Ashland City Council Meeting
Tuesday, November 18, 2025 – 6:00 PM
601 Main Street W. Ashland WI 54806

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

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

Tuesday, November 18, 2025 Ashland City Council Meeting Agenda

1. **CALL TO ORDER**
   A. **Roll Call, Moment of Silence and Pledge of Allegiance**
2. **APPROVAL OF AGENDA**
3. **APPROVAL OF MINUTES**
   A. **October 28, 2025 City Council and Committee of the Whole Meeting Minutes** *(Clerk)*
4. **CITIZEN PARTICIPATION PERIOD**
5. **PRESENTATION BY ROB PRATER, ASHLAND SCHOOL DISTRICT SUPERINTENDENT**
6. **ASHLAND FIRE DEPARTMENT FIREFIGHTER OF THE YEAR PRESENTATION**
7. **MAYOR'S REPORT**
   A. **Announcements**
8. **ADMINISTRATOR'S REPORT**
9. **CONSENT AGENDA**
   A. **Approve to Reallocate Wisconsin Funding Assistance Program (FAP) Funds for Paramedic Training Tuition Reimbursement for Ashland Fire Department Staff** *(Fire/EMS)*

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

C. **Miscellaneous Minutes**

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

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

11. OLD BUSINESS

A. **Consider a Resolution Authorizing the Issuance and Sale of a $262,000 One-Year Taxable General Obligation Promissory Note, Series 2025B, to Fund 2026 General Fund Operations** (*Administrator*) Roll

B. **Consider a Resolution to Adopt the 2026 Non-Represented Employees Salary / Hourly Wage Schedule** *(Administration)* Roll

C. **Consider a Resolution by the Common Council for the City of Ashland, Wisconsin, to Adopt the 2026 General Fund, Debt Service Funds, Special Revenue Funds, Capital Project Funds, and Internal Service Funds Budgets** *(Administration)* Roll

D. **Consider a Resolution Adopted by the Common Council for the City of Ashland, Wisconsin, to Establish the 2025 Tax Levy (Payable in 2026) for the City's General Fund, Debt Service Funds, Special Revenue Funds, Capital Project Funds, and Internal Service Funds** *(Administrator) Roll*

E. **Consider to Approve the Proposed 2026 Budgets for JFK Memorial Airport and Ashland Marina** *(Administration)* Roll

F. **Consider to Approve the Proposed 2026 Water and Wastewater Utility Budgets** *(Administration)* Roll

G. **Consider an Ordinance to Amend Chapter 165 (2021-1952) Comprehensive Fee Schedule, Ashland City Ordinances** *(Clerk)* Roll

H. **Consider Approval of the 2025 Property Insurance Renewal, and the 2025 General Liability, Linebacker, Law Enforcement Liability, Data Compromise, Cybersecurity, Government Crime / Fidelity ISO, Business Auto, Workers' Compensation, and Commercial Umbrella Insurance Carrier Renewal** *(Clerk)* Roll

I. **Consider a Resolution Authorizing the Issuance and Sale of Up to $85,672 Water System Revenue Bonds, Series 2025C, and Providing for Other Details and Covenants with Respect Thereto, and Approval of Related Financial Assistance Agreement** *(Public Works, Finance)* Roll

J. **Consider a Wisconsin Department of Transportation State/Municipal Financial Agreement — Revision #1 for USH 2 Stuntz Avenue to 36th Avenue East for the US 2 East Reconstruction Project** *(Public Works)* Roll

K. **Consider a Resolution to Submit an Application for a Wisconsin Economic Development Corporation (WEDC) Idle Sites Grant of up to $250,000 to Support Construction of Infrastructure for Redevelopment of the Former**

Roffers Construction Site, Parcel No. 201-00356-0000 *(Planning and Development)* Roll

L. **Consider a City of Ashland Resolution to Adopt a Citizen Participation Plan as Required for the Submission of a Community Development Block Grant (CDBG) Application for the 2026 Comprehensive Plan Update** *(Planning and Development)* Roll

12. NEW BUSINESS

A. **Consider a City of Ashland Resolution Authorizing to Submit a Community Development Block - Planning Grant (CDBG-PLNG) Application for the 2026 Comprehensive Plan Update** *(Planning and Development)* Roll

B. **Consider a City of Ashland Resolution Providing a Guarantee of Match Funds for the 2025 Community Development Block Grant Planning (CDBG PLNG) Application Related to the City of Ashland's Participation in the Community Development Block Grant (CDBG) Program** *(Planning and Development)* Roll

C. **Consider to Submit an Application to Fieldprint to Implement Digital Fingerprinting through the Clerk's Office** *(Clerk)* Voice

D. **Consider Contracts for the Purchase of Furniture and Shelving Furnishings for the Vaughn Library Renovation Project** *(Library)* Roll

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

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

B. **Return to Open Session**

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

14. ADJOURNMENT

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

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

MEETING MINUTES

ASHLAND CITY COUNCIL
Tuesday, October 28, 2025 – 6:00 PM
Ashland City Hall Council Chambers

1. CALL TO ORDER

The Tuesday, October 28, 2025 Ashland City Council meeting was called to order by Mayor Matt Mac Kenzie at 6:00 p.m.

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

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

ALSO PRESENT: Mayor Matthew MacKenzie, City Administrator Brant Kucera, City Clerk Denise Oliphant, City Attorney Tyler Wickman, Public Works Director John Butler, Planning Director Steven Wiley, Fire Chief Stuart Matthias, and other interested citizens.

2. APPROVAL OF AGENDA

A motion by Seefeldt, seconded by Sztyndor to approve the agenda as presented, passed unanimously by voice vote.

3. APPROVAL OF MINUTES

A. October 9, 2025 Committee of the Whole Budget Work Session Meeting Minutes

B. October 14, 2025 City Council and Committee of the Whole-Budget Work Session Meeting Minutes

C. October 23, 2025 Committee of the Whole Budget Work Session Minutes

A motion by Sztyndor and seconded by Seefeldt to approve the minutes, carried unanimously by voice vote.

4. CITIZEN PARTICIPATION PERIOD

There were no Citizens who requested to address the Council.

5. MAYOR'S REPORT

A. **Announcements**

The Mayor received a Wastewater Monitoring Partner Annual Impact Report, available for anyone who wished to review. Genesis 1990 was having an open house at 9:00 p.m. on November 17, 2025. The Vaughn Library discovered a bat bug at their facility, not a bed bug as rumor had it.

6. ADMINISTRATOR'S REPORT

Kucera offered well wishes to Street Superintendent Greg Ledin who was leaving the City for a Public Works Director position for the City of Washburn. Harvest Festival was well attended and organized, and we look forward to the next City event. All five applicants for the Facade Improvement Grant were approved. Work began at the former Baron Radiator site as the retaining wall was complete. A concessionaire building will be constructed in 2026.

7. CONSENT AGENDA

A. **Accept a Wisconsin Department of Natural Resources Forest Fire Protection Grant Award Agreement** *(Fire Department)*

Sztyndor moved, seconded by Goyke to approve the Consent Agenda. The motion passed unanimously by voice vote.

8. OLD BUSINESS

A. **Approve an Ordinance to Amend Chapter 800 (1130) An Ordinance to Amend the Official Zoning Map of the City of Ashland, Ashland City Ordinances, to Rezone Parcel Nos. 201-04774-0000, 201-04771-0000, 201-04779-2000, 201-04775-0000, and 201-04779-0000 from Future Development (FD) to Residential Estate (R-E). Applicants: BNG Properties LLC & Paschal & Sharon Hammond, Per a Resolution as Approved by Council in June 2023** *(Planning & Zoning)* Roll

A motion by Ortman, seconded by Sztyndor to approve the ordinance passed unanimously by roll call vote.

File #2025-2026

9. NEW BUSINESS

A. **Approve an Agreement for Professional Services between the City of Ashland and Short Elliot Hendrickson, Inc. (SEH) for the Wastewater Treatment Plant Upgrades Phase 1 Project** *(Public Works)* Roll

A motion by Seefeldt, seconded by Sztyndor to approve the agreement for $89,500 plus contingency, passed unanimously by roll call vote.

B. **Consider a Resolution to Accept a Request to Transfer City-Owned Property (A Portion of Parcel No. 201-01886-0000), Consisting of former Wisconsin Central Railroad Right-of-Way Located in Block 145 of Ellis Division, Recorded in Volume 2 of Plats on**

Page 80, in the City of Ashland, Ashland County, Wisconsin, Zoned Single and Two-Family Residential (R-2). Applicant: Travis Franek *(Planning & Zoning)* Roll

Ortman read a constituent's comments into the record. A motion by Seefeldt, seconded by Sztyndor to approve the resolution passed 6-0-1 by roll call vote; Ortman abstained.

File #17854

C. **Consider a Resolution to Issue a Conditional Use Permit (CUP) to Allow a Fence Exceeding Six Feet in Height in the Side and Rear Yards at 2501 Golf Course Road, Parcel No. 201-04808-1000, Zoned Regional Commercial (R-C) District with Floodplain Overlay (F-O). Applicant: Scott Wafle** *(Planning & Zoning)* Roll

A motion by Ortman, seconded by Sztyndor to approve the resolution passed unanimously by roll call vote.

File #17855

D. **Consideration of a Loan Agreement with BGNG, LLC: Joseph and Victoria Gokee for Down Payment Assistance for the Purchase of 421 Main Street West, Ashland** *(Administrator)* Roll

A motion by Seefeldt, seconded by Sztyndor to approve the amended agreement for $35,439.44, passed unanimously by roll call vote.

10. ADJOURNMENT

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

Respectfully Submitted,

Denise Oliphant,
City Clerk

MEETING MINUTES

COMMITTEE OF THE WHOLE MEETING
Tuesday, October 28, 2025 – 6:00 PM
Ashland City Hall Council Chambers

The Tuesday, October 28, 2025 City of Ashland Committee of the Whole Meeting was called to order by Council President Charlie Ortman at 6:35 PM.

1. **Roll Call**

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

ALSO PRESENT: Mayor Matthew MacKenzie, City Administrator Brant Kucera, City Clerk Denise Oliphant, Public Works Director John Butler, Planning Director Steven Wiley, Fire Chief Stuart Matthias, and other interested citizens.

2. **Approval of Agenda**

A motion by Goyke, seconded by Sztyndor to approve the agenda as presented, passed unanimously by voice vote.

3. **Council President's Report**

Ortman requested financial information to begin working on a strategy to help the City keep up with inflation.

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

A. **Paramedic Training Tuition Reimbursement for Ashland Fire Department Staff *(Fire/EMS)***

Matthias introduced the item and answered questions from Council. A motion by Seefeldt, seconded by Sztyndor to forward this item to Council for formal approval, passed unanimously by roll call vote.

B. **Apply for Wisconsin Economic Development Corporation (WEDC) Idle Sites Grant of up to $250,000 for the Redevelopment of the Former Roffers Construction site, Parcel No. 201-00356-0000. *(Planning and Development)***

Wiley introduced the item and answered questions from Council. A motion by Sztyndor, seconded by Gregoire to forward the item to Council for formal approval, passed unanimously by voice vote.

C. **Submit Applications for Streets Grants: State of Wisconsin DOT Surface Transportation Program and Local Road Improvement Program for Future Road Improvement Projects *(Public Works)***

Butler introduced the item and answered questions from Council. There was no action requested at this time.

D. **Continued Review of Vacant Housing Ordinance Draft *(Administrator)***

E. **Proposed City of Ashland Property and Commercial Insurance Renewal Quotes *(Clerk)***

Oliphant introduced the item and answered questions from Council. A motion by Sztyndor, seconded by Gregoire to forward this item to Council for formal approval, passed unanimously by voice vote.

F. **Proposed 2026 Fee Schedule Changes *(Clerk)***

Oliphant discussed the item with Council and answered questions. A motion by Gregoire, seconded by Sztyndor to forward a final proposed fee schedule to Council for formal approval, passed unanimously by voice vote.

G. **2026 City Council Meeting Calendar *(Clerk)***

Oliphant introduced the item and took recommendations from Council. A motion by Gregoire, seconded by Seefeldt to forward a final proposed 2026 meeting calendar to Council for formal approval, passed unanimously by voice vote.

5. **Items for Future Discussion**

Levi offered he would reach out to citizens regadring ICE presence and the City's stand on the subject.

6. **Adjournment**

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

Respectfully Submitted,

Denise Oliphant,
City Clerk

Ref: 2025-230

COUNCIL AGENDA: 9.A. (11/18/2025)

SUBJECT: **Approve to Reallocate Wisconsin Funding Assistance Program (FAP) Funds for Paramedic Training Tuition Reimbursement for Ashland Fire Department Staff *(Fire/EMS)***

RECOMMENDATION: Approve

DEPARTMENT OF ORIGIN: Fire & EMS Department

CLEARANCES: The Council as Committee of the Whole previously discussed and approved this item to move forward to the Council for formal approval.

EXHIBITS:
1. Paramedic Class Tuition Reimbursement Agreement
2. Revised - Paramedic Class Tuition Reimbursement Agreement

EXPENDITURES REQUIRED: $6,075.00

AMOUNT BUDGETED: Reallocating FAP Funding

APPROPRIATION REQUIRED: NA

TREASURER'S CERTIFICATE: NA

COMPLIANCE WITH CHAPTER 51: The Council as Committee of the Whole previously discussed and approved for this item to move forward to the Council for formal approval.

STATEMENT OF CONFORMANCE WITH COMPREHENSIVE PLAN:

SUMMARY STATEMENT:

The Fire Chief requested to reimburse up to $6,075.00 to each employee enrolled in the paramedic program for the paramedic tuition that they paid out of pocket less any scholarships. In 2025, the Ashland Fire Department received $46,000 through the Wisconsin Funding Assistance Program (FAP), ten times more money through FAP than before. Due to the large increase, these funds were not allocated to any budget item. These FAP funds are restricted-use funds. The first item listed for acceptable use is training. Currently, two staff members are attending paramedic school through Northeast Wisconsin Technical College. The cost of this program is $7220 per person. Each of these staff previously received $1145 through Boreal Waters for a scholarship.

The current employee handbook allows the city to reimburse up to $2500 for approved educational expenses. This line item has not been utilized by the Fire Department for many years. In 2016, the Ashland Fire Department changed the staffing makeup to include EMT personnel. The idea was that we would be able to hire more local EMTs and then send them to paramedic school. Past scholarships through our local hospital funded some EMT's paramedic tuition. A short-lived program through Northwest CEP funded another individual's paramedic tuition. All known scholarship opportunities have been explored this year.

Due to the unanticipated FAP funding increase, the funds are available to pay for the tuition for the current EMTs in class. Pending legislation in Wisconsin will provide funding for all future EMT and Paramedic tuition beginning in 2027 if passed. This pending legislation will not help individuals who are already in class. Hiring practices have changed dramatically around the state for fire-based EMS systems and private EMS systems. Most paramedic students receive job offers while in class. Wausau Fire Department hired people with no fire or EMS experience, paid them to go to school for two years and paid their tuition. Eau Clarie Fire Department makes job offers during the first month of class. More services are becoming paid services around Wisconsin every year. Most private EMS services pay tuition for their EMTs. Paramedic tuition costs were a contributing factor for an employee leaving earlier this year.

During their October 28, 2025 Committee of the Whole meeting, Council agreed with the need to allow the Fire Department to provide up to $6,075.00 for each EMT in paramedic school, payable when they pass the paramedic class during 2025 and 2026.

Find yourself next to the water.
ASHLAND
City of Ashland, Wisconsin
601 Main Street West — Ashland, WI 54806 — www.coawi.org

Stuart Matthias
Fire Chief
City of Ashland
215 Sixth Street East
Ashland, WI 54806
Phone: 715-682-7052
Fax: 715-682-7903

ASHLAND FIRE DEPARTMENT
PARAMEDIC CLASS TUITION AGREEMENT

I, _____, acknowledge that by accepting ***City of Ashland Paramedic Class Tuition Reimbursement***, I am agreeing to the following condition of employment: Should I resign my employment voluntarily within the first 60 months of employment as a paramedic with the Ashland Fire Department, I agree to reimburse the City of Ashland for scholarship dollars at the rates of 1/60th of the total scholarship dollars received per month for each month not worked in the first 60 months after becoming a paramedic.

I will be responsible for any taxes that may be due on this tuition reimbursement. Any taxes paid will reduce the amount to be repaid should I leave voluntarily within the first 60 months of becoming a paramedic.

I understand these conditions, and agree to accept such conditions of employment from the City of Ashland. I hereby authorize the City of Ashland to deduct any reimbursement from my wages and shall be responsible for any amount that my wages do not cover. In the event employee breaches his or her obligations to reimburse the City under this Agreement, the city shall be entitled to institute legal proceedings in any court of competent jurisdiction for the collection of the amount due, and employee stipulates that the City shall be owed such amount due plus interest at the rate of twelve-percent ("12%") per annum, and employee shall pay or reimburse the City's reasonable attorneys' fees and costs incurred in enforcing this agreement.

That this agreement may not be waived or amended except by a written amendment signed by both parties. If for any reason a court of competent jurisdiction finds any provision of this Agreement to be illegal or unenforceable, the offending provision will be deemed amended or deleted to the extent necessary to conform to the applicable law and for the benefit of the City.

Agreed to this _____ day of _____, 20_____

Printed Name _____

Signed_____

Subscribed and sworn to before me this

_____day of _____, 20_____

Notary Public, Ashland County, WI
My commission expires _____

Find yourself next to the water.
ASHLAND
City of Ashland, Wisconsin
601 Main Street West — Ashland, WI 54806 — www.coawi.org

Stuart Matthias
Fire Chief
City of Ashland
215 Sixth Street East
Ashland, WI 54806
Phone: 715-682-7052
Fax: 715-682-7903

ASHLAND FIRE DEPARTMENT
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That this agreement may not be waived or amended except by a written amendment signed by both parties. If for any reason a court of competent jurisdiction finds any provision of this Agreement to be illegal or unenforceable, the offending provision will be deemed amended or deleted to the extent necessary to conform to the applicable law and for the benefit of the City.

Agreed to this _____ day of _____, 20_____

Printed Name _____

Signed_____

Subscribed and sworn to before me this

_____day of _____, 20_____

Notary Public, Ashland County, WI
My commission expires _____

Ref: 2025-231

COUNCIL AGENDA: 9.B. (11/18/2025)

SUBJECT: Approve the 2026 City Council Meeting Calendar *(Clerk)*

RECOMMENDATION: Approval

DEPARTMENT OF ORIGIN: City Clerk

CLEARANCES: The Council as Committee of the Whole previously discussed and approved for this item to move forward to the Council for formal approval.

EXHIBITS: 1. 2026 City Council Meeting Calendar

EXPENDITURES REQUIRED: NA

AMOUNT BUDGETED: NA

APPROPRIATION REQUIRED: NA

TREASURER'S CERTIFICATE: NA

COMPLIANCE WITH CHAPTER 51: The Council as Committee of the Whole previously discussed and approved with recommended amendments to move this item forward to the Council for formal approval.

STATEMENT OF CONFORMANCE WITH COMPREHENSIVE PLAN: NA

SUMMARY STATEMENT:

According to Chapter 51 City Council Procedure, the Common Council meets on the second Tuesday and last Tuesday of each month, unless where otherwise noted, to conduct general City business. Council meetings begin at 6:00 PM, with Committee of the Whole immediately following adjournment.

The 2026 City Council Meeting Calendar highlights the standard meetings, working around election dates and holidays. Board and committee meetings are scheduled around the Council calendar, and Council retreat(s) may be scheduled as needed. Of note:

April 21, 2026 The 2026 Spring Election is on April 7, 2026. Per WI State Statute, a Reorganizational Meeting of the Common Council shall meet on the third Tuesday of each April to administer the Oath of Office for the elected officials. This is generally the only meeting during the month of April unless a special meeting is needed.
August 25, 2026 If necessary, the Partisan Primary Election is held on August 11, 2026. This being the second Tuesday of August, there would not be a meeting scheduled for that day, making the only meeting in August 2026 on August 25 2026. This can be changed according to Council's desire.
Budget Work Sessions The City generally begins working with Council on the next year's budget in September. Council determined to make the first budget work session during the Committee of the Whole meeting on Tuesday, September 8, 2025.
Public Hearing The one Council meeting in November includes the Budget Public Hearing as set by WI State Statutes, on November 17, 2026.

2026 CITY OF ASHLAND COUNCIL CALENDAR

January

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March

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June

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September

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October

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November

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December

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COUNCIL MEETINGS

REORGANIZATIONAL MTG

ELECTION DAYS

BUDGET WORKSESSIONS

COUNCIL/BUDGET HEARING

CITY OFFICES CLOSED

ALL DATES ARE SUBJECT TO CHANGE

AIRPORT COMMISSION MEETING MINUTES: **Thursday, August 21, 2025**

1. Roll Call

a. Commission Members: Lloyd Orensten, John Coffey, Carol Ortman, Richard Huber, Blake Ellefson

PRESENT: Orensten, Coffey, Huber, Ellefson

ABSENT: Ortman (Excused)

ALSO PRESENT: Derek Hall (Airport Manager)

2. Approval of Minutes

a. Review and Approve Minutes from June 26, 2025 Airport Commission Meeting
Motion to Approve Minutes: Ellefson
Second: Coffey
Vote (Voice): Passes Unanimously (4-0)

b. Review and Approve Minutes from July 9, 2025 Airport Commission Meeting
Motion to Approve Minutes: Ellefson
Second: Huber
Vote (Voice): Passes Unanimously (4-0)

3. Citizen Participation Period

4. Commission Items

a. Continued Discussion Regarding Airport Security Measures

Hall reported that there have been no additional incidents since the last incident. He did have two companies come in to provide a quote for a four cameras and two key locks. A company from Eau Claire quoted about $12,000, Omer Nelson Electric quoted $3,000 for an older system that was not internet based. Hall also talked with Kurt Blakeman at the Fire Department, and they talked about how to set up the system on their own and that it is a low cost for cameras. A keylock system Hall found two options. A simple system that the City could install on it's own, or spend in excess of $6,000 on a set up installed by a professional. Ellefson suggested putting signs up to say the property does use video surveillance, the rest of the commission echoed agreement. The Commission would like to see the

low cost approaches taken, Hall said he will move forward with that.

Hall also provided an update of the broken auto-gate. A new gate is about $7,000 from Dairyland Fence. Northern Fence may be able to repair it with a weld, they will be visiting to see if a weld will fix it. Hall stated there are signs on the gate that show "out of order" and the gate is secured.

b. Review of 2020-2024 Airport Finances

The Commission reviewed the financial reports. Hall asked if the commission had any changes the proposed 2026 budget.

Hall also reported that the fuel truck is a growing concern, Randy Tody at Public Works believes the truck engine is getting to its end of life as oil is leaking out of the block. Hall doesn't foresee any changes to the budget, but hopes to secure some funding for a new fuel truck. Coffee and Ellefson asked how the fuel sales were going and to see if the money could be used to help with the truck. Hall said with the runway project, sales are likely down slightly, but the margin on fuel is greater now that the airport owns the fuel farm. Ellefson asked about the borrowing capacity of the City or the County and suggested that question be asked. Orensten asked about grants from Federal or State. Hall stated that no funds are available from the Federal level, and he hasn't been able to track anything down from the State. Leasing a truck from Titan is about $2500 to $3000 per month.

c. Discussion and Review of Airport Fees

Hall reported that the averages for 2024 have been released by the BoA. Hall reported that for the classification of the JFK Airport (Medium GA), the airport is right in line with the averages on most items. He has been collecting the overnight fees based on the tier of the aircraft. Most have been taking fuel, so he has been waiving that fee. Hall asked the commission with Enbridge coming in to potentially do construction. Enbridge may use the airport. Would the Commission like to institute a fee for their use? Orensten suggested asking them to buy a fuel truck, Ellefson said now is the time to ask, but knowing there is hesitancy to work with Enbridge it would be a good idea to approach city leadership before sending a letter.

d. Continued Discussion Regarding Flight School Discount

Hall stated that this has driven more traffic to the airport and increased sales. He stated the flight school does also drive more people to get into aviation for the longevity of the airport. Orensten suggested a trial period and require them to get the Titan Card to avoid fees. Hall said that a reconciliation can be done monthly or quarterly, he suggested monthly. Previous discussion stated a $0.50/gallon discount

Motion: Coffey - Effective September 1, 2025 the Airport Commission authorizes a one-year trial period of $0.50/gallon fuel discount for the one flight school aircraft that is settled monthly with the airport, with a requirement that the school is insured, to be reevaluated in one year.
Second: Huber
Vote (Voice) - Passes Unanimously (4-0)

e. Update of Runway 02/20 Rehabilitation Project and Lot Survey Status

Hall gave an update on the runway. They went slightly over time allotment and came in on budget. The surface is smooth. Paperwork is completed and was submitted to the FAA, including the updated charts for the taxiway changes. Painting will be completed next week. There are a few lights missing for the taxiway, but they should be arriving in the next week. The FAA needs to run flight checks, Hall is not aware of when that is happening, but once that is done the airport will be fully open.

On the lot surveys, Hall stated the surveyors completed the work and they are finishing the drawings. Once those are back, the County can assign property IDs and taxes can be levied on the hangars.

5. Airport Manager's Report

The Department of Transportation is upgrading the internet connection to their GCO at the airport, meaning fiber internet will be brought to the SRE Building at the airport. Hall is hoping to be able to hook into that to upgrade internet service at the airport, including an option for hangar owners to tap into that as well.

Fuel sales are rebounding with the runways being open.

The Grand Prix crew car has been retired, leaving the Buick as the only airport car.

6. Approval of Bills

a. Approval of Statement of Bills Dated August 21, 2025

Approval of the billing statement dated August 21, 2025 in the amount of 32,169.31.

Motion to approve: Huber
Second: Ellefson
Vote (Voice): Passes unanimously (4-0)

7. Set Next Meeting Date

Next Meeting: October 23, 2025

8. Adjournment

Motion to adjourn: Ellefson
Second: Huber
Vote (Voice): Passes unanimously (4-0)

Submitted by Kevin Haas, Deputy Clerk, City of Ashland

Ref: 2025-232

COUNCIL AGENDA:
10.A. (11/18/2025)

SUBJECT: **Public Hearing on the Proposed 2026 City of Ashland Budget *(Administration)* Roll**

RECOMMENDATION: NA

DEPARTMENT OF ORIGIN: Administrator

CLEARANCES: The Council as Committee of the Whole previously discussed and approved this item to move forward to the Council for formal approval.

EXHIBITS:
1. Public Hearing Notice 2026 Budgets
2. 2026 Proposed Budgets

EXPENDITURES REQUIRED: $ 15,751,624.00

AMOUNT BUDGETED: -0-

APPROPRIATION REQUIRED: $ 15,751,624.00

TREASURER'S CERTIFICATE: NA

COMPLIANCE WITH CHAPTER 51: The Council as Committee of the Whole previously discussed and approved to move forward the proposed budget to the November 18, 2025 Council Public Hearing for formal approval.

STATEMENT OF CONFORMANCE WITH COMPREHENSIVE PLAN: NA

SUMMARY STATEMENT:

Pursuant to Section 65.90 WI Statutes, the City must hold a public hearing prior to adoption of the 2026 Budget. The Statute further states that a notice must be published containing the budget

and the date and location of the public hearing at least 15 days prior to the hearing. The City's notice of the public hearing was published in the City's official newspaper, the Daily Press on October 23, 2025 which is 26 days prior to the advertised November 18th Public Hearing date. The attached notice contained the time, date and place of the public hearing as well as a summary of the 2026 budget. The public hearing is being held to receive public comment on the 2026 budget.

The public hearing is not an opportunity for Council discussion or comments on the budget. The opportunity for Council discussion, or reply to the comments of the public during the hearing, will be provided during the discussion on the budget after the close of the public hearing. The Clerk's office has confirmed that proper notice has been made. The public hearing notice was published as a Class I notice on October 23, 2025, in the Ashland Daily Press, as well as posted at three public places, including City Hall, the Vaughn Library, and Ashland County, and posted to the City's website and social media pages.

PUBLIC HEARING NOTICE

The Common Council of the City of Ashland, Wisconsin will hold a **Public Hearing on the proposed 2026 Budget at its meeting on Tuesday, November 18, 2025.** The meeting will begin **at 6:00 pm in-person with the option of on-line via go-to-meeting**. Adoption of the 2026 Budget is scheduled to follow the Public Hearing. Below is a summary of the proposed Budget and City Levy. The proposed budget detail is available for inspection at City Hall, the Vaughn Public Library, or at www.coawi.org.

Join the meeting from your computer, tablet or smartphone: https://global.gotomeeting.com/join/500263957
You can also dial in using your phone.
United States (Toll Free): 1 877 309 2073 Access Code: 500-263-957

CITY OF ASHLAND - 2026 BUDGET SUMMARY

General Fund Detail

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

All Governmental & Proprietary Funds Combined

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

Mill Rate Calculation

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

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

Meeting with be held at 601 Main St West
at 6:00 pm in the City Hall Council Chambers
OR Join the meeting from your computer, tablet or smartphone
https://global.gotomeeting.com/join/500263957
You can also dial in using your phone.
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Capital Projects Funds	1,719,100	6,986,800	7,795,920	909,980	**0**
Enterprise Funds	34,984,324	6,561,093	6,324,146	35,221,271	**0**
Internal Service Funds	450,000	220,000	334,450	335,550	**0**
Total	$43,243,703	$29,957,853	$31,806,849	$41,394,707	**$4,938,143**

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Assessed Value	468,088,800	466,888,500	459,453,276	**464,316,000**	**1.06%**
Mill Rate ($ per $1,000 assessed value)	10.1491	10.2789	10.6203	**10.6353**	**0.14%**

CITY OF ASHLAND
2026 BUDGET PRELIMINARY
SUMMARY WORKSHEET

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

Uses of General Funds

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

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

CITY OF ASHLAND
2026 BUDGET PRELIMINARY
GENERAL FUND REVENUES

	ACCOUNT DESCRIPTION	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 June 30	2025 Projected	2026 Budget	2025-26 Change
TAXES									
100 41110	GENERAL PROPERTY TAXES	2,833,760	2,852,457	2,861,624	2,884,590	1,944,303	2,884,590	2,939,837	1.92%
100 41140	MOBILE HOME TAXES	27,527	23,562	21,795	25,000	9,370	25,000	25,000	0.00%
100 41210	MOTEL/HOTEL TAXES	10,890	10,846	10,066	10,800	1,326	10,800	10,800	0.00%
100 41222	SALES TAX - CITY SHARE	108	167	193	140	88	140	140	0.00%
100 41310	TAXES - WATER UTILITY PILOT	381,023	347,500	323,358	347,500	161,700	323,400	315,000	-9.35%
100 41320	TAXES - TAX EXEMPT PILOT	76,857	1,949	56,637	57,000	43,457	54,547	57,000	0.00%
100 41800	PENALTIES ON DELINQUENT TAXES-PP	598	798	1,956	1,000	878	1,100	1,000	0.00%
100 41810	PENALTIES ON DELINQUENT TAXES-Uti	1,961	3,455	5,185	3,000	15,630	16,800	4,000	33.33%
100 41900	OTHER TAXES	1,382	139	0	0	0	0	0	NA
TOTAL TAXES:		**3,334,106**	**3,240,873**	**3,280,814**	**3,329,030**	**2,176,751**	**3,316,377**	**3,352,777**	0.71%
SPECIAL ASSESSMENTS									
100 42000	SPECIAL ASSESSMENTS	0	0	0	0	0	0	0	NA
TOTAL SPECIAL ASSESSMENTS:		**0**	**0**	**0**	**0**	**0**	**0**	**0**	NA
INTERGOVERNMENTAL									
100 43410	SHARED REVENUES	3,747,459	3,756,979	4,617,366	4,661,990	0	4,717,728	4,863,400	4.32%
100 43411	EXPENDITURE RESTRAINT	132,474	177,327	145,910	145,910	0	145,910	108,305	-25.77%
100 43412	EXEMPT COMPUTER AID	18,529	18,529	18,529	18,530	0	18,530	18,530	0.00%
100 43413	PERSONAL PROPERTY TAX AID	47,871	47,871	47,871	154,760	0	154,760	154,760	0.00%
100 43414	VIDEO SERVICE PROVIDER AID	18,533	18,533	18,533	18,533	0	18,533	18,533	0.00%
100 43420	STATE FIRE DUES	19,094	23,768	27,187	27,500	0	27,500	27,500	0.00%
100 43529	OTHER PUBLIC REVENUE	59,354	53,919	0	50,000	0	0	0	-100.00%
100 43530	STATE GRANT REVENUE	34,763	2,914	3,548	0	15	0	0	NA
100 43531	STATE GENERAL TRANS AID	625,575	660,771	645,301	658,110	162,455	649,820	637,138	-3.19%
100 43533	STATE CONNECTING HWY AID	76,591	76,688	109,115	94,010	27,318	109,274	109,500	16.48%
100 43610	PAYMENT FOR MUNICIPAL SERVICE	16,283	20,293	13,778	13,780	9,062	13,780	13,780	0.00%
TOTAL INTERGOVERNMENTAL:		**4,796,526**	**4,857,592**	**5,647,138**	**5,843,123**	**198,851**	**5,855,835**	**5,951,446**	1.85%
LICENSES & PERMITS									
100 44100	LICENSES - BUSINESS & OCCUPATIONA	31,090	30,470	29,965	30,500	26,465	30,500	30,500	0.00%
100 44110	CABLE FRANCHISE FEE	76,861	74,624	74,363	77,000	18,445	75,000	75,000	-2.60%
100 44200	LICENSES - NON BUSINESS	2	1	5	5	4	5	5	0.00%
100 44300	BUILDING & STREET-CUT PERMITS	62,898	98,070	87,548	60,000	26,232	60,000	60,000	0.00%
100 44400	ZONING PERMITS & FEES	3,543	6,023	4,365	4,000	6,340	7,000	5,000	25.00%
TOTAL LICENSES & PERMITS:		**174,394**	**209,188**	**196,246**	**171,505**	**77,486**	**172,505**	**170,505**	-0.58%
FINES, FORFEITS & PENALTIES									
100 45100	LAW & ORDINANCE VIOLATIONS	14,716	15,342	15,331	16,000	7,134	16,000	16,000	0.00%
TOTAL FINES, FORFEITS & PENALTIES:		**14,716**	**15,342**	**15,331**	**16,000**	**7,134**	**16,000**	**16,000**	0.00%
PUBLIC CHARGES FOR SERVICES									
100 46100	OTHER REVENUES - GENERAL GOVT	11,932	13,874	12,939	12,500	5,257	12,500	12,500	0.00%
100 46210	POLICE SERVICES	3,205	3,955	2,249	4,000	1,050	4,000	4,000	0.00%
100 46220	FIRE PROTECTION FEES	878	0	744	1,000	0	248	1,000	0.00%
100 46230	AMBULANCE/EMS FEES	1,058,270	1,125,960	1,346,270	1,100,000	763,206	1,600,000	1,600,000	45.45%
100 46231	AMB PROTECTION FEES	14,822	23,440	30,703	23,500	8,755	23,500	23,500	0.00%
100 46290	SPECIAL CHARGES	90	70	130	6,100	170	6,100	6,100	0.00%
100 46310	PUBLIC WORKS CHARGES	32,162	91,987	46,594	50,000	10,417	50,000	50,000	0.00%
100 46330	PARKING RENT & FINES	8,034	9,444	4,885	10,000	7,566	10,000	10,000	0.00%

CITY OF ASHLAND
2026 BUDGET PRELIMINARY
GENERAL FUND REVENUES

	ACCOUNT DESCRIPTION	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 June 30	2025 Projected	2026 Budget	2025-26 Change
PUBLIC CHARGES FOR SERVICES Cont.									
100 46420	REFUSE/GARBAGE COLLECTION FEES	356,751	357,450	361,932	359,000	218,487	358,000	359,000	0.00%
100 46421	RECYCLING FEES (started February 2016	35,862	39,746	113,514	149,600	38,351	142,100	143,000	-4.41%
100 46440	WEED/NUISANCE CONTROL	1,150	0	600	5,000	1,300	2,500	5,000	0.00%
100 46510	ANIMAL CONTROL FEES	3,118	3,601	3,706	3,600	2,446	3,600	3,600	0.00%
100 46720	PARKS REVENUE	146,601	138,140	152,917	160,000	34,642	155,000	160,000	0.00%
100 46721	PW FUEL TAX REFUND	3,851	2,844	0	2,850	2,720	2,850	2,850	0.00%
100 46722	PW ADMIN FEE	6,419	5,824	2,994	3,500	1,704	3,500	3,500	0.00%
100 46755	LEISURE PROGRAMS & REC FEES	93,268	92,326	95,248	93,000	62,006	95,000	100,000	7.53%
TOTAL PUBLIC CHARGES:		**1,776,413**	**1,908,661**	**2,175,425**	**1,983,650**	**1,158,077**	**2,468,898**	**2,484,050**	25.23%
INTERGOVERNMENTAL CHARGES FOR SE									
100 47321	LIAISON OFFICER-REIMBURSE	82,317	86,458	52,096	0	0	52,096	0	NA
100 47323	FIRE- TOWNSHIP CONTRACTS	141,728	143,858	146,837	148,950	70,370	148,950	151,030	1.40%
100 47324	AMBULANCE - TOWNSHIP CONTRACTS	316,433	321,179	364,592	370,064	185,031	364,596	375,610	1.50%
100 47401	UTILITY COST SHARE	233,250	243,328	255,059	240,000	119,133	245,000	245,000	2.08%
100 47403	AIRPORT ADMIN REIMBURSEMENT	8,000	8,000	8,000	8,000	4,002	8,000	8,000	0.00%
100 47405	CHARGES TO LIBRARY	40,073	36,281	45,802	40,000	0	0	0	-100.00%
TOTAL INTERGOVERNMENTAL CHARGES:		**821,801**	**839,104**	**872,386**	**807,014**	**378,537**	**818,642**	**779,640**	-3.39%
MISCELLANEOUS REVENUES									
100 48110	INTEREST ON CASH & INVESTMENTS	16,468	54,269	135,035	68,000	500	135,000	120,000	76.47%
100 48200	PROPERTY RENTS & LEASES	28,109	28,013	30,329	30,000	1,699	1,699	0	-100.00%
100 48309	SALES OF OTHER EQUIP & PROPERTY	0	6,300	25	0	0	0	0	NA
100 48430	INS CLAIMS REIMB - HWY RELATED	5,344	0	0	0	0	0	0	NA
100 48500	GENERAL DONATIONS & GIFTS	443	0	2,142	1,000	0	1,000	1,000	0.00%
100 48900	WORKERS COMP WAGE REIMB	1,269	8,961	19,854	2,000	13,811	16,000	2,000	0.00%
100 48901	MISCELLANEOUS	3,971	21,040	4,073	4,150	123	4,150	4,150	0.00%
100 48910	INSURANCE DIVIDENDS	28,857	26,231	24,871	24,500	23,500	23,500	22,500	-8.16%
TOTAL MISCELLANEOUS:		**84,461**	**144,814**	**216,329**	**129,650**	**39,956**	**181,349**	**149,650**	15.43%
OTHER FINANCING SOURCES & TRANSF									
100 49220	TRANS FROM SPEC REVENUE	0	0	169,066	2,800	0	2,800	2,800	0.00%
100 49230	TRANS FROM DEBT SERVICE		0	277,550	0	0	262,000	0	NA
100 49240	TRANS FROM CAPITAL PROJ (Waterfron	17,700	23,859	20,000	30,000	0	25,000	60,000	100.00%
100 49270	TRANS FROM INTERNAL SERVICE FUND	0	0	25,110	124,450	0	0	124,450	0.00%
TOTAL OTHER FIN. SOURCES:		**17,700**	**23,859**	**491,726**	**157,250**	**0**	**289,800**	**187,250**	19.08%
TOTAL GENERAL FUND REVENUES:		**11,020,117**	**11,239,433**	**12,895,395**	**12,437,222**	**4,036,790**	**13,119,406**	**13,091,318**	5.26%
Non Property Tax GF Revenues		**8,186,357**	**8,386,976**	**10,033,771**	**9,552,632**	**2,092,488**	**10,234,816**	**10,151,481**	6.27%

CITY OF ASHLAND

2026 BUDGET PRELIMINARY

Assessed Value

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

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

City of Ashland

2026 Levy for Debt Service

Program Explanation

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

2026 General Obligation Debt	Total Principal Interest Pmts and Fees	General Tax Levy	Other Fund Sources
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**

2026 Preliminary Draft Project and Capital List

	Estimated Fund Balance Jan 1st	Project Expenditures: Project Expenditure Request	Transfers OUT to Other Funds	TOTAL EXPENSES TRANSFERS OUT	Sources of Project Revenues: $ 212,500 2026 Levy/Trans	Other Funding	Other Source	$ 2,671,500 Borrowing	Transfers IN from Other Funds	Trnsf Fund	*Use of (Increase) Fund Balance*	TOTAL PROJECT SOURCES	Estimated Fund Balance Dec 31st	Fund Balance Restricted to Specific Project
TID # 10 Project Fund (CP 414)														
Various projects per the project plan		$ (20,000)	$ -	$ (20,000)	$ -	$ 20,000	Increment	$ -	$ -		$ -	$ 20,000		
Downtown improvement grants		(125,000)	-	(125,000)	-	33,300	Increment	-	-		91,700	125,000		Available for
		-	-	-	-	-		-	-		-	-		future projects
TOTALS	**$ 177,000**	$ (145,000)	$ -	**$ (145,000)**	$ -	$ 53,300		$ -	$ -		**$ 91,700**	**$ 145,000**	**$ 85,300**	**$ 85,300**
TID # 11 Project Fund (CP 416)														
TID 11 creation expenses to be		$ -	$ -	$ -	$ -	$ -		$ -	$ -		$ -	$ -		
reimbursed with tax increment or other revenue		-	-	-	-	-		-	-		-	-		
TOTALS	**$ (16,000)**	$ -	$ -	**$ -**	$ -	$ -		$ -	$ -		**$ -**	**$ -**	**$ (16,000)**	**$ -**
Public Transportation (CP 415)														
		$ -	$ -	$ -	$ -	$ -		$ -	$ -		$ -	$ -		$ -
Future transportation projects		-	-	-	-	-		-	-		-	-		22,000
TOTALS	**$ 22,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**		**$ -**	**$ -**		**$ -**	**$ -**	**$ 22,000**	**$ 22,000**
($19,000 is reserved for BART-WIDOT restriction)														
Building & Facilities (CP 450)														
Barron Property Project - up to $800K		$ (800,000)	$ -	$ (800,000)	$ -	$ 249,000	Grant	$ 551,000	$ -		$ -	$ 800,000		
VPL building - new roof		(100,000)	-	(100,000)	-	100,000	Grant/Note Balance		-		-	100,000		
Building cost Cheq Humane Assoc.		(50,000)		(50,000)	-	50,000	GF-Fund Balance				-	50,000		
City Hall building improvements		(100,000)		(100,000)	-	-		100,000			-	100,000		
Project contingency		-	-	-	-	-		-	-		-	-		22,000
	$ 22,000	**$ (1,050,000)**	**$ -**	**$ (1,050,000)**	**$ -**	**$ 399,000**		**$ 651,000**	**$ -**		**$ -**	**$ 1,050,000**	**$ 22,000**	**$ 22,000**
Waterfront Develop (CP 453)														
Room tax revenue estimate		$ -	$ -	$ -	$ -	$ 149,000	Rm Tax	$ -	$ -		$ (149,000)	$ -		$ -
Update Parks & Trails Interpretive Signage		(50,000)		(50,000)		25,000	Grant				25,000	50,000		
Trnsf 481-Kreher Boat Launch Construction		-	(618,000)	(618,000)	-	-		-	-		618,000	618,000		
Transfer to GF 100 - GF Parks maintenance reimbursement		-	(60,000)	(60,000)	-	-		-	-		60,000	60,000		
		-	-	-	-	-		-	-		-	-		-
TOTALS	**$ 554,000**	**$ (50,000)**	**$ (678,000)**	**$ (728,000)**	**$ -**	**$ 174,000**		**$ -**	**$ -**		**$ 554,000**	**$ 728,000**	**$ -**	**$ -**
Equipment Leases (454)														
Public Works Truck Leases		$ (75,000)	$ -	$ (75,000)	$ 11,500	$ 10,830	Veh Sale	$ -	$ 52,670	460	$ -	$ 75,000		
City Hall Car - employee out-of- town travel		(8,500)	-	(8,500)	3,500	5,000	Veh Sale	-	-		-	8,500		
TOTALS	**$ 100**	**$ (83,500)**	**$ -**	**$ (83,500)**	**$ 15,000**	**$ 15,830**		**$ -**	**$ 52,670**		**$ -**	**$ 83,500**	**$ 100**	**$ -**
Public Works Equipment (CP 460)														
Snow Patrol Truck		$ (285,000)	$ -	$ (285,000)	$ -	$ -		$ 285,000	$ -		$ -	$ 285,000		
Replace two 1 ton trucks		(65,000)		(65,000)	45,000	5,000	Equipment sales				15,000	65,000		
Transfer to 454 Vehicle Leases		-	(52,670)	(52,670)	-	-		-	-		52,670	52,670		
TOTALS	**$ 101,000**	**$ (350,000)**	**$ (52,670)**	**$ (402,670)**	**$ 45,000**	**$ 5,000**		**$ 285,000**	**$ -**		**$ 67,670**	**$ 402,670**	**$ 33,330**	**$ 33,330**

2026 Preliminary Draft Project and Capital List

			Project Expenditures			Sources of Project Revenues									
		Estimated Fund Balance Jan 1st	Project Expenditure Request	Transfers OUT to Other Funds	TOTAL EXPENSES TRANSFERS OUT	$ 212,500 2026 Levy/Trans	Other Funding	Other Source	$ 2,671,500 Borrowing	Transfers IN from Other Funds	Trnsf Fund	*Use of (Increase) Fund Balance*	TOTAL PROJECT SOURCES	Estimated Fund Balance Dec 31st	Fund Balance Restricted to Specific Project
	Fire Equipment (CP 461)														
	New Ambulance		(302,000)		(302,000)	-	302,000	FEMA-AFG & Bayfield County EMS Grant				-	302,000		
	Vehicle Lease - Intercept		$ (8,000)	$ -	(8,000)	$ 8,000						-	8,000		
	Base station radio & handsets-replace for compatibility		$ (38,000)		(38,000)	$ 38,000			$ -				38,000		
	One-ton truck-Ice Angel, Hazmat trailer, Rescue Sled, brush truck, and		(260,000)		(260,000)	-	-		260,000			-	260,000		
	Restricted State/Local funding/donations		(50,000)	-	(50,000)	-	35,000	State /County/Donations		-		15,000	50,000		75,000
	TOTALS	**$ 90,000**	**$ (658,000)**	**$ -**	**$ (658,000)**	**$ 46,000**	**$ 337,000**		**$ 260,000**	**$ -**		**$ 15,000**	**$ 658,000**	**$ 75,000**	**$ 75,000**
	Police Equipment (CP 462)														
	Vehicle Leases - 10		$ (95,000)	$ -	$ (95,000)	$ 55,000	$ 40,000	Vehicle sales	$ -	$ -		$ -	$ 95,000		
			-	-	-	-	-		-	-		-	-		
	TOTALS	**$ -**	**$ (95,000)**	**$ -**	**$ (95,000)**	**$ 55,000**	**$ 40,000**		**$ -**	**$ -**		**$ -**	**$ 95,000**	**$ -**	**$ -**
	Tech/Computer Equipment (CP 463)														
	Police records system software upgrade		$ (60,000)	$ -	$ (60,000)		$ -		$ -	$ -		$ 60,000	$ 60,000		
	Council Chambers AV upgrade		(15,000)	-	(15,000)	-	15,000	GF-Fund Balance				-	15,000		
	Software-electronic acct payable processing		(8,000)	-	(8,000)	-						8,000	8,000		
	TOTALS	**$ 68,000**	**$ (83,000)**	**$ -**	**$ (83,000)**	**$ -**	**$ 15,000**		**$ -**	**$ -**		**$ 68,000**	**$ 83,000**	**$ -**	**$ -**
	Street Improvements (CP 470) - projects shown as estimated net cost to City after grants & outside funding applied														
2026	Prentice Ave Recon. Ph 2 (Construction) - STP		(325,000)		(325,000)	-	125,000	Wheel tax	200,000			-	325,000		
2026	13th Ave E. Recon. CDGB (Construction)		(253,000)		(253,000)	-			253,000			-	253,000		
2026	Mill & Overlay Surface (15th Ave. W -US2-6th)		(239,500)		(239,500)	-	-		239,500			-	239,500		
2026	Construction contingency for 3 projects above		(100,000)		(100,000)	-			100,000			-	100,000		
2026	Parking Lot Project - (Downtown Surface Lots)		(100,000)		(100,000)	-			100,000			-	100,000		
2026	Lower Willis Ave Recon (1 block, Construction by City)		(16,000)		(16,000)	-	16,000	LRIP	-			-	16,000		
2026	US2 East Pavement Replacement (Design)		(10,750)		(10,750)	-	-	-	-			10,750	10,750		
2027	2026 GO notes applying to 2027 projects		(451,000)		(451,000)	-			451,000				451,000		
	Projects contingency/future projects		-	-	-	-	-	-	-	-	-	-	-		559,250
	TOTALS	**$ 570,000**	**$ (1,495,250)**	**$ -**	**$ (1,495,250)**	**$ -**	**$ 141,000**		**$ 1,343,500**	**$ -**		**$ 10,750**	**$ 1,495,250**	**$ 559,250**	**$ 559,250**
	Future Improvements - not included in 2026 totals													**To be determined options**	
2027	3rd St W Mill & Overlay (Construction)- STP		(206,000)		(206,000)	-	125,000	Wheel tax	81,000	2026 GO notes		-	206,000	(Not all inclusive)	
2027	11th St. E Recon Ellis-Prentice (Awarded) - LRIP		(370,000)		(370,000)	-			370,000	2026 GO notes		-	370,000	Sidewalk assessm collections	
2027	11th Ave. E M+O US2-Pufall (Const.) - STP		(89,000)		(89,000)	-	89,000	To be Determined					89,000	One year note	
2027	Beaser Ave. Mill & Overlay (Construction) - STP		(84,000)		(84,000)	-	84,000	To be Determined				-	84,000	2029 GO note advance	
2027	Watermain Priority Project - TBD		(50,000)		(50,000)	-	50,000	To be Determined				-	50,000	Grant opportunities	
2027	Project Design		(10,750)		(10,750)	-	-		-			10,750	10,750		
2028	Sum Rd. - Resurfacing - (Construction) - TEA TBD		(205,000)		(205,000)	-	125,000	Wheel tax				80,000	205,000		
2028	Watermain Priority Project - TBD		(750,000)		(750,000)	-	450,000	To be Determined				300,000	750,000		
2028	CDGB TBD (Design, Construction in 2029)		(75,000)		(75,000)	-	-					75,000	75,000		
2028	US2 East Pavement Replacement (Design)		(10,750)	-	(10,750)	-	-		-	-		10,750	10,750		Contingency
	TOTALS	**$ 559,250**	**$ (1,850,500)**	**$ -**	**$ (1,850,500)**	**$ -**	**$ 923,000**		**$ 451,000**	**$ -**		**$ 476,500**	**$ 1,850,500**	**$ 82,750**	**$ 82,750**

2026 Preliminary Draft Project and Capital List

	Estimated Fund Balance Jan 1st	Project Expenditures: Project Expenditure Request	Project Expenditures: Transfers OUT to Other Funds	TOTAL EXPENSES TRANSFERS OUT	Sources of Project Revenues: $ 212,500 2026 Levy/Trans	Other Funding	Other Source	$ 2,671,500 Borrowing	Transfers IN from Other Funds	Trnsf Fund	Use of (Increase) Fund Balance	TOTAL PROJECT SOURCES	Estimated Fund Balance Dec 31st	Fund Balance Restricted to Specific Project
Sidewalk Improvements (CP 471)														
Sidewalk assessments revenue						20,000					(20,000)	-		
Transfer to CP 470 future projects		-	-	-							-	-		
TOTALS	**$ 70,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 20,000**	$ -	**$ -**	**$ -**	$ -	**$ (20,000)**	**$ -**	**$ 90,000**	**$ 90,000**
Urban Forestry (CP 480)														
Urban Forestry - 2026 $40,000		(40,000)		(40,000)	$ 8,000	20,000	DNR Grant		12,000	PW GF	-	40,000		
(Match-$8K cash + $12K in-kind PW)		-		-	-	-		-	-		-	-		
TOTALS	**$ -**	**$ (40,000)**	**$ -**	**$ (40,000)**	**$ 8,000**	**$ 20,000**		**$ -**	**$ 12,000**		**$ -**	**$ 40,000**	**$ -**	**$ -**
Parks & Grounds (CP 481)														
Kreher Boat Launch Construction		(2,000,000)	-	(2,000,000)	$ -	1,020,000	DNR Grant		618,000	453	-			
Apply Bay View settlement proceeds									230,000	229	-			
Funding source to be determined								$ 132,000			-	2,000,000		
Disc Golf Course - Bay View Park		(5,000)	-	(5,000)	5,000	-						5,000		
Ball Fields - grounds maintenance		(33,500)	-	(33,500)	$ 33,500	-					-	33,500		
Rehabilitation Plan of the Bay City Creek Riparian Corridor -		(750,000)	-	(750,000)		750,000	USFW/GLRI				-	750,000		
Bayview Splashpad		(200,000)	-	(200,000)		200,000	Donations				-	200,000		
15th Avenue East Park Bench (restricted donation)		(7,000)		(7,000)	-	-		-	-		7,000	7,000		
Project(s) contingency		-	-	-	-	-		-	-		-	-		-
TOTALS	**$ 7,000**	**$ (2,995,500)**	**$ -**	**$ (2,995,500)**	**$ 38,500**	**$ 1,970,000**		**$ 132,000**	**$ 848,000**		**$ 7,000**	**$ 2,995,500**	**$ -**	**$ -**
Landfill (CP 491)														
Air Relief Valves Replacement (approx. 15)		$ (20,000)	$ -	$ (20,000)	$ 5,000	$ -		$ -	$ -		$ 15,000	$ 20,000		$ -
Landfill equipment & maintenance		-	-	-	-	-		-	-		-	-		39,000
TOTALS	**$ 54,000**	**$ (20,000)**	**$ -**	**$ (20,000)**	**$ 5,000**	**$ -**		**$ -**	**$ -**		**$ 15,000**	**$ 20,000**	**$ 39,000**	**$ 39,000**
TOTALS CP 414 - CP 491	**$ 1,719,100**	**$ (7,065,250)**	**$ (730,670)**	**$ (7,795,920)**	**$ 212,500**	**$ 3,190,130**		**$ 2,671,500**	**$ 912,670**		**$ 809,120**	**$ 7,795,920**	**$ 909,980**	**$ 925,880**
				$ (7,795,920)								$ 7,795,920	$ 909,980	
		GF 100 transfers	**60,000**											
		General Fund Public Works In-kind Urban Forestry	**(12,000)**											
		Fund 229	**(230,000)**											
		Balance to transfers IN	**$ (912,670)**											

City of Ashland
2026 Special Revenue Funds - Budget Summary

Fund Name	Fund	Estimated Fund Balance Jan 1, 2026	Tax Levy	General Fund Transfers In	Special Revenue Transfers In	Other Revenue	Total Revenues	Expenditures	Transfer out to Debt Service	Transfer out to Spec Rev Cap Proj	Total Expenditures	Estimated Fund Balance Dec 31, 2026	Notes
Library Donations	214	5,000	0	0	0	25,000	25,000	25,000	0	0	25,000	5,000	State statute & Donor restricted; includes grants and fundraising/expenses for library renovations
Library Operations	215	74,000	0	316,000	0	149,172	465,172	502,835	0	0	502,835	36,337	State statute - restricted - VPL operations
Insurance Loss Deductible Reser	229	336,000	0	0	0	15,000	15,000	330,000	0	0	330,000	21,000	Restricted-City's insurance claims deductible. Includes BV Pier insurance received $313K to be expended in 2026
State Hazmat Contract	230	0	0	0	0	30,000	30,000	30,000		0	30,000	0	State Grant- Training/equipment/hazmat calls
Police Programs	233	142,680	0	0	0	20,000	20,000	40,000	0	0	40,000	122,680	Grant & Donor - restricted - K-9 program; training; equipment
Revolving Loan Fund - Housing	240	48,000	0	0	0	50,000	50,000	98,000	0	0	98,000	0	State grant restricted (Program administered by NW Regional Planning Commission)
Revolving Loan Fund - Economic	241	0	0	0	0	10,820	10,820	10,820	0	0	10,820	0	DOA Program Close-Out in 2021 - payments received by the City are forwarded to DOA
Comprehensive Planning	245	0	0	25,000	0	25,000	50,000	50,000	0	0	50,000	0	Sustainability initiatives; downtown streetscape; Farmers Market operations; Community events; Comprehensive Plan Update
Home Improvement Programs	246	0	0	5,000	0	2,500	7,500	7,500	0	0	7,500	0	Donor restricted
Breakwall Maintenance	250	562,224	0	0	0	13,000	13,000	0	0	0	0	575,224	Fund balance includes an advance of funds to TID #10 for improvement program; TID #10 will repay with interest over 20 years or less
City-wide recycling	260	8,100	0	143,000	0	57,525	200,525	170,000	0	0	170,000	38,625	State Grant $57,525 restricted
BCC Teen Center	272	70,000	0	0	0	30,000	30,000	50,000	0	0	50,000	50,000	Grant/Donor restricted; Scholarships for BCC programs; Gymnastics; other events/programs
Community Imprv (Beautification)	274	2,365	0	2,800	0	1,950	4,750	7,115	0	0	7,115	0	Donor restricted - downtown flowers & beautification committee
Tax Increment #10 (Main St W Area)	280	0	54,290	0	0	85,130	139,420	150	75,473	63,797	139,420	0	State restricted-Tax increment transfer to debt service for the STFL & repayment of advance to Fund 250 $12,688 and then balance of tax to increment transfers to TID# 10 Capital Projects fund for future development costs
Totals		1,248,369	54,290	491,800	0	515,097	1,061,187	1,321,420	75,473	63,797	1,460,690	848,866	

City of Ashland
2026 Debt Service Funds -Budget Summary

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

City of Ashland
2026 Capital Project Funds - Budget Summary

Fund Name	Fund #	Estimated Fund Balance Jan 1, 2026	General Fund Transfers In	Cap Proj Special Revenue Transfers In	Other Revenue	Total Revenues	Expenditures	Transfers out to other funds	Total Expenditures	Estimated Fund Balance Dec 31, 2026	Notes
TID #10 (Main St W area)	414	177,000	0	0	53,300	53,300	145,000	0	145,000	85,300	Expenditure period ends 5/30/2039 (RESTRICTED) Estimated expenses per project plan
TID #11 (Beaser Av/6th St W)	416	(16,000)	0	0	0	0	0	0	0	(16,000)	Expenditure period ends 4/15/2047 (RESTRICTED) New tax increment district 2025
Public Transportation	415	22,000	0	0	0	0	0	0	0	22,000	Restricted-BART transportation capital
Building Facilities Fund	450	22,000	0	0	1,050,000	1,050,000	1,050,000	0	1,050,000	22,000	Includes Barron Property Project & improvements to City Hall building
Waterfront Development	453	554,000	0	0	174,000	174,000	50,000	678,000	728,000	0	Restricted - Room Tax Revenue Fund for Waterfront parks/trails improvements/tourism.
Equipment Leases	454	100	15,000	52,670	15,830	83,500	83,500	0	83,500	100	Vehicle leases - City Hall & Public Works
Public Works Capital	460	101,000	45,000	0	290,000	335,000	350,000	52,670	402,670	33,330	Equipment purchases - mowers. Transfer to 454 for vehicle leases
Fire Department Capital	461	90,000	46,000	0	597,000	643,000	658,000	0	658,000	75,000	Ambulance and fire truck water tank improvement; Intercept Vehicle Lease; Restricted donations/Grants
Police Department Capital	462	0	55,000	0	40,000	95,000	95,000	0	95,000	0	Police vehicle leases and equipment
Technology Capital Equipmer	463	68,000	0	0	15,000	15,000	83,000	0	83,000	0	Police records management upgrade; licensing and electronic accounts payable software
Capital Street Improvement including storm	470	570,000	0	0	1,484,500	1,484,500	1,495,250	0	1,495,250	559,250	Design, reconstruction, and mill & overlays for various streets
Sidewalk Improvement including special assessments	471	70,000	0	0	20,000	20,000	0	0	0	90,000	Sidewalk Special Assessments and Capital Projects; Future sidewalk improvements
Urban Forestry	480	0	8,000	12,000	20,000	40,000	40,000	0	40,000	0	Urban forestry grant
Parks and Recs Improvement	481	7,000	38,500	848,000	2,102,000	2,988,500	2,995,500	0	2,995,500	0	Parks improvements;Bay City Creek reparian rehab; new boat launch construction
Landfill Improvement	491	54,000	5,000	0	0	5,000	20,000	0	20,000	39,000	Equipment replacement and site improvements
Total Capital Project Funds		1,719,100	212,500	912,670	5,861,630	6,986,800	7,065,250	730,670	7,795,920	909,980	

City of Ashland

2026 Enterprise and Internal Service Funds - Budget Summary

Fund Name	Fund #	Estimated Fund Balance Jan 1, 2026	CIAC	General Fund Transfers In	Appropriate Fund Balance - City portion	Other Revenue	Total Revenues	Expenditures	Interest	Transfer to General Fund	Depreciation	Total Expenditures	Estimated Fund Balance Dec 31, 2026
Enterprise Funds:													
Airport	610	2,097,800	0	64,885	0	275,950	340,835	285,370	0	0	158,400	443,770	1,994,865
Marina	620	2,704,900	0	0	0	262,830	262,830	213,645	4,900	0	91,000	309,545	2,658,185
Water	680	14,229,930	300,000	0	0	3,131,813	3,431,813	2,003,306	259,945	0	504,000	2,767,251	14,894,492
Sewer	690	15,951,694	250,000			2,275,615	2,525,615	1,883,580	70,000		850,000	2,803,580	15,673,729
Total Enterprise		34,984,324	550,000	64,885	0	5,946,208	6,561,093	4,385,901	334,845	0	1,603,400	6,324,146	35,221,271
							6,561,093					6,324,146	
Internal Service Funds:													
Flex/Dental/EE Benefits	723	450,000	0	0	0	130,000	130,000	120,000	0	124,450	0	244,450	335,550
Retirement/Other Benefits	750	0	0	90,000	0	0	90,000	90,000	0	0	0	90,000	0
Total Internal Service		450,000	0	90,000	0	130,000	220,000	210,000	0	124,450	0	334,450	335,550
							220,000					334,450	335,550

2026 BUDGET PRELIMINARY
GENERAL FUND OPERATING EXPENDITURES BY TYPE

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

2026 BUDGET PRELIMINARY
GENERAL FUND OPERATING EXPENDITURES BY TYPE

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

CITY OF ASHLAND WISCONSIN
2026 BUDGET PROGRAM NARRATIVE
CITY OF ASHLAND MAYOR DUTIES – WIS. STAT.SEC. 62.09(8)

Core Operations:

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

The mayor by statute:

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

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

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

CITY OF ASHLAND
2026 BUDGET PRELIMINARY
MAYOR

DESCRIPTION				2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual to June 30	2025 Estimate	2026 Budget	Percent Change
PERSONNEL COSTS											
100	51410	111	SALARIES/PERMANENT/REG	14,000	14,000	14,000	14,000	7,000	14,000	14,000	0.00%
100	51410	151	SOCIAL SECURITY	1,071	1,071	1,071	1,075	535	1,075	1,075	0.00%
100	51410	152	EMPLOYER SHARE RETIREMEN	284	0	0	0	0	0	0	NA
100	51410	155	LIFE INSURANCE	51	0	0	0	0	0	0	NA
100	51410	156	WORKERS COMPENSATION	8	25	26	35	0	35	35	0.00%
100	51410	161	EE WELLNESS/RECOGNITION	2,156	1,656	1,991	0	0	0	0	NA
TOTAL PERSONNEL COSTS:				**17,571**	**16,752**	**17,089**	**15,110**	**7,535**	**15,110**	**15,110**	**0.00%**
SERVICES											
100	51410	225	TELEPHONE	795	637	680	850	362	850	850	0.00%
TOTAL SERVICES:				**795**	**637**	**680**	**850**	**362**	**850**	**850**	**0.00%**
MATERIALS & SUPPLIES											
100	51410	319	OFFICE SUPPLIES	50	0	95	150	0	150	150	0.00%
100	51410	324	MEMBERSHIP DUES/PERIODIC/	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 ACT	0	0	190	1,000	0	1,000	1,000	0.00%
TOTAL CONTRIBUTIONS:				**100**	**44**	**2,687**	**3,000**	**0**	**3,000**	**3,000**	**0.00%**
TOTAL MAYOR EXPENDITURES:				**23,153**	**18,575**	**23,959**	**23,110**	**7,898**	**22,110**	**23,110**	**0.00%**

Mayor

CITY OF ASHLAND WISCONSIN
2026 BUDGET PROGRAM NARRATIVE
CITY COUNCIL

Core Operations:

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

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

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

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

CITY OF ASHLAND
2026 BUDGET PRELIMINARY
CITY COUNCIL

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

City Council

CITY OF ASHLAND WISCONSIN
2026
BUDGET PROGRAM NARRATIVE
OFFICE OF CITY ADMINISTRATOR – ORDINANCE 28

Core Operations:

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

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

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

- Promoting Economic Development. Work in conjunction with appropriate commercial, industrial and citizen representatives to define the role of the city in promoting the economic development well-being of Ashland.
- Supervising. Be responsible for the administrative direction, supervision, and coordination of all employees of the city according to the established organization procedures;
- Personnel. In consultation with the appropriate department head, be responsible for the appointment, promotion, and when necessary for the good of the city, the suspension or termination of employees below the department head level;
- Employee Training. Work closely with department heads to assure that employees receive adequate opportunities for training to maintain and improve their job-related knowledge and skills and act as the approving authority for requests by employees to attend conferences, meetings, training schools, etc., provided that funds have been budgeted for these activities;
- Preparation of Budget. Be responsible for the preparation of the annual city budget, in accordance with guidelines as may be provided by the city council and the mayor and in coordination with department heads, and pursuant to state statutes, for review and approval by the mayor and the council;
- Administering Budget. Administer the budget as adopted by the council;
- Accounting System. Supervise the accounting system of the city and ensure that the system employs methods in accordance with current professional accounting practices; and
- Purchasing. Serve as the purchasing agent for the city, supervising all purchasing and contracting for supplies and services, subject to the purchasing procedures established by the council and any limitation contained in the Wisconsin State Statutes.

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

CITY OF ASHLAND
2026 BUDGET PRELIMINARY
CITY ADMINISTRATOR

DESCRIPTION	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual to June 30	2025 Estimate	2026 Budget	Percent Change
PERSONNEL COSTS								
100 51411 111 SALARIES/PERMANENT/REG	101,878	106,078	115,284	117,380	58,551	117,380	120,900	3.00%
100 51411 131 LONGEVITY PAY	0	369	1,123	1,180	587	1,180	1,210	2.54%
100 51411 133 RETIREMENT PAYOUT	0	0	0	0	0	0	0	NA
100 51411 151 SOCIAL SECURITY	7,688	8,026	8,672	8,930	4,453	8,930	9,200	3.02%
100 51411 152 EMPLOYER SHARE RETIREMI	6,628	7,240	8,033	8,250	3,573	8,250	8,800	6.67%
100 51411 157 HSA CONTRIBUTION	3,000	3,000	3,000	3,000	1,500	3,000	3,000	0.00%
100 51411 154 MEDICAL & DENTAL INSUR.	18,247	20,050	22,984	22,240	11,114	22,240	22,850	2.74%
100 51411 155 LIFE INSURANCE	323	323	340	400	177	355	400	0.00%
100 51411 156 WORKERS COMPENSATION	195	189	215	225	0	225	230	2.22%
TOTAL PERSONNEL COSTS:	**137,960**	**145,275**	**159,651**	**161,605**	**79,955**	**161,560**	**166,590**	**3.08%**
SERVICES								
100 51411 225 TELEPHONE	1,361	1,423	1,459	1,500	713	1,450	1,500	0.00%
TOTAL SERVICES:	**1,361**	**1,423**	**1,459**	**1,500**	**713**	**1,450**	**1,500**	**0.00%**
MATERIALS & SUPPLIES								
100 51411 319 OFFICE SUPPLIES	45	25	115	100	25	100	100	0.00%
100 51411 324 MEMBERSHIP DUES	0	682	896	800	763	800	800	0.00%
100 51411 332 AUTO ALLOWANCE	0	0	0	0	0	0	0	NA
100 51411 339 TRAVEL/TRAINING	0	75	768	1,500	906	1,500	2,000	33.33%
100 51411 390 MISCELLANEOUS EXPENSE	2,948	1,263	55	1,000	0	700	1,000	0.00%
TOTAL MAT. & SUPPLIES:	**2,993**	**2,045**	**1,834**	**3,400**	**1,694**	**3,100**	**3,900**	**14.71%**
TOTAL CITY ADMINISTRATOR:	**$142,313**	**$148,743**	**$162,944**	**166,505**	**$82,362**	**$166,110**	**171,990**	**3.29%**

Administrator

CITY OF ASHLAND WISCONSIN
2026 BUDGET PROGRAM NARRATIVE
POLICE & FIRE COMMISSION – WI STATUTE – 62.13

Core Operations:

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

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

Goals:

1. Goal: Hold regular Commission meetings to maintain effective communications with the Fire Chief and Police Chief.

2. Goal: Provide statutory oversight for disciplinary activities of the Police Chief and Fire Chief.

3. Goal: Conduct interviews of candidates for positions in the Police and Fire Departments.

4. Goal: Complete and update the policy manual regarding rules and regulations governing the Police and Fire Commission.

CITY OF ASHLAND
2026 BUDGET PRELIMINARY
POLICE & FIRE COMMISSION

DESCRIPTION	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual to June 30	2025 Estimate	2026 Budget	Percent Change
PERSONNEL COSTS								
100 51120 161 TESTING	13,592	15,371	6,929	8,600	3,467	8,600	8,600	0.00%
TOTAL PERSONNEL COSTS:	**13,592**	**15,371**	**6,929**	**8,600**	**3,467**	**8,600**	**8,600**	**0.00%**
MATERIALS & SUPPLIES								
100 51120 320 ADVERTISING/PUBLISHING	0	0	0	200	0	200	200	0.00%
100 51120 339 TRAVEL/TRAINING	140	0	0	0	0	0	0	NA
100 51120 390 MISCELLANEOUS EXPENSE	0	0	0	100	0	100	100	0.00%
TOTAL MAT. & SUPPLIES:	**140**	**0**	**0**	**300**	**0**	**300**	**300**	**0.00%**
TOTAL POLICE/FIRE COMMISSION:	**13,732**	**15,371**	**6,929**	**8,900**	**3,467**	**8,900**	**8,900**	**0.00%**

Police and Fire Commission

CITY OF ASHLAND WISCONSIN
2026 BUDGET PROGRAM NARRATIVE
OFFICE OF CITY ATTORNEY – SECTION 62.09(12) STATUTES

Core Operations:

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

Outcomes: The legal group of Anich, Wickman, & Lindsey SC are contracted for legal representation, led by Attorney Tyler Wickman. This contract was renewed in May 2025 for a two-year term ending May 31, 2027. Legal fees are paid hourly, divided by the tenth of an hour if necessary, and are charged to the City and its enterprises accordingly. The agreed hourly rate is $225/hour throughout the two-year agreement.

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

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

CITY OF ASHLAND
2026 BUDGET PRELIMINARY
CITY ATTORNEY

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

Attorney

CITY OF ASHLAND WISCONSIN
2026 BUDGET PROGRAM NARRATIVE
CITY CLERK – SECTION 62.09 STATUTES

Core Operations:

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

Duties of the City Clerk include the following:

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

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

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

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

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

CITY OF ASHLAND
2026 BUDGET PRELIMINARY
CITY CLERK

DESCRIPTION	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual to June 30	2025 Estimate	2026 Budget	Percent Change
PERSONNEL COSTS								
100 51420 111 SALARIES/PERMANENT/REG	62,754	67,142	71,096	72,700	36,280	72,700	74,855	2.96%
100 51420 131 LONGEVITY PAY	566	671	706	730	0	730	750	2.74%
100 51420 151 SOCIAL SECURITY	4,583	4,884	5,152	5,610	2,605	5,200	5,770	2.85%
100 51420 152 EMPLOYER SHARE RETIREMEN	4,119	4,613	4,955	5,110	2,522	5,100	5,450	6.65%
100 51420 157 HSA CONTRIBUTION	3,000	3,000	3,000	3,000	1,500	3,000	3,000	0.00%
100 51420 154 MEDICAL & DENTAL INSUR.	25,870	24,901	22,984	22,240	11,114	22,240	22,850	2.74%
100 51420 155 LIFE INSURANCE	193	199	210	375	123	375	390	4.00%
100 51420 156 WORKERS COMPENSATION	121	120	131	140	0	140	145	3.57%
TOTAL PERSONNEL COSTS:	**101,206**	**105,530**	**108,234**	**109,905**	**54,145**	**109,485**	**113,210**	**3.01%**
SERVICES								
100 51420 225 TELEPHONE	405	446	629	1,100	775	1,500	1,550	40.91%
TOTAL SERVICES:	**405**	**446**	**629**	**1,100**	**775**	**1,500**	**1,550**	**40.91%**
MATERIALS & SUPPLIES								
100 51420 319 OFFICE SUPPLIES	51	172	0	100	28	100	100	0.00%
100 51420 324 MEMBERSHIP DUES	65	65	0	75	130	130	65	-13.33%
100 51420 339 TRAVEL/TRAINING	1,316	981	360	1,500	135	150	1,000	-33.33%
100 51420 390 MISCELLANEOUS EXPENSE	166	30	42	100	0	0	100	0.00%
TOTAL MAT. & SUPPLIES:	**1,599**	**1,248**	**402**	**1,775**	**293**	**380**	**1,265**	**-28.73%**
TOTAL CITY CLERK:	**103,210**	**107,224**	**109,266**	**112,780**	**55,213**	**111,365**	**116,025**	**2.88%**

City Clerk

CITY OF ASHLAND WISCONSIN
2026 BUDGET PROGRAM NARRATIVE
HUMAN RESOURCES/PERSONNEL

Core Operations:

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

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

Covers non-represented employees' recruitment expenses.

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

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

CITY OF ASHLAND
2026 BUDGET PRELIMINARY
HUMAN RESOURCES/PERSONNEL

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

Human Resources
Personnel

CITY OF ASHLAND WISCONSIN
2026 BUDGET PROGRAM NARRATIVE
ELECTIONS

Core Operations:

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

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

The City has designated one central polling location that require set up and take down by municipal employees. Elections also require staffing by appointed poll workers. All poll workers are appointed by the Ashland Common Council and are issued the oath of office by the Clerk or Deputy Clerk. The City of Ashland polling location is the Bretting Community Center, 400 4th Avenue West. If necessary, an MOU is in place with Northwoods Technical College-Ashland at 2100 Beaser Avenue as a reserve polling location if necessary.

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

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

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

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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 RETIREM	2,415	3,035	3,121	3,145	1,570	3,150	3,450	9.70%
100	51440	157	HSA CONTRIBUTION	1,500	1,730	1,500	1,500	750	1,500	1,500	0.00%
100	51440	154	MEDICAL & DENTAL	6,040	10,234	10,371	10,145	5,014	10,150	10,350	2.02%
100	51440	155	LIFE INSURANCE	29	34	36	40	18	40	40	0.00%
100	51440	156	WORKERS COMPENSATION	94	93	98	95	0	95	100	5.26%
TOTAL PERSONNEL COSTS:				**49,941**	**66,360**	**63,089**	**63,585**	**31,761**	**63,665**	**66,650**	**4.82%**
SERVICES											
100	51440	213	OTHER PROF SERVICES	3,797	3,301	2,375	2,500	621	2,500	4,000	60.00%
100	51440	290	PER DIEM-POLL WORKERS	12,413	4,340	9,330	10,000	5,770	5,770	15,000	50.00%
TOTAL SERVICES:				**16,210**	**7,641**	**11,705**	**12,500**	**6,391**	**8,270**	**19,000**	**52.00%**
MATERIALS & SUPPLIES											
100	51440	311	POSTAGE	2,880	1,290	2,678	2,500	0	3,000	4,000	60.00%
100	51440	313	PRINTING/COPYING	1,917	2,698	1,080	1,200	656	1,200	2,000	66.67%
100	51440	319	OFFICE SUPPLIES	40	102	166	100	0	0	100	0.00%
100	51440	320	ADVERTISING/PUBLISHING	4,973	346	696	2,000	338	750	2,000	0.00%
100	51440	339	TRAVEL/TRAINING	0	1,135	564	1,500	629	1,000	1,000	-33.33%
100	51440	340	OPERATING SUPPLIES	307	160	596	150	91	100	200	33.33%
100	51440	390	MISCELLANEOUS EXPENSE	84	321	972	1,000	85	750	500	-50.00%
TOTAL MAT. & SUPPLIES:				**10,201**	**6,051**	**6,753**	**8,450**	**1,799**	**6,800**	**9,800**	**15.98%**
CAPITAL EXPENDITURES											
100	51440	810	EQUIPMENT	0	150	0	1,000	0	0	0	-100.00%
TOTAL CAPITAL EXPEND:				**0**	**150**	**0**	**1,000**	**0**	**0**	**0**	**-100.00%**
TOTAL ELECTIONS:				**76,352**	**80,202**	**81,546**	**85,535**	**39,951**	**78,735**	**95,450**	**11.59%**

CITY OF ASHLAND WISCONSIN
2026 BUDGET PROGRAM NARRATIVE
TECHNOLOGY SERVICES DEPARTMENT

Core Operations:

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

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

CITY OF ASHLAND
2026 BUDGET PRELIMINARY
TECHNOLOGY SERVICES

DESCRIPTION	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual to June 30	2025 Estimate	2026 Budget	Percent Change
PERSONNEL COSTS								
100 51450 111 SALARIES & WAGES	62,629	65,125	69,629	71,180	35,533	71,180	73,350	3.05%
100 51450 125 WAGES-TEMPORARY	0	0	0	0	0	0	0	NA
100 51450 131 LONGEVITY PAY	1,012	1,303	1,382	1,425	0	1,425	1,470	3.16%
100 51450 151 SOCIAL SECURITY	4,728	4,936	5,348	5,360	2,604	5,360	5,530	3.17%
100 51450 152 EMPLOYER RETIREMEN	4,140	4,518	4,901	5,050	2,469	5,050	5,390	6.73%
100 51450 157 HSA CONTRIBUTION	3,000	3,000	3,000	3,000	1,500	3,000	3,000	0.00%
100 51450 154 MED/DENT INSURANCE	22,934	25,376	30,619	31,450	14,797	29,600	30,450	-3.18%
100 51450 155 LIFE INSURANCE	63	64	72	80	39	80	80	0.00%
100 51450 156 WORKERS COMP INSUF	122	118	129	140	0	140	140	0.00%
100 51450 161 RECRUITMENT & TESTI	0	0	0	0	0	0	0	NA
TOTAL PERSONNEL COSTS:	**98,629**	**104,440**	**115,080**	**117,685**	**56,942**	**115,835**	**119,410**	**1.47%**
SERVICES								
100 51450 213 OTHER PROFESSIONAL	0	4,500	3,085	5,000	0	2,500	5,000	0.00%
100 51450 225 TELEPHONE/DATA COM	34,065	25,932	24,693	26,000	12,812	25,500	26,000	0.00%
100 51450 290 SERVICE CONTRACTS (	105,686	109,541	134,855	115,000	136,702	150,000	165,000	43.48%
TOTAL SERVICES:	**139,752**	**139,973**	**162,634**	**146,000**	**149,514**	**178,000**	**196,000**	**34.25%**
MATERIALS & SUPPLIES								
100 51450 339 TRAVEL/TRAINING	0	0	741	2,000	0	1,000	2,000	0.00%
100 51450 340 OPERATING SUPPLIES	1,463	1,133	310	2,000	0	1,000	2,000	0.00%
100 51450 354 R&M - TELE/DATA 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%**

CITY OF ASHLAND WISCONSIN
2026 BUDGET PROGRAM NARRATIVE
OTHER CITY HALL

Core Operations:

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

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

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

Outcomes:

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

CITY OF ASHLAND
2026 BUDGET PRELIMINARY
OTHER CITY HALL

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

Other City Hall

CITY OF ASHLAND WISCONSIN
2026 BUDGET PROGRAM NARRATIVE
FINANCE DEPARTMENT

FINANCIAL ACCOUNTING OFFICE:

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

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

The Accounting Specialist and Accounting Assistant positions responsibilities include:

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

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

Treasurer/Comptroller:

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

- Cash flow and debt management – preserving capital while maximizing interest earnings and minimizing related costs. Bank account management.
- Property tax collections and settlements.
- Special Assessment and accounts receivable billing and cash receipting.
- Oversee utility credits, receipting, customer inquiries, refunds
- Approval of weekly claim payments, and bi-weekly payroll checks and related liabilities.
- Assists the Finance Director with the annual audit, annual PSC report, annual general fund revenue budget, and other analytical support.
- Monthly Treasurer's report to City Officials

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

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

Outcomes:

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

CITY OF ASHLAND
2026 BUDGET PRELIMINARY
FINANCE

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

CITY OF ASHLAND WISCONSIN
2026 BUDGET PROGRAM NARRATIVE
ASSESSOR

Core Operations:

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

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

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

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

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

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

As the City completed the revaluation process in 2022, and is on the schedule for an interim market update revaluation in 2026 for an additional contracted $25,000. Compensation is as below for otherwise the 5-year contract with Associated Appraisal Consultants, Inc:

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

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

CITY OF ASHLAND
2026 BUDGET PRELIMINARY
CITY ASSESSOR

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

Assessor

CITY OF ASHLAND WISCONSIN
2026 BUDGET NARRATIVE - DRAFT
PUBLIC WORKS FACILITIES MAINTENANCE

Core Operations:

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

Description:

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

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

Outcomes:

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

CITY OF ASHLAND
2026 BUDGET PRELIMINARY
FACILITIES MAINTENANCE

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

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

Miscellaneous, Insurance and Contingency

CITY OF ASHLAND WISCONSIN
2026 BUDGET PROGRAM NARRATIVE
POLICE DEPARTMENT

Ashland Police Department:

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

Administration:

Description: Chief of Police and support from both Lieutenants

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

Administrative Support:

Description: One fulltime and one part time.

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

Investigations:

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

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

Patrol Division:

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

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

CITY OF ASHLAND
2026 BUDGET PRELIMINARY
POLICE

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

CITY OF ASHLAND WISCONSIN
2026 BUDGET PROGRAM NARRATIVE
FIRE AND AMBULANCE

Core Fire Operations:

Description: The Ashland Fire Department has been in operation as a paid department since 1883. Since that time, the department has evolved into a multi-faceted operation. All members are trained as certified fire fighters through the State of Wisconsin. In 2015, the City of Ashland received notification that the ISO Public Protection Classification (PPC) was improved from a 4 to a **3** due to increased training, and more consistent staffing levels. ISO's Fire Suppression Rating Schedule (FSRS) is used to measure the firefighting capabilities of communities. Communities whose PPC improves may get lower insurance prices.

Outcomes: *Average of 280 "*fire*" related responses each year
*Fire protection to the City Of Ashland and the Townships of Gingles, Eileen, and Pilsen (123 sq. miles served)
*EMS protection to the Townships of Sanborn, White River, and Marengo in addition to Ashland, Gingles, Eileen, and Pilsen (400.4 sq. miles served)
*Mutual Aid fire protection to 6 surrounding fire depts. (average per year 12).
*Auto extrication (Respond to 45-55 motor vehicle accidents per year)
*Ice Rescue Program: (All staff members are certified Ice Rescue Technicians through Dive Rescue International, with three in-house instructors).
*Fire Prevention Program (Incident reduction through education)
*Fire Inspection Program: (1,300 Inspections completed annually)
*Hazardous Materials Mitigation: (Contracted/Funded by the State as a Type II team, primary response area includes Ashland County, Bayfield County, Iron County, and Price County.)
*Carbon Monoxide Investigations
*Fire Origin and Cause Investigations: (Three department officers certified to conduct fire investigations)

Core Ambulance Operations:

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

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

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

Outcomes: *Paramedic Services to the City of Ashland and the Townships of Sanborn, Gingles, Eileen, Pilsen, White River, and Marengo. **A total service area of 400 sq. miles.** (2,887 calls-2024, 182 more than in 2023, 320 more calls than in 2022)

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

*Interfacility transports: 447 interfacility transfers, a **31% increase** from 2023. Staffing and using Tamarack RNs on some transfers are the reasons for the increase in interfacility transfers. All 24-line staff positions are filled. AFD is able to provide Critical Care Transport of patients with 6 Paramedics who are trained to the Critical Care Paramedic level.

*Community Paramedic Home Visits—0 in 2023& 2024-- LeBlanc retired in June of 2022.

*2024 Ambulance(s) staffed; ABC Raceway, Madeline Island Swim & Marathon, Whistle Stop Event, WI DNR and US Forest Service Pack Testing.

Additional Services Operations:

Description: Additional services provided by the department include:

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

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

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

CITY OF ASHLAND
2026 BUDGET PRELIMINARY
FIRE & AMBULANCE

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 SE	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%**

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	127	OUT-OF TOWN TRANSFERS	900	200	200	0	200	0	0	NA
100	52210	131	LONGEVITY PAY	12,701	11,171	12,024	7,910	0	7,910	9,210	16.43%
100	52210	132	HOLIDAY PAY	45,924	54,527	64,710	38,000	(370)	38,000	27,100	-28.68%
100	52210	136	CLOTHING PAYOUT	3,950	2,984	6,453	3,300	0	3,300	3,300	0.00%
100	52210	137	CLOTHING 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	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	221	WATER/SEWER	4,256	3,747	4,649	4,000	913	4,862	4,900	22.50%
100	52210	222	ELECTRICITY	8,608	9,508	8,046	9,500	3,036	1,596	9,800	3.16%
100	52210	224	NATURAL GAS	5,132	3,723	2,886	5,900	1,375	4,000	5,500	-6.78%
100	52210	225	TELEPHONE	1,975	2,614	3,003	2,800	1,011	2,633	2,900	3.57%
100	52210	290	SERVICE CONTRACTS	4,202	1,273	1,309	11,700	0	2,500	11,700	0.00%
TOTAL SERVICES:				**$24,173**	**$20,865**	**$19,893**	**$33,900**	**$6,335**	**$15,591**	**$34,800**	**2.65%**
MATERIALS/SUPPLIES/MAINTENANCE											
100	52210	311	POSTAGE	89	23	192	300	52	275	300	0.00%
100	52210	313	PRINT/COPY	649	892	590	900	291	900	900	0.00%
100	52210	319	OFFICE SUPPLIES	184	452	264	475	83	475	500	5.26%
100	52210	320	PUBLISHING/ADVERTISING	80	115	0	200	0	200	200	0.00%
100	52210	322	SUBSCRIPTIONS	55	0	0	200	0	125	200	0.00%
100	52210	324	MEMBERSHIP DUES	849	523	406	900	320	850	1,200	33.33%
100	52210	337	CERTIFICATION - CONT ED	3,120	2,937	1,127	3,400	912	2,450	3,400	0.00%
100	52210	339	TRAVEL/TRAINING-OTHER	4,418	4,298	2,898	5,700	2,479	4,500	5,700	0.00%
100	52210	340	OPERATING SUPPLIES	7,842	7,437	8,897	8,500	2,781	8,246	8,900	4.71%
100	52210	342	GAS & OIL	14,133	9,791	7,388	16,000	3,631	12,000	16,000	0.00%
100	52210	343	MEAL EXPENSE	100	179	164	500	89	475	525	5.00%
100	52210	344	JANITORIAL	1,834	1,588	2,795	2,320	650	2,549	2,600	12.07%
100	52210	349	OTHER SUPPLIES	0	0	0	0	0	0	0	NA
100	52210	350	R&M - TRANSPORTATION	13,124	25,308	24,309	24,000	2,274	20,760	25,000	4.17%
100	52210	352	R&M - EQUIP/MACHINERY/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	357	R&M-MAINTENANCE OTHER	779	818	849	800	178	800	800	0.00%
100	52210	390	MISCELLANEOUS	834	1,432	1,180	1,500	168	1,500	1,600	6.67%
100	52210	394	BANK SERVICE CHARGES	0	0	0	0	0	0	0	NA
TOTAL MAT/SUPPLIES/MAINT:				**$56,879**	**$65,557**	**$56,692**	**$74,195**	**$16,313**	**$63,747**	**$76,525**	**3.14%**
CAPITAL EXPENDITURES											
100	52210	810	CAPITAL EQUIPMENT	21,478	29,240	29,872	33,000	13,735	30,000	35,000	6.06%
100	52210	812	OFFICE EQUIP/FURNITURE	557	900	162	550	0	550	1,000	81.82%
TOTAL CAPITAL EXPEND:				**$22,035**	**$30,140**	**$30,034**	**$33,550**	**$13,735**	**$30,550**	**$36,000**	**7.30%**
TOTAL FIRE				**$1,211,789**	**$1,300,221**	**$1,676,610**	**$1,273,120**	**$526,949**	**$1,163,881**	**$1,015,085**	**-20.27%**
RELATED REVENUES											
100	43420	0000	STATE FIRE DUES	19,094	23,768	27,187	27,500	0	27,500	27,500	0.00%
100	43610	0000	PAYMENT FOR MUNICIPAL S	16,283	20,293	13,778	13,780	2,040	2,040	2,320	-83.16%
100	46220	0000	FIRE PROTECTION FEES	878	0	744	1,000	0	248	1,000	0.00%
100	47323	0000	FIRE-TOWNSHIP CONTRAC	141,728	143,858	146,837	148,950	70,370	148,950	151,030	1.40%
			Total Revenues	**177,983**	**187,919**	**188,546**	**191,230**	**72,410**	**178,738**	**181,850**	-4.91%
NET EXPENSE - FIRE				**$1,033,806**	**$1,112,302**	**$1,488,064**	**$1,081,890**	**$454,539**	**$985,143**	**$833,235**	**-22.98%**

AMBULANCE

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 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%
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 290 SERVICE CONTRACTS	2,588	4,764	518	3,000	0	2,800	3,000	0.00%
TOTAL SERVICES:	**$124,312**	**$127,147**	**$137,004**	**$139,241**	**$83,567**	**$143,228**	**$169,418**	**381.29%**
MATERIALS/SUPPLIES/MAINTENANCE								
100 52300 311 POSTAGE	31	48	0	220	0	75	220	0.00%
100 52300 313 PRINT/COPY	649	652	590	1,100	583	890	1,100	0.00%
100 52300 319 OFFICE SUPPLIES	175	465	285	700	168	475	700	0.00%
100 52300 320 PUBLISHING/ADVERTISING	0	0	0	150	0	0	150	0.00%
100 52300 322 SUBSCRIPTIONS	0	0	0	100	0	0	100	0.00%
100 52300 324 MEMBERSHIP DUES	855	933	1,521	1,350	1,100	1,521	1,521	12.67%
100 52300 337 CERTIFICATION - CONT ED	9,741	10,034	9,973	11,000	7,903	11,000	11,000	0.00%
100 52300 339 TRAVEL/TRAINING-OTHER	1,076	2,334	1,090	2,700	1,203	3,000	3,000	11.11%
100 52300 340 OPERATING SUPPLIES	45,424	58,757	42,908	60,000	24,510	52,000	62,500	4.17%
100 52300 342 GAS & OIL	30,425	29,962	32,072	33,000	10,888	32,000	34,500	4.55%
100 52300 343 MEAL EXPENSE	3,293	4,465	6,869	5,800	3,165	5,800	6,300	8.62%
100 52300 344 JANITORIAL	1,834	1,588	2,795	3,300	1,318	2,733	3,400	3.03%
100 52300 350 R&M - TRANSPORTATION	9,739	4,496	6,693	14,500	1,882	8,900	15,000	3.45%
100 52300 352 R&M - EQUIP/MACHINERY/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 357 R&M-MAINTENANCE OTHER	245	818	845	750	362	456	1,000	33.33%
100 52300 390 MISCELLANEOUS	215	165	323	500	66	300	700	40.00%
TOTAL MAT/SUPPLIES/MAINT:	**$110,354**	**$120,373**	**$110,736**	**$140,970**	**$53,957**	**$122,275**	**$147,091**	**4.34%**
CAPITAL EXPENDITURES								
100 52300 810 CAPITAL EQUIPMENT	0	1,118	4,000	4,000	0	0	5,000	25.00%
100 52300 812 OFFICE EQUIP/FURNITURE	754	1,170	162	750	0	0	1,000	33.33%
TOTAL CAPITAL EXPEND:	**$754**	**$2,288**	**$4,162**	**$4,750**	**$0**	**$0**	**$6,000**	**26.32%**
TOTAL AMBULANCE	**$1,536,444**	**$1,605,382**	**$1,666,135**	**$2,307,851**	**$1,081,318**	**$2,266,541**	**$2,803,059**	**21.46%**
RELATED REVENUES								
100 46230 0000 AMBULANCE/EMS FEES	1,058,270	1,125,960	1,346,270	1,100,000	763,206	1,600,000	1,600,000	45.45%
100 46231 0000 AMB PROTECTION FEES	14,822	23,440	30,703	23,500	8,755	23,500	23,500	0.00%
100 47324 0000 AMBULANCE - TOWNS CON	316,433	321,179	364,592	370,064	185,031	364,596	375,610	1.50%
Total Revenues	**1,389,525**	**1,470,579**	**1,741,565**	**1,493,564**	**956,993**	**1,988,096**	**1,999,110**	33.85%
NET EXPENSE (REVENUE) AMBULANCE	**$146,919**	**$134,803**	**($75,430)**	**$814,287**	**$124,325**	**$278,445**	**$803,949**	**-1.27%**

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

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

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

CITY OF ASHLAND WISCONSIN
2026 BUDGET PROGRAM NARRATIVE
BUILDING INSPECTION & WEIGHTS AND MEASURES

Property Maintenance/Housing Specialist:

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

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

Building Inspector:

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

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

Seasonal/Limited Term Property Maintenance Assistant

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

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

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

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

Building Inspection

CITY OF ASHLAND
2026 BUDGET PRELIMINARY
ANIMAL CONTROL

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

PROGRAM INFORMATION

Operations Request: **$20,500**

Services provided: Animal care for dogs & cats

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

Animal Control

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

Pest Control

CITY OF ASHLAND
2026 BUDGET PRELIMINARY
MT. HOPE CEMETERY

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

PROGRAM INFORMATION

Operations **Funding request** **68,960**

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

Mount Hope Cemetery

CITY OF ASHLAND WISCONSIN
2026 BUDGET PROGRAM NARRATIVE - DRAFT
PUBLIC WORKS DEPARTMENT

Core Operations:

Description:

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

Outcomes:

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

Administration:

Description:

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

Outcomes:

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

Engineering/GIS:

Description:

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

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

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

Outcomes:

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

Roadway Maintenance:

Description:

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

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

Outcome:

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

Street Lighting:

Description:

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

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

Outcome:

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

Sidewalk:

Description:

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

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

Outcome:

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

Storm Sewer:

Description:

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

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

Outcome:

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

Parking Facilities:

Description:

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

- 17 Parking facilities totaling 6.32 acres

Outcome:

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

CITY OF ASHLAND
2026 BUDGET PRELIMINARY
PUBLIC WORKS

PW - ADMINISTRATIVE & GENERAL				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 EXPENSI	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	346,508	9.69%
100	53311	342	GAS & OIL	93,739	105,138	61,694	95,000	41,461	84,200	95,000	0.00%
100	53311	345	SMALL TOOLS/EQUIP	9,005	5,872	3,242	10,800	2,671	10,800	9,000	-16.67%
100	53311	350	R & M TRANS VEHICLES	4,192	5,965	3,385	6,500	5,680	7,500	6,500	0.00%
100	53311	351	R&M HEAVY EQUIPMENT	63,198	75,040	51,973	43,000	26,503	46,000	60,000	39.53%
100	53311	352	R&M EQUIP/MACH/TOOLS	592	2,940	905	3,000	737	2,000	3,000	0.00%
100	53311	353	R & M FURNITURE/OFFICE	0	0	179	500	0	100	500	0.00%
100	53311	355	R&M BUILDING	0	0	0	0	16	16	0	NA
100	53311	357	R & M EQUIP/MAINT-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**	**$542,008**	**9.67%**
CAPITAL EXPENDITURES											
100	53311	815	SHOP EQUIPMENT	0	0	0	0	0	0	0	NA
100	53311	817	SMALL TOOLS	0	0	0	0	0	0	0	NA
TOTAL CAPITAL EXP:				**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**NA**
TOTAL PW-ROADWAY MAINTENANCE:				**$1,159,418**	**$1,260,622**	**$1,170,414**	**$1,199,854**	**$494,808**	**$1,182,891**	**$1,151,413**	**-4.04%**

PUBLIC WORKS-STREET LIGHTING

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

PUBLIC WORKS-STORM SEWER MAINTENANCE

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

PUBLIC WORKS-PARKING FACILITIES

DESCRIPTION				2022	2023	2024	2025	2025 Actual	2025	2026	Percent
PERSONNEL COSTS				Actual	Actual	Actual	Budget	to June 30	Estimate	Budget	Change
100	53450	111	SALARIES & WAGES	2,821	3,393	365	1,978	1,288	2,000	2,045	3.39%
100	53450	112	OVERTIME WAGES	108	0	0	54	181	210	0	-100.00%
100	53450	125	WAGES/TEMP/OTHER	19	148	0	197	0	50	203	3.05%
100	53450	151	SOCIAL SECURITY	217	261	26	169	108	175	176	4.14%
100	53450	152	EMPLOYER SHARE RETIRE	190	231	25	144	102	150	155	7.64%
100	53450	154	MEDICAL & DENTAL	895	597	179	561	503	650	648	15.51%
100	53450	155	LIFE INSURANCE	7	20	0	8	2	350	5	-37.50%
100	53450	156	WORKER'S COMPENSATIO	103	118	12	68	0	83	69	1.47%
100	53450	157	HSA CONTRIBUTION	100	133	16	79	21	75	79	0.00%
TOTAL PERSONNEL COSTS:				**$4,460**	**$4,901**	**$622**	**$3,258**	**$2,206**	**$3,743**	**$3,380**	**3.74%**
SERVICES											
100	**53450**	**222**	**ELECTRIC - VEHICLE CHAR**	**$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**	**$1,961,382**	**4.38%**

CITY OF ASHLAND
2026 BUDGET PRELIMINARY
PUBLIC WORKS TRANSPORTATION

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

PROGRAM INFORMATION

Operations Request: **$38,195**

Public transportation — Cities of Ashland, Bayfield, Washburn

Partnership Members: Bad River and Red Cliff Native American Tribes
Counties of Ashland, Bayfield

Services: Intercity bus transportation
City of Ashland on demand bus service
Charter bus transportation

CITY OF ASHLAND WISCONSIN
2026 BUDGET PROGRAM NARRATIVE - DRAFT
PUBLIC WORKS DEPARTMENT – SANITATION

Refuse and Garbage Core Operations:

Description:

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

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

Outcomes:

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

Landfill Core Operations:

Description:

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

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

Outcomes:

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

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%**

CITY OF ASHLAND
2026 BUDGET PRELIMINARY
COMMUNITY PROGRAMS

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

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

CITY OF ASHLAND WISCONSIN
2026 BUDGET PROGRAM NARRATIVE - DRAFT
PARKS AND GROUNDS MAINTENANCE

Core Operations:

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

Description:

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

Outcomes:

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

CITY OF ASHLAND
2026 BUDGET PRELIMINARY
PARKS DEPARTMENT

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

CITY OF ASHLAND WISCONSIN
2026 BUDGET PROGRAM NARRATIVE
PARKS AND RECREATION DEPARTMENT

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

The Parks and Recreation Department is run by a full time staff of five, yes only 5 people. This includes Administrative Assistant (Mandelyn Lyons), Recreation Coordinator (Hailey Herrscher), Director (Catlyn Nowicki), Parks Lead (Joe Hasskamp*), and two ½ time maintenance and parks staff (Dan Homola and Jason Tikka*) *. The department then relies on Volunteers, and Limited Term Employees (LTE's) in running the Bretting Community Center and program implementation.

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

In 2025 the BCC has hosted the Whistlestop half and marathon and Cruisin the Corridor bag drop pick up, community job fairs, Chequamegon Bay Karate Club, Lifeline Screening, G-SAFE, Rustic Valley Bazaar, Chequamegon Bay Consort, SPARK/IGNITE programs, and various City Staff events or programs.

APR Staff is not only responsible for running the BCC and community recreational programming, but the staff is also responsible for the customer services and financial accounting for the City's parks, campgrounds and pavilions. From May – October the front office at APR spends up to 70% of their time answering camping questions, taking pavilion and month long camping reservations and communicating with camp hosts and park care takers about the parks/campgrounds reservations. APR staff is also responsible for scheduling camp hosts at both Kreher and Prentice RV Parks.

