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 25, 2025 Ashland Committee of the Whole

Budget Work Session Agenda

1. **Roll Call**

2. **Approval of Agenda**

3. **ITEMS FOR DISCUSSION AND POSSIBLE ACTION**

   A. **Consider to Approve a Resolution to Exempt the City of Ashland from the Ashland County Library Levy**

   B. **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.

Ref: 2025-504

COMMITTEE AGENDA:
3.A. (9/25/2025)

SUBJECT: **Consider to Approve a Resolution to Exempt the City of Ashland from the Ashland County Library Levy**

RECOMMENDATION: Approve

DEPARTMENT OF ORIGIN: Finance

CLEARANCES: Administrator

EXHIBITS: 1. Proposed Resolution No. 17850

COMPLIANCE WITH STRATEGIC PLAN: NA

SUMMARY STATEMENT:

Each year, Ashland County adopts a library levy which is used to offset a portion of the costs that each library in the County incurs for serving non-municipal patrons. The idea is to have those County residents that do not support a local library through their municipal property tax help fund the libraries in their County. Wisconsin State Statute 43.64(2) allows the City to exempt itself (City residents) from the County's Library Levy. To qualify for the exemption, the City's budget for library services must be greater than the amount that the City's share of the County library levy would be, and the City Council must annually adopt a resolution declaring the exemption. The City's proposed budget for 2026 includes a transfer of $316,000 to the Library fund. Ashland County's 2025 contribution to the library is $56,593.

RESOLUTION No. 17850

RESOLUTION TO EXEMPT THE CITY OF ASHLAND FROM THE ASHLAND COUNTY LIBRARY LEVY

WHEREAS, Wisconsin State Statute 43.64 (2) provides for the exemption from the County Library Levy for any municipality which has higher municipal library expenditures than the municipality's share of the County Library Levy; and,

WHEREAS, the City of Ashland has appropriated and will expend $316,000 on local library service in 2026, which is higher than the City of Ashland's share of the Ashland County library levy.

NOW, THEREFORE, BE IT RESOLVED that the Common Council of the City of Ashland hereby designates this resolution as its applications for exemption from the Ashland County Library Levy for the 2026 budget, pursuant to Wisconsin State Statute 43.64 (2)(b), and instructs the City Clerk to convey this resolution to the Ashland County Board.

PASSED: September 30, 2025

____
Charles Ortman, Alderperson

ATTEST:

____
Denise Oliphant, City Clerk

____
Matt Mac Kenzie, Mayor

APPROVED AS TO FORM:

____
Tyler Wickman, City Attorney

Ref: 2025-498

COMMITTEE AGENDA:
3.B. (9/25/2025)

SUBJECT: **Presentation and Discussion Regarding the 2026 Budget Development**

RECOMMENDATION: NA

DEPARTMENT OF ORIGIN: Finance

CLEARANCES: NA

EXHIBITS: 1. 2026 Budget COW 9.25.2025 presentation

COMPLIANCE WITH STRATEGIC PLAN: NA

SUMMARY STATEMENT:

The 2026 budget is still in the draft phase and the Administrator is meeting with department heads discussing their budgets and capital requests. The Shared Revenue notice for 2026 from the State of Wisconsin was received. Shared revenue is increasing by $108,067 from $4,863,638 to $4,971,705.

Preliminary budget presentations and discussions for this work session: (exhibits will be available at the meeting)
• Various budgets - health & social services, community programs, and municipal band
• Special revenue funds, debt service funds and internal service funds
• Ashland Parks and Recreation
• Public Safety budgets - Police and Fire
• Public Works budgets - buildings & facilities maintenance, public works, sanitation, parks
• Other budget items as needed

Dates of future budget work sessions:
• October 9, 2025 - work session - Marina, Water Utility, Wastewater Utility, capital projects, and other budget items as needed
• October 14, 2025 - work session - continue budget presentations and discussion, 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.

Ref: 2025-498

COMMITTEE AGENDA:
3.B. (9/25/2025)

SUBJECT: Presentation and Discussion Regarding the 2026 Budget Development

RECOMMENDATION: NA

DEPARTMENT OF ORIGIN: Finance

CLEARANCES: NA

EXHIBITS:

COMPLIANCE WITH STRATEGIC PLAN: NA

SUMMARY STATEMENT:

The 2026 budget is still in the draft phase and the Administrator is meeting with department heads discussing their budgets and capital requests. The Shared Revenue notice for 2026 from the State of Wisconsin was received. Shared revenue is increasing by $108,067 from $4,863,638 to $4,971,705.

