



**Take notice that the City of Ashland Committee of the Whole will meet
for a Budget Work Session beginning at 6:00 PM
in the City Hall Council Chambers, 601 Main Street W. Ashland, WI,
to consider and act upon the following agenda.**

To attend the meeting from your computer, tablet or smartphone:

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

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

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

**Thursday, September 11, 2025 Ashland Committee of the Whole
Budget Work Session Agenda**

1. **Roll Call**
2. **Approval of Agenda**
3. **DISCUSSION ITEMS**
 - A. **Presentation and Discussion Regarding the 2026 Budget Development**
4. **Adjournment**

The City of Ashland does not discriminate on the basis of sex, race, creed, color, national origin, sexual orientation, age or disability in employment or provision of services, programs or activities.

Upon reasonable notice, the City of Ashland will accommodate the needs of disabled individuals or individuals with limited English proficiency through auxiliary aids or services. For additional information or to request this service, contact the City Clerk's Office at 715-682-7071 (not a TDD telephone number) or FAX: 715-682-7048.

SUBJECT: Presentation and Discussion Regarding the 2026 Budget Development

RECOMMENDATION: NA

DEPARTMENT OF ORIGIN: Finance

CLEARANCES: NA

EXHIBITS:

1. Exhibit items will be provided at the time of the meeting
2. 2026 Budget COW 9.11.2025 presentation

COMPLIANCE WITH STRATEGIC PLAN: NA

SUMMARY STATEMENT:

The 2026 budget is still in the draft phase.

The budget discussion will include the following: (exhibits will be provided at the meeting)

- General Fund - fund balance current estimate as of 12/31/2025
- Property assessed value vs equalized value
- Mill rate
- Tax levy and levy limit, including the debt levy
- Shared revenues increase for 2026 and other revenues
- Expenditure restraint and the 2026 estimated budget expenditure increase
- JFK Airport operations and capital funding by the City and County, and 2026 preliminary budget
- Vaughn Public Library 2026 preliminary budget
- Various preliminary budgets - general government departments, health & social services, community programs, and municipal band

Regarding future 2026 budget work sessions, the Committee of the Whole will be presented with the following:

- Preliminary General Fund Budget for 2026
- Continue various General Government Department Budgets
- Capital projects list
- Expected revenues and expenditures of other governmental funds
- Enterprise Fund budgets - Marina, Water Utility, and Wastewater Utility

Dates of future budget work sessions:

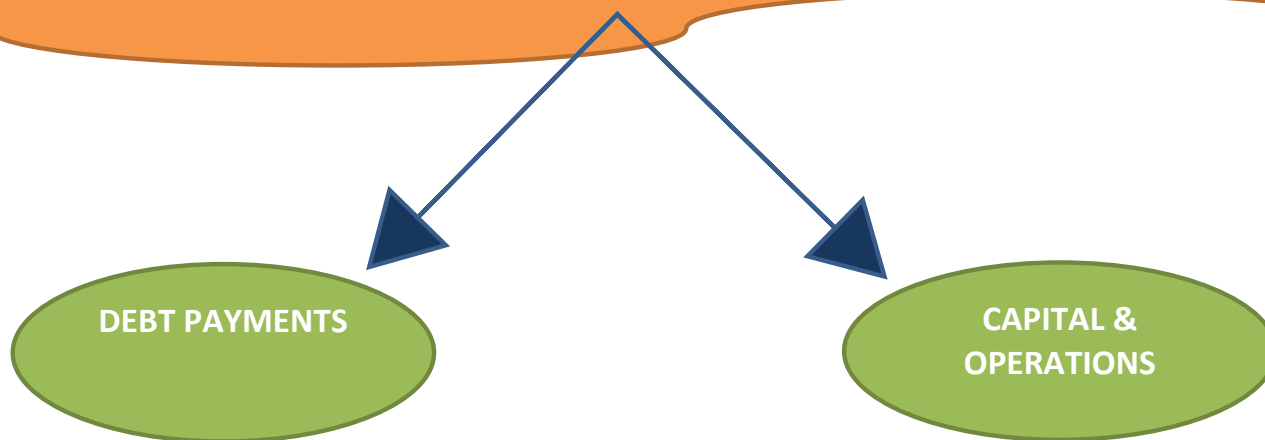
- September 25, 2025 - work session (special revenue and internal service funds, buildings & facilities maintenance, public safety, public works, parks, recreation programs)
- October 9, 2025 - work session (Marina, Water Utility, Wastewater Utility, capital projects, budgets not covered on 9/25/2025)
- October 14, 2025 - work session - budgets not covered in previous work sessions, if any, and recommend 2026 budgets for Council and Public Hearing
- October 23 and/or October 28, 2025 - work session if needed
- November 11, 2025 - Council has public hearing and approves 2026 budgets

If needed, the Council has the opportunity after the public hearing to discuss and change the 2026 budget before final approval.

Exhibit items will be provided at the time of the meeting.

LEVY LIMIT - Maximum dollar amount the levy may be increased from prior year.

