONGEVITY	102	0	0	0	0	0	0	0	N/A
690 84000 151 SOCIAL SECURITY	685	1,644	1,589	1,773	906	908	1,991	935	3.23%
690 84000 152 EMPLOYER RETIREMENT	627	1,433	1,527	1,760	867	905	1,770	922	6.40%
690 84000 154 MEDICAL & DENTAL INS	4,090	11,744	14,242	16,341	4,529	7,896	9,632	4,292	-5.22%
690 84000 155 LIFE INSURANCE	25	32	21	22	17	12	52	22	27.60%
690 84000 156 WORKERS COMPENSATION	350	765	40	46	369	0	859	376	1.76%
690 84000 157 HSA CONTRIBUTION	702	1,467	1,500	1,500	472	750	1,500	472	-0.03%
690 84000 400 MATERIALS		9,170	8,306	5,713	10,250	2,351	7,500	10,250	
690 84000 925 INTERDEPARTMENTAL CHARG	47,486	47,027	43,090	47,117	37,545	23,676	47,352	48,385	28.87%
Total	\$63,265	\$95,299	\$92,765	\$99,774	\$81,028	\$49,514	\$96,689	\$89,824	10.86%

Meter Reading Expenses

690 84200 111 WAGES	9,389	4,863	0	0	12,594	0	0	12,964	2.94%
690 84200 131 LONGEVITY	102	0	0	0	0	0	0	0	N/A
690 84200 136 CLOTHING REIMB	225	0	0	0	0	0	0	0	N/A
690 84200 151 SOCIAL SECURITY	716	359	0	0	0	0	0	0	N/A
690 84200 152 EMPLOYER RETIREMENT	656	316	0	0	0	0	0	0	N/A
690 84200 154 MEDICAL & DENTAL INS	4,191	2,108	0	0	0	0	0	0	N/A
690 84200 155 LIFE INSURANCE	25	16	0	0	0	0	0	0	N/A
690 84200 156 WORKERS COMPENSATION	365	177	0	0	0	0	0	0	N/A
690 84200 157 HSA CONTRIBUTION	702	342	0	0	0	0	0	0	N/A
690 84200 400 MATERIALS			5,466	5,970	0	0	7,000	7,000	#DIV/0!
690 84200 925 INTERDEPARTMENTAL CHARG	3,091	2,825	0	0	0	0	0	0	N/A
Total	\$19,462	\$11,005	\$5,466	\$5,970	\$12,594	\$0	\$7,000	\$19,964	58.52%

Joint Meter Expenses

690 84400 925 INTERDEPARTMENTAL CHARG	16,067	19,307	27,063	28,701	23,000	0	28,700	28,700	24.78%
Total	\$16,067	\$19,307	\$27,063	\$28,701	\$23,000	\$0	\$28,700	\$28,700	24.78%

Total Customer Accounts Expense

\$98,794	\$125,610	\$125,294	\$134,445	\$116,622	\$49,514	\$132,389	\$138,488	18.75%
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Administrative & General