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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	Percent Change
CONTRIBUTIONS								
100 54910 791 MT. HOPE CEMETERY	61,000	63,000	65,000	66,950	33,475	66,950	68,960	3.00%
TOTAL CONTRIBUTIONS:	**61,000**	**63,000**	**65,000**	**66,950**	**33,475**	**66,950**	**68,960**	**3.00%**
TOTAL MT. HOPE CEMETERY	**$61,000**	**$63,000**	**$65,000**	**$66,950**	**$33,475**	**$66,950**	**$68,960**	**3.00%**

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

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
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
2026 BUDGET PRELIMINARY
MUNICIPAL BAND

DESCRIPTION	2022 Actual	2023 Actual	2024 Actual	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%
CAPITAL EXPENDITURES								
TOTAL CAPITAL EXPEND:	0	0	0	0	0	0	0	NA
TOTAL MUNICIPAL BAND:	$5,400	$5,319	$5,883	$5,150	$1,550	$5,150	$6,000	16.50%

Funding request $6,000

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

CITY OF ASHLAND
2026 BUDGET PRELIMINARY
ANIMAL CONTROL

DESCRIPTION	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual to June 30	2025 Estimate	2026 Budget	Percent Change
TOTAL PERSONNEL COSTS:	58,000	60,713	32,435	0	0	0	0	NA
SERVICES								
100 54150 213 OTHER PROF SERVICES - KENNE	16,000	16,000	20,000	15,000	4,980	18,850	20,000	33.33%
100 54150 217 OTHER PROF SERVICES	0	0	0	0	0	0	0	NA
100 54150 219 OTHER ANIMAL SHELTER	0	50	40	500	0	500	500	0.00%
100 54150 222 ELECTRICITY	0	0	0	0	0	0	0	NA
100 54150 225 TELEPHONE	0	0	0	0	0	0	0	NA
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%
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%

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	11,330	11,700	3.27%
TOTAL MUSEUM:	**10,000**	**10,000**	**11,000**	**11,330**	**5,000**	**11,330**	**11,700**	**3.27%**
SOCIAL SERVICE & HEALTH PROGRAMS								
100 55120 796 SOCIAL SERV & HEALTH	15,300	15,300	17,000	17,510	9,785	17,510	18,100	3.37%
TOTAL SENIOR CITIZEN CTR:	**15,300**	**15,300**	**17,000**	**17,510**	**9,785**	**17,510**	**18,100**	**3.37%**
TOTAL COMMUNITY PROGRAMS:	**27,300**	**27,300**	**31,219**	**32,840**	**15,707**	**32,840**	**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

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
2024 November Issue GO Notes - 20 years $4.34M	*261,650*		
General Tax Levy		**261,650**	0
Banker's Bank - GO Notes 2023A	*571,375*		
General Tax Levy		**571,375**	0
WI State Trust Fund Loan - 2021 4.00%	*9,006*		
AADC Solar Array		**-**	9,006
Bremer Bank NA - Note 2020A 4/01/2030 2.75%	*47,023*		
Marina		**-**	47,023
Bremer Bank NA - Note 2020B 4/01/2030 2.27%	*79,376*		
Water Utility		**-**	79,376
Bremer Bank NA - Note 2020C 5/01/2030 1.91%	*497,860*		
General Tax Levy		**497,860**	0
WI State Trust Fund Loan - 2018 4.00%	*75,473*		
Tax Increment District #10		**-**	75,473
US Bank - GO Bonds 2017B 12/01/2027 2.023%	*198,473*		
General Tax Levy		**198,473**	
US Bank - GO Bonds 2015A 4/01/2035 2.805%	*243,831*		
General Tax Levy		**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**

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**	

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
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 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	50,000	0	25,000	75,000	75,000	0	0	75,000	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	516,800	0	515,097	1,086,187	1,346,420	75,473	63,797	1,485,690	848,866	