TWO COMPONENTS - 1) Debt payments 2) Capital and operations



Debt payments may increase and decrease as necessary from year to year

NOTE: The Tax Increment Levy fluctuates with the mill rate and equalized value rate. This may increase and decrease as necessary

May increase by the following:

- **Net new construction percentage:**
The amount of new construction reduced by any demolition or destruction of buildings DIVIDED by prior year equalized value. For 2025 this is 1.823%
- Closing of a Tax Increment District
- Referendum

CITY OF ASHLAND
2026 BUDGET
SUMMARY WORKSHEET

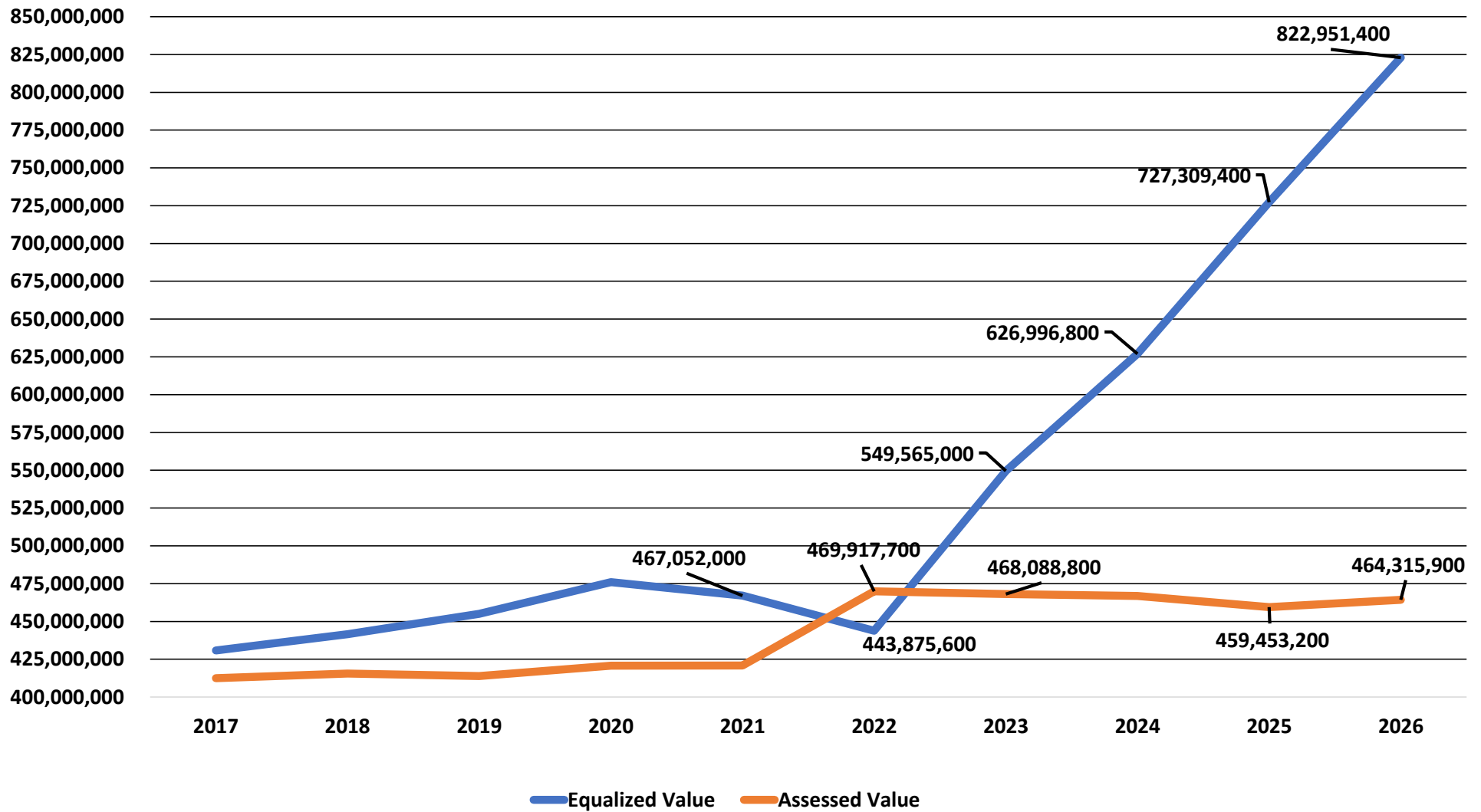
PRELIMINARY - FOR DISCUSSION PURPOSES ONLY