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

In 2025, APR staff worked to implement the Ashland Oredock Diamond Access Project, new playground at the East End Park, new outdoor nets for the pickleball courts at the East End Park and CRYP, creation of the City of Ashland Master Parks Plan, and continuing to implement City of Ashland's Urban Forestry Program. City of Ashland was once again recognized as a Bird City and Tree City USA in 2025. Staff also worked to secure funding to update City of Ashland Comprehensive Outdoor Recreation Plan, Kreher Park Boat Launch, Kreher RV Campground Rehabilitation, ARTS Trail Repair, Waterfront Signage, City of Ashland Invasive Species Management and Youth Engagement, and Bay City Creek Riparian Corridor Rehabilitation and Estuary Restoration.

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

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

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

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

Youth Programs

Description: These programs are designed for kid's ages 0 – 18 years old. These programs include: Fun N Run, Girls Softball, Baseball, Flag Football, School Ages Programs, Tennis, Cheq Bay Composite Mountain Bike Team, and gymnastics. The gem of APR's kids' programs is the Bay Area Gymnastics program, coordinated by APR staff. It has created a legacy of top notch athletes and coaches. Gymnastics classes are a fun way for children to learn basic gymnastic skills under the supervision of trained professionals. The Bay Area Gymnastics Program provides girls and boys with opportunities to develop skills through a regimented program for youth ages 2 - 18. There are approximately 135 participate currently in in the fall gymnastics program with a waiting lists in several levels. APR is the also the home for the Ashland High School Gymnastics team, which has participated and placed as a team and individually State every year for the last 13 years.

Outcomes: In 2026 APR will continue will offer quality, cost effective, affordable kids programing for the Chequamegon Bay Area. APR will also extend their offerings to cater to older adults in the Chequamegon Bay Area.

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

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

Community Programs

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

East End Skating Rink – The East End Skating Rink and warming house is open for approximately 8 weeks each winter, Thursday – Sunday 4-8pm. The East End Warming house is staffed by volunteers and LTE's, the ice is maintained by the Parks and Public works staff. The East End Skating Rink was recently remodeled and is expected to attract more residents annually.

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

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

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

Outcomes: In 2026 APR will continue to work with community entities to provide quality, cost effective and affordable events for the community.

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

Administration

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

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

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

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

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

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

Boards/Committee

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

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

CITY OF ASHLAND
2026 BUDGET PRELIMINARY
APR RECREATION PROGRAMS

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

CITY OF ASHLAND
2026 BUDGET PRELIMINARY
MUNICIPAL BAND

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

Funding request $6,000

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

City Band

CITY OF ASHLAND WISCONSIN
2026 BUDGET PROGRAM NARRATIVE
PLANNING AND ZONING OFFICE

Director of Planning & Development:

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

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

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

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

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Assistant Planner:

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

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

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

CITY OF ASHLAND
2026 BUDGET PRELIMINARY
PLANNING AND DEVELOPMENT

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

Summary:

Over the last 20 years, the trend in library service nationally, and here in Wisconsin is moving from materials centered to people centered. Much of what the personnel of the Vaughn Library does is related to improving the lives of Ashland area residents. Through responsive customer service, dynamic programming, technology help, user focused collection development and community partnerships, the Vaughn has direct positive impact on individuals every day. This budget underscores the necessity of providing competitive and livable wages, hours and benefits for our employees. The goal is to offer an excellent library experience through high quality personnel interactions. The 2026 VPL budget is a best estimate of facility, personnel and operation costs in the newly renovated building. Overall, facility costs are lower due to a shift to contracted cleaning from internal employee cleaning. Personnel is increasing by 6%, reflecting an increase in hours for existing part-time librarians. Collections receive a 6% increase as well, gaining back Wisconsin library standards for collection spending based on service population.

Customer Service

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

Outreach

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

Collections

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

Personnel

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

Finance

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

Facility Management

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

CITY OF ASHLAND
2026 BUDGET PRELIMINARY
VAUGHN PUBLIC LIBRARY - SR FUND 215

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

CITY OF ASHLAND
2026 BUDGET PRELIMINARY
VAUGHN PUBLIC LIBRARY - SR FUND 215

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

CITY OF ASHLAND WISCONSIN
JFK MEMORIAL AIRPORT
2026 BUDGET PROGRAM NARRATIVE

Core Operations:

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

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

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

CITY OF ASHLAND
2026 BUDGET PRELIMINARY
JFK AIRPORT - ENTERPRISE

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

				2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual to June 30	2025 Estimate	2026 Budget	Percent Change
PROFESSIONAL SERVICES											
610	53511	213	PROFESSIONAL SERVI	0	630	820	650	1,080	1,760	700	7.69%
610	53511	290	CONTRACTED SERVIC	2,590	2,037	5,695	5,480	0	5,480	5,700	4.01%
TOTAL PROFESSIONAL SERVICES:				**2,590**	**2,667**	**6,515**	**6,130**	**1,080**	**7,240**	**6,400**	**4.40%**
UTILITY SERVICES											
610	53511	221	WATER/SEWER	828	1,305	1,345	1,650	320	1,645	1,650	0.00%
610	53511	222	ELECTRICITY	11,232	9,203	7,297	7,800	2,575	7,800	7,800	0.00%
610	53511	225	TELEPHONE	2,985	3,137	3,463	3,400	1,813	3,385	3,400	0.00%
610	53511	227	PROPANE (HEAT)	2,278	5,080	3,532	5,000	2,792	5,000	5,000	0.00%
TOTAL UTILITY SERVICES:				**17,323**	**18,725**	**15,637**	**17,850**	**7,500**	**17,830**	**17,850**	**0.00%**
SUPPLIES & OPERATING EXPENSES											
610	53511	319	OFFICE SUPPLIES	243	1,174	912	250	0	250	250	0.00%
610	53511	320	ADVERTISING/PUBLISH	168	130	102	150	0	130	200	33.33%
610	53511	339	TRAVEL/TRAINING	0	0	1,685	1,200	315	1,100	1,200	0.00%
610	53511	342	GAS & OIL (Equipment)	7,044	8,632	2,071	6,500	1,365	4,700	6,500	0.00%
610	53511	344	JANITORIAL SUPPLIES	22	172	0	175	0	170	170	-2.86%
610	53511	345	SMALL TOOLS/EQUIP	1,404	49	2,154	1,000	0	1,920	1,000	0.00%
TOTAL SUPPLIES & OPERATING EXPENSES				**8,881**	**10,157**	**6,924**	**9,275**	**1,680**	**8,270**	**9,320**	**0.49%**
REPAIRS & MAINTENANCE											
610	53511	351	EQUIPMENT REPAIRS	10,467	3,892	5,497	6,000	1,281	6,000	6,000	0.00%
610	53511	355	BLDG REPAIRS & MAIN	834	415	12	800	365	800	800	0.00%
610	53511	356	ROAD & RUNWAYS/LAI	5,768	13,290	4,265	3,500	0	4,250	4,250	21.43%
610	53511	357	OTHER REPAIRS & MAI	2,856	3,952	789	1,000	1,613	1,000	1,000	0.00%
TOTAL REPAIRS & MAINTENANCE:				**19,925**	**21,549**	**10,563**	**11,300**	**3,259**	**12,050**	**12,050**	**6.64%**
MISCELLANEOUS & INSURANCE EXPENSE											
610	53511	390	MISCELLANEOUS EXPE	1,656	1,547	1,380	800	1,244	1,300	1,000	25.00%
610	48140	0000	INTEREST EXPENSE	0	0	386	0	0	0	0	NA
610	53511	425	INTER-FUND CHARGES	8,000	8,000	8,000	8,000	4,002	8,000	8,000	0.00%
610	53511	511	PROPERTY INSURANC	2,494	2,789	2,813	2,800	2,745	2,745	2,800	0.00%
610	53511	512	VEHICLE INSURANCE	2,340	2,310	3,198	2,350	1,783	3,062	3,200	36.17%
610	53511	513	LIABILITY INSURANCE	6,152	6,994	7,112	7,000	(389)	6,500	7,100	1.43%
TOTAL MISC. & INSURANCE EXPENSE				**20,642**	**21,640**	**22,889**	**20,950**	**9,385**	**21,607**	**22,100**	**5.49%**
			TOTAL OPERATING EX	**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

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

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

CITY OF ASHALND WISCONSIN
2026 BUDGET NARRATIVE
ASHLAND MARINA

Program Explanation:

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

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

Program Comments:

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

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

2026 Goals and Performance Measures:

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

CITY OF ASHLAND
ASHLAND MARINA - ENTERPRISE 620
2025 BUDGET

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

CITY OF ASHLAND
ASHLAND MARINA - ENTERPRISE 620
2025 BUDGET

				2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual to June 30	2025 Estimate	2026 Budget	Percent Change
MATERIALS & SUPPLIES											
620	55480	311	POSTAGE	0	0	0	100	0	100	100	0.00%
620	55480	319	OFFICE SUPPLIES	112	529	65	400	0	300	400	0.00%
620	55480	320	ADVERTISING/PUBLISHING	351	0	868	2,000	295	1,150	2,250	12.50%
620	55480	339	TRAVEL/TRAINING	707	0	0	1,250	331	500	1,500	20.00%
620	55480	340	OPERATING SUPPLIES	3,084	2,588	3,632	2,750	930	2,000	2,000	-27.27%
620	55480	351	R & M - HEAVY EQUIPMENT	0	1,367	0	2,750	0	2,500	2,750	0.00%
620	55480	352	R & M - EQUIP/MACH/TOOL	4,691	2,275	12,276	2,750	212	2,000	2,000	-27.27%
620	55480	355	R & M - BUILDINGS	294	5,296	239	1,550	81	1,690	1,550	0.00%
620	55480	356	R & M - LAND IMPROVEME	132	2,854	3,590	1,900	314	2,300	1,900	0.00%
620	55480	357	R & M - DOCKS	6,195	3,365	2,767	2,100	56	2,100	2,500	19.05%
620	55480	358	R &M- NAV AIDS	606	0	245	200	67	200	200	0.00%
620	55480	359	R & M FUEL	770	1,207	3,756	1,275	0	0	1,250	-1.96%
620	55480	390	MISCELLANEOUS EXPENS	284	95	0	500	0	500	500	0.00%
620	55480	511	STATE FIRE INS-BUILDINGS	8,076	8,670	9,075	8,350	11,300	11,300	9,500	13.77%
620	55480	513	LIABILITY INSURANCE	3,888	3,544	4,270	4,220	(2,039)	3,888	4,220	0.00%
TOTAL MAT. & SUPPLIES:				**29,190**	**31,790**	**40,783**	**32,095**	**11,547**	**30,528**	**32,620**	**1.64%**
MARINA OPERATING EXPENSE:				**$133,793**	**$149,613**	**$151,245**	**$169,000**	**$53,044**	**$162,553**	**$173,895**	**2.90%**
			NET OPERATING INCOME	**$76,591**	**$89,125**	**$92,928**	**$43,480**	**$101,153**	**$42,808**	**$49,185**	13.12%
OTHER EXPENDITURES											
620	40300	0	DEPRECIATION	74,231	82,325	91,062	82,500	0	91,000	91,000	10.30%
620	58290	690	DEBT ISSUANCE COSTS	0	0	0	0	0	0	0	
620	46413	430	INTEREST EXPENSE GO DI	9,494	8,456	7,390	7,123	6,160	7,123	6,023	-15.44%
620	46452	4711	CONTRIB IN AID OF CONST	(152,811)	0	0	0	0	0	0	NA
620	48440	0000	INSURANCE CLAIMS	(860)	0	0	0	0	0	0	NA
TOTAL OTHER EXPENDITURES:				**(69,946)**	**90,781**	**98,452**	**89,623**	**6,160**	**98,123**	**97,023**	**8.26%**
NET INCOME (LOSS)				**146,537**	**(1,656)**	**(5,524)**	**(46,143)**	**94,993**	**(55,315)**	**(47,838)**	**3.67%**
				146,537	(1,656)	(5,524)	(46,143)	94,993			

CASH FLOW TO COVER DEBT PAYME	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual to June 30	2025 Estimate	2026 Budget	Percent Change
NET OPERATING INCOME	76,591	89,125	92,928	43,480	101,153	42,808	49,185	13.12%
LESS: PRINCIPAL AND INTEREST PAYME	(47,257)	(47,240)	(47,195)	(47,123)	(47,123)	(47,123)	(47,023)	-0.21%
ADJUSTED NET INCOME (LOSS)	**29,334**	**41,885**	**45,733**	**(3,643)**	**54,030**	**(4,315)**	**2,162**	**-159.35%**

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

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

Adjust Net Income for Contributions in Aid of Construction - CIAC

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

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

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

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

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

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

Reconcile Net Operating Income to the PSC Annual Report	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Net Operating Income (Loss)-Utility books	424,323	215,458	285,701	403,462	167,291	609,107
Depreciation on Contributed Assets	121,286	131,641	147,145	131,000	131,000	131,000
Pension/OPEB liability adjustments	(30,507)	(24,962)	23,698	(20,000)	(20,000)	(20,000)
Variances	0	0	0	0	0	0
Net Operating Income for PSC report	**$515,102**	**$322,137**	**$456,544**	**$514,462**	**$278,291**	**$720,107**
Actual / Budgeted Rate of Return Percentage						
Calculated Average Net Investment Base	11,293,837	11,879,278	13,044,891	16,820,220	13,919,061	18,846,061
Actual / Budgeted Net Operating Income	515,102	322,137	456,544	514,462	278,291	720,107
Actual/Budget Rate of Return	**4.561%**	**2.712%**	**3.500%**	**3.059%**	**1.999%**	**3.821%**
	4.56%	2.71%	3.50%			
Net Operating Income Comparison						
PSC Authorized Net Operating Income	564,692	593,964	652,245	899,882	695,953	942,303
Utility Actual/Budgeted Net Oper Income	515,102	322,137	456,544	514,462	278,291	720,107
Operating Income UNDER (Over) PSC authorize	**$49,590**	**$271,827**	**$195,701**	**$385,420**	**$417,662**	**$222,196**

CALCULATION OF NET INCOME REQUIREMENT FOR DEBT SERVICE PAYMENTS

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

Calculation of minimum Net Income Requirement

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

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

Operating Revenues:

				2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 Actual Jan to June	2025 PROJECTED	2026 BUDGET	PERCENT CHANGE
Sales of Water											
680	46451	4600	UN-METERED/BULK SALES	2,774	2,696	3,564	3,000	832	1,350	1,688	-43.75%
680	46451	4611	METERED RESIDENTIAL	913,836	907,822	984,604	1,110,681	552,958	969,100	1,211,375	9.07%
680	46451	4612	METERED COMMERCIAL	431,582	430,164	476,769	522,735	260,449	470,500	588,125	12.51%
680	46451	4613	METERED INDUSTRIAL	37,260	38,796	51,623	47,298	30,449	54,400	68,000	43.77%
680	46451	4614	METERED PUBLIC AUTHORITY	106,780	109,546	96,620	121,842	48,393	81,600	102,000	-16.29%
680	46451	4615	METERED MULTI-FAMILY	163,374	157,979	185,637	200,757	116,578	198,000	247,500	23.28%
Total Sales of Water				**$1,655,606**	**$1,647,003**	**$1,798,816**	**$2,006,313**	**$1,009,659**	**$1,774,950**	**$2,218,688**	**10.59%**
Fire Protection Service											
680	46451	4620	PRIVATE FIRE PROTECTION	51,888	51,827	52,242	61,205	26,508	46,000	57,500	-6.05%
680	46451	4630	PUBLIC FIRE PROTECTION	606,574	607,824	647,825	715,909	377,868	655,500	819,375	14.45%
Total Fire Protection				**$658,462**	**$659,650**	**$700,067**	**$777,114**	**$404,376**	**$701,500**	**$876,875**	**12.84%**
Other Operating Revenues											
680	46452	4700	FORFEITED DISCOUNTS	10,493	11,854	12,312	12,500	5,253	8,600	11,500	-8.00%
680	46452	4710	MISC. SERVICE REVENUES	3,373	5,461	7,005	5,000	10,286	17,500	7,000	40.00%
680	46453	4211	OTHER CUSTOMER CHARGES	0	0	8,070	0	20,425			
680	46452	4740	OTHER WATER REVENUES	2,730	9,177	12,705	2,350	0	1,355	2,350	0.00%
Total Other Revenues				**$16,595**	**$26,492**	**$40,091**	**$19,850**	**$35,965**	**$27,455**	**$20,850**	**5.04%**
ESTIMATED INCREASE IN REVENUE STREAM							0			0	N/A
Total Operating Revenues				**$2,330,663**	**$2,333,146**	**$2,538,974**	**$2,803,277**	**$1,449,999**	**$2,503,905**	**$3,116,413**	11.17%

Non-Operating Income (Expense):

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

Operating Expenses:

Source of Supply / Pumping

				2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 Actual Jan to June	2025 PROJECTED	2026 BUDGET	PERCENT CHANGE
Maintenance of Intake											
680	61300	111	WAGES	1,046	3,520	599	2,925	3,621	1,254	3,073	5.05%
680	61300	112	OVERTIME WAGES	0	83	0	0	0	0	0	N/A
680	61300	151	SOCIAL SECURITY	74	258	43	260	235	96	272	4.61%
680	61300	152	EMPLOYER RETIREMENT	68	245	41	239	252	85	258	7.89%
680	61300	154	MEDICAL & DENTAL INS	330	986	242	1,178	1,468	320	1,213	2.93%
680	61300	155	LIFE INSURANCE	1	5	1	7	8	1	7	1.53%
680	61300	156	WORKERS COMPENSATION	137	117	21	113	0	102	109	-3.92%
680	61300	157	H.S.A. CONTRIBUTION	42	115	19	126	117	48	126	0.13%
680	61300	400	NON-LABOR M&S	0	845	11,225	500	0	100	500	0.00%
Total				**$1,698**	**$6,175**	**$12,190**	**$5,348**	**$5,700**	**$2,006**	**$5,557**	**3.90%**
Power & Fuel for Pumping											
680	62300	222	ELECTRICITY	66,954	73,002	59,579	72,100	30,185	62,500	72,100	0.00%
680	62300	224	NATURAL GAS	8,625	7,659	4,153	9,000	4,943	9,000	9,000	0.00%
680	62300	227	PROPANE	0	0	0	430	0	0	430	0.00%
680	62300	342	GAS & DIESEL FUEL/GENERATOR	0	0	583	200	668	750	750	275.00%
Total				**$75,579**	**$80,661**	**$64,314**	**$81,730**	**$35,796**	**$72,250**	**$82,280**	**0.67%**
Pumping Labor & Expense											
680	62400	111	WAGES	47,858	42,925	32,362	31,007	16,930	33,861	32,569	5.04%
680	62400	112	OVERTIME WAGES	723	865	323	450	390	900	450	0.00%
680	62400	131	LONGEVITY		0	0	0	0		0	N/A
680	62400	125	WAGES TEMPORARY	0	0	0	0	0	0	0	N/A
680	62400	151	SOCIAL SECURITY	3,395	2,996	2,311	2,760	1,186	2,590	2,883	4.45%
680	62400	152	EMPLOYER RETIREMENT	3,154	2,979	2,256	2,533	1,204	2,303	2,733	7.90%
680	62400	154	MEDICAL & DENTAL INS	17,518	17,151	14,121	12,488	7,501	12,529	12,853	2.92%
680	62400	155	LIFE INSURANCE	91	91	55	73	43	68	75	3.20%
680	62400	156	WORKERS COMPENSATION	1,591	1,429	1,064	1,201	0	1,117	1,151	-4.17%
680	62400	157	H.S.A. CONTRIBUTION	1,860	1,976	1,440	1,337	870	1,900	1,337	0.03%
680	62400	400	NON-LABOR M&S	1,528	125	339	1,500	571	1,000	1,500	0.00%
Total				**$77,718**	**$70,537**	**$54,271**	**$53,349**	**$28,694**	**$56,267**	**$55,552**	**4.13%**
Misc. Pumping Expenses											
680	62600	400	NON-LABOR M&S	3,299	14,980	15,874	16,000	7,904	16,000	16,000	0.00%
Total				**$3,299**	**$14,980**	**$15,874**	**$16,000**	**$7,904**	**$16,000**	**$16,000**	**0.00%**
Maint. of Pumping Buildings & Grounds											
680	63100	111	WAGES	1,709	820	1,759	3,218	479	959	3,380	5.03%
680	63100	112	OVERTIME WAGES	78	0	41	0	3	5	0	N/A
680	63100	125	WAGES TEMPORARY	0	0	0	0	0	0	0	N/A
680	63100	136	CLOTHING ALLOWANCE	0	0	0	0	0	0	0	N/A
680	63100	151	SOCIAL SECURITY	127	58	117	286	34	73	299	4.61%
680	63100	152	EMPLOYER RETIREMENT	116	56	124	263	33	65	284	7.84%
680	63100	154	MEDICAL & DENTAL INS	718	458	1,020	1,296	238	355	1,334	2.92%
680	63100	155	LIFE INSURANCE	5	1	13	8	1	2	8	-2.28%
680	63100	156	WORKERS COMPENSATION	61	27	59	125	0	32	119	-4.45%
680	63100	157	H.S.A. CONTRIBUTION	106	15	150	139	34	236	139	-0.15%
680	63100	400	NON-LABOR M&S	190	179	40	500	8,511	9,500	5,000	900.00%
Total				**$3,109**	**$1,613**	**$3,323**	**5,835**	**$9,333**	**$11,226**	**10,562**	**81.02%**
Maint. of Pumping Equipment											
680	63300	111	WAGES	3,333	8,591	2,076	5,850	338	2,500	6,145	5.05%
680	63300	112	OVERTIME WAGES	159	129	0	0	0	96	0	N/A
680	63300	151	SOCIAL SECURITY	245	595	137	521	24	191	544	4.41%
680	63300	152	EMPLOYER RETIREMENT	228	593	143	478	24	170	516	7.89%
680	63300	154	MEDICAL & DENTAL INS	1,044	3,971	1,141	2,356	183	925	2,425	2.93%
680	63300	155	LIFE INSURANCE	11	22	6	14	1	5	14	1.53%
680	63300	156	WORKERS COMPENSATION	106	293	74	227	0	83	217	-4.34%
680	63300	157	H.S.A. CONTRIBUTION	156	424	116	252	23	180	252	0.13%
680	63300	400	NON-LABOR M&S	13,039	38,123	31,997	42,500	3,168	30,000	96,000	125.88%

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

Water Treatment

				2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 Actual Jan to June	2025 PROJECTED	2026 BUDGET	PERCENT CHANGE
Treatment Chemicals											
680	64100	410	TREATM' CHEMICALS	57,589	81,812	79,717	80,000	36,506	83,000	80,000	0.00%
											N/A
Total				**$57,589**	**$81,812**	**$79,717**	**$80,000**	**$36,506**	**$83,000**	**$80,000**	**0.00%**
Treatment Labor & Expense											
680	64200	111	WAGES	46,318	44,592	48,665	43,293	23,820	47,639	45,474	5.04%
680	64200	112	OVERTIME WAGES	6,254	8,233	1,685	1,125	380	759	1,125	0.00%
680	64200	131	LONGEVITY	2,357	1,820	1,616	2,346	0	3,340	2,405	2.53%
680	64200	125	WAGES TEMPORARY	0	0	0	0	0	0	0	N/A
680	64200	136	CLOTHING REIMB	1,474	1,348	790	2,250	361	2,250	2,250	0.00%
680	64200	137	CLOTHING ALLOW	0	0	0	0	0			N/A
680	64200	151	SOCIAL SECURITY	4,116	4,144	3,923	3,853	1,821	3,811	4,025	4.47%
680	64200	152	EMPLOYER RETIREMENT	3,662	3,808	3,641	3,537	1,707	3,239	3,816	7.89%
680	64200	154	MEDICAL & DENTAL INS	16,628	20,252	22,794	17,436	9,250	17,626	17,945	2.92%
680	64200	155	LIFE INSURANCE	57	46	49	101	23	95	105	4.15%
680	64200	156	WORKERS COMPENSATION	1,900	1,766	1,712	1,677	0	1,572	1,607	-4.18%
680	64200	157	H.S.A. CONTRIBUTION	1,961	2,536	2,422	1,867	1,065	2,131	1,867	0.02%
680	64200	400	NON-LABOR M&S	27,095	34,130	23,362	25,000	12,073	30,000	30,000	20.00%
Total				**$111,822**	**$122,676**	**$110,659**	**$102,485**	**$50,499**	**$112,463**	**$110,621**	**7.94%**
Treatment Expense - Lead/Copper Testing											
680	64210	400	NON-LABOR M&S	0	0	0	0	0	0	0	N/A
Total				**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**N/A**
Maint. of Treatment Buildings & Grounds											
680	65100	111	WAGES	4,422	5,696	7,094	4,388	6,560	13,120	4,609	5.03%
680	65100	112	OVERTIME WAGES	1,583	0	95	0	315	630	0	N/A
680	65100	125	WAGES TEMPORARY	0	0	0	0	0	0	0	N/A
680	65100	151	SOCIAL SECURITY	422	382	515	390	483	1,004	408	4.61%
680	65100	152	EMPLOYER RETIREMENT	390	387	496	358	478	892	387	8.04%
680	65100	154	MEDICAL & DENTAL INS	1,934	2,692	3,473	1,767	2,820	4,854	1,819	2.93%
680	65100	155	LIFE INSURANCE	16	15	20	10	4	26	11	6.61%
680	65100	156	WORKERS COMPENSATION	191	187	230	170	0	433	163	-4.20%
680	65100	157	H.S.A. CONTRIBUTION	277	300	358	189	66	131	189	0.13%
680	65100	400	NON-LABOR M&S	661	4,040	2,873	3,000	1,863	2,750	3,000	0.00%
Total				**$9,897**	**$13,699**	**$15,155**	**$10,272**	**$12,587**	**$23,840**	**$10,585**	**3.05%**
Maintenance of Treatment Equipment											
680	65200	111	WAGES	7,254	11,058	23,602	14,626	12,349	24,697	15,363	5.04%
680	65200	112	OVERTIME WAGES	0	377	35	1,125	140	279	1,125	0.00%
680	65200	125	WAGES TEMPORARY	0	0	0	0	0	0	0	N/A
680	65200	131	LONGEVITY		0	0	0	0	0	0	N/A
680	65200	151	SOCIAL SECURITY	498	782	1,598	1,302	856	1,889	1,360	4.45%
680	65200	152	EMPLOYER RETIREMENT	472	778	1,631	1,195	868	1,679	1,289	7.89%
680	65200	154	MEDICAL & DENTAL INS	2,881	4,627	11,160	5,891	5,196	9,138	6,063	2.91%
680	65200	155	LIFE INSURANCE	20	31	63	34	27	49	36	4.52%
680	65200	156	WORKERS COMPENSATION	260	348	801	567	0	815	543	-4.25%
680	65200	157	H.S.A. CONTRIBUTION	400	576	1,339	631	498	997	631	-0.02%
680	65200	400	NON-LABOR M&S	18,552	21,301	27,935	21,500	20,385	40,000	30,000	39.53%
Total				**$30,337**	**$39,879**	**$68,165**	**$46,871**	**$40,318**	**$79,544**	**$56,409**	**20.35%**
			Total Treatment Expense	**$209,645**	**$258,065**	**$273,696**	**$239,628**	**$139,909**	**$298,848**	**$257,615**	**7.51%**

Distribution Operation

				2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 Actual Jan to June	2025 PROJECTED	2026 BUDGET	PERCENT CHANGE
Storage Facilities Expense											N/A
680	66100	111	WAGES	1,353	85	530	3,510	1,753	3,506	3,687	5.05%
680	66100	112	OVERTIME WAGES	0	159	0	0	40	80	0	N/A
680	66100	151	SOCIAL SECURITY	101	18	36	312	131	268	326	4.61%
680	66100	152	EMPLOYER RETIREMENT	88	17	37	287	125	238	309	7.81%
680	66100	154	MEDICAL & DENTAL INS	184	77	267	1,414	770	1,297	1,455	2.90%
680	66100	155	LIFE INSURANCE	1	0	1	8	1	7	9	6.61%
680	66100	156	WORKERS COMPENSATION	47	5	19	136	0	116	130	-4.20%
680	66100	157	H.S.A. CONTRIBUTION	27	9	24	151	40	80	151	0.27%
680	66100	400	NON-LABOR M&S	158	713	391	250	169	400	250	0.00%
Total				**$1,959**	**$1,083**	**$1,306**	**$6,068**	**$3,028**	**$5,993**	**$6,318**	**4.12%**
Line Operation Labor & Expense											
680	66200	111	WAGES	53,800	53,655	63,517	63,807	19,358	64,570	66,342	-17.17%
680	66200	112	OVERTIME WAGES	3,635	3,058	2,227	225	278	661	225	0.00%
680	66200	125	WAGES TEMPORARY	0	0	0	0	0	0	0	N/A
680	66200	131	LONGEVITY	714	673	0	0	0	0	0	N/A
680	66200	136	CLOTHING REIMB	802	906	900	0	445	890	0	N/A
680	66200	151	SOCIAL SECURITY	4,299	4,321	5,015	5,610	1,499	4,940	5,811	-16.61%
680	66200	152	EMPLOYER RETIREMENT	3,839	3,965	4,600	5,194	1,396	4,549	5,518	-14.61%
680	66200	157	H.S.A. CONTRIBUTION	2,774	2,839	2,624	2,760	889	2,303	2,760	-21.37%
680	66200	154	MEDICAL & DENTAL INS	21,524	24,369	25,506	25,925	7,332	21,508	26,517	-19.55%
680	66200	155	LIFE INSURANCE	216	181	67	139	22	91	143	-12.05%
680	66200	156	WORKERS COMPENSATION	2,216	1,926	2,104	2,760	0	853	2,760	-32.34%
680	66200	290	SERVICE CONTRACT	0	0	0	0	0		0	N/A
680	66200	400	NON-LABOR M&S	4,069	8,568	5,910	7,250	4,053	5,000	7,250	-3.45%
Total				**$97,888**	**$104,460**	**$112,470**	**$113,670**	**$35,271**	**$105,364**	**$117,326**	**3.22%**
Meter Testing & Setting Expense-Customers											
680	66300	111	WAGES	4,700	2,325	1,442	2,633	749	1,497	2,765	5.03%
680	66300	112	OVERTIME WAGES	0	0	0	0	0	0	0	N/A
680	66300	125	WAGES TEMPORARY		0	0	0	0	0	0	N/A
680	66300	151	SOCIAL SECURITY	340	167	108	234	53	115	245	4.61%
680	66300	152	EMPLOYER RETIREMENT	306	158	100	215	52	102	232	7.94%
680	66300	154	MEDICAL & DENTAL INS	1,528	1,110	326	1,060	417	554	1,091	2.95%
680	66300	155	LIFE INSURANCE	7	4	1	6	0	3	6	6.61%
680	66300	156	WORKERS COMPENSATION	164	77	46	102	0	49	98	-4.20%
680	66300	157	H.S.A. CONTRIBUTION	197	123	21	114	3	178	114	-0.39%
680	66300	400	NON-LABOR M&S	3,330	0	28	6,000	0	6,500	6,500	8.33%
680	66300	925	INTERDEPARTMENTAL	(5,286)	(1,982)	(1,036)	(5,182)	0	(1,500)	(5,526)	N/A
Total				**$5,286**	**$1,982**	**$1,036**	**$5,182**	**$1,274**	**$7,498**	**$5,526**	**$0**
Total Dist. System Operation Expense				**$105,132**	**$107,525**	**$114,812**	**$124,920**	**$39,574**	**$118,855**	**$129,170**	**3.40%**

Distribution Maintenance

				2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 Actual Jan to June	2025 PROJECTED	2026 BUDGET	PERCENT CHANGE
Maint. of Dist. Buildings & Grounds											N/A
680	67100	111	WAGES	2,791	3,084	10,058	8,190	4,444	8,888	8,603	5.05%
680	67100	112	OVERTIME WAGES	0	0	0	0	241	482	0	N/A
680	67100	125	WAGES TEMPORARY	0	2,633	2,640	34,747	0	2,640	34,747	0.00%
680	67100	151	SOCIAL SECURITY	200	425	957	729	347	680	762	4.46%
680	67100	152	EMPLOYER RETIREMENT	181	210	657	669	326	604	722	7.92%
680	67100	154	MEDICAL & DENTAL INS	873	1,513	3,325	3,299	2,242	3,289	3,395	2.91%
680	67100	155	LIFE INSURANCE	4	5	14	19	5	18	20	4.74%
680	67100	156	WORKERS COMPENSATION	97	188	430	317	0	293	304	-4.10%
680	67100	157	H.S.A. CONTRIBUTION	160	213	407	353	201	402	353	0.08%
680	67100	400	NON-LABOR M&S	198	74	105	700	39	150	500	-28.57%
Total				**$4,504**	**$8,344**	**$18,592**	**$49,023**	**$7,845**	**$17,447**	**$49,406**	**0.78%**
Maintenance of Storage Reservoirs											
680	67200	111	WAGES		158	0	0	0	0	0	N/A
680	67200	112	OVERTIME WAGES		0	0	0	0		0	N/A
680	67200	151	SOCIAL SECURITY		11	0	0	0	0	0	N/A
680	67200	152	EMPLOYER RETIREMENT		11	0	0	0	0	0	N/A
680	67200	157	H.S.A. CONTRIBUTION		0	0	0	0	0	0	N/A
680	67200	154	MEDICAL & DENTAL INS		27	0	0	0	0	0	N/A
680	67200	155	LIFE INSURANCE		0	0	0	0	0	0	N/A
680	67200	156	WORKERS COMPENSATION		5	0	0	0	0	0	N/A
680	67200	400	NON-LABOR M&S	1,553	0	5,467	10,000	487	15,500	5,000	-50.00%
Total				**$1,553**	**$211**	**$5,467**	**$10,000**	**$487**	**$15,500**	**$5,000**	**-50.00%**
Maintenance of Mains											
680	67300	111	WAGES	6,940	7,860	26,915	55,733	16,057	32,114	57,767	3.65%
680	67300	112	OVERTIME WAGES	451	0	59	900	60	121	900	0.00%
680	67300	125	TEMPORARY LABOR	0	0	41	0	0	0	0	N/A
680	67300	151	SOCIAL SECURITY	520	560	1,975	3,593	1,154	2,457	3,753	4.46%
680	67300	152	EMPLOYER RETIREMENT	481	534	1,856	3,298	1,120	2,184	3,558	7.89%
680	67300	154	MEDICAL & DENTAL INS	2,582	3,406	8,676	16,258	6,231	11,882	16,733	2.92%
680	67300	155	LIFE INSURANCE	11	17	33	95	30	64	98	3.24%
680	67300	156	WORKERS COMPENSATION	245	266	871	1,564	0	1,060	1,498	-4.20%
680	67300	157	H.S.A. CONTRIBUTION	264	479	939	1,741	668	1,336	1,741	0.01%
680	67300	400	NON-LABOR M&S	20,610	29,526	43,348	45,000	13,546	30,000	40,000	-11.11%
Total				**$32,103**	**$42,648**	**$84,712**	**$128,182**	**$38,865**	**$81,217**	**$126,049**	**-1.66%**
Maintenance of Services											
680	67500	111	WAGES	13,130	20,696	25,004	35,102	8,916	17,832	36,871	5.04%
680	67500	112	OVERTIME WAGES	310	529	792	900	40	80	900	0.00%
680	67500	125	WAGES TEMPORARY	0	20	320	0	0	0	0	N/A
680	67500	151	SOCIAL SECURITY	955	1,525	1,862	3,124	647	1,364	3,264	4.47%
680	67500	152	EMPLOYER RETIREMENT	874	1,443	1,780	2,868	622	1,213	3,094	7.89%
680	67500	154	MEDICAL & DENTAL INS	4,753	8,764	12,124	14,137	3,751	6,598	14,550	2.92%
680	67500	155	LIFE INSURANCE	23	35	53	82	11	36	85	4.01%
680	67500	156	WORKERS COMPENSATION	464	692	825	1,360	0	588	1,303	-4.20%
680	67500	157	H.S.A. CONTRIBUTION	635	1,033	1,202	1,514	310	621	1,514	0.00%
680	67500	400	NON-LABOR M&S	6,819	12,089	16,715	10,000	5,799	6,000	10,000	0.00%
Total				**$27,964**	**$46,826**	**$60,676**	**69,087**	**$20,099**	**$34,332**	**71,581**	**3.61%**

				2022	2023	2024	2025	2025 Actual	2025	2026	PERCENT
Maintenance of Meters				ACTUAL	ACTUAL	ACTUAL	BUDGET	Jan to June	PROJECTED	BUDGET	CHANGE
680	67600	111	WAGES	5,936	11,920	9,175	11,701	3,226	6,452	12,290	5.04%
680	67600	112	OVERTIME WAGES	0	125	242	0	104	209	0	N/A
680	67600	151	SOCIAL SECURITY	415	842	690	1,041	195	494	1,088	4.51%
680	67600	152	EMPLOYER RETIREMENT	387	819	650	956	232	439	1,031	7.89%
680	67600	154	MEDICAL & DENTAL INS	2,226	5,268	4,240	4,712	1,210	2,387	4,850	2.93%
680	67600	155	LIFE INSURANCE	12	26	15	27	185	13	28	5.29%
680	67600	156	WORKERS COMPENSATION	192	408	310	453	2	213	434	-4.13%
680	67600	157	H.S.A. CONTRIBUTION	293	729	439	505	64	129	505	-0.06%
680	67600	400	NON-LABOR M&S	4,572	4,278	5,186	3,400	3,292	6,584	3,400	0.00%
680	67600	925	INTERDEPARTMENTAL	(7,016)	(12,209)	(10,474)	(11,398)	0	(10,832)	(11,814)	N/A
Total				**$7,016**	**$12,209**	**$10,474**	**$11,397**	**$8,511**	**$6,087**	**$11,814**	**3.65%**
Maintenance of Hydrants											
680	67700	111	WAGES	12,417	12,751	10,142	24,279	11,980	23,960	25,502	5.04%
680	67700	112	OVERTIME WAGES	0	76	59	0	591	1,181	0	N/A
680	67700	125	WAGES TEMPORARY	0	20	29	0	0	0	0	N/A
680	67700	151	SOCIAL SECURITY	870	934	748	2,161	918	1,833	2,257	4.46%
680	67700	152	EMPLOYER RETIREMENT	807	872	704	1,984	874	1,629	2,140	7.87%
680	67700	154	MEDICAL & DENTAL INS	5,227	5,532	3,376	9,778	5,245	8,865	10,064	2.92%
680	67700	155	LIFE INSURANCE	25	24	8	57	26	48	59	3.49%
680	67700	156	WORKERS COMPENSATION	432	422	327	940	0	791	901	-4.13%
680	67700	157	H.S.A. CONTRIBUTION	562	765	217	1,047	763	500	1,047	0.02%
680	67700	400	NON-LABOR M&S	4,449	6,575	15,539	24,000	14,569	24,000	10,000	-58.33%
Total				**$24,791**	**$27,971**	**$31,149**	**$64,246**	**$34,964**	**$62,806**	**$51,971**	**-19.11%**
Maint. of Misc. Distribution Equipment											
680	67800	111	WAGES		0	0	878	0	0	922	4.99%
680	67800	112	OVERTIME WAGES		0	0	0	0	0	0	N/A
680	67800	151	SOCIAL SECURITY	0	0	0	78	0	0	82	4.61%
680	67800	152	EMPLOYER RETIREMENT	0	0	0	72	0	0	77	7.44%
680	67800	154	MEDICAL & DENTAL INS	0	0	0	353	0	0	364	3.05%
680	67800	155	LIFE INSURANCE	0	0	0	2	0	0	2	6.61%
680	67800	156	WORKERS COMPENSATION	0	0	0	34	0	0	33	-4.20%
680	67800	157	H.S.A. CONTRIBUTION	0	0	0	38	0	0	38	-0.39%
680	67800	400	NON-LABOR M&S	530	1,131	1,383	1,000	898	1,400	1,000	0.00%
Total				**$530**	**$1,131**	**$1,383**	**$2,455**	**$898**	**$1,400**	**$2,517**	**2.53%**
Total Dist. System Maint. Expense				**$98,461**	**$139,340**	**$212,453**	**$334,390**	**$111,669**	**$218,789**	**$318,338**	**-4.80%**

				2022	2023	2024	2025	2025 Actual	2025	2026	PERCENT
Customer Accounts				ACTUAL	ACTUAL	ACTUAL	BUDGET	Jan to June	PROJECTED	BUDGET	CHANGE
Customer Accounts Supervision											N/A
680	90100	925	INTERDEPARTMENTAL CHARGES	13,058	11,009	10,276	8,645	4,747	8,645	9,870	14.17%
Total				**$13,058**	**$11,009**	**$10,276**	**$8,645**	**$4,747**	**$8,645**	**$9,870**	**14.17%**
Meter Reading Expenses											
680	90200	111	WAGES	15,132	19,906	7,894	10,238	1,738	3,477	10,754	5.04%
680	90200	112	OVERTIME WAGES	33	0	98	0	0	0	0	N/A
680	90200	131	LONGEVITY	138	0	0	0	0	0	0	N/A
680	90200	136	CLOTHING REIMB	142	0	0	0	0	0	0	N/A
680	90200	151	SOCIAL SECURITY	1,133	1,464	588	911	129	266	952	4.49%
680	90200	152	EMPLOYER RETIREMENT	876	1,354	551	836	121	236	902	7.95%
680	90200	154	MEDICAL & DENTAL INS	4,810	7,849	4,253	4,123	726	1,286	4,244	2.93%
680	90200	155	LIFE INSURANCE	26	15	10	24	3	7	25	3.65%
680	90200	156	WORKERS COMPENSATION	543	654	265	397	0	115	380	-4.28%
680	90200	157	H.S.A. CONTRIBUTION	751	600	391	442	110	220	442	-0.09%
680	90200	400	NON-LABOR M&S	2,580	5,457	5,740	10,000	20,125	20,000	8,000	-20.00%
680	90200	925	INTERDEPARTMENTAL CHARGES	$0	0	0	0	0	0	0	N/A
Total				**$26,162**	**$37,299**	**$19,789**	**$26,971**	**$22,952**	**$25,608**	**$25,699**	**-4.72%**
Customer Records & Collection Expense											
680	90300	111	WAGES	22,018	23,706	25,502	26,073	13,016	26,032	24,169	-7.30%
680	90300	112	OVERTIME WAGES		0	0	0	0	0	0	N/A
680	90300	131	LONGEVITY	0	0	0	0	0	0	0	N/A
680	90300	151	SOCIAL SECURITY	1,644	1,679	1,773	1,907	909	1,991	1,782	-6.54%
680	90300	152	EMPLOYER RETIREMENT	1,433	1,612	1,760	1,812	905	1,770	1,740	-3.96%
680	90300	154	MEDICAL & DENTAL INS	11,744	14,781	16,342	16,843	7,896	9,632	14,322	-14.97%
680	90300	155	LIFE INSURANCE	32	22	22	27	12	52	25	-6.67%
680	90300	156	WORKERS COMPENSATION	756	81	46	49	0	859	45	-7.66%
680	90300	157	H.S.A. CONTRIBUTION	1,467	1,532	1,500	1,500	750	1,500	1,350	-10.00%
680	90300	400	NON-LABOR M&S	9,719	9,528	16,136	0	3,745	11,000	11,000	#DIV/0!
680	90300	925	INTERDEPARTMENTAL CHARGES	11,980	3,670	3,425	2,881	1,582	3,765	3,290	14.20%
Total				**60,793**	**56,612**	**66,507**	**51,092**	**28,815**	**56,602**	**57,724**	**12.98%**
Misc. Customer Service Expense											
680	90500	400	NON-LABOR M&S	245	9	0	1,000	0	250	1,000	0.00%
680	90500	925	INTERDEPARTMENTAL CHARGES	7,627	0	0	0	0	0	0	N/A
Total				**$7,872**	**$9**	**$0**	**$1,000**	**$0**	**$250**	**$1,000**	**0.00%**
Total Customer Accounts Expense				**$107,886**	**$104,929**	**$96,572**	**$87,708**	**$56,514**	**$91,105**	**$94,293**	**7.51%**

				2022	2023	2024	2025	2025 Actual	2025	2026	PERCENT
Administrative & General				ACTUAL	ACTUAL	ACTUAL	BUDGET	Jan to June	PROJECTED	BUDGET	CHANGE
Administrative & General Salaries											
680	92000	111	WAGES	81,520	85,618	112,531	119,483	68,913	137,827	130,883	9.54%
680	92000	112	OVERTIME WAGES	18	42	513	0	343	686	0	N/A
680	92000	125	TEMPORARY LABOR	8,025	6,729	3,351	0	1,540	1,663	0	N/A
680	92000	131	LONGEVITY	12	807	1,403	1,455	731	1,076	1,685	15.79%
680	92000	138	ADMIN/GENERAL ACCR SICK/VAC	(14,790)	1,802	(3,903)	0	0	0	0	N/A
680	92000	151	SOCIAL SECURITY	6,520	7,154	8,687	9,015	5,368	10,544	9,293	3.09%
680	92000	152	EMPLOYER RETIREMENT	5,805	5,764	8,160	8,405	4,864	9,372	9,949	18.37%
680	92000	154	MEDICAL & DENTAL INS	15,781	18,416	35,009	34,252	19,274	50,996	38,664	12.88%
680	92000	155	LIFE INSURANCE	103	91	135	120	92	276	161	34.04%
680	92000	156	WORKERS COMPENSATION	2,425	2,243	3,294	2,510	0	4,548	2,764	10.12%
680	92000	157	H.S.A. CONTRIBUTION	2,872	2,872	4,368	4,050	2,698	5,395	4,613	13.89%
680	92000	190	POST-EMPLOYMENT HEALTH INS	27,497	(14,277)	59,196	5,000	0	5,000	5,000	0.00%
680	92000	295	ENGINEERING DIVISION		0	0	0	0			N/A
680	92000	400	ADMIN/GENERAL MATERIALS	15,548	18,166	15,839	17,000	8,956	16,000	20,000	17.65%
680	92000	925	INTERDEPARTMENTAL CHARGES	78,075	99,451	111,351	102,595	52,850	102,595	113,990	11.11%
Total				**$229,410**	**$234,879**	**$359,933**	**$303,885**	**$165,628**	**$345,977**	**$337,002**	**10.90%**
Office Supplies & Expense											
680	92100	400	OFFICE SUPPLIES MATERIALS	145	352	239	500	3	500	500	0.00%
680	92100	925	INTERDEPARTMENTAL CHARGES	0	0	0	0	0	0	0	N/A
Total				**$145**	**$352**	**$239**	**$500**	**$3**	**$500**	**$500**	**0.00%**
Outside Professional Services											
680	92300	210	PROFESSIONAL SERVICES	50,688	121,321	83,122	83,000	31,025	95,000	86,000	3.61%
680	92300	213	AUDIT FEES		0	0	0	0			N/A

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

Administrative & General Continued:

				2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 Actual Jan to June	2025 PROJECTED	2026 BUDGET	PERCENT CHANGE
Injuries & Damages											
680	92500	156	WORKERS COMP.								N/A
680	92500	158	UNEMPLOYMENT COMP.								N/A
680	92500	369	OTHER CLAIMS/DEDUCTIBLES	1,500	0	0	0	0			N/A
680	92500	513	LIABILITY INSURANCE	5,541	5,424	5,722	9,000	548	4,524	9,000	0.00%
Total				**$7,041**	**$5,424**	**$5,722**	**$9,000**	**$548**	**$4,524**	**$9,000**	**0.00%**
Employee Benefits											
680	92600	131	LONGEVITY	0	0	0	0	0	0	0	N/A
680	92600	133	RETIREMENT PAYOUT	16,972	0	0	0	0	0		N/A
680	92600	152	PENSION (actuarial adjustment)	(33,268)	15,955	(10,356)	20,000	0	20,000	20,000	0.00%
680	92600	151	SOCIAL SECURITY	411	0	0	0	0	822	0	N/A
680	92600	154	HEALTH/DENTAL	42,757	48,084	47,682	54,000	37,267	45,011	54,000	0.00%
Total				**$26,872**	**$64,039**	**$37,326**	**$74,000**	**$37,267**	**$65,833**	**$74,000**	**0.00%**
Regulatory Commission Expense											
680	92800	210	REGULATORY COMMISSION EXP	0	0	0	200	0	200	200	0.00%
680	92800	400	REGULATORY COMMISSION EXP	575	563	5,063	2,000	582	2,000	2,000	0.00%
Total				**$575**	**$563**	**$5,063**	**$2,200**	**$582**	**$2,200**	**$2,200**	**0.00%**
Misc. General Expense											
680	93000	400	NON-LABOR M&S	1,896	(3,443)	1,056	2,000	131	2,000	2,000	0.00%
680	93000	930	MISC GENERAL EXP TRANS								N/A
Total				**$1,896**	**($3,443)**	**$1,056**	**$2,000**	**$131**	**$2,000**	**$2,000**	**0.00%**
Rents											
680	93100	539	RENTALS/LEASES	1,509	1,578	1,632	2,000	0	1,578	2,000	0.00%
680	93100	925	INTERDEPARTMENTAL CHARGES	6,627	7,419	6,553	6,000	0	5,050	6,000	N/A
Total				**$8,136**	**$8,997**	**$8,184**	**$8,000**	**$0**	**$6,628**	**$8,000**	**0.00%**
			Total Admin. & General Expense	**$332,802**	**$441,270**	**$509,916**	**$499,085**	**$235,184**	**$538,162**	**$535,202**	**7.24%**

Other Operating Expenses (Credits)

				2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 Actual Jan to June	2025 PROJECTED	2026 BUDGET	PERCENT CHANGE
Depreciation Expense											N/A
680	40300	000	DEPRECIATION- UTILITY FINANCE	394,953	389,414	422,096	400,000	211,048	400,000	400,000	0.00%
680	40300	471	DEPRECIATION ON CONTRIBUTED	121,286	131,641	147,145	131,000	73,572	131,000	131,000	0.00%
680	40300	925	INTERDEPARTMENTAL CHARGES	(20,209)	(24,834)	(27,754)	(24,000)	0	(27,000)	(27,000)	N/A
Total				**$496,029**	**$496,221**	**$541,487**	**$507,000**	**$284,620**	**$504,000**	**$504,000**	**-0.59%**
Taxes Expense											
680	40800	000	PROPERTY TAX EQUIVALENT	383,279	349,570	326,114	400,000	161,700	382,000	400,000	0.00%
680	40800	925	INTERDEPARTMENTAL CHARGES	(6,620)	(5,941)	(7,440)	(7,376)	0	(7,044)	(7,376)	N/A
Total				**$376,660**	**$343,628**	**$318,674**	**$392,624**	**$161,700**	**$374,956**	**$392,624**	**0.00%**
			Total Other Operating Expense	**$872,689**	**$839,850**	**$860,161**	**$899,624**	**$446,320**	**$878,956**	**$896,624**	-0.33%
			Total Operating Expenses	**$1,906,340**	**$2,117,687**	**$2,253,273**	**$2,399,815**	**$1,120,358**	**$2,336,614**	**$2,507,306**	4.48%
			Net Operating Income (Loss)	**$424,323**	**$215,458**	**$285,701**	**$403,462**	**$329,641**	**$167,291**	**$609,107**	50.97%
			Net Income (Loss)	**$618,717**	**$460,604**	**$1,012,383**	**$1,320,313**	**$644,119**	**$1,284,432**	**$664,562**	-49.67%
				618,717	460,604	1,012,383	1,320,313	644,119			

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

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

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

Adjust Net Income for Contributions in Aid of Construction - CIAC

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

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

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

	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET	
Net Income (Loss)	398,490	925,472	(174,665)	628,422	(199,128)	125,855	(277,965)	39.59%
Remove-Contribution in aid of construction	(607,121)	(1,075,428)	(338,775)	(986,817)	(250,000)	(500,000)	(250,000)	0.00%
Depreciation on CIAC not available	0	0	0	0	0	0	0	0.00%
Net Income (Loss) removing CIAC	**($208,631)**	**($149,956)**	**($513,440)**	**($358,395)**	**($449,128)**	**($374,145)**	**($527,965)**	17.55%

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

Calculate Adjusted Net Income Available for Debt Service & Capital Assets

	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET	Percent Change
Gross Operating Revenues	$2,170,438	$2,177,443	$2,178,051	$2,241,604	$2,280,404	$2,270,760	$2,247,515	-1.44%
Add: Interest/WC Dividend	21,431	12,611	27,985	40,309	23,100	23,179	23,100	0.00%
Less: Operating Expenses	(2,392,921)	(2,320,824)	(2,596,315)	(2,605,585)	(2,712,634)	(2,608,284)	(2,733,580)	0.77%
Add: Depreciation	843,245	776,203	799,189	796,358	845,000	850,000	850,000	0.59%
Add: Special Assessments collected	0	0	0	8,091	10,000	10,000	10,000	0.00%
Add: Pension & OPEB liability adjustments	89,819	(3,399)	(11,085)	52,482	70,000	60,000	70,000	0.00%
Subtotal - Cash Flow	**732,012**	**642,034**	**397,825**	**533,259**	**515,870**	**605,655**	**467,035**	-9.47%
Less: Debt Payments	(113,822)	(130,909)	(142,302)	(195,331)	(292,125)	(229,595)	(278,538)	-4.65%
Less: Provision-Collection sys/Other Assets	(164,000)	(164,000)	(76,471)	0	0	0	0	0.00%
Less: Equipment Replacement Reserve funding	(178,455)	(178,455)	(178,455)	(178,455)	(178,455)	(178,455)	(113,307)	-36.51%
Adjusted Cash Flow Income (Loss)	**$275,735**	**$168,670**	**$597**	**$159,473**	**$45,290**	**$197,605**	**$75,190**	66.02%

Calculation of Debt Service Payments using debt ratio of 110%

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

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

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

Operating Revenues:

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

Non-Operating Income (Expense):

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

Operating Expenses:

Collection System

				2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 Actual Jan to June	2025 Yr End Estimate	2026 BUDGET	PERCENT CHANGE
Collection Operation Labor & Expense												
690	82100	111	WAGES	61,643	67,891	95,039	102,752	61,171	32,349	64,698	62,967	2.94%
690	82100	112	OVERTIME WAGES	373	2,476	3,311	2,054	675	237	576	675	0.00%
690	82100	131	LONGEVITY	567	1,095	1,196	1,234	0	0	0	0	N/A
690	82100	136	CLOTHING ALLOWANCE	900	957	1,370	1,960	450	1,554	2,000	450	0.00%
690	82100	151	SOCIAL SECURITY	4,687	5,391	7,569	8,339	5,134	2,840	4,949	5,300	3.23%
690	82100	152	EMPLOYER RETIREMENT	4,278	4,664	6,809	7,454	4,912	2,350	4,654	5,227	6.42%
690	82100	154	MEDICAL & DENTAL INS	16,994	27,842	32,102	43,527	25,666	22,204	23,938	24,324	-5.23%
690	82100	155	LIFE INSURANCE	196	155	185	146	96	102	129	123	28.05%
690	82100	156	WORKERS COMPENSATION	2,349	2,575	3,310	3,387	2,092	0	2,135	2,128	1.72%
690	82100	290	SERVICES	0	0	0	0	0	0	0	0	N/A
690	82100	157	HSA CONTRIBUTION	2,304	2,390	3,748	5,038	2,674	2,334	2,800	2,674	0.00%
690	82100	400	NON-LABOR M&S	3,858	7,579	11,545	14,180	5,500	2,957	5,500	5,500	0.00%
Total				**$98,149**	**$123,014**	**$166,184**	**$190,071**	**$108,370**	**$66,927**	**$111,380**	**$109,368**	**0.92%**
Power & Fuel for Lift Stations												
690	82200	222	ELECTRICITY	48,921	43,866	58,290	45,629	52,275	18,430	50,000	47,500	-9.13%
690	82200	224	NATURAL GAS	8,792	12,271	9,038	6,337	11,000	5,970	10,850	11,000	0.00%
690	82200	342	GAS & DIESEL FUEL	548	292	234	743	800	0	800	800	0.00%
Total				**$58,261**	**$56,429**	**$67,562**	**$52,709**	**$64,075**	**$24,400**	**$61,650**	**$59,300**	**-7.45%**
Misc. Collection System Expense												
690	82300	400	NON-LABOR M&S	13,380	21,527	20,493	23,667	17,500	7,831	16,500	17,500	0.00%
Total				**$13,380**	**$21,527**	**$20,493**	**$23,667**	**$17,500**	**$7,831**	**$16,500**	**$17,500**	**0.00%**
Maint. of Collection System												
690	82500	111	WAGES	14,263	18,111	32,593	45,328	39,582	9,633	22,556	40,743	2.93%
690	82500	112	OVERTIME WAGES	150	191	520	341	1,350	281	562	1,350	0.00%
690	82500	125	WAGES/TEMP	56	0	2,700	2,640	29,137	30	0	29,137	0.00%
690	82500	151	SOCIAL SECURITY	1,056	1,368	2,652	3,589	3,322	728	1,702	3,429	3.23%
690	82500	152	EMPLOYER RETIREMENT	973	1,190	2,253	3,108	3,179	689	1,602	3,382	6.40%
690	82500	157	HSA CONTRIBUTION	470	537	1,252	1,590	1,730	425	942	1,730	0.01%
690	82500	154	MEDICAL & DENTAL INS	3,533	3,706	12,114	18,168	16,608	4,355	9,274	15,739	-5.23%
690	82500	155	LIFE INSURANCE	16	11	29	187	62	22	2	80	28.29%
690	82500	156	WORKERS COMPENSATION	542	640	1,159	1,569	1,354	0	1,200	1,377	1.69%
690	82500	400	NON-LABOR M&S	170,995	131,912	102,260	64,795	70,000	3,120	75,000	70,000	0.00%
Total				**$192,054**	**$157,666**	**$157,532**	**$141,315**	**$166,324**	**$19,283**	**$112,840**	**$166,967**	**0.39%**
Maint. of Lift Stn. Buildings & Grounds												
690	82600	111	WAGES	5,892	2,348	876	881	2,699	1,178	2,356	2,778	2.93%
690	82600	112	OVERTIME WAGES	148	0	0	0	0	0	0	0	N/A
690	82600	151	SOCIAL SECURITY	434	167	66	66	226	87	180	234	3.46%
690	82600	152	EMPLOYER RETIREMENT	407	153	60	61	217	82	160	231	6.27%
690	82600	154	MEDICAL & DENTAL INS	1,555	690	163	435	1,132	308	872	1,073	-5.20%
690	82600	155	LIFE INSURANCE	14	12	0	2	4	2	5	5	35.58%
690	82600	156	WORKERS COMPENSATION	221	86	24	33	92	0	78	94	2.04%
690	82600	157	HSA CONTRIBUTION	208	116	23	56	118	55	75	118	-0.03%
690	82600	400	NON-LABOR M&S	1,632	1,991	2,986	2,578	2,300	1,237	2,300	2,300	0.00%
Total				**$10,511**	**$5,562**	**$4,198**	**$4,112**	**$6,788**	**$2,949**	**$6,026**	**$6,833**	**0.66%**

Collection System

				2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 Actual Jan to June	2025 Yr End Estimate	2026 BUDGET	PERCENT CHANGE
Maint. of Lift Stn Equipment												
690	82700	111	WAGES	14,580	3,855	2,850	4,008	8,096	6,140	11,337	8,334	2.94%
690	82700	112	OVERTIME WAGES	0	769	0	0	450	334	668	450	0.00%
690	82700	151	SOCIAL SECURITY	1,057	337	214	299	679	478	867	701	3.30%
690	82700	152	EMPLOYER RETIREMENT	984	301	194	277	650	450	771	692	6.44%
690	82700	154	MEDICAL & DENTAL INS	4,268	1,081	265	1,030	3,397	1,226	4,195	3,219	-5.23%
690	82700	155	LIFE INSURANCE	63	18	0	4	13	8	23	16	25.15%
690	82700	156	WORKERS COMPENSATION	553	151	95	132	277	0	374	282	1.67%
690	82700	157	HSA CONTRIBUTION	651	198	36	97	354	215	190	354	-0.03%
690	82700	400	NON-LABOR M&S	30,152	24,575	14,012	10,589	25,000	33,312	65,000	20,000	-20.00%
Total				**$52,308**	**$31,284**	**$17,666**	**$16,436**	**$38,916**	**$42,163**	**$83,425**	**$34,048**	**-12.51%**
Maint. of Misc. Collection Equipment												
690	82800	111	WAGES	2,182	1,442	1,722	3,889	3,238	1,627	3,254	3,334	2.95%
690	82800	112	OVERTIME WAGES	75	78	0	0	0	201	402	0	N/A
690	82800	151	SOCIAL SECURITY	160	109	129	296	272	134	249	281	3.15%
690	82800	152	EMPLOYER RETIREMENT	152	99	117	268	260	127	221	277	6.44%
690	82800	154	MEDICAL & DENTAL INS	700	412	436	1,306	1,359	636	1,204	1,288	-5.24%
690	82800	155	LIFE INSURANCE	11	6	1	4	5	1	7	7	30.16%
690	82800	156	WORKERS COMPENSATION	84	53	58	131	111	0	107	113	1.49%
690	82800	157	HSA CONTRIBUTION	144	78	75	128	142	58	116	142	-0.31%
690	82800	400	NON-LABOR M&S	965	370	490	13,829	900	7,892	750	900	0.00%
Total				**$4,473**	**$2,647**	**$3,028**	**$19,851**	**$6,287**	**$10,676**	**$6,310**	**$6,339**	**0.83%**
			Total Collection System Expense	**$429,136**	**$398,130**	**$436,663**	**$448,161**	**$408,260**	**$174,229**	**$398,130**	**$400,355**	**-1.94%**

Wastewater Treatment

				2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 Actual Jan to June	2025 Yr End Estimate	2026 BUDGET	PERCENT CHANGE
Treatment Operation Labor & Expense												
690	83100	111	WAGES	29,803	21,459	19,832	22,277	42,280	11,181	22,362	43,521	2.94%
690	83100	112	OVERTIME WAGES	1,200	2,353	247	648	900	909	1,818	900	0.00%
690	83100	131	LONGEVITY PAY	47	552	578	0	4,139	0	0	5,517	33.29%
690	83100	136	CLOTHING ALLOWANCE	450	0	0	0	0	0	0	0	N/A
690	83100	151	SOCIAL SECURITY	2,299	1,810	1,548	1,740	3,548	900	1,711	3,663	3.24%
690	83100	152	EMPLOYER RETIREMENT	2,123	1,587	1,405	1,582	3,395	840	1,521	3,613	6.42%
690	83100	154	MEDICAL & DENTAL INS	7,114	5,988	7,292	8,962	17,740	4,421	8,274	16,812	-5.23%
690	83100	155	LIFE INSURANCE	24	21	18	19	66	10	45	85	28.73%
690	83100	156	WORKERS COMPENSATION	1,141	858	707	724	1,446	0	738	1,471	1.71%
690	83100	157	HSA CONTRIBUTION	1,006	759	957	1,017	1,848	442	884	1,848	0.01%
690	83100	400	NON-LABOR M&S	5,099	4,388	9,385	6,312	12,500	4,362	10,000	12,500	0.00%
690	83100	410	TREATMENT CHEMICALS: ALU	82,872	107,749	106,754	93,946	100,000	40,348	92,500	85,000	-15.00%
Total				**$133,178**	**$147,525**	**$148,723**	**$137,227**	**$187,862**	**$63,413**	**$139,852**	**$174,930**	**-6.88%**
Power & Fuel for WWTP												
690	83200	222	ELECTRICITY	76,616	85,106	97,604	86,809	95,500	33,992	85,000	90,000	-5.76%
690	83200	224	NATURAL GAS	32,975	48,072	35,195	24,785	40,000	28,147	40,000	40,000	0.00%
690	83200	342	GAS & DIESEL FUEL/GENERAT	198	(291)	441	(209)	300	0	300	300	0.00%
690	83200	400	POWER FOR WWTP	0	0	25	0	0	0	0	0	N/A
Total				**$109,789**	**$132,888**	**$133,265**	**$111,385**	**$135,800**	**$62,139**	**$125,300**	**$130,300**	**-4.05%**

Wastewater Treatment

				2021	2022	2023	2024	2025	2025 Actual	2025 Yr End	2026	PERCENT
Laboratory & Testing Expense				ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	Jan to June	Estimate	BUDGET	CHANGE
690	83300	111	WAGES	66,465	71,007	64,745	71,010	80,243	32,862	65,724	82,598	2.93%
690	83300	112	OVERTIME WAGES	524	556	1,253	613	225	420	840	225	0.00%
690	83300	131	LONGEVITY	1,336	1,867	538	605	2,100	0	1,900	2,100	0.00%
690	83300	136	CLOTHING ALLOWANCE	450	450	450	450	450	0	450	450	0.00%
690	83300	151	SOCIAL SECURITY	5,105	5,492	4,962	5,421	6,734	2,412	5,028	6,952	3.24%
690	83300	152	EMPLOYER RETIREMENT	4,638	4,807	4,557	5,016	6,444	2,313	4,469	6,857	6.41%
690	83300	154	MEDICAL & DENTAL INS	18,489	13,488	11,123	14,818	33,668	5,979	24,318	31,907	-5.23%
690	83300	155	LIFE INSURANCE	67	46	22	77	126	38	131	161	27.98%
690	83300	156	WORKERS COMPENSATION	2,570	2,595	2,200	2,314	2,744	0	2,169	2,791	1.72%
690	83300	157	HSA CONTRIBUTION	3,265	2,433	1,834	1,912	3,508	874	1,748	3,508	-0.01%
690	83300	213	OUTSIDE SERVICES	6,755	5,726	8,487	10,704	4,500	5,608	10,000	7,500	66.67%
690	83300	400	NON-LABOR M&S	24,053	18,049	27,561	19,302	17,400	9,826	18,500	20,000	14.94%
Total				**$133,717**	**$126,516**	**$127,732**	**$132,242**	**$158,142**	**$60,332**	**$135,277**	**$165,049**	**4.37%**
Sludge Treatment/Disposal Expenses												
690	83400	111	WAGES	19,875	16,479	9,927	12,439	22,657	7,470	15,000	22,789	0.58%
690	83400	112	OVERTIME WAGES	0	0	0	0	0	241	482	0	N/A
690	83400	125	TEMPORARY WAGES	111	0	291	324	0	0	0	0	N/A
690	83400	151	SOCIAL SECURITY	1,443	1,208	757	955	377	570	1,148	390	3.36%
690	83400	152	EMPLOYER RETIREMENT	1,342	1,071	675	858	361	536	1,020	384	6.47%
690	83400	154	MEDICAL & DENTAL INS	5,968	3,745	2,294	3,934	1,887	1,965	5,550	1,789	-5.22%
690	83400	155	LIFE INSURANCE	77	28	8	24	7	6	30	9	29.12%
690	83400	156	WORKERS COMPENSATION	751	762	342	361	154	0	495	156	1.60%
690	83400	157	HSA CONTRIBUTION	1,035	403	441	584	197	207	400	197	-0.20%
690	83400	400	NON-LABOR M&S	11,794	5,857	10,375	12,573	14,500	2,771	8,000	12,000	-17.24%
690	83400	410	PRESS CHEMICALS: POLYMER	8,868	9,211	9,868	25,100	15,000	0	10,000	20,000	33.33%
Total				**$51,264**	**$38,764**	**$34,978**	**$57,152**	**$55,140**	**$13,766**	**$42,125**	**$57,714**	**4.67%**
Misc. Treatment Plant Expense												
690	83500	111	WAGES	31,528	32,848	38,237	30,768	25,188	16,991	27,568	25,928	2.94%
690	83500	112	OVERTIME WAGES	323	163	101	326	0	277	554	0	N/A
690	83500	125	TEMPORARY WAGES	0	0	0	0	0	0	0	0	N/A
690	83500	151	SOCIAL SECURITY	2,339	2,454	2,859	2,375	2,114	1,277	1,863	2,182	3.23%
690	83500	152	EMPLOYER RETIREMENT	2,149	2,148	2,607	2,146	2,023	1,200	3,392	2,152	6.40%
690	83500	154	MEDICAL & DENTAL INS	7,355	8,102	11,251	11,815	10,569	6,216	8,131	10,016	-5.23%
690	83500	155	LIFE INSURANCE	21	25	35	33	39	24	78	51	29.79%
690	83500	156	WORKERS COMPENSATION	1,203	1,132	1,298	995	861	0	1,381	876	1.76%
690	83500	157	HSA CONTRIBUTION	1,074	931	1,614	1,384	1,101	740	1,321	1,101	0.00%
690	83500	400	NON-LABOR M&S	22,711	30,638	45,436	57,122	38,000	31,056	42,000	52,500	38.16%
Total				**$68,703**	**$78,441**	**$103,438**	**$106,964**	**$79,895**	**$57,782**	**$86,288**	**$94,806**	**18.66%**
Disinfection Expense												
690	83600	111	WAGES	4,482	1,949	1,364	1,656	3,598	775	1,500	3,704	2.94%
690	83600	112	OVERTIME WAGES	0	81	0	41	0	41	82	0	N/A
690	83600	151	SOCIAL SECURITY	328	152	101	126	302	61	115	312	3.23%
690	83600	152	EMPLOYER RETIREMENT	302	132	93	117	289	57	102	307	6.40%
690	83600	154	MEDICAL & DENTAL INS	956	450	356	384	1,510	122	555	1,431	-5.24%
690	83600	155	LIFE INSURANCE	5	2	1	2	6	0	3	7	20.52%
690	83600	156	WORKERS COMPENSATION	166	73	45	54	123	0	50	125	1.76%
690	83600	157	HSA CONTRIBUTION	354	67	60	41	157	9	75	157	0.19%
690	83600	400	NON-LABOR M&S	5,615	26,275	174	7,173	18,000	21,500	21,500	5,000	-72.22%
Total				**$12,208**	**$29,181**	**$2,194**	**$9,594**	**$23,985**	**$22,565**	**$23,981**	**$11,044**	**-53.96%**
Maint. of Treatment Buildings & Grounds												
690	83700	111	WAGES	10,373	10,841	13,624	9,714	10,795	3,145	14,000	11,112	2.93%
690	83700	112	OVERTIME WAGES	75	0	0	100	0	8	100	0.00	N/A
690	83700	125	WAGES/TEMP	999	208	0	0	0	156	312	0	N/A
690	83700	151	SOCIAL SECURITY	836	829	1,018	729	906	244	1,071	935	3.23%
690	83700	152	EMPLOYER RETIREMENT	635	627	884	677	867	219	952	922	6.40%
690	83700	154	MEDICAL & DENTAL INS	2,287	1,097	2,859	2,722	4,529	662	5,180	4,292	-5.22%
690	83700	155	LIFE INSURANCE	40	18	6	16	17	3	28	22	27.60%
690	83700	156	WORKERS COMPENSATION	429	383	458	350	369	0	462	376	1.76%
690	83700	157	HSA CONTRIBUTION	352	167	416	323	472	92	296	472	-0.03%
690	83700	400	NON-LABOR M&S	17,184	15,894	35,551	23,444	20,000	6,993	15,000	20,000	0.00%
Total				**$33,210**	**$30,063**	**$54,816**	**$38,075**	**$37,955**	**$11,522**	**$37,401**	**$38,131**	**0.46%**

Wastewater Treatment

				2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 Actual Jan to June	2025 Yr End Estimate	2026 BUDGET	PERCENT CHANGE
Maintenance of Treatment Equipment												
690	83800	111	WAGES	42,338	21,617	31,867	25,046	31,665	9,797	19,594	32,595	2.94%
690	83800	112	OVERTIME WAGES	187	4,082	2,961	342	450	0	0	450	0.00%
690	83800	131	LONGEVITY	1,171	482	0	643	0	0	0	0	N/A
690	83800	136	CLOTHING ALLOWANCE	450	584	450	450	2,700	324	450	2,700	0.00%
690	83800	151	SOCIAL SECURITY	3,220	4,213	2,637	1,991	2,657	748	1,499	2,743	3.25%
690	83800	152	EMPLOYER RETIREMENT	2,977	1,741	2,400	1,828	2,543	703	1,332	2,706	6.40%
690	83800	154	MEDICAL & DENTAL INS	12,417	4,147	5,145	6,222	13,286	1,978	7,250	12,591	-5.23%
690	83800	155	LIFE INSURANCE	248	46	15	31	50	10	39	64	27.26%
690	83800	156	WORKERS COMPENSATION	1,648	1,991	1,117	762	1,083	0	647	1,101	1.71%
690	83800	157	HSA CONTRIBUTION	2,145	878	918	918	1,384	259	518	1,384	0.01%
690	83800	400	NON-LABOR M&S	30,214	55,604	121,549	84,677	45,000	3,043	12,500	45,000	0.00%
Total				**$97,015**	**$95,384**	**$169,059**	**$122,910**	**$100,818**	**$16,862**	**$43,829**	**$101,334**	**0.51%**
Maint. of Misc. Plant Equipment												
690	83900	111	WAGES	5,331	4,738	12,658	17,055	7,197	7,746	15,492	7,408	2.93%
690	83900	112	OVERTIME WAGES	0	22	68	343	0	0	0	0	N/A
690	83900	151	SOCIAL SECURITY	389	352	946	1,318	604	570	1,185	623	3.23%
690	83900	152	EMPLOYER RETIREMENT	359	309	866	1,201	578	538	1,053	615	6.40%
690	83900	154	MEDICAL & DENTAL INS	1,088	923	3,844	6,196	3,020	2,680	5,732	2,862	-5.24%
690	83900	155	LIFE INSURANCE	4	7	6	16	11	6	31	14	31.47%
690	83900	156	WORKERS COMPENSATION	186	181	417	570	246	0	511	250	1.76%
690	83900	157	HSA CONTRIBUTION	115	179	453	707	315	245	490	315	-0.13%
690	83900	400	NON-LABOR M&S	1,011	8,844	3,001	2,218	2,500	153	2,500	2,500	0.00%
Total				**$8,483**	**$15,555**	**$22,259**	**$29,624**	**$14,471**	**$11,938**	**$26,995**	**$14,587**	**0.80%**
Utility Locates												
690	88300	111	WAGES			0	0	26,987	31,084	62,168	27,780	2.94%
690	88300	112	OVERTIME WAGES			0	0	450	235	470	450	0.00%
690	88300	151	SOCIAL SECURITY			0	0	2,265	2,343	4,756	2,338	3.23%
690	88300	152	EMPLOYER RETIREMENT			0	0	2,167	2,177	4,227	2,306	6.42%
690	88300	154	MEDICAL & DENTAL INS			0	0	11,323	10,899	23,002	10,731	-5.23%
690	88300	155	LIFE INSURANCE			0	0	42	31	124	54	29.12%
690	88300	156	WORKERS COMPENSATION			0	0	923	0	2,052	939	1.71%
690	88300	157	HSA CONTRIBUTION			0	0	1,180	1,306	2,612	1,180	-0.03%
690	88300	400	NON-LABOR M&S			0	0	500	615	1,230	500	0.00%
690	88300	925	INTERDEPARTMENTAL			0	0	(22,079)	0	(50,321)	(23,139)	#REF!
Total				**$0**	**$0**	**$0**	**$0**	**$23,758**	**$48,690**	**$50,321**	**$23,139**	**-2.61%**
Total Wastewater Treatment Expense				**$647,567**	**$694,317**	**$796,464**	**$745,173**	**$817,826**	**$369,009**	**$711,368**	**$811,034**	**-0.83%**

Customer Accounts

				2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 Actual Jan to June	2025 Yr End Estimate	2026 BUDGET	PERCENT CHANGE
Customer Billing & Accounting												
690	84000	111	WAGES	9,198	22,018	22,450	25,502	26,073	13,016	26,032	24,169	-7.30%
690	84000	131	LONGEVITY	102	0	0	0	0	0	0	0	N/A
690	84000	151	SOCIAL SECURITY	685	1,644	1,589	1,773	906	908	1,991	935	3.23%
690	84000	152	EMPLOYER RETIREMENT	627	1,433	1,527	1,760	867	905	1,770	922	6.40%
690	84000	154	MEDICAL & DENTAL INS	4,090	11,744	14,242	16,341	4,529	7,896	9,632	4,292	-5.22%
690	84000	155	LIFE INSURANCE	25	32	21	22	17	12	52	22	27.60%
690	84000	156	WORKERS COMPENSATION	350	765	40	46	369	0	859	376	1.76%
690	84000	157	HSA CONTRIBUTION	702	1,467	1,500	1,500	472	750	1,500	472	-0.03%
690	84000	400	MATERIALS		9,170	8,306	5,713	10,250	2,351	7,500	10,250	
690	84000	925	INTERDEPARTMENTAL CHARG	47,486	47,027	43,090	47,117	37,545	23,676	47,352	48,385	28.87%
Total				**$63,265**	**$95,299**	**$92,765**	**$99,774**	**$81,028**	**$49,514**	**$96,689**	**$89,824**	**10.86%**
Meter Reading Expenses												
690	84200	111	WAGES	9,389	4,863	0	0	12,594	0	0	12,964	2.94%
690	84200	131	LONGEVITY	102	0	0	0	0	0	0	0	N/A
690	84200	136	CLOTHING REIMB	225	0	0	0	0	0	0	0	N/A
690	84200	151	SOCIAL SECURITY	716	359	0	0	0	0	0	0	N/A
690	84200	152	EMPLOYER RETIREMENT	656	316	0	0	0	0	0	0	N/A
690	84200	154	MEDICAL & DENTAL INS	4,191	2,108	0	0	0	0	0	0	N/A
690	84200	155	LIFE INSURANCE	25	16	0	0	0	0	0	0	N/A
690	84200	156	WORKERS COMPENSATION	365	177	0	0	0	0	0	0	N/A
690	84200	157	HSA CONTRIBUTION	702	342	0	0	0	0	0	0	N/A
690	84200	400	MATERIALS			5,466	5,970	0	0	7,000	7,000	#DIV/0!
690	84200	925	INTERDEPARTMENTAL CHARG	3,091	2,825	0	0	0	0	0	0	N/A
Total				**$19,462**	**$11,005**	**$5,466**	**$5,970**	**$12,594**	**$0**	**$7,000**	**$19,964**	**58.52%**
Joint Meter Expenses												
690	84400	925	INTERDEPARTMENTAL CHARG	16,067	19,307	27,063	28,701	23,000	0	28,700	28,700	24.78%
Total				**$16,067**	**$19,307**	**$27,063**	**$28,701**	**$23,000**	**$0**	**$28,700**	**$28,700**	**24.78%**
Total Customer Accounts Expense				**$98,794**	**$125,610**	**$125,294**	**$134,445**	**$116,622**	**$49,514**	**$132,389**	**$138,488**	**18.75%**

Administrative & General

				2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 Actual Jan to June	2025 Yr End Estimate	2026 BUDGET	PERCENT CHANGE
Administrative & General Salaries												
690	85000	111	WAGES	79,811	75,733	89,068	121,296	119,483	61,289	122,578	122,593	2.60%
690	85000	112	OVERTIME WAGES	0	51	42	52	0	80	160	0	N/A
690	85000	125	WAGES/TEMP	0	2,538	4,902	35	0	0	35	0	N/A
690	85000	131	LONGEVITY	606	149	807	1,403	1,455	731	1,450	2,081	43.03%
690	85000	136	CLOTHING ALLOWANCE	0	313	0	0	0	0	0	0	N/A
690	85000	138	ACCR SICK/VACATION	3,674	(32,401)	(1,285)	3,707	3,600	0	3,600	3,600	0.00%
690	85000	151	SOCIAL SECURITY	6,213	4,732	7,059	9,723	9,282	4,747	9,377	9,590	3.32%
690	85000	152	EMPLOYER RETIREMENT	5,379	5,507	5,690	7,996	8,097	4,316	8,335	8,654	6.88%
690	85000	154	MEDICAL & DENTAL INS	15,141	15,325	17,694	31,355	34,252	15,733	45,354	32,183	-6.04%
690	85000	155	LIFE INSURANCE	239	97	90	106	106	59	245	132	24.65%
690	85000	156	WORKERS COMPENSATION	1,933	2,336	2,226	3,166	2,098	0	4,045	2,123	1.17%
690	85000	157	HSA CONTRIBUTION	2,819	2,856	2,841	3,952	4,050	2,222	4,444	4,013	-0.93%
690	85000	190	POST-EMPLOYMENT HEALTH I	142,808	31,089	(16,080)	65,710	50,000	0	40,000	50,000	0.00%
690	85000	295	ADMIN ENGINEERING	0	0	0	0	0	0	0	0	N/A
690	85000	400	NON-LABOR M&S	905	10,576	14,201	9,855	2,631	6,128	7,250	7,500	185.06%
690	85000	925	INTERDEPARTMENTAL CHARG	58,263	62,380	71,476	69,966	76,945	36,279	72,558	76,310	-0.83%
Total				**$317,791**	**$181,281**	**$198,731**	**$328,322**	**$311,999**	**$131,584**	**$319,432**	**$318,778**	2.17%
Office Supplies & Expense												
690	85100	925	INTERDEPARTMENTAL CHARGES			0	0	0	0			N/A
690	85100	400	NON-LABOR M&S	2,914	2,762	1,775	1,760	2,800	831	2,000	2,800	0.00%
Total				**$2,914**	**$2,762**	**$1,775**	**$1,760**	**$2,800**	**$831**	**$2,000**	**$2,800**	0.00%
Outside Professional Services												
690	85200		OTHER PROFESSIONAL	0	0	0	0	0	0			N/A
690	85200	210	ATTORNEY & ENGINEERING ST	5,570	7,802	41,247	3,120	20,000	0	22,000	20,000	0.00%
690	85200	213	PROFESSIONAL SERV ENGINEE	7,616	15,729	71,896	43,725	35,000	12,838	27,500	35,000	0.00%
Total			(213/295)	**$13,186**	**$23,531**	**$113,143**	**$46,845**	**$55,000**	**$12,838**	**$49,500**	**$55,000**	0.00%
Property Insurance												N/A
690	85310	511	LOCAL GOVT. PROP INS FUND	20,127	22,251	24,670	24,852	26,000	0	29,060	30,000	15.38%
690	85310	514	OTHER CARRIERS	0	0	0	0	1,675	0	1,675	1,675	0.00%
Total				**$20,127**	**$22,251**	**$24,670**	**$24,852**	**$27,675**	**$0**	**$30,735**	**$31,675**	14.45%
Injuries & Damages												
690	85320	513	LIABILITY INSURANCE	13,624	16,082	17,799	20,238	18,000	1,622	20,000	20,000	11.11%
690	85320	369	OTHER CLAIMS/DEDUCTIBLES		1,500	3,262	0	0	0			N/A
Total				**$13,624**	**$17,582**	**$21,061**	**$20,238**	**$18,000**	**$1,622**	**$20,000**	**$20,000**	11.11%

				2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 Actual Jan to June	2025 Yr End Estimate	2026 BUDGET	PERCENT CHANGE
Employee Benefits												
690	85400	133	RETIREMENT PAYOUT	0	45,981	0	0	0	0	0	0	N/A
690	85400	152	PENSION	(52,989)	(34,488)	4,995	(13,228)	20,000	0	20,000	20,000	0.00%
690	85400	154	RETIREE HEALTH/DENTAL	46,060	48,346	54,466	54,098	55,000	41,971	51,200	55,000	0.00%
Total				**($6,929)**	**$59,839**	**$59,461**	**$40,870**	**$75,000**	**$41,971**	**$71,200**	**$75,000**	0.00%
Regulatory Expense												
690	85500	210	PROFESSIONAL SERVICES	0	0	0	0	5,000	0	0	3,000	-40.00%
690	85500	400	NON-LABOR M&S	9,139	8,987	8,827	7,347	12,000	8,487	12,000	10,000	-16.67%
Total				**$9,139**	**$8,987**	**$8,827**	**$7,347**	**$17,000**	**$8,487**	**$12,000**	**$13,000**	-23.53%
			NON-LABOR M&S									
Misc. General Expense												
690	85600	400		0	0	0	257	750	0	750	750	0.00%
690	85600	925	INTERDEPARTMENTAL CHARGES	0	0	0	0	6,000	0		6,000	N/A
Total				**$0**	**$0**	**$0**	**$257**	**$6,750**	**$0**	**$750**	**$6,750**	0.00%
Maintenance of General Plant												
690	85700	400	NON-LABOR M&S			0	0	0	0	0	0	N/A
690	85700	925	INTERDEPARTMENTAL CHARG	2,942	2,345	2,246	2,953	2,900	0	2,900	2,900	0.00%
Total				**$2,942**	**$2,345**	**$2,246**	**$2,953**	**$2,900**	**$0**	**$2,900**	**$2,900**	0.00%
Rents												
690	85800	539	RENTALS/LEASES	1,385	1,509	1,578	1,632	1,800	0	1,580	1,800	0.00%
690	85800	925	INTERDEPARTMENTAL CHARG	0	6,477	7,213	6,372	6,000	0	6,300	6,000	0.00%
		Total		**$1,385**	**$7,986**	**$8,791**	**$8,004**	**$7,800**	**$0**	**$7,880**	**$7,800**	0.00%
Total Admin. & General Expense				**$374,179**	**$326,563**	**$438,705**	**$481,448**	**$524,924**	**$197,333**	**$516,397**	**$533,703**	1.67%

Other Operating Expenses (Credits)				2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 Actual Jan to June	2025 Yr End Estimate	2026 BUDGET	
Depreciation Expense												
690	40300	000	DEPRECIATION ON PLANT	823,493	755,994	774,355	768,604	823,000	0	823,000	823,000	0.00%
690	40300		INTERDEPARTMENTAL CHARG	19,752	20,209	24,834	27,754	22,000	0	27,000	27,000	22.73%
Total				**$843,245**	**$776,203**	**$799,189**	**$796,358**	**$845,000**	**$0**	**$850,000**	**$850,000**	0.59%
Total Other Operating Expense				**$843,245**	**$776,203**	**$799,189**	**$796,358**	**$845,000**	**$0**	**$850,000**	**$850,000**	0.59%
Total Operating Expenses				**$2,392,921**	**$2,320,824**	**$2,596,315**	**$2,605,585**	**$2,712,632**	**$790,085**	**$2,608,284**	**$2,733,580**	0.77%
Net Operating Income (Loss)				**($222,483)**	**($143,381)**	**($418,264)**	**($363,981)**	**($432,228)**	**$366,900**	**($337,524)**	**($486,065)**	12.46%
Net Income (Loss)				**$398,490**	**$925,472**	**($174,665)**	**$628,422**	**($199,128)**	**$340,423**	**$125,855**	**($277,965)**	39.59%
			Connect	398,490	925,472	(174,665)	628,422	($199,128)	$340,423			

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

Ref: 2025-233

COUNCIL AGENDA: 11.A. (11/18/2025)

SUBJECT: Consider a Resolution Authorizing the Issuance and Sale of a $262,000 One-Year Taxable General Obligation Promissory Note, Series 2025B, to Fund 2026 General Fund Operations (*Administrator*) Roll

RECOMMENDATION: Approval

DEPARTMENT OF ORIGIN: Administrator

CLEARANCES: Administration

EXHIBITS: 1. Proposed Resolution 17856

EXPENDITURES REQUIRED: NA

AMOUNT BUDGETED: NA

APPROPRIATION REQUIRED: NA

TREASURER'S CERTIFICATE: NA

COMPLIANCE WITH CHAPTER 51: The Council as Committee of the Whole previously discussed and approved for this item to move forward to the Council for formal approval.

STATEMENT OF CONFORMANCE WITH COMPREHENSIVE PLAN: NA

SUMMARY STATEMENT:

The Committee of the Whole approved a 2026 proposed budget at the October 14, 2025 meeting to be forwarded for public hearing and Common Council approval at their November 18, 2025 meeting. In order to fully fund the 2026 budget operating expenses, a one-year taxable general obligation promissory note of $262,000 will need to be issued. Approving the one-year note before the Council approves the 2026 budget, allows the payment of principal and interest of this

note to be included in the debt levy for 2026.

There will be a presentation and recommendation by a Municipal Advisor from Ehlers, Inc. for the issuance and sale of a $262,000 one-year general obligation promissory note. Ehlers Inc. distributed a preliminary term sheet for financing to local banks and credit unions. The bid opening will be at noon November 14, 2025 at Ehlers, Inc. The attached resolution is a draft and an updated version will be provided at the Council meeting, if necessary.

RESOLUTION No. 17856

RESOLUTION AUTHORIZING THE ISSUANCE AND SALE OF A $262,000 ONE YEAR TERM TAXABLE GENERAL OBLIGATION PROMISSORY NOTE, SERIES 2025B, TO FUND THE 2026 GENERAL FUND OPERATIONS

WHEREAS, the City Council of the City of Ashland, Wisconsin, has heretofore determined that it is necessary and expedient to issue the City's $262,000 One Year Term Taxable General Obligation Promissory Note, Series 2025B (the "Note"), to provide funding for the 2026 general fund operations; and

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

WHEREAS, bids were received per exhibit B.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Ashland, Wisconsin, to issue the sale of a $262,000 One-Year Taxable General Obligation Promissory Note, Series 2025B to the lowest bidder as per attached exhibit A.

PASSED: November 18, 2025

_____
Alderperson

ATTEST: _____
Denise Oliphant, City Clerk

_____
Matthew MacKenzie, Mayor

APPROVED AS TO FORM:

_____
Tyler Wickman, City Attorney

Ref: 2025-234

COUNCIL AGENDA: 11.B. (11/18/2025)

SUBJECT: Consider a Resolution to Adopt the 2026 Non-Represented Employees Salary / Hourly Wage Schedule *(Administration)* Roll

RECOMMENDATION: Approval

DEPARTMENT OF ORIGIN: Administrator

CLEARANCES: Administration

EXHIBITS:
1. Proposed Resolution 17857
2. City of Ashland - 2026 Proposed Non-Represented Employees Salary/Wage Schedule

EXPENDITURES REQUIRED: Included in 2026 proposed budget

AMOUNT BUDGETED: Included in 2026 proposed budget

APPROPRIATION REQUIRED: Included in 2026 proposed budget

TREASURER'S CERTIFICATE: NA

COMPLIANCE WITH CHAPTER 51: NA

STATEMENT OF CONFORMANCE WITH COMPREHENSIVE PLAN: NA

SUMMARY STATEMENT:

The proposed 2026 budget includes a minimum 3% increase for the non-represented employees. Each year the City Administrator reviews the non-represented employees' salary/hourly wage schedule and considers additional increases in base pay for various positions based upon duties, skill sets, and for employee retention. These recommendations are based on the Administrator's experience along with current hiring trends and employee retainage trends. Additionally,

recommended wage increases are compared to the Bureau of Labor Statistics Consumer Price Index (CPI) for the Midwest region over the past 12 months. For the time between October 2024 and September 2025 this percentage was 3%. The Administrator's recommendation for wage increases over 3% this year includes an across-the-board additional 1% for female employees. After analyzing wages across all positions in the city, it appears overall female employees still make less than male employees in our organization. Although there is not enough room in the current budget to address this problem immediately and holistically, I am proposing to incrementally accelerate raises for any female workers who are not being compensated at the same rate as male counterparts over subsequent budget years until any remaining gap in wages have been eliminated.

RESOLUTION No. 17857

RESOLUTION TO ADOPT THE 2026 NON-REPRESENTED EMPLOYEES SALARY/HOURLY WAGE SCHEDULE

BE IT RESOLVED by the Common Council of the City of Ashland that the attached 2026 Non-Represented Employees Salary/Hourly Wage Schedule is hereby adopted.

Passed November 18, 2025

_____
Alderperson

ATTEST:

_____
Denise Oliphant, City Clerk

_____
Matt Mac Kenzie, Mayor

APPROVED AS TO FORM:

_____
Tyler W. Wickman, City Attorney

City of Ashland - 2026 Proposed Non-Represented Employees Salary/Wage Schedule

2026 Salary/Hourly Wage Schedule NON-REPRESENTED EMPLOYEE POSITIONS	Exempt or Non-Exempt Position	Date of Hire of Current Employee	Years of Service 12/31/2026	2025 Base Wage Rate	2025 Annual Wage	2026 % Change	2026 Base Increase (Decrease)	2026 Base Wage Rate	2026 Proposed Annual Base Wage	Longevity Percent	Longevity Rate	2026 Annual Longevity	2026 Proposed Total Annual Wage
General Government													
City Administrator	**Exempt**	*8/27/2018*	*8.34*	$56.43	$117,374	**3.00%**	$1.69	$58.12	$120,889.60	1%	$0.58	$1,206	$122,095.60
City Clerk	**Exempt**	*2/6/2017*	*9.90*	$34.94	$72,675	**4.00%**	$1.40	$36.34	$75,587.20	1%	$0.36	$749	$76,336.20
Elections/Deputy Clerk	**Non-exempt**	*3/27/2023*	*3.76*	$21.75	$45,240	**5.00%**	$1.09	$22.84	$47,507.20	0%	$0.00	$0	$47,507.20
Admin. Assist. Clerk/Planning/Public Works	**Non-exempt**	*11/20/2023*	*3.11*	$21.63	$44,990	**5.00%**	$1.08	$22.71	$47,236.80	0%	$0.00	$0	$47,236.80
Technology Coordinator	**Exempt**	*5/21/2012*	*14.61*	$34.22	$71,178	**3.00%**	$1.03	$35.25	$73,320.00	2%	$0.71	$1,477	$74,797.00
Finance Director	**Exempt**	*12/1/2010*	*16.08*	$43.91	$91,333	**4.00%**	$1.76	$45.67	$94,993.60	3%	$1.37	$2,850	$97,843.60
City Treasurer/Comptroller	**Exempt**	*12/20/2021*	*5.03*	$31.99	$66,539	**4.00%**	$1.28	$33.27	$69,201.60	1%	$0.33	$686	$69,887.60
Accounting Specialist	**Non-exempt**	*4/30/2021*	*5.67*	$25.21	$52,437	**4.00%**	$1.01	$26.22	$54,537.60	1%	$0.26	$541	$55,078.60
Accounting Assistant	**Non-exempt**	*1/1/2001*	*26.00*	$22.81	$47,445	**5.00%**	$1.14	$23.95	$49,816.00	5%	$1.20	$2,496	$52,312.00
Facilities and Grounds Foreman	**Non-exempt**	*8/29/2016*	*10.34*	$30.28	$62,982	**3.00%**	$0.91	$31.19	$64,875.20	2%	$0.62	$1,290	$66,165.20
Public Safety													
Fire Chief	**Exempt**	*1/28/2002*	*24.92*	$48.03	$99,894	**3.00%**	$1.44	$49.47	$102,891.36	4%	$1.98	$4,118	$107,009.36
Police Chief	**Exempt**	*1/1/1996*	*31.00*	$48.03	$99,894	**3.00%**	$1.44	$49.47	$102,891.36	5%	$2.47	$5,138	$108,029.36
Police Lt.	**Exempt**	*9/10/2000*	*26.31*	$42.07	$87,506	**3.00%**	$1.26	$43.33	$90,130.56	5%	$2.17	$4,514	$94,644.56
Police Lt.	**Exempt**	*12/14/2017*	*9.04*	$42.07	$87,506	**3.00%**	$1.26	$43.33	$90,130.56	1%	$0.43	$894	$91,024.56
Police Records Clerk	**Non-exempt**	*6/6/2018*	*8.57*	$25.33	$52,682	**4.00%**	$1.01	$26.34	$54,789.28	1%	$0.26	$541	$55,330.28
Police & Fire Office Assistant	**Non-exempt**	*7/11/2022*	*4.47*	$22.81	$47,443	**4.00%**	$0.91	$23.72	$49,339.68	0%	$0.00	$0	$49,339.68
Property Maintenance	**Non-exempt**	*11/8/2021*	*5.14*	$22.51	$46,821	**4.00%**	$0.90	$23.41	$48,692.59	1%	$0.23	$478	$49,170.59
Public Works													
Public Works Director-Streets/Utilities	**Exempt**	*1/7/2019*	*7.98*	$49.17	$102,274	**3.00%**	$1.48	$50.65	$105,352.00	1%	$0.51	$1,061	$106,413.00
Public Works - Civil Engineer - Streets	**Non-exempt**	*9/11/2023*	*3.30*	$31.83	$66,206	**3.00%**	$0.95	$32.78	$68,182.40	0%	$0.00	$0	$68,182.40
Public Works Admin Manager-St/Utilities	**Exempt**	*11/8/2021*	*5.14*	$30.50	$63,440	**3.00%**	$0.92	$31.42	$65,353.60	1%	$0.31	$645	$65,998.60
Public Works Streets Foreman	**Non-exempt**	*1/1/2026*	*0.99*	$30.63	$63,706	**3.00%**	$0.92	$31.55	$65,617.76	0%	$0.00	$0	$65,617.76
PW Streets Op I /Grounds/Facilities	**Non-exempt**	*1/30/2023*	*3.92*	$27.85	$57,928	**3.00%**	$0.84	$28.69	$59,666.88	0%	$0.00	$0	$59,666.88
PW Streets Op I /Grounds/Facilities	**Non-exempt**	*3/1/2021*	*5.83*	$26.83	$55,815	**3.00%**	$0.81	$27.64	$57,489.12	1%	$0.28	$582	$58,071.12
PW Streets Op I /Grounds/Facilities	**Non-exempt**	*8/18/2025*	*1.37*	$26.83	$55,806	**3.00%**	$0.81	$27.64	$57,480.80	0%	$0.00	$0	$57,480.80
Public Works Street Operator I	**Non-exempt**	*1/2/2003*	*24.00*	$26.83	$55,815	**4.50%**	$1.21	$28.04	$58,327.36	4%	$1.12	$2,330	$60,657.36
Public Works Street Operator I	**Non-exempt**	*1/8/2018*	*8.98*	$26.83	$55,815	**4.50%**	$1.21	$28.04	$58,327.36	1%	$0.28	$582	$58,909.36
Public Works Street Operator I with Street Sweeper + 0.50/hr	**Non-exempt**	*3/10/2010*	*16.81*	$26.83	$55,815	**3.00%**	$0.81	$27.64	$57,489.12	3%	$0.83	$1,726	$59,215.12
Public Works Operator I / Street Light Tech	**Non-exempt**	*7/1/2025*	*1.50*	$27.83	$57,886	**3.00%**	$0.84	$28.67	$59,623.20	0%	$0.00	$0	$59,623.20
Public Works Mechanic	**Non-exempt**	*7/21/2025*	*1.44*	$27.25	$56,680	**3.00%**	$0.82	$28.07	$58,381.44	0%	$0.00	$0	$58,381.44
Public Works Head Mechanic	**Non-exempt**	*4/18/2011*	*15.70*	$29.81	$62,001	**5.85%**	$1.74	$31.55	$65,628.16	3%	$0.95	$1,976	$67,604.16

City of Ashland - 2026 Proposed Non-Represented Employees Salary/Wage Schedule

2026 Salary/Hourly Wage Schedule NON-REPRESENTED EMPLOYEE POSITIONS	Exempt or Non-Exempt Position	Date of Hire of Current Employee	Years of Service 12/31/2026	2025 Base Wage Rate	2025 Annual Wage	2026 % Change	2026 Base Increase (Decrease)	2026 Base Wage Rate	2026 Proposed Annual Base Wage	Longevity Percent	Longevity Rate	2026 Annual Longevity	2026 Proposed Total Annual Wage
Leisure Activities													
Parks Foreman	**Non-exempt**	*10/26/2020*	*6.18*	$27.85	$57,930	**3.00%**	$0.84	$28.69	$59,668.96	1%	$0.29	$603	$60,271.96
Parks Maintenance - *New Position*	**Non-exempt**	*1/1/2026*	*0.99*	$20.00	$41,600	**0.00%**	$0.00	$20.00	$41,600.00	0%	$0.00	$0	$41,600.00
APR - Parks and Recreation Director (per hire letter)	**Exempt**	*6/30/2025*	*1.50*	$32.21	$67,000	**4.48%**	$1.44	$33.65	$70,000.00	0%	$0.00	$0	$70,000.00
APR-Leisure Admin. Assistant (as of 7/5/2025 from $22.25 to $23.25 for added duties)	**Non-exempt**	*1/24/2022*	*4.93*	$23.25	$48,360	**3.00%**	$0.70	$23.95	$49,811.84	0%	$0.00	$0	$49,811.84
APR-Leisure Recreation Coordinator	**Non-exempt**	*7/24/2024*	*2.43*	$22.13	$46,030	**4.00%**	$0.89	$23.02	$47,871.20	0%	$0.00	$0	$47,871.20
Conservation & Development													
Planning and Development Director	**Exempt**	*10/31/2022*	*4.16*	$41.66	$86,653	**3.00%**	$1.25	$42.91	$89,252.80	0%	$0.00	$0	$89,252.80
Planning Assistant	**Non-exempt**	*4/22/2024*	*2.69*	$27.81	$57,845	**4.00%**	$1.11	$28.92	$60,153.60	0%	$0.00	$0	$60,153.60
Water & Wastewater Utilities													
Utility Manager	**Exempt**	*8/8/2006*	*20.40*	$37.00	$76,960	**3.00%**	$1.11	$38.11	$79,268.80	4%	$1.52	$3,162	$82,430.80
Utility Billing Specialist/Utilities Clerk	**Non-exempt**	*2/14/2022*	*4.87*	$25.07	$52,146	**4.00%**	$1.00	$26.07	$54,231.84	0%	$0.00	$0	$54,231.84
Utility - Civil Engineer	**Non-exempt**	*5/17/2024*	*2.62*	$27.30	$56,774	**4.00%**	$1.09	$28.39	$59,044.96	0%	$0.00	$0	$59,044.96
Water/Wastewater Lab Technician	**Non-exempt**	*11/28/2016*	*10.09*	$29.97	$62,329	**4.00%**	$1.20	$31.17	$64,823.20	2%	$0.62	$1,290	$66,113.20
Water/Wastewater / Foreman	**Non-exempt**	*6/8/2015*	*11.56*	$31.82	$66,194	**3.00%**	$0.96	$32.78	$68,180.32	2%	$0.66	$1,373	$69,553.32
Water/Wastewater / Foreman	**Non-exempt**	*6/26/2009*	*17.51*	$31.82	$66,194	**3.00%**	$0.96	$32.78	$68,180.32	3%	$0.98	$2,038	$70,218.32
Water/Wastewater Operator I (Lead)	**Non-exempt**	*1/1/2025*	*1.99*	$29.18	$60,694	**3.00%**	$0.88	$30.06	$62,514.40	0%	$0.00	$0	$62,514.40
Water/Wastewater Operator II	**Non-exempt**	*1/1/2025*	*1.99*	$28.12	$58,481	**3.00%**	$0.84	$28.96	$60,234.72	0%	$0.00	$0	$60,234.72
Water/Wastewater Operator III (Lead)	**Non-exempt**	*12/5/2016*	*10.07*	$29.18	$60,684	**3.00%**	$0.88	$30.05	$62,504.00	2%	$0.60	$1,248	$63,752.00
Water/Wastewater Operator III - (Lead)	**Non-exempt**	*7/5/2022*	*4.49*	$27.82	$57,866	**3.00%**	$0.84	$28.66	$59,602.40	0%	$0.00	$0	$59,602.40
Water/Wastewater Operator III	**Non-exempt**	*11/17/2014*	*12.12*	$27.85	$57,930	**3.00%**	$0.84	$28.69	$59,668.96	2%	$0.57	$1,186	$60,854.96
Water/Wastewater Operator IV	**Non-exempt**	*1/31/2022*	*4.91*	$26.79	$55,723	**3.00%**	$0.80	$27.59	$57,395.52	0%	$0.00	$0	$57,395.52
Water/Wastewater Operator V	**Non-exempt**	*9/25/2023*	*3.26*	$23.87	$49,650	**3.00%**	$0.72	$24.59	$51,138.88	0%	$0.00	$0	$51,138.88
Vaughn Public Library, JFK Airport and Ashland Marina - operation oversight by the Statutory Commissions/Boards													
Library Director	**Exempt**	*11/27/2017*	*9.09*	$34.86	$72,517	**4.00%**	$1.40	$36.26	$75,418.72	1%	$0.36	$749	$76,167.72
Library Assistant	**Non-exempt**	*7/25/1994*	*32.44*	$24.88	$51,740	**4.00%**	$1.00	$25.87	$53,809.60	5%	$1.29	$2,683	$56,492.60
Library Assistant **Adult/Teen Communications**	**Non-exempt**	*1/9/2023*	*3.97*	$22.18	$46,126	**4.00%**	$0.89	$23.06	$47,971.04	0%	$0.00	$0	$47,971.04
Library Clerk - part-time 1560 hrs	**Non-exempt**	*10/4/2021*	*5.24*	$21.63	$33,743	**4.00%**	$0.87	$22.50	$35,092.20	1%	$0.22	$458	$35,550.20
Library Clerk - part-time up to 1040 hrs	**Non-exempt**	*1/2/2025*	*1.99*	$15.00	$23,400	**4.00%**	$0.60	$15.60	$24,336.00	0%	$0.00	$0	$24,336.00
Library Clerk - part-time up to 1560 hrs	**Non-exempt**	*1/9/2023*	*3.97*	$19.47	$30,369	**4.00%**	$0.78	$20.25	$31,583.76	0%	$0.00	$0	$31,583.76
Airport Manager	**Exempt**	*5/20/2024*	*2.61*	$26.44	$55,000	**3.00%**	$0.79	$27.24	$57,500.00	0%	$0.00	$0	$57,500.00
Marina Manager	**Exempt**	*5/6/2002*	*24.65*	$34.10	$70,934	**3.00%**	$1.02	$35.13	$73,062.08	4%	$1.41	$2,933	$75,995.08

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

Longevity prorated based on anniversary date

Ref: 2025-235

COUNCIL AGENDA: 11.C. (11/18/2025)

SUBJECT: **Consider a Resolution by the Common Council for the City of Ashland, Wisconsin, to Adopt the 2026 General Fund, Debt Service Funds, Special Revenue Funds, Capital Project Funds, and Internal Service Funds Budgets *(Administration)* Roll**

RECOMMENDATION: Approval

DEPARTMENT OF ORIGIN: Administrator

CLEARANCES: Administration

EXHIBITS:
1. Proposed Resolution 17858
2. Memo from the Administrator RE Proposed Changes to the 2026 Budget - Nov 17, 2025
3. Amended 2026 Proposed Budget from the Administrator

EXPENDITURES REQUIRED: $ 15,751,624

AMOUNT BUDGETED: -0-

APPROPRIATION REQUIRED: $ 15,751,624

TREASURER'S CERTIFICATE: NA

COMPLIANCE WITH CHAPTER 51: The Council as Committee of the Whole previously discussed and approved for this item to move forward to the Council for formal approval.