CITY OF ASHLAND
2026 BUDGET PRELIMINARY
APR RECREATION PROGRAMS

PRELIMINARY

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 RETIREI	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 221 WATER	0	0	0	0	0	0	0	NA
100 55310 222 ELECTRICITY	0	0	0	0	0	0	0	NA
100 55310 224 GAS	0	0	0	0	0	0	0	NA
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 344 JANITORIAL SUPPLIES	0	0	0	0	0	0	0	NA
100 55310 352 R&M - EQUIPMENT/MACH/T(	0	0	0	0	0	0	0	NA
100 55310 R&M - BUILDINGS	0	0	0	0	0	0	0	NA
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%**
REPAIRS & MAINTENANCE:								
100 55110 353 R&M-FURNITURE/OFFICE E(	0	0	0	0	0	0	0	#REF!
TOTAL MATERIALS & SUPPLIES	**0**	**0**	**0**	**0**	**0**	**0**	**0**	#REF!
CAPITAL EXPENDITURES								
100 55310 812 OFFICE EQUIPMENT/FURNI	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
BUILDING INSPECTION/WEIGHTS & MEASURES

DESCRIPTION			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	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	6,000	0	6,000	6,000	0.00%
100	52410	131 LONGEVITY PAY	0	0	0	0	0	0	0	NA
100	52410	139 SICK LEAVE PAYOUT	0	0	0	0	0	0	0	NA
100	52410	151 SOCIAL SECURITY	3,056	3,193	3,304	3,980	1,688	3,980	4,035	1.38%
100	52410	152 EMPLOYER SHARE RETIREMEN	2,761	3,002	3,161	3,255	1,624	3,255	3,510	7.83%
100	52410	157 HSA CONTRIBUTIONS	1,500	1,500	1,500	1,500	750	1,500	1,500	0.00%
100	52410	154 MEDICAL & DENTAL	7,168	7,812	8,936	9,730	4,790	9,730	9,850	1.23%
100	52410	155 LIFE INSURANCE	122	135	140	240	81	240	255	6.25%
100	52410	156 WORKER'S COMPENSATION	1,493	1,475	1,462	1,565	0	1,565	1,605	2.56%
TOTAL PERSONNEL COSTS:			**58,530**	**61,255**	**64,305**	**73,090**	**32,306**	**73,090**	**74,980**	**2.59%**
SERVICES										
100	52410	210 PROFESSIONAL SERVICES	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	NA
100	52410	225 TELEPHONE	572	695	527	700	123	700	750	7.14%
100	52420	299 OTHER SERVICES/W & M	5,600	3,200	6,000	6,000	6,000	6,000	6,000	0.00%
TOTAL SERVICES:			**67,013**	**71,754**	**75,726**	**75,200**	**29,056**	**75,200**	**76,950**	**2.33%**
MATERIALS & SUPPLIES										
100	52410	319 OFFICE SUPPLIES	0	0	0	50	0	50	50	0.00%
100	52410	320 ADVERTISING	0	0	0	100	0	100	100	0.00%
100	52410	324 MEMBERSHIP DUES	0	0	0	0	0	0	0	NA
100	52410	332 AUTO ALLOWANCE	0	0	0	0	0	0	0	NA
100	52410	339 TRAVEL/TRAINING	175	0	0	500	0	0	500	0.00%
100	52410	340 SUPPLIES	0	0	0	50	0	0	50	0.00%
100	52410	342 GAS & OIL	121	0	328	100	288	350	350	250.00%
100	52410	350 R&M TRANSPORTATION EQUIP	0	72	0	100	0	100	100	0.00%
100	52410	390 MISCELLANEOUS EXPENSE	0	20	0	50	0	0	50	0.00%
TOTAL MAT. & SUPPLIES:			**296**	**92**	**328**	**950**	**288**	**600**	**1,200**	**26.32%**
CAPITAL EXPENDITURES										
100	52410	840 CONDEMNATION/DEMO	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	NA
TOTAL CAPITAL EXPEND:			**1,250**	**0**	**150**	**10,000**	**150**	**40,000**	**25,000**	**150.00%**
TOTAL BUILDING INSPECT/WEIGHTS & MEASURES:			**$127,089**	**$133,101**	**$140,508**	**$159,240**	**$61,800**	**$188,890**	**$178,130**	**11.86%**