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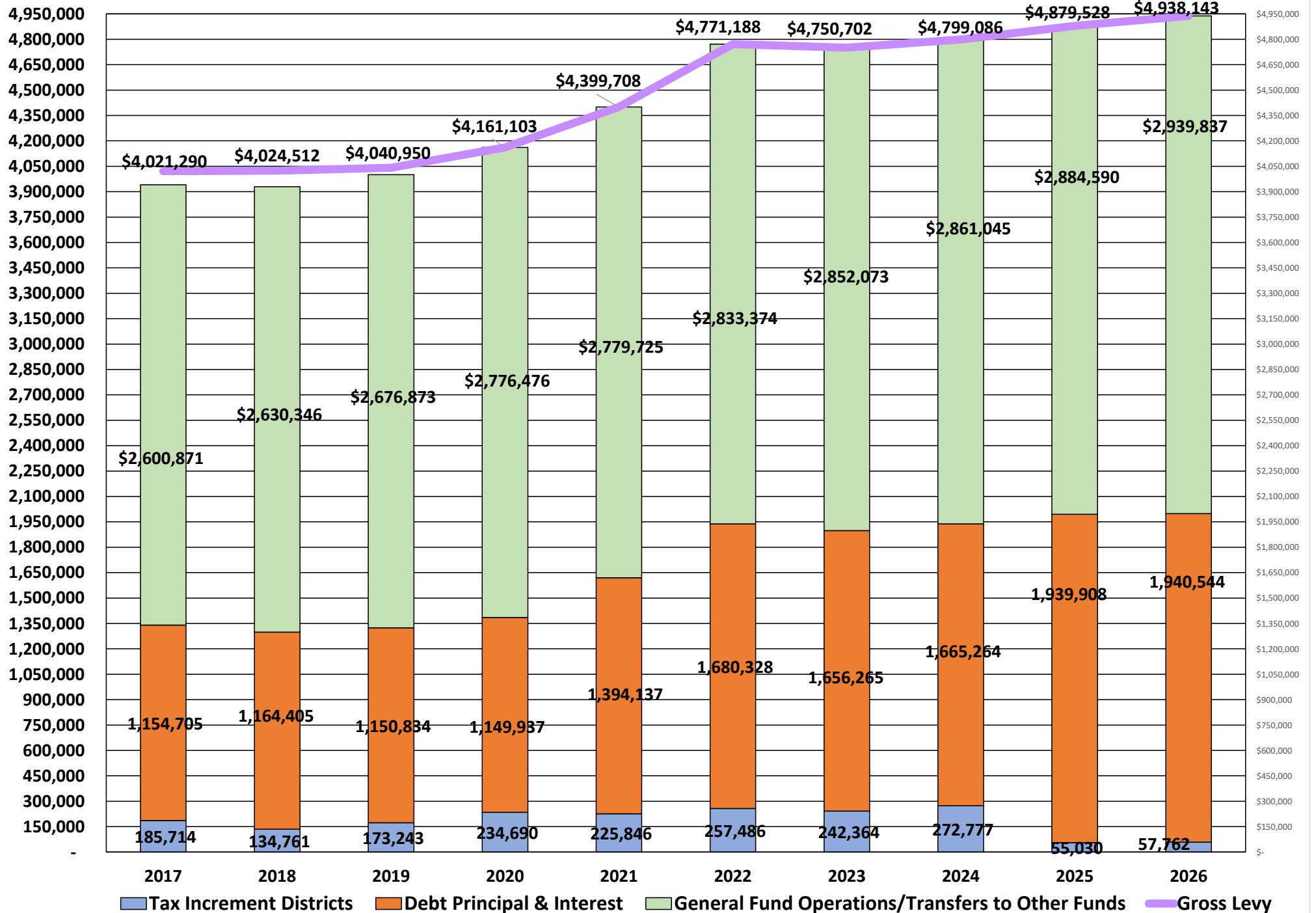
	2024 Actual	2025 Budget	2025 Projected	2026 Budget	2025-26 \$	%	
Property Tax Levy							
Assessed Value	466,888,500	459,453,200	459,453,200	464,315,900	4,862,700	1.06%	
Mill Rate	10.2789	10.6203	10.6203	10.6353	0.0150	0.14%	
Gross Levy	\$4,799,086	\$4,879,528	\$4,879,528	\$4,938,143	\$58,615	1.20%	
Less Restricted Levy:							
TIF Levy	(272,777)	(55,030)	(55,030)	(57,762)	(2,732)	4.96%	Gross \$4,938,143
Debt Service Levy						NA	TIF (\$57,762)
Long-term G.O. Debt Service	(1,484,284)	(1,774,678)	(1,774,678)	(1,775,314)	(636)	0.04%	Levy Limit \$4,880,381
Debt Service Reserve Applied	100,000	100,000	100,000	100,000	-	0.00%	
One Year GO Note Debt Service	(280,980)	(265,230)	(265,230)	(265,230)	-	0.00%	
Net Debt Service Levy	(1,665,264)	(1,939,908)	(1,939,908)	(1,940,544)	(636)	0.03%	
Total Restricted Levy	(1,938,041)	(1,994,938)	(1,994,938)	(1,998,306)	(3,368)	0.17%	
Net Expendable Levy	\$2,861,045	\$2,884,590	\$2,884,590	\$2,939,837	\$55,247	1.92%	\$ 55,247 Allowable increase
Net Levy Available for General Fund	\$2,861,045	\$2,884,590	\$2,884,590	\$2,939,837	\$55,247	1.92%	
Post-Levy Property Tax Adjustments	579	-	-	-	-	NA	
Non-Tax General Fund Revenues	10,033,771	9,552,632	9,967,078	10,162,318	609,686	6.38%	
Appropriation of Fund Balance		586,000	-	398,000	(188,000)	-32.08%	
Total General Fund Revenues	\$12,895,395	\$13,023,222	\$12,851,668	\$13,500,155	\$476,933	3.66%	

Form SL-202m	2025 Municipal Levy Limit Worksheet				WI Dept of Revenue
Year 2025	Co-muni Code 02201	County ASHLAND Municipality CITY OF ASHLAND	Account No. 0036	Report Type	
Section A: Determination of 2025 Payable 2026 Allowable Levy Limit					
1	2024 payable 2025 actual levy plus 2025 personal property aid (\$132,681.91)				\$4,957,179
2	Exclude prior year levy for unreimbursed expenses related to an emergency				\$0
3	Exclude 2024 levy for new general obligation debt authorized after July 1, 2005				\$1,926,598
4	2024 payable 2025 adjusted actual levy (Line 1 minus Lines 2 and 3)				\$3,030,581
5	0.00% growth, plus terminated TID (0 %), plus TID subtraction (0 %) applied to 2024 adjusted actual levy				\$3,030,581
6	Net new construction (1.823 %), plus terminated TID (0 %), plus TID subtraction (0 %) applied to 2024 adjusted actual levy \$55,247				\$3,085,828
7	Greater of Line 5 or Line 6				\$3,085,828
8	2025 levy limit before adjustments less 2026 personal property aid (\$132,681.91)				\$2,953,146
9	Total adjustments (from Sec. D, Line U)				\$1,927,235
10	2025 Payable 2026 Allowable Levy (sum of Lines 8 and 9)				\$4,880,381
11	Higher levy approved by special resolution at a special meeting of Town electors				