	2021	2022	2023	2024	2025	2025 Actual	2025 Yr End	2026	PERCENT
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	Jan to June	Estimate	BUDGET	CHANGE
Administrative & General Salaries									
690 85000 111 WAGES	79,811	75,733	89,068	121,296	119,483	61,289	122,578	122,593	2.60%
690 85000 112 OVERTIME WAGES	0	51	42	52	0	80	160	0	N/A
690 85000 125 WAGES/TEMP	0	2,538	4,902	35	0	0	35	0	N/A
690 85000 131 LONGEVITY	606	149	807	1,403	1,455	731	1,450	2,081	43.03%
690 85000 136 CLOTHING ALLOWANCE	0	313	0	0	0	0	0	0	N/A
690 85000 138 ACCR SICK/VACATION	3,674	(32,401)	(1,285)	3,707	3,600	0	3,600	3,600	0.00%
690 85000 151 SOCIAL SECURITY	6,213	4,732	7,059	9,723	9,282	4,747	9,377	9,590	3.32%
690 85000 152 EMPLOYER RETIREMENT	5,379	5,507	5,690	7,996	8,097	4,316	8,335	8,654	6.88%
690 85000 154 MEDICAL & DENTAL INS	15,141	15,325	17,694	31,355	34,252	15,733	45,354	32,183	-6.04%
690 85000 155 LIFE INSURANCE	239	97	90	106	106	59	245	132	24.65%
690 85000 156 WORKERS COMPENSATION	1,933	2,336	2,226	3,166	2,098	0	4,045	2,123	1.17%
690 85000 157 HSA CONTRIBUTION	2,819	2,856	2,841	3,952	4,050	2,222	4,444	4,013	-0.93%
690 85000 190 POST-EMPLOYMENT HEALTH I	142,808	31,089	(16,080)	65,710	50,000	0	40,000	50,000	0.00%
690 85000 295 ADMIN ENGINEERING	0	0	0	0	0	0	0	0	N/A
690 85000 400 NON-LABOR M&S	905	10,576	14,201	9,855	2,631	6,128	7,250	7,500	185.06%
690 85000 925 INTERDEPARTMENTAL CHARG	58,263	62,380	71,476	69,966	76,945	36,279	72,558	76,310	-0.83%
Total	\$317,791	\$181,281	\$198,731	\$328,322	\$311,999	\$131,584	\$319,432	\$318,778	2.17%

Office Supplies & Expense

690 85100 925 INTERDEPARTMENTAL CHARGES			0	0	0	0			N/A
690 85100 400 NON-LABOR M&S	2,914	2,762	1,775	1,760	2,800	831	2,000	2,800	0.00%
Total	\$2,914	\$2,762	\$1,775	\$1,760	\$2,800	\$831	\$2,000	\$2,800	0.00%

Outside Professional Services

690 85200 OTHER PROFESSIONAL	0	0	0	0	0	0			N/A
690 85200 210 ATTORNEY & ENGINEERING ST	5,570	7,802	41,247	3,120	20,000	0	22,000	20,000	0.00%
690 85200 213 PROFESSIONAL SERV ENGINEER	7,616	15,729	71,896	43,725	35,000	12,838	27,500	35,000	0.00%
Total	\$13,186	\$23,531	\$113,143	\$46,845	\$55,000	\$12,838	\$49,500	\$55,000	0.00%

Property Insurance

690 85310 511 LOCAL GOVT. PROP INS FUND	20,127	22,251	24,670	24,852	26,000	0	29,060	30,000	15.38%
690 85310 514 OTHER CARRIERS	0	0	0	0	1,675	0	1,675	1,675	0.00%
Total	\$20,127	\$22,251	\$24,670	\$24,852	\$27,675	\$0	\$30,735	\$31,675	14.45%

Injuries & Damages

690 85320 513 LIABILITY INSURANCE	13,624	16,082	17,799	20,238	18,000	1,622	20,000	20,000	11.11%
690 85320 369 OTHER CLAIMS/DEDUCTIBLES		1,500	3,262	0	0	0			N/A
Total	\$13,624	\$17,582	\$21,061	\$20,238	\$18,000	\$1,622	\$20,000	\$20,000	11.11%