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	131	LONGEVITY	0	0	0	0	0	0	0	NA
100	56900	138	ACCRUED SICK PAY	0	0	0	0	0	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%
100	56900	161	RECRUIT/TE	0	0	0	0	0	0	0	NA
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%
100	56900	295	ENGINEERING	0	0	0	0	0	0	0	NA
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	316	FILM DEVELOPING	0	0	0	0	0	0	0	NA
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	332	AUTO ALLOWANCE	0	0	0	0	0	0	0	NA
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	350	R&M TRANSPORTATION EQUIP	0	0	0	0	0	0	0	NA
100	56900	352	R&M EQUIP/TOOLS	0	0	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	56710	324	CHAMBER OF COMMERCE DUES	0	0	0	0	0	0	0	NA
100	56730	791	ECON DEV - AADC CONTRIBUTI	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
2026 BUDGET PRELIMINARY — FIRE & AMBULANCE

			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 DIFFERE	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 REIMBURSEMEN	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 INSURAN	56,778	56,574	62,002	69,720	0	61,195	72,100	3.41%
100	52300	159	OTHER EMPLOYEE CONT	9,121	9,121	9,121	9,200	4,561	9,121	9,200	0.00%
100	52300	190	POST EMPLOYMENT HEALT	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 SEI	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/T	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%**
RELATED REVENUES											
100	43420		STATE FIRE DUES	21,057	20,639	19,094	27,500	0	27,500	27,500	0.00%
100	43610		PAYMENT FOR MUNICIPAL !	2,590	1,554	2,040	4,005	2,040	2,040	4,005	0.00%
100	46220		FIRE PROTECTION FEES	0	1,832	878	1,000	0	248	1,000	0.00%
100	46230		AMBULANCE/EMS FEES	901,148	934,108	1,058,270	1,100,000	763,206	1,600,000	1,600,000	45.45%
100	46231		AMB PROTECTION FEES	6,904	11,848	14,822	23,500	8,755	23,500	23,500	0.00%
100	47323		FIRE-TOWNSHIP CONTRAC	136,387	138,699	141,728	148,950	70,370	148,950	151,030	1.40%
100	47324		AMBULANCE - TOWNS CON	233,477	311,756	316,433	370,064	185,031	364,596	375,610	1.50%
			Total Revenues	**1,301,563**	**1,420,436**	**1,553,265**	**1,675,019**	**1,029,403**	**2,166,834**	**2,182,645**	**30.31%**
NET EXPENSE - FIRE AND AMBULANCE				**$1,446,670**	**$1,485,167**	**$1,789,480**	**$1,905,952**	**$578,864**	**$1,263,588**	**$1,635,499**	**-14.19%**

FIRE DESCRIPTION		FIRE 2022 Actual	FIRE 2023 Actual	FIRE 2024 Actual	FIRE 2025 Budget	FIRE 2025 Actual to June 30	FIRE 2025 Estimate	FIRE 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 DIFFERE	2,276	1,967	2,238	2,400	526	1,051	2,400	0.00%
100 52210 125	WAGES-PAID ON CALL	0	0	0	0	0	0	0	NA
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 133	RETIREMENT/TERMIN PAYO	0	0	0	0	0	0	0	NA
100 52210 136	CLOTHING PAYOUT	3,950	2,984	6,453	3,300	0	3,300	3,300	0.00%
100 52210 137	CLOTHING REIMBURSEMEN	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 INSURAN	26,451	21,932	32,028	25,960	0	21,195	21,200	-18.34%
100 52210 159	OTHER EMPLOYEE CONT	0	0	0	0	0	0	0	NA
100 52210 190	POST EMPLOYMENT HEALT	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 213	OTHER PROFESSIONAL SE	0	0	0	0	0	0	0	NA
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 229	PROTECTIVE SERVICE	0	0	0	0	0	0	0	NA
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 332	AUTO ALLOWANCE	0	0	0	0	0	0	0	NA
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/T	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 355	R&M-BUILDINGS	0	0	0	0	0	0	0	NA
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%**