Assessed Value compared to Equalized Value



Gross Levy Allocation (2026 Preliminary - for discussion only)



CITY OF ASHLAND
2026 BUDGET
GENERAL FUND REVENUES

PRELIMINARY - FOR DISCUSSION ONLY

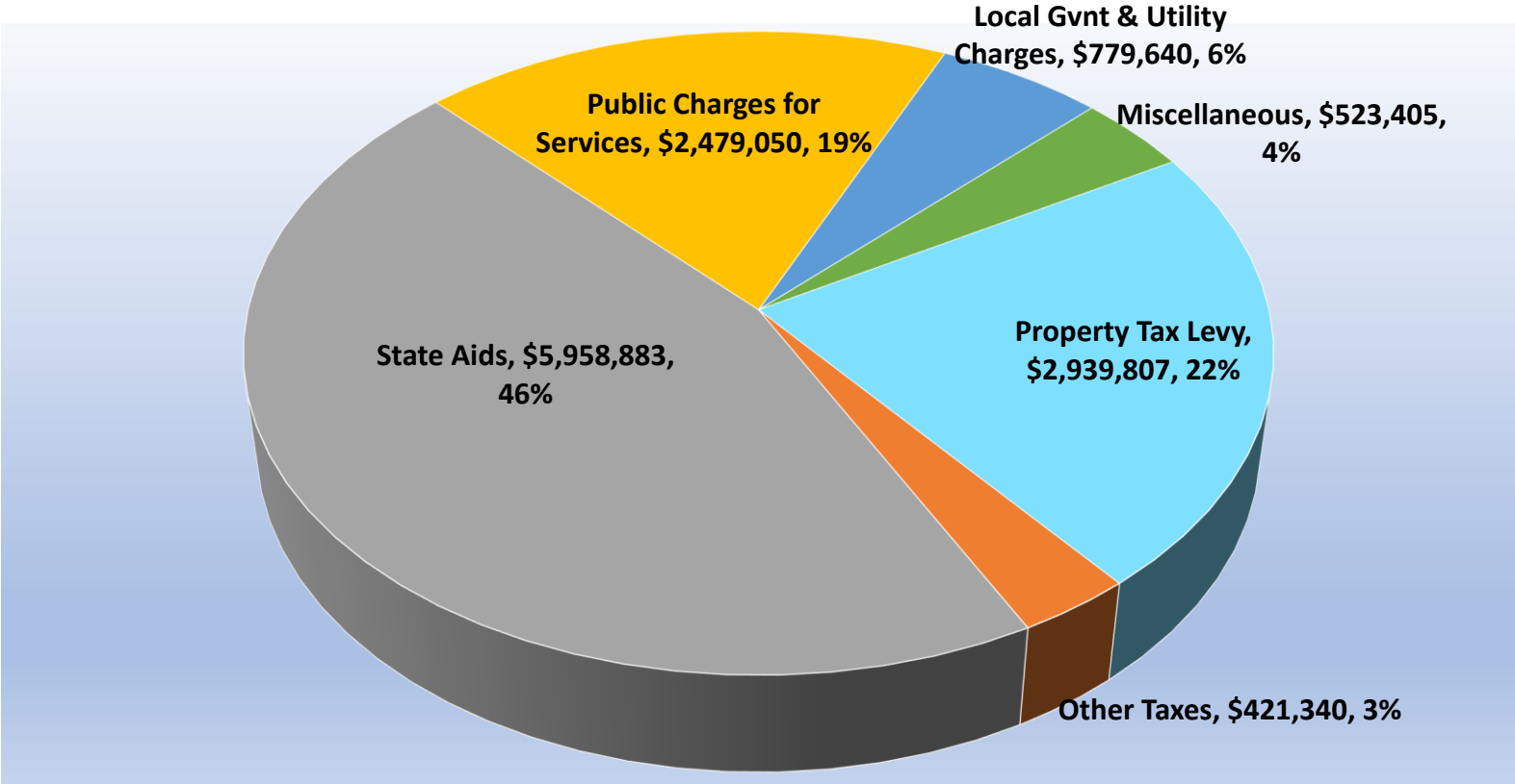
ACCOUNT DESCRIPTION			2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 June 30	2025 Projected	2026 Budget	2025-26 Change
TAXES										
100	41110	GENERAL PROPERTY TAXES	2,833,760	2,852,457	2,861,624	2,884,590	1,944,303	2,884,590	2,939,837	1.92%
100	41140	MOBILE HOME TAXES	27,527	23,562	21,795	25,000	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	323,400	-6.94%
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	3,361,177	0.97%
SPECIAL ASSESSMENTS										
100	42000	SPECIAL ASSESSMENTS	0	0	0	0	0	0	0	NA
TOTAL SPECIAL ASSESSMENTS:			0	0	0	0	0	0	0	NA
INTERGOVERNMENTAL										
100	43300	FEDERAL GRANTS	0	0	0	0	0	0	0	NA
100	43410	SHARED REVENUES	3,747,459	3,756,979	4,617,366	4,661,990	0	4,711,990	4,820,370	3.40%
100	43411	EXPENDITURE RESTRAINT	132,474	177,327	145,910	145,910	0	145,910	145,910	0.00%
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	650,000	-1.23%
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	5,850,097	5,958,883	1.98%
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
GENERAL FUND REVENUES