City of Ashland
2026 Detail Preliminary
Wastewater Utility Enterprise Fund

Proposed 2026 Budget for Public Hearing 11/18/2025

				2021	2022	2023	2024	2025	2025 Actual	2025 Yr End	2026	PERCENT
				ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	Jan to June	Estimate	BUDGET	CHANGE
Employee Benefits												
690	85400	133	RETIREMENT PAYOUT	0	45,981	0	0	0	0	0	0	N/A
690	85400	152	PENSION	(52,989)	(34,488)	4,995	(13,228)	20,000	0	20,000	20,000	0.00%
690	85400	154	RETIREE HEALTH/DENTAL	46,060	48,346	54,466	54,098	55,000	41,971	51,200	55,000	0.00%
Total				(\$6,929)	\$59,839	\$59,461	\$40,870	\$75,000	\$41,971	\$71,200	\$75,000	0.00%
Regulatory Expense												
690	85500	210	PROFESSIONAL SERVICES	0	0	0	0	5,000	0	0	3,000	-40.00%
690	85500	400	NON-LABOR M&S	9,139	8,987	8,827	7,347	12,000	8,487	12,000	10,000	-16.67%
Total				\$9,139	\$8,987	\$8,827	\$7,347	\$17,000	\$8,487	\$12,000	\$13,000	-23.53%
Misc. General Expense												
690	85600	400		0	0	0	257	750	0	750	750	0.00%
690	85600	925	INTERDEPARTMENTAL CHARGES	0	0	0	0	6,000	0		6,000	N/A
Total				\$0	\$0	\$0	\$257	\$6,750	\$0	\$750	\$6,750	0.00%
Maintenance of General Plant												
690	85700	400	NON-LABOR M&S			0	0	0	0	0	0	N/A
690	85700	925	INTERDEPARTMENTAL CHARGES	2,942	2,345	2,246	2,953	2,900	0	2,900	2,900	0.00%
Total				\$2,942	\$2,345	\$2,246	\$2,953	\$2,900	\$0	\$2,900	\$2,900	0.00%
Rents												
690	85800	539	RENTALS/LEASES	1,385	1,509	1,578	1,632	1,800	0	1,580	1,800	0.00%
690	85800	925	INTERDEPARTMENTAL CHARGES	0	6,477	7,213	6,372	6,000	0	6,300	6,000	0.00%
Total				\$1,385	\$7,986	\$8,791	\$8,004	\$7,800	\$0	\$7,880	\$7,800	0.00%
Total Admin. & General Expense				\$374,179	\$326,563	\$438,705	\$481,448	\$524,924	\$197,333	\$516,397	\$533,703	1.67%
Other Operating Expenses (Credits)												
Depreciation Expense												
690	40300	000	DEPRECIATION ON PLANT	823,493	755,994	774,355	768,604	823,000	0	823,000	823,000	0.00%
690	40300		INTERDEPARTMENTAL CHARGES	19,752	20,209	24,834	27,754	22,000	0	27,000	27,000	22.73%
Total				\$843,245	\$776,203	\$799,189	\$796,358	\$845,000	\$0	\$850,000	\$850,000	0.59%
Total Other Operating Expense				\$843,245	\$776,203	\$799,189	\$796,358	\$845,000	\$0	\$850,000	\$850,000	0.59%
Total Operating Expenses				\$2,392,921	\$2,320,824	\$2,596,315	\$2,605,585	\$2,712,632	\$790,085	\$2,608,284	\$2,733,580	0.77%
Net Operating Income (Loss)				(\$222,483)	(\$143,381)	(\$418,264)	(\$363,981)	(\$432,228)	\$366,900	(\$337,524)	(\$486,065)	12.46%
Net Income (Loss)				\$398,490	\$925,472	(\$174,665)	\$628,422	(\$199,128)	\$340,423	\$125,855	(\$277,965)	39.59%
Connect				398,490	925,472	(174,665)	628,422	(199,128)	340,423			