STATEMENT OF CONFORMANCE WITH COMPREHENSIVE PLAN: NA

SUMMARY STATEMENT:

The Committee of the Whole deliberated the 2026 budget at the September 11, September 25, October 9, October,14 and October 23, 2025 budget work sessions. At the October 14, 2025 meeting, the Committee of the Whole recommended 2026 proposed budgets for the public hearing. (See complete proposed 2026 budget under agenda item 7.A.)

The proposed General Fund 2026 budget is within the Wisconsin Department of Revenue limits for the Gross Levy. Budget highlights include the following key elements:

- General Fund - Fund Balance appropriated for the proposed 2026 budget is $400,000
- Includes one-year general obligation note debt levy of $260,000 for 2025 general operations
- Continues to provide for capital expenditures
- Maintains current levels for City-provided services and programs
- Minimum of 3% wage increase for staff
- Employee benefit levels unchanged
- Health Insurance High-Deductible HSA Plan premium increase of 3.0%

Changes from the 2025 budget to the proposed 2026 budget:

- Assessed value increased by $4,862,800 to $464,316,000
- Gross levy increased by $58,615 to $4,938,143
- The City mill rate, per $1,000 of assessed value, increased by 0.0150 to 10.6353
- The tax incremental financing (TIF) levy increased by $2,732 to $57,762
- The Debt Service Levy increased by $636 (including the one-year general obligation note) to $1,940,544

The proposed 2026 Budget is funded via a variety of revenue streams, user charges, and property taxes. The total proposed 2026 budget is as follows:

- Total General Fund Expenditures & Transfers to Other Funds $12,894,133
- Debt Service Levy $1,940,544
- Tax Increment Financing Levy $57,762
- Total 2026 proposed budget $15,751,624

RESOLUTION No. 17858

RESOLUTION BY THE COMMON COUNCIL FOR THE CITY OF ASHLAND, WISCONSIN TO ADOPT THE 2026 GENERAL FUND, DEBT SERVICE FUNDS, SPECIAL REVENUE FUNDS, CAPITAL PROJECT FUNDS, AND INTERNAL SERVICE FUNDS BUDGETS

WHEREAS, the Common Council for the City of Ashland, Wisconsin, meeting in committee, has deliberated on the formation of the 2026 municipal budget; and

WHEREAS, the Common Council for the City of Ashland, Wisconsin has, after proper publication and notice, held a public hearing on November 18, 2025, on the 2026 General Fund, Debt Service Funds, Special Revenue Funds, Capital Project Funds, and Internal Service Funds Budgets.

NOW, THEREFORE, BE IT RESOLVED that the Common Council for the City of Ashland, Wisconsin hereby adopts a 2026 Budget as summarized on the attachment to this Resolution with revenues and expenditures of $15,751,624 for the City's General Fund, Debt Service Funds, Special Revenue Funds, Capital Projects Funds, and Internal Service Funds.

PASSED: November 18, 2025

_____
Alderperson

ATTEST:

_____
Denise Oliphant, City Clerk

_____
Matt MacKenzie, Mayor

APPROVED AS TO FORM:

_____
Tyler W. Wickman, City Attorney

Find yourself next to the water.

ASHLAND

City of Ashland, Wisconsin
601 Main Street West — Ashland, WI 54806 — www.coawi.org

Finance Department

Julie Vaillancourt, Finance Director (715-682-7190)
Jacey Dean, Treasurer/Comptroller (715-685-1605)
Christine Imrick, Accounting Specialist (715-685-1606)
Linda Jenicek-Simanovsky, Acct Asst. (715-685-1604)

PHONE 715-682-7071 FAX 715-682-7048

MEMO TO THE MAYOR AND CITY COUNCIL

November 17, 2025

RE: Administrator's proposed changes to the 2026 Budget
From: Julie Vaillancourt

Since the October 14, 2025 Committee of the Whole meeting, which a proposed budget was approved for public hearing, the Administrator has changes to this proposed 2026 budget that will be presented at the November 18, 2025 Council meeting. Attached is a copy of the Administrator's proposed budget for 2026.

These proposed changes do not change the tax levy or the amount of the one-year general obligation note to fund the 2026 budget. There are changes proposed to the budgeted revenues and expenditures due to the following:

- The workers compensation insurance modification rate for the City increased from 1.2 to 1.7 for 2026. This resulted in an increase of expense for 2026 in the amount of $54,766. This also resulted in the loss of the workers compensation dividend revenue for 2026 in the amount of $22,500.
- The general liability insurance increased by 13% and an additional $5,998 was added to the budget.
- The Administrator is proposing a 3% increase for all employees with an additional 1% for female employees to ensure greater equity in the pay scale. Any other additional wage increases were based on changes to job duties or bringing pay in closer alignment with current market trends.
- The debt service payment of $13,302, to the Water Utility from the general fund, for a 2009 safe drinking water loan related to the Turner Road Project, can no longer be included in the debt levy, therefore a transfer has been added to debt service for this payment. Payments are due to the Water Utility for 2026 and 2027.
- The City band budget line has been moved to Community Programs budget.

After reviewing the budgets and discussions with department heads, the public safety budgets were able to be adjusted by a $58,475 decrease. Part of this decrease is adjustments to estimated health care plans that resulted in a decrease of $20,830.

CITY OF ASHLAND
2026 BUDGET PRELIMINARY SUMMARY WORKSHEET

	Public Hearing 2026 Budget	Administrator Proposed 2026 Budget	Change from Public Hearing
Property Tax Levy			
Assessed Value	464,316,000	464,316,000	-
Mill Rate	10.6353	10.6353	0.0000
Gross Levy	$4,938,143	$4,938,143	$0
Less Restricted Levy:			
TIF Levy	(57,762)	(57,762)	-
Debt Service Levy			
Long-term G.O. Debt Service	(1,775,314)	(1,775,314)	-
Debt Service Reserve Applied	100,000	100,000	-
One Year GO Note Debt Service	(265,230)	(265,230)	-
Net Debt Service Levy	(1,940,544)	(1,940,544)	-
Total Restricted Levy	(1,998,306)	(1,998,306)	-
Net Expendable Levy	**$2,939,837**	**$2,939,837**	**$0**
Net Levy Available for General Fund	**$2,939,837**	**$2,939,837**	**$0**
Non-Tax General Fund Revenues	10,151,481	10,131,653	(19,828)
Appropriation of Fund Balance	662,000	662,000	-
Total General Fund Revenues	**$13,753,318**	**$13,733,490**	**-$19,828**
Uses of General Funds			
General Fund Transfer to Other Funds:			
DS 310 - Due Water Utility-2008 Turner Rd	-	(13,302)	(13,302)
SR 215 - Vaughn Library	(316,000)	(316,000)	-
SR 245 - Planning & Redevelopment	(25,000)	(25,000)	-
SR 246 - Home Improvement Programs	(5,000)	(5,000)	-
SR 260 - Recycling	(143,000)	(143,000)	-
SR 274 - Beautification Fund	(2,800)	(2,800)	-
CP 454 - Equipment Leases-General Gvnt	(15,000)	(15,000)	-
CP 460 - Public Works Capital Equip.	(45,000)	(45,000)	-
CP 461 - Fire/Amb Capital Equip.	(46,000)	(46,000)	-
CP 462 - Police Dept Capital Equip.	(55,000)	(55,000)	-
CP 480 - Urban Forestry	(8,000)	(8,000)	-
CP 481 - Parks & Rec	(38,500)	(38,500)	-
EF 610 - JFK Airport	(64,885)	(62,975)	1,910
IS 750 - Post Retirement/Benefits Reserve	(90,000)	(90,000)	-
CP 491 / TA 810 - Landfill (LTC)	(5,000)	(5,000)	-
Total Transfers to Other Funds	**($859,185)**	**(870,577)**	**($11,392)**
Net Available for General Fund Operations	**$12,894,133**	**$12,862,913**	**($31,220)**

CITY OF ASHLAND
2026 BUDGET PRELIMINARY
SUMMARY WORKSHEET

General Fund Operations	Public Hearing 2026 Budget	Administrator Proposed 2026 Budget	Change from Public Hearing
GENERAL GOVERNMENT			
Mayor	(23,110)	(23,110)	-
City Council	(65,300)	(65,300)	-
City Administrator	(171,990)	(172,075)	(85)
Police & Fire Commission	(8,900)	(8,900)	-
City Attorney	(92,000)	(92,000)	-
City Clerk	(116,025)	(116,955)	(930)
Human Resources (Personnel)	(23,200)	(23,200)	-
Elections	(95,450)	(95,470)	(20)
Technology Services	(356,910)	(356,910)	-
Other City Hall	(66,165)	(66,165)	-
Finance	(521,675)	(526,510)	(4,835)
Assessor	(61,350)	(61,350)	-
Buildings & Facilities Maintenance	(461,670)	(463,037)	(1,367)
Misc, Insurance & Contingency	(190,000)	(195,998)	(5,998)
Budget Development Contingency	-	-	-
TOTAL GENERAL GOVERNMENT	**($2,253,745)**	**($2,266,980)**	**($13,235)**
PUBLIC SAFETY			
Police	(2,877,370)	(2,823,830)	53,540
Fire	(1,015,085)	(1,017,265)	(2,180)
Ambulance	(2,803,059)	(2,794,689)	8,370
Public Fire Protection Fee	(25,000)	(25,000)	-
Building Inspection	(178,130)	(179,385)	(1,255)
TOTAL PUBLIC SAFETY	**($6,898,644)**	**($6,840,169)**	**$58,475**
HEALTH & SOCIAL SERVICES			
Animal Control	(20,500)	(20,500)	-
Pest Control	(10,500)	(10,500)	-
Mt. Hope Cemetery	(68,960)	(68,960)	-
TOTAL HEALTH & SOCIAL SERVICES	**($99,960)**	**($99,960)**	**$0**
PUBLIC WORKS			
Public Works	(1,961,382)	(1,968,781)	(7,399)
Transportation	(38,195)	(38,195)	-
Sanitation	(571,968)	(572,127)	(159)
TOTAL PUBLIC WORKS	**($2,571,545)**	**($2,579,103)**	**($7,558)**
LEISURE ACTIVITIES			
Community Programs	(33,875)	(39,875)	(6,000)
City Parks Maintenance	(415,381)	(417,301)	(1,920)
Parks & Rec Programs (APR)	(346,160)	(351,430)	(5,270)
Municipal Band	(6,000)	-	6,000
TOTAL LEISURE ACTIVITIES	**($801,416)**	**($808,606)**	**($7,190)**
CONSERVATION & DEVELOPMENT			
Planning and Development	(268,823)	(268,095)	728
TOTAL CONSERVATION & DEVELOPMENT	**($268,823)**	**($268,095)**	**$728**
Total General Fund Expenditures for Operations	**($12,894,133)**	**($12,862,913)**	**$31,220**
Total Uses of General Funds	**($13,753,318)**	**($13,733,490)**	**$19,828**
Net (Expenditures) over Revenue	**$ 0**	**$ -**	**$ (0)**

CITY OF ASHLAND
2026 BUDGET PRELIMINARY
GENERAL FUND REVENUES

		ACCOUNT DESCRIPTION	Public Hearing 2026 Budget	Administrator Proposed 2026 Budget	Change from Public Hearing
TAXES					
100	41110	GENERAL PROPERTY TAXES	2,939,837	2,939,837	0
100	41140	MOBILE HOME TAXES	25,000	25,000	0
100	41210	MOTEL/HOTEL TAXES	10,800	10,800	0
100	41222	SALES TAX - CITY SHARE	140	140	0
100	41310	TAXES - WATER UTILITY PILOT	315,000	311,000	(4,000)
100	41320	TAXES - TAX EXEMPT PILOT	57,000	57,000	0
100	41800	PENALTIES ON DELINQUENT TAXES-PP	1,000	1,000	0
100	41810	PENALTIES ON DELINQUENT TAXES-Utilities/R	4,000	4,000	0
TOTAL TAXES:			**3,352,777**	**3,348,777**	**(4,000)**
SPECIAL ASSESSMENTS					
100	42000	SPECIAL ASSESSMENTS	0	0	0
TOTAL SPECIAL ASSESSMENTS:			**0**	**0**	**0**
INTERGOVERNMENTAL					
100	43410	SHARED REVENUES	4,863,400	4,863,400	0
100	43411	EXPENDITURE RESTRAINT	108,305	108,305	0
100	43412	EXEMPT COMPUTER AID	18,530	18,530	0
100	43413	PERSONAL PROPERTY TAX AID	154,760	154,760	0
100	43414	VIDEO SERVICE PROVIDER AID	18,533	18,533	0
100	43420	STATE FIRE DUES	27,500	27,500	0
100	43531	STATE GENERAL TRANS AID	637,138	637,138	0
100	43533	STATE CONNECTING HWY AID	109,500	109,500	0
100	43610	PAYMENT FOR MUNICIPAL SERVICE	13,780	13,780	0
TOTAL INTERGOVERNMENTAL:			**5,951,446**	**5,951,446**	**0**
100	44100	LICENSES - BUSINESS & OCCUPATIONAL	30,500	30,500	0
100	44110	CABLE FRANCHISE FEE	75,000	75,000	0
100	44200	LICENSES - NON BUSINESS	5	5	0
100	44300	BUILDING & STREET-CUT PERMITS	60,000	60,000	0
100	44400	ZONING PERMITS & FEES	5,000	5,000	0
TOTAL LICENSES & PERMITS:			**170,505**	**170,505**	**0**
FINES, FORFEITS & PENALTIES					
100	45100	LAW & ORDINANCE VIOLATIONS	16,000	16,000	0
TOTAL FINES, FORFEITS & PENALTIES:			**16,000**	**16,000**	**0**
PUBLIC CHARGES FOR SERVICES					
100	46100	OTHER REVENUES - GENERAL GOVT	12,500	12,500	0
100	46210	POLICE SERVICES	4,000	4,000	0
100	46220	FIRE PROTECTION FEES	1,000	1,000	0
100	46230	AMBULANCE/EMS FEES	1,600,000	1,600,000	0
100	46231	AMB PROTECTION FEES	23,500	23,500	0
100	46290	SPECIAL CHARGES	6,100	6,100	0
100	46310	PUBLIC WORKS CHARGES	50,000	50,000	0
100	46330	PARKING RENT & FINES	10,000	10,000	0

CITY OF ASHLAND
2026 BUDGET PRELIMINARY
GENERAL FUND REVENUES

		ACCOUNT DESCRIPTION	Public Hearing 2026 Budget	Administrator Proposed 2026 Budget	Change from Public Hearing
PUBLIC CHARGES FOR SERVICES Cont.					
100	46420	REFUSE/GARBAGE COLLECTION FEES	359,000	359,000	0
100	46421	RECYCLING FEES (started February 2016)	143,000	143,000	0
100	46440	WEED/NUISANCE CONTROL	5,000	5,000	0
100	46510	ANIMAL CONTROL FEES	3,600	3,600	0
100	46720	PARKS REVENUE	160,000	160,000	0
100	46721	PW FUEL TAX REFUND	2,850	2,850	0
100	46722	PW ADMIN FEE	3,500	3,500	0
100	46755	LEISURE PROGRAMS & REC FEES	100,000	100,000	0
TOTAL PUBLIC CHARGES:			**2,484,050**	**2,484,050**	**0**
INTERGOVERNMENTAL CHARGES FOR SERVIC					
100	47323	FIRE- TOWNSHIP CONTRACTS	151,030	151,030	0
100	47324	AMBULANCE - TOWNSHIP CONTRACTS	375,610	375,610	0
100	47401	UTILITY COST SHARE	245,000	251,672	6,672
100	47403	AIRPORT ADMIN REIMBURSEMENT	8,000	8,000	0
TOTAL INTERGOVERNMENTAL CHARGES:			**779,640**	**786,312**	**6,672**
MISCELLANEOUS REVENUES					
100	48110	INTEREST ON CASH & INVESTMENTS	120,000	120,000	0
100	48500	GENERAL DONATIONS & GIFTS	1,000	1,000	0
100	48900	WORKERS COMP WAGE REIMB	2,000	2,000	0
100	48901	MISCELLANEOUS	4,150	4,150	0
100	48910	INSURANCE DIVIDENDS	22,500	0	(22,500)
TOTAL MISCELLANEOUS:			**149,650**	**127,150**	**(22,500)**
OTHER FINANCING SOURCES & TRANSFERS					
100	49220	TRANS FROM SPEC REVENUE	2,800	2,800	0
100	49240	TRANS FROM CAPITAL PROJ (Waterfront)	60,000	60,000	0
100	49270	TRANS FROM INTERNAL SERVICE FUND	124,450	124,450	0
TOTAL OTHER FIN. SOURCES:			**187,250**	**187,250**	**0**
TOTAL GENERAL FUND REVENUES:			**13,091,318**	**13,071,490**	**(19,828)**
Non Property Tax GF Revenues			**10,151,481**	**10,131,653**	**(19,828)**

Ref: 2025-236

COUNCIL AGENDA: 11.D. (11/18/2025)

SUBJECT: **Consider a Resolution Adopted by the Common Council for the City of Ashland, Wisconsin, to Establish the 2025 Tax Levy (Payable in 2026) for the City's General Fund, Debt Service Funds, Special Revenue Funds, Capital Project Funds, and Internal Service Funds *(Administrator) Roll***

RECOMMENDATION: Approval

DEPARTMENT OF ORIGIN: Administrator

CLEARANCES: Administration

EXHIBITS: 1. Proposed Resolution 17859

EXPENDITURES REQUIRED: NA

AMOUNT BUDGETED: NA

APPROPRIATION REQUIRED: NA

TREASURER'S CERTIFICATE: NA

COMPLIANCE WITH CHAPTER 51: NA

STATEMENT OF CONFORMANCE WITH COMPREHENSIVE PLAN: NA

SUMMARY STATEMENT:

Approval of the attached Resolution for the establishment of the Tax Levy is required to fund the proposed 2026 Budget which was considered under a separate action by the Council. The tax bills that will be issued by the City are based upon this resolution. The attached Tax Levy Resolution was prepared based on the proposed 2026 budget and to be in compliance with Wisconsin State laws for the maximum levy limit.

2026 Proposed Budget as compared to the 2025 Budget:

Assessed value increased by $4,862,800 to $464,316,000

Gross levy increased by $58,615 to $4,938,143

The City mill rate, per $1,000 of assessed value, increased by 0.0150 to 10.6353

Note: The attached Resolution may need to be changed for any modification of the proposed 2026 budget that alters the tax revenue (levy) needed to fund it.

RESOLUTION No. 17859

RESOLUTION ADOPTED BY THE COMMON COUNCIL FOR THE CITY OF ASHLAND, WISCONSIN TO ESTABLISH THE 2025 TAX LEVY (PAYABLE IN 2026) FOR THE CITY'S GENERAL FUND, DEBT SERVICE FUNDS, SPECIAL REVENUE FUNDS, CAPITAL PROJECT FUNDS, AND INTERNAL SERVICE FUNDS

WHEREAS, the Common Council for the City of Ashland, Wisconsin has, after proper publication and public hearing, approved the 2026 City Budget under a separate action; and

WHEREAS, the amount to be raised by taxes to fund the approved 2026 City budget, including the calculated Tax Increment for the City of Ashland, is $4,938,143 and,

WHEREAS, the total assessed valuation of the City of Ashland is $464,316,000.

NOW, THEREFORE, BE IT RESOLVED that the Common Council for the City of Ashland, Wisconsin hereby adopts a 2025 tax levy (Payable in 2026) of:

10.6353 mills

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

PASSED: November 18, 2025

_____
Alderperson

ATTEST:

_____
Denise Oliphant, City Clerk

_____
Matt MacKenzie, Mayor

Approved as To Form:

_____
Tyler W. Wickman, City Attorney

Ref: 2025-237

COUNCIL AGENDA: 11.E. (11/18/2025)

SUBJECT: **Consider to Approve the Proposed 2026 Budgets for JFK Memorial Airport and Ashland Marina *(Administration)* Roll**

RECOMMENDATION: Approval

DEPARTMENT OF ORIGIN:	Administrator
CLEARANCES:	Administration
EXHIBITS:	1. Proposed 2026 JFK Memorial Airport Budget 2. Proposed 2026 Ashland Marina Budget
EXPENDITURES REQUIRED:	$285,370 - Fund 610 JFK Memorial Airport (excluding depreciation) $260,668 - Fund 620 Ashland Marina (excluding depreciation)
AMOUNT BUDGETED:	-0-
APPROPRIATION REQUIRED:	$285,370 - Fund 610 JFK Memorial Airport (excluding depreciation) $260,668 - Fund 620 Ashland Marina (excluding depreciation)
TREASURER'S CERTIFICATE:	NA

COMPLIANCE WITH CHAPTER 51: The Council as Committee of the Whole previously discussed and approved for this item to move forward to the Council for formal approval.

STATEMENT OF CONFORMANCE WITH COMPREHENSIVE PLAN: NA

SUMMARY STATEMENT:

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

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

Marina - Statute 30.30 - Development and Operation of Harbors.

Per these statutes, the City Council approves the fees charged and the annual operating budgets, and the commissions have oversight over the approved budgets and day-to-day operations.

The Airport is funded in partnership with Ashland County. The City and County budgeted contributions each for 2026 are $37,975 for operations and $25,000 for capital. Bayfield County has been contributing $15,000.

CITY OF ASHLAND
2026 BUDGET PRELIMINARY
JFK AIRPORT - ENTERPRISE

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

				2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual to June 30	2025 Estimate	2026 Budget	Percent Change
PROFESSIONAL SERVICES											
610	53511	213	PROFESSIONAL SERVI	0	630	820	650	1,080	1,760	700	7.69%
610	53511	290	CONTRACTED SERVIC	2,590	2,037	5,695	5,480	0	5,480	5,700	4.01%
TOTAL PROFESSIONAL SERVICES:				**2,590**	**2,667**	**6,515**	**6,130**	**1,080**	**7,240**	**6,400**	**4.40%**
UTILITY SERVICES											
610	53511	221	WATER/SEWER	828	1,305	1,345	1,650	320	1,645	1,650	0.00%
610	53511	222	ELECTRICITY	11,232	9,203	7,297	7,800	2,575	7,800	7,800	0.00%
610	53511	225	TELEPHONE	2,985	3,137	3,463	3,400	1,813	3,385	3,400	0.00%
610	53511	227	PROPANE (HEAT)	2,278	5,080	3,532	5,000	2,792	5,000	5,000	0.00%
TOTAL UTILITY SERVICES:				**17,323**	**18,725**	**15,637**	**17,850**	**7,500**	**17,830**	**17,850**	**0.00%**
SUPPLIES & OPERATING EXPENSES											
610	53511	319	OFFICE SUPPLIES	243	1,174	912	250	0	250	250	0.00%
610	53511	320	ADVERTISING/PUBLISH	168	130	102	150	0	130	200	33.33%
610	53511	339	TRAVEL/TRAINING	0	0	1,685	1,200	315	1,100	1,200	0.00%
610	53511	342	GAS & OIL (Equipment)	7,044	8,632	2,071	6,500	1,365	4,700	6,500	0.00%
610	53511	344	JANITORIAL SUPPLIES	22	172	0	175	0	170	170	-2.86%
610	53511	345	SMALL TOOLS/EQUIP	1,404	49	2,154	1,000	0	1,920	1,000	0.00%
TOTAL SUPPLIES & OPERATING EXPENSES				**8,881**	**10,157**	**6,924**	**9,275**	**1,680**	**8,270**	**9,320**	**0.49%**
REPAIRS & MAINTENANCE											
610	53511	351	EQUIPMENT REPAIRS	10,467	3,892	5,497	6,000	1,281	6,000	6,000	0.00%
610	53511	355	BLDG REPAIRS & MAIN	834	415	12	800	365	800	800	0.00%
610	53511	356	ROAD & RUNWAYS/LAI	5,768	13,290	4,265	3,500	0	4,250	4,250	21.43%
610	53511	357	OTHER REPAIRS & MAI	2,856	3,952	789	1,000	1,613	1,000	1,000	0.00%
TOTAL REPAIRS & MAINTENANCE:				**19,925**	**21,549**	**10,563**	**11,300**	**3,259**	**12,050**	**12,050**	**6.64%**
MISCELLANEOUS & INSURANCE EXPENSE											
610	53511	390	MISCELLANEOUS EXPE	1,656	1,547	1,380	800	1,244	1,300	1,000	25.00%
610	48140	0000	INTEREST EXPENSE	0	0	386	0	0	0	0	NA
610	53511	425	INTER-FUND CHARGES	8,000	8,000	8,000	8,000	4,002	8,000	8,000	0.00%
610	53511	511	PROPERTY INSURANC	2,494	2,789	2,813	2,800	2,745	2,745	2,800	0.00%
610	53511	512	VEHICLE INSURANCE	2,340	2,310	3,198	2,350	1,783	3,062	3,200	36.17%
610	53511	513	LIABILITY INSURANCE	6,152	6,994	7,112	7,000	(389)	6,500	7,100	1.43%
TOTAL MISC. & INSURANCE EXPENSE				**20,642**	**21,640**	**22,889**	**20,950**	**9,385**	**21,607**	**22,100**	**5.49%**
			TOTAL OPERATING EX	**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

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

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

CITY OF ASHLAND
ASHLAND MARINA - ENTERPRISE 620
2025 BUDGET

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

CITY OF ASHLAND
ASHLAND MARINA - ENTERPRISE 620
2025 BUDGET

				2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual to June 30	2025 Estimate	2026 Budget	Percent Change
MATERIALS & SUPPLIES											
620	55480	311	POSTAGE	0	0	0	100	0	100	100	0.00%
620	55480	319	OFFICE SUPPLIES	112	529	65	400	0	300	400	0.00%
620	55480	320	ADVERTISING/PUBLISHING	351	0	868	2,000	295	1,150	2,250	12.50%
620	55480	339	TRAVEL/TRAINING	707	0	0	1,250	331	500	1,500	20.00%
620	55480	340	OPERATING SUPPLIES	3,084	2,588	3,632	2,750	930	2,000	2,000	-27.27%
620	55480	351	R & M - HEAVY EQUIPMENT	0	1,367	0	2,750	0	2,500	2,750	0.00%
620	55480	352	R & M - EQUIP/MACH/TOOL	4,691	2,275	12,276	2,750	212	2,000	2,000	-27.27%
620	55480	355	R & M - BUILDINGS	294	5,296	239	1,550	81	1,690	1,550	0.00%
620	55480	356	R & M - LAND IMPROVEME	132	2,854	3,590	1,900	314	2,300	1,900	0.00%
620	55480	357	R & M - DOCKS	6,195	3,365	2,767	2,100	56	2,100	2,500	19.05%
620	55480	358	R &M- NAV AIDS	606	0	245	200	67	200	200	0.00%
620	55480	359	R & M FUEL	770	1,207	3,756	1,275	0	0	1,250	-1.96%
620	55480	390	MISCELLANEOUS EXPENS	284	95	0	500	0	500	500	0.00%
620	55480	511	STATE FIRE INS-BUILDINGS	8,076	8,670	9,075	8,350	11,300	11,300	9,500	13.77%
620	55480	513	LIABILITY INSURANCE	3,888	3,544	4,270	4,220	(2,039)	3,888	4,220	0.00%
TOTAL MAT. & SUPPLIES:				**29,190**	**31,790**	**40,783**	**32,095**	**11,547**	**30,528**	**32,620**	**1.64%**
MARINA OPERATING EXPENSE:				**$133,793**	**$149,613**	**$151,245**	**$169,000**	**$53,044**	**$162,553**	**$173,895**	**2.90%**
			NET OPERATING INCOME	**$76,591**	**$89,125**	**$92,928**	**$43,480**	**$101,153**	**$42,808**	**$49,185**	13.12%
OTHER EXPENDITURES											
620	40300	0	DEPRECIATION	74,231	82,325	91,062	82,500	0	91,000	91,000	10.30%
620	58290	690	DEBT ISSUANCE COSTS	0	0	0	0	0	0	0	
620	46413	430	INTEREST EXPENSE GO DI	9,494	8,456	7,390	7,123	6,160	7,123	6,023	-15.44%
620	46452	4711	CONTRIB IN AID OF CONST	(152,811)	0	0	0	0	0	0	NA
620	48440	0000	INSURANCE CLAIMS	(860)	0	0	0	0	0	0	NA
TOTAL OTHER EXPENDITURES:				**(69,946)**	**90,781**	**98,452**	**89,623**	**6,160**	**98,123**	**97,023**	**8.26%**
NET INCOME (LOSS)				**146,537**	**(1,656)**	**(5,524)**	**(46,143)**	**94,993**	**(55,315)**	**(47,838)**	**3.67%**
				146,537	(1,656)	(5,524)	(46,143)	94,993			

CASH FLOW TO COVER DEBT PAYME	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2025 Actual to June 30	2025 Estimate	2026 Budget	Percent Change
NET OPERATING INCOME	76,591	89,125	92,928	43,480	101,153	42,808	49,185	13.12%
LESS: PRINCIPAL AND INTEREST PAYME	(47,257)	(47,240)	(47,195)	(47,123)	(47,123)	(47,123)	(47,023)	-0.21%
ADJUSTED NET INCOME (LOSS)	**29,334**	**41,885**	**45,733**	**(3,643)**	**54,030**	**(4,315)**	**2,162**	**-159.35%**

Ref: 2025-238

COUNCIL AGENDA: 11.F. (11/18/2025)

SUBJECT: Consider to Approve the Proposed 2026 Water and Wastewater Utility Budgets *(Administration)* Roll

RECOMMENDATION: Approval

DEPARTMENT OF ORIGIN: Public Works

CLEARANCES: Administrator

EXHIBITS:
1. Proposed 2026 Water Utility Budget
2. Proposed 2026 Wastewater Utility Budget

EXPENDITURES REQUIRED: $2,507,306 Fund 680 Water Utility Enterprise Fund (including depreciation)
$2,733,580 Fund 690 Waste Water Utility Enterprise Fund (including depreciation)

AMOUNT BUDGETED: -0-

APPROPRIATION REQUIRED: $2,507,306 Fund 680 Water Utility Enterprise Fund (including depreciation)
$2,733,580 Fund 690 Waste Water Utility Enterprise Fund (including depreciation)

TREASURER'S CERTIFICATE: NA

COMPLIANCE WITH CHAPTER 51: The Council as Committee of the Whole previously discussed and approved for this item to move forward to the Council for formal approval.

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

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

SUMMARY STATEMENT:

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

ASHLAND WATER UTILITY ENTERPRISE FUND

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

ASHLAND WASTEWATER UTILITY ENTERPRISE FUND

The Ashland Wastewater Utility is a separate enterprise fund of the City of Ashland. The Utility provides wastewater collection and treatment service to properties within its service area within the City. The Utility provides service to the Northern Great Lakes Visitors Center in the Town of Eileen under contract. The Utility is not regulated by PSCW; rather, it operates under the rules and regulations of the Wisconsin Department of Natural Resources. The Wastewater Treatment Plant (WWTP) operates under a discharge permit issued by the WDNR which is renewed every five years, most recently re-issued in 2022. The Wastewater Utility may need rate increases in the future and public works will continue to work to develop and identify funding sources prior to initiating a rate increase for Wastewater Utility services. The gravity flow collection system consists of significant sections of vitrified clay pipe that were installed near the end of the First World War in 1918. Excessive inflow and infiltration into the collection system occasionally causes the WWTP to exceed its operating capacity. Beginning in 2020, the Utility made significant improvements to the wastewater collection system which significantly reduced both the frequency of WWTP overflows and the backup of sewage into basements. In 2024, the City made additional upgrades to the sewer collection system. While the condition of the sewer collection system has been the primary concern of management over the last five years, the progress made has allowed the focus to shift to also address the need for upgrades at the WWTP, including many components critical the Utility's ability to effectively and safely treat and dispose of sewage.

City of Ashland
Water Utility Enterprise Fund 2026 Budget Preliminary

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

City of Ashland
Water Utility Enterprise Fund 2026 Budget Preliminary

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

Adjust Net Income for Contributions in Aid of Construction - CIAC

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

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

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

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

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

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

City of Ashland
Water Utility Enterprise Fund 2026 Budget Preliminary

Reconcile Net Operating Income to the PSC Annual Report	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET
Net Operating Income (Loss)-Utility books	424,323	215,458	285,701	403,462	167,291	609,107
Depreciation on Contributed Assets	121,286	131,641	147,145	131,000	131,000	131,000
Pension/OPEB liability adjustments	(30,507)	(24,962)	23,698	(20,000)	(20,000)	(20,000)
Variances	0	0	0	0	0	0
Net Operating Income for PSC report	**$515,102**	**$322,137**	**$456,544**	**$514,462**	**$278,291**	**$720,107**
Actual / Budgeted Rate of Return Percentage						
Calculated Average Net Investment Base	11,293,837	11,879,278	13,044,891	16,820,220	13,919,061	18,846,061
Actual / Budgeted Net Operating Income	515,102	322,137	456,544	514,462	278,291	720,107
Actual/Budget Rate of Return	**4.561%**	**2.712%**	**3.500%**	**3.059%**	**1.999%**	**3.821%**
	4.56%	2.71%	3.50%			
Net Operating Income Comparison						
PSC Authorized Net Operating Income	564,692	593,964	652,245	899,882	695,953	942,303
Utility Actual/Budgeted Net Oper Income	515,102	322,137	456,544	514,462	278,291	720,107
Operating Income UNDER (Over) PSC authorize	**$49,590**	**$271,827**	**$195,701**	**$385,420**	**$417,662**	**$222,196**

CALCULATION OF NET INCOME REQUIREMENT FOR DEBT SERVICE PAYMENTS

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

Calculation of minimum Net Income Requirement

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

Compare minimum Net Income Requirement to Actual / Budgeted Net Income

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

City of Ashland Water Utility Enterprise Fund
2026 Proposed Budget Detail

Operating Revenues:

				2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 Actual Jan to June	2025 PROJECTED	2026 BUDGET	PERCENT CHANGE
Sales of Water											
680	46451	4600	UN-METERED/BULK SALES	2,774	2,696	3,564	3,000	832	1,350	1,688	-43.75%
680	46451	4611	METERED RESIDENTIAL	913,836	907,822	984,604	1,110,681	552,958	969,100	1,211,375	9.07%
680	46451	4612	METERED COMMERCIAL	431,582	430,164	476,769	522,735	260,449	470,500	588,125	12.51%
680	46451	4613	METERED INDUSTRIAL	37,260	38,796	51,623	47,298	30,449	54,400	68,000	43.77%
680	46451	4614	METERED PUBLIC AUTHORITY	106,780	109,546	96,620	121,842	48,393	81,600	102,000	-16.29%
680	46451	4615	METERED MULTI-FAMILY	163,374	157,979	185,637	200,757	116,578	198,000	247,500	23.28%
Total Sales of Water				**$1,655,606**	**$1,647,003**	**$1,798,816**	**$2,006,313**	**$1,009,659**	**$1,774,950**	**$2,218,688**	**10.59%**
Fire Protection Service											
680	46451	4620	PRIVATE FIRE PROTECTION	51,888	51,827	52,242	61,205	26,508	46,000	57,500	-6.05%
680	46451	4630	PUBLIC FIRE PROTECTION	606,574	607,824	647,825	715,909	377,868	655,500	819,375	14.45%
Total Fire Protection				**$658,462**	**$659,650**	**$700,067**	**$777,114**	**$404,376**	**$701,500**	**$876,875**	**12.84%**
Other Operating Revenues											
680	46452	4700	FORFEITED DISCOUNTS	10,493	11,854	12,312	12,500	5,253	8,600	11,500	-8.00%
680	46452	4710	MISC. SERVICE REVENUES	3,373	5,461	7,005	5,000	10,286	17,500	7,000	40.00%
680	46453	4211	OTHER CUSTOMER CHARGES	0	0	8,070	0	20,425			
680	46452	4740	OTHER WATER REVENUES	2,730	9,177	12,705	2,350	0	1,355	2,350	0.00%
Total Other Revenues				**$16,595**	**$26,492**	**$40,091**	**$19,850**	**$35,965**	**$27,455**	**$20,850**	**5.04%**
ESTIMATED INCREASE IN REVENUE STREAM							0			0	N/A
Total Operating Revenues				**$2,330,663**	**$2,333,146**	**$2,538,974**	**$2,803,277**	**$1,449,999**	**$2,503,905**	**$3,116,413**	11.17%

Non-Operating Income (Expense):

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

City of Ashland Water Utility Enterprise Fund
2026 Proposed Budget Detail

Operating Expenses:

Source of Supply / Pumping

				2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 Actual Jan to June	2025 PROJECTED	2026 BUDGET	PERCENT CHANGE
Maintenance of Intake											
680	61300	111	WAGES	1,046	3,520	599	2,925	3,621	1,254	3,073	5.05%
680	61300	112	OVERTIME WAGES	0	83	0	0	0	0	0	N/A
680	61300	151	SOCIAL SECURITY	74	258	43	260	235	96	272	4.61%
680	61300	152	EMPLOYER RETIREMENT	68	245	41	239	252	85	258	7.89%
680	61300	154	MEDICAL & DENTAL INS	330	986	242	1,178	1,468	320	1,213	2.93%
680	61300	155	LIFE INSURANCE	1	5	1	7	8	1	7	1.53%
680	61300	156	WORKERS COMPENSATION	137	117	21	113	0	102	109	-3.92%
680	61300	157	H.S.A. CONTRIBUTION	42	115	19	126	117	48	126	0.13%
680	61300	400	NON-LABOR M&S	0	845	11,225	500	0	100	500	0.00%
Total				**$1,698**	**$6,175**	**$12,190**	**$5,348**	**$5,700**	**$2,006**	**$5,557**	**3.90%**
Power & Fuel for Pumping											
680	62300	222	ELECTRICITY	66,954	73,002	59,579	72,100	30,185	62,500	72,100	0.00%
680	62300	224	NATURAL GAS	8,625	7,659	4,153	9,000	4,943	9,000	9,000	0.00%
680	62300	227	PROPANE	0	0	0	430	0	0	430	0.00%
680	62300	342	GAS & DIESEL FUEL/GENERATOR	0	0	583	200	668	750	750	275.00%
Total				**$75,579**	**$80,661**	**$64,314**	**$81,730**	**$35,796**	**$72,250**	**$82,280**	**0.67%**
Pumping Labor & Expense											
680	62400	111	WAGES	47,858	42,925	32,362	31,007	16,930	33,861	32,569	5.04%
680	62400	112	OVERTIME WAGES	723	865	323	450	390	900	450	0.00%
680	62400	131	LONGEVITY		0	0	0	0		0	N/A
680	62400	125	WAGES TEMPORARY	0	0	0	0	0	0	0	N/A
680	62400	151	SOCIAL SECURITY	3,395	2,996	2,311	2,760	1,186	2,590	2,883	4.45%
680	62400	152	EMPLOYER RETIREMENT	3,154	2,979	2,256	2,533	1,204	2,303	2,733	7.90%
680	62400	154	MEDICAL & DENTAL INS	17,518	17,151	14,121	12,488	7,501	12,529	12,853	2.92%
680	62400	155	LIFE INSURANCE	91	91	55	73	43	68	75	3.20%
680	62400	156	WORKERS COMPENSATION	1,591	1,429	1,064	1,201	0	1,117	1,151	-4.17%
680	62400	157	H.S.A. CONTRIBUTION	1,860	1,976	1,440	1,337	870	1,900	1,337	0.03%
680	62400	400	NON-LABOR M&S	1,528	125	339	1,500	571	1,000	1,500	0.00%
Total				**$77,718**	**$70,537**	**$54,271**	**$53,349**	**$28,694**	**$56,267**	**$55,552**	**4.13%**
Misc. Pumping Expenses											
680	62600	400	NON-LABOR M&S	3,299	14,980	15,874	16,000	7,904	16,000	16,000	0.00%
Total				**$3,299**	**$14,980**	**$15,874**	**$16,000**	**$7,904**	**$16,000**	**$16,000**	**0.00%**
Maint. of Pumping Buildings & Grounds											
680	63100	111	WAGES	1,709	820	1,759	3,218	479	959	3,380	5.03%
680	63100	112	OVERTIME WAGES	78	0	41	0	3	5	0	N/A
680	63100	125	WAGES TEMPORARY	0	0	0	0	0	0	0	N/A
680	63100	136	CLOTHING ALLOWANCE	0	0	0	0	0	0	0	N/A
680	63100	151	SOCIAL SECURITY	127	58	117	286	34	73	299	4.61%
680	63100	152	EMPLOYER RETIREMENT	116	56	124	263	33	65	284	7.84%
680	63100	154	MEDICAL & DENTAL INS	718	458	1,020	1,296	238	355	1,334	2.92%
680	63100	155	LIFE INSURANCE	5	1	13	8	1	2	8	-2.28%
680	63100	156	WORKERS COMPENSATION	61	27	59	125	0	32	119	-4.45%
680	63100	157	H.S.A. CONTRIBUTION	106	15	150	139	34	236	139	-0.15%
680	63100	400	NON-LABOR M&S	190	179	40	500	8,511	9,500	5,000	900.00%
Total				**$3,109**	**$1,613**	**$3,323**	**5,835**	**$9,333**	**$11,226**	**10,562**	**81.02%**
Maint. of Pumping Equipment											
680	63300	111	WAGES	3,333	8,591	2,076	5,850	338	2,500	6,145	5.05%
680	63300	112	OVERTIME WAGES	159	129	0	0	0	96	0	N/A
680	63300	151	SOCIAL SECURITY	245	595	137	521	24	191	544	4.41%
680	63300	152	EMPLOYER RETIREMENT	228	593	143	478	24	170	516	7.89%
680	63300	154	MEDICAL & DENTAL INS	1,044	3,971	1,141	2,356	183	925	2,425	2.93%
680	63300	155	LIFE INSURANCE	11	22	6	14	1	5	14	1.53%
680	63300	156	WORKERS COMPENSATION	106	293	74	227	0	83	217	-4.34%
680	63300	157	H.S.A. CONTRIBUTION	156	424	116	252	23	180	252	0.13%
680	63300	400	NON-LABOR M&S	13,039	38,123	31,997	42,500	3,168	30,000	96,000	125.88%

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

City of Ashland Water Utility Enterprise Fund
2026 Proposed Budget Detail

Water Treatment

				2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 Actual Jan to June	2025 PROJECTED	2026 BUDGET	PERCENT CHANGE
Treatment Chemicals											
680	64100	410	TREATM' CHEMICALS	57,589	81,812	79,717	80,000	36,506	83,000	80,000	0.00%
											N/A
Total				**$57,589**	**$81,812**	**$79,717**	**$80,000**	**$36,506**	**$83,000**	**$80,000**	**0.00%**
Treatment Labor & Expense											
680	64200	111	WAGES	46,318	44,592	48,665	43,293	23,820	47,639	45,474	5.04%
680	64200	112	OVERTIME WAGES	6,254	8,233	1,685	1,125	380	759	1,125	0.00%
680	64200	131	LONGEVITY	2,357	1,820	1,616	2,346	0	3,340	2,405	2.53%
680	64200	125	WAGES TEMPORARY	0	0	0	0	0	0	0	N/A
680	64200	136	CLOTHING REIMB	1,474	1,348	790	2,250	361	2,250	2,250	0.00%
680	64200	137	CLOTHING ALLOW	0	0	0	0	0			N/A
680	64200	151	SOCIAL SECURITY	4,116	4,144	3,923	3,853	1,821	3,811	4,025	4.47%
680	64200	152	EMPLOYER RETIREMENT	3,662	3,808	3,641	3,537	1,707	3,239	3,816	7.89%
680	64200	154	MEDICAL & DENTAL INS	16,628	20,252	22,794	17,436	9,250	17,626	17,945	2.92%
680	64200	155	LIFE INSURANCE	57	46	49	101	23	95	105	4.15%
680	64200	156	WORKERS COMPENSATION	1,900	1,766	1,712	1,677	0	1,572	1,607	-4.18%
680	64200	157	H.S.A. CONTRIBUTION	1,961	2,536	2,422	1,867	1,065	2,131	1,867	0.02%
680	64200	400	NON-LABOR M&S	27,095	34,130	23,362	25,000	12,073	30,000	30,000	20.00%
Total				**$111,822**	**$122,676**	**$110,659**	**$102,485**	**$50,499**	**$112,463**	**$110,621**	**7.94%**
Treatment Expense - Lead/Copper Testing											
680	64210	400	NON-LABOR M&S	0	0	0	0	0	0	0	N/A
Total				**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**N/A**
Maint. of Treatment Buildings & Grounds											
680	65100	111	WAGES	4,422	5,696	7,094	4,388	6,560	13,120	4,609	5.03%
680	65100	112	OVERTIME WAGES	1,583	0	95	0	315	630	0	N/A
680	65100	125	WAGES TEMPORARY	0	0	0	0	0	0	0	N/A
680	65100	151	SOCIAL SECURITY	422	382	515	390	483	1,004	408	4.61%
680	65100	152	EMPLOYER RETIREMENT	390	387	496	358	478	892	387	8.04%
680	65100	154	MEDICAL & DENTAL INS	1,934	2,692	3,473	1,767	2,820	4,854	1,819	2.93%
680	65100	155	LIFE INSURANCE	16	15	20	10	4	26	11	6.61%
680	65100	156	WORKERS COMPENSATION	191	187	230	170	0	433	163	-4.20%
680	65100	157	H.S.A. CONTRIBUTION	277	300	358	189	66	131	189	0.13%
680	65100	400	NON-LABOR M&S	661	4,040	2,873	3,000	1,863	2,750	3,000	0.00%
Total				**$9,897**	**$13,699**	**$15,155**	**$10,272**	**$12,587**	**$23,840**	**$10,585**	**3.05%**
Maintenance of Treatment Equipment											
680	65200	111	WAGES	7,254	11,058	23,602	14,626	12,349	24,697	15,363	5.04%
680	65200	112	OVERTIME WAGES	0	377	35	1,125	140	279	1,125	0.00%
680	65200	125	WAGES TEMPORARY	0	0	0	0	0	0	0	N/A
680	65200	131	LONGEVITY		0	0	0	0	0	0	N/A
680	65200	151	SOCIAL SECURITY	498	782	1,598	1,302	856	1,889	1,360	4.45%
680	65200	152	EMPLOYER RETIREMENT	472	778	1,631	1,195	868	1,679	1,289	7.89%
680	65200	154	MEDICAL & DENTAL INS	2,881	4,627	11,160	5,891	5,196	9,138	6,063	2.91%
680	65200	155	LIFE INSURANCE	20	31	63	34	27	49	36	4.52%
680	65200	156	WORKERS COMPENSATION	260	348	801	567	0	815	543	-4.25%
680	65200	157	H.S.A. CONTRIBUTION	400	576	1,339	631	498	997	631	-0.02%
680	65200	400	NON-LABOR M&S	18,552	21,301	27,935	21,500	20,385	40,000	30,000	39.53%
Total				**$30,337**	**$39,879**	**$68,165**	**$46,871**	**$40,318**	**$79,544**	**$56,409**	**20.35%**
			Total Treatment Expense	**$209,645**	**$258,065**	**$273,696**	**$239,628**	**$139,909**	**$298,848**	**$257,615**	**7.51%**

City of Ashland Water Utility Enterprise Fund
2026 Proposed Budget Detail

Distribution Operation

				2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 Actual Jan to June	2025 PROJECTED	2026 BUDGET	PERCENT CHANGE
Storage Facilities Expense											N/A
680	66100	111	WAGES	1,353	85	530	3,510	1,753	3,506	3,687	5.05%
680	66100	112	OVERTIME WAGES	0	159	0	0	40	80	0	N/A
680	66100	151	SOCIAL SECURITY	101	18	36	312	131	268	326	4.61%
680	66100	152	EMPLOYER RETIREMENT	88	17	37	287	125	238	309	7.81%
680	66100	154	MEDICAL & DENTAL INS	184	77	267	1,414	770	1,297	1,455	2.90%
680	66100	155	LIFE INSURANCE	1	0	1	8	1	7	9	6.61%
680	66100	156	WORKERS COMPENSATION	47	5	19	136	0	116	130	-4.20%
680	66100	157	H.S.A. CONTRIBUTION	27	9	24	151	40	80	151	0.27%
680	66100	400	NON-LABOR M&S	158	713	391	250	169	400	250	0.00%
Total				**$1,959**	**$1,083**	**$1,306**	**$6,068**	**$3,028**	**$5,993**	**$6,318**	**4.12%**
Line Operation Labor & Expense											
680	66200	111	WAGES	53,800	53,655	63,517	63,807	19,358	64,570	66,342	-17.17%
680	66200	112	OVERTIME WAGES	3,635	3,058	2,227	225	278	661	225	0.00%
680	66200	125	WAGES TEMPORARY	0	0	0	0	0	0	0	N/A
680	66200	131	LONGEVITY	714	673	0	0	0	0	0	N/A
680	66200	136	CLOTHING REIMB	802	906	900	0	445	890	0	N/A
680	66200	151	SOCIAL SECURITY	4,299	4,321	5,015	5,610	1,499	4,940	5,811	-16.61%
680	66200	152	EMPLOYER RETIREMENT	3,839	3,965	4,600	5,194	1,396	4,549	5,518	-14.61%
680	66200	157	H.S.A. CONTRIBUTION	2,774	2,839	2,624	2,760	889	2,303	2,760	-21.37%
680	66200	154	MEDICAL & DENTAL INS	21,524	24,369	25,506	25,925	7,332	21,508	26,517	-19.55%
680	66200	155	LIFE INSURANCE	216	181	67	139	22	91	143	-12.05%
680	66200	156	WORKERS COMPENSATION	2,216	1,926	2,104	2,760	0	853	2,760	-32.34%
680	66200	290	SERVICE CONTRACT	0	0	0	0	0		0	N/A
680	66200	400	NON-LABOR M&S	4,069	8,568	5,910	7,250	4,053	5,000	7,250	-3.45%
Total				**$97,888**	**$104,460**	**$112,470**	**$113,670**	**$35,271**	**$105,364**	**$117,326**	**3.22%**
Meter Testing & Setting Expense-Customers											
680	66300	111	WAGES	4,700	2,325	1,442	2,633	749	1,497	2,765	5.03%
680	66300	112	OVERTIME WAGES	0	0	0	0	0	0	0	N/A
680	66300	125	WAGES TEMPORARY		0	0	0	0	0	0	N/A
680	66300	151	SOCIAL SECURITY	340	167	108	234	53	115	245	4.61%
680	66300	152	EMPLOYER RETIREMENT	306	158	100	215	52	102	232	7.94%
680	66300	154	MEDICAL & DENTAL INS	1,528	1,110	326	1,060	417	554	1,091	2.95%
680	66300	155	LIFE INSURANCE	7	4	1	6	0	3	6	6.61%
680	66300	156	WORKERS COMPENSATION	164	77	46	102	0	49	98	-4.20%
680	66300	157	H.S.A. CONTRIBUTION	197	123	21	114	3	178	114	-0.39%
680	66300	400	NON-LABOR M&S	3,330	0	28	6,000	0	6,500	6,500	8.33%
680	66300	925	INTERDEPARTMENTAL	(5,286)	(1,982)	(1,036)	(5,182)	0	(1,500)	(5,526)	N/A
Total				**$5,286**	**$1,982**	**$1,036**	**$5,182**	**$1,274**	**$7,498**	**$5,526**	**$0**
Total Dist. System Operation Expense				**$105,132**	**$107,525**	**$114,812**	**$124,920**	**$39,574**	**$118,855**	**$129,170**	**3.40%**

City of Ashland Water Utility Enterprise Fund
2026 Proposed Budget Detail

Distribution Maintenance

				2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 Actual Jan to June	2025 PROJECTED	2026 BUDGET	PERCENT CHANGE
Maint. of Dist. Buildings & Grounds											N/A
680	67100	111	WAGES	2,791	3,084	10,058	8,190	4,444	8,888	8,603	5.05%
680	67100	112	OVERTIME WAGES	0	0	0	0	241	482	0	N/A
680	67100	125	WAGES TEMPORARY	0	2,633	2,640	34,747	0	2,640	34,747	0.00%
680	67100	151	SOCIAL SECURITY	200	425	957	729	347	680	762	4.46%
680	67100	152	EMPLOYER RETIREMENT	181	210	657	669	326	604	722	7.92%
680	67100	154	MEDICAL & DENTAL INS	873	1,513	3,325	3,299	2,242	3,289	3,395	2.91%
680	67100	155	LIFE INSURANCE	4	5	14	19	5	18	20	4.74%
680	67100	156	WORKERS COMPENSATION	97	188	430	317	0	293	304	-4.10%
680	67100	157	H.S.A. CONTRIBUTION	160	213	407	353	201	402	353	0.08%
680	67100	400	NON-LABOR M&S	198	74	105	700	39	150	500	-28.57%
Total				**$4,504**	**$8,344**	**$18,592**	**$49,023**	**$7,845**	**$17,447**	**$49,406**	**0.78%**
Maintenance of Storage Reservoirs											
680	67200	111	WAGES		158	0	0	0	0	0	N/A
680	67200	112	OVERTIME WAGES		0	0	0	0		0	N/A
680	67200	151	SOCIAL SECURITY		11	0	0	0	0	0	N/A
680	67200	152	EMPLOYER RETIREMENT		11	0	0	0	0	0	N/A
680	67200	157	H.S.A. CONTRIBUTION		0	0	0	0	0	0	N/A
680	67200	154	MEDICAL & DENTAL INS		27	0	0	0	0	0	N/A
680	67200	155	LIFE INSURANCE		0	0	0	0	0	0	N/A
680	67200	156	WORKERS COMPENSATION		5	0	0	0	0	0	N/A
680	67200	400	NON-LABOR M&S	1,553	0	5,467	10,000	487	15,500	5,000	-50.00%
Total				**$1,553**	**$211**	**$5,467**	**$10,000**	**$487**	**$15,500**	**$5,000**	**-50.00%**
Maintenance of Mains											
680	67300	111	WAGES	6,940	7,860	26,915	55,733	16,057	32,114	57,767	3.65%
680	67300	112	OVERTIME WAGES	451	0	59	900	60	121	900	0.00%
680	67300	125	TEMPORARY LABOR	0	0	41	0	0	0	0	N/A
680	67300	151	SOCIAL SECURITY	520	560	1,975	3,593	1,154	2,457	3,753	4.46%
680	67300	152	EMPLOYER RETIREMENT	481	534	1,856	3,298	1,120	2,184	3,558	7.89%
680	67300	154	MEDICAL & DENTAL INS	2,582	3,406	8,676	16,258	6,231	11,882	16,733	2.92%
680	67300	155	LIFE INSURANCE	11	17	33	95	30	64	98	3.24%
680	67300	156	WORKERS COMPENSATION	245	266	871	1,564	0	1,060	1,498	-4.20%
680	67300	157	H.S.A. CONTRIBUTION	264	479	939	1,741	668	1,336	1,741	0.01%
680	67300	400	NON-LABOR M&S	20,610	29,526	43,348	45,000	13,546	30,000	40,000	-11.11%
Total				**$32,103**	**$42,648**	**$84,712**	**$128,182**	**$38,865**	**$81,217**	**$126,049**	**-1.66%**
Maintenance of Services											
680	67500	111	WAGES	13,130	20,696	25,004	35,102	8,916	17,832	36,871	5.04%
680	67500	112	OVERTIME WAGES	310	529	792	900	40	80	900	0.00%
680	67500	125	WAGES TEMPORARY	0	20	320	0	0	0	0	N/A
680	67500	151	SOCIAL SECURITY	955	1,525	1,862	3,124	647	1,364	3,264	4.47%
680	67500	152	EMPLOYER RETIREMENT	874	1,443	1,780	2,868	622	1,213	3,094	7.89%
680	67500	154	MEDICAL & DENTAL INS	4,753	8,764	12,124	14,137	3,751	6,598	14,550	2.92%
680	67500	155	LIFE INSURANCE	23	35	53	82	11	36	85	4.01%
680	67500	156	WORKERS COMPENSATION	464	692	825	1,360	0	588	1,303	-4.20%
680	67500	157	H.S.A. CONTRIBUTION	635	1,033	1,202	1,514	310	621	1,514	0.00%
680	67500	400	NON-LABOR M&S	6,819	12,089	16,715	10,000	5,799	6,000	10,000	0.00%
Total				**$27,964**	**$46,826**	**$60,676**	**69,087**	**$20,099**	**$34,332**	**71,581**	**3.61%**

City of Ashland Water Utility Enterprise Fund
2026 Proposed Budget Detail

				2022	2023	2024	2025	2025 Actual	2025	2026	PERCENT
Maintenance of Meters				**ACTUAL**	**ACTUAL**	**ACTUAL**	**BUDGET**	**Jan to June**	**PROJECTED**	**BUDGET**	**CHANGE**
680	67600	111	WAGES	5,936	11,920	9,175	11,701	3,226	6,452	12,290	5.04%
680	67600	112	OVERTIME WAGES	0	125	242	0	104	209	0	N/A
680	67600	151	SOCIAL SECURITY	415	842	690	1,041	195	494	1,088	4.51%
680	67600	152	EMPLOYER RETIREMENT	387	819	650	956	232	439	1,031	7.89%
680	67600	154	MEDICAL & DENTAL INS	2,226	5,268	4,240	4,712	1,210	2,387	4,850	2.93%
680	67600	155	LIFE INSURANCE	12	26	15	27	185	13	28	5.29%
680	67600	156	WORKERS COMPENSATION	192	408	310	453	2	213	434	-4.13%
680	67600	157	H.S.A. CONTRIBUTION	293	729	439	505	64	129	505	-0.06%
680	67600	400	NON-LABOR M&S	4,572	4,278	5,186	3,400	3,292	6,584	3,400	0.00%
680	67600	925	INTERDEPARTMENTAL	(7,016)	(12,209)	(10,474)	(11,398)	0	(10,832)	(11,814)	N/A
Total				**$7,016**	**$12,209**	**$10,474**	**$11,397**	**$8,511**	**$6,087**	**$11,814**	**3.65%**
Maintenance of Hydrants											
680	67700	111	WAGES	12,417	12,751	10,142	24,279	11,980	23,960	25,502	5.04%
680	67700	112	OVERTIME WAGES	0	76	59	0	591	1,181	0	N/A
680	67700	125	WAGES TEMPORARY	0	20	29	0	0	0	0	N/A
680	67700	151	SOCIAL SECURITY	870	934	748	2,161	918	1,833	2,257	4.46%
680	67700	152	EMPLOYER RETIREMENT	807	872	704	1,984	874	1,629	2,140	7.87%
680	67700	154	MEDICAL & DENTAL INS	5,227	5,532	3,376	9,778	5,245	8,865	10,064	2.92%
680	67700	155	LIFE INSURANCE	25	24	8	57	26	48	59	3.49%
680	67700	156	WORKERS COMPENSATION	432	422	327	940	0	791	901	-4.13%
680	67700	157	H.S.A. CONTRIBUTION	562	765	217	1,047	763	500	1,047	0.02%
680	67700	400	NON-LABOR M&S	4,449	6,575	15,539	24,000	14,569	24,000	10,000	-58.33%
Total				**$24,791**	**$27,971**	**$31,149**	**$64,246**	**$34,964**	**$62,806**	**$51,971**	**-19.11%**
Maint. of Misc. Distribution Equipment											
680	67800	111	WAGES		0	0	878	0	0	922	4.99%
680	67800	112	OVERTIME WAGES		0	0	0	0	0	0	N/A
680	67800	151	SOCIAL SECURITY	0	0	0	78	0	0	82	4.61%
680	67800	152	EMPLOYER RETIREMENT	0	0	0	72	0	0	77	7.44%
680	67800	154	MEDICAL & DENTAL INS	0	0	0	353	0	0	364	3.05%
680	67800	155	LIFE INSURANCE	0	0	0	2	0	0	2	6.61%
680	67800	156	WORKERS COMPENSATION	0	0	0	34	0	0	33	-4.20%
680	67800	157	H.S.A. CONTRIBUTION	0	0	0	38	0	0	38	-0.39%
680	67800	400	NON-LABOR M&S	530	1,131	1,383	1,000	898	1,400	1,000	0.00%
Total				**$530**	**$1,131**	**$1,383**	**$2,455**	**$898**	**$1,400**	**$2,517**	**2.53%**
Total Dist. System Maint. Expense				**$98,461**	**$139,340**	**$212,453**	**$334,390**	**$111,669**	**$218,789**	**$318,338**	**-4.80%**

City of Ashland Water Utility Enterprise Fund
2026 Proposed Budget Detail

				2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 Actual Jan to June	2025 PROJECTED	2026 BUDGET	PERCENT CHANGE
Customer Accounts											
Customer Accounts Supervision											N/A
680	90100	925	INTERDEPARTMENTAL CHARGES	13,058	11,009	10,276	8,645	4,747	8,645	9,870	14.17%
Total				**$13,058**	**$11,009**	**$10,276**	**$8,645**	**$4,747**	**$8,645**	**$9,870**	**14.17%**
Meter Reading Expenses											
680	90200	111	WAGES	15,132	19,906	7,894	10,238	1,738	3,477	10,754	5.04%
680	90200	112	OVERTIME WAGES	33	0	98	0	0	0	0	N/A
680	90200	131	LONGEVITY	138	0	0	0	0	0	0	N/A
680	90200	136	CLOTHING REIMB	142	0	0	0	0	0	0	N/A
680	90200	151	SOCIAL SECURITY	1,133	1,464	588	911	129	266	952	4.49%
680	90200	152	EMPLOYER RETIREMENT	876	1,354	551	836	121	236	902	7.95%
680	90200	154	MEDICAL & DENTAL INS	4,810	7,849	4,253	4,123	726	1,286	4,244	2.93%
680	90200	155	LIFE INSURANCE	26	15	10	24	3	7	25	3.65%
680	90200	156	WORKERS COMPENSATION	543	654	265	397	0	115	380	-4.28%
680	90200	157	H.S.A. CONTRIBUTION	751	600	391	442	110	220	442	-0.09%
680	90200	400	NON-LABOR M&S	2,580	5,457	5,740	10,000	20,125	20,000	8,000	-20.00%
680	90200	925	INTERDEPARTMENTAL CHARGES	$0	0	0	0	0	0	0	N/A
Total				**$26,162**	**$37,299**	**$19,789**	**$26,971**	**$22,952**	**$25,608**	**$25,699**	**-4.72%**
Customer Records & Collection Expense											
680	90300	111	WAGES	22,018	23,706	25,502	26,073	13,016	26,032	24,169	-7.30%
680	90300	112	OVERTIME WAGES		0	0	0	0	0	0	N/A
680	90300	131	LONGEVITY	0	0	0	0	0	0	0	N/A
680	90300	151	SOCIAL SECURITY	1,644	1,679	1,773	1,907	909	1,991	1,782	-6.54%
680	90300	152	EMPLOYER RETIREMENT	1,433	1,612	1,760	1,812	905	1,770	1,740	-3.96%
680	90300	154	MEDICAL & DENTAL INS	11,744	14,781	16,342	16,843	7,896	9,632	14,322	-14.97%
680	90300	155	LIFE INSURANCE	32	22	22	27	12	52	25	-6.67%
680	90300	156	WORKERS COMPENSATION	756	81	46	49	0	859	45	-7.66%
680	90300	157	H.S.A. CONTRIBUTION	1,467	1,532	1,500	1,500	750	1,500	1,350	-10.00%
680	90300	400	NON-LABOR M&S	9,719	9,528	16,136	0	3,745	11,000	11,000	#DIV/0!
680	90300	925	INTERDEPARTMENTAL CHARGES	11,980	3,670	3,425	2,881	1,582	3,765	3,290	14.20%
Total				**60,793**	**56,612**	**66,507**	**51,092**	**28,815**	**56,602**	**57,724**	**12.98%**
Misc. Customer Service Expense											
680	90500	400	NON-LABOR M&S	245	9	0	1,000	0	250	1,000	0.00%
680	90500	925	INTERDEPARTMENTAL CHARGES	7,627	0	0	0	0	0	0	N/A
Total				**$7,872**	**$9**	**$0**	**$1,000**	**$0**	**$250**	**$1,000**	**0.00%**
Total Customer Accounts Expense				**$107,886**	**$104,929**	**$96,572**	**$87,708**	**$56,514**	**$91,105**	**$94,293**	**7.51%**

				2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 Actual Jan to June	2025 PROJECTED	2026 BUDGET	PERCENT CHANGE
Administrative & General											
Administrative & General Salaries											
680	92000	111	WAGES	81,520	85,618	112,531	119,483	68,913	137,827	130,883	9.54%
680	92000	112	OVERTIME WAGES	18	42	513	0	343	686	0	N/A
680	92000	125	TEMPORARY LABOR	8,025	6,729	3,351	0	1,540	1,663	0	N/A
680	92000	131	LONGEVITY	12	807	1,403	1,455	731	1,076	1,685	15.79%
680	92000	138	ADMIN/GENERAL ACCR SICK/VAC	(14,790)	1,802	(3,903)	0	0	0	0	N/A
680	92000	151	SOCIAL SECURITY	6,520	7,154	8,687	9,015	5,368	10,544	9,293	3.09%
680	92000	152	EMPLOYER RETIREMENT	5,805	5,764	8,160	8,405	4,864	9,372	9,949	18.37%
680	92000	154	MEDICAL & DENTAL INS	15,781	18,416	35,009	34,252	19,274	50,996	38,664	12.88%
680	92000	155	LIFE INSURANCE	103	91	135	120	92	276	161	34.04%
680	92000	156	WORKERS COMPENSATION	2,425	2,243	3,294	2,510	0	4,548	2,764	10.12%
680	92000	157	H.S.A. CONTRIBUTION	2,872	2,872	4,368	4,050	2,698	5,395	4,613	13.89%
680	92000	190	POST-EMPLOYMENT HEALTH INS	27,497	(14,277)	59,196	5,000	0	5,000	5,000	0.00%
680	92000	295	ENGINEERING DIVISION		0	0	0	0			N/A
680	92000	400	ADMIN/GENERAL MATERIALS	15,548	18,166	15,839	17,000	8,956	16,000	20,000	17.65%
680	92000	925	INTERDEPARTMENTAL CHARGES	78,075	99,451	111,351	102,595	52,850	102,595	113,990	11.11%
Total				**$229,410**	**$234,879**	**$359,933**	**$303,885**	**$165,628**	**$345,977**	**$337,002**	**10.90%**
Office Supplies & Expense											
680	92100	400	OFFICE SUPPLIES MATERIALS	145	352	239	500	3	500	500	0.00%
680	92100	925	INTERDEPARTMENTAL CHARGES	0	0	0	0	0	0	0	N/A
Total				**$145**	**$352**	**$239**	**$500**	**$3**	**$500**	**$500**	**0.00%**
Outside Professional Services											
680	92300	210	PROFESSIONAL SERVICES	50,688	121,321	83,122	83,000	31,025	95,000	86,000	3.61%
680	92300	213	AUDIT FEES		0	0	0	0			N/A

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

City of Ashland Water Utility Enterprise Fund
2026 Proposed Budget Detail

Administrative & General Continued:

				2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 Actual Jan to June	2025 PROJECTED	2026 BUDGET	PERCENT CHANGE
Injuries & Damages											
680	92500	156	WORKERS COMP.								N/A
680	92500	158	UNEMPLOYMENT COMP.								N/A
680	92500	369	OTHER CLAIMS/DEDUCTIBLES	1,500	0	0	0	0			N/A
680	92500	513	LIABILITY INSURANCE	5,541	5,424	5,722	9,000	548	4,524	9,000	0.00%
Total				**$7,041**	**$5,424**	**$5,722**	**$9,000**	**$548**	**$4,524**	**$9,000**	**0.00%**
Employee Benefits											
680	92600	131	LONGEVITY	0	0	0	0	0	0	0	N/A
680	92600	133	RETIREMENT PAYOUT	16,972	0	0	0	0	0		N/A
680	92600	152	PENSION (actuarial adjustment)	(33,268)	15,955	(10,356)	20,000	0	20,000	20,000	0.00%
680	92600	151	SOCIAL SECURITY	411	0	0	0	0	822	0	N/A
680	92600	154	HEALTH/DENTAL	42,757	48,084	47,682	54,000	37,267	45,011	54,000	0.00%
Total				**$26,872**	**$64,039**	**$37,326**	**$74,000**	**$37,267**	**$65,833**	**$74,000**	**0.00%**
Regulatory Commission Expense											
680	92800	210	REGULATORY COMMISSION EXP	0	0	0	200	0	200	200	0.00%
680	92800	400	REGULATORY COMMISSION EXP	575	563	5,063	2,000	582	2,000	2,000	0.00%
Total				**$575**	**$563**	**$5,063**	**$2,200**	**$582**	**$2,200**	**$2,200**	**0.00%**
Misc. General Expense											
680	93000	400	NON-LABOR M&S	1,896	(3,443)	1,056	2,000	131	2,000	2,000	0.00%
680	93000	930	MISC GENERAL EXP TRANS								N/A
Total				**$1,896**	**($3,443)**	**$1,056**	**$2,000**	**$131**	**$2,000**	**$2,000**	**0.00%**
Rents											
680	93100	539	RENTALS/LEASES	1,509	1,578	1,632	2,000	0	1,578	2,000	0.00%
680	93100	925	INTERDEPARTMENTAL CHARGES	6,627	7,419	6,553	6,000	0	5,050	6,000	N/A
Total				**$8,136**	**$8,997**	**$8,184**	**$8,000**	**$0**	**$6,628**	**$8,000**	**0.00%**
Total Admin. & General Expense				**$332,802**	**$441,270**	**$509,916**	**$499,085**	**$235,184**	**$538,162**	**$535,202**	**7.24%**

Other Operating Expenses (Credits)

				2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 Actual Jan to June	2025 PROJECTED	2026 BUDGET	PERCENT CHANGE
Depreciation Expense											N/A
680	40300	000	DEPRECIATION- UTILITY FINANCE	394,953	389,414	422,096	400,000	211,048	400,000	400,000	0.00%
680	40300	471	DEPRECIATION ON CONTRIBUTED	121,286	131,641	147,145	131,000	73,572	131,000	131,000	0.00%
680	40300	925	INTERDEPARTMENTAL CHARGES	(20,209)	(24,834)	(27,754)	(24,000)	0	(27,000)	(27,000)	N/A
Total				**$496,029**	**$496,221**	**$541,487**	**$507,000**	**$284,620**	**$504,000**	**$504,000**	**-0.59%**
Taxes Expense											
680	40800	000	PROPERTY TAX EQUIVALENT	383,279	349,570	326,114	400,000	161,700	382,000	400,000	0.00%
680	40800	925	INTERDEPARTMENTAL CHARGES	(6,620)	(5,941)	(7,440)	(7,376)	0	(7,044)	(7,376)	N/A
Total				**$376,660**	**$343,628**	**$318,674**	**$392,624**	**$161,700**	**$374,956**	**$392,624**	**0.00%**
Total Other Operating Expense				**$872,689**	**$839,850**	**$860,161**	**$899,624**	**$446,320**	**$878,956**	**$896,624**	-0.33%
Total Operating Expenses				**$1,906,340**	**$2,117,687**	**$2,253,273**	**$2,399,815**	**$1,120,358**	**$2,336,614**	**$2,507,306**	4.48%
Net Operating Income (Loss)				**$424,323**	**$215,458**	**$285,701**	**$403,462**	**$329,641**	**$167,291**	**$609,107**	50.97%
Net Income (Loss)				**$618,717**	**$460,604**	**$1,012,383**	**$1,320,313**	**$644,119**	**$1,284,432**	**$664,562**	-49.67%
				618,717	460,604	1,012,383	1,320,313	644,119			

City of Ashland Water Utility Enterprise Fund
2026 Proposed Budget Detail

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

City of Ashland
2026 Budget Preliminary
Wastewater Utility Enterprise Fund

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

City of Ashland
2026 Budget Preliminary
Wastewater Utility Enterprise Fund

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

Adjust Net Income for Contributions in Aid of Construction - CIAC

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

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

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

	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET	
Net Income (Loss)	398,490	925,472	(174,665)	628,422	(199,128)	125,855	(277,965)	39.59%
Remove-Contribution in aid of construction	(607,121)	(1,075,428)	(338,775)	(986,817)	(250,000)	(500,000)	(250,000)	0.00%
Depreciation on CIAC not available	0	0	0	0	0	0	0	0.00%
Net Income (Loss) removing CIAC	**($208,631)**	**($149,956)**	**($513,440)**	**($358,395)**	**($449,128)**	**($374,145)**	**($527,965)**	17.55%

City of Ashland
2026 Budget Preliminary
Wastewater Utility Enterprise Fund

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

Calculate Adjusted Net Income Available for Debt Service & Capital Assets

	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 ESTIMATE	2026 BUDGET	Percent Change
Gross Operating Revenues	$2,170,438	$2,177,443	$2,178,051	$2,241,604	$2,280,404	$2,270,760	$2,247,515	-1.44%
Add: Interest/WC Dividend	21,431	12,611	27,985	40,309	23,100	23,179	23,100	0.00%
Less: Operating Expenses	(2,392,921)	(2,320,824)	(2,596,315)	(2,605,585)	(2,712,634)	(2,608,284)	(2,733,580)	0.77%
Add: Depreciation	843,245	776,203	799,189	796,358	845,000	850,000	850,000	0.59%
Add: Special Assessments collected	0	0	0	8,091	10,000	10,000	10,000	0.00%
Add: Pension & OPEB liability adjustments	89,819	(3,399)	(11,085)	52,482	70,000	60,000	70,000	0.00%
Subtotal - Cash Flow	**732,012**	**642,034**	**397,825**	**533,259**	**515,870**	**605,655**	**467,035**	-9.47%
Less: Debt Payments	(113,822)	(130,909)	(142,302)	(195,331)	(292,125)	(229,595)	(278,538)	-4.65%
Less: Provision-Collection sys/Other Assets	(164,000)	(164,000)	(76,471)	0	0	0	0	0.00%
Less: Equipment Replacement Reserve funding	(178,455)	(178,455)	(178,455)	(178,455)	(178,455)	(178,455)	(113,307)	-36.51%
Adjusted Cash Flow Income (Loss)	**$275,735**	**$168,670**	**$597**	**$159,473**	**$45,290**	**$197,605**	**$75,190**	66.02%

Calculation of Debt Service Payments using debt ratio of 110%

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

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

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

City of Ashland
2026 Detail Preliminary
Wastewater Utility Enterprise Fund

Operating Revenues:

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

Non-Operating Income (Expense):

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

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Operating Expenses:

				2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 Actual Jan to June	2025 Yr End Estimate	2026 BUDGET	PERCENT CHANGE
Collection System												
Collection Operation Labor & Expense												
690	82100	111	WAGES	61,643	67,891	95,039	102,752	61,171	32,349	64,698	62,967	2.94%
690	82100	112	OVERTIME WAGES	373	2,476	3,311	2,054	675	237	576	675	0.00%
690	82100	131	LONGEVITY	567	1,095	1,196	1,234	0	0	0	0	N/A
690	82100	136	CLOTHING ALLOWANCE	900	957	1,370	1,960	450	1,554	2,000	450	0.00%
690	82100	151	SOCIAL SECURITY	4,687	5,391	7,569	8,339	5,134	2,840	4,949	5,300	3.23%
690	82100	152	EMPLOYER RETIREMENT	4,278	4,664	6,809	7,454	4,912	2,350	4,654	5,227	6.42%
690	82100	154	MEDICAL & DENTAL INS	16,994	27,842	32,102	43,527	25,666	22,204	23,938	24,324	-5.23%
690	82100	155	LIFE INSURANCE	196	155	185	146	96	102	129	123	28.05%
690	82100	156	WORKERS COMPENSATION	2,349	2,575	3,310	3,387	2,092	0	2,135	2,128	1.72%
690	82100	290	SERVICES	0	0	0	0	0	0	0	0	N/A
690	82100	157	HSA CONTRIBUTION	2,304	2,390	3,748	5,038	2,674	2,334	2,800	2,674	0.00%
690	82100	400	NON-LABOR M&S	3,858	7,579	11,545	14,180	5,500	2,957	5,500	5,500	0.00%
Total				**$98,149**	**$123,014**	**$166,184**	**$190,071**	**$108,370**	**$66,927**	**$111,380**	**$109,368**	**0.92%**
Power & Fuel for Lift Stations												
690	82200	222	ELECTRICITY	48,921	43,866	58,290	45,629	52,275	18,430	50,000	47,500	-9.13%
690	82200	224	NATURAL GAS	8,792	12,271	9,038	6,337	11,000	5,970	10,850	11,000	0.00%
690	82200	342	GAS & DIESEL FUEL	548	292	234	743	800	0	800	800	0.00%
Total				**$58,261**	**$56,429**	**$67,562**	**$52,709**	**$64,075**	**$24,400**	**$61,650**	**$59,300**	**-7.45%**
Misc. Collection System Expense												
690	82300	400	NON-LABOR M&S	13,380	21,527	20,493	23,667	17,500	7,831	16,500	17,500	0.00%
Total				**$13,380**	**$21,527**	**$20,493**	**$23,667**	**$17,500**	**$7,831**	**$16,500**	**$17,500**	**0.00%**
Maint. of Collection System												
690	82500	111	WAGES	14,263	18,111	32,593	45,328	39,582	9,633	22,556	40,743	2.93%
690	82500	112	OVERTIME WAGES	150	191	520	341	1,350	281	562	1,350	0.00%
690	82500	125	WAGES/TEMP	56	0	2,700	2,640	29,137	30	0	29,137	0.00%
690	82500	151	SOCIAL SECURITY	1,056	1,368	2,652	3,589	3,322	728	1,702	3,429	3.23%
690	82500	152	EMPLOYER RETIREMENT	973	1,190	2,253	3,108	3,179	689	1,602	3,382	6.40%
690	82500	157	HSA CONTRIBUTION	470	537	1,252	1,590	1,730	425	942	1,730	0.01%
690	82500	154	MEDICAL & DENTAL INS	3,533	3,706	12,114	18,168	16,608	4,355	9,274	15,739	-5.23%
690	82500	155	LIFE INSURANCE	16	11	29	187	62	22	2	80	28.29%
690	82500	156	WORKERS COMPENSATION	542	640	1,159	1,569	1,354	0	1,200	1,377	1.69%
690	82500	400	NON-LABOR M&S	170,995	131,912	102,260	64,795	70,000	3,120	75,000	70,000	0.00%
Total				**$192,054**	**$157,666**	**$157,532**	**$141,315**	**$166,324**	**$19,283**	**$112,840**	**$166,967**	**0.39%**
Maint. of Lift Stn. Buildings & Grounds												
690	82600	111	WAGES	5,892	2,348	876	881	2,699	1,178	2,356	2,778	2.93%
690	82600	112	OVERTIME WAGES	148	0	0	0	0	0	0	0	N/A
690	82600	151	SOCIAL SECURITY	434	167	66	66	226	87	180	234	3.46%
690	82600	152	EMPLOYER RETIREMENT	407	153	60	61	217	82	160	231	6.27%
690	82600	154	MEDICAL & DENTAL INS	1,555	690	163	435	1,132	308	872	1,073	-5.20%
690	82600	155	LIFE INSURANCE	14	12	0	2	4	2	5	5	35.58%
690	82600	156	WORKERS COMPENSATION	221	86	24	33	92	0	78	94	2.04%
690	82600	157	HSA CONTRIBUTION	208	116	23	56	118	55	75	118	-0.03%
690	82600	400	NON-LABOR M&S	1,632	1,991	2,986	2,578	2,300	1,237	2,300	2,300	0.00%
Total				**$10,511**	**$5,562**	**$4,198**	**$4,112**	**$6,788**	**$2,949**	**$6,026**	**$6,833**	**0.66%**

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Collection System

				2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 Actual Jan to June	2025 Yr End Estimate	2026 BUDGET	PERCENT CHANGE
Maint. of Lift Stn Equipment												
690	82700	111	WAGES	14,580	3,855	2,850	4,008	8,096	6,140	11,337	8,334	2.94%
690	82700	112	OVERTIME WAGES	0	769	0	0	450	334	668	450	0.00%
690	82700	151	SOCIAL SECURITY	1,057	337	214	299	679	478	867	701	3.30%
690	82700	152	EMPLOYER RETIREMENT	984	301	194	277	650	450	771	692	6.44%
690	82700	154	MEDICAL & DENTAL INS	4,268	1,081	265	1,030	3,397	1,226	4,195	3,219	-5.23%
690	82700	155	LIFE INSURANCE	63	18	0	4	13	8	23	16	25.15%
690	82700	156	WORKERS COMPENSATION	553	151	95	132	277	0	374	282	1.67%
690	82700	157	HSA CONTRIBUTION	651	198	36	97	354	215	190	354	-0.03%
690	82700	400	NON-LABOR M&S	30,152	24,575	14,012	10,589	25,000	33,312	65,000	20,000	-20.00%
Total				**$52,308**	**$31,284**	**$17,666**	**$16,436**	**$38,916**	**$42,163**	**$83,425**	**$34,048**	**-12.51%**
Maint. of Misc. Collection Equipment												
690	82800	111	WAGES	2,182	1,442	1,722	3,889	3,238	1,627	3,254	3,334	2.95%
690	82800	112	OVERTIME WAGES	75	78	0	0	0	201	402	0	N/A
690	82800	151	SOCIAL SECURITY	160	109	129	296	272	134	249	281	3.15%
690	82800	152	EMPLOYER RETIREMENT	152	99	117	268	260	127	221	277	6.44%
690	82800	154	MEDICAL & DENTAL INS	700	412	436	1,306	1,359	636	1,204	1,288	-5.24%
690	82800	155	LIFE INSURANCE	11	6	1	4	5	1	7	7	30.16%
690	82800	156	WORKERS COMPENSATION	84	53	58	131	111	0	107	113	1.49%
690	82800	157	HSA CONTRIBUTION	144	78	75	128	142	58	116	142	-0.31%
690	82800	400	NON-LABOR M&S	965	370	490	13,829	900	7,892	750	900	0.00%
Total				**$4,473**	**$2,647**	**$3,028**	**$19,851**	**$6,287**	**$10,676**	**$6,310**	**$6,339**	**0.83%**
			Total Collection System Expense	**$429,136**	**$398,130**	**$436,663**	**$448,161**	**$408,260**	**$174,229**	**$398,130**	**$400,355**	**-1.94%**

Wastewater Treatment

				2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 Actual Jan to June	2025 Yr End Estimate	2026 BUDGET	PERCENT CHANGE
Treatment Operation Labor & Expense												
690	83100	111	WAGES	29,803	21,459	19,832	22,277	42,280	11,181	22,362	43,521	2.94%
690	83100	112	OVERTIME WAGES	1,200	2,353	247	648	900	909	1,818	900	0.00%
690	83100	131	LONGEVITY PAY	47	552	578	0	4,139	0	0	5,517	33.29%
690	83100	136	CLOTHING ALLOWANCE	450	0	0	0	0	0	0	0	N/A
690	83100	151	SOCIAL SECURITY	2,299	1,810	1,548	1,740	3,548	900	1,711	3,663	3.24%
690	83100	152	EMPLOYER RETIREMENT	2,123	1,587	1,405	1,582	3,395	840	1,521	3,613	6.42%
690	83100	154	MEDICAL & DENTAL INS	7,114	5,988	7,292	8,962	17,740	4,421	8,274	16,812	-5.23%
690	83100	155	LIFE INSURANCE	24	21	18	19	66	10	45	85	28.73%
690	83100	156	WORKERS COMPENSATION	1,141	858	707	724	1,446	0	738	1,471	1.71%
690	83100	157	HSA CONTRIBUTION	1,006	759	957	1,017	1,848	442	884	1,848	0.01%
690	83100	400	NON-LABOR M&S	5,099	4,388	9,385	6,312	12,500	4,362	10,000	12,500	0.00%
690	83100	410	TREATMENT CHEMICALS: ALU	82,872	107,749	106,754	93,946	100,000	40,348	92,500	85,000	-15.00%
Total				**$133,178**	**$147,525**	**$148,723**	**$137,227**	**$187,862**	**$63,413**	**$139,852**	**$174,930**	**-6.88%**
Power & Fuel for WWTP												
690	83200	222	ELECTRICITY	76,616	85,106	97,604	86,809	95,500	33,992	85,000	90,000	-5.76%
690	83200	224	NATURAL GAS	32,975	48,072	35,195	24,785	40,000	28,147	40,000	40,000	0.00%
690	83200	342	GAS & DIESEL FUEL/GENERAT	198	(291)	441	(209)	300	0	300	300	0.00%
690	83200	400	POWER FOR WWTP	0	0	25	0	0	0	0	0	N/A
Total				**$109,789**	**$132,888**	**$133,265**	**$111,385**	**$135,800**	**$62,139**	**$125,300**	**$130,300**	**-4.05%**

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Wastewater Treatment

				2021	2022	2023	2024	2025	2025 Actual	2025 Yr End	2026	PERCENT
Laboratory & Testing Expense				ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	Jan to June	Estimate	BUDGET	CHANGE
690	83300	111	WAGES	66,465	71,007	64,745	71,010	80,243	32,862	65,724	82,598	2.93%
690	83300	112	OVERTIME WAGES	524	556	1,253	613	225	420	840	225	0.00%
690	83300	131	LONGEVITY	1,336	1,867	538	605	2,100	0	1,900	2,100	0.00%
690	83300	136	CLOTHING ALLOWANCE	450	450	450	450	450	0	450	450	0.00%
690	83300	151	SOCIAL SECURITY	5,105	5,492	4,962	5,421	6,734	2,412	5,028	6,952	3.24%
690	83300	152	EMPLOYER RETIREMENT	4,638	4,807	4,557	5,016	6,444	2,313	4,469	6,857	6.41%
690	83300	154	MEDICAL & DENTAL INS	18,489	13,488	11,123	14,818	33,668	5,979	24,318	31,907	-5.23%
690	83300	155	LIFE INSURANCE	67	46	22	77	126	38	131	161	27.98%
690	83300	156	WORKERS COMPENSATION	2,570	2,595	2,200	2,314	2,744	0	2,169	2,791	1.72%
690	83300	157	HSA CONTRIBUTION	3,265	2,433	1,834	1,912	3,508	874	1,748	3,508	-0.01%
690	83300	213	OUTSIDE SERVICES	6,755	5,726	8,487	10,704	4,500	5,608	10,000	7,500	66.67%
690	83300	400	NON-LABOR M&S	24,053	18,049	27,561	19,302	17,400	9,826	18,500	20,000	14.94%
Total				**$133,717**	**$126,516**	**$127,732**	**$132,242**	**$158,142**	**$60,332**	**$135,277**	**$165,049**	**4.37%**
Sludge Treatment/Disposal Expenses												
690	83400	111	WAGES	19,875	16,479	9,927	12,439	22,657	7,470	15,000	22,789	0.58%
690	83400	112	OVERTIME WAGES	0	0	0	0	0	241	482	0	N/A
690	83400	125	TEMPORARY WAGES	111	0	291	324	0	0	0	0	N/A
690	83400	151	SOCIAL SECURITY	1,443	1,208	757	955	377	570	1,148	390	3.36%
690	83400	152	EMPLOYER RETIREMENT	1,342	1,071	675	858	361	536	1,020	384	6.47%
690	83400	154	MEDICAL & DENTAL INS	5,968	3,745	2,294	3,934	1,887	1,965	5,550	1,789	-5.22%
690	83400	155	LIFE INSURANCE	77	28	8	24	7	6	30	9	29.12%
690	83400	156	WORKERS COMPENSATION	751	762	342	361	154	0	495	156	1.60%
690	83400	157	HSA CONTRIBUTION	1,035	403	441	584	197	207	400	197	-0.20%
690	83400	400	NON-LABOR M&S	11,794	5,857	10,375	12,573	14,500	2,771	8,000	12,000	-17.24%
690	83400	410	PRESS CHEMICALS: POLYMER	8,868	9,211	9,868	25,100	15,000	0	10,000	20,000	33.33%
Total				**$51,264**	**$38,764**	**$34,978**	**$57,152**	**$55,140**	**$13,766**	**$42,125**	**$57,714**	**4.67%**
Misc. Treatment Plant Expense												
690	83500	111	WAGES	31,528	32,848	38,237	30,768	25,188	16,991	27,568	25,928	2.94%
690	83500	112	OVERTIME WAGES	323	163	101	326	0	277	554	0	N/A
690	83500	125	TEMPORARY WAGES	0	0	0	0	0	0	0	0	N/A
690	83500	151	SOCIAL SECURITY	2,339	2,454	2,859	2,375	2,114	1,277	1,863	2,182	3.23%
690	83500	152	EMPLOYER RETIREMENT	2,149	2,148	2,607	2,146	2,023	1,200	3,392	2,152	6.40%
690	83500	154	MEDICAL & DENTAL INS	7,355	8,102	11,251	11,815	10,569	6,216	8,131	10,016	-5.23%
690	83500	155	LIFE INSURANCE	21	25	35	33	39	24	78	51	29.79%
690	83500	156	WORKERS COMPENSATION	1,203	1,132	1,298	995	861	0	1,381	876	1.76%
690	83500	157	HSA CONTRIBUTION	1,074	931	1,614	1,384	1,101	740	1,321	1,101	0.00%
690	83500	400	NON-LABOR M&S	22,711	30,638	45,436	57,122	38,000	31,056	42,000	52,500	38.16%
Total				**$68,703**	**$78,441**	**$103,438**	**$106,964**	**$79,895**	**$57,782**	**$86,288**	**$94,806**	**18.66%**
Disinfection Expense												
690	83600	111	WAGES	4,482	1,949	1,364	1,656	3,598	775	1,500	3,704	2.94%
690	83600	112	OVERTIME WAGES	0	81	0	41	0	41	82	0	N/A
690	83600	151	SOCIAL SECURITY	328	152	101	126	302	61	115	312	3.23%
690	83600	152	EMPLOYER RETIREMENT	302	132	93	117	289	57	102	307	6.40%
690	83600	154	MEDICAL & DENTAL INS	956	450	356	384	1,510	122	555	1,431	-5.24%
690	83600	155	LIFE INSURANCE	5	2	1	2	6	0	3	7	20.52%
690	83600	156	WORKERS COMPENSATION	166	73	45	54	123	0	50	125	1.76%
690	83600	157	HSA CONTRIBUTION	354	67	60	41	157	9	75	157	0.19%
690	83600	400	NON-LABOR M&S	5,615	26,275	174	7,173	18,000	21,500	21,500	5,000	-72.22%
Total				**$12,208**	**$29,181**	**$2,194**	**$9,594**	**$23,985**	**$22,565**	**$23,981**	**$11,044**	**-53.96%**
Maint. of Treatment Buildings & Grounds												
690	83700	111	WAGES	10,373	10,841	13,624	9,714	10,795	3,145	14,000	11,112	2.93%
690	83700	112	OVERTIME WAGES	75	0	0	100	0	8	100	0.00	N/A
690	83700	125	WAGES/TEMP	999	208	0	0	0	156	312	0	N/A
690	83700	151	SOCIAL SECURITY	836	829	1,018	729	906	244	1,071	935	3.23%
690	83700	152	EMPLOYER RETIREMENT	635	627	884	677	867	219	952	922	6.40%
690	83700	154	MEDICAL & DENTAL INS	2,287	1,097	2,859	2,722	4,529	662	5,180	4,292	-5.22%
690	83700	155	LIFE INSURANCE	40	18	6	16	17	3	28	22	27.60%
690	83700	156	WORKERS COMPENSATION	429	383	458	350	369	0	462	376	1.76%
690	83700	157	HSA CONTRIBUTION	352	167	416	323	472	92	296	472	-0.03%
690	83700	400	NON-LABOR M&S	17,184	15,894	35,551	23,444	20,000	6,993	15,000	20,000	0.00%
Total				**$33,210**	**$30,063**	**$54,816**	**$38,075**	**$37,955**	**$11,522**	**$37,401**	**$38,131**	**0.46%**

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Wastewater Utility Enterprise Fund

Wastewater Treatment

				2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 Actual Jan to June	2025 Yr End Estimate	2026 BUDGET	PERCENT CHANGE
Maintenance of Treatment Equipment												
690	83800	111	WAGES	42,338	21,617	31,867	25,046	31,665	9,797	19,594	32,595	2.94%
690	83800	112	OVERTIME WAGES	187	4,082	2,961	342	450	0	0	450	0.00%
690	83800	131	LONGEVITY	1,171	482	0	643	0	0	0	0	N/A
690	83800	136	CLOTHING ALLOWANCE	450	584	450	450	2,700	324	450	2,700	0.00%
690	83800	151	SOCIAL SECURITY	3,220	4,213	2,637	1,991	2,657	748	1,499	2,743	3.25%
690	83800	152	EMPLOYER RETIREMENT	2,977	1,741	2,400	1,828	2,543	703	1,332	2,706	6.40%
690	83800	154	MEDICAL & DENTAL INS	12,417	4,147	5,145	6,222	13,286	1,978	7,250	12,591	-5.23%
690	83800	155	LIFE INSURANCE	248	46	15	31	50	10	39	64	27.26%
690	83800	156	WORKERS COMPENSATION	1,648	1,991	1,117	762	1,083	0	647	1,101	1.71%
690	83800	157	HSA CONTRIBUTION	2,145	878	918	918	1,384	259	518	1,384	0.01%
690	83800	400	NON-LABOR M&S	30,214	55,604	121,549	84,677	45,000	3,043	12,500	45,000	0.00%
Total				**$97,015**	**$95,384**	**$169,059**	**$122,910**	**$100,818**	**$16,862**	**$43,829**	**$101,334**	**0.51%**
Maint. of Misc. Plant Equipment												
690	83900	111	WAGES	5,331	4,738	12,658	17,055	7,197	7,746	15,492	7,408	2.93%
690	83900	112	OVERTIME WAGES	0	22	68	343	0	0	0	0	N/A
690	83900	151	SOCIAL SECURITY	389	352	946	1,318	604	570	1,185	623	3.23%
690	83900	152	EMPLOYER RETIREMENT	359	309	866	1,201	578	538	1,053	615	6.40%
690	83900	154	MEDICAL & DENTAL INS	1,088	923	3,844	6,196	3,020	2,680	5,732	2,862	-5.24%
690	83900	155	LIFE INSURANCE	4	7	6	16	11	6	31	14	31.47%
690	83900	156	WORKERS COMPENSATION	186	181	417	570	246	0	511	250	1.76%
690	83900	157	HSA CONTRIBUTION	115	179	453	707	315	245	490	315	-0.13%
690	83900	400	NON-LABOR M&S	1,011	8,844	3,001	2,218	2,500	153	2,500	2,500	0.00%
Total				**$8,483**	**$15,555**	**$22,259**	**$29,624**	**$14,471**	**$11,938**	**$26,995**	**$14,587**	**0.80%**
Utility Locates												
690	88300	111	WAGES			0	0	26,987	31,084	62,168	27,780	2.94%
690	88300	112	OVERTIME WAGES			0	0	450	235	470	450	0.00%
690	88300	151	SOCIAL SECURITY			0	0	2,265	2,343	4,756	2,338	3.23%
690	88300	152	EMPLOYER RETIREMENT			0	0	2,167	2,177	4,227	2,306	6.42%
690	88300	154	MEDICAL & DENTAL INS			0	0	11,323	10,899	23,002	10,731	-5.23%
690	88300	155	LIFE INSURANCE			0	0	42	31	124	54	29.12%
690	88300	156	WORKERS COMPENSATION			0	0	923	0	2,052	939	1.71%
690	88300	157	HSA CONTRIBUTION			0	0	1,180	1,306	2,612	1,180	-0.03%
690	88300	400	NON-LABOR M&S			0	0	500	615	1,230	500	0.00%
690	88300	925	INTERDEPARTMENTAL			0	0	(22,079)	0	(50,321)	(23,139)	#REF!
Total				**$0**	**$0**	**$0**	**$0**	**$23,758**	**$48,690**	**$50,321**	**$23,139**	**-2.61%**
Total Wastewater Treatment Expense				**$647,567**	**$694,317**	**$796,464**	**$745,173**	**$817,826**	**$369,009**	**$711,368**	**$811,034**	**-0.83%**

City of Ashland
2026 Detail Preliminary
Wastewater Utility Enterprise Fund

Customer Accounts

				2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 Actual Jan to June	2025 Yr End Estimate	2026 BUDGET	PERCENT CHANGE
Customer Billing & Accounting												
690	84000	111	WAGES	9,198	22,018	22,450	25,502	26,073	13,016	26,032	24,169	-7.30%
690	84000	131	LONGEVITY	102	0	0	0	0	0	0	0	N/A
690	84000	151	SOCIAL SECURITY	685	1,644	1,589	1,773	906	908	1,991	935	3.23%
690	84000	152	EMPLOYER RETIREMENT	627	1,433	1,527	1,760	867	905	1,770	922	6.40%
690	84000	154	MEDICAL & DENTAL INS	4,090	11,744	14,242	16,341	4,529	7,896	9,632	4,292	-5.22%
690	84000	155	LIFE INSURANCE	25	32	21	22	17	12	52	22	27.60%
690	84000	156	WORKERS COMPENSATION	350	765	40	46	369	0	859	376	1.76%
690	84000	157	HSA CONTRIBUTION	702	1,467	1,500	1,500	472	750	1,500	472	-0.03%
690	84000	400	MATERIALS		9,170	8,306	5,713	10,250	2,351	7,500	10,250	
690	84000	925	INTERDEPARTMENTAL CHARG	47,486	47,027	43,090	47,117	37,545	23,676	47,352	48,385	28.87%
Total				**$63,265**	**$95,299**	**$92,765**	**$99,774**	**$81,028**	**$49,514**	**$96,689**	**$89,824**	**10.86%**
Meter Reading Expenses												
690	84200	111	WAGES	9,389	4,863	0	0	12,594	0	0	12,964	2.94%
690	84200	131	LONGEVITY	102	0	0	0	0	0	0	0	N/A
690	84200	136	CLOTHING REIMB	225	0	0	0	0	0	0	0	N/A
690	84200	151	SOCIAL SECURITY	716	359	0	0	0	0	0	0	N/A
690	84200	152	EMPLOYER RETIREMENT	656	316	0	0	0	0	0	0	N/A
690	84200	154	MEDICAL & DENTAL INS	4,191	2,108	0	0	0	0	0	0	N/A
690	84200	155	LIFE INSURANCE	25	16	0	0	0	0	0	0	N/A
690	84200	156	WORKERS COMPENSATION	365	177	0	0	0	0	0	0	N/A
690	84200	157	HSA CONTRIBUTION	702	342	0	0	0	0	0	0	N/A
690	84200	400	MATERIALS			5,466	5,970	0	0	7,000	7,000	#DIV/0!
690	84200	925	INTERDEPARTMENTAL CHARG	3,091	2,825	0	0	0	0	0	0	N/A
Total				**$19,462**	**$11,005**	**$5,466**	**$5,970**	**$12,594**	**$0**	**$7,000**	**$19,964**	**58.52%**
Joint Meter Expenses												
690	84400	925	INTERDEPARTMENTAL CHARG	16,067	19,307	27,063	28,701	23,000	0	28,700	28,700	24.78%
Total				**$16,067**	**$19,307**	**$27,063**	**$28,701**	**$23,000**	**$0**	**$28,700**	**$28,700**	**24.78%**
Total Customer Accounts Expense				**$98,794**	**$125,610**	**$125,294**	**$134,445**	**$116,622**	**$49,514**	**$132,389**	**$138,488**	**18.75%**

Administrative & General

				2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 BUDGET	2025 Actual Jan to June	2025 Yr End Estimate	2026 BUDGET	PERCENT CHANGE
Administrative & General Salaries												
690	85000	111	WAGES	79,811	75,733	89,068	121,296	119,483	61,289	122,578	122,593	2.60%
690	85000	112	OVERTIME WAGES	0	51	42	52	0	80	160	0	N/A
690	85000	125	WAGES/TEMP	0	2,538	4,902	35	0	0	35	0	N/A
690	85000	131	LONGEVITY	606	149	807	1,403	1,455	731	1,450	2,081	43.03%
690	85000	136	CLOTHING ALLOWANCE	0	313	0	0	0	0	0	0	N/A
690	85000	138	ACCR SICK/VACATION	3,674	(32,401)	(1,285)	3,707	3,600	0	3,600	3,600	0.00%
690	85000	151	SOCIAL SECURITY	6,213	4,732	7,059	9,723	9,282	4,747	9,377	9,590	3.32%
690	85000	152	EMPLOYER RETIREMENT	5,379	5,507	5,690	7,996	8,097	4,316	8,335	8,654	6.88%
690	85000	154	MEDICAL & DENTAL INS	15,141	15,325	17,694	31,355	34,252	15,733	45,354	32,183	-6.04%
690	85000	155	LIFE INSURANCE	239	97	90	106	106	59	245	132	24.65%
690	85000	156	WORKERS COMPENSATION	1,933	2,336	2,226	3,166	2,098	0	4,045	2,123	1.17%
690	85000	157	HSA CONTRIBUTION	2,819	2,856	2,841	3,952	4,050	2,222	4,444	4,013	-0.93%
690	85000	190	POST-EMPLOYMENT HEALTH I	142,808	31,089	(16,080)	65,710	50,000	0	40,000	50,000	0.00%
690	85000	295	ADMIN ENGINEERING	0	0	0	0	0	0	0	0	N/A
690	85000	400	NON-LABOR M&S	905	10,576	14,201	9,855	2,631	6,128	7,250	7,500	185.06%
690	85000	925	INTERDEPARTMENTAL CHARG	58,263	62,380	71,476	69,966	76,945	36,279	72,558	76,310	-0.83%
Total				**$317,791**	**$181,281**	**$198,731**	**$328,322**	**$311,999**	**$131,584**	**$319,432**	**$318,778**	2.17%
Office Supplies & Expense												
690	85100	925	INTERDEPARTMENTAL CHARGES			0	0	0	0			N/A
690	85100	400	NON-LABOR M&S	2,914	2,762	1,775	1,760	2,800	831	2,000	2,800	0.00%
Total				**$2,914**	**$2,762**	**$1,775**	**$1,760**	**$2,800**	**$831**	**$2,000**	**$2,800**	0.00%
Outside Professional Services												
690	85200		OTHER PROFESSIONAL	0	0	0	0	0	0			N/A
690	85200	210	ATTORNEY & ENGINEERING ST	5,570	7,802	41,247	3,120	20,000	0	22,000	20,000	0.00%
690	85200	213	PROFESSIONAL SERV ENGINEE	7,616	15,729	71,896	43,725	35,000	12,838	27,500	35,000	0.00%
Total			(213/295)	**$13,186**	**$23,531**	**$113,143**	**$46,845**	**$55,000**	**$12,838**	**$49,500**	**$55,000**	0.00%
Property Insurance												N/A
690	85310	511	LOCAL GOVT. PROP INS FUND	20,127	22,251	24,670	24,852	26,000	0	29,060	30,000	15.38%
690	85310	514	OTHER CARRIERS	0	0	0	0	1,675	0	1,675	1,675	0.00%
Total				**$20,127**	**$22,251**	**$24,670**	**$24,852**	**$27,675**	**$0**	**$30,735**	**$31,675**	14.45%
Injuries & Damages												
690	85320	513	LIABILITY INSURANCE	13,624	16,082	17,799	20,238	18,000	1,622	20,000	20,000	11.11%
690	85320	369	OTHER CLAIMS/DEDUCTIBLES		1,500	3,262	0	0	0			N/A
Total				**$13,624**	**$17,582**	**$21,061**	**$20,238**	**$18,000**	**$1,622**	**$20,000**	**$20,000**	11.11%

City of Ashland
2026 Detail Preliminary
Wastewater Utility Enterprise Fund

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

City of Ashland
2026 Detail Preliminary
Wastewater Utility Enterprise Fund

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

Ref: 2025-239

COUNCIL AGENDA:
11.G. (11/18/2025)

SUBJECT: **Consider an Ordinance to Amend Chapter 165 (2021-1952) Comprehensive Fee Schedule, Ashland City Ordinances *(Clerk)* Roll**

RECOMMENDATION: Approval

DEPARTMENT OF ORIGIN: City Clerk

CLEARANCES: Committee of the Whole

EXHIBITS:
1. Proposed Ordinance 2025-2026
2. Exhibit I - 2026 Comprehensive Fee Schedule (redlined)

EXPENDITURES REQUIRED: NA

AMOUNT BUDGETED: NA

APPROPRIATION REQUIRED: NA

TREASURER'S CERTIFICATE: NA

COMPLIANCE WITH CHAPTER 51: The Council as Committee of the Whole previously discussed and approved with recommended amendments, to move this item forward to the Council for formal approval.