PRELIMINARY - FOR DISCUSSION ONLY

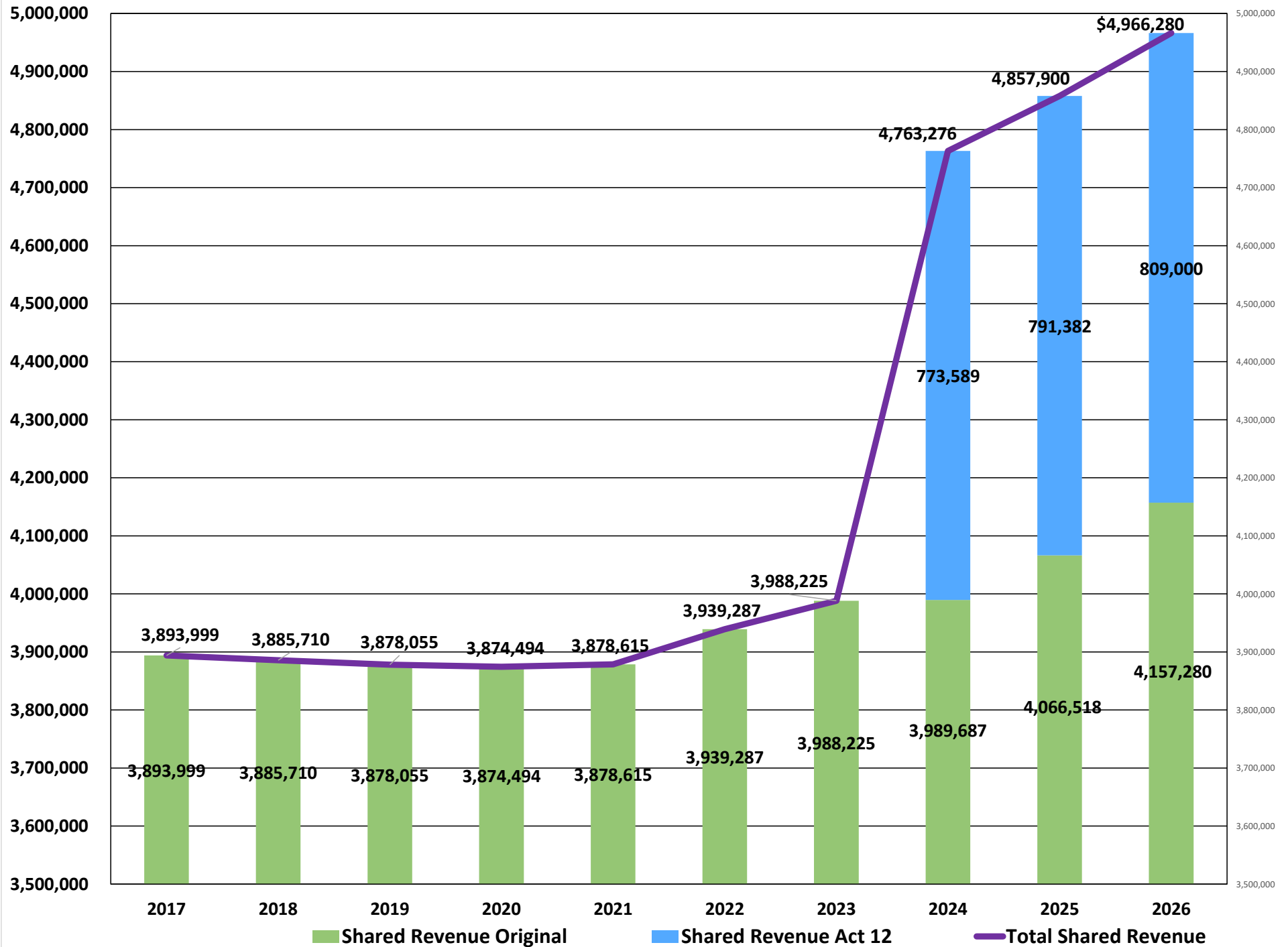
ACCOUNT DESCRIPTION				2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 June 30	2025 Projected	2026 Budget	2025-26 Change
PUBLIC CHARGES FOR SERVICES Cont.											
100	46420	REFUSE/GARBAGE COLLECTION FEES		356,751	357,450	361,932	359,000	218,487	358,000	359,000	0.00%
100	46421	RECYCLING FEES (started 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	95,000	2.15%
TOTAL PUBLIC CHARGES:				1,776,413	1,908,661	2,175,425	1,983,650	1,158,077	2,468,898	2,479,050	24.97%
INTERGOVERNMENTAL CHARGES FOR SERVICES											
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 & TRANSFERS											
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	0	0	NA
100	49240	TRANS FROM CAPITAL PROJ (Waterfront)		17,700	23,859	20,000	30,000	0	25,000	60,000	100.00%
100	49270	TRANS FROM INTERNAL SERVICE FUNDS		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	27,800	187,250	19.08%
TOTAL GENERAL FUND REVENUES:				11,020,117	11,239,433	12,895,395	12,437,222	4,036,790	12,851,668	13,102,155	5.35%
Non Property Tax GF Revenues				8,186,357	8,386,976	10,033,771	9,552,632	2,092,488	9,967,078	10,162,318	6.38%