AMBULANCE DESCRIPTION	AMB 2022 Actual	AMB 2023 Actual	AMB 2024 Actual	AMB 2025 Budget	AMB 2025 Actual to June 30	AMB 2025 Estimate	AMB 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 DIFFERE	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 133 NON-RETIREMENT PAYOUT	0	0	0	0	0	0	0	NA
100 52300 136 CLOTHING PAYOUT	5,748	5,481	5,827	5,400	155	5,400	6,300	16.67%
100 52300 137 CLOTHING REIMBURSEMEN	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 INSURAN	30,327	34,643	29,974	43,760	0	40,000	50,900	16.32%
100 52300 159 OTHER EMPLOYEE CONT	9,121	9,121	9,121	9,200	4,561	9,121	9,200	0.00%
100 52300 190 POST EMPLOYMENT HEALT	0	0	0	0	0	0	0	NA
100 52300 191 RETIREE HSA DEDUCTIBLE	0	0	0	0	0	0	0	NA
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 SE	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 229 PROTECTIVE SERVICE	0	0	0	0	0	0	0	NA
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 332 AUTO ALLOWANCE	0	0	0	0	0	0	0	NA
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 349 OTHER SUPPLIES	0	0	0	0	0	0	0	NA
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/T	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 355 R&M-BUILDINGS	0	0	0	0	0	0	0	NA
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%
100 52300 394 BANK SERVICE CHARGES	0	0	0	0	0	0	0	NA
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%**

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/BUILDIN	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
PUBLIC WORKS

PW - ADMINISTRATIVE & GENERAL				2022	2023	2024	2025	2025 Actual	2025	2026	Percent
DESCRIPTION				Actual	Actual	Actual	Budget	to June 30	Estimate	Budget	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**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**NA**
TOTAL PW-ADMINISTRATION:				**$155,521**	**$161,891**	**$161,226**	**$174,855**	**$85,148**	**$176,789**	**$194,059**	**10.98%**

PW - ENGINEERING & GIS				2021	2022	2023	2024	2024 Actual	2024	2025	Percent
DESCRIPTION				Actual	Actual	Actual	Budget	to June 30	Estimate	Budget	Change
PERSONNEL COSTS											
100	53102	111	SALARIES/PERMANENT/RE	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 EXPENSE	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**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**NA**
TOTAL PW-ENGINEERING & GIS				**$74,319**	**$86,427**	**$144,449**	**$139,368**	**$65,270**	**$134,563**	**$124,009**	**-11.02%**

PUBLIC WORKS-ROADWAY MAINTENANCE

DESCRIPTION				2022	2023	2024	2025	2025 Actual	2025	2026	Percent
PERSONNEL COSTS				Actual	Actual	Actual	Budget	to June 30	Estimate	Budget	Change
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	403,750	27.81%
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-OTHER	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**	**$599,250**	**21.26%**
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**	**$1,208,655**	**0.73%**

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 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual to June 30	2025 Estimate	2026 Budget	Percent Change
PERSONNEL COSTS											
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 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual to June 30	2025 Estimate	2026 Budget	Percent Change
PERSONNEL COSTS											
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 CHAF**	**$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 IMPROVEMENT	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 BUDGI				**$1,645,727**	**$1,776,910**	**$1,757,929**	**$1,879,136**	**$725,413**	**$1,807,291**	**$2,018,624**	**7.42%**

PRELIMINARY

PUBLIC WORKS DEPARTMENT - SANITATION

PW-REFUSE & GARBAGE COLLECTION DESCRIPTION	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual to June 30	2025 Estimate	2026 Budget	Percent 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**	**0**	**0**	**0**	**0**	**0**	**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	2022 Actual	2023 Actual	2024 Estimate	2025 Budget	2025 Actual to June 30	2025 Estimate	2026 Budget	Percent Change
PERSONNEL COSTS								
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**	**0**	**0**	**0**	**0**	**0**	**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%**

PRELIMINARY

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 132 VACATION PAY	-	-	-	-	-	-	-	NA
100 55200 133 RETIREMENT PAYOUT	-	-	-	-	-	-	-	NA
100 55200 134 HOLIDAY PAY	-	-	-	-	-	-	-	NA
100 55200 136 CLOTHING/UNIFORM ALLOWANCE	396	613	675	675	321	675	675	0.00%
100 55200 137 CLOTHING/UNIFORM ALLOWANCE	-	-	-		-	-	-	NA
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%
100 55200 158 RETIREE HRA DEDUCTIBLE	-	-	-	-	-	-	-	NA
100 55200 161 RECRUITMENT/TESTING	-	-	-	-	-	-	-	NA
100 55200 190 POST EMPLOYMENT HEALTH	-	-	-	-	-	-	-	NA
100 55200 191 RETIREE HRA DEDUCTIBLE	-	-	-	-	-	-	-	NA
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
100 55200 295 ENGINEERING DIV SERVICES	-	-	-	-	-	-	-	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 349 OTHER OPERATING SUPPLIES	-	-	-	-	-	-	-	NA
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%**