STATEMENT OF CONFORMANCE WITH COMPREHENSIVE PLAN: NA

SUMMARY STATEMENT:

The attached Exhibit is the proposed fee schedule for the 2026 calendar year showing recommended changes as red and/or redlined.

The attached proposed ordinance incorporates changes for the following departments:

-EMS/Ambulance fees
-JFK Airport hangar, lease and parking fees as recommended by the Airport Commission
-Ashland Marina slip and lift rates as approved by the Harbor Commission
-Parks and Recreation camping and park use fees as approved by the Parks and Recreation Committee
-Non-sufficient funds charges and special assessment letter (estimate request) as recommended by the Finance Department

The 2026 Proposed Fee Schedule will take effect on January 1, 2026.

Sequential Ordinance No. 2025-2027
Chapter 165 (2021-1945)

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

The Mayor and Common Council of the City of Ashland do ordain as follows:

Section I

Exhibit I shall be amended as attached.

Section II

Effective Date of Ordinance: This ordinance shall take effect on January 1, 2026 upon passage and publication.

PASSED: November 18, 2025

PUBLISHED: November 27, 2025

_____
Alderperson

ATTEST:

_____
Denise Oliphant, City Clerk

_____
Matthew Mac Kenzie, Mayor

APPROVED AS TO FORM:

_____
Tyler W. Wickman, City Attorney

FIRE DEPARTMENT / EMS

AMBULANCE FEES:	**Resident**	**Non-Resident**
Basic Life Support	~~$1340~~ $1350.00	~~$1590~~ $1640.00
Advance Life Support 1	~~$1440~~ $1450.00	~~$1700~~ $1750.00
Advance Life Support 2	~~$1850~~ $1860.00	~~$1960~~ $2020.00
SCT Base Rate	~~$1960~~ $1970.00	~~$2120~~ $2185.00
Mileage	$23.00	~~$25~~ $26.00
Oxygen	N/A Bundled into base	N/A Bundled into base
Spinal Immobilization	$160.00	$165.00
4th Lift Assist or > per yr	$180.00	~~$300~~ $375.00
7th Life Assist or > per yr	$375.00	
Lift Assist at Nursing Facility	$180.00	~~$175~~ $375.00
Non-res Lift Assist or No Transport		$375.00
Paramedic Intercept Flat Fee	$525.00	$525.00
Cancelled Paramedic Intercept Fee	$260.00	$260.00
Ambulance Transfer w/ no medical necessity	~~$465~~ $475 + mileage	~~$585~~ $595 + mileage
BLS on Scene Care	$400.00	~~$500~~ $515.00
ALS on Scene Care	$1,030.00	~~$1380~~ $1400.00
Intravenous Access at a Medical Facility	~~$180~~ $185.00	
	**Fee increases includes billed supplies	**Fee increases includes billed supplies

APPARATUS FEES:		
Engines	~~$500~~ $510.00	per hour
Aerial Apparatus	~~$750~~ $765.00	per hour
Tanker	~~$500~~ $510.00	per hour
Command Vehicle	~~$175~~ $200.00	per hour
Ambulance	~~$325~~ $340.00	per hour
Ambulance for Local Events	~~$124~~ $127.00	per hour/per ambulance
*Non-Subscriber Ambulance Fee	$2,100.00	per call
Brush Truck	~~$300~~ $310.00	per hour
Ice Angel	~~$600~~ $660.00	per hour
Snowmobile/Rescue Trailer	$175.00	per hour
Haz Mat Trailer	~~$500~~ $525.00	per hour
Extrication Equipment	~~$180~~ $195.00	per hour
*A non-subscriber fee will be charged to townships that do not currently have an agreement with the City of Ashland for fire protection and emergency medical services. This amount will be charged on top of the non-resident fees.		

AIRPORT

HANGAR USE (all fees include tax)		
Single engine	Daily	~~$25~~ 42.20
	Monthly	~~$80~~ $263.75
Twin engine	Daily	~~$50~~ $52.75
	Monthly	~~$150~~ $316.50
Lease	~~$0.10~~ $0.13	per square foot
Parking	~~$15.00~~ $15.83	per month

NSF FEE

Non-Sufficient Fund (NSF) Fee	~~$25.00~~ $35.00 per check

SPECIAL ASSESSMENT RATES

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

MARINA

Subject to State and local Sales Tax

Slip Rates			
	per boat foot for full service slips	~~$60.00~~ $64.00	per foot
	flat rate for boat maximum 23' (No Electricity)	$1,050.00	
	Charters, Taxis, and any other boat for hire	~~$60.00~~ $70.00	per foot
	surcharge on single slips (no minimum service in single slips)	$150.00	
Storage Rates			
	~~Summer/~~Tenant winter storage if on a trailer or stand	$18.00	per boat foot
	Non-Tenant summer/winter storage if on a trailer or stand	$22.00	per boat foot
	Trailer or cradle storage	$150.00	
	Trailered 22' and under fishing/recreational boats (Summer)	$400.00	
	Stand storage summer/winter	$75.00	
	Stand rental	$50.00	each
Miscellaneous			
	Pump Outs < 32' boat	$10.00	
	Pump Outs > 32' boat	$15.00	
	Service/Repair	~~$100.00~~ $120.00	per hour
Travel Lift			
	Lift boat and/or splash	$10.00	per foot
	non-tenant	~~$11.00~~ $12.00	per foot
	Hold Boat in Sling	~~$75.00~~ $150.00	
Power Washer	*first 15 min free*		
	tenant	$10.00	30 minutes max
	non-tenant	$25.00	30 minutes max
Transient Slip Rates			
daily	Breakwall	$30.00	daily
daily	Slips - *minimum 25' for A, B, & C Docks*	$1.50	per foot
daily	Commercial	$2.00	per foot
weekly	Slips - *minimum 24' (1 Free Night) A, B & C Docks*	$1.50	per foot
monthly	Breakwall and Slips		
	20' Max	~~$400.00~~ $450.00	
	25' Max	~~$450.00~~ $500.00	
2 months maximum	30' Max	~~$500.00~~ $550.00	
	35' Max	~~$550.00~~ $600.00	
	40' Max	~~$600.00~~ $650.00	
	45' Max	~~$650.00~~ $700.00	
	50' Max	~~$700.00~~ $750.00	
	55' Max	~~$750.00~~ $800.00	
	60' Max	~~$800.00~~ $850.00	
Boat Launch			
	Annual Boat Launch Fees	~~$50.00~~ $75.00	(includes tax)
	Senior Rate (65+), Military and Disabled:	~~$40.00~~ $60.00	(includes tax)
Daily Boat Launch:			
	Day launch pass	~~$5.00~~ $7.00	
	Daily Commercial Boat Launch *(excludes fishing guides)*	$150.00	

	Daily Parking	$5.00	
	Overnight Parking	$5.00	

PARKS AND RECREATION FEES

Daily Camping Rates	*(includes sales tax)*		
	Kreher Park - Middle Row and Back Row *(non-lakefront)*	~~$40.00~~ $55.00	
	Kreher Lakefront Site	~~$45.00~~ $60.00	
	Prentice Park - RV	~~$40.00~~ $55.00	
	Prentice Park - Tent	~~$25.00~~ $30.00	
Weekly Camping Rates	*(includes sales tax)*		
	Kreher Park	$240.00	
	Kreher Lakefront Site	~~$270.00~~ $360.00	
	Prentice Park	~~$210.00~~ $330.00	
	Prentice Park Tent	~~$125.00~~ $180.00	
Monthly Camping Rates	*(includes sales tax)*		
	Kreher Park	~~$950.00~~ $1320.00	
	Kreher Lakefront Site	~~$1100.00~~ $1440.00	
	Prentice Park RV	~~$950.00~~ $1320.00	
Spring Special Event Camping Rates			
Bayview Park parking lot Camping/Overnight Parking:	Daily Rate	~~$25.00~~ $30.00	
	Weekly (6 nights + 1 night fee)	$150.00	*Parks & Recreation Policy: 612
Overflow Camping @ Sunset or Hot Pond		$30.00	night
Dumping Fee	Registered Camper	*included in rates*	
	Non-registered camper	$10.00	daily

Ref: 2025-240

COUNCIL AGENDA: 11.H. (11/18/2025)

SUBJECT: **Consider Approval of the 2025 Property Insurance Renewal, and the 2025 General Liability, Linebacker, Law Enforcement Liability, Data Compromise, Cybersecurity, Government Crime / Fidelity ISO, Business Auto, Workers' Compensation, and Commercial Umbrella Insurance Carrier Renewal *(Clerk)* Roll**

RECOMMENDATION: Approval

DEPARTMENT OF ORIGIN: City Clerk

CLEARANCES: Administration

EXHIBITS:
1. 2026 MPIC Proposed Renewal
2. 2026 EMC Proposed Renewal

EXPENDITURES REQUIRED: In Proposed 2026 Budget

AMOUNT BUDGETED:

APPROPRIATION REQUIRED:

TREASURER'S CERTIFICATE: The Treasurer's Office has certified on November 13, 2025, that Spectrum Insurance Agency and Great Lake Insurance Agency are in compliance with the provisions of Ordinance 923.10 Ashland City Ordinances.

COMPLIANCE WITH CHAPTER 51: The Council as Committee of the Whole previously discussed and approved for this item to move forward to the Council for formal approval.

STATEMENT OF CONFORMANCE WITH COMPREHENSIVE PLAN: NA

SUMMARY STATEMENT:

Spectrum Insurance Agency in Eau Claire writes Municipal Property Insurance Company (MPIC) and has been covering the City's property insurance for several years. This policy covers buildings and contents, vacant properties, contractor equipment, and property in the open. MPIC also includes the City's docks and marina structures. The Library Renovation project offers a higher value to this building, and the City Hall building was reassessed at a higher replacement cost, both causing a slight increase in the premium. The 2026 renewal quote is outlined below:

	2026 $	2025 $	Difference $
Buildings	80,602	69,491	11,111
Personal Property (Contents)	5,079	4,667	412
Property in the Open	29,492	26,881	2,611
Contractors Equipment	12,897	11,669	1,228
Business Income	163	163	0
Monies & Securities	100	100	0
Pedestrian Bridges	706	145	547
Pier & Wharf	6580	8,112	135
Utility Meter	576	604	(28)
Total Premium	119,257	**104,784**	14,473

Great Lakes Insurance Agency provides commercial coverage through EMC Insurance for the City. This policy has covered auto, commercial umbrella, government crime, law enforcement liability, cybersecurity, worker's compensation, and linebacker coverages for the City for many years. The City saw an increase in the linebacker (legal) and workers' compensation lines, and this is reflected in the increased overall premium. The 2026 renewal costs are outlined below:

	2026 $	2025 $	Difference $
General Liability	29,197	23,466	5,731
Govt Crime/Fidelity	436	515	(79)
Business Auto	50,238	62,341	12,103
Commercial Umbrella	29,319	23,408	5,911
Linebacker	19,786	13,849	5,937
Law Enforcement	22,284	16,411	5,873
Workers Compensation	241,356	162,288	79,068
Cyber	992	917	75
Total Premium	**$405,636**	**$291,167**	**$114,469**

MUNICIPAL PROPERTY INSURANCE COMPANY
9701 Brader Way, Suite 301, Middleton, WI 53562 - (608) 821-6303

MPIC Quote

Proposal #: $5,000 Deductible - City of Ashland

Agent: RG Flath

Item I. Named Insured and Principal

Address:
City of Ashland
City Hall 601 West Main
Ashland, WI 54806

Contact: Denise Oliphant
Phone: 715-682-7071

Item II. Policy Period:

This Policy takes effect at 12:01 A.M., 1/1/2026, and expires at 12:01 A.M., 1/1/2027.
These effective and expiration times are based upon the local times at the principal address of the first named insured stated in Item I. above.

Item III. Coverages:

Coverage	Valuation	Deductible	% Ded	TIV	Rate	Annual Premium
Building	Replacement Cost	$5,000		$101,712,807	.0792	$80,602
Personal Property	Replacement Cost	$5,000		$6,409,416	.0792	$5,079
Property in the Open	Replacement Cost	$5,000		$37,215,826	.0792	$29,492
Contractors Equipment > $25,000	New Replacement Cost	$5,000		$6,474,940	.1992	$12,897
Contractors Equipment < $25,000	See Endorsement	$5,000		$804,267		$0
Business Income Schedule **Attached**	Standard	$5,000		$500,000	.0326	$163
Manuscript Endorsement Schedule **Attached**	See Endorsement	$0				-$16,938
Monies & Securities **Schedule Attached**	See Endorsement	$5,000		$20,000	.4527	$100
Pedestrian Bridges Schedule **Attached**	See Endorsement	$5,000		$1,155,252	.0611	$706
Pier and Wharf **Schedule Attached**	Great Lakes Full Replacement	$50,000	25%	$1,468,188	.4482	$6,580
Utility Meter Schedule **Attached**	See Endorsement	$5,000		$2,019,100	.0285	$576

Total Annual Premium **$119,257** **Billed to Insured**

Item IV. Forms and Endorsements made part of this policy at time of issue:

Form (Edition Date)	Description
MPIC 002Q(1123)	Declaration Pages
MPIC 002ENDT(1123)	Variable Coverage Schedules
MPIC 004(1123)	Statement Of Values
MPIC 004P(1123)	Statement Of Values - PITO
MPIC 004CE(1123)	Statement Of Values - Contractors Equipment
MPIC 508(1123)	Manuscript Endorsements
MPIC 001(1124)	Policy Form
MPIC 006(0419)	Joint Loss Agreement
MPIC 007(1123)	Loss Payable Endorsement
MPIC 008(0419)	TRIA Cap on Losses Endorsement
MPIC 101(0522)	Business Income Endorsement
MPIC 201(0419)	Monies and Securities Endorsement
MPIC 205(1020)	Pedestrian Bridge Coverage Endorsement
MPIC 300(0120)	Contractors Equipment New Replacement Cost
MPIC-506(06/16)	Coverage of Computer-Related Losses Endorsement
MPIC 510(0119)	Tax Lien Property Endorsement
MPIC 511(0419)	Leased Property Endorsement
MPIC 514(1123)	Utility Meter Coverage Endorsement
MPIC 900(0620)	MPIC Claim Reporting Information
MPIC 901(0620)	Loss Reporting Form
$10K Deductible - City of Ashland-001	Ore Dock Exclusion

DECLARATIONS
MUNICIPAL PROPERTY INSURANCE COMPANY
Variable Coverage Schedules

Business Income	
Blanket Business Income	$500,000
Total	**$500,000**

Monies and Securities	
City Hall	$20,000
Total	**$20,000**

Pedestrian Bridge	
PRENTICE PARK - WOODEN BOARDWALK	$200,838
MARINA PARK - BOARDWALK - WOODEN	$72,216
MEMORIAL PARK - BOARDWALK - WOODEN	$72,216
MEMORIAL PARK - STAIRCASE TO BOARDWALK	$23,052
Ore Dock - STEEL BRIDGE	$547,128
PRENTICE PARK - BOARDWALK, ACCESSIBLE TRAIL	$9,588
PRENTICE PARK - STEEL BRIDGE	$28,560
PRENTICE PARK - TRAIL BRIDGE	$181,968
PRENTICE PARK - BRIDGE - WOOD	$9,690
PRENTICE PARK - BRIDGE - WOOD 12'X5'	$4,284
PRENTICE PARK - BRIDGE - WOOD 20X4'	$5,712
Total	**$1,155,252**

Pier and Wharf	
MARINA - A DOCK	$429,726
MARINA - C DOCK	$549,678
MARINA - B DOCK	$475,830
LOOKOUT PARK - OBSERVATION DECK	$7,242
PRENTICE PARK - FISHING PIER	$5,712
Total	**$1,468,188**

Utility Meter	
Water Distribution Meters (5,439)	$2,019,100
Total	**$2,019,100**

STATEMENT OF VALUES
MUNICIPAL PROPERTY INSURANCE COMPANY
Coverage Amount - $145,338,049

Site	Bldg	Description	Year Built	Floors	Square Footage	Building RC	Personal Property RC
001		***VAUGHN LIBRARY***					
	001	VAUGHN LIBRARY 502 2nd Street, ASHLAND,WI 54806	1890	3.0	26,647	$7,920,000	$2,737,680
		VAUGHN LIBRARY (001) Total				**$7,920,000**	**$2,737,680**
002		***LANDFILL***					
	001	LEACHATE COLLECTION SUMP WOODBURY LANE, ASHLAND,WI 54806	1997	1.0	0	$113,016	$0
	002	MONITORING WELLS WOODBURY LANE, ASHLAND,WI 54806	1980	1.0	0	$410,448	$0
	003	SIMPLEX LEACHATE COLLECTION SUMP WOODBURY LANE, ASHLAND,WI 54806	1997	1.0	0	$275,094	$0
	004	STORAGE BUILDING WOODBURY LANE, ASHLAND,WI 54806	1970	1.0	576	$33,354	$4,590
		Property in the Open					$47,940
		LANDFILL (002) Total				**$831,912**	**$52,530**

STATEMENT OF VALUES
MUNICIPAL PROPERTY INSURANCE COMPANY
Coverage Amount - $145,338,049

Site	Bldg	Description	Year Built	Floors	Square Footage	Building RC	Personal Property RC
003		***PUBLIC WORKS FACILITY***					
	001	NEW SALT SHED 2020 6TH STREET EAST, ASHLAND,WI 54806	2018	1.0	2,144	$248,676	$0
	002	PUBLIC WORKS GARAGE 2020 6TH STREET EAST, ASHLAND,WI 54806	1996	1.0	28,224	$6,061,962	$746,844
	003	STORAGE BUILDING 2020 6TH STREET EAST, ASHLAND,WI 54806	1998	1.0	7,200	$459,306	$112,710
	004	STORAGE SHED 2020 6TH STREET EAST, ASHLAND,WI 54806	2025	1.0	160	$15,300	$0
		Property in the Open					$111,792
		PUBLIC WORKS FACILITY (003) Total				**$6,785,244**	**$971,346**

STATEMENT OF VALUES
MUNICIPAL PROPERTY INSURANCE COMPANY
Coverage Amount - $145,338,049

Site	Bldg	Description	Year Built	Floors	Square Footage	Building RC	Personal Property RC
004		***PRENTICE PARK***					
	001	CONCESSION STAND 3097 JUNCTION ROAD, ASHLAND,WI 54806	1994	1.0	256	$27,132	$3,264
	002	GRINDER STATION 3097 JUNCTION ROAD, ASHLAND,WI 54806	2015	1.0	0	$18,768	$0
	003	KIOSK 3097 JUNCTION ROAD, ASHLAND,WI 54806		1.0	24	$5,202	$0
	004	PARK GARAGE 3097 JUNCTION ROAD, ASHLAND,WI 54806	1965	1.0	4,000	$231,948	$100,164
	005	PICNIC PAVILION 3097 JUNCTION ROAD, ASHLAND,WI 54806		1.0	1,500	$74,460	$0
	006	PICNIC PAVILION 3097 JUNCTION ROAD, ASHLAND,WI 54806		1.0	360	$25,194	$0
	007	RESTROOMS 3097 JUNCTION ROAD, ASHLAND,WI 54806	1984	1.0	476	$145,452	$3,264
	010	WOODEN BOARDWALK 3097 JUNCTION ROAD, ASHLAND,WI 54806		1.0	4,606	$200,838	$0
	011	WEST BATHROOM / SHOWERS 3097 JUNCTION RD, ASHLAND,WI 54806	2015	1.0	729	$1	$0
		Property in the Open					$380,860
		PRENTICE PARK (004) Total				**$728,995**	**$487,552**

STATEMENT OF VALUES
MUNICIPAL PROPERTY INSURANCE COMPANY
Coverage Amount - $145,338,049

Site	Bldg	Description	Year Built	Floors	Square Footage	Building RC	Personal Property RC
005		***AIRPORT***					
	001	AIRPORT MAINTENANCE GARAGE 50511 STATE HIGHWAY 112, ASHLAND,WI 54806	1975	1.0	2,800	$287,436	$90,372
	002	ELECTRIC VAULT 50511 STATE HIGHWAY 112, ASHLAND,WI 54806	2013	1.0	180	$59,364	$99,552
	003	HANGAR 50511 STATE HIGHWAY 112, ASHLAND,WI 54806	1965	1.0	2,800	$288,456	$12,546
	004	LOG TERMINAL 50511 STATE HIGHWAY 112, ASHLAND,WI 54806	1989	1.0	2,193	$608,532	$112,710
		Property in the Open					$1,568,610
		AIRPORT (005) Total				**$1,243,788**	**$1,883,790**
006		***PENN PARK***					
	001	DUGOUTS WILLIS AVE & 9TH STREET, ASHLAND,WI 54806		1.0	448	$21,012	$0
	002	PENN PARK RESTROOMS & CONCESSION WILLIS AVE & 9TH STREET, ASHLAND,WI 54806	1972	1.0	336	$71,808	$4,386
		Property in the Open					$47,838
		PENN PARK (006) Total				**$92,820**	**$52,224**

STATEMENT OF VALUES
MUNICIPAL PROPERTY INSURANCE COMPANY
Coverage Amount - $145,338,049

Site	Bldg	Description	Year Built	Floors	Square Footage	Building RC	Personal Property RC
007		***MASLOWSKI BEACH***					
	001	PICNIC PAVILION LAKESHORE DRIVE, ASHLAND,WI 54806		1.0	1,050	$49,062	$0
	002	RESTROOMS LAKESHORE DRIVE, ASHLAND,WI 54806	1996	1.0	684	$208,998	$4,488
	003	ARTESIAN WELL HOUSE LAKESHORE DRIVE, ASHLAND,WI 54806		1.0	88	$68,442	$0
		Property in the Open					$157,636
		MASLOWSKI BEACH (007) Total				**$326,502**	**$162,124**
008		***CITY HALL***					
	001	CITY HALL 601 MAIN STREET WEST, ASHLAND,WI 54806	1892	3.0	19,559	$9,010,000	$776,322
	002	STORAGE / MAINTENANCE 601 MAIN STREET WEST, ASHLAND,WI 54806	1988	1.0	80	$4,590	$2,652
		CITY HALL (008) Total				**$9,014,590**	**$778,974**
010		***BEASER PARK***					
	001	DUGOUTS 601 BEASER AVENUE, ASHLAND,WI 54806		1.0	448	$29,478	$0
	002	PICNIC PAVILION 601 BEASER AVENUE, ASHLAND,WI 54806		1.0	127	$5,304	$0
	003	STORAGE BUILDING 601 BEASER AVENUE, ASHLAND,WI 54806	1976	1.0	256	$19,584	$3,366
	004	PORTA POTTY & SURROUND 601 BEASER AVENUE, ASHLAND,WI 54806	2020	1.0	64	$1	$0
		Property in the Open					$95,055
		BEASER PARK (010) Total				**$54,367**	**$98,421**

STATEMENT OF VALUES
MUNICIPAL PROPERTY INSURANCE COMPANY
Coverage Amount - $145,338,049

Site	Bldg	Description	Year Built	Floors	Square Footage	Building RC	Personal Property RC
011		***MARINA***					
	001	A DOCK 301 ELLIS AVENUE N, ASHLAND,WI 54806	2020	1.0	4,888	$429,726	$0
	002	B DOCK 301 ELLIS AVENUE N, ASHLAND,WI 54806	2020	1.0	5,460	$475,830	$0
	003	C DOCK 301 ELLIS AVENUE N, ASHLAND,WI 54806	2020	1.0	6,800	$549,678	$0
	005	LIFT WELL 301 N ELLIS AVENUE, ASHLAND,WI 54806	2006	1.0	0	$101,796	$0
	006	MARINA BUILDING 301 N ELLIS AVENUE, ASHLAND,WI 54806	1988	1.0	864	$113,934	$9,792
	007	STORAGE SHED 301 N ELLIS AVENUE, ASHLAND,WI 54806	2006	1.0	192	$21,318	$5,508
		Property in the Open					$1,717,986
		MARINA (011) Total				**$1,692,282**	**$1,733,286**
012		***EAST END SKATING RINK***					
	002	NEW EAST END WARMING HOUSE 507 17TH AVENUE EAST, ASHLAND,WI 54806	2025	1.0	576	$30,000	$0
		Property in the Open					$108,222
		EAST END SKATING RINK (012) Total				**$30,000**	**$108,222**

STATEMENT OF VALUES
MUNICIPAL PROPERTY INSURANCE COMPANY
Coverage Amount - $145,338,049

Site	Bldg	Description	Year Built	Floors	Square Footage	Building RC	Personal Property RC
013		***KREHER PARK***					
	001	GAZEBO 310 PRENTICE AVENUE N, ASHLAND,WI 54806		1.0	174	$12,750	$0
	002	PICNIC PAVILION 310 PRENTICE AVENUE N, ASHLAND,WI 54806		1.0	1,050	$52,122	$0
	003	RV DUMPING STATION 310 PRENTICE AVENUE N, ASHLAND,WI 54806	1991	1.0	0	$105,570	$0
	005	SUNSET PARK NEW BUILDING 310 PRENTICE AVENUE N, ASHLAND,WI 54806	2025	1.0	770	$409,020	$15,300
	006	PORTA POTTY & SURROUND 310 PRENTICE AVENUE N, ASHLAND,WI 54806	2025	1.0	64	$1	$0
		Property in the Open					$238,898
		KREHER PARK (013) Total				**$579,463**	**$254,198**

STATEMENT OF VALUES
MUNICIPAL PROPERTY INSURANCE COMPANY
Coverage Amount - $145,338,049

Site	Bldg	Description	Year Built	Floors	Square Footage	Building RC	Personal Property RC
014		***HODGKINS PARK***					
	001	BATHROOM/STORAGE 11TH AVE E & 7TH STREET, ASHLAND,WI 54806	2021	1.0	288	$47,532	$0
	002	BROADCAST BOOTH 11TH AVE E & 7TH STREET, ASHLAND,WI 54806	1980	1.0	48	$4,794	$0
	003	DUGOUTS, CEMENT BLOCK 11TH AVE E & 7TH STREET, ASHLAND,WI 54806		1.0	1,320	$53,754	$0
	004	HODGKINS PARK CONCESSION STAND 11TH AVE E & 7TH STREET, ASHLAND,WI 54806	2021	1.0	384	$25,296	$5,712
	005	GRANDSTAND 11TH AVE E & 7TH STREET, ASHLAND,WI 54806	2025	1.0	360	$30,600	$0
	006	PAVILLION 11TH AVE E & 7TH STREET, ASHLAND,WI 54806	2025	1.0	600	$50,000	$0
		Property in the Open					$531,932
		HODGKINS PARK (014) Total				**$211,976**	**$537,644**
015		***BAYVIEW PARK***					
	002	LIFEGUARD STORAGE BUILDING US HIGHWAY 2 EAST, ASHLAND,WI 54806	1980	1.0	500	$50,388	$3,366
	003	PICNIC PAVILION US HIGHWAY 2 EAST, ASHLAND,WI 54806		1.0	1,050	$49,062	$0
	004	RESTROOMS AT BAYVIEW PARK US HIGHWAY 2 EAST, ASHLAND,WI 54806	1980	1.0	476	$160,038	$3,264
		Property in the Open					$162,264
		BAYVIEW PARK (015) Total				**$259,488**	**$168,894**

STATEMENT OF VALUES
MUNICIPAL PROPERTY INSURANCE COMPANY
Coverage Amount - $145,338,049

Site	Bldg	Description	Year Built	Floors	Square Footage	Building RC	Personal Property RC
016		***BAY CITY PARK***					
	001	GAZEBO 1101 MAIN STREET EAST, ASHLAND,WI 54806		1.0	127	$7,446	$0
		Property in the Open					$15,619
		BAY CITY PARK (016) Total				**$7,446**	**$15,619**
017		***MARINA PARK***					
	001	GAZEBO 301 N ELLIS AVENUE, ASHLAND,WI 54806		1.0	174	$13,362	$0
		Property in the Open					$124,316
		MARINA PARK (017) Total				**$13,362**	**$124,316**
018		***ELLIS PARK***					
	001	PAVILION N ELLIS AVENUE, ASHLAND,WI 54806		1.0	486	$21,216	$0
	002	PORTA POTTY & SURROUND N ELLIS AVENUE, ASHLAND,WI 54806	2025	1.0	64	$1	$0
		Property in the Open					$65,788
		ELLIS PARK (018) Total				**$21,217**	**$65,788**
019		***MEMORIAL PARK***					
	001	BANDSHELL US HIGHWAY 2 EAST, ASHLAND,WI 54806		1.0	1,036	$170,238	$0
		Property in the Open					$193,080
		MEMORIAL PARK (019) Total				**$170,238**	**$193,080**
020		***MENARD PARK***					
	001	GAZEBO 200 PRENTICE AVENUE NORTH, ASHLAND,WI 54806		1.0	166	$9,282	$0
		MENARD PARK (020) Total				**$9,282**	**$0**

STATEMENT OF VALUES
MUNICIPAL PROPERTY INSURANCE COMPANY
Coverage Amount - $145,338,049

Site	Bldg	Description	Year Built	Floors	Square Footage	Building RC	Personal Property RC
021		***LOOKOUT PARK***					
		Property in the Open					$11,526
		LOOKOUT PARK (021) Total				**$0**	**$11,526**
022		***LOCOMOTIVE PARK***					
	001	ROOF ABOVE LOCOMOTIVE 320 DEPOT DRIVE, ASHLAND,WI 54806		1.0	1,120	$65,076	$0
		Property in the Open					$88,740
		LOCOMOTIVE PARK (022) Total				**$65,076**	**$88,740**
024		***WATER TREATMENT PLANT***					
	001	ARTESIAN JUMP WELL BUILDING 1207 WATER STREET, ASHLAND,WI 54806	1895	1.0	5,654	$2,360,892	$0
	002	LOW LIFT BUILDING 1207 WATER STREET, ASHLAND,WI 54806	1962	1.0	328	$502,044	$0
	003	WAREHOUSE 1207 WATER STREET, ASHLAND,WI 54806	1990	1.0	1,200	$70,686	$20,706
	004	WATER MICROFILTRATION BUILDING 1207 WATER STREET, ASHLAND,WI 54806	2001	1.0	4,750	$5,521,668	$25,092
		Property in the Open					$53,448
		WATER TREATMENT PLANT (024) Total				**$8,455,290**	**$99,246**
025		***STORAGE TANK***					
	001	WATER TOWER 2000 BEASER AVENUE, ASHLAND,WI 54806	1999	1.0	0	$2,612,832	$0
		Property in the Open					$14,790
		STORAGE TANK (025) Total				**$2,612,832**	**$14,790**

STATEMENT OF VALUES
MUNICIPAL PROPERTY INSURANCE COMPANY
Coverage Amount - $145,338,049

Site	Bldg	Description	Year Built	Floors	Square Footage	Building RC	Personal Property RC
026		***OFFICE-LEASED***					
	001	COMMUNITY HEALTH CENTER 719 E MAIN STREET, ASHLAND,WI 54806	1908	2.0	7,001	$1,196,868	$0
		OFFICE-LEASED (026) Total				**$1,196,868**	**$0**
027		***6TH AVENUE LIFT STATION***					
	001	LIFT STATION 601 LAKESHORE DRIVE, ASHLAND,WI 54806	1952	1.0	1,477	$822,324	$0
		6TH AVENUE LIFT STATION (027) Total				**$822,324**	**$0**
028		***WATER STREET LIFT STATION***					
	001	LIFT STATION 1100 WATER STREET EAST, ASHLAND,WI 54806	1952	1.0	0	$281,214	$0
		WATER STREET LIFT STATION (028) Total				**$281,214**	**$0**
029		***27TH AVENUE LIFT STATION***					
	001	LIFT STATION 2614 LAKESHORE DRIVE, ASHLAND,WI 54806	1952	1.0	392	$444,414	$0
		27TH AVENUE LIFT STATION (029) Total				**$444,414**	**$0**
030		***PARK LANE LIFT STATION***					
	001	LIFT STATION 4410 PARK LANE, ASHLAND,WI 54806	1981	1.0	0	$231,438	$0
		PARK LANE LIFT STATION (030) Total				**$231,438**	**$0**

STATEMENT OF VALUES
MUNICIPAL PROPERTY INSURANCE COMPANY
Coverage Amount - $145,338,049

Site	Bldg	Description	Year Built	Floors	Square Footage	Building RC	Personal Property RC
031		***LAKE PARK ROAD LIFT STATION***					
	001	LIFT STATION 3005 LAKE PARK ROAD, ASHLAND,WI 54806	1981	1.0	0	$192,780	$0
		LAKE PARK ROAD LIFT STATION (031) Total				**$192,780**	**$0**
032		***CIVIC CENTER***					
		Property in the Open					$10,302
		CIVIC CENTER (032) Total				**$0**	**$10,302**

STATEMENT OF VALUES
MUNICIPAL PROPERTY INSURANCE COMPANY
Coverage Amount - $145,338,049

Site	Bldg	Description	Year Built	Floors	Square Footage	Building RC	Personal Property RC
033		***WASTEWATER TREATMENT PLANT***					
	001	ADMINISTRATION BUILDING 1901 KNIGHT ROAD, ASHLAND,WI 54806	1992	1.0	12,373	$6,446,502	$150,246
	002	COLD STORAGE 1901 KNIGHT ROAD, ASHLAND,WI 54806	1992	1.0	2,170	$304,980	$156,468
	003	LIFT STATION 1901 KNIGHT ROAD, ASHLAND,WI 54806	1999	1.0	3,533	$1,700,748	$0
	004	LIQUID SLUDGE STORAGE TANK 1901 KNIGHT ROAD, ASHLAND,WI 54806	1992	1.0	5,945	$3,052,758	$0
	005	OXIDATION DITCH & CLARIFIER NORTH 1901 KNIGHT ROAD, ASHLAND,WI 54806	1992	1.0	9,331	$5,230,968	$0
	006	OXIDATION DITCH & CLARIFIER SOUTH 1901 KNIGHT ROAD, ASHLAND,WI 54806	1992	1.0	9,775	$5,414,058	$0
	007	PRETREATMENT AND BLOWER 1901 KNIGHT ROAD, ASHLAND,WI 54806	1992	1.0	3,965	$4,346,628	$0
	008	RETENTION BASIN 1901 KNIGHT ROAD, ASHLAND,WI 54806	1992	1.0	131,846	$124,746	$0
	009	RETENTION BASIN LIFT STATION 1901 KNIGHT ROAD, ASHLAND,WI 54806	1992	1.0	644	$440,334	$0
	010	SITE DRAINAGE LIFT STATION 1901 KNIGHT ROAD, ASHLAND,WI 54806	1992	1.0	0	$244,698	$0
	011	SLUDGE CAKE STORAGE 1901 KNIGHT ROAD, ASHLAND,WI 54806	1992	1.0	12,840	$1,340,484	$0

STATEMENT OF VALUES
MUNICIPAL PROPERTY INSURANCE COMPANY
Coverage Amount - $145,338,049

Site	Bldg	Description	Year Built	Floors	Square Footage	Building RC	Personal Property RC
	012	UNDERDRAIN LIFT STATION 1901 KNIGHT ROAD, ASHLAND,WI 54806	1992	1.0	0	$137,700	$0
	013	UV BUILDING 1901 KNIGHT ROAD, ASHLAND,WI 54806	1992	1.0	1,381	$938,400	$0
		Property in the Open					$209,406
		WASTEWATER TREATMENT PLANT (033) Total				**$29,723,004**	**$516,120**
034		***MAIN LIFT STATION***					
	001	MAIN LIFT STATION 314 NORTH 11TH AVENUE EAST, ASHLAND,WI 54806	1991	1.0	3,801	$3,762,576	$0
		Property in the Open					$50,082
		MAIN LIFT STATION (034) Total				**$3,762,576**	**$50,082**
035		***BAYFRONT LIFT STATION***					
	001	LIFT STATION 401 N PRENTICE AVENUE EAST, ASHLAND,WI 54806	1991	1.0	0	$156,060	$0
		BAYFRONT LIFT STATION (035) Total				**$156,060**	**$0**
036		***30TH AVENUE LIFT STATION***					
	001	LIFT STATION 100 30TH AVENUE EAST, ASHLAND,WI 54806	1970	1.0	0	$245,514	$0
		30TH AVENUE LIFT STATION (036) Total				**$245,514**	**$0**

STATEMENT OF VALUES
MUNICIPAL PROPERTY INSURANCE COMPANY
Coverage Amount - $145,338,049

Site	Bldg	Description	Year Built	Floors	Square Footage	Building RC	Personal Property RC
037		***PEARSON PARK***					
	001	PICNIC PAVILION, LARGE, CENTER 40 N 6TH AVE W, ASHLAND,WI 54806		1.0	160	$11,016	$0
	002	PICNIC PAVILION, LARGE, EAST 40 N 6TH AVE W, ASHLAND,WI 54806		1.0	240	$14,382	$0
	003	RESTROOM 40 N 6TH AVE W, ASHLAND,WI 54806	2010	1.0	308	$94,146	$0
	004	WOOD FRAME PICNIC PAVILION 40 N 6TH AVE W, ASHLAND,WI 54806		1.0	216	$11,934	$0
	005	PICNIC PAVILION, SMALL, WEST 40 N 6TH AVE W, ASHLAND,WI 54806		1.0	140	$9,690	$0
	006	STORAGE SHED 6th Ave W, Ashland,WI 54806	2020	1.0	120	$7,000	$3,000
		Property in the Open					$277,558
		PEARSON PARK (037) Total				**$148,168**	**$280,558**
038		***DISPATCH CENTER***					
	001	DISPATCH CENTER 221 7TH STREET EAST, ASHLAND,WI 54806	2003	1.0	900	$57,426	$14,382
		DISPATCH CENTER (038) Total				**$57,426**	**$14,382**
039		***TURNER ROAD LIFT STATION***					
	001	PACKAGE LIFT STATION 200 TURNER ROAD, ASHLAND,WI 54806	1982	1.0	0	$330,684	$0
		TURNER ROAD LIFT STATION (039) Total				**$330,684**	**$0**

STATEMENT OF VALUES
MUNICIPAL PROPERTY INSURANCE COMPANY
Coverage Amount - $145,338,049

Site	Bldg	Description	Year Built	Floors	Square Footage	Building RC	Personal Property RC
040		***25TH AVENUE LIFT STATION***					
	001	LIFT STATION 25TH AVENUE EAST, ASHLAND,WI 54806	1978	1.0	0	$165,546	$0
		25TH AVENUE LIFT STATION (040) Total				**$165,546**	**$0**
041		***BOOSTER STATION***					
	001	BEASER BOOSTER STATION 1101 BINSFIELD ROAD, ASHLAND,WI 54806	1999	1.0	1,000	$728,280	$0
	002	STANDPIPE 1101 BINSFIELD ROAD, ASHLAND,WI 54806	1972	1.0	2,376	$2,268,276	$0
		Property in the Open					$29,478
		BOOSTER STATION (041) Total				**$2,996,556**	**$29,478**
042		***CENTRAL RAILYARD PARK***					
	001	BRETTING COMMUNITY CENTER 400 4TH AVENUE WEST, ASHLAND,WI 54806	2000	1.0	16,554	$4,231,164	$310,896
	002	PARK PAVILION 400 4TH AVENUE WEST, ASHLAND,WI 54806		1.0	962	$71,910	$0
	003	PAVILION/CONCESSION STAND 400 4TH AVENUE WEST, ASHLAND,WI 54806	2005	1.0	2,300	$463,080	$30,600
	004	STORAGE SHED 400 4TH AVENUE WEST, ASHLAND,WI 54806	2004	1.0	80	$8,874	$3,774
	005	PORTA POTTY & SURROUND 400 4TH AVENUE WEST, ASHLAND,WI 54806	2020	1.0	64	$1	$0
		Property in the Open					$631,394
		CENTRAL RAILYARD PARK (042) Total				**$4,775,029**	**$976,664**

STATEMENT OF VALUES
MUNICIPAL PROPERTY INSURANCE COMPANY
Coverage Amount - $145,338,049

Site	Bldg	Description	Year Built	Floors	Square Footage	Building RC	Personal Property RC
043		***Ore Dock***					
		Property in the Open					$23,430,114
		Ore Dock (043) Total				**$0**	**$23,430,114**
044		***PITO Throughout City***					
		Property in the Open					$4,804,620
		PITO Throughout City (044) Total				**$0**	**$4,804,620**
045		***Fire Station***					
	001	FIRE STATION 215 6TH STREET EAST, ASHLAND,WI 54806	2015	1.0	21,310	$6,377,142	$365,568
		Fire Station (045) Total				**$6,377,142**	**$365,568**
047		***KIYI DOCKING FACILITY CE***					
	001	KIYI DOCK 312 PRENTICE AVENUE N, ASHLAND,WI 54806	2005	1.0	12,120	$2,505,324	$0
		Property in the Open					$102,918
		KIYI DOCKING FACILITY CE (047) Total				**$2,505,324**	**$102,918**
049		***STREETS & SIDEWALKS PITO***					
		Property in the Open					$1,715,946
		STREETS & SIDEWALKS PITO (049) Total				**$0**	**$1,715,946**
051		***POLICE STATION***					
	001	POLICE STATION 414 11TH AVENUE WEST, ASHLAND,WI 54806	2021	1.0	15,055	$5,026,968	$470,832
		Property in the Open					$217,668
		POLICE STATION (051) Total				**$5,026,968**	**$688,500**

STATEMENT OF VALUES
MUNICIPAL PROPERTY INSURANCE COMPANY
Coverage Amount - $145,338,049

Site	Bldg	Description	Year Built	Floors	Square Footage	Building RC	Personal Property RC
052		***Commercial Building (Unoccupied)***					
	001	COMMERCIAL BUILDING (UNOCCUPIED) 514 MAIN ST W, ASHLAND,WI 54806		2.0	12,480	$1,147,602	$0
		Commercial Building (Unoccupied) (052) Total				**$1,147,602**	**$0**

Building Subtotal	$101,712,807
Contents Subtotal	$6,409,416
Property in the Open Subtotal	$37,215,826
Building, Contents and PITO Total	$145,338,049

PROPERTY IN THE OPEN
MUNICIPAL PROPERTY INSURANCE COMPANY

Site	Description	Quantity	Replacement Cost
002	***LANDFILL***		
	ELECTRICAL PANEL BOXES		$7,344
	FENCE,CHAINLINK OVER 6FT.		$5,712
	FENCE,CHAINLINK OVER 6FT.		$13,158
	FENCE,CHAINLINK UNDER 6FT.		$15,198
	FUEL PUMP		$6,528
	LANDFILL (002) Total		**$47,940**
003	***PUBLIC WORKS FACILITY***		
	FENCE, CHAINLINK >6' W/ SECR GT		$36,006
	FUEL TANK,ABOVE GRD		$21,624
	FUEL TANK,ABOVE GRD		$21,624
	FUEL TANK,ABOVE GRD		$21,624
	GAS PUMPS		$10,914
	PUBLIC WORKS FACILITY (003) Total		**$111,792**
004	***PRENTICE PARK***		
	BENCH - WOOD		$1,000
	BIKE FIXATION STATION		$5,712
	BOARDWALK, ACCESSIBLE TRAIL		$9,588
	BRIDGE - WOOD		$9,690
	BRIDGE - WOOD 12'X5'		$4,284
	BRIDGE - WOOD 20X4'		$5,712
	FIRE RINGS - METAL		$5,000
	FISHING PIER		$5,712
	GARBAGE CONTAINERS - CONCRETE		$5,000
	PLAYSTRUCTURE		$60,996
	STEEL BRIDGE		$28,560
	STEEL PICNIC TABLES		$20,000
	SWING 2 BAY 4 SWING		$3,060
	TRAIL BRIDGE		$181,968

Site	Description	Quantity	Replacement Cost
	TRAIL EDGE PROTECTION FENCE		$2,346
	W11-2 SOLAR POWERED PEDESTRIAN CROSSING LIGHTS		$20,808
	WATER/POWER HOOKUPS (7 SITES)		$11,424
	PRENTICE PARK (004) Total		**$380,860**
005	***AIRPORT***		
	ABOVEGROUND FUEL TANK		$3,366
	ABOVEGROUND JET A FUEL TANK - 8000 GAL		$135,000
	FENCING, 8' ORNAMENTAL		$40,392
	FENCING, CHAINLINK		$989,502
	GAS PUMPS		$28,866
	GATES/LIGHTING/VIDEO SURVEILLANC		$104,958
	LIGHT BEACON TOWER, 12'X12' BA		$66,300
	NDB-LOW FREQUENCY NAV EQUIP		$31,620
	RUNWAY LIGHTS-(MED INTENSITY)		$105,468
	UNDERGROUND FUEL TANK		$50,388
	VOR/DME-HIGH FREQ NAV EQUIP		$12,750
	AIRPORT (005) Total		**$1,568,610**
006	***PENN PARK***		
	BLEACHERS, WOOD		$7,446
	FENCE,CHAINLINK UNDER 6FT.		$25,704
	OUTDOOR LIGHTING		$6,018
	SCOREBOARD,MED		$8,670
	PENN PARK (006) Total		**$47,838**
007	***MASLOWSKI BEACH***		
	ARTISAN WELL HOUSE (8' x 8')		$64,260
	BENCH - WOOD		$1,000
	FENCE - WOOD UNDER 6FT		$13,668
	GARBAGE CONTAINERS - CONCRETE		$4,000
	HISTORICAL MARKER		$5,814

Site	Description	Quantity	Replacement Cost
	OUTDOOR LIGHTING		$6,834
	PLAY STRUCTURE		$11,424
	PLAYGROUND EQUIPMENT		$35,394
	STEEL BENCHES		$2,500
	STEEL PICNIC TABLES		$5,500
	WISHING WELL W/PLAQUE		$7,242
	MASLOWSKI BEACH (007) Total		**$157,636**
010	***BEASER PARK***		
	BACKSTOP		$9,180
	BASKETBALL HOOPS		$8,058
	BENCH - STEEL		$1,100
	BLEACHERS - WOODEN		$14,076
	FENCE,CHAINLINK OVER 6FT.		$27,846
	OUTDOOR LIGHTING 15'/1LMP		$3,774
	PICNIC TABLE - METAL		$625
	PLAYWORLD SYSTEMS PLAY POD (SMALL)		$21,726
	SCOREBOARD,MED		$8,670
	BEASER PARK (010) Total		**$95,055**
011	***MARINA***		
	FIRE HYDRANT		$4,998
	N YARD ARM		$16,116
	NAVIGATIONAL LIGHT TOWER		$17,340
	STEEL SHEETPILE BULKHEAD EAST SIDE		$1,394,952
	STREET LIGHTING		$13,668
	TANK, FUEL OIL BELOW GROUND		$20,910
	TANK, WATER, BELOW GROUND, CONCRETE		$90,168
	TANK,FUEL OIL BELOW GRND		$20,910
	TOKHEIM TWIN FUEL DISPENSER W/100'		$40,596
	UTILITY PEDESTALS, QUAD 30 OR 50 A		$98,328

Site	Description	Quantity	Replacement Cost
	MARINA (011) Total		**$1,717,986**
012	***EAST END SKATING RINK***		
	BASKETBALL HOOPS		$8,058
	FENCE,CHAINLINK OVER 6FT.		$13,158
	OUTDOOR LIGHTING		$18,054
	TENNIS COURT, DOUBLE		$68,952
	EAST END SKATING RINK (012) Total		**$108,222**
013	***KREHER PARK***		
	BARBEQUE GRILL - LARGE		$5,610
	BENCH - WOOD		$2,000
	FENCING, CHAINLINK 6'		$7,038
	FLAGPOLE		$5,100
	GARBAGE CONTAINERS - CONCRETE		$1,500
	OUTDOOR LIGHTING		$110,466
	PICNIC TABLE - METAL		$6,000
	PLAYSTRUCTURE, PLASTIC		$61,200
	RV WATER/POWER HOOKUPS (33 SITES)		$39,984
	KREHER PARK (013) Total		**$238,898**
014	***HODGKINS PARK***		
	BACKSTOP		$9,180
	BLEACHER,ALUMINUM		$32,742
	BRICK PILLARS		$28,662
	DOG PARK - METAL CHAIN LINK FENCE		$11,424
	FENCE,CHAINLINK OVER 6FT		$104,856
	FLAGPOLE, STEEL		$14,586
	FOUL POLES		$7,242
	OUTDOOR LIGHTING		$292,638
	PICNIC TABLE - WOODEN		$5,000
	PLAYWORLD SYSTEMS PLAY POD (SMALL)		$16,932

Site	Description	Quantity	Replacement Cost
	SCOREBOARD,MED		$8,670
	HODGKINS PARK (014) Total		**$531,932**
015	***BAYVIEW PARK***		
	BARBEQUE GRILL - LARGE		$5,500
	BENCH - STEEL		$10,000
	BENCH - WOOD		$5,000
	BIKE FIXATION STATION		$5,712
	BIKE RACK		$8,568
	DRINKING FOUNTAIN		$5,916
	EVENT POWER PANEL EAST		$7,344
	EVENT POWER PANEL WEST		$5,814
	FENCE,WOOD UNDER 6FT.		$16,422
	GARBAGE CONTAINERS - CONCRETE		$4,000
	GUARD POST W/ROPINGS		$5,508
	OUTDOOR LIGHTING		$16,932
	PICNIC TABLES - STEEL		$7,000
	PLAYSTRUCTURE, PLASTIC		$58,548
	BAYVIEW PARK (015) Total		**$162,264**
016	***BAY CITY PARK***		
	PICNIC TABLE - METAL		$625
	PLAYGROUND EQUIPMENT		$14,994
	BAY CITY PARK (016) Total		**$15,619**
017	***MARINA PARK***		
	BENCH - STEEL		$1,100
	BENCH - WOOD		$1,000
	BOARDWALK - WOODEN		$72,216
	GAZEBO 16' DIA OCTAGON SHAPE		$50,000
	MARINA PARK (017) Total		**$124,316**
018	***ELLIS PARK***		
	BENCH - STEEL		$2,200

Site	Description	Quantity	Replacement Cost
	BENCH - WOOD		$1,000
	CHALLENGERS PLAYSTRUCTURE - LARGE		$50,184
	HISTORICAL MARKER		$5,814
	OUTDOOR LIGHTING		$4,590
	PICNIC TABLE - METAL		$2,000
	ELLIS PARK (018) Total		**$65,788**
019	***MEMORIAL PARK***		
	BENCH - WOOD - long		$25,000
	BOARDWALK - WOODEN		$72,216
	DRINKING FOUNTAIN		$6,000
	GARBAGE CONTAINERS - CONCRETE		$3,000
	ORNAMENTAL STEEL FENCE		$46,206
	PICNIC TABLE - METAL		$2,000
	STAIRCASE TO BOARDWALK		$23,052
	TELESCOPE, COIN OPERATED		$4,590
	VETERAN'S MEMORIAL		$11,016
	MEMORIAL PARK (019) Total		**$193,080**
021	***LOOKOUT PARK***		
	OBSERVATION DECK		$7,242
	STONE MONUMENT W BRASS PLAQUE		$4,284
	LOOKOUT PARK (021) Total		**$11,526**
022	***LOCOMOTIVE PARK***		
	BALDWIN LOCOMOTIVE		$28,662
	BENCHES - WROUGHT IRON		$4,182
	FENCING - WROUGHT IRON		$51,714
	FLAGPOLE W/MONUMENT		$4,182
	LOCOMOTIVE PARK (022) Total		**$88,740**
024	***WATER TREATMENT PLANT***		
	FENCE,CHAINLINK OVER 6FT.		$39,372
	FENCE,CHAINLINK UNDER 6FT.		$14,076

Site	Description	Quantity	Replacement Cost
	WATER TREATMENT PLANT (024) Total		**$53,448**
025	***STORAGE TANK***		
	FENCE,CHAINLINK OVER 6FT.		$14,790
	STORAGE TANK (025) Total		**$14,790**
032	***CIVIC CENTER***		
	FENCE, CHAINLINK 8'CIVIC C.		$10,302
	CIVIC CENTER (032) Total		**$10,302**
033	***WASTEWATER TREATMENT PLANT***		
	FENCE, CHAINLINK OVER 6'		$68,850
	TNK,DIESEL B/G		$90,474
	TNK,UNLEADED B/G		$50,082
	WASTEWATER TREATMENT PLANT (033) Total		**$209,406**
034	***MAIN LIFT STATION***		
	TNK,DIESEL,B/G MN LIFTSTATION		$50,082
	MAIN LIFT STATION (034) Total		**$50,082**
037	***PEARSON PARK***		
	28' LUMINAIRES AND POLES		$72,726
	ARCH SIGN LARGE		$24,480
	ARCH SIGN SMALL		$18,054
	BENCH - STEEL		$7,700
	BIKE RACK		$7,854
	BOLLARD, RESTRICTIVE ACCESS POLES		$2,856
	EVENT POWER PEDESTAL		$9,792
	FENCING - WOOD, UNDER 6 FEET IN HE		$11,220
	LIGHTING W/45' FLAG POLE		$7,446
	ORNAMENTAL HANDRAIL		$4,692
	ORNAMENTAL HANDRAIL, STEEL		$6,834
	ORNAMENTAL STEEL FENCE		$49,368
	PICNIC PAVILION, SMALL, WEST		$11,173
	PICNIC TABLE - METAL		$625

Site	Description	Quantity	Replacement Cost
	STAIRCASE - WOOD 75FT		$34,068
	TRASH RECEPTACLE		$8,670
	PEARSON PARK (037) Total		**$277,558**
041	***BOOSTER STATION***		
	FENCING, CHAINLINK		$29,478
	BOOSTER STATION (041) Total		**$29,478**
042	***CENTRAL RAILYARD PARK***		
	ADA CHAIR SWING		$2,754
	BACKSTOP		$9,180
	BARBEQUE GRILL - LARGE		$5,500
	BATTING CAGE		$6,018
	BENCH - STEEL		$6,000
	BENCH - WOOD		$1,000
	BIKE FIXATION STATION		$5,712
	BLEACHERS, WOOD		$20,000
	BULL PENS		$5,712
	DUGOUT, WOOD FRAME		$19,890
	FENCE, TENNIS COURT		$21,318
	FENCING, CHAINLINK		$34,170
	LIGHTING, TENNIS		$42,738
	PICNIC TABLES - METAL		$2,500
	PLAYSTRUCTURE, PLASTIC, LARGE		$107,304
	SKATE BOARD RAMPS		$229,398
	TENNIS COURT, DOUBLE		$75,480
	TOT LOT EQUIPMENT		$36,720
	CENTRAL RAILYARD PARK (042) Total		**$631,394**
043	***Ore Dock***		
	CUSTOM PICNIC TABLE		$3,468
	DECORATIVE RAILINGS		$11,424

Site	Description	Quantity	Replacement Cost
	LIGHT TOWERS		$57,120
	METAL ORE DOCK SIGN (2)		$17,136
	ORE DOCK (Excluded)		$22,762,014
	PRIVATE AID TO NAVIGATION		$11,220
	STEEL BENCHES (6)		$20,604
	STEEL BRIDGE		$547,128
	Ore Dock (043) Total		**$23,430,114**
044	***PITO Throughout City***		
	BENCH - WOOD		$25,000
	BENCH, ALUMINUM		$17,646
	BLEACHER,ALUMINUM		$8,670
	FIRE ALARM BOXES		$318,444
	Fire Hydrants (562)		$2,832,336
	LIGHTING, OUTDOOR 14'		$51,612
	LIGHTING, STREET DECORATIVE 19'		$69,666
	METAL RISERS WITH STAGE		$5,000
	STREET LIGHTING, DECORATIVE		$1,096,296
	STREET LIGHTS, DECO, 21', 2 LAMP		$332,316
	WATER FOUNTAIN (ELLIS & MAIN)		$47,634
	PITO Throughout City (044) Total		**$4,804,620**
047	***KIYI DOCKING FACILITY CE***		
	DECORATIVE METAL FENCE		$59,976
	DECORATIVE STREET LIGHT POLE & FIXT		$23,664
	MARINE POWER/WATER/CABLE/PHONE PEDE		$14,178
	SIGNAL FLAG POLE/MAST		$5,100
	KIYI DOCKING FACILITY CE (047) Total		**$102,918**
049	***STREETS & SIDEWALKS PITO***		
	IN PAVEMENT LIGHTED CROSSWALKS		$10,506
	LIGHTING, STREET		$900,864

Site	Description	Quantity	Replacement Cost
	LIGHTING, STREET		$175,644
	SIGN, ASHLAND GRANITE		$80,988
	SIGN, ASHLAND GRANITE		$88,944
	TRAFFIC SIGNAL, FULLY ACTUATED		$137,700
	TRAFFIC SIGNAL, SEMI ACTUATED		$321,300
	STREETS & SIDEWALKS PITO (049) Total		**$1,715,946**
051	***POLICE STATION***		
	ANTENNA		$17,850
	ENCLOSURE, WALLS/CONCRETE - DUMPSTER		$13,464
	ENCLOSURE, WALLS/CONCRETE - GENERATOR/TRANSFORMER		$49,164
	ENCLOSURE, WALLS/CONCRETE - MECHANICAL		$18,156
	EXTERIOR STAIR RAILING		$6,936
	FLAG POLE		$5,100
	GENERAC 60KW GAS GENERATOR		$79,560
	OUTDOOR LIGHTING		$27,438
	SOLAR PANEL SYSTEM - Q-CELL 400W SOLAREDGE BALLASTED ROOD MOUNTED UNIRAC RM10 UL27003		$0
	POLICE STATION (051) Total		**$217,668**
PROPERTY IN THE OPEN TOTAL			***$37,215,826***

CONTRACTORS EQUIPMENT
MUNICIPAL PROPERTY INSURANCE COMPANY

Description (Year/Make/Model/Serial #)	Department	Replacement Cost
1975 WAUSAU R4512-H WAUSAU 12 FT SNOW PLOW	AIRPORT	$17,776
1979 MASSEY FERGUSON 30 30BFRONT END LOADER	PUBLIC WORKS	$70,700
1986 SWEEPSTER LHSWEEPSTER 6'	PUBLIC WORKS	$8,787
1988 SULLAIR 1750DPQSULLAIR COMPRESSOR	PUBLIC WORKS	$21,614
1989 CLARK C25BCLARK FORK LIFT	PUBLIC WORKS	$30,300
1990 HOMEMADE 12 12 FOOTBOX SNOW PLOW	PUBLIC WORKS	$12,120
1990 JOHN DEERE 212550 212550 HORSEPOWER TRACTOR	AIRPORT	$53,934
1990 MCKENZIE 12 12 FOOTREVERSIBLE HEAD PLOW	PUBLIC WORKS	$12,120
1990 WESTERN 7 7 FOOTSTRAIGHT BLADE	PUBLIC WORKS	$8,080
1991 FIELD GYMMY SM17013 SM17013 SLUDGE TRUCK (DRY)	UTILITY	$353,702
1992 JOHN DEERE 644 E50 FRONT END LOADER	PUBLIC WORKS	$303,000
1992 JOHN DEERE 755 263 TRACTOR/LOADER	PUBLIC WORKS	$176,750
1992 WACKER BS60YWACKER JUMPING JACK	PUBLIC WORKS	$3,636
1993 CH&E 4 INCHPORTABLE PUMP	PUBLIC WORKS	$12,120
1993 SNO-GO MP3 MP3D43 SNOW BLOWER ATTACHMENT	PUBLIC WORKS	$148,975
1994 JOHN DEERE 544G52 FRONT END LOADER	PUBLIC WORKS	$252,500
1996 JOHN DEERE 544G51 FRONT END LOADER	PUBLIC WORKS	$252,500
1997 JOHN DEERE 650 650G43 DOZER CRAWLER	PUBLIC WORKS	$295,930
1998 FALLS 12 12 FOOTPLOW WING	PUBLIC WORKS	$15,150
1998 JOHN DEERE 770 H41 GRADER	PUBLIC WORKS	$404,000
1999 MCKENZIE 9-JD624PLOW WING JD624	PUBLIC WORKS	$15,150
1999 SHERWIN BA1369LINELAZER STRIPING PAINT MACHINE	PUBLIC WORKS	$11,110
1999 VERMEER 1230 1230A77 BRUSH CHIPPER	PUBLIC WORKS	$55,550
2000 AIRCO AIRCO 39017 AIRCO 39017-S9PORTABLE WELDER	PUBLIC WORKS	$21,917
2000 ARTIC CAT BEAR CAT 550 BEAR CAT 550SNOWMOBILE	FIRE DEPT	$10,100
2000 CRAIGS 10 10 FOOTSNOW WING	PUBLIC WORKS	$15,150
2000 FALLS 10 10 FOOTSNOW WING	PUBLIC WORKS	$15,150
2000 GME TRENCHBOX -LSP7 TRENCHBOX -LSP7TRENCHBOX	UTILITY	$6,060
2000 JOHN DEERE 770 CH40 GRADER	PUBLIC WORKS	$404,000
2000 MCKENZIE ###SNOW WING	PUBLIC WORKS	$15,150

CONTRACTORS EQUIPMENT
MUNICIPAL PROPERTY INSURANCE COMPANY

Description (Year/Make/Model/Serial #)	Department	Replacement Cost
2000 MCKENZIE 12 12 FOOTREVERSIBLE HEAD PLOW	PUBLIC WORKS	$12,120
2000 MONROE 11 FOOTREVERABLE HEAD PLOW	PUBLIC WORKS	$10,100
2000 MONROE 11 FOOTREVERSIBLE HEAD PLOW	PUBLIC WORKS	$10,100
2000 MONROE 12 FOOT #2REVERSABLE HEAD PLOW	PUBLIC WORKS	$12,120
2000 MONROE 12 FOOTPLOW WING	PUBLIC WORKS	$12,120
2000 MONROE 12 FOOTREVERSIBLE HEAD PLOW	PUBLIC WORKS	$12,120
2000 WIC T WIC T8 WIC T8HP88 BALE CHOPPER	PUBLIC WORKS	$9,090
2001 LANDA PGDC-4 30021E CULVERT STEAMER	PUBLIC WORKS	$11,009
2002 TRAVEL LIFT TRAVEL LIFT	MARINA	$271,488
2002 BOSS V PLOW	PUBLIC WORKS	$9,090
2002 JOHN DEERE JD144512 JD144512 72" DECK MOWER	PUBLIC WORKS	$25,250
2002 POLARIS SPORTSMAN 500 SPORTSMAN 500ATV	PUBLIC WORKS	$8,080
2003 MARK WIND ICE ANGEL IVAIR BOAT	FIRE DEPT	$196,243
2004 DURA PATCHER 125 125DJT81 SPRAY PATCHER	PUBLIC WORKS	$76,861
2004 HITACHI 160 EXCAVATOR	PUBLIC WORKS	$191,900
2004 KATOLIGHT ###GENERATOR 2 UNITS	UTILITIES	$30,300
2004 LOFTNESS 1082HLOFTNESS SNOWBLOWER	AIRPORT	$46,561
2004 MONROE V-BOX SALT SANDER MSPV 96-32-50/304 01-06-8460	PUBLIC WORKS	$7,979
2004 NEW HOLLAND 7614DETACHABLE LOADER BUCKET/LIFT FRAME	AIRPORT	$15,150
2004 NEW HOLLAND TV145NEW HOLLAND, SER: RVS622874	AIRPORT	$151,500
2004 WAUSAU R3612H12 FT PLOW BLADE	AIRPORT	$18,180
2004 WOODS 1800015 FT ROTARY MOWER	AIRPORT	$22,220
2006 BOSS V PLOW	PUBLIC WORKS	$9,090
2006 LEICA TPS1200 TPS1200TOTAL STATION	ENGINEERING	$60,600
2006 MONROE 40 40PPRE-WET SYSTEM 1831	PUBLIC WORKS	$4,646
2006 MONROE DFPW-9PLOW WING 1831	PUBLIC WORKS	$15,150
2006 MONROE MF-5SCRAPER 1831	PUBLIC WORKS	$12,120
2006 MONROE MP48R12-15CTHEAD PLOW 1831	PUBLIC WORKS	$12,120
2006 MONROE RDS-120-86SALT/SANDER SPREADER BOX	PUBLIC WORKS	$12,625
2006 NEW HOLLAND 918 918HMOWER FLAIL	PUBLIC WORKS	$6,161
2007 BOBCAT ###BRUSH FORKS	PUBLIC WORKS	$4,242

CONTRACTORS EQUIPMENT
MUNICIPAL PROPERTY INSURANCE COMPANY

Description (Year/Make/Model/Serial #)	Department	Replacement Cost
2007 BOBCAT 1163FORK ATTACHMENT	PUBLIC WORKS	$1,515
2007 FORD SALT TRUCK	PUBLIC WORKS	$45,450
2007 HENDERSON MARK THREEHAULING EQUIPMENT(END DUMP)	PUBLIC WORKS	$41,410
2008 JD 12 12 INCHFROST BUCKET	PUBLIC WORKS	$3,030
2008 JOHN DEERE 310SJBACK HOE TO 310SJ 166915	PUBLIC WORKS	$166,650
2008 R&D 36 36 INCHDITCHING BUCKET	PUBLIC WORKS	$3,333
2010 BOSS 9 9 FOOT 2 INCHV PLOW	UTILITY	$9,090
2010 CHERRINGTON BEACHCLEANER 3000 SCREENER (RB)BEACH GROOMER	PARKS	$65,145
2010 REX ###VALVE TURNER	UTILITY	$9,090
2011 JOHN DEERE 323 323D SKID LOADER SERIAL # 1T0323DKCBG204502	PUBLIC WORKS	$65,650
2012 ALLIED HYD.HYD. PLATE COMPACTOR	UTILITY	$12,120
2012 BOSS V 8 FOOT 2 INCH PLOW	UTILITY	$9,090
2013 FRONTIER RC208484" ROTARY CUTTER	PUBLIC WORKS	$5,656
2013 JOHN DEERE X32048 INCH DECK LAWNMOWER	AIRPORT	$3,939
2013 PHYSIO CONTROL (5 EACH) LIFEPAK15PORTABLE HEART MONITOR/DEFIB	FIRE	$224,220
2013 TRIMBLE GEO 7XGPS W/RANGEFINDER	UTILITIES	$17,170
2014 RECEIVER FOR LINE LOCATOR	PUBLIC WORKS	$3,333
2014 ERSKINE 84 (1053621)SNOW PLOW ATTACHMENT FOR SKID STEER	PUBLIC WORKS	$4,747
2014 ERSKINE ERSKINE STUMP (1053255)STUMP GRINDER ATTACHMENT FOR SKID STEER	PUBLIC WORKS	$5,656
2014 JOHN DEERE 320E (1T0320EMEEJ274103)JOHN DEERE SKID STEER	PUBLIC WORKS	$65,650
2014 JOHN DEERE BA72 (1T0BA72XJE0000306)ANGLE BROOM ATTACHMENT FOR SKID STEER	PUBLIC WORKS	$8,989
2014 JOHN DEERE SB72H-HIGH FLOW (1T0SB72HKC0000033)SNOWBLOWER ATTACHMENT FOR SKID STEER	PUBLIC WORKS	$12,625
2015 ARIES NEW PATHFINDER PIPELINE INSPECTION SYSTEM FOR 6 NEW PATHFINDER PIPELINE INSPECTION SYSTEM FOR 6" PIPE & LARGER PE3410, TR3300, PR3300, PC1040, COMPUTER/GIS MODULE, VL5000 OVERLAY, GEN SET, WASH DOWNPIPELINE CAMERA SYSTEM	UTILITIES	$123,523
2015 BACKHOE MOUNT HYD HAMMER FOR 310G	UTILITIES	$4,545
2015 COATS CO RC-55 CO RC-55TIRE CHANGER	PUBLIC WORKS	$7,070
2015 ROTARY 18000 18000JACK STANDS 18000 LBS. (2)	PUBLIC WORKS	$2,424
2015 ROTARY MCHW ROTARY MCHW418 ROTARY MCHW418U100FOUR MOBILE COLUMN LIFTS	PUBLIC WORKS	$58,984
2015 SPAULDING RMV 4-TON HOT PATCHER	PUBLIC WORKS	$52,924
2015 STANLEY IIIHYD BREAKER	UTILITY	$17,473

CONTRACTORS EQUIPMENT
MUNICIPAL PROPERTY INSURANCE COMPANY

Description (Year/Make/Model/Serial #)	Department	Replacement Cost
2016 BOSS T16 T16' TRIPLE EDGE BOX PLOW	PUBLIC WORKS	$9,090
2016 WESTERN VV PLOW	PUBLIC WORKS	$9,090
2017 CURB & GUTTER MACHINE	PUBLIC WORKS	$9,090
2017 ERSKINE 84" V PLOW	PUBLIC WORKS	$8,484
2017 GEOMAX SURVEY GPS UNIT W/ LEICA RADIO MODEM	ENGINEERING	$17,170
2017 HUSQVARNA WALK-BEHIND CONCRETE SAW	PUBLIC WORKS	$9,090
2017 HYDRAULIC ADJUSTABLE BOX GRADER	PUBLIC WORKS	$6,363
2017 JD 1550 FRONT MOWER 72" SIDE DISCHARGE	PUBLIC WORKS	$22,220
2017 JD 1550 FRONT MOWER 72" SIDE DISCHARGE	PUBLIC WORKS	$22,220
2017 JD310SL BACKHOE/LOADER	PUBLIC WORKS	$166,650
2017 JOHN DEERE 5075E TRACTOR: VIN:1PYCHH401759	PUBLIC WORKS	$50,500
2017 LOCATOR-10W LCD DISPLAY & CLAMP TX SERIES RD10TX10	PUBLIC WORKS	$3,535
2017 MONROE 17' SALT TRUCK BOX, PLOW, PRE-WET, SCRAPER, WING ATTACHMENTS (ON 2019 WESTERN STAR)	PUBLIC WORKS	$121,200
2017 MONROE TRUCK ATTACHMENT - SALT BOX (ON 2007 STERLING L 8500)	PUBLIC WORKS	$6,666
2017 MONROE TRUCK ATTACHMENT - WING	PUBLIC WORKS	$10,100
2017 VIRING 72" RWR72 POWER RAKE	PUBLIC WORKS	$9,090
2018 ROADSODE DISK MOWER ATTACHMENT	PUBLIC WORKS	$3,939
2020 JD BACKHOE LOADER 310 BACKHOE LOADER 310SL	UTILITIES	$166,650
2021 SNOW BLOWER	POLICE	$1,515
2021 DJI MAVIC 2 DRONE MAVIC 2 ENTERPIRSE ADVANCED	FIRE DEPT	$8,888
2022 FAIR 954C SNOW BLOWER S/N:954546121		$20,000
2022 JD 544P WHEEL LOADER #1DW544PATNLZ16655	PUBLIC WORKS	$252,500
2022 M-B 3614-TRT AIRPORT BROOM S/N:15-1892		$70,000
2022 NEW HOLLAND T8.350 TRACTOR AUTO COMMAND WITH CVT S/N:JJAT8350PMRJ02130		$275,000
2022 WAUSAU R3612 STEEL REVERSIBLE PLOW S/N:RSP1048-5957393		$20,000
2023 IBAK CAMERA, BASE, MONITORS (3), W/ T76TRACTOR SEWER TELEVISING CAMERA AND TRACTOR	UTILITY	$136,350
2023 JD 644P LOADER 644P LOADER	PUBLIC WORKS	$303,000
2025 JOHN DEERE 1550 MOWER S/N:1TC1550DVSS120206	PUBLIC WORKS	$25,114
IBAK SYSTEM & T76 TRACTOR: INCLUDES ORION ZOOM PAN & TILT CAMERA, V9040012 CAMERA BASE, V1974005 BS3.5 CONTROLLER, POWER CABLE REEL, RACK MOUNTED COMPUTER, (3) MONITORS, VIDEO CAPTURE DEVICE	UTILTIES - WASTEWATER	$145,826

CONTRACTORS EQUIPMENT
MUNICIPAL PROPERTY INSURANCE COMPANY

Description (Year/Make/Model/Serial #)	Department	Replacement Cost
CONTRACTOR'S EQUIPMENT ≥ $25,000		**$6,474,940**
CONTRACTOR'S EQUIPMENT < $25,000		**$804,267**
CONTRACTOR'S EQUIPMENT TOTAL		**$7,279,207**

MUNICIPAL PROPERTY INSURANCE COMPANY

Endorsement Change Form

This endorsement modifies insurance provided under:

MUNICIPAL PROPERTY INSURANCE COMPANY POLICY MPIC-001.

All coverages are excluded for Ore Dock, Property in the Open, Site 43, $22,732,114. In the event of a loss to the Ore Dock, no coverages are available under this policy.

MUNICIPAL PROPERTY INSURANCE COMPANY

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MUNICIPAL PROPERTY INSURANCE COMPANY

9701 Brader Way, Suite 301, Middleton, WI 53562

Policy Provisions

Read the entire policy carefully to determine rights, duties, and what is and what is not “covered.” Several provisions in this policy restrict coverage.

Throughout this policy, the words “you” and “your” refer to the Named Insured shown on the Declarations page. The words “we”, “us” and “our” refer to Municipal Property Insurance Company. Other words and phrases that appear in quotation marks have special meaning. Refer to Section IX, Definitions, and Section IV. Definition of "Contractors Equipment".

In consideration of the provisions of this policy, the payment of premium, receipt of a statement of values, “Property in the Open” schedule and/or contractors equipment detail, we insure those named on the Declaration page for the coverages defined in this policy, during the policy term stated on the Declarations Page.

SECTION I – PERILS “COVERED” Coverage: This policy insures against sudden and accidental direct physical loss or damage except as limited or excluded in the following sections.

SECTION II – DEDUCTIBLE

The amount shown as deductible on the Declarations page shall be deducted from the claim for each “occurrence”.

If more than one coverage under this policy applies to the same “occurrence”, then the deductible will be calculated as follows: we will determine which coverage accounts for the largest proportion of the loss, and only the deductible associated with the largest portion of the loss will apply, unless otherwise stated.

SECTION III – AMOUNT OF COVERAGE

With regard to “buildings”, personal property regardless of its location, and “Property in the Open”:

The amount of coverage shall be limited as stated in Sections IV, V and VII.

Unless limited by other provisions of this policy or by endorsement, ”buildings”, personal property, and “Property in the Open”, are subject to an “occurrence” limit of 125% of the Total Insured Value shown on the Statement of Values.

SECTION IV – “COVERED” PROPERTY; LIMIT OF COVERAGE

Subject to the terms, conditions, limitations and exclusions in the policy, this policy covers:

A. “Buildings” and structures listed on the Statement of Values.

B. Non-Owned Property. “Buildings” and structures listed on the Statement of Values for which you may be contractually liable in the event of damage or destruction and which are in your care, custody or control and being used for a legitimate governmental purpose.

C. Personal property you own or are legally responsible for insuring.

D. “Property in the Open”. The amount we will pay for “Property in the Open” is limited to $10,000 per “occurrence”. However, this $10,000 limitation per “occurrence” does not apply to items listed separately on the Statement of Values “Property in the Open” detail list.

E. Leased property improvements and betterments at locations listed on the Statement of Values. In the event improvements or betterments made by you are damaged or destroyed during the term of this policy by an insured peril, our liability will be determined as follows:

1. If you elect to repair or replace a damaged improvement or betterment, actual repair or replacement must be made as soon as reasonably possible after the loss or damage occurs, but not to exceed two (2) years unless the time is extended in writing by us.

2. If the improvements or betterments are not repaired or replaced, we will pay a fraction of the original cost of the improvement. The fraction will be proportional to the remaining term of the lease as of the date of loss.

F. The cost of removing debris when “covered” property is destroyed or damaged by an insured peril. However, unless otherwise provided for in this policy, debris removal does not apply to costs:

1. To extract "pollutants" or “contaminants” from land or water; or

2. To remove, restore or replace land or water containing or affected by “pollutants” or “contaminants”; or

3. For asbestos cleanup, removal or abatement.

G. The cost to repair or replace foundations of “buildings”, structures, machinery or boilers, provided that those foundations are beneath the basement level or underground.

The most we will pay for any “occurrence” under this section is $250,000.

H. The cost of excavation, grading or filling related to an “occurrence”, the most we will pay under this coverage is $50,000.

I. Lawns, trees, shrubs, and plants if within 100 feet of an insured “building”. The amount we will pay is limited to $500 for any one tree, shrub, or plant and $1,000 for lawn damage up to a maximum of $25,000 per “occurrence”

J. “Contractors Equipment", as defined in Section X., that you own or are legally responsible for insuring up to a limit of $25,000 for each item including its attachment(s). Equipment not listed in Section X. is considered personal property and is “covered” the same way as your other personal property. See Section IV.C.

Coverage, in excess of the $25,000 per item, is provided only if the equipment is scheduled and a premium for the coverage is shown on the Declarations page, unless the equipment is newly acquired during the current policy period, provided your interest is not covered under any other policy of insurance.

EXCEPTION: Contractors Equipment that is not-owned, and has been rented, borrowed or leased for a period of 180 days or less, and you are contractually responsible for insuring, is considered scheduled “Contractors Equipment”, for the period of use, provided your interest is not covered under any other policy of insurance.

K. “Valuable Records” that are your property or property of others in your care, custody, or control.

We will also pay for:

1. Expenses necessary to research and recreate lost “valuable records”; and

2. Expenses necessary for transcribing or copying lost “valuable records” from available secondary sources.

We will not pay for losses caused by errors, omissions, or negligence in processing or copying.

L. Employees' Personal Property. We will cover personal property owned by your employees while on your premises if that employee's property is not covered by other insurance. The maximum coverage for property owned by any one employee is $500. The coverage limit for each "occurrence" is $10,000.

M. Personal property owned by someone other than you or your employees, if the personal property is not covered by other insurance, while it is in your care, custody, or control and while it is on the premises described in the Statement of Values. The coverage limit per "occurrence" for all such property is $10,000.

N. "Extra Expense". Provided a loss or damage to "covered" property is caused by an insured peril we will pay up to a maximum of $10,000,000 (unless a higher limit has been established by endorsement) under this "extra expense" coverage subject to the following:

We will pay "Extra Expense" to allow you to continue "operations" at:

1. Your insured premises; or

2. Replacement premises; or

3. Temporary premises you use while your insured premises are being restored.

Costs to relocate, or to equip and operate the premises in N.2 or N.3, are covered.

Adjustment of any loss under this coverage will reflect the salvage value of property that you obtained for use while your property was being restored and that you retain after the resumption of normal "operations".

O. "Buildings" or structures acquired by you during the policy period at any location, provided your interest is not covered under any other policy of insurance.

P. Remodeling and repairs to existing buildings listed on the Statement of Values, unless the work involves an increase in square footage or a change in the footprint of the building or foundation.

Q. Underground fiber optic cable. We will pay for the repair or replacement of underground fiber optic cable within 1,000 feet of a covered "building" when loss of or damage to the cable is caused by a "covered" peril.

R. Refrigerated Property. We will pay for loss or damage you sustain from spoilage of refrigerated or perishable property you own or are legally responsible to insure, if the spoilage is due to:

1. Contamination by a refrigerant; or

2. Temperature change due to:

   a. Mechanical breakdown or failure of refrigeration systems;

   b. Burning out of electric motors;

   c. Blowing of fuses or circuit breakers;

   d. The breakdown or malfunction of the equipment or apparatus connecting or controlling refrigeration systems, electrical motors, or electrical power; or

   e. Complete or partial lack of power to operate the refrigeration systems.

S. Ordinance or Law Coverage.

Provided a loss or damage to “covered” property is caused by an insured peril we will pay up to $10,000,000 (unless a higher limit has been established by endorsement) for the increased cost to repair, rebuild or reconstruct “covered” property caused by enforcement of or compliance with a building, zoning or land use ordinance or law subject to the following:

1. We will also pay for loss or damage to the undamaged portion of a “covered” “building” or structure caused by enforcement of or compliance with any ordinance or law that:

    a. Requires the demolition of parts of the same “building” or structure not damaged by an insured peril;

    b. Regulates the construction or repair of “buildings” or structures, or establishes zoning or land use requirements at the described premises; and

    c. Is in force at the time of loss or damage.

2. The following conditions apply to this coverage and must be met before we will make payment:

    a. You must actually repair or replace the “covered” property; and

    b. You must repair or replace the property as soon as reasonably possible after the loss or damage. Unless we consent to writing, this time period may not exceed two years.

3. If the property is repaired or rebuilt, it must be intended for similar occupancy as the current property, unless otherwise required by zoning or land use ordinance or law.

4. The most we will pay under this coverage is the increased cost of construction at the same site, unless an ordinance or law requires relocation to another site, in which case the most we will pay is the increased cost of construction at the new site.

5. If the property is repaired or replaced on the same or another site, we will not pay more for loss or damage to "covered" property, including loss caused by enforcement of or compliance with an ordinance or law, than the amount you actually spend to repair or rebuild the "building" or structure to the minimum standards required by the ordinance or law. In no event will we pay more than the following:

    a For a "historical building":

        1) The cost of repairing or replacing at the same site a "building" or structure of the same height, square footage and style with a less costly "building" or structure that is functionally equivalent to the damaged "building" or structure; or

        2) The cost of repairing or replacing the damaged portion of the "covered" "historical building" with less costly material consistent with its previous architectural style.

    b For all other "covered" "buildings" or structures, the cost of repairing or rebuilding at the same site a "building" or structure of the same height, square footage, style and quality as the "covered" property at the time of the loss or damage.

6. If the property is not repaired or replaced, we will not pay more for loss or damage to “covered” property, including loss caused by enforcement of or compliance with an ordinance or law, than the “actual cash value” of the “covered” property at the time of the loss or damage.

7. We will not pay for the cost of compliance with any ordinance or law that requires:

a. Repairing, remediating, or tearing down property due to “contaminants” or “pollutants” or resulting from the presence or spread of “fungus”, wet or dry rot, viruses, bacteria, or other microorganisms; or,

b. Testing for, monitoring, or cleaning up “pollutants”, “contaminants”, wet or dry rot, “fungus”, viruses, bacteria, or other microorganisms.

T. Limited Coverage for Unscheduled “Buildings”

For unscheduled "buildings” not on the Statement of Values, coverage will be provided up to $1,000,000 for a covered loss.

It is a condition of this coverage that the “buildings” be scheduled when discovered. In addition, you must pay any unpaid premium on the unscheduled “buildings” back to policy inception.

This coverage does not apply when:

1. The insured intentionally left the "buildings” unscheduled; or

2. The insured could have discovered with reasonable diligence that the "buildings” had unintentionally been left unscheduled.

This provision does not apply to “buildings” or structures acquired by you during the policy period as coverage for these items is provided in Section IV.O.in this policy.

U. Electronic data processing equipment, “electronic data” and “computer programs” consisting of the following:

1. Electronic data processing equipment owned by or leased to you, including its component parts and similar property of others for which you are legally liable;

2. Your “electronic data”, “computer programs” and similar property of others for which you are legally liable.

3. Accounts, bills, evidences of debt, valuable papers, records, abstracts, deeds, manuscripts or other documents that were converted to “electronic data”.

4. We will also pay for:

a. Expenses necessary to research and recreate lost “electronic data”;

b. Expense for copying lost “electronic data” from available secondary sources.

5. We will not cover:

a. “Electronic data” or “computer programs” which cannot be replaced with others of the same kind or quality;

b. Losses caused by errors, omissions, or negligence in processing or copying; or,

c. Accounts that are your records of accounts receivables.

V. Fire Department Charges.

We will reimburse you for charges of fire departments involved in containing a fire or other “covered” loss to which this insurance applies. No deductible applies to this reimbursement.

W. Asbestos Cleanup, Abatement and Removal.

We will pay up to $5,000,000 for your expense to clean up, abate, or remove from “covered” property asbestos particles that are discharged, dispersed, or released, subject to the following conditions:

1. The discharge, dispersal, or release must occur as a result of a covered peril.

2. Covered damages before the cost of the asbestos cleanup, removal, or abatement must exceed the policy deductible.

3. The discharge, dispersal, or release must occur accidentally and begin and end within 72 hours.

4. The discharge, dispersal, or release must not be the result of planned building renovation, remodeling or demolition activities.

X. Service Dogs and Horses.

Service dogs and horses are considered to be destroyed if, because of injury, the dog or horse is not able to perform the dog’s or horse’s normal functions and there is no reasonable prospect that the dog or horse will be able to do so.

1. For service dogs and horses that are destroyed in the scope of their duties, we will pay for the cost to replace the dog or horse and the cost of any necessary training.

2. We will pay the cost of necessary treatment and care to enable the dog or horse to resume performing the dog’s or horse’s normal functions. We will not pay the cost of treatment and care to treat and prevent disease. This coverage does not apply to mortality, injury, or sickness from causes outside the scope of duties of the service dog or horse.

   The maximum amount we will pay per service dog or horse is the lesser of $50,000 or the total of the expenses related to the replacement of the dog or horse plus expenses for the care or treatment of the service dog or horse. A deductible of $1,000 will apply to this coverage on a per “occurrence” basis.

Y. We will pay the reasonable and necessary expenses we require you to incur for the documentation of an “occurrence”. The most we will pay for these expenses is $50,000.

This coverage does not apply to any expenses incurred by “you” for any insurance adjusters, consultants, attorneys retained by you or any work performed by their subsidiary or affiliate.

Z. We will pay for reasonable and necessary architectural design and engineering fees associated with an “occurrence”. The most we will pay for this coverage is $250,000.

AA. Limited Coverage For “Fungus", Wet Rot, Dry Rot, Virus, Bacterium And Other Microorganism.

1. The coverage described in Paragraph 2. below only applies when: a) the "fungus", wet or dry rot, virus, bacterium or other microorganism is the result of one or more of the “specified causes of loss”, other than fire or lightning; b) the “specified causes of loss” occurs during the policy period; and c) you took all reasonable measures to protect the property from additional damage during and after the “occurrence”.

2. We will pay for direct physical loss or damage caused by "fungus", wet or dry rot, virus, bacterium or other microorganism subject to the coverage limits specified in Paragraph 3 of this Limited Coverage. For purposes of this paragraph, the term “loss or damage” includes costs necessarily incurred to:

   a. Eradicate the "fungus", wet or dry rot, virus, bacterium or other microorganism;

b. Access the part of the “building” or other property where the "fungus", wet or dry rot, virus, bacterium or other microorganism is located; and

c. Test to ensure that the "fungus", wet or dry rot, virus, bacterium or other microorganism has been successfully eliminated.

3. We will pay no more than $25,000 for each "covered" loss under Paragraph 2. We will pay no more than $50,000 for the total of all occurrences of "covered" losses under Paragraph 2. During any annual policy period, regardless of the number of claims made. We will pay no more than $25,000 for a particular "specified causes of loss" which results in "fungus", wet rot, dry rot, virus, bacterium or other microorganism even if the "fungus", wet rot, dry rot, virus, bacterium or other microorganism remains present through multiple policy periods or reappears in subsequent policy periods.

4. This coverage does not increase the amount we will pay for loss or damage to "covered" property above the limits referenced in **Section** III – **Amount of Coverage.** We will not pay more than the limits set forth in **Section III - Amount of Coverage** even if loss or damage results from more than one cause, including "fungus", wet rot, dry rot, virus, bacterium or other microorganism.

   If there is a "covered" loss or damage not caused by "fungus", wet rot, dry rot, virus, bacterium or other microorganism, payment for that loss will not be limited by this coverage unless "fungus", wet rot, dry rot, virus, bacterium or other microorganism increases the amount of the loss or damage. To the extent that "fungus", wet rot, dry rot, virus, bacterium or other microorganism increases the amount of the loss or damage, payment for that increase is limited by the terms of Paragraph 3.

5. The following additional condition applies to losses “covered” under **Limited Coverage For “Fungus", Wet Rot, Dry Rot, Virus, Bacterium And Other Microorganism** when the policy includes the Business Income Endorsement: The “specified causes of loss” definition will apply to any loss arising from "fungus", wet or dry rot, virus, bacterium or other microorganism that is “covered” under Paragraph **B**. **Limited Coverage For “Fungus", Wet Rot, Dry Rot, Virus, Bacterium And Other Microorganism** and under the Business Income Endorsement.

BB. “Fine Arts”. We will only provide coverage for “Fine Arts” subject to the following:

1. We will not pay more than $50,000 for any one “Fine Arts” unless you insure those items for specific amounts by purchasing an Agreed Value Fine Arts Endorsement.

2. The most we will pay for each item covered under this additional coverage shall not exceed the lesser of the following amounts:

   a. $50,000;

   b. The cost of replacing the damaged property at the time of loss with property of like kind and quality to be used for the same purpose on the same site; or

   c. The amount actually spent repairing your damaged property as soon as reasonably possible after the loss or damage, but within a time not to exceed two (2) years from the date of the loss or damage, unless the time is extended in writing by us.

3. **SECTION VII-Basis of Recovery** does not apply to this additional coverage.

CC. “Flood”. We will provide coverage for loss due to “flood”, subject to the following limitations:

1. This Additional Coverage does not apply to loss at any property located in a designated flood plain, special flood hazard area (SFHA) or 100-year flood plain with a prefix of “A” or “V” – as specified and defined by the National Flood Insurance Program (NFIP).

   The most we will pay under this Coverage is $5,000,000 per policy period.

DD. “Pollutants” or “Contaminants”. We will pay no more than $2,000,000 for reasonable and necessary expenses incurred for removal, disposal or clean-up of actual "pollutants" or "contaminants" from land or water at an insured location and due to "specified causes of loss". The release, emission, leakage or spreading of "pollutants" or "contaminants" must be caused by a loss not otherwise excluded.

The most we will pay in each annual policy period under this coverage is $2,000,000 for all “specified causes of loss”.

All expenses must be reported to us within 180 days after the date of the "specified causes of loss" to be eligible for this coverage. We will not pay for costs of testing for "pollutants" or "contaminants" unless such testing is performed while the "pollutants" or "contaminants" are being removed from the land or water. We will not pay for costs of monitoring "pollutants" or "contaminants" or determining the extent of pollution or contamination.

EE. Emergency Response Equipment

Emergency response equipment contained within or on an emergency response vehicle that is not affixed or attached is covered as personal property subject to a $1,000 deductible per occurrence regardless of any other applicable deductible.

FF. We will pay not more than $5,000,000 per policy period for:

1. Earthquake, meaning a shaking or trembling of the earth's crust, caused by underground volcanic or tectonic forces or by breaking or shifting of rock beneath the surface of the ground from natural causes.
2. Volcanic Eruption, meaning the eruption, explosion or effusion of a volcano.
3. Landslide, meaning the rapid downward movement of a mass of rock, earth or artificial fill on a slope.
4. Mine Subsidence, meaning lateral or vertical ground movement caused by a failure initiated at the mine level of man-made underground mines, including but not limited to coal, clay limestone and fluorspar mines.

All Earthquake shocks, Volcanic Eruptions, Landslides or Mine Subsidence ground movements that occur within any 168-hour period will constitute a single Earthquake, Volcanic Eruption, Landslide or Mine Subsidence.

The following additional exclusions apply to this coverage:

1. This insurance for Earthquake, Volcanic Eruption, Landslide and Mine Subsidence does not apply to, or modify any limits or deductibles that apply to:
   a. The insurance otherwise provided for loss or damage by fire or explosion that results from an Earth Movement, other than Volcanic Eruption, and for loss or damage by fire, building glass breakage or “volcanic action” that results from a Volcanic Eruption; or
   b. Any other Insurance provided for loss or damage to which Earth Movement exclusion does not apply.
2. This insurance will not pay for loss or damage caused by or resulting from any Earthquake, Volcanic Eruption, Landslide or Mine Subsidence that begins before the inception of this insurance.
3. This insurance does not apply to the cost of restoring or remediating land or to loss resulting from the time required to restore or remediate land.

GG. We will pay not more than $100,000 per policy period for damage caused by water below the surface of the ground including water which exerts pressure on or flows, seeps or leaks through sidewalks, driveways, foundations, walls, basements, or other floors, or through doors, windows, or any other openings in such sidewalks, driveways, foundations, walls, or floors; unless loss by fire, sprinkler leakage or explosion (not excluded in this policy) results, then we will pay for only such resulting loss.

EXCEPTION: Coverage for sewer, septic system or sump pump backup that is contained within a “building” or structure are covered up to the policy coverage limit.