2026 Preliminary Revenue Total \$13,102,125 - for discussion only



Property Tax Levy Other Taxes State Aids Public Charges for Services Local Gvnt & Utility Charges Miscellaneous

State Shared Revenue (2026 Preliminary - for discussion only)





State of Wisconsin • DEPARTMENT OF REVENUE

DIVISION OF STATE AND LOCAL FINANCE • BUREAU OF LOCAL GOVERNMENT SERVICES • 2135 RIMROCK RD MADISON, WI 53713

For the 2025 budget

Mailing Address:
PO Box 8971 #6-97
Madison WI 53708-8971
Fax: (608) 264-6887
lgs@wisconsin.gov

September 13, 2024

DENISE OLIPHANT
CITY OF ASHLAND
601 W MAIN ST
ASHLAND WI 54806-1537

Notice of Shared Revenue – 2025 Original Estimate

Notice Information

The Wisconsin Department of Revenue (DOR) is providing the **estimated** shared revenue amounts your local government will receive in 2025 under current state law for county and municipal aid, supplemental county and municipal aid, utility aid and the expenditure restraint incentive program. This does not include adjustments, shown on the July and November payment notices.

District	CITY OF ASHLAND	County	ASHLAND	Co-muni code	02-201
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Estimate Information

For an explanation of each aid payment listed below, review the additional information in this notice.

2025 Original Estimate	
1. County and municipal aid	\$3,624,516.22
2. Utility aid	\$296,090.23
3. Supplemental county and municipal aid	\$791,381.96
4. Expenditure restraint incentive program	\$145,910.35
5. Total Estimated 2025 Payments (sum of Lines 1-4)	\$4,857,898.76

Payment Information

Your local government will receive two distributions in 2025 :

- July 28, 2025: 15% of Line 1, 2, and 3 and 100% of Line 4 (*shown above*)
- November 17, 2025: balance of your 2025 aid payments

County and Municipal Aid

Under state law, the county and municipal aid paid to each county and municipality must be equal to the amount determined in 2012 (sec. 79.036, Wis. Stats.) and adjusted for fallen protective services insurance reimbursement (sec. 79.036(4), Wis. Stats.).

County and Municipal Aid Calculation	
1. Prior year county and municipal aid	\$3,543,282.59
2. Increase due to sales tax revenue, including adjustments (<i>district changes</i>)	\$81,495.50
3. Fallen protective services insurance adjustment	-\$261.87
4. Fallen protective services insurance reimbursement (<i>reported to DOR</i>)	\$0.00
5. Total County and Municipal Aid (sum of Lines 1-4)	\$3,624,516.22

Utility Aid

- Under state law, utility aid is distributed to each county and municipality where tax-exempt utility property is located (sec. 79.04, Wis. Stats.)
- Utility companies report utility property information to DOR annually
- DOR uses the provided information to accurately calculate utility aid (*shown below*)

Utility Aid Calculation	
1. Net book value, <i>as of December 31, 2024 (including expected additions/retirements)</i>	\$17,615,039.00
2. Total net book value payment	\$105,690.23
3. Minimum payment	\$0.00
4. Megawatt capacity	67.2
5. Megawatt capacity payment	\$89,600.00
6. Closed/decommissioned production plant (phased down) payment	\$0.00
7. Subtotal (<i>sum of Lines 2, 3, 5 and 6</i>)	\$195,290.23
8. Population cap	\$3,288,650.00
9. Adjusted subtotal (<i>lesser of Line 7 or Line 8</i>)	\$195,290.23
10. Adjacent site incentive payment	\$0.00
11. Baseload incentive payment	\$0.00
12. Co-generation incentive payment	\$0.00
13. Alternative energy incentive payment	\$100,800.00
14. Total incentive payments (<i>sum of Lines 10 through 13</i>)	\$100,800.00
15. Spent nuclear fuel payment	\$0.00
16. Total Utility Aid – this is the utility aid payment listed on the front of the estimate (<i>sum of Lines 9, 14 and 15</i>)	\$296,090.23

Supplemental County and Municipal Aid

- Under state law, supplemental county and municipal aid paid to each county and municipality is determined by 2023 Wisconsin Act 12 (sec. 79.037, Wis. Stats.)
- For detailed information, review [county and municipal aid spreadsheet](#)

Supplemental County and Municipal Aid Calculation	
1. Prior year supplemental county and municipal aid	\$773,589.40
2. Increase due to sales tax revenue including adjustments (<i>district changes</i>)	\$17,792.56
3. Total Supplemental County and Municipal Aid (<i>sum of Lines 1 and 2</i>)	\$791,381.96

Expenditure Restraint Incentive Program

- Only municipalities are eligible to receive Expenditure Restraint Incentive Program (ERIP) payments
- Under state law, in 2025, each municipality will receive a payment that is equal to the amount of the payment received by the municipality in 2024 (sec. 79.05(4), Wis. Stats., from 2023 WI Act 12 – notwithstanding subs. (2) and (3))

Contact Information

If you have questions, contact us at lgs@wisconsin.gov, (608) 266-8618 or (608) 261-5167.



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Mailing Address:
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Fax: (608) 264-6887
lgs@wisconsin.gov

October 1, 2024

For 2025 budget

DENISE OLIPHANT
CITY OF ASHLAND
601 W MAIN ST
ASHLAND WI 54806-1537

Notice of 2025 Budget Limit – 2026 Expenditure Restraint Incentive Program Payment

Notice Information

The Wisconsin Department of Revenue (DOR) is sending you the qualifying factors for the 2026 Expenditure Restraint Incentive Program (ERIP) payment. These factors assume your 2024 municipal TID out property tax rate will be greater than five mills.