WASTEWATER - OBJECT CODE SUMMARY		2021	2022	2023	2024	2025	2025 Actual	2025 Yr End	2026	PERCENT
Labor		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	Jan to June	Estimate	BUDGET	CHANGE
111	WAGES	407,153	377,197	436,852	493,621	523,546	246,283	496,219	535,315	2.25%
112	OVERTIME WAGES	3,055	10,822	8,503	4,860	4,500	3,264	6,714	4,500	0.00%
125	TEMPORARY WAGES	1,166	2,746	7,893	2,999	29,137	186	347	29,137	0.00%
131	LONGEVITY	3,931	4,145	3,119	3,885	7,694	731	3,350	9,698	26.05%
133	RETIREMENT	0	45,981	0	0	0	0	0	0	N/A
136	CLOTHING ALLOW	2,475	2,304	2,270	2,860	3,600	1,878	2,900	3,600	0.00%
138	ACCR SICK/VACATION	3,674	(32,401)	(1,285)	3,707	3,600	0	3,600	3,600	0.00%
151	SOCIAL SECURITY	30,967	30,616	34,106	38,740	39,328	19,047	37,691	40,609	3.26%
152	EMPLOYER RETIREMENT	(25,008)	(8,403)	35,132	21,121	56,849	17,502	55,583	59,249	4.22%
157	HSA DEDUCTIBLE	17,346	13,802	16,168	19,247	19,702	10,233	18,411	19,663	-0.20%
154	MEDICAL & DENTAL INS	152,206	149,195	175,646	221,313	239,475	129,251	233,660	229,549	-4.14%
155	LIFE INSURANCE	1,075	539	437	689	667	334	972	852	27.68%
156	WORKERS COMPENSATION	14,491	14,756	13,496	14,594	14,342	0	17,302	14,577	1.64%
158	RETIREE'S HRA	0	0	0	0	0	0	0	0	N/A
190	POST EMPLOYMENT	142,808	31,089	(16,080)	65,710	50,000	0	40,000	50,000	0.00%
	TOTAL LABOR	\$755,339	\$642,386	\$716,257	\$893,346	\$992,440	\$428,710	\$916,750	\$1,000,348	0.80%
	Other Expenses									
210	PROFESSIONAL SERVICES	5,570	7,802	41,247	3,120	25,000	0	22,000	23,000	-8.00%
213	OUTSIDE SERVICES	14,371	21,455	80,383	54,429	39,500	18,446	37,500	42,500	7.59%
222	ELECTRICITY	125,537	128,973	155,894	132,438	147,775	52,422	135,000	137,500	-6.95%
224	NATURAL GAS	41,767	60,343	44,233	31,122	51,000	34,117	50,850	51,000	0.00%
342	GAS/DIESEL FOR FUEL GENERA	746	1	675	534	1,100	0	1,100	1,100	0.00%
369	OTHER CLAIMS/DEDUCTIBLES	0	1,500	3,262	0	0	0	0	0	N/A
400	MATERIALS/R&M	351,621	384,998	443,418	373,361	318,031	154,465	332,780	324,500	2.03%
410	CHEMICALS	91,740	116,960	116,622	119,046	115,000	40,348	102,500	105,000	-8.70%
511	LOCAL GOVT PROP INS FUND	20,127	22,251	24,670	24,852	26,000	0	29,060	30,000	15.38%
513	LIABILITY INSURANCE	13,624	16,082	17,799	20,238	18,000	1,622	20,000	20,000	11.11%
514	INSURANCE OTHER	0	0	0	0	1,675	0	1,675	1,675	0.00%
539	RENTALS/ LEASES	1,385	1,509	1,578	1,632	1,800	0	1,580	1,800	0.00%
925	INTERDEPARTMENTAL CHARG	127,849	140,360	151,088	155,109	130,311	59,955	107,489	145,156	11.39%
	TOTAL OTHER EXPENSES	\$794,337	\$902,235	\$1,080,869	\$915,881	\$875,192	\$361,375	\$841,534	\$883,231	0.92%
	SUB TOTAL	\$1,549,676	\$1,544,620	\$1,797,126	\$1,809,227	\$1,867,632	\$790,085	\$1,758,284	\$1,883,580	0.85%
	DEPRECIATION	\$843,245	\$776,203	\$799,189	\$796,358	\$845,000	\$0	\$850,000	\$850,000	0.59%
	TOTAL OPERATING EXPENSE	\$2,392,921	\$2,320,824	\$2,596,315	\$2,605,585	\$2,712,632	\$790,085	\$2,608,284	\$2,733,580	0.77%
	Balance check - to be -0-	0	0	0	0	0	0	0	0	