SECTION V – PROPERTY NOT “COVERED”

The following are not “covered” property unless specifically added or endorsed to this policy:

A. Land, water, crops, and standing or cut timber, wherever located.

B. Cost of excavation, grading or filling not related to an “occurrence”.

C. Underground and buried cables, pipes, flues or drains, underground storage tanks and tunnels including those that are part of your storm, water or sewer systems, located more than 1,000 feet, on the horizontal, from a “covered” “building” or structure. Coverage is provided for underground and buried pipes, flues or drains that are:

1. Part of the water treatment plant, wastewater treatment plant, lift station or gas reduction station premises; or

2. Part of a geothermal heating and cooling system.

D. Those portions of sidewalks, bridges (including roadway/vehicular bridges and railroad bridges), roadways, culverts, paved surfaces, and associated guard rails located more than 100 feet from a “covered” “building” or structure, except for bridges that are:

1. Bridges used exclusively for pedestrian traffic.

E. Dams, pavements, swimming pools and related equipment, retaining walls, bulkheads, piers, bridges, canals, seawalls, breakwaters, wharves and docks for damage caused by any of the following: flood; earthquake; freezing; thawing; impact of watercraft; the pressure or weight of ice or water, whether driven by wind or not; and, erosion or deterioration, whether gradual or sudden.

F. Railroads, meaning trackage, beds, ties and railroad bridges.

G. Aircraft, except for drones, and vehicles licensed for road use.

H. Animals and livestock, except for service dogs and horses.

I. “Money” and “securities”, including postage stamps and food stamps, deeds, evidence of debt, or accounts receivable.

J. Overhead or suspended transmission, distribution, or conductor lines of all types.

K. “Buildings” and structures, including property contained within a “building” or structure, “vacant” for more than sixty (60) consecutive days before the loss or damage occurs. However, this paragraph only applies to the perils of: vandalism; sprinkler leakage or “water damage”, unless you have used reasonable means to protect the sprinkler or plumbing system against freezing; building glass breakage; theft; or attempted theft. For all other perils “covered”, loss adjustment shall be on an "actual cash value" basis for the "vacant" building, personal property and “Property in the Open” within 1,000 feet of the "vacant" building.

SECTION VI – LOSSES EXCLUDED

A. We will not pay for loss or damage caused directly or indirectly by, based upon, or arising out of any of the following:

1. Wear and tear; improper maintenance; extremes of temperatures unless you exercised due diligence with respect to maintaining the proper temperature for the property involved; dampness or dryness of atmosphere; deterioration; rust or corrosion; disease; inherent vice; inherent or latent defect; contamination; smog; smoke, vapor or gases from agricultural or industrial operations; error, omission, or deficiency in design, specifications, workmanship or materials; settling, cracking, shrinkage, bulging or expansion of pavements, sidewalks, foundations, walls, floors, roofs, or ceilings; insects, or birds; “malicious programming”; unless loss by a peril not excluded in this policy results, and then we will be liable for only such resulting loss.

2. Unexplained or mysterious disappearance of any property or shortage disclosed upon taking inventory.

3. Dishonest or criminal act committed by you or any “employee(s)” acting alone or in collusion with others whether or not occurring during the hours of employment. However, if a criminal act results in a "specified causes of loss”, we will pay for the loss or damage caused by that "specified causes of loss”.

4. Release, emission, leakage or spreading of "pollutants" or "contaminants", subject to the following:

   a. This exclusion does not apply:

      1) If the release, emission, leakage or spreading of "pollutants" or "contaminants" is caused by a "specified causes of loss"; or

      2) To chemical damage to glass;

   b. When a release, emission, leakage or spreading of "pollutants" or "contaminants" results in a "specified causes of loss", the loss or damage caused by that "specified causes of loss" is a "covered" loss.

5. An "occurrence", condition, or explosion within any steam boiler, steam generator, steam turbine, steam engine, or steam piping that you own, lease, or operate. However, we will pay for loss or damage resulting from:

   a. Fire;

   b. Combustion explosion; or

   c. Explosion of fuels or gases within the furnace of a fired vessel or the adjoining flues or passages.

6. Hot water boilers or other water heating equipment caused by or resulting from any condition or event inside such boilers or equipment; except when such condition results from a fire or explosion. However, if a loss by a peril not otherwise excluded in this policy results, we will be liable for only such resulting loss.

7. Electrical or mechanical breakdown including rupture or bursting caused by centrifugal force. However, if a loss by a peril not otherwise excluded in this policy results, we will then be liable for only such resulting loss.

   EXCEPTION: If mechanical breakdown results in elevator collision, we will pay for the loss or damage caused by that elevator collision.

8. Animal or insect nesting, infestation, or waste.

9. Any loss arising out of any act committed:

   a. By or at the direction of an insured; and

b. With the intent to cause a loss.

10. Interruption of utility services related to overhead transmission lines or satellites

B. Loss or damage based upon or arising out of any of the following causes is excluded, whether such cause is direct or indirect. This exclusion applies even when another cause contributes concurrently or in any sequence to the loss or damage.

1. Nuclear reaction, nuclear radiation, or radioactive contamination. However, we will pay for loss or damage due to fire caused by nuclear reaction, nuclear radiation, or radioactive contamination.

2. Wet rot, dry rot, or “fungus”. But we will pay for loss or damage caused by:

a. “specified causes of loss” that resulted from wet rot, dry rot or “fungus”;

b. fire; or

c. lightning.

For causes of loss other than fire or lightning, coverage is governed by **SECTION IV – “COVERED” PROPERTY; LIMIT OF COVERAGE** Item AA. **Limited Coverage For "Fungus", Wet Rot, Dry Rot, Virus, Bacterium and Other Microorganism.**

3. Virus, Bacterium, or other microorganism, except to the extent that coverage is provided in Item AA. **Limited Coverage For “Fungus", Wet Rot, Dry Rot, Virus, Bacterium And Other Microorganism.**

4. “Flood”, including spray from any “flood”, whether driven by wind or not, unless otherwise provided under **SECTION IV – “COVERED” PROPERTY; LIMIT OF COVERAGE.**

5. War, warlike action, insurrection, rebellion, and revolution, or action taken by governmental authority in hindering or defending against any of these.

6. Failure by you to take all reasonable measures to prevent further property damage during and after a loss.

SECTION VII – BASIS OF RECOVERY

Replacement of property “covered” by Section IV of this policy shall be based upon “replacement cost” (without deduction for depreciation) of those items to which this policy applies unless otherwise limited by other provisions of this policy, by endorsement or the following:

A. The most we will pay for loss or damage to “covered property” other than a “historical building” shall not exceed the lesser of the following amounts:

1. The policy limits of your coverage under this agreement.

2. The amount incurred to repair or replace the damaged property at the time of loss with property of like kind and quality to be used for the same purpose on the same site.

3. The amount incurred to repair or replace the damaged property as soon as reasonably possible after the loss or damage, but within a time not to exceed two (2) years unless the time is extended in writing by us.

4. The “actual cash value” of the property at the time of loss or damage unless it is repaired or replaced subject to the following.

a. If you do not provide us with written notice of your intent to repair or replace the damaged “covered” property within 180 days of the date of loss, then you will receive “actual cash value”.

b. If you receive a settlement on an “actual cash value” basis, you may make a written request within 180 days of the date of loss to repair or replace the damaged “covered” property; or

c. If there were plans for disposal or demolition of the property prior to the loss or damage, you will receive the “actual cash value” of the property at the time of loss or damage.

B. With respect to a “historical building”, our liability for “covered” loss or damage shall not exceed the lesser of the following amounts:

1. The policy limits of your coverage under this agreement.

2. If the “historical building” is a total loss:

a. The cost of repairing or replacing at the same site a "building" or structure of the same height, square footage and style with a less costly "building" or structure that is functionally equivalent to the damaged "building" or structure; or

b. If an ordinance or law requires relocation to a different site, the cost of repairing or replacing at the new site a "building" or structure of the same height, square footage and style with a less costly "building" or structure that is functionally equivalent to the damaged "building" or structure.

3. The cost of repairing or replacing the damaged portion of the "covered" "historical building" with less costly material consistent with its previous architectural style. We will not pay for expenses incurred more than two (2) years after the loss unless the time is extended in writing by us.

4. The “actual cash value” of the property at the time of the loss or damage unless it is repaired or replaced subject to the following:

a. If you do not provide us with written notice of your intent to repair or replace the damaged “covered” property within 180 days of the date of loss, then you will receive “actual cash value.”

b. If “you” receive a settlement on an “actual cash value” basis, you may make a written request within 180 days of the date of loss to repair or replace the damaged “covered” property; or.

c. If there were plans for disposal or demolition of the property prior to the loss or damage, you will receive the “actual cash value” of the property at the time of loss or damage.

C. The most we will pay for “cosmetic damage” from a “covered” peril, shall not be more than 5% of the “actual cash value” of the damage, subject to the following:

1. No payment shall be made under this provision if any other payment is made for any other damage associated with the insured property.

2. Payments made under this provision shall only be paid one time per insured building, regardless of the number of occurrences during the policy period.

3. Any payment for damages under this provision, in any prior policy period, precludes all future payments under this provision.

SECTION VIII – CONDITIONS

This policy is subject to the following conditions:

A. **Other Insurance**. If there is other insurance covering loss to the property from any peril(s) insured against under this policy, we will not be liable under this policy until such other insurance has been exhausted. We shall not be liable for payment of deductibles under other policies.

B. **Cancellation and Nonrenewal.** You may cancel this policy at any time by giving us written notice or returning the policy to us and stating at what future date coverage is to stop.

We may cancel or not renew this policy by written notice to you at the address shown on the declarations. If the notice is mailed, it will be by first class mail. Proof of delivery of mailing is sufficient proof of notice.

If this policy is in effect for less than 60 days, we may cancel you for any reason.

If this policy has been in effect 60 days or more or if it is a renewal of a policy issued by us, we may cancel or not renew only at the anniversary date unless:

1. The premium has not been paid when due;

2. We discover material misrepresentation made by you or with your knowledge in obtaining the policy, continuing the policy, or presenting a claim under the policy,

3. There has been a substantial change in risk assumed that we could not have reasonably foreseen or contemplated in writing the policy; or

4. There have been substantial breaches of contractual duties, conditions or warranties.

If we cancel this policy, we will give you notice at least ten days before cancellation is effective.

If we cancel or non-renew this policy at the anniversary date, we will give you at least 60 days advance notice.

Your return premium, if any, will be calculated on a pro rata basis and refunded at the time of cancellation or as soon as practical. Payment or tender of the unearned premium is not a condition of cancellation.

C. **Renewal.** If we decide to renew or amend this policy at the anniversary date with terms less favorable to you or at a higher premium, we will give you notice of the altered terms at least 60 days prior to the renewal or anniversary date. Our notice will be delivered or mailed by first class mail.

A notice is not needed if it involves a premium increase and the premium increase:

1. Is less than 25% and is generally applicable to the class of business to which this policy belongs; or

2. Results from a change based on your action that alters the nature or extent of the risk insured against, including but not limited to a change in classification or the units of exposure, or increased policy coverage.

D. **Change in Use or Occupancy**. If your use or occupancy of any “building” or structure “covered” by this policy changes, you must notify “us” of such change in use or occupancy at renewal.

E. **Appraisal.** In the event that you and we disagree as to the value or the amount of loss, then, on the written demand of either, each shall select a competent and disinterested appraiser and notify the other of the appraiser within twenty days of such demand. These two appraisers will then select a competent and disinterested umpire; and

failing for fifteen days to agree upon such umpire, then, on request of you or we, such umpire shall be selected by a judge of a court of record in the state in which the property covered is located.

The appraisers will appraise the loss, stating separately the value and damage. Failing to agree, they will submit their differences to the umpire. A decision agreed to, in writing and filed with us, by any two will be binding. Each party will:

1. Pay its chosen appraiser; and

2. Bear the other expenses of appraisal and umpire equally.

If there is an appraisal, we still retain our right to deny the claim.

F. **Options.** In the event of a loss or damage to "covered" property we will, at our option, decide whether to:

1. Pay based on the cost to repair or replace the damaged "covered" property; and/or

2. Retain salvage rights to the damaged "covered" property.

G. **Abandonment.** There may be no abandonment of any property to us.

H. **When Losses Will Be Paid.** We will pay for covered loss or damage within 30 days after we receive the Sworn Statement in Proof of Loss, provided you have complied with all of the terms of this policy, and (1) we have reached agreement with you on the amount of loss; or (2) a valid Appraisal Award has been rendered.

I. **Loss Payable.** Loss will be adjusted with and payable to you except with regard to loss of property in which others have an insurable interest identified in this policy as owner(s), mortgagee(s), or loss payee(s), at which time the loss will be adjusted with you and payable to you and such other owner(s), mortgagee(s), or loss payee(s) as designated.

J. **Subrogation.** Upon payment to you by us, we acquire all rights of recovery you have or may have against any party, to the extent of such payment. We will not be entitled to recover until you have been made whole. Any waiver of subrogation made by you on or after the effective date of this policy to insure your property through us is not binding on us and will not affect our rights of recovery against any party to the extent of any payment by us to you.

K. **Liberalization.** Any change we make to this coverage form during the policy period, or the 45 days preceding it, that expands the coverage provided by this policy and that does not require the payment of additional premiums will be included in the policy.

L. **Suit Against Us.** No suit to recover any loss may be brought against us unless:

1. The terms of the property coverage have been fully complied with; and

2. The suit is commenced within one year after the loss.

If any applicable law makes this limitation invalid, then suit must begin with the shortest period permitted by the law.

M. **Assignment.** Assignment of this policy will not be valid except with the written consent by us.

N. **Premium Adjustment:**

Only endorsements adding or deleting a coverage components, during the policy period, resulting in a net premium adjustment will be charged or credited to the insured. These premium adjustments will be charged or credited on a pro-rata basis from the effective date of the endorsement.

O. **No Benefit To Bailee**:

No one, other than the policyholder, who has custody of the "covered" property is entitled to the benefits of this policy.

P. **Inspections and Surveys.** You grant us the right to have rating, advisory, rate services or similar organizations make insurance inspections and surveys and create reports or recommendations on our behalf. The decision to make any inspections and surveys or to issue reports or recommendations is at our sole discretion. The activities of these organizations are for our benefit in establishing premiums but may incidentally indicate possible improvements to your business activities.

These inspections and surveys are not intended to benefit you, your employees, or the public and should not be relied upon in lieu of conducting your own health and safety inspections. Neither we nor any organization performing an inspection or survey on our behalf warrants that conditions on your premises are safe or healthful or that they comply with applicable laws, regulations, or safety standards.

Q. **Duties In The Event Of Loss or Damage**

You must see that the following are done in the event of loss or damage to "covered" property:

1. Notify the police if a law may have been broken.

2. Give us prompt notice of the loss or damage including a description of the property involved.

3. As soon as possible, give us a description of how, when and where the loss or damage occurred.

4. Take all reasonable steps to protect the "covered" property from further damage, and keep a record of your expenses necessary to protect the "covered" property, for consideration in the settlement of the claim. This will not increase the Limit of Insurance. However, we will not pay for any subsequent loss or damage resulting from a cause of loss that is not a "covered" peril. Also, if feasible, set the damaged property aside and in the best possible order for examination.

5. At our request, give us complete inventories of the damaged and undamaged property. Include quantities, costs, values and amount of loss claimed.

6. As often as may be reasonably required, permit us to inspect the property proving the loss or damage and examine your books and records. Also permit us to take samples of damaged and undamaged property for inspection, testing and analysis, and permit us to make copies from your books and records.

7. Send us a signed, sworn proof of loss containing the information we request to investigate the claim. You must do this within 60 days after our request. We will supply you with the necessary forms.

8. Cooperate with us in the investigation or settlement of the claim.

9. We may examine any insured under oath, while not in the presence of any other insured and at such times as may be reasonably required, about any matter relating to this insurance or the claim, including an insured's books and records. In the event of an examination, an insured's answers must be signed.

SECTION IX – DEFINITIONS

A. “Actual cash value” means the cost (new) to replace the structure with one of like kind and quality less physical depreciation and obsolescence as determined by Wisconsin's Broad Evidence Rule.

B. “Builders risk property” means:

1. “Buildings”, structures or “Property in the Open” in the course of construction;

2. “Building materials”;

3. Foundation of a “building”, structure or “Property in the Open” in the course of construction;

4. Addition to an existing “building”, structure or “Property in the Open”;

5. Temporary structures built or assembled on the premises”, including cribbing, scaffolding, signs, fences, and construction forms used in the course of construction or alterations or repairs of the “builders risk property”; and

6. Underground and buried pipes, flues or drains but not including those that are part of your storm, water or sewer systems.

C. “Building” or “buildings” means:

1. Any structure that exhibits two or more of the following characteristics;

a. Structural walls and roof covering

b. Some form of permanent foundation (post, block, slab or sub-grade)

c. Permanent utility services (electrical service, heating ventilation or air conditioning or plumbing)

2. Completed additions;

3. Permanently installed fixtures, machinery and equipment;

4. Communication towers 100 feet or greater in height;

5. Electrical substations, including control structures, transformers, distribution equipment and related structures located within the substation area;

6. Lift stations, wells or pumping locations;

7. Permanent water storage tanks and towers;

8. Wastewater lagoons, including: plastic, synthetic, clay or other lagoon liners, lagoon riprap and soil/subsoil embankments;

9. Gas reduction or odorizing stations; or

10. Underground and buried pipes, flues or drains that are part of a geothermal heating or cooling system, or part of the water treatment plant, wastewater treatment plant, lift station or gas reduction station, but not including those that are part of your storm, water or sewer systems.

D. “Building materials” means unattached materials and supplies, fixtures and machinery, and equipment used to service the “buildings”, structures or “Property in the Open” that are intended for use in the construction or occupancy of the “buildings”, structures or “Property in the Open”. “Building materials” also includes “building materials” in the custody of the contractor or subcontractor intended for use in the construction or occupancy of the “building”, structure or “Property in the Open” if not covered by other insurance.

E. “Computer program(s)” means a sequence of instructions that performs a specific task when executed by a computer or device connected to it.

F. “Contaminants” means mixture or contact with an impure or a foreign substance which, when introduced to the property, injures the property’s usefulness.

G. “Cosmetic Damage” means the disfiguring, blemishing, tarnishing, denting or other outward damage that changes the appearance of insured property, but does not impair its ability to function as intended.

H. “Covered” means insured by us under this policy.

I. “Electronic data” means facts, information, documents, records or “computer programs” stored on, used on, or transmitted to or from electronic devices, equipment or media.

J. “Employee(s)” means any partner, member, officer, manager, employee (including leased employees), director, trustee, or official.

K. “Extra Expense” means the excess (if any) of the total cost incurred during a reasonable time period while the property is being restored, chargeable to your “operations”, over and above the total cost that would normally have been incurred to conduct your “operations” during the same period had no damage or destruction occurred.

L. “Fine Arts” means works of art, museum collections, limited production collectibles, historical value items, antiques or rare articles, including etchings, pictures, photographs (negatives and positives), lithographs, gallery proofs, original records, statues, sculptures, and similar property.

M. “Flood” means a general and temporary condition of partial or complete inundation of 2 or more acres of normally dry land area or of 2 or more properties (at least 1 of which is the policyholder's property) from:

1. Overflow of inland or tidal waters; or

2. Unusual and rapid accumulation or runoff of surface waters from any source; or

3. Mudflow; or

4. Collapse or subsidence of land along the shore of a lake or similar body of water as a result of erosion or undermining caused by waves or currents of water exceeding anticipated cyclical levels that result in a flood as defined above.

N. "Fungus" means mold, mildew, or any other type of fungus, including mycotoxins, spores, odors or byproducts arising out of the current or past presence of a fungus.

O. “Historical building” means any “building” or structure listed by the Wisconsin State Historical Society on the Wisconsin State and National register of historic places.

P. "Malicious programming" means an illegal or unauthorized entry into an "electronic data" or computer system. that results in the distortion, corruption, manipulation, copying, deletion, destruction, slowing down, restriction of access or withholding of that "electronic data" or computer system.

Q. “Money” means currency (electronic and government issued), coins, bank notes, bullion, travelers checks, registered checks and money orders (including those held for sale to the public).

R. “Occurrence” means an accident, including continuous or repeated exposure to substantially the same general harmful conditions within a 72-hour period, which results in property damage during the policy period.

S. “Operations” means the performance of your functions and duties at the insured premises.

T. “Property in the Open” means mobile or permanently affixed personal property designed to be left exposed to the elements and outside of a covered building.

U. “Pollutants” means largely undesirable substances, irritants, “contaminants”, chemicals or waste products that interfere with human comfort or health or that adversely affect the air, soil, water or other natural resources.

V. “Replacement Cost” means the cost to repair or replace (new) the property with like kind and quality.

W. “Securities” means all negotiable and non-negotiable instruments or contracts representing either “money” or other property and includes revenue stamps, food stamps, and other stamps in current use; tokens and tickets.

X. “Sinkhole collapse” means the abrupt settlement, systematic weakening or collapse of the land supporting a covered “building” that results from simultaneous movement of soil, sediment or rock into subterranean voids created by the effect of water on a limestone or similar rock formation. "Sinkhole collapse" does not include collapse of the land into manmade underground cavities or ordinary settling or cracking of the covered “building” or its foundation.

Y. “Specified causes of loss” means the following: upset, collision, impact, or overturn of aircraft or vehicles; civil commotion; explosion; fire; hail; leakage from fire extinguishing equipment; lightning; riot; “sinkhole collapse”; smoke; vandalism; volcanic action; “water damage”; weight of snow, ice or sleet; windstorm. It also means falling objects, not including loss or damage to “Property in the Open” or to the interior of a “building” or its contents if the exterior of the “building” remains undamaged by the falling objects.

Z. “Vacant” means:

1. Unoccupied or unused “building” for more than sixty (60) consecutive days

2. If you are a tenant of a unit or suite leased to you that does not house sufficient personal property to allow you to conduct your normal business “operations”.

3. If you are an owner or general lessee of a “building”, less than 31 % of the total square footage of your “building” is used by an owner, a lessee, or a sub-lessee to conduct its normal business “operations”.

   “Buildings”, units, suites or structures under construction or renovation are not considered “vacant”.

   A suspension of “operations” or period of inactivity during part of each year which is usual and incidental to the described occupancy of the “building”, unit, suite or structure shall not be deemed “vacant”.

   Change of occupancy shall be recognized by us only if formal action changing the occupancy of the “building”, unit, suite or structure was taken by your governing board prior to the loss.

AA. “Valuable Records” means inscribed, printed, or written documents; manuscripts or records, including abstracts, books, deeds, drawings, films, maps, and mortgages. “Valuable Records” does not mean your accounts receivables, “money” or “securities”.

BB. “Water damage” means the accidental escape of water or steam from a plumbing system, HVAC system, or appliance on your insured premises as a direct result of the breakdown or failure of that system or appliance. “Water damage” does not include accidental discharge or overflow of water from a sump system.

This policy is made and accepted subject to the foregoing provisions together with such other provisions and agreements as may be added by endorsement.

SECTION X. DEFINITION OF "CONTRACTORS EQUIPMENT"

The following items are "Contractors Equipment" and must be scheduled to have coverage in excess of the $25,000 provided in **Section IV.J**:

- Airport Equipment
  - Aircraft Servicing Equipment
  - Fire Fighting Equipment
  - Snow Removal
- Equipment
- Asphalt/Concrete Plants
- All-Terrain Vehicles
- Augerminer
- Back Hoes
- Boats/Motors
- Booster Heaters
- Boring Machines
- Brush Burners
- Cement Mixers
- Chippers
- Choppers
- Compaction Equipment Pneumatic
  - Rollers
  - Steel Wheel Rollers
  - Tamping Compactors
  - Vibratory Compactors
- Concrete Saws
- Conveyors
- Core Drill
- Cranes
- Crack Melter
- Crushing & Aggregate
- Discs
- Ditchers
- Draglines
- Drones
- Earth Moving Equipment
  - Crawler Loaders
  - Loader - Backhoes
  - Motor Graders
  - Motor Scrapers
  - Rubber-Tired Loaders
  - Wheel Tractors
- End Loader Type
- Equipment Derricks
- Equipment Excavating
- Excavators
- Farm Equipment
  - Balers
  - Combines
  - Cultivators
  - Harvesters
  - Haybines
  - Planters
  - Spreaders
  - Forklifts
- Golf Carts
- Grinders
- Hauling Equipment (off Highway)
  - End Dumps
  - Hoisting Machines
  - Honey Wagons
- Hydraulic Breaker
- Lake Treatment Equipment
  - Barges
  - Lake Sprayers
  - Weed Harvesting Equipment
- Leaf Suckers
- Lifts
- Loaders
- Mowers
- Mulchers
- Painting Machines
- Paving Equipment
  - Base Plants
  - Distributors
  - Profilers
  - Rippers
  - Spreaders
  - Scarafiers
  - Tar Kettles
  - Transit Mixers
  - Finishers
  - Mixers
  - Plants
  - Screeners
  - Surge Bins
  - Asphalt Heaters
  - Tumblers
- Personal Watercraft
- Pile Driving Equipment
- Pipeline Equipment
- Plow Blades
- Plow Wings
- Portable Equipment
  - Compactors
  - Excavators
  - Pumps
  - Stages
  - Turbines
  - Compressors
  - Generators
  - Scales
  - Tanks
  - Water Blaster
- Pulvi-Mixers
- Railroad Equipment
  - Railroad Cars
  - Railroad Engines
  - Track Service Vehicles
- Road Equipment
  - Flushers
  - Oilers
  - Rollers
  - Spreaders
  - Graders
  - Scrapers
  - Sweepers
  - Shoulder Machines
- Robots
- Rock Pickers
- Road Wideners
- Sand Blasters
- Seeders
- Sewer Jetters
- Sewer Rodders
- Shovels
- Sludge Trucks
- Sludge Injectors
- Snow Grooming Equipment
- Snow Blowers
- Snowmobiles
- Sprayers
- Street Sweepers
- Stump Cutters
- Stump Pullers
- Surge Bins
- Tractors (including riding lawnmowers)
- Trailers
- Tree Movers/Planters
- Valve Operator
- *Vehicles
- Water Wagons
- Welders
- Windrow Eliminators
- Windrower

Attachments related to the operation of the property listed above need not be scheduled. They are covered as part of the basic power unit.

*Vehicles designed for road use, but not licensed, because of specialized use. Attachments to vehicles licensed for road use such as wing blades, snowblades, and sanders are Contractors Equipment.

To be completed only if issued after effective date of the policy

Policy #:
Effective Date: 1/1/2026

MUNICIPAL PROPERTY INSURANCE COMPANY

JOINT LOSS AGREEMENT ENDORSEMENT

This endorsement applies in the event of damage to or destruction of property at a location designated in this policy and also designated in a Boiler and Machinery Insurance Policy(ies) and there is a disagreement between the insurers with respect to:

1. Whether such damage or destruction was caused by a peril insured against by this policy or by a peril insured against by such Boiler and Machinery Insurance Policy(ies) or
2. The extent of participation of this policy and of such Boiler and Machinery Insurance Policy(ies) in a loss which is insured against, partially or wholly, by any or all of said policies.

We shall, upon written request of you, pay you one-half of the amount of the loss which is in disagreement, but in no event more than we would have paid if there had been Boiler and Machinery Insurance Policy(ies) in effect, subject to the following conditions:

The amount of the loss which is in disagreement, after making provisions for any undisputed claims payable under the said policies and after the amount of the loss is agreed upon by you and the insurers, is limited to the minimum amount remaining payable under either this or the Boiler and Machinery Policy(ies);

1. The Boiler and Machinery insurer(s) shall simultaneously pay to the insured one-half of said amount which is in disagreement;
2. The payments by the insurers hereunder and acceptance of the same by you signify the agreement of the insurers to submit to and proceed with arbitration within 90 days of such payments; the arbitrators shall be three in number, one shall be appointed by the Boiler and Machinery insurer, one shall be appointed by us, and the third appointed by consent of the other two. The decision by the arbitrators shall be binding on the insurers and judgement upon such award may be entered in any court of competent jurisdiction;
3. You agree to cooperate in connection with such arbitration but not to intervene therein;
4. The provisions of this endorsement shall not apply unless such other policy(ies) issued by the Boiler and Machinery insurance company(ies) is similarly endorsed; and
5. Acceptance by you of some payment pursuant to the provisions of this endorsement, including an arbitration award, shall not operate to alter, waive, surrender or in any way affect the rights of you against any of the insurers.

MUNICIPAL PROPERTY INSURANCE COMPANY

LOSS PAYABLE ENDORSEMENT

This endorsement modifies insurance provided under the following:

MUNICIPAL PROPERTY INSURANCE COMPANY POLICY MPIC-001

Loss, if any, shall be adjusted with the Named Insured and shall be payable to the Named Insured and the Loss Payee, as indicated below, as their interests may appear:

Name and address of Loss Payee:

Per schedule on Declarations Page, MPIC-002LP(11/23)

Named Insured:

Per Declarations Page attached.

To be completed only if issued after effective date of the policy

Policy #:
Effective Date:1/1/2026

MUNICIPAL PROPERTY INSURANCE COMPANY
CAP ON LOSSES FROM CERTIFIED ACTS OF TERRORISM

THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

This endorsement modifies insurance provided under the following:

MUNICIPAL PROPERTY INSURANCE COMPANY POLICY MPIC-001

A. Cap On Certified Terrorism Losses

"Certified act of terrorism" means an act that is certified by the Secretary of the Treasury, in concurrence with the Secretary of State and the Attorney General of the United States, to be an act of terrorism pursuant to the federal Terrorism Risk Insurance Act. The criteria contained in the Terrorism Risk Insurance Act for a "certified act of terrorism" include the following:

1. The act resulted in insured losses in excess of $5 million in the aggregate, attributable to all types of insurance subject to the Terrorism Risk Insurance Act; and
2. The act is a violent act or an act that is dangerous to human life, property or infrastructure and is committed by an individual or individuals as part of an effort to coerce the civilian population of the United States or to influence the policy or affect the conduct of the United States Government by coercion.

If aggregate insured losses attributable to terrorist acts certified under the Terrorism Risk Insurance Act exceed $100 billion in a Program Year (January 1 through December 31) and we have met our insurer deductible under the Terrorism Risk Insurance Act, we shall not be liable for the payment of any portion of the amount of such losses that exceeds $100 billion, and in such case insured losses up to that amount are subject to pro rata allocation in accordance with procedures established by the Secretary of the Treasury.

B. Application Of Exclusions

The terms and limitations of any terrorism exclusion, or the inapplicability or omission of a terrorism exclusion, do not serve to create coverage for any loss which would otherwise be excluded under this Policy, such as losses excluded for nuclear reaction, radiation or contamination; losses due to war, warlike action, insurrection, rebellion and revolution; or, action taken by governmental authority.

MUNICIPAL PROPERTY INSURANCE COMPANY

BUSINESS INCOME ENDORSEMENT

This endorsement modifies insurance provided under:

MUNICIPAL PROPERTY INSURANCE COMPANY POLICY MPIC-001

A. Coverage

1. **“Business Income”**

   a. We will pay for the actual loss of “Business Income” you sustain due to the necessary "suspension" of your "operations" during the "period of restoration". The "suspension" must be caused by direct physical loss of or damage to property, or loss of utility services except related to overhead power lines or satellites, at premises which are described in the Statement of Values and for which a “Business Income” Coverage limit is shown in the Declarations. The loss or damage must be caused by or result from a "covered" peril. With respect to loss of or damage to “Property in the Open” or personal property in a vehicle, the described premises include the area within 1000 feet of the site at which the described premises are located.

      With respect to the requirements set forth in the preceding paragraph, if you occupy only part of the site at which the described premises are located, your premises includes:

      i. The portion of the building which you rent, lease or occupy; and

      ii. Any area within the building or on the site at which the described premises are located, if that area services, or is used to gain access to, the described “premises.”

   b. We will only pay for loss of “Business Income” that you sustain during the “period of restoration” and that occurs within 12 consecutive months after the date of direct physical loss or damage or the date of loss of utility services.

2. **Perils Covered, Losses Excluded and Property Not Covered**

   a. See the applicable Section of the policy.

   b. Additionally, “Business Income” losses resulting from an insureds inability or failure to generate or distribute electricity are excluded.

3. **Additional Coverage - Interruption of Computer Operations**

   Coverage for “Business Income” does not apply when a "suspension" of "operations" is caused by destruction or corruption of electronic data, or any loss or damage to electronic data, except as provided under the Additional Coverage – Interruption of Computer Operations or under the Coverage of Computer-Related Losses Endorsement.

1. **Additional Coverages**

a. **Expenses To Reduce Loss**

In the event of a covered loss of “Business Income”, we will pay necessary expenses you incur, except the cost of extinguishing a fire, to avoid further loss of “Business Income”. The total of our payment for “Business Income” loss and Expenses to Reduce Loss will not be more than the “Business Income” loss that would have been payable under this endorsement if the Expenses To Reduce Loss had not been incurred. This coverage does not increase the Coverage limit.

b. **Civil Authority**

In this coverage – Civil Authority, the described premises are premises to which this endorsement applies, as shown in the Declarations. When a "covered" peril causes damage to property other than property at the described premises, we will pay for the actual loss of “Business Income” you sustain caused by action of civil authority that prohibits access to the described premises, provided that both of the following apply:

i. Access to the area immediately surrounding the damaged property is prohibited by civil authority as a result of the damage, and the described premises are within that area but are not more than one mile from the damaged property; and

ii. The action of civil authority is taken in response to dangerous physical conditions resulting from the damage or continuation of the "covered" peril that caused the damage, or the action is taken to enable a civil authority to have unimpeded access to the damaged property.

Civil Authority Coverage will begin at the time of the first action of civil authority that prohibits access to the described premises and will apply for a period of up to four consecutive weeks from the date on which such coverage began.

c. **Alterations And New Buildings**

We will pay for the actual loss of “Business Income” you sustain due to direct physical loss or damage at the described premises caused by or resulting from any "covered" peril to:

i. New buildings or structures, whether complete or under construction;

ii. Alterations or additions to existing buildings or structures; and

iii. Machinery, equipment, supplies or building materials located on or within 1000 feet of the described premises and:

1. Used in the construction, alterations or additions; or

2. Incidental to the occupancy of new buildings.

If such direct physical loss or damage delays the start of "operations", the "period of restoration" will begin on the date "operations" would have begun if the direct physical loss or damage had not occurred.

d. **Extended “Business Income”**

If the necessary "suspension" of your "operations" produces a “Business Income” loss payable under this policy, we will pay for the actual loss of “Business Income” you incur during the period that:

i. Begins on the date property is actually repaired, rebuilt or replaced and "operations" are resumed; and

ii. Ends on the earlier of:

1. The date you could restore your "operations", with reasonable speed, to the level which would generate the “Business Income” amount that would have existed if no direct physical loss or damage had occurred; or

2. 30 consecutive days after the date determined in **i.** above.

However, Extended "Business Income” does not apply to loss of “Business Income” incurred as a result of unfavorable business conditions caused by the impact of the "covered" peril in the area where the described premises are located.

Loss of “Business Income” must be caused by direct physical loss or damage at the described premises caused by or resulting from any "covered" peril. This coverage does not apply to loss of utility services.

e. **Interruption of Computer Operations**

i. Under this Additional Coverage, "electronic data" has the meaning described under **E. Definitions**

ii. Subject to all of the provisions of this coverage, you may extend the insurance that applies to “Business Income” to apply to a "suspension" of "operations" caused by an interruption in computer operations due to destruction or corruption of "electronic data" due to a "covered" peril.

iii. With respect to the coverage provided under this coverage, the perils "covered" are subject to the following:

1. Coverage under this Additional Coverage – Interruption of Computer Operations is limited to the "specified causes of loss".

2. There is no coverage for an interruption related to manipulation of a computer system (including electronic data) by any employee, including a temporary or leased employee, or by an entity retained by you or for you to inspect, design, install, maintain, repair or replace that system, unless otherwise provided for in this policy.

iv. The most we will pay under this Additional Coverage – Interruption of Computer Operations is $2,500 for all loss sustained in any one policy year, regardless of the number of interruptions or the number of premises, locations or computer systems involved. If loss payment relating to the first interruption does not exhaust this amount, then the balance is available for loss sustained as a result of subsequent interruptions in that policy year. A balance remaining at the end of a policy year does not increase the amount of insurance in the next policy year. With respect to any interruption which begins in one policy year and continues or results in additional loss in a subsequent policy year(s), all loss is deemed to be sustained in the policy year in which the interruption began.

v. This Additional Coverage – Interruption in Computer Operations does not apply to loss sustained after the end of the "period of restoration", even if the amount of insurance stated in **iv.** above has not been exhausted.

2. **Coverage Extension**

You may extend the insurance provided by this endorsement as follows: **NEWLY ACQUIRED LOCATIONS**

a. You may extend your “Business Income” Coverage to apply to property at any location you acquire other than fairs or exhibitions.

b. The most we will pay for loss under this Extension is $100,000 at each location.

c. Insurance under this Extension for each newly acquired location will end effective the date you terminate this insurance or at the first renewal of this policy that follows acquisition of the newly acquired location.

B. Limits of Insurance

The most we will pay for loss in any one occurrence is the applicable Coverage limit shown in the Declarations. Payments under the following Additional Coverages will not increase the applicable Coverage limit:

1. Alterations And New Buildings;

2. Civil Authority;

3. Extended “Business Income”; or

4. Expenses To Reduce Loss.

The amounts of insurance stated in the Interruption of Computer Operations Additional Coverage and the Newly Acquired Locations Coverage Extension apply in accordance with the terms of those coverages and are separate from the Coverage limit(s) shown in the Declarations for any other Coverage.

C. Loss Conditions

The following loss conditions also apply to “Business Income” losses:

1. **“Business Income” Appraisal** If we and you disagree on the amount of Net Income and operating expense or the amount of loss, either may make written demand for an appraisal of the loss per the procedures established in the Item entitled Appraisal in the CONDITIONS section of the policy.

2. **“Business Income” Loss Determination**

a. The amount of “Business Income” loss will be determined based on:

i. The Net Income of the business before the direct physical loss or damage occurred;

ii. The likely Net Income of the business if no physical loss or damage had occurred, but not including any Net Income that would likely have been earned as a result of an increase in the volume of business due to favorable business conditions caused by the impact of the "covered" peril on customers or on other businesses;

iii. The operating expenses, including payroll, necessary to resume "operations" with the same quality of service that existed just before the direct physical loss or damage; and

iv. Other relevant sources of information, including:

1. Your financial records and accounting procedures;

2. Bills, invoices and other vouchers; and

3. Deeds, liens or contracts.

b. We will reduce the amount of your “Business Income” loss to the extent you can resume your "operations", in whole or in part, by using damaged or undamaged property (including merchandise or stock) at the described premises or elsewhere.

c. If you do not resume "operations", or do not resume "operations" as quickly as possible, we will pay based on the length of time it would have taken to resume "operations" as quickly as possible.

D. Additional Business Income Exclusion. We will not pay for:

1. Any increase in “Business Income” loss, caused by or resulting from:

a. Delay in rebuilding, repairing or replacing the property or resuming “operations”, due to interference at the location of the rebuilding, repair or replacement by strikers or other persons: or

b. “Suspension”, lapse or cancellation of any license, lease or contract. But if the “suspension”, lapse or cancellation is directly caused by the “suspension” of “operations”, we will cover such loss that affects your “Business Income” during the “period of restoration”.

2. Any other consequential loss.

E. Definitions. The following definitions are added to the DEFINITIONS SECTION of the policy.

1. “Business Income” means the:

a. Net Income (Net Profit or Loss before income taxes) that would have been earned or incurred if no physical loss or damage had occurred, but not including any Net Income that would likely have been earned as a result of an increase in the volume of business due to favorable business conditions caused by the impact of the "covered" peril on customers or on other businesses; and,

b. Continuing normal operating expenses incurred, including payroll**.**

2. "Electronic data" means information, facts or computer programs stored as or on, created or used on, or transmitted to or from computer software (including systems and applications software), on hard or floppy disks, CD-ROMs, tapes, drives, cells, data processing devices or any other repositories of computer software which are used with electronically controlled equipment. The term computer programs, referred to in the foregoing description of electronic data, means a set of

related electronic instructions which direct the operations and functions of a computer or device connected to it, which enable the computer or device to receive, process, store, retrieve or send data.

3. "Period of restoration" means the period of time that:

   a. In the event of a direct physical loss or damage,

      i. Begins at the time of direct physical loss or damage caused by or resulting from any "covered" peril at the described premises and

      ii. Ends on the earlier of:

         1. The date when the property at the described premises should be repaired, rebuilt or replaced with reasonable speed and to a similar level of quality; or

         2. The date when business is resumed at a new permanent location.

   b. In the event of a loss of utility services,

      i. Begins at the time of the loss of utility services; and

      ii. Ends on the date that utility services are restored with reasonable speed.

   "Period of restoration" does not include any increased period required due to the enforcement of any ordinance or law that:

      i. Regulates the construction, use or repair, or requires the tearing down, of any property; or
      ii. Requires any insured or others to test for, monitor, clean up, remove, contain, treat, detoxify or neutralize, or in any way respond to, or assess the effects of "pollutants".

   The expiration date of this policy will not cut short the "period of restoration."

4. **"**Specified causes of loss" means the following: Fire; lightning; explosion; windstorm or hail; smoke; aircraft or vehicles; riot or civil commotion; vandalism; leakage from fire extinguishing equipment; sinkhole collapse; volcanic action; falling objects; weight of snow, ice or sleet; water damage; “virus”. Sinkhole collapse means the sudden sinking or collapse of land into underground empty spaces created by the action of water on limestone or dolomite. Sinkhole collapse does not include the cost of filling sinkholes; or, sinking or collapse of land into manmade underground cavities.

5. "Suspension" means:

   a. The slowdown or cessation of your business activities; or

   b. That a part or all of the described premises is rendered untenantable**.**

6. “Virus” means a harmful code or similar instruction introduced into or enacted on a computer system (including electronic data) or a network to which it is connected, designed to damage or destroy any part of the system or disrupt its normal operation.

MUNICIPAL PROPERTY INSURANCE COMPANY

MONIES AND SECURITIES ENDORSEMENT

This endorsement modifies insurance provided under:

M**UNICIPAL PROPERTY INSURANCE COMPANY POLICY MPIC-001**

A. Coverage A - Loss Inside the Premises

This endorsement provides coverage to pay for loss of money, securities, and food stamps by the actual destruction, disappearance or wrongful abstraction thereof within your premises or within any banking premises or similar recognized places of safe deposit.

B. Coverage B - Loss Outside the Premises

This endorsement provides coverage to pay for loss of money, securities, and food stamps by the actual destruction, disappearance or wrongful abstraction thereof outside your premises while being conveyed by a "messenger" or any armored motor vehicle company, or while within the living quarters in the home of any "messenger".

C. Deductible See **Section II-Deductible** of primary policy.

D. Exclusions

This endorsement does not apply:

1. To loss due to any fraudulent, dishonest or criminal act by any insured, an officer, employee, director, trustee or authorized representative thereof, while working or otherwise and whether acting alone or in collusion with others; provided, this exclusion does not apply to "safe burglary" or "robbery" or attempt thereat by other than an insured;
2. To loss due to:
   a. The giving or surrendering of money or securities in any exchange or purchase, or
   b. Accounting or arithmetical errors or omissions;
3. To loss of manuscripts, books of account or records;
4. Under Coverage A, to loss of money contained in coin operated amusement devices or vending machines, unless the amount of money deposited within the device or machine is recorded by a continuous recording instrument therein;
5. To loss due to war, whether or not declared, civil war, insurrection, rebellion or revolution, or to any act or condition incident to any of the foregoing;
6. To loss due to nuclear reaction, nuclear radioactive contamination, or to any act or condition incident to any of the foregoing.

E. Definitions. The following definitions apply to this endorsement:

1. "Messenger" means you or any employee of yours who is authorized by you to have the care and custody of the insured property outside the premises.
2. "Custodian" means you or any employee of yours who is authorized by you to have the care and custody of the insured property within the premises, excluding any person while acting as a watchman, porter or janitor.

3. "Robbery" means the taking of insured property (1) by violence inflicted upon a "messenger" or a "custodian"; (2) by putting him/her in fear of violence; (3) by any other overt felonious act committed in his/her presence and of which he/she was actually cognizant, provided such other act is not committed by your employee; (4) from the person or direct care and custody of a "messenger" or "custodian" who has been killed or rendered unconscious; or (5) under Coverage A. (a) from within the premises by means of compelling a "messenger" or "custodian" by violence or threat of violence while outside the premises to admit a person into the premises or to furnish him with means of ingress in the premises, or (b) from a showcase or show window within the premises while regularly open for business, by a person who has broken the glass thereof from outside the premises.
4. "Safe Burglary" means (1) the felonious abstraction of insured property from within a vault or safe, the door of which is equipped with a combination lock, located within the premises by a person making felonious entry into such vault or such safe and any vault containing the safe, when all doors thereof are duly closed and locked by all combination locks thereon, provided such entry shall be made by actual force and violence, of which force and violence there are visible marks made by tools, explosives, electricity or chemicals upon the exterior of (a) all of said doors of such vault or such safe and any vault containing the safe, if entry is made through such doors, or (b) the top, bottom or walls of such vault of such safe and any vault containing the safe through which entry is made, if not made through such doors, or (2) the felonious abstraction of such safe from within the premises.
5. "Loss" includes damage.

F. Ownership of Property; Interests Covered

The insured property may be owned by you, or held by you in any capacity whether or not you are liable for the loss thereof, or may be property as respects which you are legally liable; provided, the insurance applies only to your interest in such property, including your liability to others, and does not apply to the interest of any other person or organization in any property unless included in the insured's proof of loss.

G. Books and Records

You shall keep records of all the insured property in such manner that we can accurately determine the amount of loss.

H. Limits of Liability; Settlement Options

The limit of our liability for loss shall not exceed the applicable limit of insurance stated in the declarations, nor what it would cost at the time of loss to repair or replace the property with other of like kind and quality, nor as respects securities the "actual cash value" thereof at the close of business on the business day next preceding the day on which the loss was discovered, nor as respects other property the "actual cash value" thereof at the time of loss; provided, however, the "actual cash value" of such other property held by you as a pledge, or as collateral for an advance or a loan, shall be deemed not to exceed the value of the property as determined and recorded by you when making the advance or loan, nor in the absence of such record, the unpaid portion of the advance or loan plus accrued interest thereon at legal rates.

The applicable limit of insurance stated in the declarations is the total limit of our liability with respect to all loss of property of one or more persons or organizations arising out of any one occurrence. All loss incidental to an actual or attempted fraudulent, dishonest or criminal act or series of related acts at the premises, whether committed by one or more persons, shall be deemed to arise out of one occurrence.

We may pay for the loss in money or may repair or replace the property and may settle any claim for loss of property either with you or the owner thereof. Any property so paid for or replaced shall become our property. Any property recovered after settlement of a loss shall be applied first to the expense of the parties in making such recovery, with any balance applied as if the recovery had been made prior to said settlement, and loss readjusted accordingly. You or we, upon recovery of any such property, shall give notice thereof as soon as practicable to the other.

I. Conditions See the section **VII-Conditions** in primary policy.

J. Additional Condition

Coverage Period, Territory, Discovery - This endorsement applies only to loss which occurs during the policy period within any of the States of the United States of America, the District of Columbia, or Canada, and is discovered not later than one year from the end of the policy period.

MUNICIPAL PROPERTY INSURANCE COMPANY
PEDESTRIAN BRIDGE COVERAGE ENDORSEMENT

This endorsement modifies insurance provided under:

MUNICIPAL PROPERTY INSURANCE COMPANY POLICY MPIC-001 .

With respect to “pedestrian bridges” scheduled in the Declarations page the following change applies**:**

Item E. of **SECTION V – PROPERTY NOT COVERED**, of the **MUNICIPAL PROPERTY INSURANCE COMPANY MPIC-001** is replaced with the following:

E. Dams, pavements, swimming pools and related equipment, retaining walls, bulkheads, piers, bridges, canals, seawalls, breakwaters, wharves and docks for damage caused by any of the following: flood; earthquake; freezing; thawing; impact of watercraft; the pressure or weight of ice or water, whether driven by wind or not; and, erosion or deterioration, whether gradual or sudden. Except for:

Bridges used exclusively for pedestrian traffic and that are scheduled specifically for this coverage are covered property with respect to damage caused by:

1. Impact of watercraft;

2. The pressure or weight of ice or water, whether driven by wind or not

To be completed only if issued after effective date of the policy

Policy #:
Effective Date: 1/1/2026

MUNICIPAL PROPERTY INSURANCE COMPANY

CONTRACTORS EQUIPMENT

NEW REPLACEMENT COST COVERAGE ENDORSEMENT

Property "Covered"

This endorsement provides coverage only for the items which are shown on the attached schedule you provided. Coverage applies regardless of the location of the property.

Perils "Covered": This endorsement insures against all sudden and accidental direct physical loss or damage except as limited or excluded in the following sections.

Losses Excluded: See Section **VI** of the policy. Except exclusion **VI (B)** does not apply to “contractors Equipment”.

Additional Exclusion: This endorsement does not insure against loss or damage to tires or tubes unless the loss is coincidental with other loss or damage insured by this policy.

Basis of Recovery:

(1) Replacement Cost – See Section **VII** of basic policy. The recovery basis for property of others shall be "actual cash value" unless you have agreed to the “replacement cost” basis in a written contract.

For “contractors equipment” on the statement of value, we will pay the current “replacement cost” at the time of the loss even if the value shown was higher or lower than the current value at the time of loss.

To be completed only if issued after effective date of the policy

Policy #:
Effective Date:

MUNICIPAL PROPERTY INSURANCE COMPANY
COVERAGE OF COMPUTER-RELATED LOSSES ENDORSEMENT

This endorsement modifies coverage provided under**:**

Municipal Property Insurance Company Policy MPIC-001

We will pay up to $25,000 for the cost to recover or replace your "electronic data" due to loss caused by the following:

A. Impairment of computer services through inside attack. We will pay for the actual expenses you incur due to the impairment of your operations during the "period of recovery" caused by the loss of "electronic data" due to "malicious programming" by an employee, contractor, or other authorized person to whom you have granted permission to access your computer system.

B. Impairment of computer services through outside attack. We will pay for the actual expenses you incur due to the impairment of your operations during the "period of recovery" caused by the loss of "electronic data" due to "malicious programming" by any person to whom you have not granted permission to access your computer system.

C. Loss of communications services. We will pay for the actual expenses you incur due to the impairment of your operations during the "period of recovery' caused by the loss of "electronic data" due to an interruption in communications services to the described premises. The interruption must result from direct physical loss or damage caused by a "covered" peril to communications transmission lines, including fiber optic transmission lines, but excluding overhead transmission lines.

This coverage does not apply to losses caused by the following:

A. Governmental action relating to, or seizure of, the affected property.

B. War, warlike action, insurrection, rebellion, and revolution, or action taken by governmental authority in defending against any of these.

C. Nuclear reaction, nuclear radiation, or radioactive contamination.

The following definitions apply to this coverage:

A. "Electronic data" means information, facts or computer programs stored as or on, created or used on, or transmitted to or from computer software (including systems and applications software), on hard or floppy disks, CD-ROMs, tapes, drives, cells, data processing devices or any other repositories of computer software which are used with electronically controlled equipment. The term computer programs, referred to in the foregoing description of electronic data, means a set of related electronic instructions which direct the operations and functions of a computer or device connected to it, which enable the computer or device to receive, process, store, retrieve or send data.

B. "Malicious programming" means an illegal or unauthorized entry into an "electronic data" or computer system that results in the distortion, corruption, manipulation, copying, deletion, destruction or slowing down of that "electronic data" or computer system. It does not mean physical loss or damage to computers or computer systems.

C. "Period of recovery" means the period of time that:

a. Begins at the time of direct loss of or damage to "electronic data" caused by or resulting from any peril "covered" by this endorsement; and

b. Ends on the earlier of:

i. The date when your operations are restored, with reasonable speed and diligence, to the condition that would have existed in the absence of the loss of "electronic data"; or

ii. Sixty days after the date when, with reasonable speed and diligence, your computer system is restored to the functionality that existed prior to the loss.

c. The expiration date of this policy will not cut short the "period of recovery."

MUNICIPAL PROPERTY INSURANCE COMPANY

Tax Lien Property Coverage

This endorsement modifies insurance provided under:

MUNICIPAL PROPERTY INSURANCE COMPANY POLICY MPIC-001.

SECTION VII – BASIS OF RECOVERY is amended to include:

E. The most we will pay for a loss of property acquired through any statutory taking process is “actual cash value”. The “actual cash value” settlement amount will be inclusive of all applicable sub limits.

MUNICIPAL PROPERTY INSURANCE COMPANY

Leased Property Coverage

This endorsement modifies insurance provided under:

MUNICIPAL PROPERTY INSURANCE COMPANY POLICY MPIC-001.

SECTION VII – BASIS OF RECOVERY is amended to include:

D. The most we will pay for a loss of leased property is “actual cash value”, unless the insured is contractually responsible for a different amount.

MUNICIPAL PROPERTY INSURANCE COMPANY

Utility Meter Coverage Endorsement

This endorsement modifies insurance provided under:

MUNICIPAL PROPERTY INSURANCE COMPANY POLICY MPIC-001.

In consideration of the additional premium listed on the Declarations Page

Coverage is provided for utility meters as described in the schedule on file with the insurer for damage from a **PERILS "COVERED"**. Regardless of any other coverage provided in the MPIC-001, this coverage will not pay more than the listed amount per meter (as scheduled and on file with the insurer), for the replacement of the physical meter and will not include labor costs for the replacement of the meter.

The maximum amount payable under this coverage endorsement will not exceed the amount listed on the Declarations Page regardless of the number of or type of units damaged.

MPIC CLAIM REPORTING INFORMATION

Thank you for selecting the Municipal Property Insurance Company (MPIC) to be your property insurance carrier. We look forward to working with you should you have a claim. In the event you experience damage or circumstances that may result in a claim for damages, please provide notice to MPIC as promptly as possible, using the attached Loss Reporting Form.

Report a claim to us:

Fax, e-mail or mail the **Loss Reporting Form** (Word) to:

Fax:	612-766-3099
E-mail:	**claims@mpicwi.com**
Mail:	MPIC 9701 Brader Way, Ste. 301 Middleton, WI 53562

You may also call Jon Weber at the following number:

Toll-Free Phone: 877-278-4165

Also, please note the following specific **Section VII - Basis of Recovery** and **SECTION VIII - Conditions** policy provisions that apply to loss reporting and recovery.

Section VII – Basis Of Recovery

A. The most we will pay for loss or damage to "covered property" other than a "historical building" shall not exceed the lesser of the following amounts:

2. The amount incurred to repair or replace the damaged property at the time of the loss with property of like kind and quality to be used for the same purpose on the same site.

3. The amount incurred to repair or replace the damage property as soon as reasonably possible after the loss or damage, but within a time not to exceed two (2) years unless the time is extended in writing by us.

4. The "actual cash value" of the property at the time of the loss or damage unless it is repaired or replaced subject to the following:

Section VIII - Conditions

Q. **Duties In The Event Of Loss or Damage**

1. You must see that the following are done in the event of loss or damage to "covered" property:

b. Give us prompt notice of the loss or damage. Include a description of the property involved.

d. Take all reasonable steps to protect the "covered" property from further damage, and keep a record of your expenses necessary to protect the "covered" property, for consideration in the settlement of the claim. Also, if feasible, set the damage property aside and in the best possible order for examination.

f. As often as may be reasonably required, permit us to inspect the property proving the loss or damage and examine your books and records. Also permit us to take samples of damaged and undamaged property for inspection, testing, and analysis, and permit us to make copies of your books and records.

h. Cooperate with us in the investigation or settlement of the claim.

LOSS REPORTING FORM

MUNICIPAL PROPERTY INSURANCE COMPANY

9701 BRADER WAY, SUITE 301
MIDDLETON, WI 53562
CONTACT: JON WEBER
PHONE: (877) 278-4165
FAX: (612) 766-3099
EMAIL: CLAIMS@MPICWI.COM

Instructions: Complete this form online or email or mail to MPIC. If available, attach a copy of the police report. This form may be reproduced.

Major losses should be reported by phone. Call MPIC at:

Phone: (877) 278-4165

Complete this section:

Policy Number:	Name as it Appears on Policy:		
Contact Person (for this claim):	Phone Number:		
Fax Number:	Email Address:		
Address:	City:	State: WI	Zip Code:
Date of Loss (if unsure, use date discovered):	Time of Loss:	Estimated Amount of Loss (attach copy of estimate if available):	

Kind of Loss (check one):

- ☐ Fire
- ☐ Lightning
- ☐ Wind
- ☐ Hail
- ☐ Glass Breakage
- ☐ Vandalism (Other than Glass)
- ☐ Water Damage
- ☐ Damage by Vehicle
- ☐ Collision – Vehicle
- ☐ Comprehensive – Vehicle
- ☐ Other – Describe

Type of Property:

- ☐ Building
- ☐ Contents
- ☐ Contractors Equipment
- ☐ Other – Describe
- ☐ Property in the Open
- ☐ Money
- ☐ Vehicle

Location of Loss:	
Description of Loss and Damage:	
Remarks:	
Print Name:	Title:
Signature:	Date:

Quote Option Overview

CITY OF ASHLAND | 10/30/2025

Option 001: $405,636.00

Quote: 4X44910 - 001
City of Ashland

BCKQ117 — Cyber

Premium	**$917.00**
Cyber Suite Elite Limit	$100,000.00
Deductible	$1,000.00

BCKW997 — General Liability

Premium	**$29,197.00**
Occurrence Limit	$1,000,000
Aggregate Limit	$2,000,000
Damage to Premises	$300,000
Medical Limit	

E — BUSINESS AUTO

Premium	**$62,341**
Liability Limit	$1,000,000
Medical Payments	$10,000
Priv Passenger Comp	$1,000 Deductible
Priv Passenger Coll	$1,000 Deductible
Special Auto Comp	$1,000 Deductible
Special Auto Coll	$1,000 Deductible
Trucks & Trlrs Comp	$1,000 Deductible
Trucks & Trlrs Coll	$1,000 Deductible
Extension Endorsement	Elite Extension
Unique Forms	Comparison Unavailable

*Differs per Option

F — COMMERCIAL CRIME

Premium	**$436.00**
Unique Forms	Comparison Unavailable

G — LAW ENFORCEMENT

Premium	**$22,284**
Occurrence Limit	$1,000,000
Aggregate Limit	$2,000,000
Deductible	$1,000
Medical Payments	$10,000
Unique Forms	Comparison Unavailable

H — WORKERS COMPENSATION

Premium	**$241,356**
Liability Limit	$500,000/$500,000/$500,000
Experience Mod	1.700
Unique Forms	Comparison Unavailable

J — LINEBACKER

Premium	**$19,786**
Loss Limit	$1000000
Aggregate Limit	$1000000
Deductible	$5,000
Unique Forms	Comparison Unavailable

K — COMMERCIAL UMBRELLA

Premium	**$29,319**
Liability Limit	$3,000,000
SIR	$0
Unique Forms	Comparison Unavailable

*Differs per Option

Ref: 2024-241

COUNCIL AGENDA:
11.I. (11/18/2025)

SUBJECT: **Consider a Resolution Authorizing the Issuance and Sale of Up to $85,672 Water System Revenue Bonds, Series 2025C, and Providing for Other Details and Covenants with Respect Thereto, and Approval of Related Financial Assistance Agreement *(Public Works, Finance)* Roll**

RECOMMENDATION: Approve

DEPARTMENT OF ORIGIN: Public Works

CLEARANCES: Public Works Director

EXHIBITS:
1. Proposed Resolution No. 17860
2. State of WI Safe Drinking Water Loan Program - Financial Assistance Agreement

EXPENDITURES REQUIRED: -0-

AMOUNT BUDGETED: -0-

APPROPRIATION REQUIRED: N/A

TREASURER'S CERTIFICATE: N/A

COMPLIANCE WITH CHAPTER 51: The Mayor and/or Clerk has consented to placement of this agenda item on the Council agenda as timely action is needed.

STATEMENT OF CONFORMANCE WITH COMPREHENSIVE PLAN: The proposed revenue bonds conform to the goals and community values identified in the City of Ashland's Comprehensive Plan.

SUMMARY STATEMENT:

At the March 25, 2025 meeting, the Council approved a contract with Ritola, Inc for replacement of approximately 92 private lead service laterals (LSLs). Most of the work was completed in 2025 with a portion remaining for 2026.

At the September 30, 2025 meeting, the Council approved a contract with Blakeman Plumbing & Heating for the replacement of approximately 25 private LSLs, with all work planned for 2026.

Both contracts included sites requiring replacement of the public side of the water service lateral in order for the site to be eligible for replacement. The public side of a water service lateral is defined as the portion of the line from the public watermain to the curb stop (shut off) valve. The Wisconsin Department of Natural Resources (WI DNR) requires lead-free piping on the public side in order for the private side replacement to be eligible for funding.

This work is being funded by the WI DNR with 100% of the cost for private LSL replacement being included, and 55% of the cost of public side replacement being included. The remaining 45% of the public side replacement is administered as a loan to be repaid over a 20-year period at a 0.25% interest rate.

The resulting annual payment of $4,500 needs to be included in the Water Utility annual budget for repayment and has been incorporated into the 2026 budget. The total amount of principal forgiveness provided by the WI DNR is approximately $715,000.

Council is asked to approve the required resolution authorizing the issuance of Water System Revenue Bonds and the accompanying Financial Assistance Agreement for the financing of the 2025/2026 public side lead lateral replacements.

In addition to approximately $800,000 in construction costs, the City has incurred approximately $40,000 in costs associated with funding administration, staff time and bond counsel associated with the private LSL replacement. The Public Service Commission (PSC) prohibits the Water Utility from using rate payer dollars to fund the cost of private LSL replacement. As a result, these costs are being absorbed by the City's general fund.

Spread across the 117 sites served by the project, these costs amount to roughly $350 per site. The Public Works Director plans to approach the Council about making arrangements to pass these costs on to the private LSL sites on future projects. Staff estimates there are roughly 500 remaining private LSLs in the City, and is pursuing DNR funds for continued replacement via annual projects. However, staff does not anticipate that these sites will receive 100% principal forgiveness from the WI DNR.

RESOLUTION No. 17860

RESOLUTION AUTHORIZING THE ISSUANCE AND SALE OF UP TO $85,672 WATER SYSTEM REVENUE BONDS, SERIES 2025C, AND PROVIDING FOR OTHER DETAILS AND COVENANTS WITH RESPECT THERETO, AND APPROVAL OF RELATED FINANCIAL ASSISTANCE AGREEMENT

WHEREAS, the City of Ashland, Ashland and Bayfield Counties, Wisconsin (the "Municipality") owns and operates a water system (the "System") which is operated for a public purpose as a public utility by the Municipality; and

WHEREAS, the Municipality has heretofore issued its Water System Revenue Bonds, Series 2008, dated April 23, 2008 (the "2008 Bonds") pursuant to Resolution No. 16526 adopted by the Governing Body on April 15, 2008 (the "2008 Resolution"), which are payable from the income and revenues of the System; and

WHEREAS, the Municipality has heretofore issued its Water System Revenue Bonds, Series 2009, dated April 22, 2009 (the "2009 Bonds") pursuant to Resolution No. 16642 adopted by the Governing Body on March 31, 2009 (the "2009 Resolution"), which are payable from the income and revenues of the System; and

WHEREAS, the Municipality has heretofore issued its Water System Mortgage Revenue Bonds, dated December 23, 2016 (the "2016 Bonds") pursuant to Resolution No. 17318 adopted by the Governing Body on November 15, 2016 (the "2016 Resolution"), which are payable from the income and revenues of the System; and

WHEREAS, the Municipality has heretofore issued its Water System Revenue Refunding Bonds, Series 2017A, dated May 11, 2017 (the "2017 Bonds") pursuant to Resolution No. 17354 adopted by the Governing Body on April 18, 2017 (the "2017 Resolution"), which are payable from the income and revenues of the System; and

WHEREAS, the Municipality has heretofore issued its Water System Revenue Bonds, Series 2023B, dated December 28, 2023 (the "2023B Bonds") pursuant to Resolution No. 17757 adopted by the Governing Body on December 12, 2023 (the "2023B Resolution"), which are payable from the income and revenues of the System; and

WHEREAS, the Municipality has heretofore issued its Water System Revenue Bonds, Series 2024, dated July 10, 2024 (the "2024 Bonds") pursuant to Resolution No. 17786 adopted by the Governing Body on June 25, 2024 (the "2024 Resolution"), which are payable from the income and revenues of the System; and

WHEREAS, the Municipality has heretofore issued its Water System Revenue Bonds, Series 2024B, dated October 9, 2024 (the "2024B Bonds") pursuant to Resolution No. 17795 adopted by the Governing Body on September 24, 2024 (the "2024B Resolution"), which are payable from the income and revenues of the System; and

WHEREAS, the Municipality has heretofore issued its Water System Revenue Bonds, Series 2025, dated October 22, 2025 (the "2025 Bonds") pursuant to Resolution No. 17851

adopted by the Governing Body on September 30, 2025 (the "2025 Resolution"), which are payable from the income and revenues of the System; and

WHEREAS, the 2008 Bonds, the 2009 Bonds, the 2016 Bonds, the 2017 Bonds, the 2023B Bonds, the 2024 Bonds, the 2024B Bonds and the 2025 Bonds shall collectively be referred to as the "Prior Bonds"; and

WHEREAS, the 2008 Resolution, the 2009 Resolution, the 2016 Resolution, the 2017 Resolution, the 2023B Resolution, the 2024 Resolution, the 2024B Resolution and the 2025 Resolution shall collectively be referred to as the "Prior Resolutions"; and

WHEREAS, certain improvements to the System, including the replacement of public side lead service lines, are necessary to meet the needs of the Municipality and the residents thereof, consisting of the construction of a project (the "Project") assigned Safe Drinking Water Loan Program Project No. 4759-29 by the Department of Natural Resources; and

WHEREAS, under the provisions of Chapter 66, Wisconsin Statutes any municipality may, by action of its governing body, provide for purchasing, acquiring, constructing, extending, adding to, improving, operating and managing a public utility from the proceeds of bonds, which bonds are to be payable only from the revenues received from any source by such utility, including all rentals and fees; and

WHEREAS, the Municipality deems it to be necessary, desirable and in its best interest to authorize and sell water system revenue bonds of the Municipality payable solely from the revenues of the System, pursuant to the provisions of Section 66.0621, Wisconsin Statutes, to pay the cost of the Project; and

WHEREAS, the United States of America, acting through the Department of Agriculture Rural Utilities Service ("USDA") is the sole registered owner of 100% of the 2016 Bonds and prior to the issuance of the bonds authorized pursuant to this resolution (the "Bonds") will consent in writing to the issuance of the Bonds on a parity with the 2016 Bonds (the "Parity Consent"); and

WHEREAS, the Prior Resolutions permit the issuance of additional bonds on a parity with the Prior Bonds upon certain conditions, and those conditions have been or will be met prior to the issuance of the Bonds; and

WHEREAS, other than the Prior Bonds, no bonds or obligations payable from the revenues of the System are now outstanding.

NOW, THEREFORE, be it resolved by the Governing Body of the Municipality that:

Section 1. Definitions. The following terms shall have the following meanings in this Resolution unless the text expressly or by implication requires otherwise:

(a) "Act" means Section 66.0621, Wisconsin Statutes;

(b) "Bond Registrar" means the Municipal Treasurer which shall act as Paying Agent for the Bonds;

(c) "Bonds" means the $85,672 Water System Revenue Bonds, Series 2025C, of the Municipality dated their date of issuance, authorized to be issued by this Resolution;

(d) "Bond Year" means the twelve-month period ending on each May 1;

(e) "Current Expenses" means the reasonable and necessary costs of operating, maintaining, administering and repairing the System, including salaries, wages, costs of materials and supplies, insurance and audits, but shall exclude depreciation, debt service, tax equivalents and capital expenditures;

(f) "Debt Service Fund" means the Water System Revenue Bond and Interest Special Redemption Fund of the Municipality, which shall be the "special redemption fund" as such term is defined in the Act;

(g) "Financial Assistance Agreement" means the Financial Assistance Agreement by and between the State of Wisconsin by the Department of Natural Resources and the Department of Administration and the Municipality pursuant to which the Bonds are to be issued and sold to the State, substantially in the form attached hereto and incorporated herein by this reference;

(h) "Fiscal Year" means the twelve-month period ending on each December 31;

(i) "Governing Body" means the Common Council, or such other body as may hereafter be the chief legislative body of the Municipality;

(j) "Gross Earnings" means the gross earnings of the System, including earnings of the System derived from water charges imposed by the Municipality, all payments to the Municipality under any service agreements between the Municipality and any contract users of the System, and any other monies received from any source including all rentals and fees, any tax incremental district revenues or other revenues of the Municipality appropriated by the Governing Body to the System pursuant to Section 9, and any special assessments levied and collected in connection with the Project;

(k) "Municipal Treasurer" means the Treasurer of the Municipality who shall act as Bond Registrar and Paying Agent;

(l) "Municipality" means the City of Ashland, Ashland and Bayfield Counties, Wisconsin;

(m) "Net Revenues" means the Gross Earnings of the System after deduction of Current Expenses;

(n) "Parity Bonds" means bonds payable from the revenues of the System other than the Bonds but issued on a parity and equality with the Bonds pursuant to the restrictive provisions of Section 11 of this Resolution;

(o) "Prior Bonds" means the 2008 Bonds, the 2009 Bonds, the 2016 Bonds, the 2017 Bonds, the 2023B Bonds, the 2024 Bonds, the 2024B Bonds and the 2025 Bonds, collectively;

(p) "Prior Resolutions" means the 2008 Resolution, the 2009 Resolution, the 2016 Resolution, the 2017 Resolution, the 2023B Resolution, the 2024 Resolution, the 2024B Resolution and the 2025 Resolution, collectively;

(q) "Project" means the Project described in the preamble to this Resolution. All elements of the Project are to be owned and operated by the Municipality as part of the System as described in the preamble hereto;

(r) "Record Date" means the close of business on the fifteenth day of the calendar month next preceding any principal or interest payment date;

(s) "System" means the entire water system of the Municipality specifically including that portion of the Project owned by the Municipality and including all property of every nature now or hereafter owned by the Municipality for the extraction, collection, storage, treatment, transmission, distribution, metering and discharge of industrial and potable public water, including all improvements and extensions thereto made by the Municipality while any of the Bonds and Parity Bonds remain outstanding, including all real and personal property of every nature comprising part of or used or useful in connection with such water system and including all appurtenances, contracts, leases, franchises, and other intangibles;

(t) "2008 Bonds" means the Municipality's Water System Revenue Bonds, Series 2008, dated April 23, 2008;

(u) "2008 Resolution" means Resolution No. 16526 adopted by the Governing Body on April 15, 2008 authorizing the issuance of the 2008 Bonds;

(v) "2009 Bonds" means the Municipality's Water System Revenue Bonds, Series 2009, dated April 22, 2009;

(w) "2009 Resolution" means Resolution No. 16642 adopted by the Governing Body on March 31, 2009 authorizing the issuance of the 2009 Bonds;

(x) "2016 Bonds" means the Municipality's Water System Mortgage Revenue Bonds, dated December 23, 2016;

(y) "2016 Resolution" means Resolution No. 17318 adopted by the Governing Body on November 15, 2016 authorizing the issuance of the 2016 Bonds;

(z) "2017 Bonds" means the Municipality's Water System Revenue Refunding Bonds, Series 2017A, dated May 11, 2017;

(aa) "2017 Resolution" means Resolution No. 17354 adopted by the Governing Body on April 18, 2017 authorizing the issuance of the 2017 Bonds;

(bb) "2023B Bonds" means the Municipality's Water System Revenue Bonds, Series 2023B, dated December 28, 2023;

(cc) "2023B Resolution" means Resolution No. 17757 adopted by the Governing Body on December 12, 2023 authorizing the issuance of the 2023B Bonds;

(dd) "2024 Bonds" means the Municipality's Water System Revenue Bonds, Series 2024, dated July 10, 2024;

(ee) "2024 Resolution" means Resolution No. 17786 adopted by the Governing Body on June 25, 2024 authorizing the issuance of the 2024 Bonds;

(ff) "2024B Bonds" means the Municipality's Water System Revenue Bonds, Series 2024B, dated October 9, 2024;

(gg) "2024B Resolution" means Resolution No. 17795 adopted by the Governing Body on September 24, 2024 authorizing the issuance of the 2024B Bonds;

(hh) "2025 Bonds" means the Municipality's Water System Revenue Bonds, Series 2025, dated October 22, 2025; and

(ii) "2025 Resolution" means Resolution No. 17851 adopted by the Governing Body on September 30, 2025 authorizing the issuance of the 2025 Bonds.

Section 2. Authorization of the Bonds and the Financial Assistance Agreement. For the purpose of paying the cost of the Project (including legal, fiscal, engineering and other expenses), there shall be borrowed on the credit of the income and revenue of the System up to the sum of $85,672; and fully registered revenue bonds of the Municipality are authorized to be issued in evidence thereof and sold to the State of Wisconsin Safe Drinking Water Loan Program in accordance with the terms and conditions of the Financial Assistance Agreement, which is incorporated herein by this reference and the Mayor and City Clerk of the Municipality are hereby authorized, by and on behalf of the Municipality, to execute the Financial Assistance Agreement.

The Bonds will not be issued until the Parity Consent is received from USDA.

Section 3. Terms of the Bonds. The Bonds shall be designated "Water System Revenue Bonds, Series 2025C" (the "Bonds"); shall be dated their date of issuance; shall be numbered one and upward; shall bear interest at the rate of 0.250% per annum; shall be issued in denominations of $0.01 or any integral multiple thereof; and shall mature on the dates and in the amounts as set forth in Exhibit B of the Financial Assistance Agreement and in the Bond form attached hereto as Exhibit A as it is from time to time adjusted by the State of Wisconsin based upon the actual draws made by the Municipality. Interest on the Bonds shall be payable commencing on May 1, 2026 and semiannually thereafter on May 1 and November 1 of each year. The Bonds shall not be subject to redemption prior to maturity except as provided in the Financial Assistance Agreement.

The schedule of maturities of the Bonds is found to be such that the amount of annual debt service payments is reasonable in accordance with prudent municipal utility practices.

Section 4. Form, Execution, Registration and Payment of the Bonds. The Bonds shall be issued as registered obligations in substantially the form attached hereto as Exhibit A and incorporated herein by this reference.

The Bonds shall be executed in the name of the Municipality by the manual signatures of the Mayor and City Clerk, and shall be sealed with its official or corporate seal, if any.

The principal of, premium, if any, and interest on the Bonds shall be paid by the Municipal Treasurer, who is hereby appointed as the Municipality's Bond Registrar.

Both the principal of and interest on the Bonds shall be payable in lawful money of the United States of America by the Bond Registrar. Payment of principal of the final maturity on the Bond will be payable upon presentation and surrender of the Bond to the Bond Registrar. Payment of principal on the Bond and each installment of interest shall be made to the registered owner of each Bond who shall appear on the registration books of the Municipality, maintained by the Bond Registrar, on the Record Date and shall be paid by electronic transfer or by check or draft of the Municipality (as directed by the registered owner) and if by check or draft, mailed to such registered owner at his or its address as it appears on such registration books or at such other address may be furnished in writing by such registered owner to the Bond Registrar.

Section 5. Security for the Bonds. The Bonds, together with interest thereon, shall not constitute an indebtedness of the Municipality nor a charge against its general credit or taxing power. The Bonds, together with interest thereon, shall be payable only out of the Debt Service Fund hereinafter continued, and shall be a valid claim of the registered owner or owners thereof only against such Debt Service Fund and the revenues of the System pledged to such fund, on a parity with the pledge granted to the holders of the Prior Bonds. Sufficient revenues are hereby pledged to said Debt Service Fund, and shall be used for no other purpose than to pay the principal of, premium, if any, and interest on the Prior Bonds, the Bonds and any Parity Bonds as the same becomes due.

Section 6. Funds and Accounts. In accordance with the Act, for the purpose of the application and proper allocation of the revenues of the System, and to secure the payment of the principal of and interest on the Prior Bonds, the Bonds and Parity Bonds, certain funds of the System which were established by a resolution adopted on June 16, 1998 are hereby continued and shall be used solely for the following respective purposes:

(a) Water System Revenue Fund, into which shall be deposited as received the Gross Earnings of the System, which money shall then be divided among the Operation and Maintenance Fund, the Debt Service Fund, the Depreciation Fund and the Surplus Fund in the amounts and in the manner set forth in Section 7 hereof and used for the purposes described below.

(b) Water System Operation and Maintenance Fund, which shall be used for the payment of Current Expenses.

(c) Water System Revenue Bond and Interest Special Redemption Fund (the "Debt Service Fund"), which shall be used for the payment of the principal of, premium, if any, and interest on the Prior Bonds, the Bonds and Parity Bonds as the same becomes due.

(d) Water System Depreciation Fund, which shall be used to provide a proper and adequate depreciation account for the System. To the extent that the Depreciation Fund serves as a Bond Reserve Account for the 2016 Bonds, it is not pledged to the payment of principal of or interest on the 2008 Bonds, the 2009 Bonds, the 2017 Bonds, the 2023B Bonds, the 2024 Bonds, the 2024B Bonds, the 2025 Bonds or the Bonds and moneys in the Depreciation Fund shall under no circumstances be used to pay principal on or interest on the 2008 Bonds, the 2009 Bonds, the 2017 Bonds, the 2023B Bonds, the 2024 Bonds, the 2024B Bonds, the 2025 Bonds or the Bonds.

(e) Market Reserve Account, which was created by the 2017 Resolution and shall be used to secure the payment of the principal and interest on the 2017 Bonds and the 2023B Bonds. The Market Reserve Account is not pledged to the payment of principal of or interest on the 2008 Bonds, the 2009 Bonds, the 2016 Bonds, the 2024 Bonds, the 2024B Bonds, the 2025 Bonds or the Bonds and moneys in the Market Reserve Account shall under no circumstances be used to pay principal of or interest on the 2008 Bonds, the 2009 Bonds, the 2016 Bonds, the 2024 Bonds, the 2024B Bonds, the 2025 Bonds or the Bonds.

(f) Water System Surplus Fund, which shall first be used when necessary to meet requirements of the Operation and Maintenance Fund including the one month reserve, the Debt Service Fund, the Depreciation Fund and the Market Reserve Account. Any money then remaining in the Surplus Fund at the end of any Fiscal Year may be used only as permitted and in the order specified in Section 66.0811(2), Wisconsin Statutes. Money thereafter remaining in the Surplus Fund may be transferred to any of the funds or accounts provided by this section.

Section 7. Application of Revenues. After the delivery of the Bonds, the Gross Earnings of the System shall be deposited as collected in the Revenue Fund and shall be transferred monthly to the funds listed below in the following order of priority and in the manner set forth below:

(a) to the Operation and Maintenance Fund, in an amount equal to the estimated Current Expenses for such month and, if not needed to remedy a deficiency in the Debt Service Fund, for the following month (after giving effect to available amounts in said Fund from prior deposits);

(b) to the Debt Service Fund, an amount equal to one-sixth (1/6) of the next installment of interest coming due on the Prior Bonds, the Bonds and any Parity Bonds then outstanding and an amount equal to one-twelfth (1/12) of the installment of principal of the Prior Bonds, the Bonds and any Parity Bonds

coming due during such Bond Year (after giving effect to available amounts in said Fund from accrued interest, any premium or any other source);

(c) to the Depreciation Fund/Bond Reserve Account, the amount determined by the Governing Body to constitute an adequate and reasonable depreciation account for the System and any amounts required by the 2016 Resolution;

(d) to the Market Reserve Account, the amount required by the resolutions authorizing the 2017 Bonds, the 2023B Bonds and any Parity Bonds secured thereby; and

(e) to the Surplus Fund, any amount remaining in the Revenue Fund after the monthly transfers required above have been completed.

Transfers from the Revenue Fund to the Operation and Maintenance Fund, the Debt Service Fund, the Depreciation Fund/Bond Reserve Account, the Market Reserve Account and the Surplus Fund shall be made monthly not later than the tenth day of each month, and such transfer shall be applicable to monies on deposit in the Revenue Fund as of the last day of the month preceding. Any other transfers and deposits to any fund required or permitted by subsection (a) through (e) of this Section, except transfers or deposits which are required to be made immediately or annually, shall be made on or before the tenth day of the month. Any transfer or deposit required to be made at the end of any Fiscal Year shall be made within sixty (60) days after the close of such Fiscal Year. If the tenth day of any month shall fall on a day other than a business day, such transfer or deposit shall be made on the next succeeding business day.

It is the express intent and determination of the Governing Body that the amounts transferred from the Revenue Fund and deposited in the Debt Service Fund shall be sufficient in any event to pay the interest on the Prior Bonds, the Bonds and any Parity Bonds as the same accrues and the principal thereof as the same matures.

Section 8. Deposits and Investments. The Debt Service Fund shall be kept apart from monies in the other funds and accounts of the Municipality and the same shall be used for no purpose other than the prompt payment of principal of and interest on the Prior Bonds, the Bonds and any Parity Bonds as the same becomes due and payable. All monies therein shall be deposited in special and segregated accounts in a public depository selected under Chapter 34, Wisconsin Statutes and may be temporarily invested until needed in legal investments subject to the provisions of Section 66.0603(1m), Wisconsin Statutes. The other funds herein created or continued (except the Water System SDWLP Project Fund) may be combined in a single account in a public depository selected in the manner set forth above and may be temporarily invested until needed in legal investments subject to the provisions of Section 66.0603(1m), Wisconsin Statutes.

Section 9. Service to the Municipality. The reasonable cost and value of services rendered to the Municipality by the System by furnishing water services for public purposes shall be charged against the Municipality and shall be paid in monthly installments as the service accrues, out of the current revenues of the Municipality collected or in the process of collection,

exclusive of the revenues derived from the System; that is to say, out of the tax levy of the Municipality made by it to raise money to meet its necessary current expenses. The reasonable cost and value of such service to the Municipality in each year shall be equal to an amount which, together with other revenues of the System, will produce in each Fiscal Year Net Revenues equivalent to not less than the annual principal and interest requirements on the Prior Bonds, the Bonds, any Parity Bonds and any other obligations payable from the revenues of the System then outstanding, times the greater of (i) 110% or (ii) the highest debt service coverage ratio required with respect to any obligations payable from revenues of the System then outstanding. However, such payment out of the tax levy shall be subject to (a) approval of the Public Service Commission, or successors to its function, if applicable, (b) yearly appropriations therefor, and (c) applicable levy limitations, if any; and neither this Resolution nor such payment shall be construed as constituting an obligation of the Municipality to make any such appropriation over and above the reasonable cost and value of the services rendered to the Municipality and its inhabitants or to make any subsequent payment over and above such reasonable cost and value.

Section 10. Operation of System; Municipality Covenants. It is covenanted and agreed by the Municipality with the owner or owners of the Bonds, and each of them, that the Municipality will perform all of the obligations of the Municipality as set forth in the Financial Assistance Agreement.

Section 11. Additional Bonds. The Bonds are issued on a parity with the Prior Bonds as to the pledge of revenues of the System. No bonds or obligations payable out of the revenues of the System may be issued in such manner as to enjoy priority over the Bonds. Additional obligations may be issued if the lien and pledge is junior and subordinate to that of the Bonds. Parity Bonds may be issued only under the following circumstances:

(a) Additional Parity Bonds may be issued for the purpose of completing the Project and for the purpose of financing costs of the Project which are ineligible for payment under the State of Wisconsin Safe Drinking Water Loan Program. However, such additional Parity Bonds shall be in an aggregate amount not to exceed 20% of the face amount of the Bonds; or

(b) Additional Parity Bonds may also be issued if all of the following conditions are met:

(1) The Net Revenues of the System for the Fiscal Year immediately preceding the issuance of such additional bonds must have been in an amount at least equal to the maximum annual interest and principal requirements on all bonds outstanding payable from the revenues of the System, and on the bonds then to be issued, times the greater of (i) 1.10 or (ii) the highest debt service coverage ratio to be required with respect to the Additional Parity Bonds to be issued or any other obligations payable from the revenues of the System then outstanding. Should an increase in permanent rates and charges, including those made to the Municipality, be properly ordered and made effective during the Fiscal Year immediately prior to the issuance of such additional bonds or during that part of the Fiscal Year of issuance prior to such issuance, then Net Revenues

for purposes of such computation shall include such additional revenues as a registered municipal advisor, an independent certified public accountant, consulting professional engineer or the Wisconsin Public Service Commission may calculate would have accrued during the prior Fiscal Year had the new rates been in effect during that entire immediately prior Fiscal Year.

(2) The payments required to be made into the funds enumerated in Section 6 of this Resolution must have been made in full.

(3) The additional bonds must have principal maturing on May 1 of each year and interest falling due on May 1 and November 1 of each year.

(4) The proceeds of the additional bonds must be used only for the purpose of providing extensions or improvements to the System, or to refund obligations issued for such purpose.

Section 12. Sale of Bonds. The sale of the Bonds to the State of Wisconsin Safe Drinking Water Loan Program for the purchase price of up to $85,672 and at par, is ratified and confirmed; and the officers of the Municipality are authorized and directed to do any and all acts, including executing the Financial Assistance Agreement and the Bonds as hereinabove provided, necessary to conclude delivery of the Bonds to said purchaser, as soon after adoption of this Resolution as is convenient. The purchase price for the Bonds shall be paid upon requisition therefor as provided in the Financial Assistance Agreement, and the officers of the Municipality are authorized to prepare and submit to the State requisitions and disbursement requests in anticipation of the execution of the Financial Assistance Agreement and the issuance of the Bonds.

Section 13. Application of Bond Proceeds. The proceeds of the sale of the Bonds shall be deposited by the Municipality into a special fund designated as "Water System SDWLP Project Fund." The Water System SDWLP Project Fund shall be used solely for the purpose of paying the costs of the Project as more fully described in the preamble hereof and in the Financial Assistance Agreement. Moneys in the Water System SDWLP Project Fund shall be disbursed within three (3) business days of their receipt from the State of Wisconsin and shall not be invested in any interest-bearing account.

Section 14. Amendment to Resolution. After the issuance of any of the Bonds, no change or alteration of any kind in the provisions of this Resolution may be made until all of the Bonds have been paid in full as to both principal and interest, or discharged as herein provided, except: (a) the Municipality may, from to time, amend this Resolution without the consent of any of the owners of the Bonds, but only to cure any ambiguity, administrative conflict, formal defect, or omission or procedural inconsistency of this Resolution; and (b) this Resolution may be amended, in any respect, with a written consent of the owners of not less than two-thirds (2/3) of the principal amount of the Bonds then outstanding, exclusive of Bonds held by the Municipality; provided, however, that no amendment shall permit any change in the pledge of revenues derived from the System or the maturity of any Bond issued hereunder, or a reduction in the rate of interest on any Bond, or in the amount of the principal obligation thereof, or in the amount of the redemption premium payable in the case of redemption thereof, or change the

terms upon which the Bonds may be redeemed or make any other modification in the terms of the payment of such principal or interest without the written consent of the owner of each such Bond to which the change is applicable.

Section 15. Defeasance. When all Bonds have been discharged, all pledges, covenants and other rights granted to the owners thereof by this Resolution shall cease. The Municipality may discharge all Bonds due on any date by irrevocably depositing in escrow with a suitable bank or trust company a sum of cash and/or bonds or securities issued or guaranteed as to principal and interest of the U.S. Government, or of a commission, board or other instrumentality of the U.S. Government, maturing on the dates and bearing interest at the rates required to provide funds sufficient to pay when due the interest to accrue on each of said Bonds to its maturity or, at the Municipality's option, if said Bond is prepayable to any prior date upon which it may be called for redemption, and to pay and redeem the principal amount of each such Bond at maturity, or at the Municipality's option, if said Bond is prepayable, at its earliest redemption date, with the premium required for such redemption, if any, provided that notice of the redemption of all prepayable Bonds on such date has been duly given or provided for.

Section 16. Rebate Fund. Unless the Bonds are exempt from the rebate requirements of the Internal Revenue Code of 1986, as amended (the "Code"), the Municipality shall establish and maintain, so long as the Bonds and any Parity Bonds are outstanding, a separate account to be known as the "Rebate Fund." The sole purpose of the Rebate Fund is to provide for the payment of any rebate liability with respect to the Bonds under the relevant provisions of the Code and the Treasury Regulations promulgated thereunder (the "Regulations"). The Rebate Fund shall be maintained by the Municipality until all required rebate payments with respect to the Bonds have been made in accordance with the relevant provisions of the Code and the Regulations.

The Municipality hereby covenants and agrees that it shall pay to the United States from the Rebate Fund, at the times and in the amounts and manner required by the Code and the Regulations, the portion of the "rebate amount" (as defined in Section 1.148-3(b) of the Regulations) that is due as of each "computation date" (within the meaning of Section 1.148-3(e) of the Regulations). As of the date of this Resolution, the provisions of the Regulations specifying the required amounts of rebate installment payments and the time and manner of such payments are contained in Sections 1.148-3(f) and (g) of the Regulations, respectively. Amounts held in the Rebate Fund and the investment income therefrom are not pledged as security for the Bonds or any Parity Bonds and may only be used for the payment of any rebate liability with respect to the Bonds.

The Municipality may engage the services of accountants, attorneys or other consultants necessary to assist it in determining the rebate payments, if any, owed to the United States with respect to the Bonds. The Municipality shall maintain or cause to be maintained records of determinations of rebate liability with respect to the Bonds for each computation date until six (6) years after the retirement of the last of the Bonds. The Municipality shall make such records available to the State of Wisconsin upon reasonable request therefor.

Section 17. Resolution a Contract. The provisions of this Resolution shall constitute a contract between the Municipality and the owner or owners of the Bonds, and after issuance of

any of the Bonds no change or alteration of any kind in the provisions of this Resolution may be made, except as provided in Section 14, until all of the Bonds have been paid in full as to both principal and interest. The owner or owners of any of the Bonds shall have the right in addition to all other rights, by mandamus or other suit or action in any court of competent jurisdiction, to enforce such owner's or owners' rights against the Municipality, the Governing Body thereof, and any and all officers and agents thereof including, but without limitation, the right to require the Municipality, its Governing Body and any other authorized body, to fix and collect rates and charges fully adequate to carry out all of the provisions and agreements contained in this Resolution.

Section 18. Continuing Disclosure. The officers of the Municipality are hereby authorized and directed, if requested by the State of Wisconsin, to provide to the State of Wisconsin Safe Drinking Water Loan Program and to such other persons or entities as directed by the State of Wisconsin such ongoing disclosure regarding the Municipality's financial condition and other matters, at such times and in such manner as the Safe Drinking Water Loan Program may require, in order that securities issued by the Municipality and the State of Wisconsin satisfy rules and regulations promulgated by the Securities and Exchange Commission under the Securities Exchange Act of 1934, as amended and as it may be amended from time to time, imposed on brokers and dealers of municipal securities before the brokers and dealers may buy, sell, or recommend the purchase of such securities.

Section 19. Conflicting Resolutions. All ordinances, resolutions (other than the Prior Resolutions), or orders, or parts thereof heretofore enacted, adopted or entered, in conflict with the provisions of this Resolution, are hereby repealed and this Resolution shall be in effect from and after its passage. In case of any conflict between this Resolution and the Prior Resolutions, the Prior Resolutions shall control as long as any of the respective Prior Bonds are outstanding.

Passed: November 18, 2025

Approved: November 18, 2025

_____
Matthew MacKenzie
Mayor

Attest:

_____
Denise Oliphant
City Clerk

EXHIBIT A

(Form of Municipal Obligation)

REGISTERED NO. _____	UNITED STATES OF AMERICA STATE OF WISCONSIN ASHLAND AND BAYFIELD COUNTIES CITY OF ASHLAND	REGISTERED $_____

WATER SYSTEM REVENUE BOND, SERIES 2025C

Final Maturity Date	Date of Original Issue
May 1, 2045	_____, 20__

REGISTERED OWNER: STATE OF WISCONSIN SAFE DRINKING WATER LOAN PROGRAM

FOR VALUE RECEIVED the City of Ashland, Ashland and Bayfield Counties, Wisconsin (the "Municipality") hereby acknowledges itself to owe and promises to pay to the registered owner shown above, or registered assigns, solely from the fund hereinafter specified, the principal sum of an amount not to exceed _____ DOLLARS ($_____) (but only so much as shall have been drawn hereunder, as provided below) on May 1 of each year commencing May 1, 2027 until the final maturity date written above, together with interest thereon (but only on amounts as shall have been drawn hereunder, as provided below) from the dates the amounts are drawn hereunder or the most recent payment date to which interest has been paid, at the rate of 0.250% per annum, calculated on the basis of a 360-day year made up of twelve 30-day months, such interest being payable on the first days of May and November of each year, with the first interest being payable on May 1, 2026.

The principal amount evidenced by this Bond may be drawn upon by the Municipality in accordance with the Financial Assistance Agreement entered by and between the Municipality and the State of Wisconsin by the Department of Natural Resources and the Department of Administration (the "Financial Assistance Agreement") including capitalized interest transferred (if any). The principal amounts so drawn shall be repaid in installments on May 1 of each year commencing on May 1, 2027 in an amount equal to an amount which when amortized over the remaining term of this Bond plus current payments of interest (but only on amounts drawn hereunder) at Zero and 250/1000ths percent (0.250%) per annum shall result in equal annual payments of the total of principal and the semiannual payments of interest. The State of Wisconsin Department of Administration shall record such draws and corresponding principal repayment schedule on a cumulative basis in the format shown on the attached Schedule A.

COPY

Both principal and interest hereon are hereby made payable to the registered owner in lawful money of the United States of America. On the final maturity date, principal of this Bond shall be payable only upon presentation and surrender of this Bond at the office of the Municipal Treasurer. Principal hereof and interest hereon shall be payable by electronic transfer or by check or draft dated on or before the applicable payment date (as directed by the registered owner) and if by check or draft, mailed from the office of the Municipal Treasurer to the person in whose name this Bond is registered at the close of business on the fifteenth day of the calendar month next preceding such interest payment date.

This Bond shall not be redeemable prior to its maturity, except as provided in the Financial Assistance Agreement.

This Bond is transferable only upon the books of the Municipality kept for that purpose at the office of the Municipal Treasurer, by the registered owner in person or its duly authorized attorney, upon surrender of this Bond, together with a written instrument of transfer (which may be endorsed hereon) satisfactory to the Municipal Treasurer, duly executed by the registered owner or its duly authorized attorney. Thereupon a replacement Bond shall be issued to the transferee in exchange therefor. The Municipality may deem and treat the person in whose name this Bond is registered as the absolute owner hereof for the purpose of receiving payment of or on account of the principal or interest hereof and for all other purposes. This Bond is issuable solely as a negotiable, fully-registered bond, without coupons, and in denominations of $0.01 or any integral multiple thereof.

This Bond is issued for the purpose of providing for the payment of the cost of constructing improvements to the Water System of the Municipality, including the replacement of public side lead service lines, pursuant to Article XI, Section 3, of the Wisconsin Constitution, Section 66.0621, Wisconsin Statutes, and a resolution adopted November 18, 2025, and entitled: "Resolution Authorizing the Issuance and Sale of Up to $85,672 Water System Revenue Bonds, Series 2025C, and Providing for Other Details and Covenants With Respect Thereto, and Approval of Related Financial Assistance Agreement" and is payable only from the income and revenues of the Water System of the Municipality (the "Utility"). The Bonds are issued on a parity with the Municipality's Water System Revenue Bonds, Series 2008, dated April 23, 2008, Water System Revenue Bonds, Series 2009, dated April 22, 2009, Water System Mortgage Revenue Bonds, dated December 23, 2016, Water System Revenue Refunding Bonds, Series 2017A, dated May 11, 2017, Water System Revenue Bonds, Series 2023B, dated December 28, 2023, Water System Revenue Bonds, Series 2024, dated July 10, 2024, Water System Revenue Bonds, Series 2024B, dated October 9, 2024 and Water System Revenue Bonds, Series 2025, dated October 22, 2025, as to the pledge of income and revenues of the Utility. This Bond does not constitute an indebtedness of said Municipality within the meaning of any constitutional or statutory debt limitation or provision.

It is hereby certified, recited and declared that all acts, conditions and things required to exist, happen, and be performed precedent to and in the issuance of this Bond have existed, have happened and have been performed in due time, form and manner as required by law; and that sufficient of the income and revenue to be received by said Municipality from the operation of its Utility has been pledged to and will be set aside into a special fund for the payment of the principal of and interest on this Bond.

IN WITNESS WHEREOF, the Municipality has caused this Bond to be signed by the signatures of its Mayor and City Clerk, and its corporate seal to be impressed hereon, all as of the date of original issue specified above.

CITY OF ASHLAND,
WISCONSIN

(SEAL)

By:_____
Matthew MacKenzie
Mayor

By:_____
Denise Oliphant
City Clerk

COPY

(Form of Assignment)

FOR VALUE RECEIVED the undersigned hereby sells, assigns and transfers unto

_____

_____

_____

(Please print or typewrite name and address, including zip code, of Assignee)

Please insert Social Security or other identifying number of Assignee

_____

the within Bond and all rights thereunder, hereby irrevocably constituting and appointing

_____

Attorney to transfer said Bond on the books kept for the registration thereof with full power of substitution in the premises.

Dated:_____

_____

NOTICE: The signature of this assignment must correspond with the name as it appears upon the face of the within Bond in every particular, without alteration or enlargement or any change whatever.

Signature(s) guaranteed by

_____

COPY

SCHEDULE A

$85,672

CITY OF ASHLAND, WISCONSIN
WATER SYSTEM REVENUE BONDS, SERIES 2025C

Amount of Disbursement	Date of Disbursement	Series of Bonds	Principal Repaid	Principal Balance

COPY

SCHEDULE A (continued)

PRINCIPAL REPAYMENT SCHEDULE

Date	Principal Amount
May 1, 2027	$4,408.44
May 1, 2028	4,419.46
May 1, 2029	4,430.51
May 1, 2030	4,441.59
May 1, 2031	4,452.69
May 1, 2032	4,463.83
May 1, 2033	4,474.99
May 1, 2034	4,486.17
May 1, 2035	4,497.39
May 1, 2036	4,508.63
May 1, 2037	4,519.90
May 1, 2038	4,531.20
May 1, 2039	4,542.53
May 1, 2040	4,553.89
May 1, 2041	4,565.27
May 1, 2042	4,576.69
May 1, 2043	4,588.13
May 1, 2044	4,599.60
May 1, 2045	4,611.09

COPY

State of Wisconsin
Department of Natural Resources
Bureau of Community Financial Assistance
101 South Webster Street
PO Box 7921
Madison, Wisconsin 53707-7921

STATE OF WISCONSIN SAFE DRINKING WATER LOAN PROGRAM
LEAD SERVICE LINE REPLACEMENT
FINANCIAL ASSISTANCE AGREEMENT WITH PRINCIPAL FORGIVENESS

STATE OF WISCONSIN
DEPARTMENT OF NATURAL RESOURCES
DEPARTMENT OF ADMINISTRATION

and

CITY OF ASHLAND

$800,322 With up to $714,650 PRINCIPAL FORGIVENESS

FINANCIAL ASSISTANCE AGREEMENT

Dated as of December 10, 2025

This constitutes a **Financial Assistance Agreement** under the State of Wisconsin's Safe Drinking Water Loan Program. This agreement is awarded pursuant to ss. 281.59 and 281.61, Wis. Stats. The purpose of this agreement is to award financial assistance from the Safe Drinking Water Loan Program. This agreement also discloses the terms and conditions of this award.

This agreement is only effective when signed by authorized officers of the municipality, the State of Wisconsin Department of Natural Resources, and the State of Wisconsin Department of Administration.

The Department of Natural Resources and the Department of Administration may rescind or terminate this agreement if the municipality fails to comply with the terms and conditions contained within. Any determination or certification made in this agreement by the Department of Natural Resources or the Department of Administration is made solely for the purpose of providing financial assistance under the Safe Drinking Water Loan Program.