Municipality	CITY OF ASHLAND	County	ASHLAND	Co-muni Code	02-201
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Budget Limit Information

- To qualify for a payment, your municipality's net general fund budget increase from 2024 to 2025 must be **less than** 4.0 percent (*Line 9 below*) when rounded to the nearest hundredth (ex: 0.10 percent)
- Review the Form SL-203 instructions for reporting general fund budget expenditures located at: <https://www.revenue.wi.gov/DORForms/erp-inst.pdf>

Growth Factor Calculations	
1. Net new construction during 2023	8,230,000
2. 2023 total equalized value	626,996,800
3. Percent increase (<i>Line 1 divided by Line 2</i>)	1.313%
4. Adjustment factor	60%
5. Adjusted percent increase (<i>Line 3 multiplied by Line 4</i>)	0.788%
6. Maximum allowable increase	2%
7. Your growth factor (<i>lesser of Line 5 or Line 6</i>)	0.788%
8. Consumer price index (<i>increase from September 1, 2023 to August 31, 2024</i>)	3.2%
9. Total Budget Growth Limit – your municipality must be under this limit to qualify for a 2026 ERIP payment (<i>sum of Lines 7 and 8 rounded to the nearest 0.10% (sec. 79.05(2)(c), Wis. Stats.)</i>)	4.0%

Contact Information

Questions? If you have questions, contact us at (608) 266-8618 or lgs@wisconsin.gov.

GENERAL FUND BALANCE COMPONENTS AS OF DECEMBER 31, 2025 ESTIMATE

<u>CHANGES IN TOTAL GENERAL FUND BALANCE</u>	<u>2025 Estimate</u>
Total Fund Balance January 1	\$ 4,469,993
Annual net revenue or (annual net expense) Note: audit combines funds 100 & 750	150,000
Total Fund Balance December 31	\$ 4,619,993

GENERAL FUND BALANCE COMPONENTS

FUND BALANCE NOT AVAILABLE FOR USE:	
COVERS NEGATIVE CASH BALANCE FOR OTHER FUNDS:	<u>2025</u>
TIF #9	-
Land Acquisitions	-
TOTAL NEGATIVE CASH BALANCE - OTHER FUNDS	-
DELINQUENT PERSONAL PROPERTY TAX	11,656
DELINQUENT UTILITY CHARGES	38,272
PREPAID ITEMS/INVENTORY/MISC	31,501
TOTAL FUND BALANCE NOT AVAILABLE FOR USE	\$ 81,429
Percent of Total Fund Balance	1.76%
SPENDABLE:	
FUND BALANCE AVAILABLE FOR USE - UNRESTRICTED	\$ 4,538,564
Percent of Total Fund Balance	98.24%
TOTAL GENERAL FUND BALANCE	\$ 4,619,993

TOTAL MINIMUM FUND BALANCE CALCULATION	2026
Budget - Total Uses of General Funds	\$ (13,516,802)
Minimum Fund Balance = 30% of total uses	(4,055,041)
Unrestricted Fund Balance (Spendable)	4,538,564
Unrestricted Fund Balance over minimum	\$ 483,523
Assigned fund balance to future budget	(483,523)
Fund Balance Available	\$ 0

**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 SERVICES	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 CHARGES	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 RETIREMENT	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 - PRINTING	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 A/V	7,264	7,479	5,434	4,000	2,024	4,200	4,000	0.00%
215 55110 807 JUVENILE/YA A/V	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/FURNITURE	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 CONTRIBUTIONS	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
2026 BUDGET PRELIMINARY
JFK AIRPORT - ENTERPRISE 610

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				2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual to June 30	2025 Estimate	2026 Budget	Percent Change
<u>OPERATING REVENUES</u>											
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 OUT CHARGES	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				77%	73%	66%	70%	53%	65%	65%	
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 CHARGES	4,635	5,186	4,275	5,200	2,009	4,600	5,200	0.00%
610	53511	530	RENTAL VEHICLE LEASE	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%
<u>OTHER OPERATING REVENUE</u>											
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 INVESTMENTS	350	2,393	5,758	2,000	0	4,000	4,000	100.00%
610	47339	0000	OTHER LOCAL GOVT CONT.	15,000	10,000	10,000	15,000	15,000	15,000	15,000	0.00%
610	48440	0000	INSURANCE RECOVERIES	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/EQUIPMENT	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%
<u>OPERATING EXPENSES</u>											
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 ALLOWANCE	190	197	477	200	0	200	400	100.00%
610	53511	138	ACCRUED SICK/VACATION	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 RETIREMENT	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 COMPENSATION	6,103	5,895	5,937	3,795	0	3,400	3,650	-3.82%
610	53511	195	POST EMPLOYMENT BENEFITS	(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

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				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 SERVICES	0	630	820	650	1,080	1,760	700	7.69%
610	53511	290	CONTRACTED SERVICES	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/PUBLISHING	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 & MAINT.	834	415	12	800	365	800	800	0.00%
610	53511	356	ROAD & RUNWAYS/LAND CLEAR	5,768	13,290	4,265	3,500	0	4,250	4,250	21.43%
610	53511	357	OTHER REPAIRS & MAINT.	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 EXPENSE	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 INSURANCE	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