Municipal Identification No. 02201
Safe Drinking Water Loan Program Project No. 4759-29

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WITNESSETH:

WHEREAS, this is a FINANCIAL ASSISTANCE AGREEMENT (the “FAA”), dated December 10, 2025, between the STATE OF WISCONSIN Safe Drinking Water Loan Program (the “SDWLP”), by the Department of Natural Resources (the “DNR”) and the Department of Administration (the “DOA”), acting under authority of ss. 281.59 and 281.61, Wis. Stats., as amended (the "Statute"), and the City of Ashland, a municipality within the meaning of the Statute, duly organized and existing under the laws of the State of Wisconsin (the "Municipality"); and

WHEREAS, the United States, pursuant to the Federal Safe Drinking Water Act Amendments of 1996 (the “Act"), requires each state to establish a drinking water revolving loan fund to be administered by an instrumentality of the state before the state may receive capitalization grants for eligible projects from the United States Environmental Protection Agency (the "EPA"), or any successor which may succeed to the administration of the program established by the Act; and

WHEREAS, the State of Wisconsin, pursuant to the Statute, Wis. Stats., established the SDWLP to be used in part for purposes of the Act; and

WHEREAS, the State of Wisconsin, pursuant to s. 25.43, Wis. Stats., established a State of Wisconsin Environmental Improvement Fund which includes the SDWLP; and

WHEREAS, DNR and DOA have the joint responsibility to provide SDWLP financial assistance to municipalities for the construction of eligible drinking water projects, all as set forth in the Statute; and

WHEREAS, the Municipality submitted to DNR an application for financial assistance (the "Application") for a project (the "Project"), and DNR has approved the Application, and determined the Application meets DNR criteria for Project eligibility established in applicable state statutes and regulations; and

WHEREAS, DNR determined that the Municipality and the Project are not ineligible for financial assistance under s. 281.61(2g), Wis. Stats.; and

WHEREAS, DOA determined the SDWLP will provide financial assistance to the Municipality by making a loan (the “Loan”) pursuant to s. 281.59(9), Wis. Stats., for the purposes of that subsection and providing principal forgiveness; and

WHEREAS, the Municipality pledged the security, if any, required by DOA, and the Municipality demonstrated to the satisfaction of DOA the financial capacity to ensure sufficient revenues to operate and maintain the Project for its useful life and to pay debt service on the obligations it issues for the Project; and

WHEREAS, the Municipality certifies to the SDWLP that it has created a dedicated source of revenue, for repayment of the Municipal Obligations; and

WHEREAS, the Municipality, when required, obtained DNR approval of facility plans or engineering reports and plans and specifications for the Project, subject to the provisions of applicable State environmental standards set forth in law, rules, and regulations;

NOW, THEREFORE, in consideration of the promises and of the mutual representations, covenants, and agreements herein set forth, the SDWLP and the Municipality, each binding itself, its successors, and its assigns, do mutually promise, covenant, and agree as follows:

ARTICLE I
DEFINITIONS; RULES OF INTERPRETATION

Section 1.01. Definitions The following capitalized terms as used in this FAA shall have the following meanings:

"Act" means the federal Safe Drinking Water Act, 42 U.S.C. 300f to 300j-26.

“American Iron and Steel” means the requirements for using American iron and steel as mandated under EPA’s Drinking Water State Revolving Fund program.

"Application" means the written application of the Municipality dated June 27, 2024, for financial assistance under the Statute.

"Bonds" means bonds or notes issued by the State pursuant to the Program Resolution, all or a portion of the proceeds of which shall be applied to make the Loan.

“Build America, Buy America” means Title IX of the Infrastructure Investment and Jobs Act, Publ. L. No. 117-58, §§ 70901-52.

"Business Day" means any day on which State offices are open to conduct business.

"Code" means the Internal Revenue Code of 1986, as amended, and any successor provisions.

"CWFP" means the State of Wisconsin Clean Water Fund Program, established pursuant to ss. 281.58 and 281.59, Wis. Stats., and managed and administered by DNR and DOA.

"DNR" means the State of Wisconsin Department of Natural Resources and any successor entity.

"DOA" means the State of Wisconsin Department of Administration and any successor entity.

"EPA" means the United States Environmental Protection Agency or any successor entity that may succeed to the administration of the program established by the Act.

“FAA” means this Financial Assistance Agreement.

"Fees and Charges" means the costs and expenses of DNR and DOA in administering the SDWLP.

"Final Completion" means all Service Lines to be financed under this FAA have been installed and the Municipality has submitted all necessary Project closeout documentation, including the final request for disbursement of Financial Assistance to the Municipality.

“Financial Assistance” means any proceeds provided under this Financial Assistance Agreement in the form of a Loan of which part of the Loan principal will be forgiven.

"Financial Assistance Agreement" means this Financial Assistance Agreement between the SDWLP by DNR, DOA, and the Municipality, as the same may be amended from time to time in accordance with Section 6.04 hereof.

“Lead Service Line” or “LSL” means (i) all or a portion of a water Service Line constructed of lead, and/or (ii) all or a portion of a water Service Line constructed of galvanized material that is or was downstream of lead.

“Lead Service Line Replacement Program” means the subprogram of the SDWLP which provides funding from the Bipartisan Infrastructure Law for replacement of Lead Service Lines and is managed and administered by DNR and DOA.

"Loan" means the loan or loans made by the SDWLP to the Municipality of which a portion of the principal will be forgiven pursuant to this FAA.

"Loan Disbursement Table" means the table, maintained by DOA, with columns for inserting the following information for the portion of the Loan which is to be repaid with interest:

(a) amount of each disbursement,
(b) date of each disbursement,
(c) the series of Bonds from which each disbursement is made,
(d) principal amounts repaid, and
(e) outstanding principal balance.

"Municipal Obligation Counsel Opinion" means the opinion of counsel satisfactory to DOA, issued in conjunction with the Municipal Obligations, stating that:

(a) this FAA and the performance by the Municipality of its obligations thereunder have been duly authorized by all necessary actions by the governing body of the Municipality, and this FAA has been duly executed and delivered by the Municipality;

(b) the Municipal Obligations have been duly authorized, executed, and delivered by the Municipality and sold to the SDWLP;

(c) each of this FAA and the Municipal Obligations constitutes a legal, valid, and binding obligation of the Municipality, enforceable against the Municipality in accordance with its respective terms (provided that enforceability thereof may be subject to bankruptcy, insolvency, reorganization, moratorium, and other similar laws affecting creditors' rights heretofore or hereafter enacted to the extent constitutionally applicable and that its enforcement may also be subject to the exercise of judicial discretion in appropriate cases);

(d) the Municipal Obligations constitute special obligations of the Municipality secured as to payment of principal, interest, and redemption price by the pledged revenues as set forth therein;

(e) interest on the Municipal Obligations is not included in gross income of the owners thereof for federal income taxation purposes under existing laws, regulations, rulings and judicial decisions;

(f) the Municipal Obligations are not "arbitrage bonds" within the meaning of Section 148 of the Code and the arbitrage regulations; and

(g) the Municipal Obligations are not "private activity bonds" as defined in Section 141(a) of the Code.

"Municipal Obligation Resolution" means that action taken by the governing body of the Municipality authorizing the issuance of the Municipal Obligations.

"Municipal Obligations" means the bonds or notes issued and delivered by the Municipality to the SDWLP, a specimen copy of which is included in the Municipal Obligations transcript, in exchange for the portion of the Loan which is not subject to Principal Forgiveness.

"Municipality" means the City of Ashland, a "local governmental unit" within the meaning of the Statute, duly organized and existing under the laws of the State, and any successor entity.

"Parity Obligations" means the Municipality's $585,778 Water System Revenue Bonds, Series 2008, dated April 23, 2008; its $417,988 Water System Revenue Bonds, Series 2009, dated April 22, 2009; its $1,883,000 Water System Mortgage Revenue Bonds, dated December 23, 2016; its $3,315,000 Water System Revenue Refunding Bonds, Series 2017A, dated May 11, 2017; its $1,585,000 Water System Revenue Bonds, Series 2023B, dated December 28, 2023; its $847,920 Water System Revenue Bonds, Series 2024, dated July 10, 2024; its $9,166,606 Water System Revenue Bonds, Series 2024B, dated October 9, 2024, its $1,161,830 Water System Revenue Bonds, Series 2025, dated October 22, 2025; and any other obligations issued on a parity with the Municipal Obligations pursuant to the restrictive provisions of Section 11 of the Municipal Obligation Resolution.

"Principal Forgiveness" means Financial Assistance received in the form of forgiveness of a portion of the Loan principal pursuant to the Act, Regulations, and this FAA of which no repayment thereof shall be required except as may be required per the Act, Statute, Regulations, or this FAA. The total amount of principal forgiveness available for this Project as of the date of this FAA is $714,650.

"Program Resolution" means the Amended and Restated Program Resolution for State of Wisconsin Environmental Improvement Fund Revenue Obligations adopted by the State of Wisconsin Building Commission on February 15, 2017, as such may from time to time be further amended or supplemented by Supplemental Resolutions in accordance with the terms and provisions of the Program Resolution.

"Progress Payments" means payments for work in place and materials or equipment that have been delivered or are stockpiled in the vicinity of the construction site. This includes payments for undelivered specifically manufactured equipment if: (1) designated in the specifications, (2) could not be readily utilized or diverted to another job, and (3) a fabrication period of more than 6 months is anticipated.

"Project" means the project assigned SDWLP Project No. 4759-29 by DNR, described in the Project Manager Summary Page (Exhibit F), and further described in the DNR approval letter(s), if any, for the plans and specifications, or portions thereof, issued under s. 281.41, Wis. Stats.

"Project Costs" means the costs of the Project that are eligible for financial assistance from the SDWLP under the Statute, which are allowable costs under the Regulations, or are costs for which DNR granted a variance to a portion of the Regulations to make them allowable, which have been incurred by the Municipality or the applicable private property owner, an estimate of which is set forth in Exhibit A hereto and made a part hereof.

"Regulations" means the Act; chs. NR 108, NR 150, NR 166, NR 809, NR 810, and NR 811, Wis. Adm. Code, the regulations of DNR; and ch. Adm. 35, Wis. Adm. Code, the regulations of DOA, adopted pursuant to and in furtherance of the Statute, and ch. 145, Wis. Stats, as administered by the Department of Safety and Professional Services, as such may be adopted or amended from time to time.

"SDWLP" means the State of Wisconsin Safe Drinking Water Loan Program, established pursuant to the Statute and managed and administered by DNR and DOA.

"Service Line" means the water service piping from the corporation stop of a municipally-owned water main or service line to the meter, isolation valve, or other water utility service terminal on the served property.

"Servicing Fee" means any servicing fee that may be imposed by DNR and DOA pursuant to s. 281.61(5)(b), Wis. Stats., which shall cover the estimated costs of reviewing and acting upon the Application and servicing this FAA, and which the Municipality is obligated to pay as set forth in Section 3.09 hereof.

"State" means the State of Wisconsin.

“Statute” means ss. 281.59 and 281.61, Wis. Stats., as amended.

"Substantial Completion" means the date on which construction of the Project is sufficiently complete in accordance with the contract documents.

“Supplemental Resolution” shall have the meaning set forth in the Program Resolution.

"Trustee" means the trustee appointed by the State pursuant to the Program Resolution and any successor trustee.

"User Fees" means fees charged or to be charged to users of the Project or the Water System of which the Project is a part pursuant to the Municipality’s Water Rates or otherwise.

"Water Diversion Permit" means a DNR permit issued to the Municipality under s. 30.18(2), Wis. Stats., to divert water from a stream or lake in Wisconsin.

“Water Rates” means a charge or system of charges levied on users of a water system for the user’s proportional share of the revenue requirement of a water system which consists of operation and maintenance expenses, depreciation, taxes, and return on investment.

“Water System” means all structures, conduits, and appurtenances by means of which water is delivered to consumers, except piping and fixtures inside buildings served and service pipes from buildings to street mains.

Section 1.02. Rules of Interpretation Unless the context clearly indicates to the contrary, the following rules shall apply to the context of this FAA:

(a) Words importing the singular number shall include the plural number and vice versa, and one gender shall include all genders.

(b) All references herein to particular articles or sections are references to articles or sections of this FAA.

(c) The captions and headings herein are solely for convenience of reference and shall not constitute a part of this FAA, nor shall they affect its meaning, construction, or effect.

(d) The terms "hereby", "hereof", "hereto", "herein", "hereunder", and any similar terms as used in this FAA refer to this FAA in its entirety and not the particular article or section of this FAA in which they appear. The term "hereafter" means after and the term "heretofore" means before the date of delivery of this FAA.

(e) All accounting terms not otherwise defined in this FAA have the meanings assigned to them in accordance with generally accepted accounting principles, and all computations provided for herein shall be made in accordance with generally accepted accounting principles.

ARTICLE II
REPRESENTATIONS

Section 2.01. Representations of the SDWLP The SDWLP represents and warrants as follows:

(a) The State is authorized to issue the Bonds in accordance with the Statute and the Program Resolution and to use the proceeds thereof to provide funds for the Financial Assistance provided to the Municipality to undertake and complete the Project.

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(b) Pursuant to the Statute, the SDWLP has full power and authority to execute and deliver this FAA, consummate the transactions contemplated hereby, and perform its obligations hereunder.

(c) The SDWLP is not in violation of any of the provisions of the Constitution or laws of the State which would affect its powers referred to in the preceding paragraph (b).

(d) Pursuant to the Statute, the SDWLP is authorized to execute and deliver this FAA, and to take actions and make determinations that are required of the SDWLP under the terms and conditions of this FAA.

(e) The execution and delivery by the SDWLP of this FAA and the consummation of the transactions contemplated by this FAA shall not violate any indenture, mortgage, deed of trust, note, agreement, or other contract or instrument to which the State is a party, or by which it is bound, or, to the best of the SDWLP's knowledge, any judgment, decree, order, statute, rule, or regulation applicable to the SDWLP; all consents, approvals, authorizations, and orders of governmental or regulatory authorities that are required for the consummation of the transactions contemplated thereby have been obtained.

(f) To the knowledge of the SDWLP, there is no action, suit, proceeding, or investigation, at law or in equity, before or by any court, public board, or body, threatened against, pending, or affecting the SDWLP, or, to the knowledge of the SDWLP, any basis therefore, wherein an unfavorable decision, ruling, or finding would adversely affect the transactions contemplated hereby or which, in any way, could adversely affect the validity of this FAA or any agreement or instrument to which the State is a party and which is used or contemplated for use in consummation of the transactions contemplated by each of the foregoing.

(g) The Project is on the DNR funding list for the 2025 state fiscal year.

Section 2.02. Representations of the Municipality The Municipality represents, and warrants as of the date of this FAA, and with respect to paragraphs (n), (s), (u), and (ee) covenants throughout the term of this FAA, as follows:

(a) The Municipality possesses the legal municipal form of a city under ch. 62, Wis. Stats. The Municipality is located within the State and is a "municipality" within the meaning of the Statute, duly organized and existing under the laws of the State, and has full legal right, power, and authority to:

(1) conduct its business and own its properties,
(2) enter into this FAA,
(3) adopt the Municipal Obligation Resolution,
(4) issue and deliver the Municipal Obligations to the SDWLP as provided herein, and
(5) carry out and consummate all transactions contemplated by each of the aforesaid documents.

(b) The Municipality is in compliance with its Water Diversion Permit (if any).

(c) With respect to the issuance of the Municipal Obligations, the Municipality has complied with the Municipal Obligation Resolution and with all applicable laws of the State.

(d) The governing body of the Municipality has duly approved the execution and delivery of this FAA and the issuance and delivery of the Municipal Obligations in the aggregate principal amount of $85,672 and authorized the taking of any and all action as may be required on the part of the Municipality and its authorized officers to carry out, give effect to, and consummate the transactions contemplated by each of the foregoing.

(e) This FAA and the Municipal Obligations have each been duly authorized, executed, and delivered, and constitute legal, valid, and binding obligations of the Municipality, enforceable in accordance with their respective terms.

(f) To the knowledge of the Municipality, there is no action, suit, proceeding, inquiry, or investigation, at law or in equity, before or by any court, public board, or body, threatened against, pending, or affecting the Municipality, or to the knowledge of the Municipality any basis therefor:

(1) affecting the creation, organization, or existence of the Municipality or the title of its officers to their respective offices;

(2) seeking to prohibit, restrain, or enjoin the execution of this FAA or the issuance or delivery of the Municipal Obligations;

(3) in any way contesting or affecting the validity or enforceability of the Municipal Obligation Resolution, the Municipal Obligations, this FAA, or any agreement or instrument relating to any of the foregoing or used or contemplated for use in the consummation of the transactions contemplated by this FAA; or

(4) wherein an unfavorable decision, ruling, or finding could adversely affect the transactions contemplated hereby or by the Municipal Obligation Resolution or the Municipal Obligations.

(g) The Municipality is not in any material respect in breach of or in default under any applicable law or administrative regulation of the State or the United States, any applicable judgment or decree, or any agreement or other instrument to which the Municipality is a party, or by which it or any of its properties is bound, and no event has occurred that, with the passage of time, the giving of notice, or both, could constitute such a breach or default. The execution and delivery of this FAA, the issuance and delivery of the Municipal Obligations, the adoption of the Municipal Obligation Resolution, and compliance with the respective provisions thereof shall not conflict with, or constitute a breach of or default under, any applicable law or administrative regulation of the State or of the United States, any applicable judgment or decree, or any agreement or other instrument to which the Municipality is a party, or by which it or any of its property is bound.

(h) The Municipal Obligations constitute validly-issued and legally-binding special obligations of the Municipality secured as set forth therein.

(i) The resolutions of the Municipality accepting the Financial Assistance and authorizing the execution and delivery of this FAA and the transactions contemplated hereunder and the Municipal Obligation Resolution have been duly adopted by the Municipality and remain in full force and effect as of the date hereof.

(j) The Municipality has full legal right and authority and all necessary permits, licenses, easements, and approvals (other than such permits, licenses, easements, or approvals that are not by their nature obtainable prior to Substantial Completion of the Project) required as of the date hereof to own any public portion of the Project, carry on its activities relating thereto, undertake and complete or cause the property owner to undertake and complete the Project, and carry out and consummate all transactions contemplated by this FAA.

(k) The Municipality represents that it has not made any commitment or taken any action that shall result in a valid claim for any finders' or similar fees or commitments in respect to the issuance and sale of the Municipal Obligations and the making of the Loan under this FAA.

(l) The Project is eligible under s. 281.61(2), Wis. Stats., for financing from the SDWLP, and the Project Costs are equal to or in excess of the principal amount of the Municipal Obligations. The Project has satisfied the requirements of the State Environmental Review Procedures contained in the Regulations. Portions of the Project that are ineligible for financing from the SDWLP are listed within the Project Manager Summary Page attached hereto as Exhibit F. The Municipality intends the Project to be eligible under the Statute throughout the term of this FAA.

(m) All amounts shown in Exhibit A of this FAA are costs of a Project eligible for financial assistance from the SDWLP under the Statute. All proceeds of any borrowing of the Municipality that have been spent and which are being refinanced with the proceeds of the Financial Assistance made hereunder have been spent on eligible Project Costs. All Project Costs are reasonable, necessary, and allocable by the Municipality to the Project under generally accepted accounting principles. None of the proceeds of the Financial Assistance shall be used directly or indirectly by the Municipality as working capital or to finance inventory, as opposed to capital improvements.

(n) The Project is and shall remain in compliance with all applicable federal, state, and local laws and ordinances (including rules and regulations) relating to zoning, building, safety, and environmental quality. The Municipality has complied with and completed all requirements of DNR necessary to commence construction of the Project prior to the date hereof. The Municipality intends to proceed with due diligence to complete the Project pursuant to Section 4.04 hereof.

(o) The Municipality does not intend to lease the Project or enter into a long-term contract for operation of the Project except as set forth in Exhibit D.

(p) The Municipality shall not take or omit to take any action which action or omission shall in any way cause the proceeds of the Bonds to be applied in a manner contrary to that provided in the Program Resolution.

(q) The Municipality has not taken and shall not take any action, and presently knows of no action that any other person, firm, or corporation has taken or intends to take, that would cause interest on the Municipal Obligations to be includable in the gross income of the owners of the Municipal Obligations for federal income tax purposes. The representations, certifications, and statements of reasonable expectation made by the Municipality as referenced in the Municipal Obligation Counsel Opinion and No Arbitrage Certificate are hereby incorporated by this reference as though fully set forth herein.

(r) Other than (1) "preliminary expenditures" as used in Treas. Regs. 26 CFR 1.150-2 in an amount not exceeding 20% of the principal amount of the Municipal Obligations, or (2) an amount not exceeding the lesser of $100,000 or 5% of the principal amount of the Municipal Obligations, all of the proceeds of the Bonds loaned to the Municipality (other than refunding proceeds, if any) shall be used for Project Costs paid by the Municipality subsequent to a date which is 60 days prior to the date on which the Municipality adopted a reimbursement resolution pursuant to Treas. Regs. 26 CFR 1.150-2 stating its intent to reimburse other funds of the Municipality used to finance the Project, or subsequent to the issuance date of the Municipal Obligations.

(s) The Municipality represents that it has satisfied and shall continue to satisfy all the applicable requirements in ss. 281.61(4), (5), and (8m), Wis. Stats., ch. NR 166, Wis. Adm. Code, and ch. 145 Wis. Stats.

(t) The Municipality has adopted a rate, charge, or assessment schedule that will generate annually sufficient revenue to pay the principal of and interest on the Municipal Obligations.

(u) The Municipality is in substantial compliance and shall remain in substantial compliance with all applicable conditions, requirements, and terms of financial assistance previously awarded through any federal construction grants program, the Wisconsin Fund construction grants program, the SDWLP, or the CWFP.

(v) Reserved.

(w) The Municipality represents that it submitted to DNR a bid tabulation for the Project with a recommendation to DNR for review and concurrence. The expected Substantial Completion date of the Project is December 1, 2026.

(x) If the Municipality fails to make a principal repayment or interest payment after its due date, the department of administration shall place on file a certified statement of all amounts due under this section and s. 281.58 or 281.61 or s. 281.60, 2021 stats. After consulting the department, the department of administration may collect all amounts due by deducting those amounts from any state payments due the municipality or may add a special charge to the amount of taxes apportioned to and levied upon the county under s. 70.60. If the department of administration collects amounts due, it shall remit those amounts to the fund to which they are due and notify the department of that action.

(y) The Municipality acknowledges that the State reserves the right upon default by the Municipality hereunder to have a receiver appointed to collect User Fees from the operation of the Water System or, in the case of a joint utility system, to bill the users of the Water System directly.

(z) The representations of the Municipality in the Application are true and correct as of the date of this FAA and are incorporated herein by reference as if fully set forth in this place.

(aa) There has been no material adverse change in the financial condition or operation of the Municipality or the Project since the submission date of the Application.

(bb) The Municipality submitted a water rate application to the Public Service Commission. This water rate application is for Water Rates that shall generate sufficient revenues, together with other funds available to the Municipality, to pay all costs of operating and maintaining the facilities of the Municipality's entire Water System, in accordance with this FAA. The Municipality implemented the Water Rates upon the Wisconsin Public Service Commission's approval of the rate order. The Municipality also submitted a customer-side Lead Service Line replacement financial assistance program application to the Public Service Commission under s. 196.372, Wis. Stats, and received approval. If this approval was received prior to participation in the Lead Service Line Replacement Program, the Municipality acknowledges that they have contacted the Public Service Commission and made any updates that the Public Service Commission required.

(cc) The Municipality acknowledges that it is eligible to receive Financial Assistance in the form of a Loan of $800,322 with Principal Forgiveness of $714,650 for payment of Project Costs.

(dd) The Municipality acknowledges that they have final responsibility for assuring compliance with all federal requirements of the Lead Service Line Replacement Program whether the work is completed under a municipally-bid contract or completed utilizing a prequalified list of plumbers and contractors from which property owners contract directly.

(ee) The Municipality has met all terms and conditions contained herein and certifies that the Project funded through this agreement will result in the entire Service Line being lead-free and that no partial replacement will result in a Service Line that is still partially lead.

ARTICLE III
LOAN PROVISIONS

Section 3.01. Loan Clauses

(a) Subject to the conditions and in accordance with the terms of this FAA, the SDWLP hereby agrees to make the Loan, and the Municipality agrees to accept the Loan. As evidence of the portion of the Loan made to the Municipality remaining subsequent to the Principal Forgiveness, the Municipality hereby agrees to sell to the SDWLP Municipal Obligations in the aggregate principal amount of $85,672. The SDWLP shall pay for the Municipal Obligations in lawful money of the United States, which shall be disbursed as provided in this FAA.

(b) Prior to disbursement, Loan proceeds shall be held by the SDWLP or by the Trustee for the account of the SDWLP. Earnings on undisbursed Loan proceeds shall be for the account of the SDWLP. Loan proceeds shall be disbursed only upon submission by the Municipality of disbursement requests and approval thereof as set forth in Section 3.05 hereof.

(c) The Loan shall bear interest at the rate of zero and 250/1000ths percent (0.250%) per annum, and interest shall accrue and be payable only on Loan principal amounts actually disbursed on the Municipal from the date of disbursement until the date such amounts are repaid or forgiven.

(d) Disbursements of Financial Assistance shall generally be made: first in the form of Loan disbursements that include the applicable percentage of Principal Forgiveness up to $714,650; and second, if the Principal Forgiveness cap has been reached, in the form of Loan disbursements on the Municipal Obligations. Principal Forgiveness will be applied at the time of Loan disbursement.

(e) The Department of Administration shall maintain a Loan Disbursement Table on its website http://eif.doa.wi.gov/start. DOA shall make entries as each disbursement is made and as each principal amount is repaid; the SDWLP and the Municipality agree that such entries shall be mutually binding.

(f) Upon Final Completion of the Project, DOA may request that the Municipality issue substitute Municipal Obligations in the aggregate principal amount equal to the outstanding principal balance of the Municipal Obligations.

(g) The Municipality shall deliver, or cause to be delivered, a Municipal Obligation Counsel Opinion to the SDWLP concurrently with the delivery of the Municipal Obligations.

Section 3.02. Type of Municipal Obligation and Security The Municipality's obligation to meet annual debt service requirements on the Municipal Obligations shall be a revenue obligation evidenced by issuance of revenue bonds pursuant to s. 66.0621, Wis. Stats. The security for the Municipality's obligation shall be a pledge of revenues to be derived from the Water System, and the Municipality shall agree that, if revenues from the Water System are insufficient to meet annual debt service requirements, the Municipality shall purchase water services in amounts sufficient to meet annual debt service requirements as provided in and set forth in Section 9 of the Municipal Obligation Resolution. The annual revenues net of all current expenses shall be equal to not less than the annual principal and interest requirements on the Municipal Obligations, any Parity Obligations, and any other debt obligations payable from the revenues of the Water System then outstanding, times the greater of (i) 110 percent or (ii) the highest debt service coverage ratio required with respect to any Parity Obligations, or any other debt obligations payable from the revenues of the Water System then outstanding. As of the date of this FAA, the required debt service coverage ratio is 125 percent; however, this percentage is

subject to change as outlined in the prior sentence. The Municipal Obligations are also secured as provided in Section 3.07 hereof.

Section 3.03. Municipal Obligations Amortization Principal and interest payments on the Municipal Obligations shall be due on the dates set forth in Exhibit B of this FAA. The payment amounts shown on Exhibit B are for informational purposes only and assume the full amount of the Municipal Obligations is disbursed and that the full amount of Principal Forgiveness available is applied to the Loan on December 10, 2025. It is understood that the actual amounts of the Municipality's Municipal Obligations payments shall be based on the actual dates and amounts of disbursements on the Municipal Obligations. Notwithstanding the foregoing or anything in the Municipal Obligations, the Municipal Obligations shall be for no longer than twenty (20) years from the date of this FAA and shall mature and be fully amortized not later than twenty (20) years after the original issue date of the Municipal Obligations. Repayment of principal on the Municipal Obligations shall begin not later than twelve (12) months after the expected or actual Substantial Completion date of the Project.

Section 3.04. Sale and Redemption of Municipal Obligations

(a) Municipal Obligations may be prepaid with the prior written consent of the SDWLP. Advance notice of prepayment requests must be submitted to doaeif@wisconsin.gov. Only electronic prepayments will be accepted, and payments must occur on the published DNR and DOA disbursement dates.

(b) The Municipality shall pay all costs and expenses of the SDWLP in effecting the redemption of the Bonds to be redeemed with the proceeds of the prepayment of the Municipal Obligations. Such costs and expenses may include any prepayment premium applicable to the SDWLP and any investment losses incurred or sustained by the SDWLP resulting directly or indirectly from any such prepayment.

(c) Subject to subsection (a), the Municipality may prepay the Municipal Obligations with any settlements received from any third party relating to the design or construction of the Project.

(d) Prepayments of the Municipal Obligations shall be applied pro rata to all maturities of the Municipal Obligations unless otherwise agreed to by the State.

Section 3.05. Disbursement of Financial Assistance

(a) Under this FAA, Financial Assistance shall be drawn in the order specified in Section 3.01(d) of this document.

(b) Each disbursement request shall be delivered to DNR. Each request must contain invoices or other evidence acceptable to DNR and DOA that Project Costs for which disbursement of Financial Assistance is requested have been incurred by the Municipality or the applicable private property owner.

(c) The SDWLP, through its agents or Trustee, plans to make disbursements of Financial Assistance on a semimonthly basis upon approval of each disbursement request by DNR and DOA. Such approval by DNR and DOA may require adjustment and corrections to the disbursement request submitted by the Municipality. The Municipality shall be notified whenever such an adjustment or correction is made by DNR or DOA.

(d) Disbursements made to the Municipality are subject to pre- and post-payment adjustments by DNR or DOA.

(1) If the Financial Assistance is not yet fully disbursed, and SDWLP funds were previously disbursed for costs not eligible for SDWLP funding or not eligible under this FAA, the SDWLP shall make necessary adjustments to future disbursements.

(2) If the Financial Assistance is fully disbursed, including disbursements for any costs not eligible for SDWLP funding or not eligible under this FAA, the Municipality agrees to repay to the SDWLP an amount equal to the non-eligible costs within 60 days of notification by DNR or DOA. The SDWLP shall then apply the amount it receives as a Loan prepayment or as a recovery of a Loan disbursement with Principal Forgiveness (if there is no outstanding Loan principal balance available to which the recovery may be applied).

(e) The SDWLP or its agent shall disburse Financial Assistance only to the Municipality's account by electronic transfer of funds. The Municipality hereby covenants that it shall take actions and provide information necessary to facilitate these transfers.

(f) Disbursement to the Municipality beyond ninety-five percent (95%) of the total Financial Assistance, unless otherwise agreed to by DNR and DOA pursuant to a written request from the Municipality, may be withheld until:

(1) DNR is satisfied that the Project has been completed, and DNR has approved all change orders relating to the Project;

(2) the Municipality certifies to DNR its acceptance of the Project from its contractors, if applicable;

(3) the Municipality certifies in writing to DNR its compliance with applicable Federal requirements (certification must be as prescribed on Exhibit C);

(4) the Municipality furnishes reports and provides data and such other information as SDWLP may require prior to Project closeout; and

(5) DNR certifies in writing to DOA the Municipality’s compliance with all applicable requirements of this FAA.

(g) Treas. Regs. 26 CFR § 1.148-6(d)(1)(iii) applies to project expenditures; it states, in part, “An issuer must account for the allocation of proceeds to expenditures not later than 18 months after the later of the date the expenditure is paid or the date the project, if any, that is financed by the issue is placed in service”.

Section 3.06. Remedies

(a) If the Municipality or any agent thereof:

(1) is not complying with federal or state laws, regulations, or requirements relating to the Project, and following due notice by DNR the Project is not brought into compliance within a reasonable period of time; or

(2) is not complying with or is in violation of any provision set forth in this FAA; or

(3) is not in compliance with the Statute or the Regulations;

then DNR may, until the Project is brought into compliance or the FAA non-compliance is cured to the satisfaction of DNR or DOA, impose one (1) or more of the following sanctions:

(i) Progress payments or disbursements otherwise due the Municipality of up to 20% may be withheld.

(ii) Project work may be suspended.

(iii) DNR may request a court of appropriate jurisdiction to enter an injunction or afford other equitable or judicial relief as the court finds appropriate.

(iv) Other administrative remedies may be pursued.

(b) If the Municipality fails to make any payment when due on the Municipal Obligations or fails to observe or perform any other covenant, condition, or agreement on its part under this FAA for a period of thirty (30) days after written notice is given to the Municipality by DNR, specifying the default and requesting that it be remedied, the SDWLP is provided remedies by law and this FAA. These remedies include, but are not limited to, the following rights:

(1) Pursuant to s. 281.59(11)(b), Wis. Stats., DOA shall place on file a certified statement of all amounts due the SDWLP under this FAA. DOA may collect all amounts due the SDWLP by deducting those amounts from any State payments due the Municipality or adding a special charge to the amount of taxes apportioned to and levied upon the county in which the Municipality is located under s. 70.60, Wis. Stats.

(2) The SDWLP may, without giving bond to the Municipality or anyone claiming under it, have a receiver appointed for the SDWLP's benefit of the Project and the Water System and of the earnings, income, rents, issues, and profits thereof, with such powers as the court making such appointment shall confer. The Municipality hereby irrevocably consents to such appointment.

(3) In the case of a joint utility system, the SDWLP may bill the users of the Water System directly.

(4) The SDWLP may declare the principal amount of the Municipal Obligations immediately due and payable.

(5) The SDWLP may enforce any right or obligation under this FAA, including the right to seek specific performance or mandamus, whether such action is at law or in equity.

(6) The SDWLP may increase the interest rate set forth in Section 3.01 hereof to the market interest rate as defined in the Statute and Regulations.

Section 3.07. Security for the Municipal Obligations In addition:

(a) as security for the Municipal Obligations, the Municipality hereby pledges the revenue to be derived from the Municipality's Water Rates (which is a dedicated source of revenue); and

(b) other than as already pledged to the outstanding Parity Obligations, the Municipality shall not pledge the revenues, except as provided in Section 11 of the Municipal Obligation Resolution, to be derived from the Municipality's Water Rates or other revenues pledged under Section 3.07(a) above, to any person other than the SDWLP, unless the revenues pledged to such other person meet the highest debt coverage ratio then applicable to the Municipality.

Section 3.08. Effective Date and Term This FAA shall become effective upon its execution and delivery by the parties hereto, shall remain in full force and effect from such date, and shall expire on such date as the Municipal Obligations shall be discharged and satisfied in accordance with the provisions thereof.

Section 3.09. Other Amounts Payable The Municipality hereby expressly agrees to pay to the SDWLP:

(a) such Servicing Fee as the SDWLP may impose pursuant to s. 281.61(5)(b), Wis. Stats., which shall be payable in semiannual installments on each interest payment date; such a Servicing Fee shall be imposed upon the Municipality after approval of a future Biennial Finance Plan by the State of Wisconsin Building Commission which contains a Servicing Fee requirement, schedule, and amount; and

(b) the Municipality's allocable share of the Fees and Charges as such costs are incurred. Allocable share shall mean the proportionate share of the Fees and Charges based on the outstanding principal of the Loan.

Amounts paid by the Municipality pursuant to this Section 3.09 shall be deposited in the Equity Fund established pursuant to the Program Resolution.

ARTICLE IV
CONSTRUCTION OF THE PROJECT

Section 4.01. Insurance When utilizing a municipally-bid contract, the Municipality agrees to maintain property and liability insurance for the Project that is reasonable in amount and coverage and that is consistent with prudent municipal insurance practices for the term of this FAA. The Municipality agrees to provide written evidence of insurance coverage to the SDWLP upon request at any time during the term of this FAA.

In the event the Project is damaged or destroyed, the Municipality agrees to use the proceeds from its insurance coverage either to repay the Loan or to repair or replace the Project.

Section 4.02. Construction of the Project

(a) The Municipality shall construct the Project, or cause it to be constructed, to Final Completion in accordance with the Application. The Municipality shall proceed with the acquisition and construction of the Project in conformity with law and with all applicable requirements of governmental authorities having jurisdiction with respect thereto.

(b) During construction of the Project, if a Lead Service Line is replaced that results in creation of a partial Lead Service Line due to the remaining portion of the Service Line also containing lead, or containing galvanized iron or galvanized steel that is or has been downstream of lead, the SDWLP shall not provide funding for the Lead Service Line replacement until the remaining side of the Service Line has also been replaced.

(c) Pitcher filters or point-of-use filtration that have been certified to NSF/ANSI 53 for the reduction of lead shall be provided from the start of replacement until at least six months following completion of the replacement. The Municipality shall attempt to replace a Service Line in its entirety within 45 days of the start of construction on the Lead Service Line. In no case shall the full replacement period exceed 180 days.

Section 4.03. Performance Bonds The Municipality shall provide, or cause to be provided, performance bonds assuring the performance of the work to be performed under any municipally-bid construction contracts entered into with respect to the Project. All performance bonds required hereunder shall be issued by independent surety companies authorized to transact business in the State.

Section 4.04. Completion of the Project

(a) The Municipality agrees that it shall undertake and complete the Project for the purposes and in the manner set forth in this FAA and in accordance with all federal, state, and local laws, ordinances, and regulations applicable thereto. The Municipality shall, with all practical dispatch and in a sound and economical manner, complete or cause to be completed the acquisition and construction of the Project and do all other acts necessary and possible to entitle it to receive User Fees with respect to the Project at the earliest practicable time. The Municipality or the applicable property owner shall obtain all necessary approvals from any and all governmental agencies prior to construction which are requisite to the Final Completion of the Project.

(b) The Municipality shall notify DNR of the Substantial Completion of the Project. At or prior to completion of the Project, the Municipality shall cause to be prepared for the Project documentation which will include, for each replacement:

(1) property address,

(2) property type (residential, school, daycare, commercial, other),

(3) original Service Line material,

(4) new Service Line material; and

(5) Service Line ownership (public, private, both).

(c) As applicable, the Municipality shall take and institute such proceedings as shall be necessary to cause and require all contractors and material suppliers to complete their contracts diligently and in accordance with the terms of the contracts including, without limitation, the correcting of defective work.

(d) Upon Final Completion of the Project, the Municipality shall:

(1) complete and deliver to DNR the documentation described in Section 4.04(b) above;

(2) prepare and deliver to DNR the completed Federal Requirements Compliance Certification attached hereto as Exhibit E of this FAA; and

(3) if the Project included work performed under a municipally-bid contract, prepare and deliver to DNR the completed Contract Utilization of Disadvantaged Business Enterprises (DBE) form attached hereto as Exhibit E of this FAA.

(4) certify to DNR its acceptance of the Project from its contractors, subject to claim against contractors and third parties;

Section 4.05. Payment of Additional Project Costs

(a) In the event of revised eligibility determinations, cost overruns, and amendments exceeding the Financial Assistance amount, the SDWLP may allocate additional financial assistance to the Project. The allocation of additional financial assistance may be in the form of a loan at less than the market interest rate, which is established pursuant to the Statute and Regulations. The allocation of additional financial assistance, which shall be at the sole discretion of the State, depends on, among other things, the availability of funds pursuant to the Statute and the Regulations.

(b) In the event this Financial Assistance is not sufficient to pay the costs of the Project in full, the Municipality shall nonetheless complete the Project and pay that portion of the Project Costs as may be in excess of available Financial Assistance, and shall not be entitled to any reimbursement thereof from the SDWLP, or bonds issued to fund Financial Assistance, except from the proceeds of additional financing which may be provided by the SDWLP pursuant to an amendment of this FAA or through a separate financial assistance agreement.

Section 4.06. No Warranty Regarding Condition, Suitability, or Cost of Project Neither the SDWLP, DOA or DNR makes any warranty, either express or implied, as to the Project or its condition, or that it shall be suitable for the Municipality's purposes or needs, or that the Financial Assistance shall be sufficient to pay the costs of the Project. Review or approval of engineering reports, facilities plans, the plans and specifications, or other documents, or the inspection of Project construction by DNR, does not relieve the Municipality of its responsibility to properly plan, design, and build the Project as required by laws, regulations, permits, and good management practices. DNR or its representatives are not responsible for increased costs resulting from defects in the Project documents. Nothing in this section prohibits a Municipality from requiring more assurances, guarantees, indemnity, or other contractual requirements from any party performing Project work.

ARTICLE V
COVENANTS

Section 5.01. Application of Financial Assistance The Municipality shall apply the proceeds of the Financial Assistance solely to Project Costs.

Section 5.02. Operation and Maintenance

(a) After completion of the Project, the Municipality shall:

(1) at all times operate the Project or otherwise cause the Project to be operated properly and in a sound and economical manner, including proper training of personnel;

(2) maintain, preserve, and keep the Project or cause the Project to be maintained, preserved, and kept in good repair, working order, and condition; and

(3) periodically make, or cause to be made, all necessary and proper repairs, replacements, and renewals so that at all times the operation of the Project may be properly conducted in a manner that is consistent with the Project performance standards contained in the Application and the requirements of the Water Diversion Permit (if any).

(b) So long as the Loan is outstanding, the Municipality shall not, without the approval of DNR, discontinue operation of, sell, or otherwise dispose of the Water System or Project, except for portions of the Water System sold or otherwise disposed of in the course of ordinary repair and replacement of parts.

Section 5.03. Compliance with Law At all times during construction of the Project and operation of the Water System, the Municipality shall comply with all applicable federal, state, and local laws, ordinances, rules, regulations, permits, and approvals, including, without limitation, the Statute, the Regulations, and the Water Diversion Permit (if any), and with this FAA.

Section 5.04. Public Ownership The Municipality shall at all times retain ownership of the Project and the Water System of which it is a part.

Section 5.05. Establishment of Project Accounts; Audits

(a) The Municipality shall maintain Project accounts in accordance with generally accepted accounting principles (GAAP), including standards relating to the reporting of infrastructure assets and directions issued by the SDWLP. Without any request the Municipality shall furnish to DOA as soon as available, and in any event within one hundred eighty (180) days after the close of each fiscal year, a copy of the audit report for such year and accompanying GAAP-based financial

statements for such period, as examined and reported by independent certified public accountants of recognized standing selected by the Municipality and reasonably satisfactory to DOA, whose reports shall indicate that the accompanying financial statements have been prepared in conformity with GAAP and include standards relating to the reporting of infrastructure assets.

(b) The Municipality shall maintain a separate account that reflects the receipt and expenditure of all SDWLP funds for the Project. All Financial Assistance shall be credited promptly upon receipt thereof and shall be reimbursement for or expended only for Project Costs. The Municipality shall: permit any authorized representative of DNR or DOA, or agents thereof, the right to review or audit all records relating to the Project or the Financial Assistance; produce, or cause to be produced, all records relating to any work performed under the terms of this FAA for examination at such times as may be designated by any of them; permit extracts and copies of the Project records to be made by any of them; and fulfill information requests by any of them.

Section 5.06. Records The Municipality shall retain all files, books, documents, and records relating to construction of the Project for at least three years following the date of Final Completion of the Project, or for longer periods if necessary due to any appeal, dispute, or litigation. All other files and records relating to the Project shall be retained so long as this FAA remains in effect.

Section 5.07. Project Areas The Municipality shall permit representatives of DNR access to the Project records at all reasonable times, include provisions in any municipally-bid contracts permitting access during construction, and allow extracts and copies of Project records to be made by DNR representatives.

Section 5.08. Engineering Inspection When utilizing a municipally-bid contract, the Municipality shall provide competent and adequate inspection of all Project construction under the direction of a professional engineer licensed in the State. The Municipality shall direct such engineer to inspect work necessary for the construction of the Project and to determine whether such work has been performed in accordance with applicable building codes.

Section 5.09. Tax Covenants

(a) The Municipality covenants and agrees that it shall not take any action, or omit to take any action, which action or omission would result in the loss of the exclusion of the interest on any Municipal Obligations now or hereafter issued from gross income for purposes of federal income taxation as that status is governed by Section 103(a) of the Code or any successor provision.

(b) The Municipality shall not take any action, or omit to take any action, which action or omission would cause its Municipal Obligations to be "private activity bonds" within the meaning of Section 141(a) of the Code or any successor provision.

(c) The Municipality shall not directly or indirectly use, or permit the use of, any proceeds of the Bonds (or amounts replaced with such proceeds) or any other funds, or take any action, or omit to take any action, which use or action or omission would cause the Bonds to be "arbitrage bonds" within the meaning of Section 148(a) of the Code or any successor provision. The Municipality hereby further covenants to ensure that all amounts actually received by such Municipality from the SDWLP are advanced within three Business Days to the entity submitting the invoice (or to reimburse the Municipality) to which each amount relates, and that all amounts actually received by such Municipality from the SDWLP shall not be invested in any interest-bearing account.

(d) The Municipality shall not use (directly or indirectly) the proceeds of the Bonds in any manner that would constitute an "advance refunding" within the meaning of Section 149(d)(2) of the Code or any successor provision. Without limiting the foregoing, any proceeds of the Bonds used to repay interim or other prior financing of Project Costs shall be applied within three (3) Business Days of receipt of the proceeds to the payment of principal of such financing.

Section 5.10. User Fee Covenant

(a) The Municipality hereby certifies that it has adopted and shall charge User Fees with respect to the Project in accordance with applicable laws and the Statute and in amounts such that revenues of the Municipality with respect to the Project shall be sufficient, together with other funds available to the Municipality for such purposes, to pay all costs of operating and maintaining the Project in accordance with this FAA and to pay all amounts due under this FAA and the Municipal Obligations.

(b) The Municipality covenants that it shall adopt, and adequately maintain for the design life of the Project, a system of User Fees with respect to the Project. The Municipality covenants that it shall, from time to time, revise and charge User Fees with respect to the Project such that the revenues and funds described in paragraph (a) shall be sufficient to pay the costs described in paragraph (a).

Section 5.11. Notice of Impaired System The Municipality shall promptly notify DNR and DOA in the case of: any material damage to or destruction of the Project or any part thereof; any actual or threatened proceedings for the purpose of taking or otherwise affecting by condemnation, eminent domain, or otherwise, all or a part of the Project; or any action, suit, or proceeding at law or in equity, or by or before any governmental instrumentality or agency, or any other event which may impair the ability of the Municipality to construct the Project, or set and collect User Fees as set forth in Section 5.10.

Section 5.12. Hold Harmless The Municipality shall save, keep harmless, and defend DNR and DOA, and all their officers, employees, and agents, against any and all liability, claims, and costs of whatever kind and nature for injury to or death of any person or persons and for loss or damage to any property occurring in connection with or in any way incident to or arising out of the construction, occupancy, use, service, operation, or performance of work in connection with the Project, or acts or omissions of the Municipality's employees, agents, or representatives.

Section 5.13. Nondiscrimination Covenant

(a) In connection with the Project, the Municipality agrees to comply with fair employment practices pursuant to subchapter II of ch. 111, Wis. Stats. This provision shall include, but is not limited to, the following: employment, upgrading, demotion, or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. The Municipality agrees to post in conspicuous places, available for employees and applicants for employment, notices setting forth the provision of the nondiscrimination clause.

(b) The Municipality shall incorporate the following provision into all Project contracts which have yet to be executed: "In connection with the performance of work under this contract, the contractor agrees not to discriminate against any employee or applicant because of age, race, religion, color, handicap, sex, physical condition, developmental disability, or national origin. The contractor further agrees to comply with fair employment practices pursuant to subchapter II of ch. 111, Wis. Stats. This provision shall include, but not be limited to, the following: employment, upgrading, demotion, or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. The contractor further agrees to take affirmative action to ensure equal employment opportunities for persons with disabilities. The contractor agrees to post in conspicuous places, available for employees and applicants for employment, notices setting forth the provisions of the nondiscrimination clause."

(c) The Municipality shall follow all federal statutes and regulations prohibiting discrimination, without limitation, including the following:

(1) Age Discrimination Act, Pub. L. 94-135

(2) Equal Employment Opportunity, Executive Order 11246

(3) Section 13 of the Clean Water Act, Pub. L. 92-500

(4) Section 504 of the Rehabilitation Act, Pub. L 93-112 supplemented by Executive Orders 11914 and 11250

(5) Title VI of the Civil Rights Act, Pub. L 88-352

(6) Participation by Disadvantaged Business Enterprises in Procurement, s. NR 162.08(4) and s. NR 166.11(4) Wis. Adm. Code.

Section 5.14. Employees The Municipality or its employees or agents are not employees or agents of the DNR or DOA for any purpose including worker's compensation.

Section 5.15. Adequate Funds The Municipality shall have sufficient funds available to repay the Municipal Obligations.

Section 5.16. Management When utilizing a municipally-bid contract, the Municipality shall provide and maintain competent and adequate management, supervision, and inspection at the construction site to ensure that the completed work conforms to applicable building codes. The Municipality shall furnish progress reports and such other information as DNR may require.

Section 5.17. Reimbursement Any disbursement of Financial Assistance to the Municipality in excess of the amount determined by final audit to be due the Municipality shall be reimbursed to DOA within 60 days after DNR or DOA provides a notice stating the amount of excess funds disbursed.

Section 5.18. Unpaid User Fees The Municipality shall, to the fullest extent permitted by law, take all actions necessary to certify any unpaid User Fees to the county treasurer in order that such unpaid User Fees shall be added as a special charge to the property tax bill of the user.

Section 5.19. Rebates The Municipality agrees to pay to the SDWLP any refunds, rebates, credits, or other amounts received for Project Costs for which disbursement of funds has already been made by the SDWLP. The SDWLP shall then apply the amount it receives as a Loan prepayment or as a recovery of a Loan disbursement with Principal Forgiveness (if there is no outstanding principal balance for the Project).

Section 5.20. Maintenance of Legal Existence

(a) Except as provided in par. (b), the Municipality shall maintain its legal existence and shall not dissolve or otherwise dispose of all or substantially all of its assets and shall not consolidate with or merge into another legal entity.

(b) A Municipality may consolidate with or merge into any other legal entity, dissolve or otherwise dispose of all of its assets or substantially all of its assets, or transfer all or substantially all of its assets to another legal entity (and thereafter be released of all further obligation under this FAA and the Municipal Obligations) if:

(1) the resulting, surviving, or transferee legal entity is a legal entity established and duly existing under the laws of Wisconsin;

(2) such resulting, surviving, or transferee legal entity is eligible to receive financial assistance under the Statute;

(3) such resulting, surviving, or transferee legal entity expressly assumes in writing all of the obligations of the Municipality contained in this FAA and the Municipal Obligations and any other documents the SDWLP deems reasonably necessary to protect its environmental and credit interests; and

(4) the SDWLP consents in writing to such transaction, which consent may be withheld in the absolute discretion of the SDWLP.

Section 5.21. Wage Rate Requirements The Municipality represents that it shall comply with Section 1450(e) of the Act (42 USC 300j-9(e)), which requires that all laborers and mechanics employed by contractors and subcontractors funded directly by, or assisted in whole or in part with, funding under the Loan shall be paid wages at rates not less than those prevailing on projects of a character similar in the locality as determined by the Secretary of Labor (DOL) in accordance with subchapter IV of chapter 31 of title 40, United States Code.

Section 5.22. American Iron and Steel and Build America, Buy America The Municipality agrees to comply with all federal requirements applicable to the Project, including those imposed by the Infrastructure Investment and Jobs Act, which the Municipality understands requires that all iron and steel, manufactured products, and construction materials used in the Project are to be produced in the United States (Build America, Buy America requirements) unless the Municipality requested and obtained a waiver from the cognizant agency pertaining to the Project or the Project is otherwise covered by a general applicability waiver.

If the Municipality is exempt from Build America, Buy America requirements due to a waiver, the Municipality shall comply with the requirements for use of American Iron and Steel contained in Public Law 115-114 for products used in the Project that are made primarily of iron and/or steel. If the Municipality is not exempt from Build America, Buy America requirements, EPA views the American Iron and Steel requirements as meeting the iron and steel product requirements of Build America, Buy America Section 70914.

The Municipality agrees to comply with all record keeping and reporting requirements under all applicable legal authorities, including any reports required by the funding authority (such as EPA and/or the SDWLP), such as records regarding performance indicators of program deliverables, information on costs, and Project progress reports. The Municipality understands that: (i) each contract and subcontract related to the Project is subject to audit by appropriate federal and state entities, and (ii) failure to comply with the applicable legal requirements and this FAA may result in a default hereunder that results in: a repayment of the assistance agreement in advance of the maturity of the Bonds; termination and/or repayment of grants, cooperative agreements, or direct assistance; or other remedial actions.

Section 5.23. Federal Single Audit At the time of signing of this FAA, the funds awarded to the Municipality for this Project are considered to be subject to federal single audit requirements, but such consideration may change subsequent to this FAA if any changes are made to federal single audit requirements applicable to municipalities. To the extent applicable, the Municipality shall comply with the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Rewards (Uniform Guidance). For auditor's reference, the SDWLP Project falls under Catalog of Federal Domestic Assistance number 66.468. Without any request the Municipality shall furnish to DOA, at doaeif@wisconsin.gov as soon as available, and in any event within 30 days after completion, the Federal Single Audit. Notification must include acknowledgement of any SRF findings and/or resolution to prior year findings.

Section 5.24. Federal Equivalency Project The Municipality covenants that the Project shall comply with federal requirements applicable to activities supported with federal funds, a list of which is included as Exhibit G of this FAA.

ARTICLE VI
MISCELLANEOUS

Section 6.01. Notices All notices, certificates, or other communications hereunder shall be sufficiently given, and shall be deemed given, when electronically delivered, hand delivered or mailed by registered or certified mail, postage prepaid, return receipt requested to the addresses set forth below:

(a) DEPARTMENT OF ADMINISTRATION
OFFICE OF CAPITAL FINANCE
SAFE DRINKING WATER LOAN PROGRAM
101 EAST WILSON STREET 10TH FLOOR
MADISON WI 53702-0004
OR
PO BOX 7864
MADISON WI 53707-7864

(b) DEPARTMENT OF NATURAL RESOURCES
BUREAU OF COMMUNITY FINANCIAL ASSISTANCE
101 SOUTH WEBSTER STREET CF/2
MADISON WI 53702-0005
OR
PO BOX 7921
MADISON WI 53707-7921

(c) US BANK CORP TRUST
MATTHEW HAMILTON EP-MN-WS3T
60 LIVINGSTON AVENUE
ST PAUL MN 55101-2292

(d) CITY OF ASHLAND
601 MAIN STREET WEST
ASHLAND WI 54806-1537

Any of the foregoing parties may designate any further or different addresses to which subsequent notices, certificates, or other communications shall be sent, by notice in writing given to the others. Any notice herein shall be delivered simultaneously to DNR and DOA.

Section 6.02. Binding Effect This FAA shall be for the benefit of, and shall be binding upon, the SDWLP and the Municipality, and their respective successors and assigns.

Section 6.03. Severability In the event any provision of this FAA shall be held illegal, invalid, or unenforceable by any court of competent jurisdiction, such holding shall not invalidate, render unenforceable, or otherwise affect any other provision hereof.

Section 6.04. Amendments, Supplements, and Modifications This FAA may be amended, supplemented, or modified to provide for additional financial assistance for the Project by the SDWLP to the Municipality or for other purposes. All amendments, supplements, and modifications shall be in writing between the SDWLP by DNR and DOA acting under authority of the Statute and the Municipality.

Section 6.05. Execution in Counterparts This FAA may be executed in several counterparts, each of which shall be an original, and all of which shall constitute but one and the same instrument.

Section 6.06. Applicable Law This FAA shall be governed by and construed in accordance with the laws of the State, including the Statute.

Section 6.07. Benefit of Financial Assistance Agreement This FAA is executed, among other reasons, to induce the purchase of the Municipal Obligations. Accordingly, all duties, covenants, obligations, and agreements of the Municipality herein contained are hereby declared to be for the benefit of, and are enforceable by, the SDWLP, the Trustee, or their authorized agents.

Section 6.08. Further Assurances The Municipality shall, at the request of DNR and DOA, authorize, execute, acknowledge, and deliver such further resolutions, conveyances, transfers, assurances, financing statements, and other instruments as may be necessary or desirable for: better assuring, conveying, awarding, assigning, and confirming the rights, security interests, and agreements awarded or intended to be awarded by this FAA and relating to the Municipal Obligations.

Section 6.09. Assignment of Municipal Obligations The Municipality hereby agrees that the Municipal Obligations may be sold, transferred, pledged, or hypothecated to any third party without the consent of the Municipality.

Section 6.10. Covenant by Municipality as to Compliance with Program Resolution The Municipality covenants and agrees that it shall comply with the provisions of the Program Resolution with respect to the Municipality, and that the Trustee and the owners of the Bonds shall have the power and authority provided in the Program Resolution. The Municipality further agrees to aid in the furnishing to DNR, DOA, or the Trustee of opinions that may be required under the Program Resolution.

Section 6.11. Termination This FAA may be terminated in whole or in part pursuant to one or more of the following:

(a) The SDWLP and the Municipality may enter into an agreement to terminate this FAA at any time. The termination agreement shall establish the effective date of termination of this FAA, the basis for settlement of termination costs, and the amount and date of payment of any sums due either party.

(b) If the Municipality wishes to unilaterally terminate all or any part of the Project work for which Financial Assistance has been awarded, the Municipality shall promptly give written notice to DNR. If the SDWLP determines that there is a reasonable basis for the requested termination, the SDWLP may enter into a termination agreement, including provisions for FAA termination costs, effective with the date of cessation of the Project work by the Municipality. If the SDWLP determines that the Municipality has ceased work on the Project without reasonable basis, the SDWLP may unilaterally terminate Financial Assistance or rescind this FAA.

Section 6.12. Rescission The SDWLP may rescind this FAA prior to the first disbursement of any funds hereunder if it determines that:

(a) there has been substantial non-performance of the Project work by the recipient without justification under the circumstances;

(b) there is substantial evidence this FAA was obtained by fraud;

(c) there is substantial evidence of gross abuse or corrupt practices in the administration of the Project;

(d) the Municipality has failed to comply with the covenants contained in this FAA; or

(e) any of the representations of the Municipality contained in this FAA were false in any material respect.

IN WITNESS WHEREOF, the SDWLP and the Municipality have caused this FAA to be executed and delivered, as of the date and year first written above.

CITY OF ASHLAND

By:_____
Matthew MacKenzie
Mayor

Attest:_____
Denise Oliphant
City Clerk

STATE OF WISCONSIN
DEPARTMENT OF ADMINISTRATION

By:_____
Authorized Officer

STATE OF WISCONSIN
DEPARTMENT OF NATURAL RESOURCES

By:_____
Authorized Officer

EXHIBIT A
PROJECT BUDGET SHEET

CITY OF ASHLAND
SDWLP Project No. 4759-29

	Total Project Costs	Ineligible Costs Paid by SDWLP 4759-34	Ineligible Costs Paid by Internal Funds	Ineligible Costs Paid by WisDOT	SDWLP Total Award Amount for this Project
Force Account	0.00	0.00	0.00	0.00	0.00
Interim Financing	0.00	0.00	0.00	0.00	0.00
Preliminary Engineering	0.00	0.00	0.00	0.00	0.00
Land or Easement Acquisition	0.00	0.00	0.00	0.00	0.00
Engineering/Construction Mgmt.	0.00	0.00	0.00	0.00	0.00
Construction/Equipment	1,845,200.78	392,421.00	385,750.05	456,182.00	610,847.73
Contingency	170,974.27	0.00	0.00	0.00	170,974.27
Miscellaneous Costs	3,500.00	0.00	0.00	0.00	3,500.00
SDWLP Closing Costs	15,000.00	0.00	0.00	0.00	15,000.00
TOTAL	**$2,034,675.05**	**$392,421.00**	**$385,750.05**	**$456,182.00**	**$800,322.00**
Principal Forgiveness Amount (A)					**$714,650.00**
Net SDW Loan Amount					**$85,672.00**

(A) Principal Forgiveness is calculated and awarded up to 100% for the private Lead Service Line replacement and filters costs, which is $609,939, and up to 55% of the remaining Principal Forgiveness eligible costs, which is $104,711, for a total Principal Forgiveness amount of $714,650.

City of Ashland , Wisconsin **Exhibit B**

Project # 4759-27 Safe Drinking Water Loan Program

Loan Closing Date: ***December 10, 2025***

Payment Date	Principal Payment	Interest Rate	Interest Payment	Principal & Interest	Bond Year Debt Service	Calendar Year Debt Service
1-May-26	0.00	0.250%	83.89	83.89	83.89	0.00
1-Nov-26	0.00	0.250%	107.09	107.09	0.00	190.98
1-May-27	4,408.44	0.250%	107.09	4,515.53	4,622.62	0.00
1-Nov-27	0.00	0.250%	101.58	101.58	0.00	4,617.11
1-May-28	4,419.46	0.250%	101.58	4,521.04	4,622.62	0.00
1-Nov-28	0.00	0.250%	96.06	96.06	0.00	4,617.10
1-May-29	4,430.51	0.250%	96.06	4,526.57	4,622.63	0.00
1-Nov-29	0.00	0.250%	90.52	90.52	0.00	4,617.09
1-May-30	4,441.59	0.250%	90.52	4,532.11	4,622.63	0.00
1-Nov-30	0.00	0.250%	84.97	84.97	0.00	4,617.08
1-May-31	4,452.69	0.250%	84.97	4,537.66	4,622.63	0.00
1-Nov-31	0.00	0.250%	79.40	79.40	0.00	4,617.06
1-May-32	4,463.83	0.250%	79.40	4,543.23	4,622.63	0.00
1-Nov-32	0.00	0.250%	73.82	73.82	0.00	4,617.05
1-May-33	4,474.99	0.250%	73.82	4,548.81	4,622.63	0.00
1-Nov-33	0.00	0.250%	68.23	68.23	0.00	4,617.04
1-May-34	4,486.17	0.250%	68.23	4,554.40	4,622.63	0.00
1-Nov-34	0.00	0.250%	62.62	62.62	0.00	4,617.02
1-May-35	4,497.39	0.250%	62.62	4,560.01	4,622.63	0.00
1-Nov-35	0.00	0.250%	57.00	57.00	0.00	4,617.01
1-May-36	4,508.63	0.250%	57.00	4,565.63	4,622.63	0.00
1-Nov-36	0.00	0.250%	51.36	51.36	0.00	4,616.99
1-May-37	4,519.90	0.250%	51.36	4,571.26	4,622.62	0.00
1-Nov-37	0.00	0.250%	45.71	45.71	0.00	4,616.97
1-May-38	4,531.20	0.250%	45.71	4,576.91	4,622.62	0.00
1-Nov-38	0.00	0.250%	40.05	40.05	0.00	4,616.96
1-May-39	4,542.53	0.250%	40.05	4,582.58	4,622.63	0.00
1-Nov-39	0.00	0.250%	34.37	34.37	0.00	4,616.95
1-May-40	4,553.89	0.250%	34.37	4,588.26	4,622.63	0.00
1-Nov-40	0.00	0.250%	28.68	28.68	0.00	4,616.94
1-May-41	4,565.27	0.250%	28.68	4,593.95	4,622.63	0.00
1-Nov-41	0.00	0.250%	22.97	22.97	0.00	4,616.92
1-May-42	4,576.69	0.250%	22.97	4,599.66	4,622.63	0.00
1-Nov-42	0.00	0.250%	17.25	17.25	0.00	4,616.91
1-May-43	4,588.13	0.250%	17.25	4,605.38	4,622.63	0.00
1-Nov-43	0.00	0.250%	11.51	11.51	0.00	4,616.89
1-May-44	4,599.60	0.250%	11.51	4,611.11	4,622.62	0.00
1-Nov-44	0.00	0.250%	5.76	5.76	0.00	4,616.87
1-May-45	4,611.09	0.250%	5.76	4,616.85	4,622.61	4,616.85
Totals	85,672.00		2,241.79	87,913.79	87,913.79	87,913.79

Net Interest Rate	0.2500%
Bond Years	896.6921
Average Life	10.4666

The above schedule assumes full disbursement of the loan on the loan closing date.

15-Sep-25 Wisconsin Department of Administration

Estimate Only

Loan Payment Schedule Comments
Please review the preceding loan payment schedule. It shows the dates of your first interest and principal payments. The preceding loan payment schedule assumes you draw all the loan funds on the loan closing date. Borrowers often draw loan funds over time. Interest only accrues on the funds disbursed and only after the date of each disbursement.

You can view your payment schedule based on disbursements to date at http://eif.doa.wi.gov/. Select Loan Payment Schedule on the lower half of the page. You can also request loan payment information from doaeif@wisconsin.gov.

You can generate additional reports at http://eif.doa.wi.gov/.

Available Report	Information Provided
Auditor Verification Report	Information commonly requested by municipal auditors. Available for completed calendar years.
Loan Account History	Loan disbursements, principal payments, and loan balance.
Loan Payment Schedule	Future principal and interest payments for disbursements.
Payment History	Past principal and interest payments.
Disbursement History	Past loan and grant disbursements.

Use the Output to Excel button at the bottom of the page to create your report in Microsoft Excel. Find details on generating reports at http://eif.doa.wi.gov/siteDescr.htm.

The Environmental Improvement Fund sends invoices semi-annually. You will receive an invoice approximately 45 days prior to the due date. If you have multiple loans, we will send a single invoice showing the payment amount for each loan.

May 1: principal and interest payments due
November 1: interest payments due

For more information about your payment schedule, please email doaeif@wisconsin.gov.
The first available staff will respond to your inquiry.

EXHIBIT C

FEDERAL REQUIREMENTS COMPLIANCE CERTIFICATION

[Prepare on Municipal Letterhead at Project Completion and Closeout]

The undersigned officials of the City of Ashland (the "Municipality") hereby certify that, for all expenditures made for construction of DNR Project No. 4759-29 (the "Project"), the Municipality has met the prevailing wage rate requirements of the Davis-Bacon Act.

The Municipality further certifies that, after taking into account any national or project-specific waivers approved by the U.S. Environmental Protection Agency, DNR Project No. 4759-29 has met the requirements for Build America, Buy America of the Infrastructure Investment and Jobs Act, Public Law No. 117-58, §§ 70901-52, and the use of American Iron and Steel mandated under EPA's Drinking Water State Revolving Fund Program.

The above certification is determined, after due and diligent investigation, to be true and accurate to the best of my knowledge.

By: _____ Dated as of: _____
[Name of Municipal Official or
Authorized Representative]
[Title]

Attest: _____ Dated as of: _____
[Name of Clerk or Secretary]
[Title]

EXHIBIT D

OPERATING CONTRACTS

As of the date of this FAA, the Municipality does not have any contracts with private entities or other governmental units to operate its Water System.

EXHIBIT E

UTILIZATION OF DISADVANTAGED BUSINESS ENTERPRISES (DBE)

Notice: This form is authorized by ss. 281.58, 281.59, and 281.61, Wis. Stats. Submittal of a completed form to the DNR is mandatory prior to receiving a final disbursement. Dollar amounts listed on the form should only include amounts paid under the Financial Assistance Agreement. Information collected on this form will be used for administrative purposes and may be provided to requesters to the extent required by Wisconsin's Public Records Law [ss. 19.31–19.39, Wis. Stats.].

Municipality	Project Number
City of Ashland	4759-29

Project Description
BIL SFY25 LSL Program

Are any DBEs expected to be utilized on the project? If yes, list below. Yes X No □				Enter at Project Closeout	
SAMPLE: ABC Engineering, LLC.	*X MBE □ WBE □ Other*	*Non-construction*	*10,000*	*9,950*	*WisDOT*
Utility Sales and Supply, Inc.	□ MBE X WBE □ Other	Non-construction	19,572.36		
	□ MBE □ WBE □ Other				
	□ MBE □ WBE □ Other				
	□ MBE □ WBE □ Other				
	□ MBE □ WBE □ Other				
	□ MBE □ WBE □ Other				
	□ MBE □ WBE □ Other				
	□ MBE □ WBE □ Other				
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	□ MBE □ WBE □ Other				
	□ MBE □ WBE □ Other				
	□ MBE □ WBE □ Other				
	□ MBE □ WBE □ Other				

* Construction costs include but are not limited to paving, excavation, HVAC, plumbing, electrical, carpentry, trucking, and equipment. Non-construction costs include but are not limited to professional services, engineering, land acquisition, and supplies.

I hereby certify that, to the best of my knowledge and belief, the information provided on this form is accurate and correct.

Signature of Municipal Representative		Date Signed
Name of Person Completing This Form	Email Address	Phone Number

EXHIBIT F

PROJECT MANAGER SUMMARY PAGE

CITY OF ASHLAND
SDWLP Project No. 4759-29

1. Project Description: The Municipality executed three contracts to replace approximately 132 private Lead Service Lines and 24 public Lead Service Lines. Each portion of this Project is briefly described below.

    - **Ritola, Inc.** – Spot replacements of private Lead Service Lines planned for 2025 and 2026, primarily at addresses on Ellis Avenue, Beaser Avenue., 11th Avenue East, and 17th Avenue West.
    - **Jake's Excavating & Landscaping LLC** – Reconstruction of five blocks of Chapple Avenue including sidewalk, street, watermain, storm sewer, and public and private Lead Service Lines. Only the private Lead Service Line replacements under this contract are funded by this Loan. Watermain work will be funded by SDWLP loan 4759-34.
    - **Blakeman Plumbing and Heating** – Spot replacements of private Lead Service Lines planned for 2026, primarily at addresses on 3rd Street West and Main Street East.

    All private side replacements in this Project are allocated 100% Principal Forgiveness. The cost of pitcher filters, totaling $3,500.00, is also eligible for 100% private side Principal Forgiveness. The Municipality is pledging water system revenue for repayment of the public side Lead Service Line replacements. No water system revenue will be used for costs that are or could be considered related to the private side Lead Service Line replacements and no portion of the loan will be used to finance any private side Lead Service Line replacements.

    Eligible replacements under this FAA consist of the replacement of Lead Service Lines from the corporation stop or the curb stop of a municipally-owned water main or Service Line to the meter, or other water utility service terminal on the served property.

    All LSL replacements must result in complete removal of all lead components between the watermain and the connection point inside the building. Galvanized Service Lines, on the public or the private side, are considered lead for the purpose of determining whether a Lead Service Line has been completely replaced.

    If a Lead Service Line, including both the public portion and the private portion of the line, cannot be replaced in its entirety at one time, resulting in a Service Line that is temporarily composed partially of lead, the water utility is required to provide the customer with filtration during the time between replacements. Filters must be models that have been tested and certified to NSF/ANSI 53 for the reduction of lead. Filters must also be supplied for six months following full LSL replacement. Funding through this FAA shall not be disbursed for those lines until all lead components have been completely replaced, and such replacement is recommended to be completed within 45 days of the initial replacement of a portion of the Lead Service Line but should be replaced within 90 days, unless the public side of the Lead Service Line was replaced prior to participation in the LSL Replacement Program. Please refer to the LSL Replacement Best Practices document attached as Exhibit H.

2. Ineligible Costs: Under the contract with Ritola, Inc., $35,100.00 of sidewalk costs unrelated to the Lead Service Line replacements are ineligible and will be funded by WisDOT. Under the contract with Jake's Excavating & Landscaping LLC, an estimated $392,421.00 of watermain and public side Lead Service Line costs will be paid by SDWLP loan 4759-34. An additional $385,750.05 will be paid by internal funds and $421,082.00 by WisDOT for road work, sidewalk, driveway, storm sewer, sanitary sewer, and traffic control.

In general, costs that are ineligible for inclusion under this FAA include:

- LSL replacements where either the public side or the private side contains lead and has not been replaced (partial replacements);
- Watermain replacements, even if the watermain has lead joints;
- Premise plumbing, which includes anything downstream of the normal connection point inside the home.

3. Other Funding Sources: All the other funding for the Project will pay ineligible costs and is detailed above. In summary, WisDOT will fund $456,182.00, SDWLP project 4759-34 will fund $392,421.00, and internal municipal funds will fund $385,750.05.

4. Miscellaneous Costs: As shown in the Project Budget Sheet Summary (Exhibit A), SDWLP funding in the amount of $3,500.00 is included in the Miscellaneous category for pitcher filters.

5. Contingency Allowance: The Contingency allowance of $170,974.27 is fifteen percent of the amount of uncompleted construction work adjusted for DNR reviewed change orders. The Municipality must obtain DNR approval of change orders prior to requesting reimbursement.

Base contingency (Uncompleted construction work x 15%)		$13,921.00
Ritola, Inc.	CO No. 1	$157,053.27
Total Contingency Allowance		$170,974.27

6. DBE Good Faith Effort: The prime contractors, Blakeman Plumbing and Heating, Jake's Excavating & Landscaping LLC, and Ritola, Inc., and the Municipality made good faith efforts by hiring a WBE firm on the Unified Certification Program (UCP) list, directly soliciting DBEs on the UCP, or publishing a bid advertisement encouraging MBEs and WBEs to apply. Utility Sales and Supply, Inc., a WBE, provided $19,572.36 of supplies.

7. Davis-Bacon Wage Rate Requirements: All work must comply with Davis-Bacon and Related Acts requirements.

8. Build America, Buy America: This Project is subject to the Build America, Buy America requirements of Title IX of the Infrastructure Investment and Jobs Act, Public Law No. 117-58, §§ 70901-52. If this Project is exempt from Build America, Buy America requirements under a project specific or general applicability waiver, the Project is still subject to use of American Iron and Steel requirements of Section 1452 of the Act.

9. Environmental Review: Based on an Environmental Assessment, the Project will result in a Categorical Exclusion. A construction site storm water permit may be required if the contiguous Project area exceeds 1 acre. The Project must take actions to protect peregrine falcons and wood turtles. Care must be taken to ensure that there shall be no impacts to structures within the Chapple and MacArthur Residential Historic District. Refer to the environmental review approval letters sent on June 30, 2025, and October 15, 2025, for more details.

10. Principal Forgiveness: The Project is awarded 100% Principal Forgiveness for private side replacements and filters, up to a total of $609,939.00. This Principal Forgiveness is solely for the purpose of reducing the cost borne by property owners for replacement of their Lead Service Line. The Project is also awarded Principal Forgiveness for 55% for the remaining Principal Forgiveness eligible costs, up to a total of $104,711.00. The total Principal Forgiveness awarded for this Project is $714,650.00.

11. Federal Single Audit: This Project is being financed with federal funds and is subject to the Federal Single Audit requirements referenced in Section 5.23 of this FAA. If the Municipality receives more than $1,000,000 of money that originates from any federal source in a calendar year, then it must commission a Federal Single Audit as part of its regular financial audit. The Catalog of Federal Domestic Assistance number is 66.468 for drinking water project disbursements funded with federal money.

12. Closeout Documentation: At Project completion the Municipality must submit to DNR the documentation described in section 4.04(b) of this FAA, which will include reporting for each replaced Service Line:
    1. property address,
    2. property type (residential, school, daycare, commercial, other),
    3. original Service Line material,
    4. new Service Line material; and,
    5. Service Line ownership (public, private, both)

EXHIBIT G

LIST OF FEDERAL LAWS AND AUTHORITIES

The Municipality acknowledges that the Project is designated as a Federal Equivalency project, which is subject to additional federal requirements listed below.

- Archaeological and Historic Preservation Act of 1974 (P.L. 93-291, as amended) 16 U.S.C. §469a-1
- Build America, Buy America Act (BABA), P.L. 117-58, §§ 70901-52
- Clean Air Act Conformity (P.L. 95-95, as amended) 42 U.S.C. §7506(c)
- Coastal Barriers Resources Act (P.L. 97-348) 16 U.S.C. §3501 et. seq.
- Coastal Zone Management Act (P.L. 92-583, as amended) 16 U.S.C. §1451 et. seq.
- Debarment and Suspension (Executive Order 12549)
- Demonstration Cities & Metropolitan Development Act (P.L. 89-754, as amended) 42 U.S.C. §3331 et. seq.
- Endangered Species Act (P.L. 93-205, as amended) 16 U.S.C. §1531 et. seq.
- Enhancing Public Awareness of SRF Assistance Agreements (EPA Office of Water Memo dated June 3, 2015)
- Environmental Justice (Executive Order 12898)
- Equal Employment Opportunity (Executive Order 11246)
- Farmland Protection Policy Act (P.L. 97-98) 7 U.S.C. §4201 et. seq.
- Federal Single Audit Act (2 CFR 200 Subpart F)
- Fish and Wildlife Coordination Act (P.L. 85-624, as amended) 16 U.S.C. §661
- Floodplain Management (Executive Order 11988, as amended)
- National Historic Preservation Act of 1966 (P.L. 89-665, as amended) 54 U.S.C. §300101 et. seq.
- NEPA-like Environmental Review (National Environmental Policy Act)
- Prohibition on Certain Telecommunications and Video Surveillance Services or Equipment (2 CFR 200.216)
- Promoting the Use of Small, Minority, & Women-owned Businesses (Executive Orders 11625, 12138, & 12432)
- Protection and Enhancement of the Cultural Environment (Executive Order 11593)
- Protection of Wetlands (Executive Order 11990, as amended)
- Uniform Relocation Assistance and Real Property Acquisition Policies Act (P.L. 91-646, as amended)
- Wild & Scenic Rivers Act (P.L. 90-542, as amended) 16 U.S.C. §1271 et. seq.

EXHIBIT H

BEST PRACTICES FOR LEAD SERVICE LINE REPLACEMENTS

➢ Participants in the Lead Service Line Replacement Program are expected to follow these steps.

Lead Service Line Replacement Requirements under the Lead & Copper Rule Revisions (LCRR)

1. **Notice and Public Education.** Provide notice to the owner of the affected service line as well as non-owner resident(s) served by the affected service line within 24 hours of completion of the replacement. The notice must include all the following information, in accordance with §141.85(a) of the LCRR.
   - Explain that consumers may experience a temporary increase of lead levels in their drinking water due to the replacement.
   - Provide information about the health effects of lead.
   - Provide information about actions consumers can take to minimize their exposure to lead in drinking water.
2. **Flushing Information.** Provide information about service line flushing before the replaced service line is returned to service.
3. **Filters.** Provide the consumer(s) with a pitcher filter or point-of-use device certified by an American National Standards Institute accredited certifier to NSF/ANSI 53 for the reduction of lead, six months of replacement cartridges, and instructions for use before the replaced service line is returned to service.
4. **Follow-up Sampling.** Offer to the consumer to take a follow up tap sample between three months and six months after completion of the replacement and provide the results of the sample to the consumer.

Ref: 2025-243

COUNCIL AGENDA: 11.J. (11/18/2025)

SUBJECT: Consider a Wisconsin Department of Transportation State/Municipal Financial Agreement — Revision #1 for USH 2 Stuntz Avenue to 36th Avenue East for the US 2 East Reconstruction Project *(Public Works)* Roll

RECOMMENDATION: Approval

DEPARTMENT OF ORIGIN: Public Works

CLEARANCES: Public Works Director

EXHIBITS:
1. WI DOT State/Municipal Financial Agreement - Revision #1 Stuntz Avenue to 36th Avenue East

EXPENDITURES REQUIRED:
$111,275- Engineering Design
$ 40,000- Real Estate Acquisition
$151,275- Total

AMOUNT BUDGETED: $117,600- Fund 470 Street Improvements

APPROPRIATION REQUIRED: $ 33,675- Fund 470 Street Improvements

TREASURER'S CERTIFICATE: NA

COMPLIANCE WITH CHAPTER 51: Current State/Municipal Agreement was Approved by City Council at the March 25, 2025 meeting.

STATEMENT OF CONFORMANCE WITH COMPREHENSIVE PLAN: N/A

SUMMARY STATEMENT:

At the March 25, 2025 meeting, the City Council approved entering into a State/Municipal Agreement (SMA) with the Wisconsin Department of Transportation (WI DOT) on a future project to reconstruct US Highway 2 from Stuntz Avenue to 36th Avenue East. Tentatively, the

project is scheduled for construction in 2031 but WI DOT requires that the design process be started years in advance.

The Public Works Department has continued discussions on the project and the DOT has further developed cost estimates. These costs are for estimating/budgeting purposes only and are based on input from the Public Works Committee. The actual scope of work will be further refined through discussions with the CIty and WI DOT, and will be subject to approval by the City Council.

Lighting Upgrades	$ 245,700
Storm Sewer Upgrades	184,000
New Sidewalk	19,680
Crosswalk Enhancements	124,200
Community Amenities	441,540
Total	**$ 1,045,120**

The cost of the lighting upgrades were estimated as an extension from Stuntz Avenue to 15th Avenue East).

New sidewalk installation was estimated as the addition of sidewalk from 12th Avenue East to 15th Avenue East (north side), from Bay View Park to Culvers Restaurant (both sides), and from 24th Avenue East to 26th Avenue East (north side).

The City's cost for storm sewer upgrades is based on a hydraulic analysis of stormwater runoff onto the highway, with various City streets contributing flow.

Crosswalk enhancements include the addition of Rapid Red Flashing Beacons (RRFBs) at 15th Avenue East, Bayview Park and 24th Avenue East at the existing trail crossing.

Community amenities are elements of the design considered to be enhancements beyond WI DOT responsibility of transportation, such as colored medians, landscape medians, or crosswalk improvements. Federal policy caps the cost of these amenities at $160K, so a larger portion of the estimated costs are shifted to the City. These costs are estimated at a very high level and are essentially an allowance to inform future discussions on City preferences.

In addition, the City provided an estimate on necessary water/sewer utility replacements totaling $2.33 million.

WI DOT processes require an update to the SMA to reflect this information and move it from project scoping to preliminary project design. The City will have continued opportunities to provide input and revisions/additions to the project in the coming years.

WI DOT estimates the City's costs for design/real estate to be as follows. These funds have been budgeted for in the 2026 budget and the corresponding funds will need to be budgeted for in 2027-2030.

$ 15,000 - 2026
$ 35,000 - 2027
$ 50,000 - 2028
$ 40,000 - 2029
$ 12,000 - 2030

The Public Works Director recommends approval of Revision #1 to the SMA for the US 2 East Reconstruction project in order to proceed with project design.

	REVISION#1 **STATE/MUNICIPAL FINANCIAL AGREEMENT FOR A STATE- LET HIGHWAY PROJECT** *This agreement supersedes the agreement signed by the Municipality on March 27, 2025, and signed by the State on April 2, 2025.*	Revision #1: **November 11, 2025** Date: **March 4th, 2025** I.D.: **1180-01-04 (design)** **1180-01-24 (real estate)** **1180-01-74 (construction)** **1180-01-75 (sanitary sewer/water main)** Road Name: **USH 2** Limits: **Stuntz Ave to 36th Ave E** County: **Ashland** Roadway Length: **2.31 Miles**

The signatory**, City of Ashland**, hereinafter called the Municipality, through its undersigned duly authorized officers or officials, hereby requests the State of Wisconsin Department of Transportation, hereinafter called the State, to initiate and affect the highway or street improvement hereinafter described.

The authority for the Municipality to enter into this agreement with the State is provided by Section 86.25(1), (2), and (3) of the Statutes.

NEEDS AND ESTIMATE SUMMARY:

Existing Facility - Describe and give reason for request: USH 2 is a National Highway System, Corridors 2030 Existing Connector Corridor, High Clearance, OSOW, Federal and State Long Truck Route. A portion of the existing facility in this project is a connecting highway (Stuntz Avenue to 15th Avenue E) within the City of Ashland. The existing pavement has reached the end of its useful life.

Proposed Improvement - Nature of work: The proposed improvement includes a pavement replacement from Stuntz Ave to 29th Avenue E and concrete pavement repairs, cleaning, and patching joints from 29th Avenue E to 36th Avenue E. Other work includes overlay culvert floor, concrete surface repair, riprap, debris removal, traffic signal replacement at 26th Avenue E, storm sewer replacement, beam guard, street lighting, sidewalk, curb ramp upgrades, signing, pavement marking, restoration, and any incidental items necessary to complete the work.

Describe non-participating work included in the project and other work necessary to finish the project completely which will be undertaken independently by the municipality: Non-participating work included with the project includes Rectangular Rapid Flashing Beacons (RRFB) and existing sidewalk replacement. The Municipality will also share in the costs of storm sewer trunk line upsizing, new sidewalk, new street lighting, and decorative lighting, decorative signals, and crosswalk enhancements. City sanitary sewer main replacement, water main replacement, including services to adjacent properties, and utility castings adjustments are included under a separate project ID number.

TABLE 1: SUMMARY OF COSTS					
PHASE	**Total Est. Project Cost**	**Federal / State Funds**	**%**	**Municipal Funds**	**%**
ID 1180-01-04					
Preliminary Engineering:					
Plan Development & State Review	$ 1,236,389.00	$ 1,125,114.00	91%	$ 111,275.00	9%[1]
ID 1180-01-24					
Real Estate Acquisition & Negotiation	$ 199,961.00	$ 159,968.80	80%	$ 39,992.20	20% [2]
Construction: [3]					
ID 1180-01-74					
General Roadway Construction (cat 10)	$ 12,700,800.00	$ 12,700,800.00	100%	$ -	0%
Bay City Creek B-02-011 (cat 20)	$ 270,000.00	$ 270,000.00	100%	$ -	0%
New Street Lighting (cat 30)	$ 491,400.00	$ 245,700.00	50%	$ 245,700.00	50% [4]
New Sidewalk (cat 40)	$ 248,400.00	$ 198,720.00	80%	$ 49,680.00	20% [5]
Storm Sewer Trunk Line Upsizing (cat 50)	$ 460,000.00	$ 276,000.00	60%	$ 184,000.00	40%[6]
Rectangular Rapid Flashing Beacons (RRFB) & Existing Sidewalk Replacement (cat 60)	$ 124,200.00	$ -	0%	$ 124,200.00	100% [7]
CSD Amenities (cat 70)	$ 599,400.00	$ 157,860.00	80% MAX	$ 441,540.00	20% + BAL[8]
subtotal ID 1180-01-74	*$ 14,894,200.00*	*$ 13,849,080.00*		*$1,045,120.00*	
ID 1180-01-75					
City Sanitary Sewer & Water Main	*$ 2,329,061.00*	*$ -*	*0%*	*$2,329,061.00*	*100% [9]*
Total Est. Cost Distribution	**$ 18,659,611.00**	**$ 15,134,162.80**		**$3,525,448.20**	

Costs are estimated in current year dollars. Inflation may occur between the time of this agreement and project letting.

1. The Municipality shall contribute an estimated $111,275 for design of local cost share items including existing sidewalk, new sidewalk, new street lighting, and decorative upgrades; or approximately 9% of total design costs. The local design cost share is based on 15% of the construction estimate for the local cost share items without delivery based on the following formula: City design cost = [(Category 0030)(50 Percent) + (Category 0040)(20 Percent) + (Category 0060 – RRFB construction cost) + (Category 0070 city CSD cost)] multiplied by 15 percent.

   Per Department policy for Connecting Highways, the Municipality will contribute 25% of the design costs for the connecting highway section of the project. The total project length is 2.31 miles, and the connecting highway section of the project is .55 Miles. The Municipality's connecting highway design cost share is based on the following calculation: (.55MI / 2.31 MI) X 0.25 = 6%. Because the calculated estimate for local cost share items is greater than the estimated 6% design cost share for connecting highway, the connecting highway cost share is considered included in the local cost share amount. The local cost share will be reviewed at major project milestones and may be updated based on project estimate changes.
2. Costs for real estate acquisition required for local needs are estimated to be 20% of total real estate costs. The Municipality is responsible for 100% of real estate costs for City utility laterals and 20% of costs for new sidewalk locations. The real estate cost share will be reviewed at major project milestones and may be updated based on project estimate changes.
3. Estimates include construction engineering, except storm sewer trunk line upsizing.

4. Costs for new continuous standard street lighting installed at the time of project construction will be funded with 50% federal/state funding and 50% Municipality funding.
5. Costs for new sidewalk construction are funded with 80% federal/state funds and 20% Municipality funding.
6. The Municipality is responsible for costs for storm sewer trunk line upsizing beyond what is needed for USH 2 drainage, estimated to be 40% of total storm sewer trunk line costs. The storm sewer cost share is based on a preliminary analysis and will be reviewed at during design and may be updated after a hydraulic analysis and completion of storm sewer design.
7. The Municipality is responsible for 100% of costs for installation of Rectangular Rapid Flashing Beacons (RRFBs) and existing sidewalk replacement.
8. Community Sensitive Design (CSD) amenities considered to be the preference of the community are funded with 80% federal funding up to a maximum of $157,860.00. No State funding is permitted for CSD amenities. Costs in excess of the CSD funding limit shall be the responsibility of the Municipality. See Item 8 for Terms and Conditions. CSD amenities included with the project include decorative upgrades to street lighting and traffic signals, and crosswalk enhancements.
9. City sanitary sewer and water main construction are 100% funded by the Municipality.

This request is subject to the terms and conditions that follow (pages 3 – 6); is made by the undersigned under proper authority to make such request for the designated Municipality, and upon signature by the State and delivery to the Municipality shall constitute agreement between the Municipality and the State. A review of the existing State Municipal Maintenance Agreement (SMMA) or creation of a new SMMA signed by the Municipality and the State shall be completed in conjunction with this agreement. The initiation and accomplishment of the improvement will be subject to the applicable federal and state regulations. No term or provision of neither the State/Municipal Financial Agreement nor any of its attachments may be changed, waived or terminated orally but only by an instrument in writing executed by both parties to the State/Municipal Financial Agreement.

Signed for and on behalf of the **City of Ashland**		
Name	Title	
Signature		Date
Signed for and on behalf of the **State**		
Name	Title	
Signature		Date

TERMS AND CONDITIONS:

1. The Municipality shall pay to the State all costs incurred by the State in connection with the improvement which exceeds federal/state financing commitments or are ineligible for federal/state financing. Local participation shall be limited to the items and percentages set forth in the Summary of Costs table, which shows Municipal funding participation. In order to guarantee the Municipality's foregoing agreements to pay the State, the Municipality, through its above duly authorized officers or officials, agrees and authorizes the State to set off and withhold the required reimbursement amount as determined by the State from General Transportation Aids or any moneys otherwise due and payable by the State to the Municipality.

2. Funding of each project phase is subject to inclusion in an approved program and per the State's Facility Development Manual (FDM) standards. Federal aid and/or state transportation fund financing will be limited to participation in the costs of the following items as specified in the Summary of Costs:

(a) Design engineering and state review services.

(b) Real Estate necessitated for the improvement.

(c) Compensable utility adjustment and railroad force work necessitated for the project.

(d) The grading, base, pavement, curb and gutter, and structure costs to State standards, excluding the cost of parking areas.

(e) Storm sewer mains, culverts, laterals, manholes, inlets, catch basins, and connections for surface water drainage of the improvement; including replacement and/or adjustments of existing storm sewer manhole covers, and inlet grates as needed.

(f) Construction engineering incidental to inspection and supervision of actual construction work, except for inspection, staking, and testing of sanitary sewer and water main.

(g) Signing and pavement marking necessitated for the safe and efficient flow of traffic, including detour routes.

(h) Replacement of existing sidewalks necessitated by construction and construction of new sidewalk at the time of construction. Sidewalk is considered to be new if it's constructed in a location where it has not existed before.

(i) Replacement of existing driveways, in kind, necessitated by the project.

(j) New installations or alteration resulting from roadway construction of standard State street lighting and traffic signals or devices. Alteration may include salvaging and replacement of existing components.

(k) Eligible Community Sensitive Design (CSD) amenities considered to be the preference of the community, not to exceed CSD funding limit for the project.

3. Work necessary to complete the improvement to be financed entirely by the Municipality or other utility or facility owner includes the following items:

(a) New installations of or alteration of sanitary sewers and connections, water, gas, electric, telephone, telegraph, fire or police alarm facilities, parking meters, and similar utilities.

(b) Design of the Municipality sanitary and water main work (provided by the Municipality or hired consultant):

1. 60% design plans, specifications and estimates along with the required real estate needs shall be provided by the Municipality to WisDOT no later than **August 1st, 2028**.
    a. WisDOT will review and provide comments on the required documents. Updates to the documents shall be provided one month from when WisDOT provides the Municipality comments.
2. 100% complete design plans, specifications, and estimates shall be provided by the Municipality to WisDOT no later than **February 1st, 2030.**
    a. WisDOT will review and provide comments on the required documents. Updates to the documents shall be provided one month from when WisDOT provides the Municipality comments.

(c) New installation or alteration of signs not necessary for the safe and efficient flow of traffic.

(d) Roadway and bridge width in excess of standards.

(e) Construction inspection, staking, and material testing and acceptance for construction of sanitary sewer and water main.

(f) Provide complete plans, specifications, and estimates for sanitary sewer and water main work. The Municipality assumes full responsibility for the design, installation, inspection, testing, and operation of the sanitary sewer and water system. This relieves the State and all of its employees from the liability for

all suits, actions, or claims resulting from the sanitary sewer and water system construction.

(g) Parking lane costs.

(g) Coordinate, clean up, and fund any hazardous materials encountered during construction. All hazardous material cleanup work shall be performed in accordance with state and federal regulations.

(h) Damages to abutting property due to change in street or sidewalk widths, grades, or drainage.

(i) Conditioning, if required, and maintenance of detour routes.

(j) Repair of damages to roads or streets caused by reason of their use in hauling materials incidental to the improvement.

(k) 20% of costs of eligible Community Sensitive Design (CSD) amenities considered to be the preference of the community up to the CSD funding limit for the project, plus 100% of costs of eligible CSD amenities in excess of the CSD funding limit for the project.

4. As the work progresses, the Municipality will be billed for work completed which is not chargeable to federal/state funds. Upon completion of the project, a final audit will be made to determine the final division of costs.

5. If the Municipality should withdraw the project, it shall reimburse the State for any costs incurred by the State on behalf of the project.

6. The work will be administered by the State and may include items not eligible for federal/state participation.

7. The Municipality shall, in cooperation with the State, assist with public relations for the project and announcements to the press and such outlets as would generally alert the affected property owners and the community of the nature, extent, and timing of the project and arrangements for handling traffic within and around the project.

8. Basis for local participation:

(a) ID 1180-01-04 Design: The Municipality's cost share is based on 15% of the construction estimate of local cost share items without delivery, including existing sidewalk not necessitated by the project, new sidewalk, new street lighting, and decorative upgrades, or approximately 9% of total design costs.

Per Department policy for Connecting Highways, the Municipality will contribute 25% of the design costs for the connecting highway section of the project. The total project length is 2.31 miles, and the connecting highway section of the project is .55 Miles. The Municipality's design cost share is based on the following calculation: (.55MI / 2.31 MI) X 0.25 = 6%.

Because the calculated design costs for local cost share items are greater than the estimated 6% design cost share for connecting highway, the connecting highway cost share is considered included in the local cost share item design amount. The cost share will be reviewed at major project milestones and may be updated based on project estimate changes.

(b) ID 1180-01-24 Real Estate: The Municipality is responsible for 100% of real estate costs for City utility laterals and 20% of costs for new sidewalk locations, estimated to be 20% of total real estate acquisition costs. The State is responsible for 100% of real estate costs for general construction and curb ramp upgrades, and 80% of real estate costs for new sidewalk locations, estimated to be 80% of total real estate acquisition costs. The real estate cost share will be reviewed at major project milestones and may be updated based on project estimate changes.

(c) ID 1180-01-74 Construction:

a. There is no local cost share for general roadway construction or bridge rehabilitation on structure B-02-011.

b. WisDOT will participate in the construction costs of new continuous street lighting only if it is installed at the time of project construction. WisDOT is responsible for 50% of new continuous street lighting designed to WisDOT standards. New standard street lighting will be funded with 50% state/federal funds and 50% Municipality funds.

c. WisDOT will participate in the construction costs of new sidewalks only if they are installed at the time of project construction. Costs of continuous sidewalk constructed to WisDOT standards and installed at the time of project construction are 80% eligible for WisDOT participation. The Municipality is responsible for 20% of costs for new sidewalk construction.

d. The Municipality is responsible for costs for storm sewer trunk line upsizing beyond what is needed for USH 2 drainage, estimated to be 40% of total storm sewer trunk line costs. Based on a preliminary analysis, the Municipality has storm water runoff from the south side near 12th Avenue East, from 14th Avenue East, from 15th Avenue East, from 22nd Avenue East, and from the south side near 23rd Avenue East that contributes to the flow in the storm sewer trunk line along USH 2. The storm sewer costs include new manholes, storm sewer, and outfall on the trunk line only; the cost share is based on a preliminary analysis and may be updated after a hydraulic analysis and completion of storm sewer design.

e. The Municipality is responsible for 100% of non-participating costs, including installation of Rectangular Rapid Flashing Beacons (RRFBs) and existing sidewalk replacement.

f. CSD amenities are funded with 80% Federal funding up to a maximum of $157,860.00 when the Municipality agrees to provide the remaining 20% and any funds in excess of the CSD funding limit. CSD amenities included in the project are:

- Decorative upgrades to street lighting from Stuntz Ave to 15th Ave E
- Decorative upgrades to traffic signals
- Crosswalk Enhancements/Modifications

CSD funding is governed by Wis. Stat. 85.0205. The department will regularly review the total CSD funding on this and any associated improvement projects to ensure total CSD funding does not exceed statutory limits. If at any point CSD funding exceeds statutory limits, the department will notify the Municipality of any adjustments to CSD funding that may be required to remain in compliance with state statutes.

Comments and Clarification: This agreement is an active agreement that may need to be amended as the project is designed. It is understood that these amendments may be needed as some issues have not been fully evaluated or resolved. The purpose of this agreement is to specify the local and state involvement in funding the project. A signed agreement is required before the State will prepare or participate in the preparation of detailed designs, acquire right-of-way, or participate in construction of a project that merits local involvement.

Ref: 2025-242

COUNCIL AGENDA: 11.K. (11/18/2025)

SUBJECT: **Consider a Resolution to Submit an Application for a Wisconsin Economic Development Corporation (WEDC) Idle Sites Grant of up to $250,000 to Support Construction of Infrastructure for Redevelopment of the Former Roffers Construction Site, Parcel No. 201-00356-0000 *(Planning and Development)* Roll**

RECOMMENDATION: Approval

DEPARTMENT OF ORIGIN: Planning & Development

CLEARANCES: Planning and Development Director

EXHIBITS: 1. Proposed Resolution No. 17861

EXPENDITURES REQUIRED: None

AMOUNT BUDGETED: None

APPROPRIATION REQUIRED: N/A

TREASURER'S CERTIFICATE: N/A

COMPLIANCE WITH CHAPTER 51: The Committee of the Whole reviewed and voted at the October 28th, 2025 COW meeting to send to Council for a decision.

STATEMENT OF CONFORMANCE WITH COMPREHENSIVE PLAN: The proposed project is consistent with the Comprehensive Plan goals. The subject parcel is located within the overlay of the Downtown Core & Commercial Districts and Traditional Neighborhood & Mixed-Use zones of the Future Land Use Map. The Plan recommends for the Downtown Core & Commercial Districts that mixed-use development increasingly populate this zone. Buildings would front the right-of-way more often than has occurred in the post-WWII era. For the Traditional Neighborhood & Mixed-Use Districts zone typically single and two-family

residential are the primary land-uses in the zone. The Comprehensive Plan also recommends small cafés, local hardware stores, or pottery or art shops. The subject site is located within the overlap of the two future land use zones and the Comprehensive Plan does not delineate firm boundaries between each zone.

Part 1 of the Comprehensive Plan includes the goal to “Diversify and Upgrade via Infill Housing” (pg. 54). The proposed development involves the reuse of an urban infill site close to the downtown where utilities are readily available. The plan encourages projects such as the one proposed and recognizes that the City will also need to provide incentives in many cases to get projects done. The plan states that there is a need for additional housing options within the City.

The proposed project is consistent with the Comprehensive Plan in that it is a redevelopment of a vacant former brownfield site with much-needed infill apartment housing. The project would provide amenities for its residents and the developer is taking measures to minimize the amount of outdoor surface parking present onsite.

SUMMARY STATEMENT:

Developer Vision, Inc. acquired the former Roffers Construction (Roffers) site in the 400 block of Beaser Avenue, and obtained the required zoning and land use approvals to permit a high-density multifamily use on the parcel. The developer has asked the City to apply for Wisconsin Economic Development Corporation (WEDC) grant funding to help offset some costs of redeveloping the site.

In support of the WEDC Idle Sites grant funding, the City would have to apply to the program on behalf of the developer/project. The Idle Sites Grant application provides funding up to $250,000 to help offset the costs of redeveloping former industrial or commercial parcels that are currently unused. The Planning and Development Director worked with the developer and submitted the pre-application documentation to WEDC. The WEDC representative gave the City approval to proceed with a full grant application.

The grant application requires a 1:1 match, which the developer's budget estimates indicate that the project will easily meet the match requirement.

RESOLUTION No. 17861

RESOLUTION TO SUBMIT AN APPLICATION FOR A WICONSIN ECONOMIC DEVELOPMENT CORPORATION (WEDC) IDLE SITES GRANT OF UP TO $250,000 TO SUPPORT CONSTRUCTION OF INFRASTRUCTURE FOR REDEVELOPMENT OF THE FORMER ROFFERS CONSTRUCTION SITE, PARCEL NO. 201-00356-0000

WHEREAS, The City of Ashland released Requests for Proposals in 2017, 2018, and 2023 to solicit a residential developer for the former Roffers Construction (Roffers) site, Parcel no. 201-00356-0000; and

WHEREAS, after considering public input, the Ashland City Council approved a land use proposal by developer Vision, Inc. at the May 13, 2025 City Council meeting; and

WHEREAS, The City of Ashland entered into a Development Agreement with developer Vision, Inc. for a multi-family redevelopment of the site after approval of the Development Agreement at the July 8, 2025 City Council meeting; and

WHEREAS, Wisconsin Economic Development Corporation (WEDC) has funds available to support City development efforts by providing funds for shovel-ready projects on former brownfield sites to offset infrastructure costs through their Idle Sites Grant program.

NOW, THEREFORE, BE IT RESOLVED, the governing body of the City of Ashland, Wisconsin authorizes the Department of Planning and Development to prepare and submit an application to WEDC for Idle Sites grant funds in an amount up to $250,000, to be used towards eligible costs for redevelopment of the former Roffers site.