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CAPITAL ACTIVITY

CURRENT EXPENDITURES

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual to June 30	2025 Estimate	2026 Budget	Percent Change
610 53511 810 EQUIP & MISC CAPITAL EXPENS	0	0	0	0	0	0	0	NA
610 18600 3400 EQUIP NEW/USED	18,937	14,177	30,557	10,833	0	10,833	10,833	0.00%
610 18600 3200 LAND & LAND IMPROVEMETS	(6,012)	850	0	220,410	0	220,410	220,410	0.00%
610 18600 3300 BUILDING IMPROVEMENTS	0	12,925	0	0	0	0	0	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	231,243	0.00%

RESERVE FUNDS FOR CAPITAL PROJECTS

	70,000	93,000	70,000	50,000	25,000	50,000	50,000	0.00%
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TOTAL CURRENT EXPENDITURES

	399,259	120,952	100,557	281,243	25,000	281,243	281,243	0.00%
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SOURCES OF CURRENT CAPITAL FUNDS

OPERATING AND CAPITAL FUNDS IN RESERVE

FUNDS AVAILABLE FROM RESERVES

	12,925	27,952	30,557	231,243	0	231,243	231,243	0.00%
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STATE/FEDERAL CONTRIBUTIONS

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

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

	329,259	27,952	30,557	231,243	0	231,243	231,243	0.00%
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TOTAL CAPITAL ACTIVITY REQUIREMENTS

	(70,000)	(93,000)	(70,000)	(50,000)	(25,000)	(50,000)	(50,000)	0.00%
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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%
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50% Ashland County

	25,875	34,500	40,530	39,885	19,942	39,769	37,975	-4.79%
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TOTAL OPERATING CONTRIBUTION

	63,765	74,792	81,060	79,770	39,884	79,538	75,950	-4.79%
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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%
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50% Ashland County

	35,000	46,500	35,000	25,000	12,500	25,000	25,000	0.00%
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TOTAL CAPITAL CONTRIBUTION

	70,000	93,000	70,000	50,000	25,000	50,000	50,000	0.00%
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TOTAL PARTNERSHIP CONTRIBUTIONS

City of Ashland

	72,890	86,792	75,530	64,885	32,442	64,769	62,975	-2.94%
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Ashland County

	60,875	81,000	75,530	64,885	32,442	64,769	62,975	-2.94%
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TOTAL OPERATING & CAPITAL CONTRIBUTIONS

	133,765	167,792	151,060	129,770	64,884	129,538	125,950	-2.94%
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The 2025-2029 Capital Improvement Plan for the Airport is per the Bureau of Aviation project listing.

AIRPORT PROJECTS

Estimated Year	Projects in 2025 forward are estimated year of expenditures Projects	ALL ESTIMATES				Funding Contributions		Capital Funds Balance
		Estimated Cost	Outside Funding	Outside Amount	To be funded	City of Ashland	Ashland County	Jan 1, 2021
								\$ 94,416
2021	<u>Construct containment area for fuel system & replace fuel dispenser and hose reel</u>	25,798	FAA/BOA	0	25,798	36,300	36,300	\$ 141,218
2022	<u>Purchase snow removal equipment - Carrier Vehicle</u> - Less BOA adjustment for prior years runway projects	373,292	FAA/BOA	360,367	12,925	35,000	35,000	\$ 198,293
2023	<u>Holland tractor-transfer case \$14,179 & HVAC \$12,925</u>	27,104	FAA/BOA	0	27,104	46,500	46,500	\$ 264,189
2023	<u>Runway 2/20 Recon/Rehab - & signage</u>	17,000	FAA/BOA	16,150	850			\$ 263,339
2024	<u>Jet Fuel Island purchase from Bretting Co pmt 1 of 3</u>	10,833		0	10,833			\$ 252,506
2025	<u>Annual funding per WI BOA - includes 2/20 runway reconstruction</u>	4,408,203	FAA/BOA	4,187,793	220,410	35,000	35,000	\$ 102,096
2025	<u>Design-Rehab of snow removal equip blding</u>	295,000	FAA/BOA	283,875	11,125	25,000	25,000	\$ 140,971
2025	<u>Jet Fuel Island purchase from Bretting Co pmt 2 of 3</u>	10,833		0	10,833			\$ 130,138
2026	<u>Rehab runway 13/31 & Apron 2 rehab construcion</u>	1,055,000	FAA/BOA	1,022,250	32,750	25,000	25,000	\$ 147,388
2026	<u>New Shell Oil compatible Fuel Truck</u> - Shell may assist in funding. Unknown.	70,000	Unknown	0	70,000			\$ 77,388
2026	<u>Jet Fuel Island purchase from Bretting Co pmt 2 of 3</u>	10,833	NA	0	10,833			\$ 66,555
2027	<u>Construction-Rehab of snow removal equip blding</u>	750,000	FAA/BOA	712,500	37,500	25,000	25,000	\$ 79,055
2028	<u>Construction runway 13/31</u>	2,720,889	FAA/BOA	2,584,845	136,044	25,000	25,000	\$ (6,989)
2029	<u>Design-Terminal access road & parking lot</u>	166,667	FAA/BOA	158,334	8,333	25,000	25,000	\$ 34,678
	TOTALS	9,941,452		9,326,114	615,338	277,800	277,800	
								\$ 34,678

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
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 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 RETIREMENT	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
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%

Police and Fire Commission

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
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
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
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
2026 BUDGET PRELIMINARY
TECHNOLOGY SERVICES

27

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 COMM	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 COMM	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
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
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
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	36,000	4.35%
TOTAL SERVICES:	31,761	32,133	32,620	34,500	15,959	34,500	36,000	4.35%
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	\$36,350	4.45%

Assessor

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