Passed: November 18, 2025

_____
Charlie Ortman, Council President

ATTEST:

_____
Denise Oliphant, City Clerk

_____
Matt MacKenzie, Mayor

Approved as To Form:

_____
Tyler W. Wickman, City Attorney

Ref: 2025-244

COUNCIL AGENDA: 11.L. (11/18/2025)

SUBJECT: **Consider a City of Ashland Resolution to Adopt a Citizen Participation Plan as Required for the Submission of a Community Development Block Grant (CDBG) Application for the 2026 Comprehensive Plan Update *(Planning and Development)* Roll**

RECOMMENDATION: Approval

DEPARTMENT OF ORIGIN: Planning & Development

CLEARANCES: Planning and Development Director

EXHIBITS:
1. Proposed Resolution No. 17862
2. Citizen Participation Plan

EXPENDITURES REQUIRED: None

AMOUNT BUDGETED: None

APPROPRIATION REQUIRED: N/A

TREASURER'S CERTIFICATE: N/A

COMPLIANCE WITH CHAPTER 51: Ordinance Chapter 51.10(e) states that "Routine housekeeping or emergency measures may be placed on the agenda at the Mayor's or Clerk's discretion without referral to committee." In order to apply for CDBG-PLNG funds to partially fund the required Comprehensive Plan update, the City must meet specific timing requirements. The application cycle for CDBG-PF and CDBG-PLNG funds is three (3) years. By waiving the requirement for a Committee of the Whole review, this would allow staff to place the required approvals directly to the Council agenda and increase the City's chances of submitting a CDBG-PLNG application within the 2025 application year rather than wait until 2026. In doing so, the City would be eligible to apply for CDBG funds again a year sooner than if we wait until 2026. The Mayor has agreed to this recommendation per Chapter 51.

STATEMENT OF CONFORMANCE WITH COMPREHENSIVE PLAN: The Comprehensive Plan is the overarching long-term guiding document for the City. City staff would like to update the City's Comprehensive Plan in 2026 because the current plan is close to ten years old. Comprehensive Plans require periodic updating in order to ensure their relevance in guiding the City long term.

SUMMARY STATEMENT:

The City is working on the required update of the Comprehensive Plan and staff are hoping to do the update in 2026. Staff have identified Community Development Block Grant-Planning (CDBG-PLNG) funds as a potential funding source for the plan update. If awarded, the City would invest $1 of funding for every $2 of CDBG funds awarded.

In order to apply for CDBG funds, federal requirements stipulate that the City adopt a Citizen Participation Plan and hold a public hearing as part of the application process. Since the November 18 and December 9, 2025 Council meetings are the only remaining Council meetings of the year, staff is requesting that the Council review and adopt the revised Citizen Participation Plan. The Citizen Participation Plan was previously adopted for the CDBG-Public Facilities application that was submitted for the 13th Avenue East project. The only proposed change to the plan is to allow the City to provide notice of a required public hearing by either a Class II meeting notice or a 2-week/14-day notice. By allowing for a 14-day notice the revised plan would allow for a slightly shorter timeframe for public hearing notices.

Staff requests that the Council consider and approve the proposed resolution to adopt the Citizen Participation Plan. If approved at the November 18, 2025 Council meeting, the Public Hearing required for the application process could occur during the December 9, 2025 Council meeting, allowing for the submission of the CDBG-PLNG grant application within the 2025 year. CDBG-PF and CDBG-PLNG applications cycles are three (3) year cycles, so applying in 2025 would allow the City to apply for these types of funds again a year earlier than if the City waits until 2026.

RESOLUTION No. 17862

CITY OF ASHLAND RESOLUTION TO ADOPT A CITIZEN PARTICIPATION PLAN AS REQUIRED FOR THE SUBMISSION OF A COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) APPLICATION FOR THE 2026 COMPREHENSIVE PLAN UPDATE

WHEREAS, the City of Ashland has applied for a Community Development Block Grant (CDBG); and

WHEREAS, the State of Wisconsin Department of Administration (DOA) and the U.S. Department of Housing and Urban Development (HUD) require recipients of Community Development Block Grant (CDBG) monies to have in place a Citizen Participation Plan; and

WHEREAS, the Citizen Participation Plan shall encourage citizen participation (especially by persons of low and moderate income (LMI)), provide citizens reasonable and timely access to local meetings and information, provide for technical assistance, provide for public hearings, provide for complaint procedures, and accommodate non-English speaking residents; and

WHEREAS, the City of Ashland has prepared and publicly reviewed a Citizen Participation Plan, as attached to this resolution.

NOW, THEREFORE, BE IT RESOLVED, that the City Council of the City of Ashland officially adopts the Citizen Participation Plan.

ADOPTED on this 18th day of November 2025.

x	Mayor	11/ 18 /2025
Matthew Mac Kenzie, Mayor		

ATTEST:

x	City Clerk	11/ 18 /2025
Denise Oliphant, City Clerk		

City of Ashland

Citizen Participation Plan for the Community Development Block Grant (CDBG) Program

PURPOSE

In order for the CDBG Program to operate effectively, and to address the needs of the citizens of the City of Ashland the entire population must be kept informed. The decision-making process must be open and consistent with State and Federal regulations. To accomplish this, the following plan will be followed:

PROGRAM OVERSIGHT

1. The City of Ashland shall create a Citizen Participation Committee, members of which shall be appointed by the Chief Elected Official and confirmed by the City of Ashland. This Committee shall be responsible for implementation of the Citizen Participation Plan (CPP), as well as offering guidance in preparation of the grant application. The City of Ashland shall oversee the preparation of the Community Development Block Grant (CDBG) grant application.

2. To insure responsiveness to the needs of its citizens, the City of Ashland shall provide for and encourage citizen participation. Particular emphasis shall be given to participation by persons of low- to- moderate income (LMI).

CITIZEN PARTICIPATION

1. The City of Ashland shall establish a committee composed of persons representative of the City's demographics. This committee must include at least one LMI person.

   The committee members should also include representatives from the local government, real estate, banking and labor communities whenever possible. This committee shall assume responsibility for coordinating all required elements of the Citizen Participation Plan. All committee members must be residents of the City of Ashland.

NOTICE OF HEARINGS

1. Official notice of hearings will be by public notice in the *Ashland Daily Press* as a 2-week (14 days) or class 2 notice prior to the hearing date. In addition, the public notice shall be posted at the City of Ashland's City Hall. These notices will include the time, place and date of meetings, as well as a brief agenda.

2. All notifications of meetings and available assistance must be worded in such a way as to encourage LMI participation. In addition, all meeting announcements shall include where, and during what time, information and records relating to the proposed and actual use of funds may be found.

REQUIRED PUBLIC HEARINGS

Public hearings shall be held to obtain citizen views and to enable them to respond to proposals at all stages of the CDBG Program, including the development of needs, the review of proposed activities and the review of program performance. Hearings shall be held after adequate notice, at times and locations convenient to potential or actual beneficiaries and with accommodations for the handicapped, and, if needed, for non-English speaking persons.

1. The first hearing will receive citizens' views and provide an explanation of:

    a. Community development needs, objectives, and strategies.
    b. The CDBG program including goals, objectives, application process, amount of funds available, timetable, eligible activities, etc.

2. The second hearing will receive citizens' views and provide a review of the performance of the funded activities.

3. The first public hearing shall be held during the development of the application for funds.

4. The second public hearing shall be held during the implementation of the program. If the project includes construction, demolition, and/or structural rehabilitation activities, then the second hearing must be held after construction, demolition, and/or rehabilitation has begun and is in progress.

5. The City of Ashland will attempt to have at least one of the public hearings in the service area.

PROGRAM INFORMATION, FILES, and ASSISTANCE

1. Technical assistance will be provided to any citizen who requests information about program requirements. Assistance with the application process will be provided by City of Ashland staff in the Community Development Department. An Ashland staff member will meet with citizens on request.

2. The City of Ashland will maintain, in the City Hall, a record of all citizen participation efforts including minutes of meetings and copies of notices.

3. Citizens will be invited to make proposals regarding the application. If suitable proposals are submitted in writing, a written response will be provided within 15 days. Every effort will be made to respond to all proposals prior to the final action on the subject.

4. Citizens may petition or request in writing assistance or changes. The City of Ashland staff will respond to all such requests within 15 days after the City Council has met to discuss the request.

COMPLAINTS

The City of Ashland will handle citizen complaints about the program in a timely manner. By federal regulation the City will respond in writing to all written letters of complaint within 15 days after receipt of the complaint. The nature and disposition of verbal complaints will be reported in a complaint log. The first contact for complaints should be made to the City Clerk.

In addition to the above procedure, any citizen wishing to object may complain directly to the following address:

Attention: Executive Staff Assistant
Wisconsin Department of Administration
Division of Energy, Housing and Community Resources
P.O. Box 7970
Madison, WI 53707-7970

Written complaints should contain the following information and should be as specific as possible when describing:

1) The Program area being referenced: Community Development Block Grants for Community Development (CDBG–PF)
2) The event resulting in the complaint;
3) The dates, details, and reason for the complaint; along with
4) The complainant's name, address, and telephone number.

ACCOMMODATIONS

The City of Ashland will respond to residents' requests for reasonable accommodations to participate in CDBG public hearings in accordance with state and federal laws; and include instructions for making accommodation requests in hearing notices.

NON-ENGLISH SPEAKING PERSONS

The City of Ashland will regularly review the demographic data of the municipality and survey a CDBG project area and/or service area if deemed necessary to identify non-English speaking persons; and will take steps to assure them equal opportunity in the citizen participation process.

Ref: 2025-245

COUNCIL AGENDA: 12.A. (11/18/2025)

SUBJECT: **Consider a City of Ashland Resolution Authorizing to Submit a Community Development Block - Planning Grant (CDBG-PLNG) Application for the 2026 Comprehensive Plan Update *(Planning and Development)* Roll**

RECOMMENDATION: Approval

DEPARTMENT OF ORIGIN: Planning & Development

CLEARANCES: Planning and Development Director

EXHIBITS: 1. Proposed Resolution No. 17863

EXPENDITURES REQUIRED: None

AMOUNT BUDGETED: Planning and Development

APPROPRIATION REQUIRED: $25,000

TREASURER'S CERTIFICATE: N/A

COMPLIANCE WITH CHAPTER 51: Under Ordinance 51 the City Clerk has authorized the Planning and Development Director to place this item on the November 18, 2025 Council agenda in tandem with the other items required as part of the proposed application for CDBG-Planning funds (CDBG-PLNG) to help cover some costs of the 2026 Comprehensive Plan update.

STATEMENT OF CONFORMANCE WITH COMPREHENSIVE PLAN: The City's Comprehensive Plan is the overarching long-term guiding plan for the City. The plan requires updating every ten years to ensure that it remains relevant long-term. The current Comprehensive Plan was adopted in 2017 so staff recommends beginning the ten-year update process now to complete the update of the plan by the ten-year mark.

SUMMARY STATEMENT:

The current Comprehensive Plan was adopted in 2017 and will be ten years old in 2027. Staff recommends beginning the required ten-year update process now to ensure the plan's continued relevance as a guiding document into the future. The City budgeted $25,000 of City funds towards the Plan update for 2026.

Staff identified Community Development Block Grant-Planning (CDBG-PLNG) funding administered through the Wisconsin Department of Administration as a potential funding source to help cover the remaining cost of the plan update. CDBG-PLNG funds require $1 of matching funds for every $2 of CDBG funds. Staff is working with a consultant on preparing an application for submission to the WI DOA for CDBG-PLNG funds to assist with the project.

Staff requests Council approval to apply for CDBG-PLNG funds. This is a required part of the application process and in order to submit an application in 2025, staff has placed the required authorizing resolution on the November 18, 2025 Council agenda for consideration.

RESOLUTION No. 17863

CITY OF ASHLAND RESOLUTION AUTHORIZING TO SUBMIT A COMMUNITY DEVELOPMENT BLOCK - PLANNING GRANT (CDBG-PLNG) APPLICATION FOR THE 2026 COMPREHENSIVE PLAN UPDATE

WHEREAS, federal monies are available under the CDBG Annual Planning Program competition, administered by the State of Wisconsin Department of Administration (DOA) Division of Energy, Housing and Community Resources (DEHCR), for the purpose of developing an updated Comprehensive Plan through the CDGB-PLNG Program for the City of Ashland; and

WHEREAS, after public meeting and due consideration, the City Council has recommended that an application be submitted to DOA for the following project:

Comprehensive Plan Update

WHEREAS, it is necessary for the City Council to approve the preparation and filing of an application for the City to receive funds from this program; and

WHEREAS, the City Council has reviewed the need for the proposed project and the benefit(s) to be gained there from.

NOW, THEREFORE, BE IT RESOLVED, that the City of Council does hereby approve and authorize the preparation and filing of an application for the above-named project; and that the Mayor is hereby authorized to sign all necessary documents on behalf of the City; and that authority is hereby granted to City Council to take the necessary steps to prepare and file the application under this program in accordance with this resolution.

APPROVED: November 18, 2025

_____
Charlie Ortman, Council President

ATTEST:

_____
Denise Oliphant, City Clerk

_____
Matthew Mac Kenzie, Mayor

APPROVED AS TO FORM:

_____
Tyler W. Wickman, City Attorney

Ref: 2025-246

COUNCIL AGENDA:
12.B. (11/18/2025)

SUBJECT: **Consider a City of Ashland Resolution Providing a Guarantee of Match Funds for the 2025 Community Development Block Grant Planning (CDBG PLNG) Application Related to the City of Ashland's Participation in the Community Development Block Grant (CDBG) Program *(Planning and Development)* Roll**

RECOMMENDATION: Approval

DEPARTMENT OF ORIGIN: Planning & Development

CLEARANCES: Planning and Development Director

EXHIBITS:
1. Proposed Resolution No. 17864
2. Council Approved 2025 Special Revenue Funds

EXPENDITURES REQUIRED: $25,000

AMOUNT BUDGETED: $25,000

APPROPRIATION REQUIRED: $ 0

TREASURER'S CERTIFICATE: N/A

COMPLIANCE WITH CHAPTER 51: City staff have discussed the required Comprehensive Plan update since last year. Chapter 51 allows items with the Mayor's and Clerk's approval to go onto a Council agenda due to timeliness requirements. Staff proposes submitting an application for CDBG-PLNG funds in 2025 to help fund the 2026 Comprehensive Plan update. The City Clerk has authorized the Planning and Development Director to place this item on the November 18, 2025 Council agenda in tandem with the other Comprehensive Plan CDBG-PLNG related items.

STATEMENT OF CONFORMANCE WITH COMPREHENSIVE PLAN:

SUMMARY STATEMENT:

The City's Comprehensive Plan is nearing ten years old and requires updating to remain current. The Comprehensive Plan is the long-term guiding plan for the City. Staff have identified CDBG-PLNG funds through the WI Department of Administration (DOA) as a potential funding source to help fund the 2026 Comprehensive Plan update. The CDBG-PLNG program requires a local match of $1 for every $2 of CDBG dollars awarded.

In order to apply for CDBG-PLNG funds, a community must demonstrate that they have matching funds available. The City has budgeted $25,000 of funding for the Comprehensive Plan update. Staff is requesting approval of the included resolution committing $25,000 of City funding as a match required to apply for CDBG funding.

RESOLUTION No. 17864

CITY OF ASHLAND RESOLUTION PROVIDING A GUARANTEE OF MATCH FUNDS FOR THE 2025 COMMUNITY DEVELOPMENT BLOCK GRANT PLANNING (CDBG PLNG) APPLICATION RELATED TO THE CITY OF ASHLAND'S PARTICIPATION IN THE COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) PROGRAM

WHEREAS, federal monies are available under the CDBG Planning Continuous Application, administered by the State of Wisconsin Department of Administration, for the purpose of pursuing planning that serves the community and public good; and

WHEREAS, the City Council of the City of Ashland has authorized the submission of a CDBG Planning] Application to the State of Wisconsin for the following project: Comprehensive Plan Updates; and

WHEREAS, an adequate local financial match must be provided for the proposed CDBG Planning] project by the City of Ashland.

NOW, THEREFORE, BE IT RESOLVED, that the City of Ashland does hereby authorize the commitment of match funds to be used as outlined in the CDBG application, for the match amount of $21,166.67, from the following secured source(s): City Budget 2025 Fund 245. The governing body of the City of Ashland has authorized the above resolution to commit match and certify match funds secured for the CDBG project referenced within the resolution.

APPROVED: November 18, 2025

_____
Charlie Ortman, Council President

ATTEST:

_____
Denise Oliphant, City Clerk

_____
Matthew Mac Kenzie, Mayor

APPROVED AS TO FORM:

_____
Tyler W. Wickman, City Attorney

Division of Energy, Housing and Community Resources (DEHCR)
Community Development Block Grant (CDBG) Program

CDBG PROJECT BUDGET FORM

For CDBG Application

CDBG PROGRAM: PLNG

GRANTEE: City of Ashland DATE: 12 / 9 / 2025

ACTIVITY	CDBG FUNDS	MATCH FUNDS	TOTAL COSTS (by Activity)
Acquisition - Land	$ -	$ -	$ -
Acquisition - Building(s)	$ -	$ -	$ -
Building Improvements	$ -	$ -	$ -
Center/Facility Construction	$ -	$ -	$ -
Clearance - Site	$ -	$ -	$ -
Curb and Gutter	$ -	$ -	$ -
Electrical System Improvements	$ -	$ -	$ -
Environmental Remediation	$ -	$ -	$ -
Equipment	$ -	$ -	$ -
Fire Station	$ -	$ -	$ -
Relocation	$ -	$ -	$ -
Sanitary Sewer	$ -	$ -	$ -
Storm Sewer	$ -	$ -	$ -
Street(s)/Sidewalk(s)	$ -	$ -	$ -
Wastewater Treatment Facility	$ -	$ -	$ -
Water	$ -	$ -	$ -
Fixtures	$ -	$ -	$ -
Furnishings *(Allowed as Match ONLY)**	$ -	$ -	$ -
Other (Specify): Planning Services	$ 42,333.33	$ 17,666.67	$ 60,000.00
Architecture/Engineering *(Allowed as Match ONLY for CDBG-PF)**	$ -	$ -	$ -
Grant Administration**	$ -	$ 3,500.00	$ 3,500.00
Sub-Total(s):	$ 42,333.33	$ 21,166.67	**$ 63,500.00**

**CDBG-PF Only: Refer CDBG-PF Application Instructions for guidance on claiming pre-application A/E costs as Match.*
***Refer to CDBG Implementation Handbook and Application Instructions for limits and restrictions for using CDBG funds for Administration.*

Continued on the next page.

Division of Energy, Housing and Community Resources (DEHCR)
Community Development Block Grant (CDBG) Program

CDBG Program: PLNG

GRANTEE: City of Ashland

DATE: 12 / 9 / 2025

MATCH COMMITTED & SECURED:

List all match funding committed and secured for the proposed project.

The Applicant must have 100% of the match required for the project committed and secured at the time of application.

Source:	City Budget	Amount:	$ 21,166.67
Source:		Amount:	$ -
Source:		Amount:	$ -
Source:		Amount:	$ -
Source:		Amount:	$ -

OTHER POTENTIAL MATCH SOURCES:

Disclose any potential match sources (if secured in the future) that may be used in lieu of the secured and committed match source(s) listed above for the project.

Source:		Amount:	$ -
Source:		Amount:	$ -
Source:		Amount:	$ -
Source:		Amount:	$ -
Source:		Amount:	$ -

The UGLG must submit the Authorizing Resolution to Commit Match & Certification of Match Secured form with the CDBG Application. Documentation that verifies all matching funds needed to complete the project have been secured for the project must be kept on file, and provided to DEHCR only upon request. The UGLG is not eligible for CDBG funding if the required authorizing resolution for match is not submitted. Refer to the CDBG Application Instructions for additional information and guidance.

All project costs must be recorded on this form and included on the detailed itemization of project costs that must accompany this form. This includes grant administration, engineering, acquisition services, and any other professional services that will be provided by a 3rd party (rather than the UGLG's own employees), regardless of whether they will be paid with CDBG or matching funds. Omission may render the application incomplete.

Does the UGLG anticipate using CDBG funds to pay for Grant Administration or any other professional services associated with this project?

☐ Yes — ***If YES, the services must be procured using a process that complies with State and Federal CDBG requirements set forth in Chapter 3 of the CDBG Implementation Handbook and the UGLG's local procurement policy.***

☒ No — ***If NO, the services must be secured using a process that complies with the UGLG's local procurement policy.***

City of Ashland
2025 Special Revenue Funds - Budget Summary

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

Ref: 2025-247

COUNCIL AGENDA: 12.C. (11/18/2025)

SUBJECT: Consider to Submit an Application to Fieldprint to Implement Digital Fingerprinting through the Clerk's Office *(Clerk)* Voice

RECOMMENDATION: Approval

DEPARTMENT OF ORIGIN: City Clerk

CLEARANCES: Mayor, Administrator

EXHIBITS: 1. Fieldprint Inc. Application

EXPENDITURES REQUIRED: $0

AMOUNT BUDGETED: $0

APPROPRIATION REQUIRED: $0

TREASURER'S CERTIFICATE: The Treasurer's Office has certified on November 13, 2025, that Fieldprint, Inc. is in compliance with the provisions of Ordinance 923.10 Ashland City Ordinances.

COMPLIANCE WITH CHAPTER 51: Section 51.26 (b) of Chapter 51, Ashland City Ordinances, permits the Mayor and/or Clerk to schedule items directly for Council action. The Mayor and/or City Clerk have chosen to direct this item directly to Council pursuant to the authority granted to them in Chapter 51, Ashland City Ordinances.

STATEMENT OF CONFORMANCE WITH COMPREHENSIVE PLAN:

SUMMARY STATEMENT:

Fieldprint Inc. is a third-party service provider specializing in fingerprinting and background checks. It is commonly used by government agencies, private organizations, and employers to facilitate secure and efficient fingerprint collection for various purposes, such as FBI

background checks, employment screening, and compliance with regulatory requirements.

Fieldprint offers a network of fingerprinting locations, making it accessible for individuals who may not be near government offices like USAccess centers. Once fingerprints are collected through Fieldprint, they can be submitted to multiple agencies, streamlining the process for applicants and organizations. This service is particularly valued for its convenience, as it allows for more appointment availability and faster processing compared to traditional methods.

The Ashland Area Development Corporation offered Fieldprinting, hosting approximately 30 appointments on average per month. Upon hearing that AADC discontinued Fieldprinting due to staffing shortages, the Clerk researched the potential of continuing this service for the community at City Hall. Revenues for the Clerk's office will not be noticeable at around $5.00 per appointment on average, but the service had shown to be an important resource for the City and surrounding community during AADC's tenure.

Requirements for City staff will include a background check and training. Staff will not be handling payments or appointments as these are done directly with Fieldprint.

Docusign Envelope ID: 054026D7-CC44-4497-BB45-A55131C90336

Due Diligence Fieldprint® Station Owner Application
Fieldprint Equipment Corp.

(Please attach additional sheets to fully respond if needed)

Business Information:

Legal Business Name: _____ **D/B/A if applicable** _____

Business Street Address: _____

City _____ **State** _____ **Zip** _____

Primary business owner: Full Name _____ City Clerk
Name/Title

Primary Business Owner Contact Email: _____

Other Business Owner(s):

_____ _____
Name/Title Name/Title

_____ _____
Name/Title Name/Title

Business Telephone: _____ **Fax No.:** _____

General Business Email (if any): _____

Federal Employer ID# _____ **Dun & Bradstreet # (if available)** _____

State/Date of Incorporation/formation: _____ **Name of Parent Company, if any** _____

Business Website Address: WWW. _____

1. Describe the business services provided: _____
2. How long have you owned this business? _____
3. How many managers operate the store? _____ How many employees do you have? _____
4. Do you own or manage any other business? If so, please provide type of business and location:
   _____
5. Is there any reason, legal or otherwise, that may prevent any individual at the business or the business from collecting, administering or working with fingerprints and/or with any government entity? ☐ **Yes** ☐ **No**
   If yes, please explain:

_____

I certify that all statements, answers and information given as a part this application process are accurate to the best of my knowledge. I understand that giving false and/or misleading information may be cause for rejection of this application or revocation of subsequent registration as a Fieldprint® Station services. I further certify that I am duly authorized to sign this application as the lawful representative of the business.

Date: _____

_____
Signature

Denise Oliphant City Clerk
Print Name/Title

Owner / Applicant Information *(this information is treated as confidential and used for evaluation and background screening purposes only)*

Full Name (Print): Denise Oliphant Title: City Clerk

Aliases, if any: _____

Home Address: Street _____ City _____

State _____ Zip/Postal Code _____

List all Residence Addresses in Past Seven Years (attach additional sheets if necessary)

_____

_____

Social Security No: _____ *Date of Birth: _____

Race: _____

Home Telephone: ( ) _____ Work Telephone: ( ) _____

Have you ever been convicted of a crime? ☒ Yes ☐ No
If yes, please provide explanation:

_____

_____

*** - Date of Birth required for background investigation purposes only, and will be used for no other purposes.**

**** - Race is required for statistical purposes only and is not used in consideration for placement of workstation.**

Docusign Envelope ID: 054026D7-CC44-4497-BB45-A55131C90336

BACKGROUND SCREENING DISCLOSURE FORM

[EACH BUSINESS OWNER MUST COMPLETE THIS DISCLOSURE]

Please be advised that a consumer report may be obtained on you for employment purposes (which includes independent contractors under the Fair Credit Reporting Act (FCRA)).

Consumer reports may be obtained at any time after the company receives your written authorization, including during the hiring process; and, during any subsequent period of employment you may have with the company, where permitted by law.

Under the FCRA, consumer reports include any written, oral or other communication of information by a consumer reporting agency bearing on your credit worthiness, credit standing, credit capacity, character, general reputation, personal characteristics, or mode of living that is used or is expected to be used for employment purposes. Consumer reports may include credit reports, criminal records and driving records, among other forms of information obtained from private and public record sources. **Credit information will not be checked.**

By signing below, I acknowledge that I have read the above.

Date: _____ Signature of Applicant: _____

Print Full Name: Denise Oliphant

[LEAVE THIS AREA BLANK]

STATE DISCLOSURES

Please be advised that a consumer report and/or investigative consumer report may be obtained on you for employment purposes. The consumer reporting agency that may provide the company with your report is:

Truescreen, Inc.
P.O. Box 541
Southampton, PA 18966
Telephone: (800) 260-1680
www.truescreen.com

Truescreen's privacy practices with respect to the preparation and processing of consumer reports and/or investigative consumer reports may be found at http://www.truescreen.com/privacy-policy/.

For Maine Applicants & Residents
Upon request, you will be informed whether or not an investigative consumer report was requested, and if such a report was requested, the name and address of the consumer reporting agency furnishing the report. You may request and receive from us, within 5 business days of our receipt of your request, the name, address and telephone number of the nearest unit designated to handle inquiries for the consumer reporting agency issuing an investigative consumer report concerning you. You also have the right, under Maine law, to request and promptly receive from all such agencies copies of any reports.

For Massachusetts Applicants & Residents
You have the right, upon request, to know whether the company ordered an investigative consumer report about you. You also have the right to ask the consumer reporting agency for a copy of any such report.

For Minnesota Applicants & Residents
You have the right in most circumstances to submit a written request to the consumer reporting agency for a complete and accurate disclosure of the nature and scope of any consumer report the company ordered about you. The consumer reporting agency must provide you with this disclosure within five (5) business days after its receipt of your request or the report was requested by the company, whichever date is later. If an investigative consumer report is obtained, such a report may include information obtained through personal interviews regarding your character, general reputation, personal characteristics, or mode of living.

For New Jersey Applicants & Residents
You have the right to submit a request to the consumer reporting agency for a copy of any investigative consumer report the company ordered about you.

For New York Applicants & Residents
You have the right, upon written request, to be informed of whether or not a consumer report and/or investigative consumer report was requested. If a consumer report is requested, you will be provided with the name and address of the consumer reporting agency furnishing the report.

For Washington Applicants & Residents
If we request an investigative consumer report, you have the right, upon written request made within a reasonable period of time, to receive from us a complete and accurate disclosure of the nature and scope of the investigation. You are entitled to this disclosure within five business days after the date your request is received or we ordered the report, whichever is later. You have the right to request from the consumer reporting agency a summary of your rights and remedies under state law.

California, Minnesota, and Oklahoma Applicants & Residents:

You have the right to receive a free copy of your background report. Please check this box if you would like a free copy of your report: ☐

CALIFORNIA DISCLOSURE DOCUMENT

The company may order an investigative consumer report on you in connection with your employment application, and if you are hired, or if you already work for the company, may order additional such reports on you for employment purposes.

Such reports may contain information about your character, general reputation, personal characteristics, and mode of living. With respect to any investigative consumer report, the Company may investigate the information contained in your

employment application and other background information about you, which may include information concerning your employment and earnings history, education, credit history, motor vehicle history, criminal history, military service, and professional credentials and licenses.

The consumer reporting agency ("CRA"), **TRUESCREEN, INC.**, will prepare the investigative consumer report for the company. The CRA's address is **P.O. Box 541, Southampton, PA 18966** and can be reached at **(800) 260-1680**. The privacy policies for the CRA can be found at its Web site: **http://www.truescreen.com/privacy-policy/.**

SUMMARY OF RIGHTS UNDER CIVIL CODE SECTION 1786.22

(a) An investigative consumer reporting agency shall supply files and information required under Section 1786.10 during normal business hours and on reasonable notice.

(b) Files maintained on a consumer shall be made available for the consumer's visual inspection, as follows:

(1) In person, if he or she appears in person and furnishes proper identification. A copy of his or her file shall also be available to the consumer for a fee not to exceed the actual costs of duplication services provided.

(2) By certified mail, if he or she makes a written request, with proper identification, for copies to be sent to a specified addressee. Investigative consumer reporting agencies complying with requests for certified mailings under this section shall not be liable for disclosures to third parties caused by mishandling of mail after such mailings leave the investigative consumer reporting agencies.

(3) A summary of all information contained in files on a consumer and required to be provided by Section 1786.10 shall be provided by telephone, if the consumer has made a written request, with proper identification for telephone disclosure, and the toll charge, if any, for the telephone call is prepaid by or charged directly to the consumer.

(c) The term "proper identification" as used in subdivision (b) shall mean that information generally deemed sufficient to identify a person. Such information includes documents such as a valid driver's license, social security account number, military identification card, and credit cards. Only if the consumer is unable to reasonably identify himself or herself with the information described above, may an investigative consumer reporting agency require additional information concerning the consumer's employment and personal or family history in order to verify his or her identity.

(d) The investigative consumer reporting agency shall provide trained personnel to explain to the consumer any information furnished him or her pursuant to Section 1786.10.

(e) The investigative consumer reporting agency shall provide a written explanation of any coded information contained in files maintained on a consumer. This written explanation shall be distributed whenever a file is provided to a consumer for visual inspection as required under Section 1786.22.

(f) The consumer shall be permitted to be accompanied by one other person of his or her choosing, who shall furnish reasonable identification. An investigative consumer reporting agency may require the consumer to furnish a written statement granting permission to the consumer reporting agency to discuss the consumer's file in such person's presence.

BACKGROUND SCREENING AUTHORIZATION FORM

[EACH BUSINESS OWNER MUST COMPLETE THIS DISCLOSURE]

Please be advised that we may also obtain an ***investigative consumer report*** including information as to your character, general reputation, personal characteristics, and mode of living. This information may be obtained by contacting and/or conducting personal interviews with your present and previous employers or references supplied by you. Please be advised that you have the right to request, in writing, within a reasonable time, that we make a complete and accurate disclosure of the nature and scope of the investigation requested.

Additional information concerning the Fair Credit Reporting Act, 15 U.S.C. § 1681 et seq., is available at the Federal Trade Commission's web site (http://www.ftc.gov). For more information, including information about additional rights, go to www.consumerfinance.gov/ or write to: Consumer Financial Protection Bureau, PO Box 4503, Iowa City, IA 52244.

By signing below, I hereby authorize the company to obtain a consumer report and/or an investigative consumer report on me, and further authorize all entities having information necessary to complete a consumer report and/or investigative consumer report on me to release such information to the company or any of its affiliates or carriers, including: present and former employers; personal references; criminal justice agencies; law enforcement and all other federal, state and local agencies; federal, state and local courts; the military; departments of motor vehicles and motor vehicle records agencies; schools and learning institutions; licensing agencies; and credit bureaus and credit reporting agencies.

By signing below, I acknowledge the information that can be disclosed to the consumer reporting agency, if and only as allowed by law, includes information concerning my employment and earnings history, education, credit history, motor vehicle history, criminal history, military service, and professional credentials and licenses.

By signing below, I acknowledge and agree that this Background Screening Authorization Form shall remain valid and in effect during the term of my contract and/or employment, subject to applicable laws, and authorize the company to obtain a consumer report and/or an investigative consumer report on me during the hiring process as well as at any time during the term of my employment and/or contract, where permitted by law.

Date: _____ Signature of Applicant: _____

Print Full Name: Denise Oliphant

Docusign Envelope ID: 054026D7-CC44-4497-BB45-A55131C90336

Para información en español, visite www.consumerfinance.gov/learnmore o escribe al Consumer Financial Protection Bureau, 1700 G Street N.W., Washington, DC 20552.

A Summary of Your Rights Under the Fair Credit Reporting Act

The federal Fair Credit Reporting Act (FCRA) promotes the accuracy, fairness, and privacy of information in the files of consumer reporting agencies. There are many types of consumer reporting agencies, including credit bureaus and specialty agencies (such as agencies that sell information about check writing histories, medical records, and rental history records). Here is a summary of your major rights under FCRA. **For more information, including information about additional rights, go to www.consumerfinance.gov/learnmore or write to: Consumer Financial Protection Bureau, 1700 G Street NW, Washington, DC 20552.**

- **You must be told if information in your file has been used against you.** Anyone who uses a credit report or another type of consumer report to deny your application for credit, insurance, or employment – or to take another adverse action against you – must tell you, and must give you the name, address, and phone number of the agency that provided the information.

- **You have the right to know what is in your file.** You may request and obtain all the information about you in the files of a consumer reporting agency (your "file disclosure"). You will be required to provide proper identification, which may include your Social Security number. In many cases, the disclosure will be free. You are entitled to a free file disclosure if:

  - a person has taken adverse action against you because of information in your credit report;
  - you are the victim of identity theft and place a fraud alert in your file;
  - your file contains inaccurate information as a result of fraud;
  - you are on public assistance;
  - you are unemployed but expect to apply for employment within 60 days.

  In addition, all consumers are entitled to one free disclosure every 12 months upon request from each nationwide credit bureau and from nationwide specialty consumer reporting agencies. See www.consumerfinance.gov/learnmore for additional information.

- **You have the right to ask for a credit score.** Credit scores are numerical summaries of your credit-worthiness based on information from credit bureaus. You may request a credit score from consumer reporting agencies that create scores or distribute scores used in residential real property loans, but you will have to pay for it. In some mortgage transactions, you will receive credit score information for free from the mortgage lender.

- **You have the right to dispute incomplete or inaccurate information.** If you identify information in your file that is incomplete or inaccurate, and report it to the consumer reporting agency, the agency must investigate unless your dispute is frivolous. See www.consumerfinance.gov/learnmore for an explanation of dispute procedures.

- **Consumer reporting agencies must correct or delete inaccurate, incomplete, or unverifiable information.** Inaccurate, incomplete, or unverifiable information must be removed or corrected, usually within 30 days. However, a consumer reporting agency may continue to report information it has verified as accurate.

- **Consumer reporting agencies may not report outdated negative information.** In most cases, a consumer reporting agency may not report negative information that is more than seven years old, or bankruptcies that are more than 10 years old.

- **Access to your file is limited.** A consumer reporting agency may provide information about you only to people with a valid need – usually to consider an application with a creditor, insurer, employer, landlord, or other business. The FCRA specifies those with a valid need for access.

- **You must give your consent for reports to be provided to employers.** A consumer reporting agency may not give out information about you to your employer, or a potential employer, without your written consent given to the employer. Written consent generally is not required in the trucking industry. For more information, go to www.consumerfinance.gov/learnmore.

- **You may limit "prescreened" offers of credit and insurance you get based on information in your credit report.** Unsolicited "prescreened" offers for credit and insurance must include a toll-free phone number you can call if you choose to remove your name and address from the lists these offers are based on. You may opt out with the nationwide credit bureaus at 1-888-567-8688.

- The following FCRA right applies with respect to nationwide consumer reporting agencies:

  CONSUMERS HAVE THE RIGHT TO OBTAIN A SECURITY FREEZE

  You have a right to place a "security freeze" on your credit report, which will prohibit a consumer reporting agency from releasing information in your credit report without your express authorization. The security freeze is designed to prevent credit, loans, and services from being approved in your name without your consent. However, you should be aware that using a security freeze to take control over who gets access to the personal and financial information in your credit report may delay, interfere with, or prohibit the timely approval of any subsequent request or application you make regarding a new loan, credit, mortgage, or any other account involving the extension of credit.

  As an alternative to a security freeze, you have the right to place an initial or extended fraud alert on your credit file at no cost. An initial fraud alert is a 1-year alert that is placed on a consumer's credit file. Upon seeing a fraud alert display on a consumer's credit file, a business is required to take steps to verify the consumer's identity before extending new credit. If you are a victim of identity theft, you are entitled to an extended fraud alert, which is a fraud alert lasting 7 years.

  A security freeze does not apply to a person or entity, or its affiliates, or collection agencies acting on behalf of the person or entity, with which you have an existing account that requests information in your credit report for the purposes of reviewing or collecting the account. Reviewing the account includes activities related to account maintenance, monitoring, credit line increases, and account upgrades and enhancements.

- **You may seek damages from violators.** If a consumer reporting agency, or, in some cases, a user of consumer reports or a furnisher of information to a consumer reporting agency violates the FCRA, you may be able to sue in state or federal court.

- **Identity theft victims and active duty military personnel have additional rights.** For more information, visit www.consumerfinance.gov/learnmore.

States may enforce the FCRA, and many states have their own consumer reporting laws. In some cases, you may have more rights under state law. For more information, contact your state or local consumer protection agency or your state Attorney General. For information about your federal rights, contact:

TYPE OF BUSINESS:	CONTACT:
1.a. Banks, savings associations, and credit unions with total assets of over $10 billion and their affiliates	a. Consumer Financial Protection Bureau 1700 G Street NW Washington, DC 20552
b. Such affiliates that are not banks, savings associations, or credit unions also should list, in addition to the CFPB:	b. Federal Trade Commission Consumer Response Center 600 Pennsylvania Avenue NW Washington, DC 20580 (877) 382-4357
2. To the extent not included in item 1 above: a. National banks, federal savings associations, and federal branches and federal agencies of foreign banks	a. Office of the Comptroller of the Currency Customer Assistance Group P.O. Box 53570 Houston, TX 77052
b. State member banks, branches and agencies of foreign banks (other than federal branches, federal agencies, and Insured State Branches of Foreign Banks), commercial lending companies owned or controlled by foreign banks, and organizations operating under section 25 or 25A of the Federal Reserve Act.	b. Federal Reserve Consumer Help Center P.O. Box 1200 Minneapolis, MN 55480
c. Nonmember Insured Banks, Insured State Branches of Foreign Banks, and insured state savings associations	c. Division of Depositor and Consumer Protection National Center for Consumer and Depositor Assistance Federal Deposit Insurance Corporation 1100 Walnut Street, Box #11 Kansas City, MO 64106
d. Federal Credit Unions	d. National Credit Union Administration Office of Consumer Financial Protection 1775 Duke Street Alexandria, VA 22314
3. Air carriers	Assistant General Counsel for Office of Aviation Consumer Protection Department of Transportation 1200 New Jersey Avenue SE Washington, DC 20590
4. Creditors Subject to the Surface Transportation Board	Office of Public Assistance, Governmental Affairs, and Compliance Surface Transportation Board 395 E Street SW Washington, DC 20423
5. Creditors Subject to the Packers and Stockyards Act, 1921	Nearest Packers and Stockyards Division Regional Office
6. Small Business Investment Companies	Associate Administrator, Office of Capital Access United States Small Business Administration 409 Third Street SW, Suite 8200 Washington, DC 20416
7. Brokers and Dealers	Securities and Exchange Commission 100 F Street NE Washington, DC 20549
8. Institutions that are members of the Farm Credit System	Farm Credit Administration 1501 Farm Credit Drive McLean, VA 22102-5090
9. Retailers, Finance Companies, and All Other Creditors Not Listed Above	Federal Trade Commission Consumer Response Center 600 Pennsylvania Avenue NW Washington, DC 20580 (877) 382-4357

Truescreen, Inc.
A Vertical Screen® Company
Attn: Consumer Disclosure
P.O. Box 541, Southampton, PA 18966
Toll-free phone – 800-260-1680

FIELDPRINT STATION SERVICES AGREEMENT

THIS FIELDPRINT STATION SERVICES AGREEMENT ("Agreement") is entered by and between Fieldprint Equipment Corp., a Delaware corporation ("Fieldprint"), with offices located 12000 Commerce Parkway, Suite 100, Mt. Laurel, NJ 08054 and the undersigned entity ("Company"). Company and Fieldprint are sometimes hereinafter individually referred to as a "Party" and collectively as the "Parties".

WHEREAS, Fieldprint desires to provide (1) fingerprint administration, (2) Remote I-9, and (3) identification photography services (collectively, "Fieldprint Services") to its clients, and others (the "Fieldprint Applicants") at Company's location(s) that will physically house Fieldprint's biometric products and services (collectively known as the "Fieldprint Station"); and

WHEREAS, Fieldprint desires Company to provide remote Form I-9 ("Employment Eligibility Verification") agent administration services ("I-9 Agent Services") on behalf of Fieldprint affiliates: Truescreen, Inc., Business Information Group, Inc. and Certiphi Screening, Inc., as set forth in **Addendum "A";** and

WHEREAS, Fieldprint desires Company to provide identification photography services as set forth in **Addendum "B"**; and

WHEREAS, Company desires to provide sufficient space and qualified personnel for the operation and use of the Fieldprint Station(s) by the Fieldprint Applicants at its Company's location(s) as set forth here in and, if applicable in **Schedule "A-1"** hereto, for the performance of the operation of the Fieldprint Services; and

WHEREAS, Fieldprint and Company wish to enter into an agreement pursuant to which Fieldprint will be authorized and permitted to install and operate its Fieldprint Station(s) at Company's location(s) for the Fieldprint Applicants; and

NOW, THEREFORE, in consideration of the promises hereinafter contained, the Parties covenant and agree as follows:

1. **Representations of Company**

   1.1 **Fieldprint Station Fingerprint Services**

   Company will provide services to Fieldprint, and Fieldprint will be responsible for certain obligations as described on **Exhibit "A"**.

2. **Audit and Customer Service Survey**

   2.1 **Quality Audit**

   Fieldprint, at its sole discretion, reserves the right to reasonably audit, with advance notice and without disruption to Company's business, Company's access to and use of the Confidential Personal Data, including Company's information systems' security features, physical site security, Fieldprint Services' operator's qualifications, training and knowledge, systems access controls and procedures, for the purpose of verifying Company's compliance with its obligations under this Section.

   2.2 **Customer Service Survey**

   Fieldprint shall periodically evaluate the customer service performance of Company, at its sole discretion, through the use of applicant surveys and/or "mystery shopper" services. Applicant surveys or "mystery shopper" visits may occur throughout the term of this Agreement and unsatisfactory results may be grounds for termination of this Agreement.

   2.3 **Professional Services and Anti-Discrimination**

   2.3.1 Company shall provide Fieldprint Station services in a professional and workmanlike manner consistent with Fieldprint requirements and applicable industry standards. All Fieldprint Applicants must be treated with the highest degree of courtesy, competence and professionalism.

   2.3.2 **Anti-Discrimination. Company will provide services to a wide variety of Applicants. Fieldprint values all Applicants as unique individuals. As such, we have a strict non-discrimination policy. Everyone should be treated equally regardless of race, sex, gender identification, sexual orientation, national origin, native language, religion, age, disability, marital status, citizenship, genetic information, pregnancy, or any other characteristic protected by law. Should an Applicant complain of discrimination by a Company Owner or Employee, every complaint will be appropriately investigated by Fieldprint. Should an Owner or Employee complain of discrimination by an Applicant, every complaint will be appropriately investigated by Fieldprint. Any form of discrimination against any**

Applicant and/or an Owner or Employee will not be tolerated and in the case of Owners or Employees may lead to termination of this contract and referral to law enforcement for review.

2.3.3 **Personal Protective Equipment (PPE).** During a pandemic or other emergency, PPE may be required to be worn by the public. For the protection of Applicants, it is **required** for Owners and Employees to wear PPE, including face masks, for the protection of the Applicants. The Company must follow CDC guidelines in a strong effort to mitigate the spread of any transmission of a virus or other diseases. Fieldprint reserves the right to terminate this contract if the Company is in violation of the PPE requirements.

2.4 **Personnel**

2.4.1 **Training**

Personnel who operate the Fieldprint Station shall undergo training through Fieldprint to proficiently understand the lawful operation of the Fieldprint Station.

2.4.2 **Background Screening**

All Company owners, officers, existing and prospective employees (temporary or permanent), shall undergo a background screen directly through Truescreen, Inc., a Vertical Screen company. Each Company owner, officer and employee shall review, complete and sign a Background Screening Authorization form for the processing of the background screening which is annexed to the Owner Application (provided separately).

Failure to comply with this requirement shall be considered a material breach of this agreement, and the Company, upon Fieldprint's discretion, may be requested (1) to cure the non-vetting of employees within three (3) days of Fieldprint's request and/or (2) Fieldprint may terminate the Agreement in accordance with Section 9.3 of this Agreement as an early termination, which carries a $1,500.00 penalty.

2.4.3 **Services Agreement (Background Screening)**

Immediately upon the submission and approval of the Fieldprint Station Owner Application, Company shall execute a Services Agreement with Fieldprint's affiliate, Truescreen, Inc., to enable the background screening services as required under 2.4.2. All personnel, including owners and officers of Company, shall be subject to periodic background screening during the term of this Agreement, at the discretion of Fieldprint.

2.4.4 **Disclosure of Arrests or Convictions**

Company personnel shall disclose to Fieldprint the incidence of any arrests or convictions during the term of this Agreement. Fieldprint, at its sole discretion, shall decide as to an arrest or conviction disqualify the individual from performing Fieldprint Station services.

2.5 **Business Existence and Non-Interference or Violation of Agreements**

2.5.1 **Property or Leasehold**

Company represents and warrants that it is able to enter into this Agreement without interference with, or violation of, any other agreement, including a franchise agreement or relationship, or property right or to any other legal requirement, including any lease or rental agreement or arrangement with its landlord, if any.

2.6 **No Right to Copy or Modify**

2.6.1 Company shall have no right to, and agrees that it shall not, copy or modify the software within the Fieldprint Station ("Fieldprint Station Software") nor shall Company create derivative works from the Fieldprint Station Software, attempt to alter, modify, decompile, disassemble or reverse engineer the Fieldprint Station Software.

2.7 **Ownership**

2.7.1 Company acknowledges and agrees that Fieldprint is and will remain the sole and exclusive owner of the Fieldprint Station and any and all intellectual property incorporated in the Fieldprint Station and of any corrections, modifications, updates, enhancements, and new or revised versions thereof, and of any subsequently derived and/or successor technologies developed therefrom.

2.7.2 Fieldprint shall be entitled to de-install and remove the Fieldprint Station from the Company's location or premises at any time. Fieldprint shall endeavor to provide Company with advance notice of the de-installation of the Fieldprint Station when possible.

2.8 **Use of Fieldprint Station**

Company shall use the Fieldprint Station and the Fieldprint Station Software only for its intended use in furtherance of the Fieldprint Services. Company is strictly prohibited from using the Fieldprint Station Software or any of the Fieldprint Station components, including but not limited to the computer and peripherals, and all other hardware, for any purpose whatsoever that is not connected to or in furtherance with the Fieldprint Services. Company shall never exchange, swap, sell, trade, discard or give the Fieldprint Station or the Fieldprint Station Software to any third party unless at the written request of Fieldprint.

2.9 **Servicemarks and Trademarks**

Neither Party shall use trademarks or trade names of the other nor its affiliates, nor those of providers or resellers associated with the Fieldprint Station services, in any manner except as previously authorized in writing; provided however, that the permitted use in **Exhibit "A"** shall be considered acceptable to the Parties. Both Parties shall discontinue use of any trademark or trade names and its affiliates immediately upon expiration or earlier termination of this Agreement.

2.10 **Legal Compliance**

The parties and their respective employees shall comply with the requirements of all applicable provisions of Federal and State laws or regulations, including consumer protection and privacy laws, pursuant to industry standards, and including, without limitation, all amendments to the respective laws, as now or as may become effective.

3. Fees, Expenses, Payments and Taxes

3.1 In consideration of the performance of the Fieldprint Station services, Fieldprint shall pay Company the fees (the "Fees") for such services according to the pricing schedule set forth in **Schedule "A"**.

3.2 Company shall collect from Fieldprint all Fees due for Fieldprint Station services provided to Fieldprint's Fieldprint Applicants for the previous month's actual usage.

3.3 Company shall provide to Fieldprint a completed Form W-9 "*Request for Taxpayer Identification Number and Certification*" to enable payment of invoices.

3.4 Company shall be solely responsible for the reporting and payment of all sales taxes and all other governmental taxes or charges on the fees collected by the Company in connection with the operation of the Fieldprint Station(s).

3.5 Company shall not request nor accept any payment of fees from the Fieldprint Applicant for any service related to the applicant appointment outside of the Fees set forth in this Agreement.

4. Relationship of Parties/Restrictive Covenant

4.1 The Parties agree that they are independent contractors. Each Party shall solely conduct and control its own services. The Parties are not to be considered an agent or an employee of the other Party for any purpose. Either Party shall not be entitled to any of the benefits that the other Party provides for its employees. Nothing in this Agreement is intended, nor shall be construed, to create an employer-employee relationship, a joint venture relationship, a lease or landlord relationship, or allow Company to exercise control or direction over the manner or method by which Fieldprint performs its Fieldprint Services which are the subject of this Agreement.

4.2 The Parties hereby agree to the following restrictions during the period commencing with the Effective Date and continuing for a six (6) year period after the expiration or termination of this Agreement (hereinafter, the "Restricted Period"):

4.2.1 Company shall not directly or indirectly recruit, solicit or otherwise induce or influence any employee or contractor of Fieldprint or the Fieldprint Applicant, as applicable, to discontinue his or her affiliation, engagement or relationship with Fieldprint. Company acknowledges and agrees that any hiring of an employee or contractor of Fieldprint that has responded to the placement of an advertisement of an open position in the normal course of the Fieldprint's hiring practices shall not be deemed an improper direct or indirect recruitment, solicitation or inducement under this Agreement.

5. Confidential Information

5.1 It is expected that Company will have access to Confidential Information concerning the business and operations of Fieldprint and/or its Fieldprint Applicants (for purposes of this Paragraph 6, Fieldprint and its Fieldprint Applicants are collectively referred to as "Fieldprint"). Company acknowledges that (i) all such Confidential Information shall remain the sole property of Fieldprint; (ii) that disclosure thereof is being made only because of the position of trust and confidence which it will occupy because of its agreement to the restrictions herein contained; (iii) that its unauthorized disclosure or use by Company of such Confidential Information would likely cause irreparable harm; and, (iv) that the restrictions imposed upon herein are reasonable.

5.2 For purposes of this Agreement, the term "Confidential Information" shall mean any information or material of a confidential or proprietary nature disclosed by Fieldprint to Company in any manner, whether orally, visually or in tangible form, or otherwise discovered by or made available to the Company. Confidential Information includes, but is not limited to, the following types of information: trade secrets, Fieldprint Applicants, Confidential Personal Data, client lists, business plans, financial information, market strategies, or other confidential or proprietary information, or any ideas, designs, creations, inventions, discoveries, improvements, devices, practices, processes, methods or products, whether or not patented or patentable, directly or indirectly, useful in or relating to any aspect of the business of Fieldprint or its Fieldprint Services, or at any time during the Restricted Period, shall become informed and which shall not be generally known to the public or recognized as standard practice.

5.3 Except as expressly permitted herein, during the Restricted Period, Company shall protect and maintain Fieldprint's Confidential Information in the strictest confidence and shall prevent the collection and maintenance of, or disclosure, or use of such information by Company or its employees, representatives, agents, contractors or any affiliated party.

5.4 The Parties acknowledge that monetary damages may be incapable of determination and may not adequately compensate Fieldprint for any violation of this Clause 5 and that Fieldprint may suffer irreparable injury and harm. Fieldprint will be entitled, therefore, to enforce the provisions of this Clause 5 by seeking a temporary and permanent injunction or mandatory relief obtained in any action or proceeding instituted in any court of competent jurisdiction without the requirement of posting a bond.

5.5 The provisions of this Clause 5 shall survive the expiration or earlier termination of this Agreement.

6. Indemnification / Limitation of Liability

6.1 Mutual Indemnification

Company shall indemnify and hold Fieldprint harmless and its officers, directors, employees, subsidiaries, representatives, affiliates, agents and assignees, from and against any and all losses, costs, liabilities, damages and expenses (including, without limitation, all reasonable attorneys' fees and expert witness fees) in connection with any claim, demand, suit, action, judgment or other proceeding brought or threatened against Fieldprint, its officers, directors, employees, subsidiaries, representatives, affiliates, agents or assignees, to the extent based on or arising from,

(a) any breach by Company of its representations, warranties or covenants contained in this Agreement or any attached Exhibit or Schedule, including, but not limited to, (1) any breach which results in the unauthorized and/or non-permissible use of information obtained under this Agreement or from (2) any breach resulting from the release of the Confidential Information including Confidential Personal Data, or

(b) any physical injury to Fieldprint Applicants or employees at Company's fingerprinting locations and/or premises; or

(c) Company's I-9 legal compliance requirements, including I-9 Agents' proper review and acceptance of identification in accordance with I-9 regulations; or

(d) any negligence or willful misconduct of Company.

Fieldprint shall indemnify Company, its officers, directors, employees, subsidiaries, representatives, affiliates and agents from and against any and all losses, costs, liabilities, damages and expenses (including, without limitation, all reasonable attorneys' fees and expert witness fees) in connection with any claim, demand, suit, action, judgment or other proceeding brought against Company, its officers, directors, employees, subsidiaries, representatives, affiliates, agents or assignees, to the extent based on or arising from,

(a) any breach by Fieldprint of its representations, warranties or covenants contained in this Agreement or any attached Exhibit or Schedule, including, but not limited to, (1) any breach resulting from the release of the Confidential Information including, Confidential Personal Data, by Fieldprint, or (2) Fieldprint's use and transfer of the fingerprint data from the Company's premises to Fieldprint, or (3) any material defect in the Fieldprint Station and associated technical processes.

6.2 Limited Warranty/Disclaimer/Limit of Liability/Damage to Fieldprint Station

6.2.1 **EXCEPT FOR THIS LIMITED WARRANTY, FIELDPRINT HEREBY DISCLAIMS ALL OTHER WARRANTIES, EXPRESS OR IMPLIED, INCLUDING BUT NOT LIMITED TO, THE IMPLIED WARRANTIES OF MERCHANTIBILITY AND FITNESS FOR A PARTICULAR PURPOSE. IN NO EVENT SHALL FIELDPRINT'S AGGREGATE LIABILITY TO THE COMPANY FOR ANY CLAIM OR CAUSE OF ACTION ARISING OUT OF, OR RELATED TO, THIS AGREEMENT, EXCEED THE TOTAL SUM OF ALL FEES PAID BY FIELDPRINT TO THE COMPANY DURING THE TWELVE (12) MONTHS IMMEDIATELY PRECEDING THE DATE ON WHICH THE COMPANY CAUSE(S) OF ACTION AROSE.**

6.2.2 **IN NO EVENT WILL ANY PARTY BE LIABLE FOR SPECIAL, INCIDENTAL, INDIRECT OR CONSEQUENTIAL DAMAGES (INCLUDING, WITHOUT LIMITATION, LOST PROFITS OR REVENUES), ARISING OUT OF OR IN ANY MANNER IN CONNECTION WITH THIS AGREEMENT, THE PERFORMANCE OR BREACH HEREOF, THE SUBJECT MATTER OF THIS AGREEMENT, REGARDLESS OF THE FORM OF ACTION (INCLUDING CONTRACT, STRICT LIABILITY OR NEGLIGENCE), WHETHER OR NOT THEY HAVE BEEN ADVISED, OR OTHERWISE MIGHT HAVE ANTICIPATED THE POSSIBILITY, OF SUCH DAMAGES. UNDER NO CIRCUMSTANCES WILL FIELDPRINT BE RESPONSIBLE TO ANY PERSON FOR ANY DAMAGES ARISING FROM LOSS OF DATA OR THE INCORRECT CAPTURE OR PROCESSING OF DATA (SUBJECT TO APPLICABLE LAWS).**

6.2.3 With respect to Company's performance under this Agreement, and in addition to Company's obligation to indemnify, Company shall reimburse Fieldprint for any (1) broken component of the Fieldprint Station (through negligence, abuse, or misuse), and for any (2) stolen or missing component(s) of the Fieldprint Station which is within the Company's control at the Company's premises at the time of the loss. Any damage to the hardware of the Fieldprint Station shall be the responsibility of the Company. "Damage to the hardware" refers to any destruction of any part of the Fieldprint Station as determined by Fieldprint. Company shall pay for any damage to the hardware within five (5) business days of receipt of an invoice from Fieldprint for the damaged parts and/or the Fieldprint Station as a unit.

7. Term, Termination and Return of Fieldprint Station

7.1 This Agreement will become effective on the date of execution of the Agreement and will remain in effect for an initial period of two (2) years from the Effective Date. The term of this Agreement shall automatically renew thereafter for one (1) year periods; provided, however, Fieldprint shall have the right to cancel, not renew or terminate this Agreement with thirty (30) days notice to Company, and Company shall have the right to cancel, not renew or terminate this Agreement with **ninety (90) days written notice** to Fieldprint. During the termination notice period, Company shall continue to operate the Fieldprint Station in accordance with this Agreement, without deviation.

7.2 Either Party may also terminate this Agreement if the other Party:

7.2.1 files or has filed against it a petition in bankruptcy that it is not contesting in good faith; has a receiver appointed to handle its assets or affairs that it is not contesting in good faith; or makes or attempts to make an assignment for the benefit of creditors; or

7.2.2 by Fieldprint under its right to terminate under Clauses 2.3.2, 2.3.3 and 2.4.2.

7.3 In the event a party is in material breach of this Agreement, this Agreement may be terminated immediately by the non-breaching party, provided that notice describing the breach has been provided to the breaching party and the breaching party has failed to cure such breach within forty-eight (48) hours of its receipt.

7.4 Upon termination hereunder, the Company shall return to Fieldprint the Fieldprint Station in its entirety for delivery no later than five (5) days from the effective date of the termination. If Company provides ninety (90) days notice of termination, Fieldprint will bear all reasonable freight, insurance and other shipping expenses, as well as any reasonable special packing expenses incurred in connection with the delivery of the Fieldprint Station to Fieldprint's address set forth above ("Shipping Expenses"); **if Company does not provide ninety (90) days notice of termination, the Company shall bear all Shipping Expenses**.

7.6 **Termination and Abandonment of Fieldprint Station. Any abandonment of the Fieldprint Station by the Company shall be considered a material breach of this Agreement. The Company acknowledges that it shall be liable civilly and criminally, as applicable, for any failure to return, or to make arrangements with Fieldprint to return all Fieldprint property which is subject of this Agreement.**

7.7 **In the event that Company does not provide ninety (90) days termination notice, as set forth in 7.1 herein, Company shall pay Fieldprint the sum of $1500.00, plus all applicable freight, insurance and other shipping expenses, as well as any special packing expenses incurred in connection with the delivery of the Fieldprint Station to Fieldprint, as detailed in Section 7.4 herein. In addition, Company shall be required to return the Fieldprint Station to Fieldprint.**

IN THE EVENT THAT COMPANY FAILS TO PROVIDE 90 DAYS NOTICE AND/OR FAILS TO PROPERLY RETURN THE FIELDPRINT STATION TO FIELDPRINT, COMPANY SHALL APPLY AND KEEP ANY PENDING PAYMENTS TO COMPANY UP TO THE FULL AMOUNT OF THE PENALY. COMPANY SHALL REMAIN LIABLE FOR ANY REMAINING AMOUNT DUE FOR OF THE PENALTY FEE.

8. Restriction on Solicitation and Non-Competition Covenant

8.1 Company will not, at any time before, during or two (2) years after the term of this Agreement call upon or otherwise directly contact in any way, any Fieldprint Applicants brought to Company by Fieldprint for the

purpose of providing or attempting to provide fingerprint collection services the same or similar to those of the Fieldprint Services, or background screening services.

8.2 Unless otherwise approved in writing by Fieldprint, Company will not, at any time before, during or one (1) year after the term of this Agreement, provide similar or the same of the Fieldprint Services, to any other provider of such services, unless such services are being provided at Company prior to the Effective Date of this Agreement.

8.3 For purpose of 8.1, the term "Fieldprint Applicants" includes those persons, business and entities, and their agents and employees, who:

(a) purchased or were using services from Fieldprint at any time before and during the term of this Agreement; and/or

(b) were called upon, solicited, or otherwise contacted by Fieldprint or who contacted Fieldprint, before or during the term of this Agreement for purposes related to the business of Fieldprint.

9. Miscellaneous

9.1 Binding Nature

This Agreement shall inure to the benefit of and be binding upon the Parties and their permitted successors and assigns, including, but not limited to, any person, partnership or corporation which may acquire all or substantially all of a Party's business and assets, or with which or into which either Party may be consolidated or merged, and this provision shall apply in the event of any subsequent merger, consolidation or transfer; this Agreement shall inure to the benefit of and be binding upon and enforceable by either Party, its heirs, permitted assigns, executors and personal representatives.

9.2 Assignment

Fieldprint may assign this Agreement with thirty (30) days notice to the Company. Company shall not assign this Agreement. Any attempted assignment that does not comply with the terms herein shall be null and void.

9.3 Entire Agreement

This instrument and the exhibits attached hereto contain the entire agreement between Fieldprint and Company concerning the subject matter hereof and may only be changed in writing signed by both Parties.

9.4 Governing Law

This Agreement has been made in and shall be construed according to the laws of the State of New Jersey. If any provision of this Agreement is held to be unenforceable, the remainder of this Agreement shall, nevertheless, remain in full force and effect. The provisions of this Paragraph shall survive the expiration or earlier termination of this Agreement.

9.5 Force Majeure

Neither party shall be liable to the other nor be deemed to have defaulted under or breached this Agreement for any failures, errors, delays or other conditions or consequences arising from or caused by events beyond a party's control, including, without limitation, sabotage, terrorism, failures or delays in information technology and/or systems, equipment or communication, labor disputes, accidents, computer "hacking", computer viruses, pandemics or acts of God or nature.

9.6 Notices

Any notice required or permitted to be given hereunder to either Party hereto shall be deemed given if sent by registered or certified mail, return receipt requested, to such Party at his or its address as herein set forth, or to such other address as such Party may designate by notice similarly given.

If to Fieldprint: N. Alexander Erlam, Esq.
12000 Commerce Parkway, Suite 100
Mount Laurel, NJ 08054
888-472-8918, ext. 2021
856.396-2503 (fax)
aerlam@fieldprint.com

For operational or support questions regarding Company's services and/or station, contact may be directed to the Fieldprint Site Support team at 877-614-4355.

If to Company (Notices): _____

Address: Your complete street address

City State ZIP Code

Attn: Denise Oliphant

Telephone: _____

Fax: _____

Email: dollphant@coawi.org

IN WITNESS WHEREOF, the Parties authorized to bind party hereto have executed this Agreement as of the _____.

_____
(PRINT LEGAL BUSINESS NAME ABOVE)

Address: Your complete street address
(Street Address – Not P.O. Box)

_____
City State Zip Code

By: _____
(Signature)

Print Name: Denise Oliphant

Title: City Clerk

Federal Employer Identification Number (EIN) _____

Fieldprint Equipment Corp.

By: _____
Anthony D'Orazio, CEO

Docusign Envelope ID: 054026D7-CC44-4497-BB45-A55131C90336

Additional Fieldprint Company Locations, if any:

Address: _____

_____

Attn: _____

Telephone: _____

Fax: _____

Email: _____

Address: _____

_____

Attn: _____

Telephone: _____

Fax: _____

Email: _____

Address: _____

_____

Attn: _____

Telephone: _____

Fax: _____

Email: _____

Address: _____

_____

Attn: _____

Telephone: _____

Fax: _____

Email: _____

Docusign Envelope ID: 054026D7-CC44-4497-BB45-A55131C90336

SCHEDULE A

FEES

Service Payment for Fieldprint Live Scan Site Owners

Live Scan Fingerprint Collection

Rolled fingerprint collection:	$5.00
Rolled fingerprint collection for Alabama Program applicants:	$3.00
Rolled fingerprint collection for Arizona Program applicants:	$3.00
Rolled fingerprint collection for Georgia Program applicants:	$3.00
Rolled fingerprint collection for Wisconsin Program applicants:	$3.00
Flats fingerprint collection:	$3.00

Identification Photograph:

Photograph as single service:	$2.00
Photo with fingerprint and/or I-9:	$1.50

Remote I9 Verification:

I-9 as single service:	$5.00
I-9 with fingerprint and/or photo:	$4.50

NOTE: Fieldprint shall pay for the first 20 background screens performed each year by Truescreen, Inc. on Company's employees based at the location of the Fieldprint Station(s).

EXHIBIT A

PARTIES' SERVICES

COMPANY SERVICES

Statement of Intent

Company agrees to provide the following services as they are mutually understood and agreed to by the Company and Fieldprint in furtherance of the Agreement between the parties. This statement of services may be modified as mutually agreed to in writing by both parties.

A) Service Requirements

1. **Fieldprint Stations.** Company will maintain a stated number of operational Fieldprint Stations as set forth in this Agreement.
2. **Published Hours.** Fieldprint Stations will be operational during the time that the location is open for business ("Published Hours"), any deviation from operation during the Published Hours must be approved by Fieldprint thirty (30) days in advance. **It is critical that Company maintain its Published Hours at all time, including holidays.**
   2.1. **Failure to maintain Published Hours shall be considered a material breach of this Agreement and Company shall be subject to $1,500.00 penalty, in addition to all costs associated with the shipment of the Fieldprint Station to Fieldprint, as set forth in 2.3 and 9.3 in the Agreement.**
3. **Schedule Blocking. FIELDPRINT REQUIRES THIRTY (30) DAYS' NOTICE FOR ANY BLOCKING OF SCHEDULE FOR INDIVIDUAL APPOINTMENTS ("SCHEDULE BLOCK"). UNDER NO CIRCUMSTANCES, OTHER THAN EXTREME EMERGENCIES (E.G., FIRE, FLOOD, INTERNET OUTAGE) CAN A SCHEDULE BLOCK BE PLACED WHEN APPOINTMENTS ARE SCHEDULED AT COMPANY LOCATION(S). SCHEDULE BLOCKS WITHOUT THE MANDATORY THIRTY (30) DAYS' NOTICE TO FIELDPRINT SHALL BE CONSIDERED A BREACH OF THIS AGREEMENT AND SUBJECT TO $1,500.00 PENALTY.**
4. **Employees at Company Location(s).** Company agrees to provide at least one qualified and trained employee at each location where a Fieldprint Station is located that is qualified and trained to operate the Fieldprint Station during the Published Hours.
5. **Visual Confirmation of Identification.** The Fieldprint Station operator shall conduct visual confirmation of the identity of the Fieldprint Applicant using the individual's government-issued photo identification and pre-enrollment information. The Fieldprint Station operator shall be subject to all civil and criminal penalties should he or she deviate from acceptance of the proper identification and visual confirmation of the Fieldprint Applicant.
6. **Fingerprint Capture.** The Fieldprint Station operator shall capture applicant's fingerprints on the Live Scan system pursuant to the training and requirements that is offered by Fieldprint.
7. **Re-Capture of Fingerprints.** Company shall re-capture fingerprints if originals were rejected by the Channeling Agency or the FBI, at no additional cost.
8. **Pre-Enrollment Required.** Company will only collect and submit fingerprints for Fieldprint Applicants who have completed pre-enrollment information directly through Fieldprint and whose identity and government issued identification match the pre-enrollment identifying data provided by Fieldprint to Company.
9. **Operator Availability.** Fieldprint Station operators will be available for communication with Fieldprint personnel during the Published Hours.
10. **Compliance.** Company personnel will comply with all legal obligations and laws in the delivery of its Fieldprint Station services.
11. **Fees.** Company shall not request nor accept any payment of fees from the Fieldprint Applicant for any service related to the applicant appointment outside of the Fees set forth in this Agreement. All service fees shall be paid by Fieldprint to Company.
12. **Penalties.** All penalties shall be paid within thirty (30) days to Fieldprint. If penalty payment(s) are not received within thirty (30) days, Fieldprint shall withhold all fee due payments up to the amount of the penalty.

B) System Requirements

1. **Shipment Acceptance.** Company shall assist Fieldprint personnel in the acceptance of the shipment of the Fieldprint Station components and in coordination and assistance with the installation and hook-up of the Fieldprint Station at a mutually agreeable location within the Company location.

2. **Secure Location.** Company shall provide a location for the Fieldprint Station within a secured area of the premises. For premises which provide twenty-four hour/seven days a week (24/7) access to the public, the Fieldprint Station shall be placed at such designated secured areas protected from access by the public including but not limited to: locked and alarmed rooms, within locked cages or other similar structures.

3. **Supply of Power.** Company shall provide electricity and corresponding outlet(s) at or near the Fieldprint Station at no cost to Fieldprint.

4. **Connectivity of Station.** Company shall provide uninterrupted continuous connectivity to the internet, to include a high speed connection (DSL, Cable, T1 or similar broadband connection). In the event of a loss of connectivity to the internet for any reason, Company shall provide, at its own cost, the necessary communication infrastructure for the continued uninterrupted connectivity to the internet. Company shall continue to provide an internet connection outlet at or near to the location of the Fieldprint Station.

5. **Wi-Fi Usage (Optional).** If the Company elects to use a Wi-Fi connection for the Fieldprint Station, the Company should maintain an active and operational connection during periods of unit use. The Company will be responsible for any costs associated with its Wi-Fi service, as Fieldprint will not provide or subsidize such service. If Wi-Fi is used, the Company is encouraged to connect the Fieldprint Station in accordance with Fieldprint's set-up instructions. The Wi-Fi connection, if utilized, should be used exclusively for the operation of the Fieldprint unit and not in any way that may interfere with, restrict, or compromise the intended functionality or security of the unit.

   To select the WiFi option, select this box ☐

6. **Location of Fieldprint Station.** The company shall designate a suitable space for the operation of the Fieldprint Station, ensuring ample room and safe, unobstructed access for Fieldprint Applicants. The station must be situated in a well-lit area, free from any dim or dark conditions, to maintain visibility, proper photography and security.

C) Marketing and Advertising

1. **Marketing/Advertising.** Any and all advertising of Fieldprint Services and the Fieldprint Station must be approved thirty (30) days in advance by Fieldprint. Any and all advertisements, notices, signs, marketing materials, publications and writings connected with the Fieldprint Services must contain the Fieldprint logo as provided by the Fieldprint.

2. **Signs.** Fieldprint shall be permitted to post a fixed sign for the Fieldprint Station at a prominent location at the Company, which may include a window or door, upon mutual agreement of the parties.

FIELDPRINT SERVICES

1. **Safe Shipment.** Fieldprint shall ship, at its cost, all of the Fieldprint Station hardware and software to Company via a reputable shipper, FOB, insured. In the event of return of the Fieldprint Station hardware and software from Company to Fieldprint, Fieldprint shall pay for shipment through its preferred shipper, insured, at its expense. Company shall carefully package and ship the Fieldprint Station upon the request and instruction of Fieldprint.

2. **Help Desk.** Fieldprint shall provide a Help Desk to Company for assistance with technical support for the Fieldprint Station hardware and software, via a toll-free telephone number, Monday through Friday, 9am-6pm Eastern Time.

3. **Fieldprint Station and Maintenance.** Fieldprint shall furnish all parts and components necessary for the maintenance of the Fieldprint Station, or shall direct a third party at its discretion, to furnish said parts and components to Company as may be necessary. At its discretion, Fieldprint may request that a trained Company employee install any hardware or software for maintenance, repair, or replacement purposes.

4. **In-Person Services.** At its sole discretion, Fieldprint reserves the right to dispatch, or cause a third party to dispatch, personnel to Company to repair or maintain any component of the Fieldprint Station.

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EXHIBIT B



Fieldprint Site Security Guidelines

FIELDPRINT SITE SECURITY GUIDELINES

1. Policy

Data Privacy is important to Fieldprint Equipment Corp. ("Fieldprint") and Company hereby agrees to comply with the Fieldprint Station Security Guidelines to protect Personally Identifiable Information (PII) to which Fieldprint and the Company have been entrusted pursuant to the Fingerprinting Services Agreement between the parties, incorporated herein by reference.

Fieldprint considers PII to be information that identifies an individual, such as name(s), personal address, phone numbers, email addresses and national identification numbers (e.g. US Social Security Numbers, National Insurance Numbers, or Passport Numbers). PII also includes date of birth, driver's license number, Insurance or Occupational License numbers and fingerprints.

2. Statement of Principles

Fieldprint is committed to adopting appropriate and sensible security measures in all of its operations and accordingly, Company:

A) agrees to share this commitment to take all reasonable precautions to safeguard PII in all formats, electronic or otherwise.

B) agrees to adopt security measures set forth in these Information Security Vendor Guidelines.

C) agrees that any failure of its adoption or maintenance of appropriate security measures, may result in (1) requiring the Fieldprint Station operator to (i) adopt specific security measures at the discretion of Fieldprint, (ii) cancellation of the Agreement between the parties, (iii) termination of its relationship with the Fieldprint Station operator or (iv) requiring a third party review and verification of security practices, (v) any criminal or civil penalties that may be applicable.

3. Guidelines

A) **Security Policy**

The Company shall have and enforce a corporate security policy that defines the permissible use of its systems, including the Fieldprint Station, as well as defines the security measures that are in place to protect the security of the Fieldprint Station.

B) **Access Control**

Only authorized qualified and trained operators shall have access to the Fieldprint Station. Company shall ensure that its facilities and software systems have adequate access control such that the data they house is not readily accessible to unauthorized parties.

C) **Data Retention**

Data that is collected on behalf of Fieldprint should be retained for as short a time as possible and should be disposed of in accordance with the requirements under the Fair Credit Reporting Act, as amended, to include the use of shredders or professional confidential document disposal services. At no time should any Fieldprint document, including any document containing PII, be thrown into a conventional trash can or dumpster.

D) **Data Transmission**

Data exchanged with Fieldprint must be transferred via secure channels of communication. Instances where data cannot be transferred over secure channel must be documented and handled by an exception process.

Examples of secure channels of communication include internet connections via: HTTPS / SSL, SFTP, VPN or point-to-point IPSEC tunnels. File exchange over unsecured channels is allowed only if the file is encrypted itself. Examples of acceptable file encryption suites include Pretty Good Privacy, (PGP), and GNU Privacy Guard (GPG).

E) **Secured Storage**

Fieldprint data stored by Fieldprint Station operators must be properly secured at all times. Data at rest, (in either digital or paper form), must be kept safe from theft or disclosure. Non-exhaustive controls, (in order of preference) include: encryption and physically secured storage.

The Fieldprint Station shall at all times be in a secured location at Company's location. During the time that the Company is closed for business, the Fieldprint Station shall be secured behind closed and locked doors.

F) **Secure Disposal of Data**

Data must be disposed or sanitized using a method appropriate to the nature of the media and to the extent that the data is unrecoverable. Methods include shredding of paper, degaussing of magnetic media or "wiping" of electronic media through the use of security software appropriate for rendering the media unrecoverable.

G) **Downstream Liability Disclosure**

At no time should any data be sent to additional parties other than parties identified by Fieldprint.

H) **Problem/Breach Notification**

Fieldprint must be notified immediately of any security breach that includes data provided by or for Fieldprint or its customers. Fieldprint shall be notified if a problem arises in the processing of Fieldprint information that could result in a security breach or will impact the timeliness of services.

I) **Employee/Contractor Screening**

Pursuant to the Due Diligence Application between the parties, Fieldprint shall process background checks on all Company owners and personnel that process or have access to the Fieldprint Station's security sensitive information.

4. Monitoring Compliance

Assuring Fieldprint Station operator compliance with these security guidelines may include any or all of the following activities and formal documentation of these activities, at the discretion of Fieldprint:

A) Routine audit of Information Security Policies.
B) Regular re-certification of all facilities and policies by Fieldprint personnel or agents.
C) Regular unannounced onsite audits of the Fieldprint Station operation and performance of the Fieldprint Station operator(s).
D) Annual notification to all active Fieldprint Station operators of security requirements.

5. Violations

Fieldprint personnel or its agents monitor for violations of these security guidelines. Any violation under this and all privacy and security policies of Fieldprint shall be deemed a material breach of the Agreement which may lead to termination of the Agreement at the discretion of Fieldprint.

ADDENDUM A

REMOTE I-9 SERVICES

1. **Services and Agency**

a. **I-9 Agent Services.** Subject to the terms and conditions of the Agreement and all attached exhibits and schedules, Company is hereby agreeing to provide remote agent administration services ("I-9 Agent Services") to Fieldprint on behalf of Fieldprint and its affiliates: Truescreen, Inc., Business Information Group, Inc. and Certiphi Screening, Inc.

b. **Agency.** Company shall perform I-9 Agent Services as a third-party agent ("I-9 Agent") for Fieldprint, as more particularly set forth in **Schedule "B".** Each I-9 Agent shall be appointed, and shall attest and acknowledge said appointment, by completing **Schedule "C".**

c. **Authorized Representative.** Company trained employee(s) shall complete the Form I-9 as it pertains to the designated applicant that Company has specified (the "Designated Applicant") in accordance with the instructions in **Schedule "B".** The parties agree that for purposes of the Form I-9 services only, the Company will serve as Fieldprint's "Authorized Representative," as that term is used in the Form I-9 and related regulations.

d. **Designated Applicants.** Designated Applicants must schedule an appointment, through Fieldprint's website, to personally appear at the Company location for the administration of his or her Form I-9.

e. **Completion of Form I-9.** While scheduling the appointment, the Designated Applicant shall have provided certain information for Section I of Form I-9. The I-9 Agent shall:

(a) inspect the original identification provided by the Designated Applicant to ensure compliance with I-9 requirements;
(b) complete Section 2;
(c) scan all documentation, on both sides, using the scanner provided by Fieldprint; and
(d) electronically sign Section 2 of Form I-9 in accordance with USCIS requirements as set forth in **Schedule "B"** and in **Schedule "C"** (which requirements are subject to change upon notification from Fieldprint).

f. **I-9 Compliance.** I-9 Agents shall make good faith efforts to complete the Form I-9 (including, if requested by Fieldprint, making copies of documentation presented by Designated Applicant). The Form I-9 shall be fully completed electronically on the Fieldprint Station.

g. **Notification to Fieldprint.** If I-9 Agent is unable to complete the Form I-9 due to the actions or inactions of Designated Applicant (such as, e.g., failing to attend the meeting at the appointed time, failure to change or reschedule an appointment with more than 24 hours prior notice, or failing to bring adequate documentation to satisfy the Form I-9 requirements), Company shall notify Fieldprint immediately.

h. **Reporting of Irregularities.** If I-9 Agent finds anomalies or identification which does not appear to be valid, or appears to be clearly fraudulent, Company shall immediately notify Fieldprint. Fieldprint, at its own discretion, reserves the right to decline to complete the Form I-9 if the engagement presents facts or issues that are not conducive to successfully completing the Form I-9 in full compliance with applicable federal regulations. If Fieldprint elects not to proceed with completion of the Form I-9, Company agrees that no fee is owed for any incomplete I-9 Agent Services. I-9 Agents shall not, upon their own discretion, fail to complete any Form I-9 without specific instructions from Fieldprint.

i. **No Legal, Regulatory or Immigration Services.** Company acknowledges that it, and/or its I-9 Agents, shall not provide legal, regulatory or immigration services or advice in connection with the I-9 Agent Services.

2. **Fees.** In consideration of the services to be rendered by Company hereunder, Fieldprint (on its own and on behalf of any subsidiaries, affiliates, partners or representatives) shall pay to Company a fee as set forth on Schedule "A" (the "Fee"). The Fee is subject to change upon sixty (60) days' notification to Company.

3. **Legal Compliance.**

a. Legal Compliance with the Illegal Immigration Reform and Immigrant Responsibility Act of 1996 (the "Act"). Company hereby acknowledges and represents that it will comply with all of I-9 requirements and all applicable laws, rules, regulations and orders, including but not limited to Title IV, Subtitle A, of the Act, Pub. L. 104-208, 110 Stat. 3009. Company agrees to become familiar and comply with the *Handbook for Employers* (Instructions for Completing Form I-9), provided by the U.S. Department of Homeland Security, U.S. Citizenship and Immigration Services ("DHS") found at http://www.uscis.gov/files/nativedocuments/m-274.pdf.

b. Avoiding Discrimination. Designated Applicants have the right to present any acceptable documentation to complete Form I-9. I-9 Agents may not require a Designated Applicant to present a specific document. I-9 Agents must accept the documents the new employee chooses to present as long as they appear to be genuine and relate to the person presenting them. Otherwise, I-9 Agents may be in violation of federal law prohibiting discrimination in the verification process.

c. Company agrees to use its best efforts to perform the duties above. Company acknowledges and agrees that Company remains at all times, under federal law and this Amendment, legally responsible for the proper verification and completion of the For m I-9 to the extent required under this Amendment.

d. **Special Notice to California Companies with Notaries: California Notaries who are not qualified and bonded as immigration consultants under the Business and Professions Code Sections 22440-22449, may not complete or make the certification on Form I-9, even in a non-notarial capacity. Any California Notary who is not an immigration consultant would violate Government Code Section 8223(c) if he/she performs I-9's services as contemplated under this Agreement. This exclusion does NOT apply to those persons who are not California notaries.**

Schedule B

FIELDPRINT AGENT INSTRUCTIONS

FOR COMPLETING FORM I-9

U.S. Citizenship and Immigrations Services (USCIS) allow companies to appoint agents to complete the Form I-9. Through an executed agreement with Fieldprint, you are acting as agent for purposes of completion of Form I-9 for clients of Fieldprint affiliates: **Truescreen, Inc., Business Information Group, Inc. and Certiphi Screening, Inc.** These instructions need to be followed CAREFULLY to ensure compliance.

FIELDPRINT AGENT INSTRUCTIONS

As a qualified agent acting on behalf of Fieldprint Equipment Corp. and its affiliates, carefully review the documents for the Designated Applicant listed on this form.

- Documents presented by Designated Applicant must be original documents and not past the expiration date, if any.
- All Column "B" identification (as set forth on the monitor display) must have a photo on it.
- The Designated Applicant must enter his/her Social Security Number in Section 1 of Form I-9.

I-9 Agent Procedure

Step 1 – Retrieves I-9 on Fieldprint Station.

Step 2 – Verifies that the Designated Applicant has fully completed Section 1 of the Form I-9.

Step 3 – Review the ORIGINAL documents received from the Designated Applicant (COPIES ARE NOT PERMITTED). From the "List of Acceptable Documents", the Designated Applicant can present either:

- Any one document from List A or
- Two documents, one from List B (identity) and one from List C (eligibility).
- **Do not request any specific documents from the Designated Applicant—the Designated Applicant must provide the documents to you.**

Step 4 – Record the documents in "Section 2. "Employer Review Verification."

Step 5 – As Fieldprint's I-9 Agent, complete the Certification section of the Form I-9 as follows:

- Digitally sign the Authorized Representative section.

Step 6 – Ensure that the form is completed fully and correctly, then press button with the text "Continue to Finish I-9" to submit the I-9 to Fieldprint.

SCHEDULE C

I-9 AGENT ATTESTATION and SPECIFIC APPOINTMENT AS AGENT

1. **Specific Agent Appointment.** The person, of legal age, is hereby appointed as I-9 Agent in accordance with the terms and conditions of the I-9 Remote Services Amendment between Fieldprint and I-9 Agent's employer ("Company").

2. **Agent Acceptance of Appointment and Attestation.** The undersigned person hereby accepts appointment as I-9 Agent for Fieldprint and its affiliates and their respective clients ("Employer"). The Agent hereby acknowledges that he or she is authorized as follows in connection with his/her appointment as I-9 Agent as set forth in the I-9 Remote Services Amendment:

   a. To inspect, review and examine the ***original*** documents, forms and instructions ("Documentation") presented by the employee ("Designated Applicant"), as required by Form I-9, Employment Eligibility Verification ("Form I-9");

   b. To personally review, in good faith, the Documentation as needed in processing Form I-9 in full legal compliance;

   c. If the documents presented appear to be genuine and relate to the Designated Applicant, to list the documents presented, and electronically complete and sign the Certification in Form I-9, Section 2, Employer Review and Verification, on Employers' behalf, for the benefit of the Designated Applicant;

   d. To include the Employee's starting date of employment, in Form I-9, Section 2, (unless already provided in the electronic Form I-9) if provided by Fieldprint, the Employer or the Designated Applicant;

   e. To insert Title as Authorized Representative, for the Employer's name and address, and by Authorized Representative's name and address;

   f. To scan and upload copies of listed documents to the Form I-9; and

   g. To comply with any other administrative requirements reasonably imposed by Fieldprint in compliance with the Form I-9 requirements.

3. **No Notarial Act.** Employer understands that although the Agent, or Agent's principal, may be a commissioned Notary Public, the Agent, or Agent's principal, is not acting in the capacity of a Notary Public for the purposes of this appointment, and verification of the Employee's documents is not a Notarial Act. The Agent is acting as a private party, and notarization is not required.

4. **Appointment Document.** A copy of this Appointment shall be returned to Fieldprint and kept on file with the Form I-9 records for the Designated Applicant. An electronic copy of this Appointment shall be deemed equivalent to a paper copy.

I-9 Agent Name: Denise Oliphant

Position/Title: City Clerk

Signature: _____

Date: _____

Appointed by:

FIELDPRINT EQUIPMENT CORP.

By: _____
Anthony D'Orazio, CEO

Date: _____

Addendum B

Fieldprint Digital Photo

A. **Identification Photography Services**

At the request of Fieldprint, Company shall provide identification photography of the face of individuals which shall be captured and uploaded to Fieldprint. The photos shall be taken using the digital camera ("Webcam") provided by Fieldprint. Company shall endeavor to take clear images of the face of the individuals scheduled to be photographed at Company location.

B. Online Registration

Fieldprint Applicants will register in advance of the onsite appointment. The photo process will either be added on to the fingerprint collection or as a stand-alone photo collection. Fieldprint Applicants will automatically be shown sites that have photo capability when they register.

C. **Photo Collection Process for Site Technicians**

1. The technician logs into the Fieldprint workstation, locates the applicant's appointment, and reviews the identification.
2. The photograph collection will always be completed before fingerprint collection. The technician will have the Fieldprint Applicant stand roughly 2 to 3 feet from the front of the station/cart. Once the Fieldprint Applicant is in place, the technician will instruct the applicant to remain still, and then press the "Take Photo" button. When the button is selected, there is a five (5) second countdown (displayed on screen) before the picture is taken.
3. After a picture is taken, the software will provide four (4) choices for the technician to choose the best image. Each image has a certain amount of filtering to modify light and contrast levels.
4. Once the technician decides on the best photo, a confirmation box will appear so that the Fieldprint Applicant may confirm their choice. If the Fieldprint Applicant clicks "cancel" in this window, it will reset to the previous screen where a different photo may be selected, or take a new photo. Once a photo is chosen, the workstation will display either the signature screen (if photo service only), or steps to complete the next service.

TRUESCREEN SERVICES AGREEMENT
(Fieldprint Station Operator)

This SERVICES AGREEMENT (the "Agreement") is entered by and between **Truescreen, Inc.**, a Vertical Screen® company, a Delaware corporation (hereinafter referred to as "Provider"), with offices located at 251 Veterans Way, Warminster, PA 18974 and the undersigned entity and all of its binding subsidiaries, affiliates, partners or representatives (hereinafter referred to as "Company"). Company and Provider are sometimes hereinafter individually referred to as a "Party" and collectively as the "Parties".

WHEREAS, Provider's sister company, **Fieldprint Equipment Corp.**, has entered into a certain Fieldprint Station Services Agreement with the Company for the performance of fingerprinting services at Company's location(s) known as the "Fieldprint Stations"; and

WHEREAS, Provider has agreed to provide background screening services to the Company on a limited basis for Company's owners and personnel in connection with the operation of the Fieldprint Stations;

NOW, THEREFORE, in consideration of the mutual covenants, promises and agreements contained herein, the parties, intending to be legally bound hereby, agree as follows

1. **Provider Services**

Company is a _____ *[INSERT TYPE OF BUSINESS*]and has a permissible purpose for obtaining Screening Reports (a written consumer or investigative consumer report generated by Provider with respect to its research about a Consumer) in accordance with the Fair Credit Reporting Act (15 U.S.C. § 1681 et seq.), including, without limitation, all amendments thereto ("FCRA"). A "Consumer" is an employee as defined by the FCRA, or a business organization.

Subject to the terms and conditions set forth herein, upon receipt of a request from Company, Provider shall perform research and compile a Screening Report for the Company. Provider shall perform the research (as set forth on Schedule "A" attached hereto), to the extent requested by Company in the request and shall be ordered only when intended for employment purposes (employment, promotion, reassignment, or retention as an employee, independent contractor or contract employee) and will not be used for any other purpose.

a. **Compliance with Laws**

In conducting its research, and in the preparation and delivery of the Screening Report, Provider and its employees, representatives and agents shall comply with the requirements of all applicable provisions of Federal and State laws or regulations, pursuant to industry standards, and more specifically, the federal FCRA, the Gramm-Leach-Bliley Act, 15 U.S.C. §6801-6827, (as to the protection of nonpublic personal information, hereafter "GLB Act"); and the Drivers Privacy Protection Act, 18 U.S.C. §2721-2725, (hereafter "DPPA"), and including, without limitation, all amendments to the respective Laws, as now or as may become effective (collectively, the "Laws"). Each party further agrees to be in compliance with regulatory and/or screening requirements imposed by federal or state regulations or statutes and ordinances.

b. **Delivery; Limitation of Consequential Damages**

1) Provider shall use commercially reasonable efforts to deliver the Screening Report to the Company as soon as commercially practicable from its receipt of the request. Delivery times of the Screening Report are subject to delays beyond Provider's control, including but not limited to, delays from sources and/or third parties providing information, unavoidable difficulties with equipment or any errors or omissions in information provided by the Company.

2) Provider will not be liable to Company, or to any third party, for any inaccuracy in information provided by Provider for any reason other than bad faith or gross negligence in the selection of its sources of information. In any event, Company's recovery will be limited to its actual damages and in no event shall Provider have any liability hereunder for any indirect, special, incidental, exemplary, punitive or consequential damages, including, without limitation, loss of profit or business opportunities, whether or not Provider was advised of the possibility of such damages. In no event will the total aggregate liability of Provider to Company for any claims, losses or damages arising out of this Agreement exceed the total amount of fees and other consideration actually paid by Company under this Agreement. The foregoing limitation of liability and exclusion of certain damages shall apply regardless of the success or effectiveness of other remedies.

2. **Fee; Expenses; Payment Terms; Suspension for Non-Payment**

a. **Fees and Expenses**

In consideration of the services to be rendered by Provider hereunder, and Company's services under the Fieldprint Station Services Agreement between the parties, all fees and expenses are waived for the first 20 screens performed each year on existing and prospective employees located at the location of the Fieldprint Station(s).

3. **Term and Renewal; Termination; Cancellation; Effect of Termination**

a. This Agreement will become effective on the date of its execution by the Parties and will remain in effect for an initial period to coincide with the effective date of the Fieldprint Fingerprinting Services Agreement. The term of this Agreement shall automatically renew upon renewal of the Fieldprint Fingerprinting Services Agreement. The Provider shall have the right, in its sole discretion, to cancel, not renew or terminate this Agreement with ninety (90) days notice to the Company. This agreement shall terminate upon termination of the Fieldprint Fingerprinting Services Agreement.

b. With just cause, such as a delinquency or violation of the terms of this Agreement or a legal requirement, or a material change in existing legal requirements which adversely affects this Agreement, Provider may, upon its election, discontinue serving the Company and suspend, modify or cancel this Agreement and any and all amendments hereto immediately.

c. Upon termination or expiration, neither party shall have any further rights or obligations hereunder except for (a) the parties' respective surviving obligations under this Agreement, and (b) Company's obligation to pay Provider the Fees and Expenses due and payable as of the date of termination or expiration.

4. **Company's Representations, Warranties and Covenants**

The Company hereby represents warrants and covenants to Provider as follows:

a. Compliance with the Laws

Company certifies that it is, and for the duration of this Agreement shall be, in compliance with the FCRA and all relevant federal, state, local laws, governmental regulations, rules and requirements and binding administrative and court orders and more specifically, with the Laws, and the attached "*Notice to Users of Consumer Reports: Obligations of Users Under the FCRA*", and, the parties will conform their conduct pursuant to this Agreement to meet all legal requirements, as they may change, and an actual amendment to this Agreement is not required. Company hereby certifies to Provider as specifically required by the FCRA and represents and warrants (as applicable):

(1) Company will ensure that prior to procurement or causing procurement of a Screening Report for employment purposes:

(i) the Screening Report shall be use for permissible purposes only;

(ii) a clear and conspicuous disclosure has been made in writing to the consumer at any time before the report is procured or caused to be procured, in a document that consists solely of the disclosure, that a Screening Report may be obtained for employment purposes;

(iii) the consumer has authorized in writing the procurement of the report by the Company; and

(iv) the Screening Report shall be used in compliance with all notice and disclosure requirements therein.

(2) Company certifies that the information obtained in the Screening Report will not be used in violation of any federal or state equal opportunity law or regulation.

(3) Company specifically certifies that before taking any "adverse action" (as that term is defined in the FCRA) against an Employee based on the Screening Report, Company shall provide the Consumer with:

(i) a copy the Screening Report, and

(ii) a description in writing of the rights of the Consumer as prescribed by the Federal Trade Commission under 15 U.S.C. §1681(g)(c)(3), a copy of which is attached hereto (the "Summary of Consumer Rights"), and

(iii) Company hereby acknowledges receipt of the Summary of Consumer Rights; and

(iv) Company has a continuing obligation to deliver a copy of the Summary of Consumer Rights to each Consumer receiving a Screening Report.

(4) Company specifically certifies that to the extent the Screening Report is investigative (as defined in FCRA, 15 U.S.C. §1681(a) (e)) in nature, Company will make clear and accurate disclosures to the Consumer in accordance with the FCRA, 15 U.S.C. §1681(g) (c).

(5) Company warrants and represents that if research to be conducted for Company includes certain drug and/or alcohol testing services, Company and its employees, agents and subcontractors shall comply with the requirements of the Department of Transportation regulations contained in 49 C.F.R. Part 40, the Americans with Disabilities Act, 42 U.S.C. § 12111 et seq. (to the extent applicable), the FCRA (to the extent applicable), and any other applicable federal, state and/or local laws, statutes or regulations pertaining to drug and/or alcohol testing.

(6) Company acknowledges that the FCRA provides that any person who knowingly and willfully obtains information on a consumer from a consumer reporting agency under false pretenses shall be fined under Title 18 of the United States Code or imprisoned not more than two years, or both.

b. **Prohibition on Reselling and Use**

Company specifically acknowledges and agrees that, under no circumstances, will it resell any information provided by Provider to any third party.

c. **Accuracy of research**

Company acknowledges that information to be provided by Provider is secured from and processed by fallible sources (human and otherwise) and/or other public sources not under the control of Provider and that, for the fees charged, Provider cannot be either an insurer or a guarantor of the accuracy or depth of the information reported. Certain information provided by Provider to Company may necessarily be subjective in nature, including opinions and evaluations of third parties concerning Consumers. There are no assurances that the information provided by Provider to Company will in all cases be accurate and/or complete, except as required by the Laws.

5. **Confidentiality**

a. In accordance with the provisions of the Laws, Provider and Company each acknowledge that the information to be provided by Provider to Company and by Company to Provider pursuant to this Agreement is sensitive, privileged and confidential. Provider will communicate such information only to such employees of Company as are designated by Company (the "Authorized Employees"). Company agrees to make all Authorized Employees aware of the sensitive, privileged and confidential nature of information pursuant to the Laws.

b. Screening Reports and other information provided by Provider to Company, shall not be shared, disseminated or republished in any manner by Company or by any of its employees, representatives or agents, except only as required or permitted by law. The Screening Reports shall be requested by, and disclosed by Company only to Company's designated and authorized employees having a need to know and only to the extent necessary to enable Company to use the Screening Reports in accordance with this Agreement. Any other dissemination may be made only with Provider's prior written consent.

c. **Access Security Requirements and Data Protection**. The parties acknowledge they must work together to protect the privacy of Consumers. Each party shall take appropriate measures designed to limit unauthorized access of screening reports and to protect all data containing personal identifying information.

6. **Access to Provider's Services and Website**

a. Company shall identify to Provider those individuals who will have access to Provider's services, pursuant to Paragraph 1 herein, and/or Website (hereinafter, "Authorized User"). For Website access, Company will be assigned unique user names and passwords ("Access Codes") to permit access to Provider's Website. Company shall ensure that prior to instructing Provider to grant access to services and/or Access Codes to an Authorized User, Company shall provide adequate training to any Authorized User regarding the requirements of this Agreement and any applicable laws.

b. Company acknowledges and agrees that it is responsible for any activities performed by any individual whom it provides the Access Code, including anyone under Company's control, any affiliate or third-party. Company agrees to notify Provider in writing immediately if it wishes to deactivate or disable any Access Codes, or revoke the access to the services of any Authorized User. Company shall indemnify Provider against any losses, damage or disruption (i.e., "hacking") to Provider systems, Website, or business caused by any individual whom it provides the Access Code.

7. **Written Releases/Recordkeeping**

Company shall maintain copies of all written authorizations (consents or releases) for a minimum of five (5) years from the date of inquiry and make releases available to the Provider upon request.

8. **Indemnification and Liability**.

Company shall indemnify and hold Provider harmless and its officers, directors, employees and agents, from and against any and all losses, costs, liabilities, damages and expenses (including, without limitation, all reasonable attorneys' fees and expert witness fees) in connection with any claim, demand, suit, action, judgment or other proceeding brought or threatened against Provider, its officers, directors, employees or agents, to the extent based on or arising from,

I. any breach by Company of its representations, warranties or covenants contained in this Agreement or any attached Exhibit or Schedule, including, but not limited to, any breach which results in the unauthorized and/or non-permissible use of information obtained under this Agreement, or

II. any gross negligence or willful misconduct of Company.

9. **Survival of Rights**

The rights and responsibilities of sections 1(d) (limitations of consequential damages), 2 (fees, expenses/pass through costs), 4 (representations and warranties), 5 (confidentiality) and 7 (indemnification and liability) shall survive the termination of this agreement.

10. **Governing Law**

This Agreement shall be governed by, and construed in accordance with, the laws of the Commonwealth of Pennsylvania without regard to its conflicts of law principles. The parties hereby consent to the non-exclusive personal and subject matter jurisdiction and venue of the federal and state courts of the Commonwealth of Pennsylvania with respect to any claim relating to this Agreement.

11. **Counterparts; Facsimile and Electronic Signatures**

This Agreement may be executed by exchange of signature pages by facsimile and/or or other "electronic signature" (as defined in the Electronic Signatures in Global and National Commerce Act of 2000) in a manner agreed upon by the parties hereto; and/or in any number of counterparts, each of which shall be an original as against any party whose signature appears thereon and all of which together shall constitute one and the same instrument.

12. **Notices**

All notices or other communications to be given hereunder shall be given in writing and delivered by (a) certified mail, return receipt requested, (b) personal delivery, (c) facsimile, or (d) express carrier addressed as follows:

If to Provider: **Truescreen, Inc.**
Attention: N. Alexander Erlam, Esq.
12000 Commerce Parkway, Suite 100
Mount Laurel, NJ 08054
Telephone: (888) 276-8518, Ext. 2021
Facsimile: (856) 396-2503
Email: aerlam@truescreen.com

If to Company: _____
Attention: Denise Oliphant
Telephone: _____
Facsimile: _____
Email: doliphant@coawi.org

Operational questions or notices regarding Company's Truescreen account and access may be directed to Truescreen Customer Service at (800) 803-9042, ext 2006.

[Signatures on Next Page]

IN WITNESS WHEREOF, the parties hereto have executed and delivered this Services Agreement by their duly authorized representatives to bind the parties by the terms hereof on _____.

TRUESCREEN, INC.

BY: _____
Anthony D'Orazio
CEO

_____
(PRINT LEGAL BUSINESS NAME ABOVE)

BY: _____
(Signature)

Print Name: Denise Oliphant

Title: City Clerk

Business Address:

Your complete street address
Street Address – Not P.O. Box

City, State, ZIP Code
City State Zip Code

Docusign Envelope ID: 054026D7-CC44-4497-BB45-A55131C90336

SCHEDULE A
Research

Site Employee Level

Social Security Number Validation
(verifies valid SSN, place and issue data, death index search)

Analyzed Social Security Number Search
(Credit bureau data analyzed for names, SSN's & addresses)

County Criminal Records Search
(searches conducted in all counties of residence in past 7 years)

State Criminal Records Search
(searches conducted in all counties of residence in past 7 years)

Federal Criminal Records Search
(searches conducted in all counties of residence in past 7 years)

National Sexual Offender Database Search
(database search covering sex offender records collected nationwide)

SanctionsBase®
(proprietary search covering terrorist watch lists, OFAC, disciplinary/administrative sanctions)

STATE DISCLOSURES

Please be advised that a consumer report and/or investigative consumer report may be obtained on you for employment purposes. The consumer reporting agency that may provide the company with your report is:

Truescreen, Inc.
P.O. Box 541
Southampton, PA 18966
Telephone: (800) 260-1680
www.truescreen.com

Truescreen's privacy practices with respect to the preparation and processing of consumer reports and/or investigative consumer reports may be found at http://www.truescreen.com/privacy-policy/.

For Maine Applicants & Residents
Upon request, you will be informed whether or not an investigative consumer report was requested, and if such a report was requested, the name and address of the consumer reporting agency furnishing the report. You may request and receive from us, within 5 business days of our receipt of your request, the name, address and telephone number of the nearest unit designated to handle inquiries for the consumer reporting agency issuing an investigative consumer report concerning you. You also have the right, under Maine law, to request and promptly receive from all such agencies copies of any reports.

For Massachusetts Applicants & Residents
You have the right, upon request, to know whether the company ordered an investigative consumer report about you. You also have the right to ask the consumer reporting agency for a copy of any such report.

For Minnesota Applicants & Residents
You have the right in most circumstances to submit a written request to the consumer reporting agency for a complete and accurate disclosure of the nature and scope of any consumer report the company ordered about you. The consumer reporting agency must provide you with this disclosure within five (5) business days after its receipt of your request or the report was requested by the company, whichever date is later. If an investigative consumer report is obtained, such a report may include information obtained through personal interviews regarding your character, general reputation, personal characteristics, or mode of living.

For New Jersey Applicants & Residents
You have the right to submit a request to the consumer reporting agency for a copy of any investigative consumer report the company ordered about you.

For New York Applicants & Residents
You have the right, upon written request, to be informed of whether or not a consumer report and/or investigative consumer report was requested. If a consumer report is requested, you will be provided with the name and address of the consumer reporting agency furnishing the report.

For Washington Applicants & Residents
If we request an investigative consumer report, you have the right, upon written request made within a reasonable period of time, to receive from us a complete and accurate disclosure of the nature and scope of the investigation. You are entitled to this disclosure within five business days after the date your request is received or we ordered the report, whichever is later. You have the right to request from the consumer reporting agency a summary of your rights and remedies under state law.

California, Minnesota, and Oklahoma Applicants & Residents:

You have the right to receive a free copy of your background report. Please check this box if you would like a free copy of your report: ☐

CALIFORNIA DISCLOSURE DOCUMENT

The company may order an investigative consumer report on you in connection with your employment application, and if you are hired, or if you already work for the company, may order additional such reports on you for employment purposes.

Such reports may contain information about your character, general reputation, personal characteristics, and mode of

living. With respect to any investigative consumer report, the Company may investigate the information contained in your employment application and other background information about you, which may include information concerning your employment and earnings history, education, credit history, motor vehicle history, criminal history, military service, and professional credentials and licenses.

The consumer reporting agency ("CRA"), **TRUESCREEN, INC.**, will prepare the investigative consumer report for the company. The CRA's address is **P.O. Box 541, Southampton, PA 18966** and can be reached at **(800) 260-1680**. The privacy policies for the CRA can be found at its Web site: **http://www.truescreen.com/privacy-policy/.**

SUMMARY OF RIGHTS UNDER CIVIL CODE SECTION 1786.22

(a) An investigative consumer reporting agency shall supply files and information required under Section 1786.10 during normal business hours and on reasonable notice.

(b) Files maintained on a consumer shall be made available for the consumer's visual inspection, as follows:

(1) In person, if he or she appears in person and furnishes proper identification. A copy of his or her file shall also be available to the consumer for a fee not to exceed the actual costs of duplication services provided.

(2) By certified mail, if he or she makes a written request, with proper identification, for copies to be sent to a specified addressee. Investigative consumer reporting agencies complying with requests for certified mailings under this section shall not be liable for disclosures to third parties caused by mishandling of mail after such mailings leave the investigative consumer reporting agencies.

(3) A summary of all information contained in files on a consumer and required to be provided by Section 1786.10 shall be provided by telephone, if the consumer has made a written request, with proper identification for telephone disclosure, and the toll charge, if any, for the telephone call is prepaid by or charged directly to the consumer.

(c) The term "proper identification" as used in subdivision (b) shall mean that information generally deemed sufficient to identify a person. Such information includes documents such as a valid driver's license, social security account number, military identification card, and credit cards. Only if the consumer is unable to reasonably identify himself or herself with the information described above, may an investigative consumer reporting agency require additional information concerning the consumer's employment and personal or family history in order to verify his or her identity.

(d) The investigative consumer reporting agency shall provide trained personnel to explain to the consumer any information furnished him or her pursuant to Section 1786.10.

(e) The investigative consumer reporting agency shall provide a written explanation of any coded information contained in files maintained on a consumer. This written explanation shall be distributed whenever a file is provided to a consumer for visual inspection as required under Section 1786.22.

(f) The consumer shall be permitted to be accompanied by one other person of his or her choosing, who shall furnish reasonable identification. An investigative consumer reporting agency may require the consumer to furnish a written statement granting permission to the consumer reporting agency to discuss the consumer's file in such person's presence.

CALIFORNIA APPLICANTS & RESIDENTS WHO WILL REQUIRE CREDIT REPORT REVIEW:

Please be advised that your credit may be reviewed as part of this application process. A consumer credit report may be obtained through Truescreen, Inc., P.O. Box 541, Southampton, PA 18966, Telephone (800) 260-1680, www.truescreen.com.

Specifically, the basis for review pursuant to California law (Section 1024.5(a) of the Labor Code) is: _____ [*SEE BELOW NOTICE FOR CATEGORIES AND CONTACT YOUR EMPLOYER FOR THE CATEGORY THAT APPLIES TO YOU*].

You have the right to receive a free copy of your consumer credit report. Please check this box if you would like a free copy of your report: ☐

Special Notice for Consumer Credit Report Review
CALIFORNIA LABOR CODE SECTION 1024.5

California's new labor code provision severely restricts an employer's ability to conduct credit checks on employees. Labor Code 1024.5 only allows employers to conduct credit checks for employees who meet one of the following categories:

- A managerial position.
- A position in the State Department of Justice.
- That of a sworn peace officer or other law enforcement position.
- A position for which the information contained in the report is required by law to be disclosed or obtained.
- A position that involves regular access, for any purpose other than the routine solicitation and processing of credit card applications in a retail establishment, to all of the following types of information of any one person:
    - (A) Bank or credit card account information.
    - (B) Social security number.
    - (C) Date of birth.
- A position in which the person is, or would be, any of the following:
    - (A) A named signatory on the bank or credit card account of the employer.
    - (B) Authorized to transfer money on behalf of the employer.
    - (C) Authorized to enter into financial contracts on behalf of the employer.
- A position that involves access to confidential or proprietary information, including a formula, pattern, compilation, program, device, method, technique, process or trade secret that (i) derives independent economic value, actual or potential, from not being generally known to, and not being readily ascertainable by proper means by, other persons who may obtain economic value from the disclosure or use of the information, and (ii) is the subject of an effort that is reasonable under the circumstances to maintain secrecy of the information.
- A position that involves regular access to cash totaling ten thousand dollars ($10,000) or more of the employer, a customer, or client, during the workday.

EXEMPT INDUSTRIES: This section does not apply to a person or business subject to Sections 6801 to 6809, inclusive, of Title 15 of the United States Code and state and federal statutes or regulations implementing those

sections if the person or business is subject to compliance oversight by a state or federal regulatory agency with respect to those laws. Sections 6801 to 6809 include the following industries (which are excluded from this law):

- National banks, Federal branches and Federal agencies of foreign banks, and any subsidiaries of such entities (except brokers, dealers, persons providing insurance, investment companies, and investment advisers), by the Office of the Comptroller of the Currency;

- Member banks of the Federal Reserve System (other than national banks), branches and agencies of foreign banks (other than Federal branches, Federal agencies, and insured State branches of foreign banks), commercial lending companies owned or controlled by foreign banks, organizations operating under section 25 or 25A of the Federal Reserve Act [12 U.S.C. 601 et seq., 611 et seq.], and bank holding companies and their nonbank subsidiaries or affiliates (except brokers, dealers, persons providing insurance, investment companies, and investment advisers), by the Board of Governors of the Federal Reserve System;

- Banks insured by the Federal Deposit Insurance Corporation (other than members of the Federal Reserve System), insured State branches of foreign banks, and any subsidiaries of such entities (except brokers, dealers, persons providing insurance, investment companies, and investment advisers), by the Board of Directors of the Federal Deposit Insurance Corporation; and

- Savings associations the deposits of which are insured by the Federal Deposit Insurance Corporation, and any subsidiaries of such savings associations (except brokers, dealers, persons providing insurance, investment companies, and investment advisers), by the Director of the Office of Thrift Supervision.

- Under the Federal Credit Union Act [12 U.S.C. 1751 et seq.], by the Board of the National Credit Union Administration with respect to any federally insured credit union, and any subsidiaries of such an entity.

- Under the Securities Exchange Act of 1934 [15 U.S.C. 78a et seq.], by the Securities and Exchange Commission with respect to any broker or dealer.

- Under the Investment Company Act of 1940 [15 U.S.C. 80a–1 et seq.], by the Securities and Exchange Commission with respect to investment companies.

- Under the Investment Advisers Act of 1940 [15 U.S.C. 80b–1 et seq.], by the Securities and Exchange Commission with respect to investment advisers registered with the Commission under such Act.

- Under State insurance law, in the case of any person engaged in providing insurance, by the applicable State insurance authority of the State in which the person is domiciled, subject to section 6701 of this title.

- Under the Federal Trade Commission Act [15 U.S.C. 41 et seq.], by the Federal Trade Commission for any other financial institution or other person that is not subject to the jurisdiction of any agency or authority under paragraphs (1) through (6) of this subsection.

BACKGROUND SCREENING AUTHORIZATION FORM

Please be advised that we may also obtain an ***investigative consumer report*** including information as to your character, general reputation, personal characteristics, and mode of living. This information may be obtained by contacting and/or conducting personal interviews with your present and previous employers or references supplied by you. Please be advised that you have the right to request, in writing, within a reasonable time, that we make a complete and accurate disclosure of the nature and scope of the investigation requested.

Additional information concerning the Fair Credit Reporting Act, 15 U.S.C. § 1681 et seq., is available at the Federal Trade Commission's web site (http://www.ftc.gov). For more information, including information about additional rights, go to www.consumerfinance.gov/ or write to: Consumer Financial Protection Bureau, PO Box 4503, Iowa City, IA 52244.

By signing below, I hereby authorize the company to obtain a consumer report and/or an investigative consumer report on me, and further authorize all entities having information necessary to complete a consumer report and/or investigative consumer report on me to release such information to the company or any of its affiliates or carriers, including: present and former employers; personal references; criminal justice agencies; law enforcement and all other federal, state and local agencies; federal, state and local courts; the military; departments of motor vehicles and motor vehicle records agencies; schools and learning institutions; licensing agencies; and credit bureaus and credit reporting agencies.

By signing below, I acknowledge the information that can be disclosed to the consumer reporting agency, if and only as allowed by law, includes information concerning my employment and earnings history, education, credit history, motor vehicle history, criminal history, military service, and professional credentials and licenses.

By signing below, I acknowledge and agree that this Background Screening Authorization Form shall remain valid and in effect during the term of my contract and/or employment, subject to applicable laws, and authorize the company to obtain a consumer report and/or an investigative consumer report on me during the hiring process as well as at any time during the term of my employment and/or contract, where permitted by law.

INFORMATION FOR PROCESSING OF BACKGROUND SCREEN REPORTS ONLY
(to be used for no other purposes)

Full Name _____

AKAs _____

Date of Birth: _____* Social Security #: _____

Current Residence Address: _____
Number and Street

_____
City State Zip Code

List all Residence Addresses in Past Seven Years (attach additional sheets if necessary)

_____

_____

_____

_____

_____

Have you ever been convicted of a crime? ☐ Yes ☐ No
If yes, please provide explanation:

_____

_____

_____

_____

_____

Date: _____ Signature of Applicant: _____

Print Full Name: _____

SCHEDULE B
BACKGROUND SCREENING DISCLOSURE FORM

[FIELDPRINT STATION – TO BE COMPLETED BY APPLICANT/EMPLOYEE]

Please be advised that a consumer report may be obtained on you for employment purposes (which includes independent contractors under the Fair Credit Reporting Act (FCRA)).

Consumer reports may be obtained at any time after the company receives your written authorization, including during the hiring process; and, during any subsequent period of employment you may have with the company, where permitted by law.

Under the FCRA, consumer reports include any written, oral or other communication of information by a consumer reporting agency bearing on your character, general reputation, personal characteristics, or mode of living that is used or is expected to be used for employment purposes. Consumer reports may include criminal records and driving records, among other forms of information obtained from private and public record sources. **Credit information will not be checked.**

By signing below, I acknowledge that I have read the above.

Date: _____ Signature of Applicant: _____

Print Full Name: _____

Docusign Envelope ID: 054026D7-CC44-4497-BB45-A55131C90336

Para información en español, visite www.consumerfinance.gov/learnmore o escribe al Consumer Financial Protection Bureau, 1700 G Street N.W., Washington, DC 20552.

A Summary of Your Rights Under the Fair Credit Reporting Act

The federal Fair Credit Reporting Act (FCRA) promotes the accuracy, fairness, and privacy of information in the files of consumer reporting agencies. There are many types of consumer reporting agencies, including credit bureaus and specialty agencies (such as agencies that sell information about check writing histories, medical records, and rental history records). Here is a summary of your major rights under FCRA. **For more information, including information about additional rights, go to www.consumerfinance.gov/learnmore or write to: Consumer Financial Protection Bureau, 1700 G Street NW, Washington, DC 20552.**

- **You must be told if information in your file has been used against you.** Anyone who uses a credit report or another type of consumer report to deny your application for credit, insurance, or employment – or to take another adverse action against you – must tell you, and must give you the name, address, and phone number of the agency that provided the information.

- **You have the right to know what is in your file.** You may request and obtain all the information about you in the files of a consumer reporting agency (your "file disclosure"). You will be required to provide proper identification, which may include your Social Security number. In many cases, the disclosure will be free. You are entitled to a free file disclosure if:

  - a person has taken adverse action against you because of information in your credit report;
  - you are the victim of identity theft and place a fraud alert in your file;
  - your file contains inaccurate information as a result of fraud;
  - you are on public assistance;
  - you are unemployed but expect to apply for employment within 60 days.

  In addition, all consumers are entitled to one free disclosure every 12 months upon request from each nationwide credit bureau and from nationwide specialty consumer reporting agencies. See www.consumerfinance.gov/learnmore for additional information.

- **You have the right to ask for a credit score.** Credit scores are numerical summaries of your credit-worthiness based on information from credit bureaus. You may request a credit score from consumer reporting agencies that create scores or distribute scores used in residential real property loans, but you will have to pay for it. In some mortgage transactions, you will receive credit score information for free from the mortgage lender.

- **You have the right to dispute incomplete or inaccurate information.** If you identify information in your file that is incomplete or inaccurate, and report it to the consumer reporting agency, the agency must investigate unless your dispute is frivolous. See www.consumerfinance.gov/learnmore for an explanation of dispute procedures.

- **Consumer reporting agencies must correct or delete inaccurate, incomplete, or unverifiable information.** Inaccurate, incomplete, or unverifiable information must be removed or corrected, usually within 30 days. However, a consumer reporting agency may continue to report information it has verified as accurate.

- **Consumer reporting agencies may not report outdated negative information.** In most cases, a consumer reporting agency may not report negative information that is more than seven years old, or bankruptcies that are more than 10 years old.

- **Access to your file is limited.** A consumer reporting agency may provide information about you only to people with a valid need – usually to consider an application with a creditor, insurer, employer, landlord, or other business. The FCRA specifies those with a valid need for access.

- **You must give your consent for reports to be provided to employers.** A consumer reporting agency may not give out information about you to your employer, or a potential employer, without your written consent given to the employer. Written consent generally is not required in the trucking industry. For more information, go to www.consumerfinance.gov/learnmore.

- **You may limit "prescreened" offers of credit and insurance you get based on information in your credit report.** Unsolicited "prescreened" offers for credit and insurance must include a toll-free phone number you can call if you choose to remove your name and address from the lists these offers are based on. You may opt out with the nationwide credit bureaus at 1-888-567-8688.

- The following FCRA right applies with respect to nationwide consumer reporting agencies:

  CONSUMERS HAVE THE RIGHT TO OBTAIN A SECURITY FREEZE

  You have a right to place a "security freeze" on your credit report, which will prohibit a consumer reporting agency from releasing information in your credit report without your express authorization. The security freeze is designed to prevent credit, loans, and services from being approved in your name without your consent. However, you should be aware that using a security freeze to take control over who gets access to the personal and financial information in your credit report may delay, interfere with, or prohibit the timely approval of any subsequent request or application you make regarding a new loan, credit, mortgage, or any other account involving the extension of credit.

  As an alternative to a security freeze, you have the right to place an initial or extended fraud alert on your credit file at no cost. An initial fraud alert is a 1-year alert that is placed on a consumer's credit file. Upon seeing a fraud alert display on a consumer's credit file, a business is required to take steps to verify the consumer's identity before extending new credit. If you are a victim of identity theft, you are entitled to an extended fraud alert, which is a fraud alert lasting 7 years.

  A security freeze does not apply to a person or entity, or its affiliates, or collection agencies acting on behalf of the person or entity, with which you have an existing account that requests information in your credit report for the purposes of reviewing or collecting the account. Reviewing the account includes activities related to account maintenance, monitoring, credit line increases, and account upgrades and enhancements.

- **You may seek damages from violators.** If a consumer reporting agency, or, in some cases, a user of consumer reports or a furnisher of information to a consumer reporting agency violates the FCRA, you may be able to sue in state or federal court.

- **Identity theft victims and active duty military personnel have additional rights.** For more information, visit www.consumerfinance.gov/learnmore.

States may enforce the FCRA, and many states have their own consumer reporting laws. In some cases, you may have more rights under state law. For more information, contact your state or local consumer protection agency or your state Attorney General. For information about your federal rights, contact:

TYPE OF BUSINESS:	CONTACT:
1.a. Banks, savings associations, and credit unions with total	a. Consumer Financial Protection Bureau

TYPE OF BUSINESS:	CONTACT:
assets of over $10 billion and their affiliates b. Such affiliates that are not banks, savings associations, or credit unions also should list, in addition to the CFPB:	1700 G Street NW Washington, DC 20552 b. Federal Trade Commission Consumer Response Center 600 Pennsylvania Avenue NW Washington, DC 20580 (877) 382-4357
2. To the extent not included in item 1 above: a. National banks, federal savings associations, and federal branches and federal agencies of foreign banks b. State member banks, branches and agencies of foreign banks (other than federal branches, federal agencies, and Insured State Branches of Foreign Banks), commercial lending companies owned or controlled by foreign banks, and organizations operating under section 25 or 25A of the Federal Reserve Act. c. Nonmember Insured Banks, Insured State Branches of Foreign Banks, and insured state savings associations d. Federal Credit Unions	a. Office of the Comptroller of the Currency Customer Assistance Group P.O. Box 53570 Houston, TX 77052 b. Federal Reserve Consumer Help Center P.O. Box 1200 Minneapolis, MN 55480 c. Division of Depositor and Consumer Protection National Center for Consumer and Depositor Assistance Federal Deposit Insurance Corporation 1100 Walnut Street, Box #11 Kansas City, MO 64106 d. National Credit Union Administration Office of Consumer Financial Protection 1775 Duke Street Alexandria, VA 22314
3. Air carriers	Assistant General Counsel for Office of Aviation Consumer Protection Department of Transportation 1200 New Jersey Avenue SE Washington, DC 20590
4. Creditors Subject to the Surface Transportation Board	Office of Public Assistance, Governmental Affairs, and Compliance Surface Transportation Board 395 E Street SW Washington, DC 20423
5. Creditors Subject to the Packers and Stockyards Act, 1921	Nearest Packers and Stockyards Division Regional Office
6. Small Business Investment Companies	Associate Administrator, Office of Capital Access United States Small Business Administration 409 Third Street SW, Suite 8200 Washington, DC 20416
7. Brokers and Dealers	Securities and Exchange Commission 100 F Street NE Washington, DC 20549
8. Institutions that are members of the Farm Credit System	Farm Credit Administration 1501 Farm Credit Drive McLean, VA 22102-5090
9. Retailers, Finance Companies, and All Other Creditors Not Listed Above	Federal Trade Commission Consumer Response Center 600 Pennsylvania Avenue NW Washington, DC 20580 (877) 382-4357

Truescreen, Inc.
A Vertical Screen® Company
Attn: Consumer Disclosure
P.O. Box 541, Southampton, PA 18966
Toll-free phone – 800-260-1680

NOTICE
New Jersey Consumers Have the
Right to Obtain a Security Freeze

You may obtain a security freeze on your credit report to protect your privacy and ensure that credit is not granted in your name without your knowledge. You have a right to place a "security freeze" on your credit report pursuant to New Jersey law.

The security freeze will prohibit a consumer reporting agency from releasing any information in your credit report without your express authorization or approval.

The security freeze is designed to prevent credit, loans, and services from being approved in your name without your consent. When you place a security freeze on your credit report, within five business days you will be provided a personal identification number or password to use if you choose to remove the freeze on your credit report or to temporarily authorize the release of your credit report for a specific party, parties or period of time after the freeze is in place. To provide that authorization, you must contact the consumer reporting agency and provide all of the following:

(i) The unique personal identification number or password provided by the consumer reporting agency;
(ii) Proper identification to verify your identity; and
(iii) The proper information regarding the third party or parties who are to receive the credit report or the period of time for which the report shall be available to users of the credit report.

A consumer reporting agency that receives a request from a consumer to lift temporarily a freeze on a credit report shall comply with the request no later than three business days or less, as provided by regulation, after receiving the request.

A security freeze does not apply to circumstances in which you have an existing account relationship and a copy of your report is requested by your existing creditor or its agents or affiliates for certain types of account review, collection, fraud control or similar activities.
If you are actively seeking credit, you should understand that the procedures involved in lifting a security freeze may slow your own applications for credit. You should plan ahead and lift a freeze, either completely if you are shopping around, or specifically for a certain creditor, a few days before actually applying for new credit.

You have a right to bring a civil action against someone who violates your rights under the credit reporting laws. The action can be brought against a consumer reporting agency or a user of your credit report.

Truescreen, Inc.
A Vertical Screen® Company
Attn: Consumer Disclosure
P.O. Box 541, Southampton, PA 18966
Toll-free phone – (800) 260-1680

All users of consumer reports must comply with all applicable regulations. Information about applicable regulations currently in effect can be found at the Consumer Financial Protection Bureau's website, www.consumerfinance.gov/learnmore.

NOTICE TO USERS OF CONSUMER REPORTS: OBLIGATIONS OF USERS UNDER THE FCRA

The Fair Credit Reporting Act (FCRA), 15 U.S.C. §1681-1681y, requires that this notice be provided to inform users of consumer reports of their legal obligations. State law may impose additional requirements. The text of the FCRA is set forth in full at the Consumer Financial Protection Bureau's (CFPB) website at www.consumerfinance.gov/learnmore. At the end of this document is a list of United States Code citations for the FCRA. Other information about user duties is also available at the CFPB's website. **Users must consult the relevant provisions of the FCRA for details about their obligations under the FCRA.**

The first section of this summary sets forth the responsibilities imposed by the FCRA on all users of consumer reports. The subsequent sections discuss the duties of users of reports that contain specific types of information, or that are used for certain purposes, and the legal consequences of violations. If you are a furnisher of information to a consumer reporting agency (CRA), you have additional obligations and will receive a separate notice from the CRA describing your duties as a furnisher.

I. OBLIGATIONS OF ALL USERS OF CONSUMER REPORTS

A. Users Must Have a Permissible Purpose

Congress has limited the use of consumer reports to protect consumers' privacy. All users must have a permissible purpose under the FCRA to obtain a consumer report. Section 604 contains a list of the permissible purposes under the law. These are:

- As ordered by a court or a federal grand jury subpoena. Section 604(a)(1)
- As instructed by the consumer in writing. Section 604(a)(2)
- For the extension of credit as a result of an application from a consumer, or the review or collection of a consumer's account. Section 604(a)(3)(A)
- For employment purposes, including hiring and promotion decisions, where the consumer has given written permission. Sections 604(a)(3)(B) and 604(b)
- For the underwriting of insurance as a result of an application from a consumer. Section 604(a)(3)(C)
- When there is a legitimate business need, in connection with a business transaction that is initiated by the consumer. Section 604(a)(3)(F)(i)
- To review a consumer's account to determine whether the consumer continues to meet the terms of the account. Section 604(a)(3)(F)(ii)
- To determine a consumer's eligibility for a license or other benefit granted by a governmental instrumentality required by law to consider an applicant's financial responsibility or status. Section 604(a)(3)(D)
- For use by a potential investor or servicer, or current insurer, in a valuation or assessment of the credit or prepayment risks associated with an existing credit obligation. Section 604(a)(3)(E)
- For use by state and local officials in connection with the determination of child support payments, or modifications and enforcement thereof. Sections 604(a)(4) and 604(a)(5)

In addition, creditors and insurers may obtain certain consumer report information for the purpose of making "prescreened" unsolicited offers of credit or insurance. Section 604(c). The particular obligations of users of "prescreened" information are described in Section VII below.

B. Users Must Provide Certifications

Section 604(f) prohibits any person from obtaining a consumer report from a consumer reporting agency (CRA) unless the person has certified to the CRA the permissible purpose(s) for which the report is being obtained and certifies that the report will not be used for any other purpose.

C. Users Must Notify Consumers When Adverse Actions Are Taken

The term "adverse action" is defined very broadly by Section 603. "Adverse actions" include all business, credit, and employment actions affecting consumers that can be considered to have a negative impact as defined by Section 603(k) of the FCRA – such as denying or canceling credit or insurance, or denying employment or promotion. No adverse action occurs in a credit transaction where the creditor makes a counteroffer that is accepted by the consumer.

1. Adverse Actions Based on Information Obtained From a CRA

If a user takes any type of adverse action as defined by the FCRA that is based at least in part on information contained in a consumer report, Section 615(a) requires the user to notify the consumer. The notification may be done in writing, orally, or by electronic means. It must include the following:

- The name, address, and telephone number of the CRA (including a toll-free telephone number, if it is a nationwide CRA) that provided the report.
- A statement that the CRA did not make the adverse decision and is not able to explain why the decision was made.
- A statement setting forth the consumer's right to obtain a free disclosure of the consumer's file from the CRA if the consumer makes a request within 60 days.
- A statement setting forth the consumer's right to dispute directly with the CRA the accuracy or completeness of any information provided by the CRA.

2. Adverse Actions Based on Information Obtained From Third Parties Who Are Not Consumer Reporting Agencies

If a person denies (or increases the charge for) credit for personal, family, or household purposes based either wholly or partly upon information from a person other than a CRA, and the information is the type of consumer information covered by the FCRA, Section 615(b)(1) requires that the user clearly and accurately disclose to the consumer his or her right to be told the nature of the information that was relied upon if the consumer makes a written request within 60 days of notification. The user must provide the disclosure within a reasonable period of time following the consumer's written request.

3. Adverse Actions Based on Information Obtained From Affiliates

If a person takes an adverse action involving insurance, employment, or a credit transaction initiated by the consumer, based on information of the type covered by the FCRA, and this information was obtained from an entity affiliated with the user of the information by common ownership or control, Section 615(b)(2) requires the user to notify the consumer of the adverse action. The notice must inform the consumer that he or she may obtain a disclosure of the nature of the information relied upon by making a written request within 60 days of receiving the adverse action notice. If the consumer makes such a request, the user must disclose the nature of the information not later than 30 days after receiving the request. If consumer report information is shared among affiliates and then used for an adverse action, the user must make an adverse action disclosure as set forth in I.C.1 above.

D. Users Have Obligations When Fraud and Active Duty Military Alerts are in Files

When a consumer has placed a fraud alert, including one relating to identify theft, or an active duty military alert with a nationwide consumer reporting agency as defined in Section 603(p) and resellers, Section 605A(h) imposes limitations on users of reports obtained from the consumer reporting agency in certain circumstances, including the establishment of a new credit plan and the issuance of additional credit cards. For initial fraud alerts and active duty alerts, the user must have reasonable policies and procedures in place to form a belief that the user knows the identity of the applicant or contact the consumer at a telephone number specified by the consumer; in the case of extended fraud alerts, the user must contact the consumer in accordance with the contact information provided in the consumer's alert.

E. Users Have Obligations When Notified of an Address Discrepancy

Section 605(h) requires nationwide CRAs, as defined in Section 603(p), to notify users that

request reports when the address for a consumer provided by the user in requesting the report is substantially different from the addresses in the consumer's file. When this occurs, users must comply with regulations specifying the procedures to be followed. Federal regulations are available at www.consumerfinance.gov/learnmore.

F. Users Have Obligations When Disposing of Records

Section 628 requires that all users of consumer report information have in place procedures to properly dispose of records containing this information. Federal regulations have been issued that cover disposal.

II. CREDITORS MUST MAKE ADDITIONAL DISCLOSURES

If a person uses a consumer report in connection with an application for, or a grant, extension, or provision of, credit to a consumer on material terms that are materially less favorable than the most favorable terms available to a substantial proportion of consumers from or through that person, based in whole or in part on a consumer report, the person must provide a risk-based pricing notice to the consumer in accordance with regulations prescribed by the CFPB.

Section 609(g) requires a disclosure by all persons that make or arrange loans secured by residential real property (one to four units) and that use credit scores. These persons must provide credit scores and other information about credit scores to applicants, including the disclosure set forth in Section 609(g)(1)(D) ("Notice to the Home Loan Applicant").

III. OBLIGATIONS OF USERS WHEN CONSUMER REPORTS ARE OBTAINED FOR EMPLOYMENT PURPOSES

A. Employment Other Than in the Trucking Industry

If the information from a CRA is used for employment purposes, the user has specific duties, which are set forth in Section 604(b) of the FCRA. The user must:

- Make a clear and conspicuous written disclosure to the consumer before the report is obtained, in a document that consists solely of the disclosure, that a consumer report may be obtained.
- Obtain from the consumer prior written authorization. Authorization to access reports during the term of employment may be obtained at the time of employment.
- Certify to the CRA that the above steps have been followed, that the information being obtained will not be used in violation of any federal or state equal opportunity law or regulation, and that, if any adverse action is to be taken based on the consumer report, a copy of the report and a summary of the consumer's rights will be provided to the consumer.
- **Before** taking an adverse action, the user must provide a copy of the report to the consumer as well as the summary of consumer's rights (The user should receive this summary from the CRA.) A Section 615(a) adverse action notice should be sent after the adverse action is taken.

An adverse action notice also is required in employment situations if credit information (other than transactions and experience data) obtained from an affiliate is used to deny employment. Section 615(b)(2).

The procedures for investigative consumer reports and employee misconduct investigations are set forth below.

B. Employment in the Trucking Industry

Special rules apply for truck drivers where the only interaction between the consumer and the potential employer is by mail, telephone, or computer. In this case, the consumer may provide consent orally or electronically, and an adverse action may be made orally, in writing, or electronically. The consumer may obtain a copy of any report relied upon by the trucking company by contacting the

company.

IV. OBLIGATIONS WHEN INVESTIGATIVE CONSUMER REPORTS ARE USED

Investigative consumer reports are a special type of consumer report in which information about a consumer's character, general reputation, personal characteristics, and mode of living is obtained through personal interviews by an entity or person that is a consumer reporting agency. Consumers who are the subjects of such reports are given special rights under the FCRA. If a user intends to obtain an investigative consumer report, Section 606 requires the following:

- The user must disclose to the consumer that an investigative consumer report may be obtained. This must be done in a written disclosure that is mailed, or otherwise delivered, to the consumer at some time before or not later than three days after the date on which the report was first requested. The disclosure must include a statement informing the consumer of his or her right to request additional disclosures of the nature and scope of the investigation as described below, and the summary of consumer rights required by Section 609 of the FCRA. (The summary of consumer rights will be provided by the CRA that conducts the investigation.)

- The user must certify to the CRA that the disclosures set forth above have been made and that the user will make the disclosure described below.

- Upon the written request of a consumer made within a reasonable period of time after the disclosures required above, the user must make a complete disclosure of the nature and scope of the investigation. This must be made in a written statement that is mailed, or otherwise delivered, to the consumer no later than five days after the date on which the request was received from the consumer or the report was first requested, whichever is later in time.

V. SPECIAL PROCEDURES FOR EMPLOYEE INVESTIGATIONS

Section 603(x) provides special procedures for investigations of suspected misconduct by an employee or for compliance with Federal, state or local laws and regulations or the rules of a self-regulatory organization, and compliance with written policies of the employer. These investigations are not treated as consumer reports so long as the employer or its agent complies with the procedures set forth in Section 603(x), and a summary describing the nature and scope of the inquiry is made to the employee if an adverse action is taken based on the investigation.

VI. OBLIGATIONS OF USERS OF MEDICAL INFORMATION

Section 604(g) limits the use of medical information obtained from consumer reporting agencies (other than payment information that appears in a coded form that does not identify the medical provider). If the information is to be used for an insurance transaction, the consumer must give consent to the user of the report or the information must be coded. If the report is to be used for employment purposes – or in connection with a credit transaction (except as provided in federal regulations – the consumer must provide specific written consent and the medical information must be relevant. Any user who receives medical information shall not disclose the information to any other person (except where necessary to carry out the purpose for which the information was disclosed, or a permitted by statute, regulation, or order).

VII. OBLIGATIONS OF USERS OF "PRESCREENED" LISTS

The FCRA permits creditors and insurers to obtain limited consumer report information for use in connection with unsolicited offers of credit or insurance under certain circumstances. Sections 603(1), 604(c), 604(e), and 615(d). This practice is known as "prescreening" and typically involves obtaining from a CRA a list of consumers who meet certain preestablished criteria. If any person intends to use prescreened lists, that person must (1) before the offer is made, establish the criteria that will be relied upon to make the offer and grant credit or insurance, and (2) maintain such criteria on file for a three-year period beginning on the date on which the offer is made to each consumer. In addition, any user must provide with each written solicitation a clear and conspicuous statement that:

- Information contained in a consumer's CRA file was used in connection with the transaction.

- The consumer received the offer because he or she satisfied the criteria for credit worthiness or insurability used to screen for the offer.

- Credit or insurance may not be extended if, after the consumer responds, it is determined that the consumer does not meet the criteria used for screening or any applicable criteria bearing on credit worthiness or insurability, or the consumer does not furnish required collateral.

- The consumer may prohibit the use of information in his or her file in connection with future prescreened offers of credit or insurance by contacting the notification system established by the CRA that provided the report. The statement must include the address and toll-free telephone number of the appropriate notification system.

In addition, the CFPB has established the format, type size, and manner of the disclosure required by Section 615(d), with which users must comply. The regulation is 12 CFR 1022.54.

VIII. OBLIGATIONS OF RESELLERS

A. Disclosure and Certification Requirements

Section 607(e) requires any person who obtains a consumer report for resale to take the following steps:

- Disclose the identity of the end-user to the source CRA.
- Identify to the source CRA each permissible purpose for which the report will be furnished to the end-user.
- Establish and follow reasonable procedures to ensure that reports are resold only for permissible purposes, including procedures to obtain:
  (1) the identify of all end-users;
  (2) certifications from all users of each purpose for which reports will be used; and
  (3) certifications that reports will not be used for any purpose other than the purpose(s) specified to the reseller. Resellers must make reasonable efforts to verify this information before selling the report.

B. Reinvestigations by Resellers

Under Section 611(f), if a consumer disputes the accuracy or completeness of information in a report prepared by a reseller, the reseller must determine whether this is a result of an action or omission on its part and, if so, correct or delete the information. If not, the reseller must send the dispute to the source CRA for reinvestigation. When any CRA notifies the reseller of the results of an investigation, the reseller must immediately convey the information to the consumer.

C. Fraud Alerts and Resellers

Section 605A(f) requires resellers who receive fraud alerts or active duty alerts from another consumer reporting agency to include these in their reports.

IX. LIABILITY FOR VIOLATIONS OF THE FCRA

Failure to comply with the FCRA can result in state government or federal government enforcement actions, as well as private lawsuits. Sections 616, 617, and 621. In addition, any person who knowingly and willfully obtains a consumer report under false pretenses may face criminal prosecution. Section 619.

The CFPB's website, www.consumerfinance.gov/learnmore, has more information about the FCRA, including publications for businesses and the full text of the FCRA.

Citations for FCRA sections in the U.S. Code, 15 U.S.C. § 1618 et seq.:

Section 602	15 U.S.C. 1681
Section 603	15 U.S.C. 1681a
Section 604	15 U.S.C. 1681b
Section 605	15 U.S.C. 1681c
Section 605A	15 U.S.C. 1681cA
Section 605B	15 U.S.C. 1681cB
Section 606	15 U.S.C. 1681d
Section 607	15 U.S.C. 1681e
Section 608	15 U.S.C. 1681f
Section 609	15 U.S.C. 1681g
Section 610	15 U.S.C. 1681h
Section 611	15 U.S.C. 1681i
Section 612	15 U.S.C. 1681j
Section 613	15 U.S.C. 1681k
Section 614	15 U.S.C. 1681l
Section 615	15 U.S.C. 1681m
Section 616	15 U.S.C. 1681n
Section 617	15 U.S.C. 1681o
Section 618	15 U.S.C. 1681p
Section 619	15 U.S.C. 1681q
Section 620	15 U.S.C. 1681r
Section 621	15 U.S.C. 1681s
Section 622	15 U.S.C. 1681s-1
Section 623	15 U.S.C. 1681s-2
Section 624	15 U.S.C. 1681t
Section 625	15 U.S.C. 1681u
Section 626	15 U.S.C. 1681v
Section 627	15 U.S.C. 1681w
Section 628	15 U.S.C. 1681x
Section 629	15 U.S.C. 1681y

Ref: 2025-248

COUNCIL AGENDA: 12.D. (11/18/2025)

SUBJECT: Consider Contracts for the Purchase of Furniture and Shelving Furnishings for the Vaughn Library Renovation Project *(Library)* Roll

RECOMMENDATION: Approval

DEPARTMENT OF ORIGIN: Library

CLEARANCES: Library Board

EXHIBITS:
1. Furniture Overview
2. Bid Tabulation pg 1 - Vaughn Library Furnishings
3. Bid Tabulation pg 2- Vaughn Library Furnishings
4. Savings Summary

EXPENDITURES REQUIRED: $369,215.00

AMOUNT BUDGETED: $369,215.00 - Municipal Bond

APPROPRIATION REQUIRED: $ 0

TREASURER'S CERTIFICATE: Staff will verify Chapter 923.10 compliance prior to awarding any contract.

COMPLIANCE WITH CHAPTER 51: Section 51.26 (b) of Chapter 51, Ashland City Ordinances, permits the Mayor and/or Clerk to schedule items directly for Council action. The Mayor and/or City Clerk has chosen to direct this item directly to Council pursuant to the authority granted to them in Chapter 51, Ashland City Ordinances.

STATEMENT OF CONFORMANCE WITH COMPREHENSIVE PLAN:

SUMMARY STATEMENT:

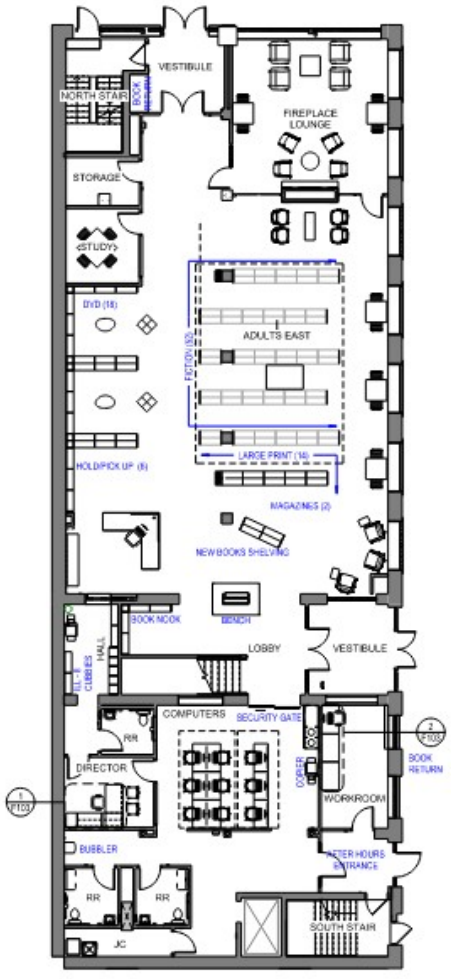
As the Vaughn Library renovation nears the final stages of completion, the furnishings and shelving contracts are ready to be approved and executed by the City of Ashland. These contracts include public seating furniture, office and meeting room furniture, materials shelving and display units. Work has been done to tailor the contracts to meet project budget parameters.

November 4, 2025

FURNITURE OVERVIEW

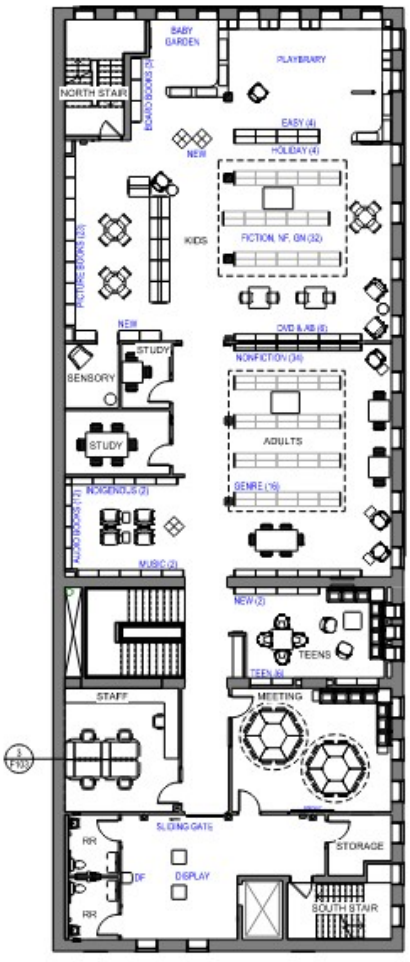
Vaughn Public Library

Engberg Anderson Project No. 233682 Vaughn Library Renovation



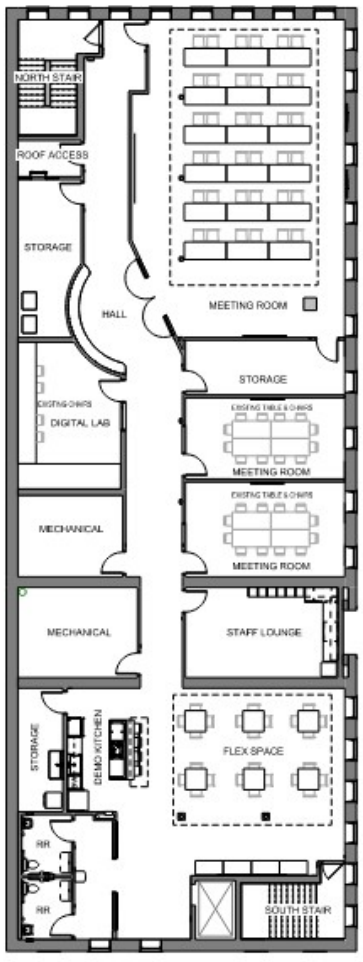
1 1ST FLOOR FURNITURE PLAN

SCALE: 1/8" = 1'-0"



2 2ND FLOOR FURNITURE PLAN

SCALE: 1/8" = 1'-0"



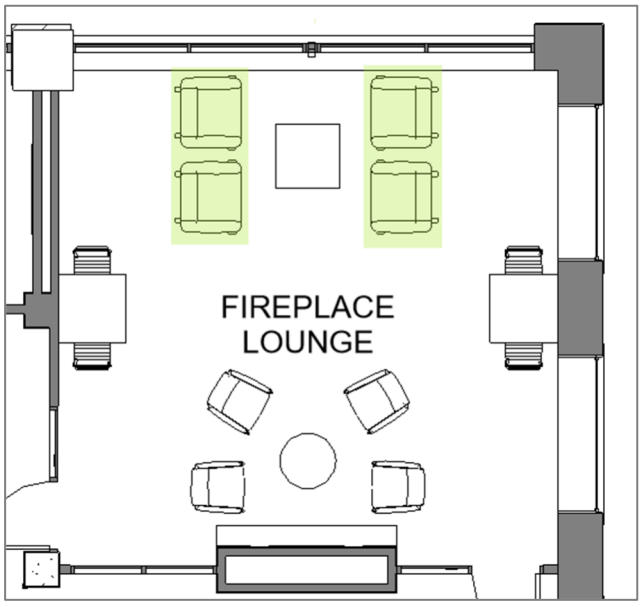
3 3RD FLOOR FURNITURE PLAN

SCALE: 1/8" = 1'-0"

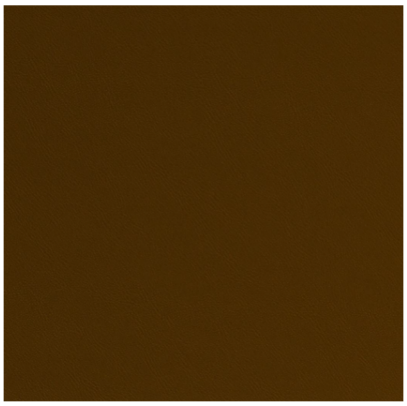
CH-1

Lounge Chair: JSI Caav





Upholstery: Wolf Gordon - Corvo - CVO 9747 Cognac



Wood Legs: Cinder



CH-2

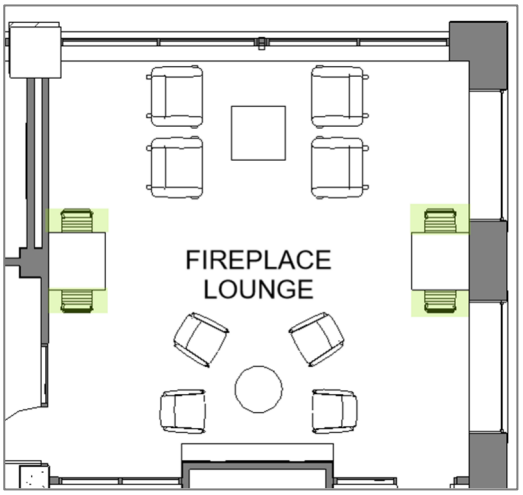
Study Chair: Andreu World Flex Chair

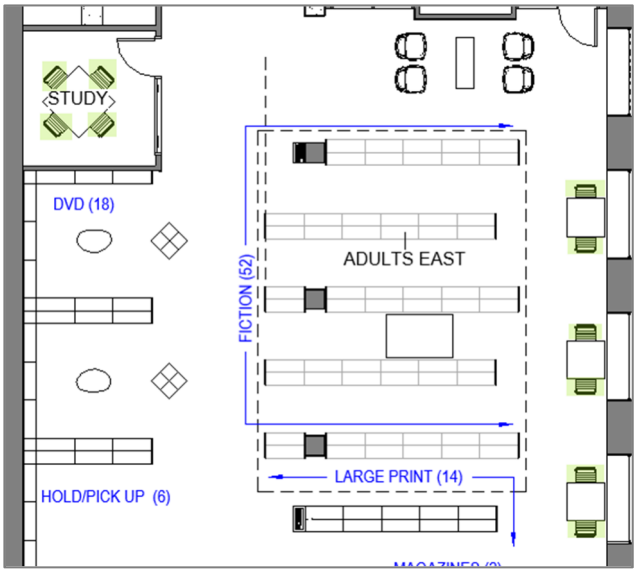


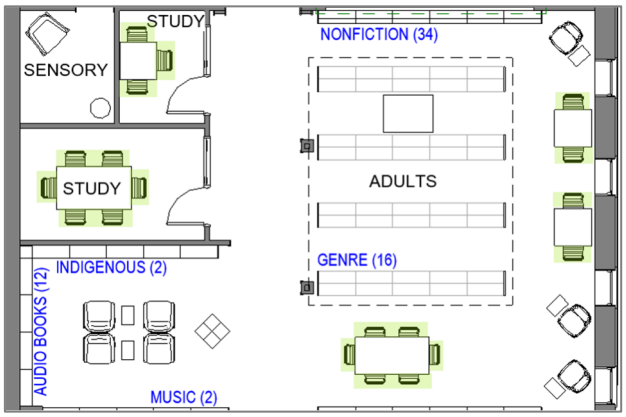
Poly color: 6002 Sand

Wood Leg Color: 378 Beech

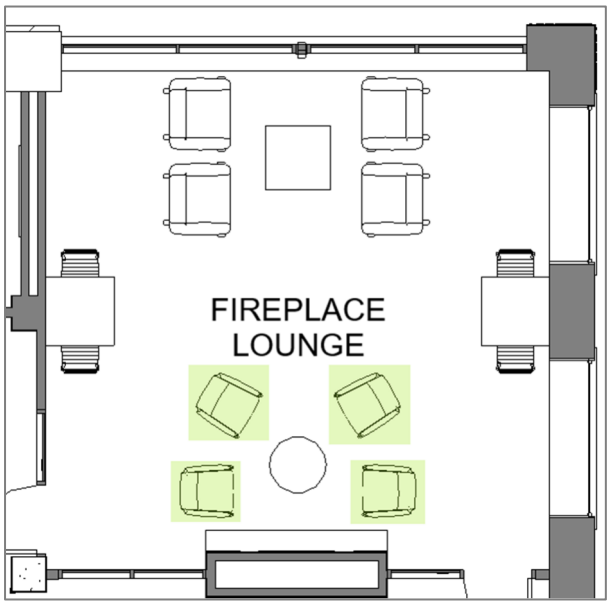








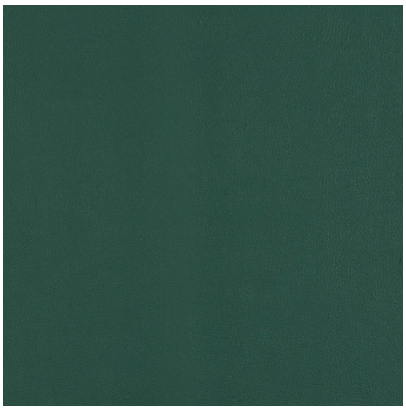
CH-3



Lounge Chair: Arcadia Laris Lounge



Upholstery: Luum - Top Coat - Shellac 4083 - 13



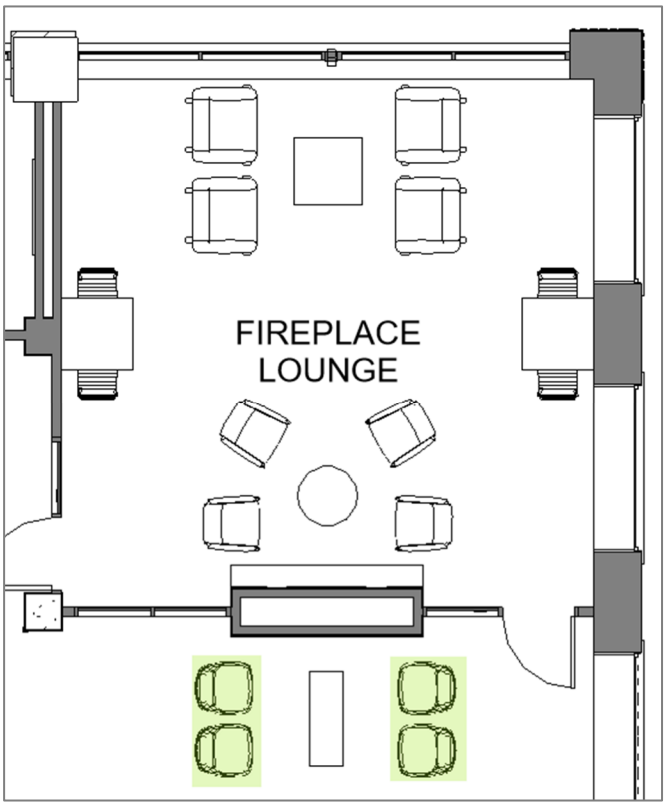
Wood Color: #AS0415 Walnut on Ash



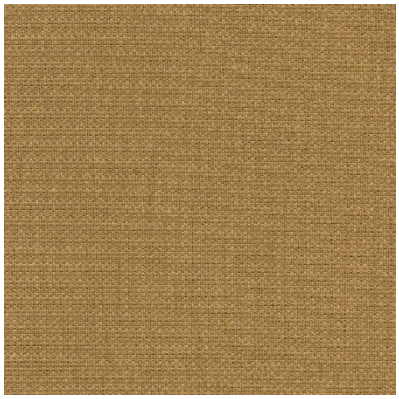
CH-4

Lounge Chair #3: Encore Hoom Lounge





Upholstery: Arc Com Illusion AC-68592 Goldenrod #13



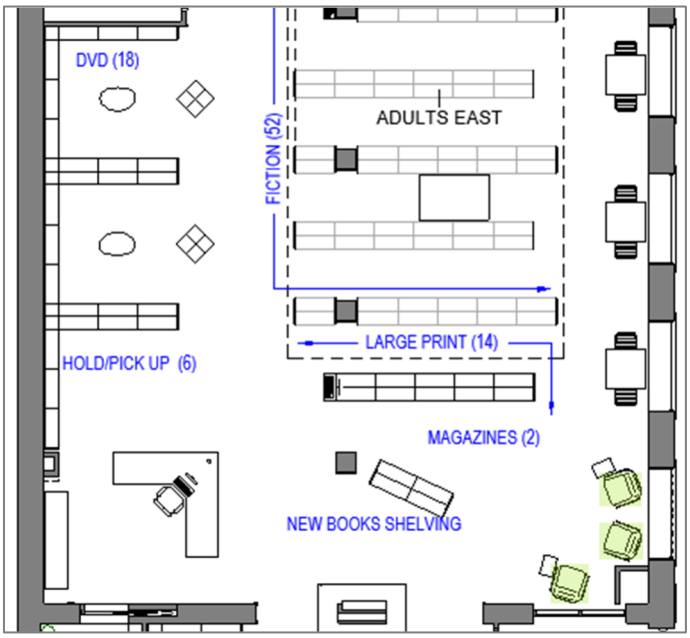
Wood Leg Color: Slate Grey Ash



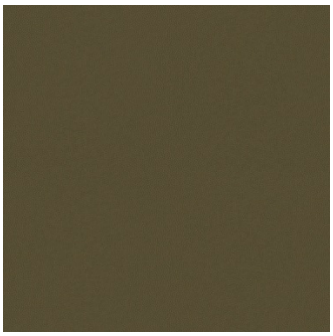
CH-5

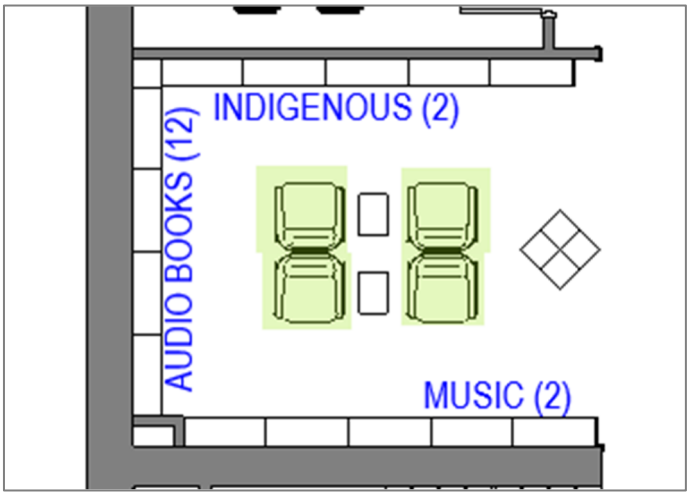
Lounge Chair: Encore Mayland Lounge



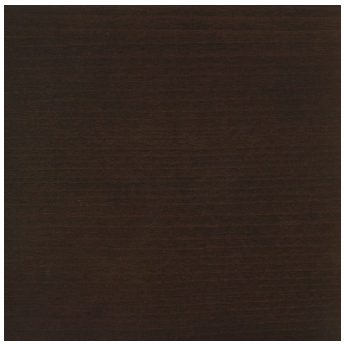


Upholstery: Knoll Textiles - Olympia - 018 Voyager





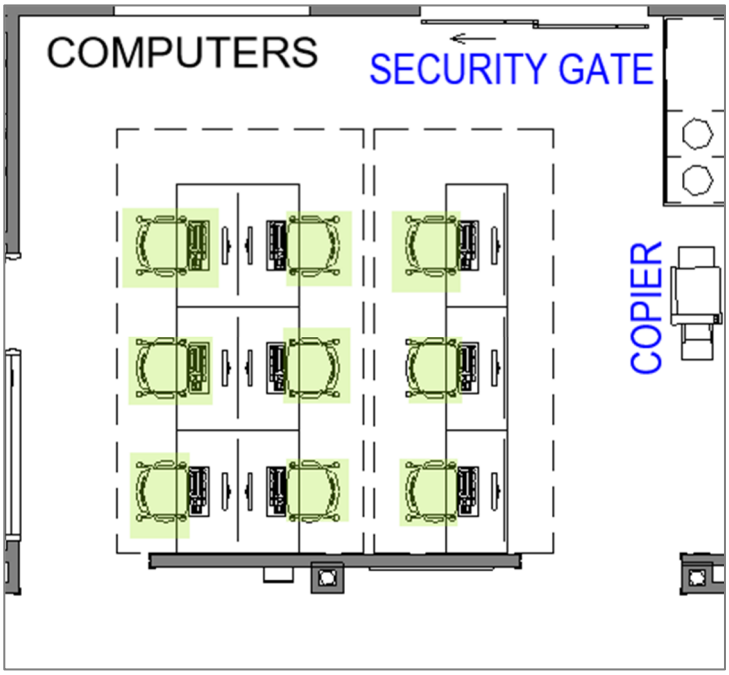
Wood Legs: Kona Beech



CH-6

Computer Chair: KI Limelite 4-Leg with Casters





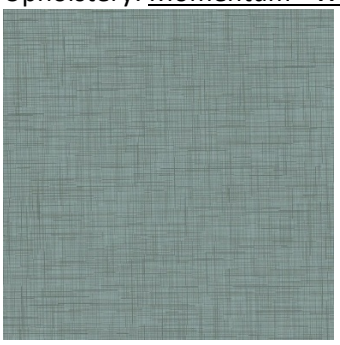
Poly Color: Tarragon



Leg Color: Champagne Metallic



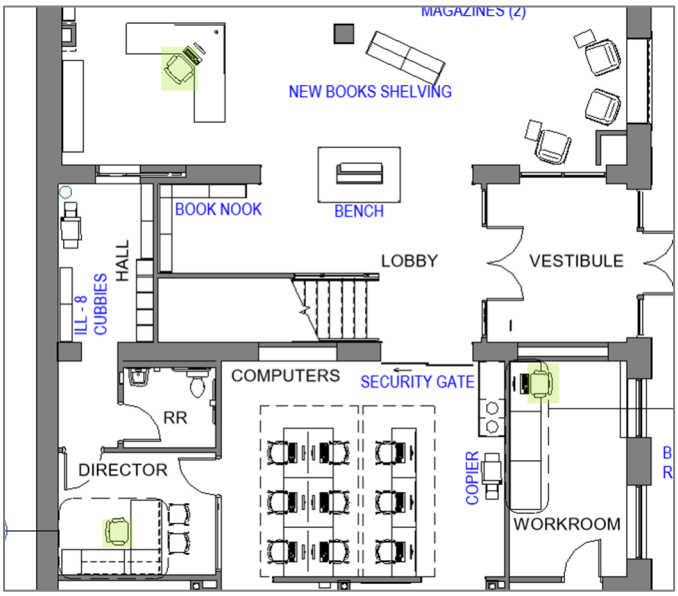
Upholstery: Momentum - Whisp - Blue Sage 09554191



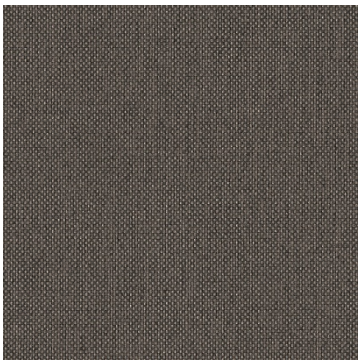
CH-7

Task Chair: Hon Ignition Task 2.0

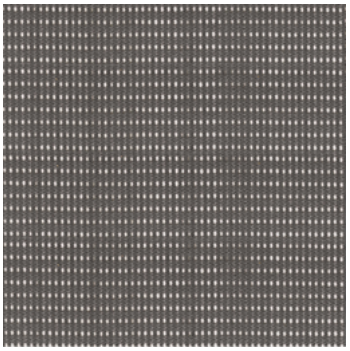


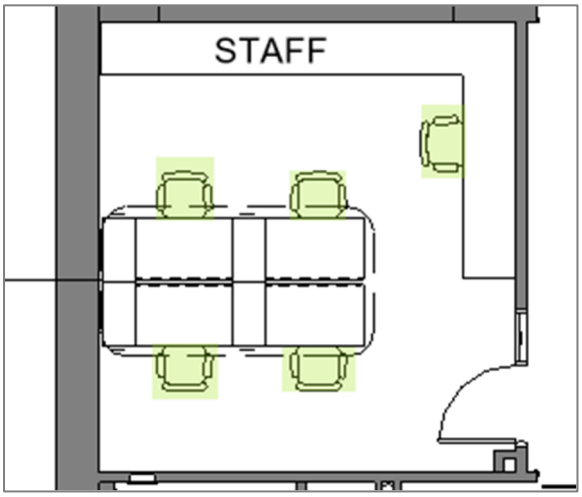


Seat Upholstery: Maharam - Mode - Hallow - 466337-007



Mesh Back: Hon Brownstone Mesh

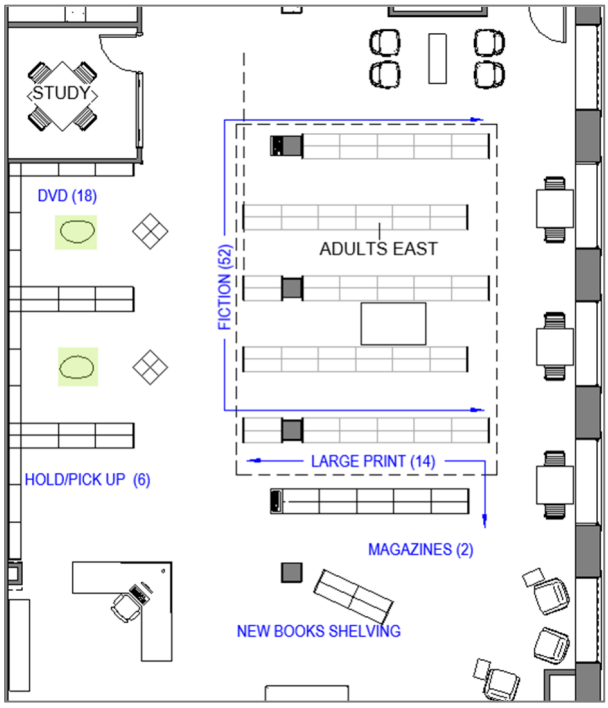




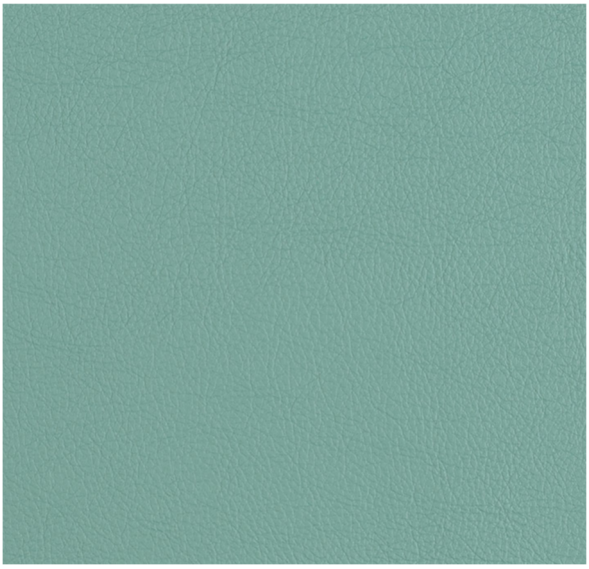
CH-8:

Ottoman: Lenand Beach Stones I



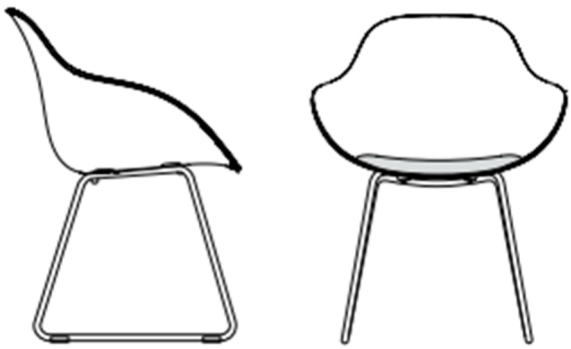


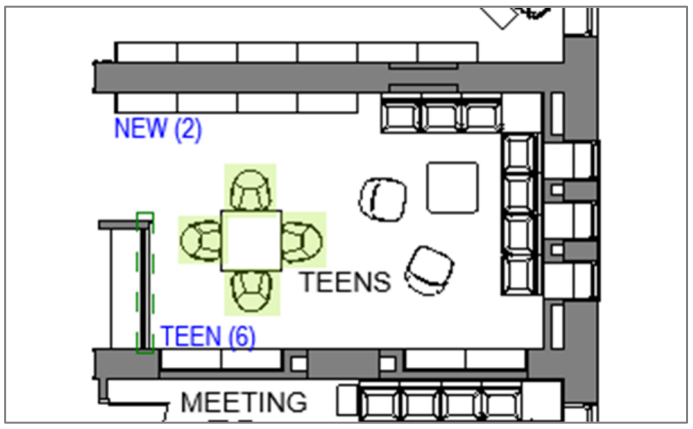
Upholstery: CF Stinson - 253 Marlin



CH-9

Study Chair: Stylex Verve Bucket Shell





Plastic Shell Color: Meadow Green (17)



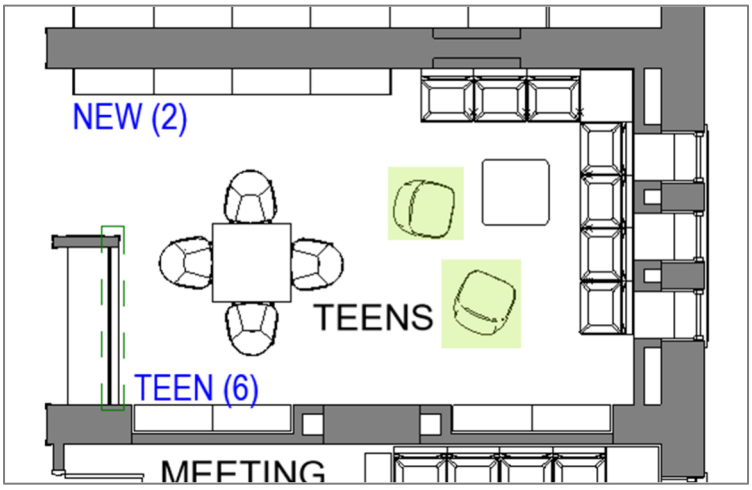
Powder Coated Painted Metal: Black Matte (BM)



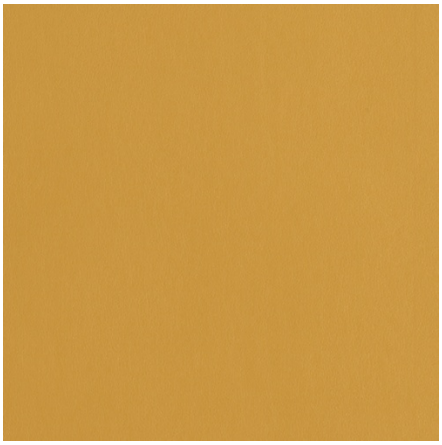
CH-10

Lounge Chair: Encore GoGo Lounge





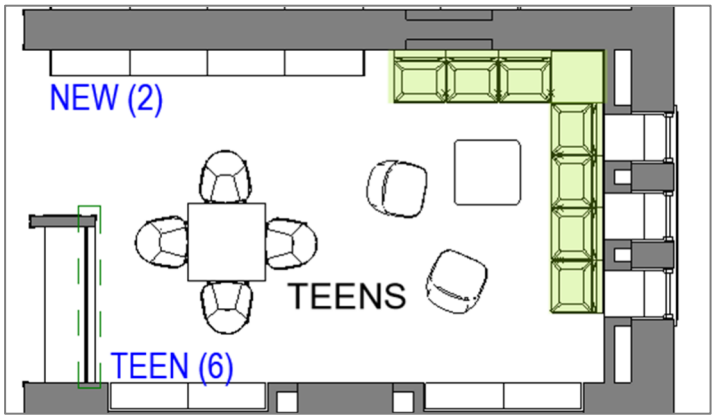
Upholstery: KnollTextiles Atlas Marigold 466702-003



Pull Handle: Black



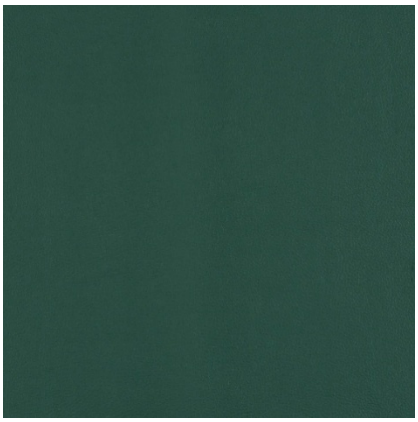
CH-11



Teen Lounge Bench: StudioTK Clique



Upholstery: Luum - Top Coat - Shellac 4083 - 13



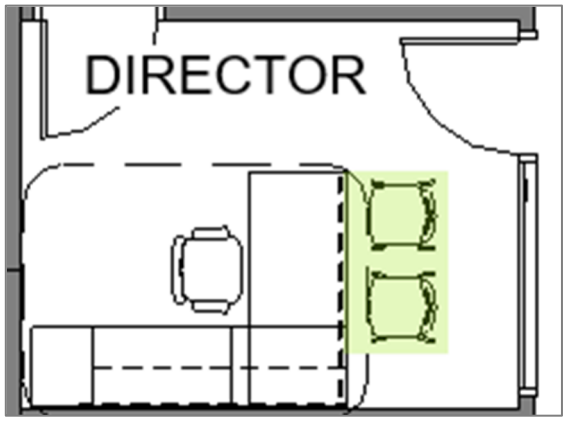
Corner Table: Basalt Walnut



Metal Legs: Ebony



CH-12



Office Side Chair: Andreu World Flex Chair



Poly color: 6002 Sand

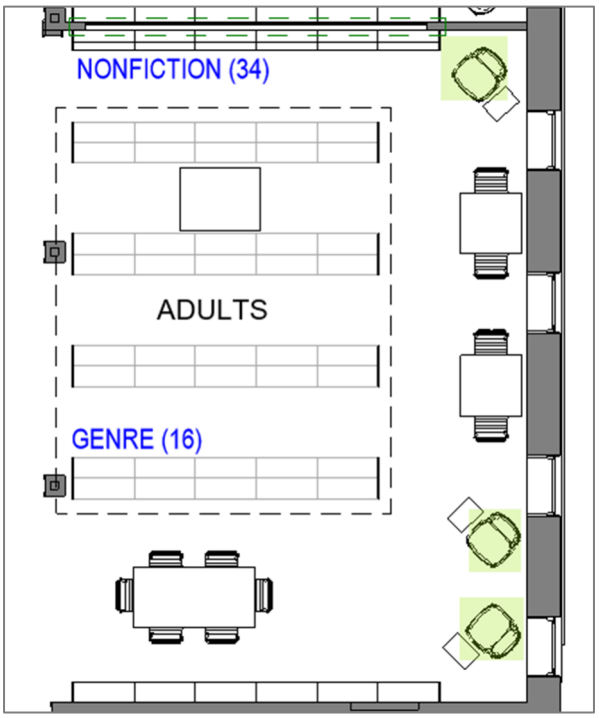
Wood Leg Color: 378 Beech



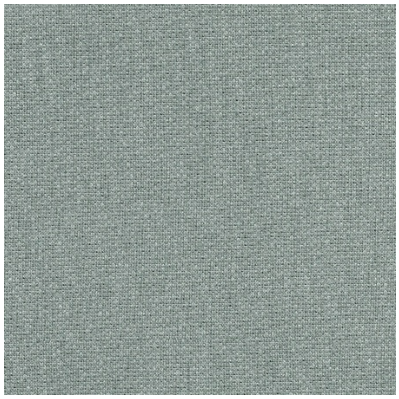
CH-13

Lounge Chair: Encore Hoom Lounge





Upholstery: Arc Com Illusion AC-68582 Moonstone #3



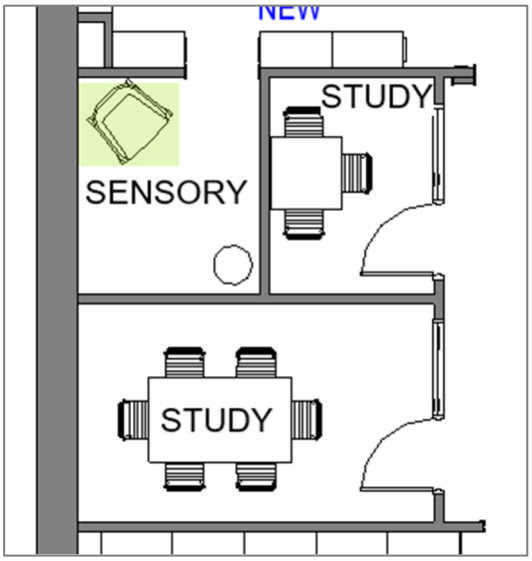
Wood Leg Color: Slate Grey Ash



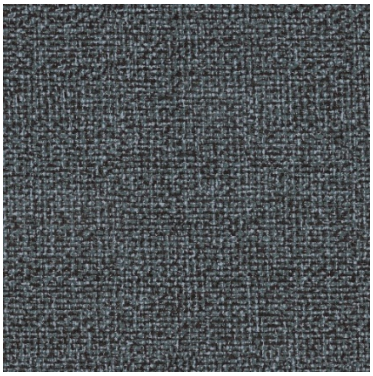
CH-14

Rocker Lounge Chair: JSI Indie Rocker





Upholstery: Arc Com Terra AC-65319 Storm #20



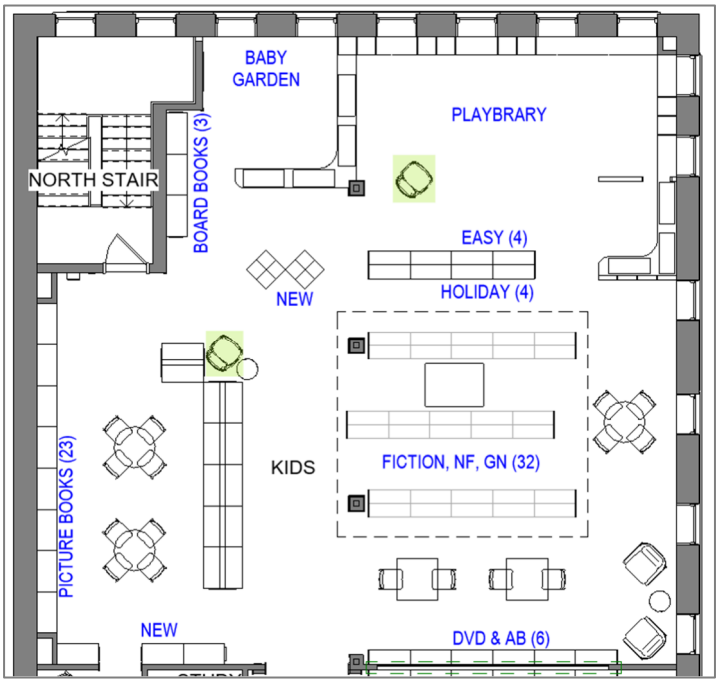
Wood Legs: Florence Walnut



CH-15

Lounge Chair: Encore Hoom Lounge





Upholstery: Momentum - Mixer EPU – Wisteria



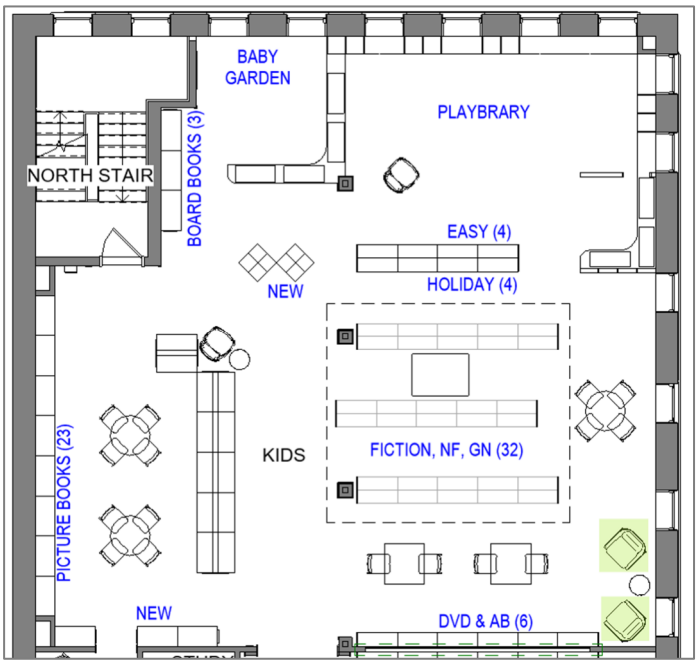
Wood Legs: Slate Grey Ash



CH-16

Lounge Chair: Encore Mayland Lounge

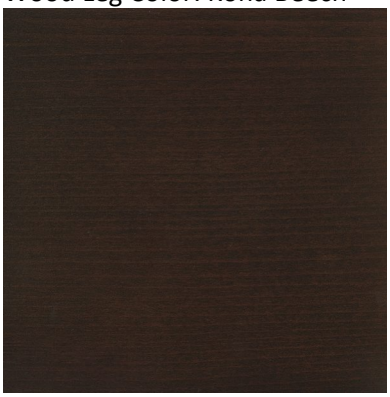




Upholstery: Momentum - Mixer EPU – Wisteria



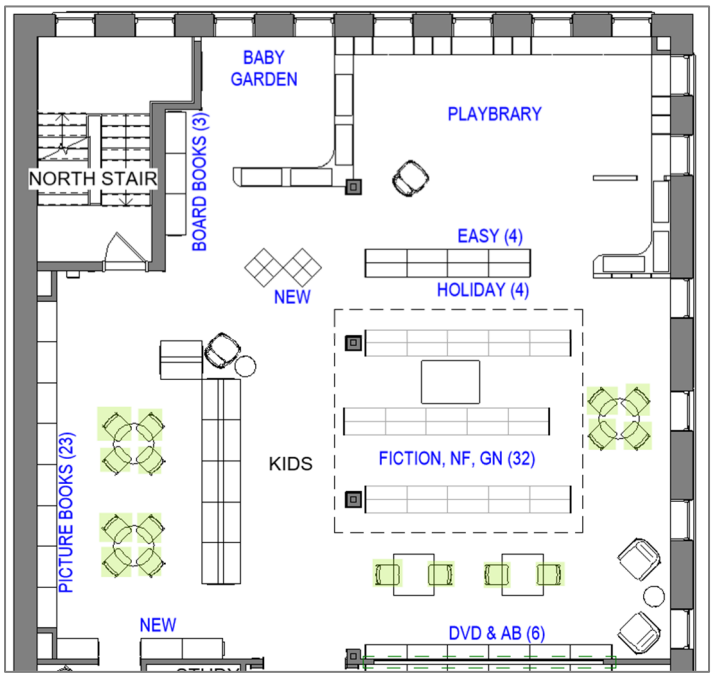
Wood Leg Color: Kona Beech



CH-17

Study Chair: Leland Omena Side Chair



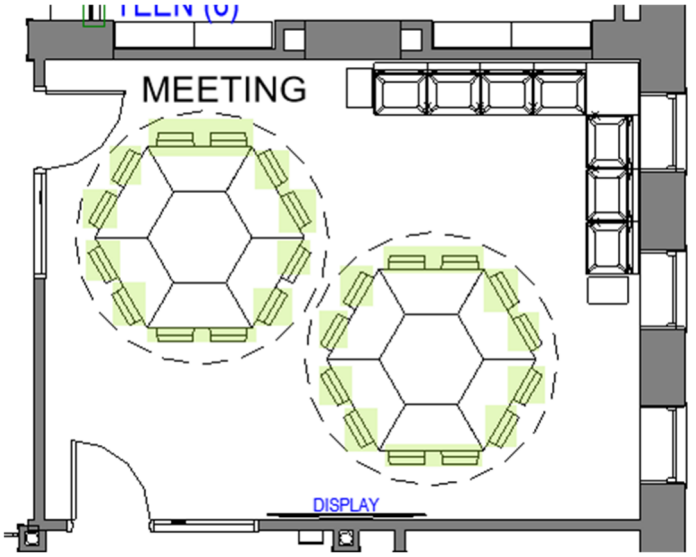


Chair Leg: White Wash II (30M)

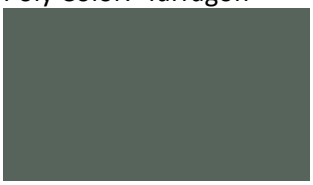
CH-18

Meeting Chair: KI Limelite Armless High-Density Stacker





Poly Color: Tarragon



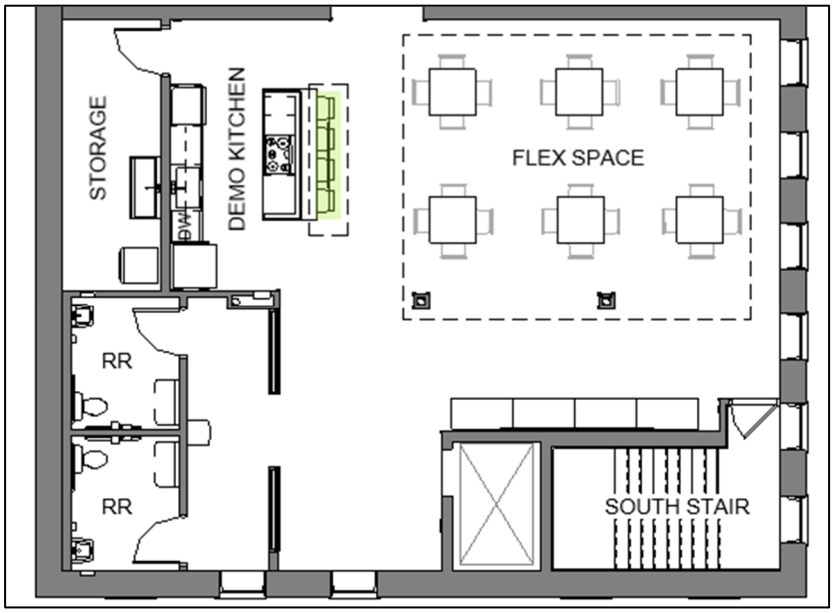
Leg Color: Champane Metallic



CH-19

Stool: KI Limelite 24" Cafe Stool





Poly Color: Tarragon



Leg Color: Champane Metallic



Upholstery: Momentum - Whisp - Blue Sage 09554191

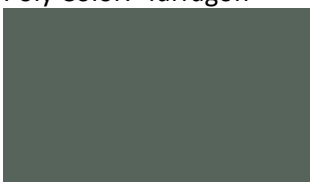


CH-20 ALT 1

Stacking Chair: KI Limelite Armless High-Density Stacker

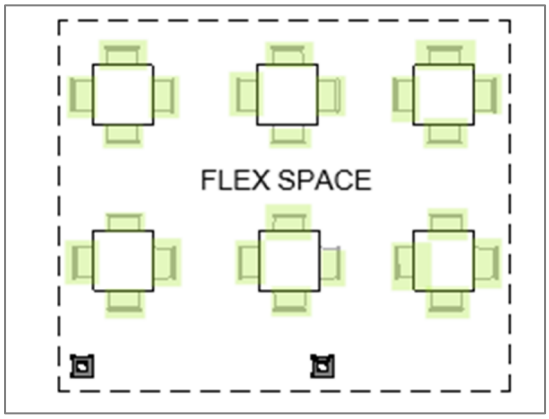


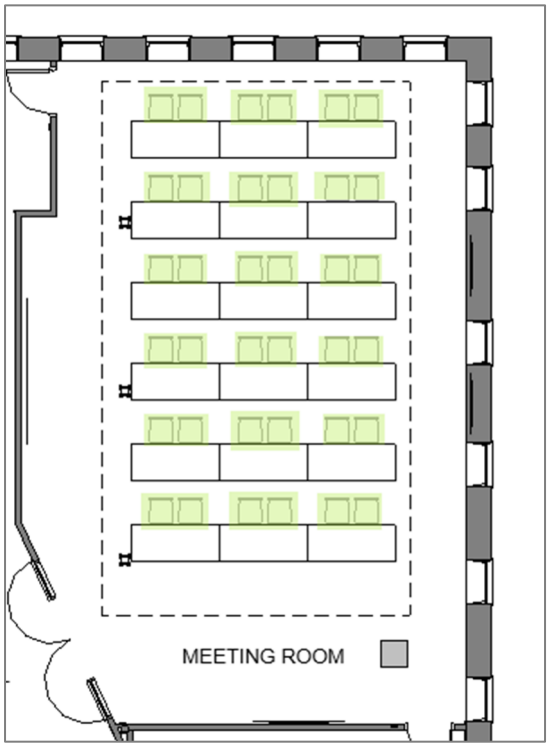
Poly Color: Tarragon



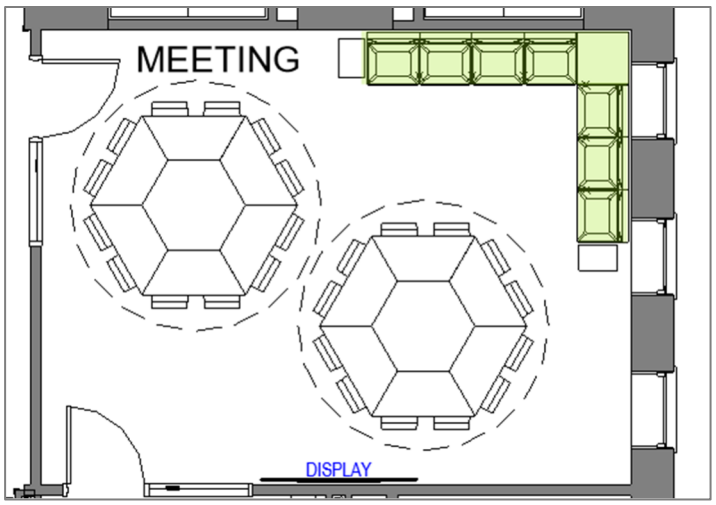
Leg Color: Champane Metallic







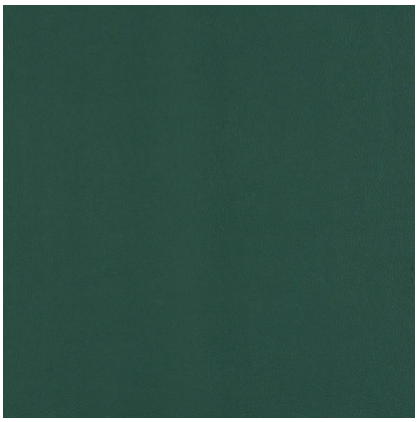
CH-21 ALT 1



Lounge Bench: StudioTK Clique



Upholstery: Luum - Top Coat - Shellac 4083 - 13



Corner Table: Basalt Walnut



Metal Legs: Ebony

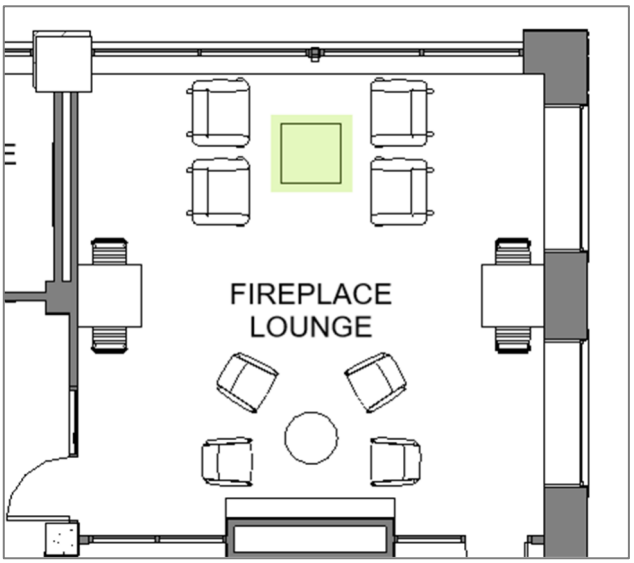


TB-1

Coffee Table: Muuto - Workshop Coffee Table



Finish: Oak Veneer/ Oak 26056

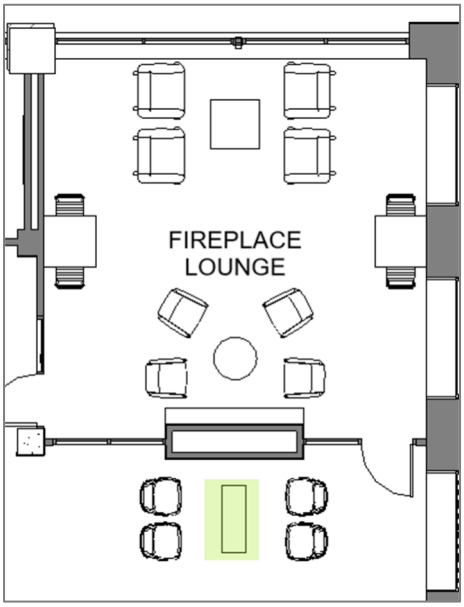


TB-2

Coffee Table: Muuto - Workshop Coffee Table



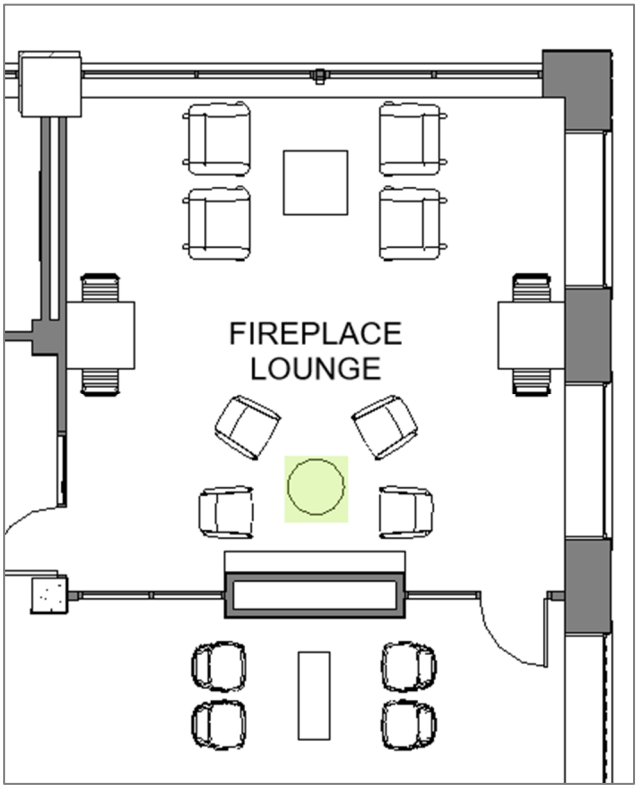
Finish: Oak Veneer/ Oak 26056



TB-3

Ocassional Table: Encore Outset Occasional





Laminate Top: Formica Beige Elm



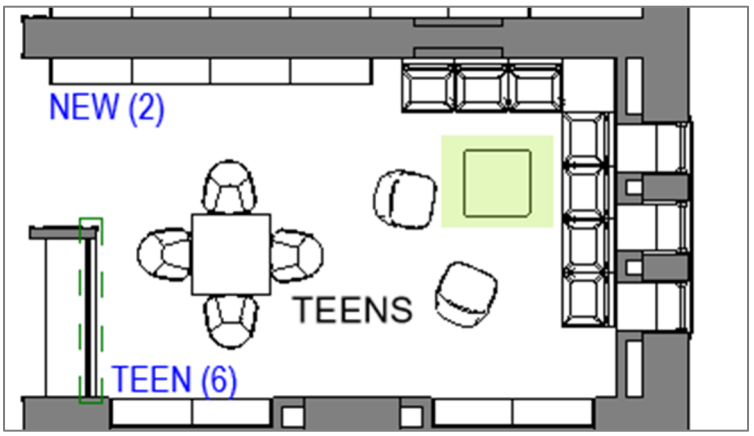
Metal Base: #09 Brown Sugar



TB-4

Occasional Table: Arcadia Lineup

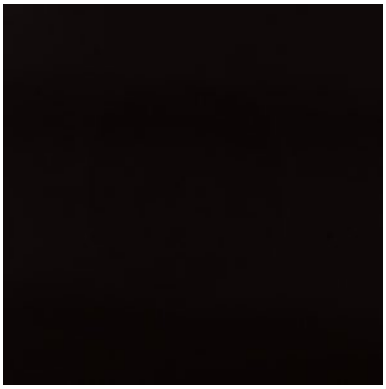




Laminate: Beige Elm



Plinth Base: #0605 Matte Black



TB-5A & TB-5B

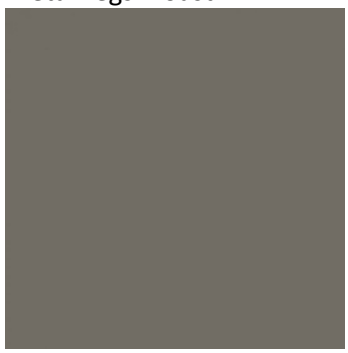
Study Table: Global Princeton Table
36”w x 36” d x 29” h

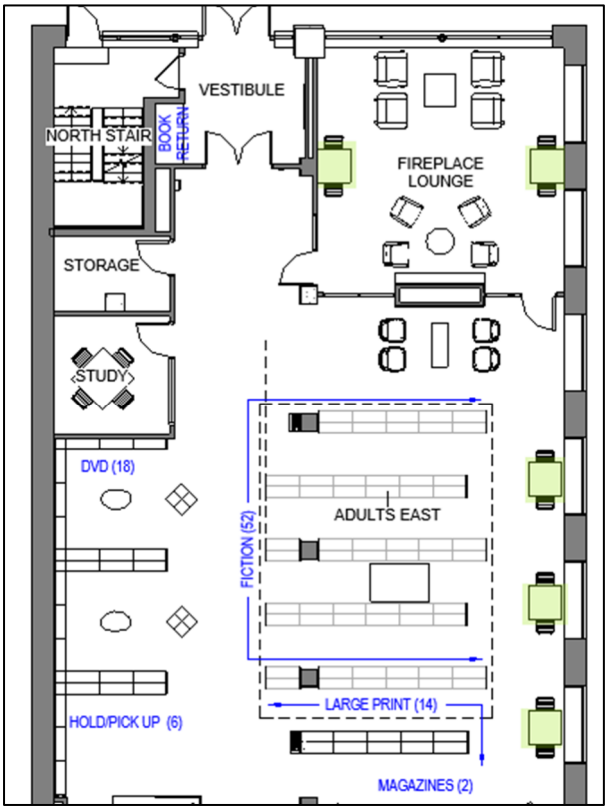


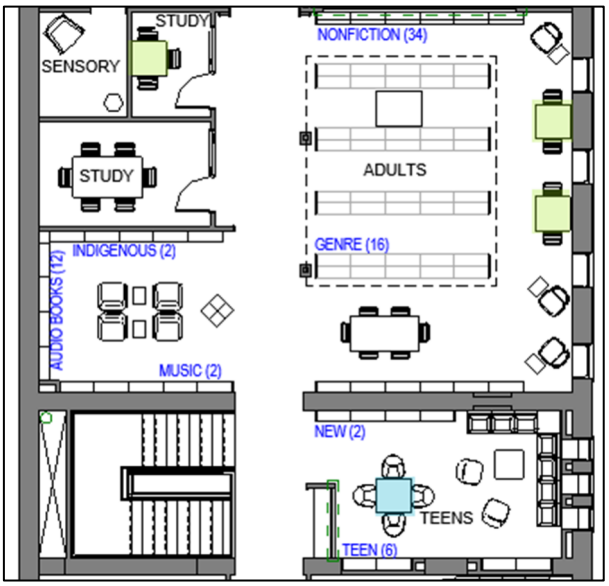
Laminate: Sheer Beauty



Metal Legs: Toast



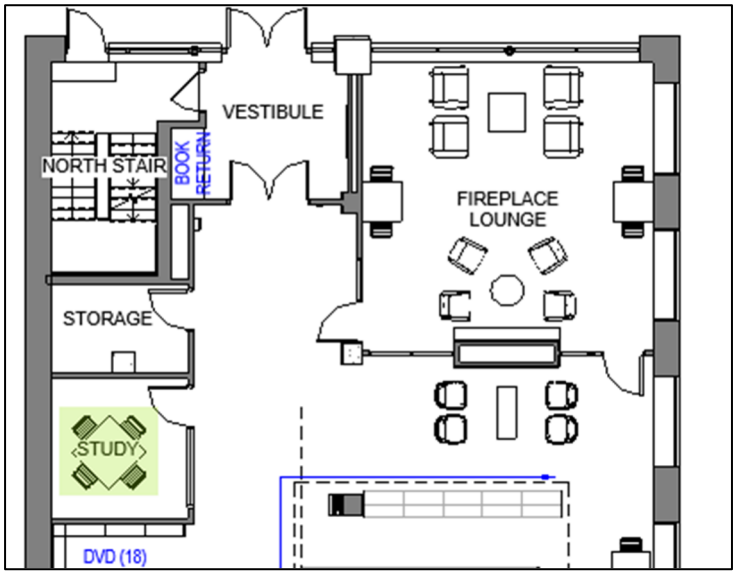




TB-6

Study Table: Global Princeton Table
48”x 48” d x 29” h

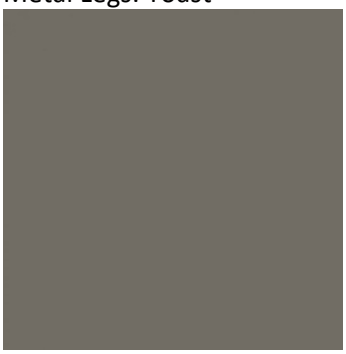




Laminate: Sheer Beauty



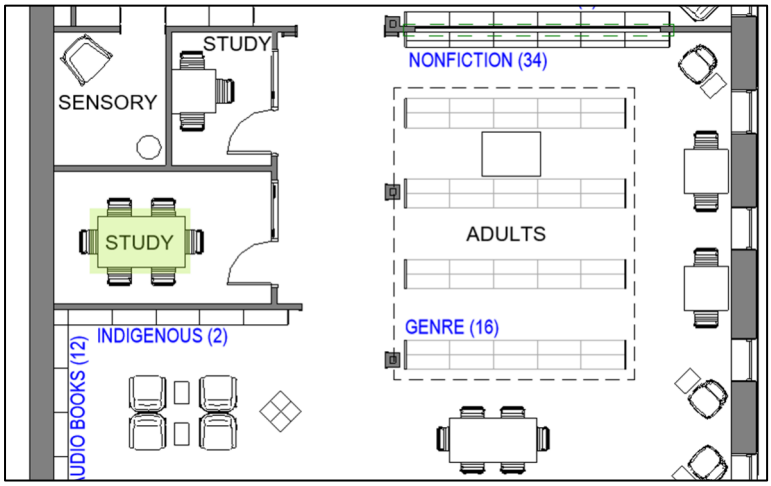
Metal Legs: Toast



TB-7

Study Table: Global Princeton Table
60”w x 42” d x 29” h

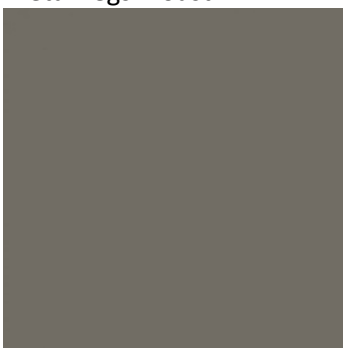




Laminate: Sheer Beauty



Metal Legs: Toast

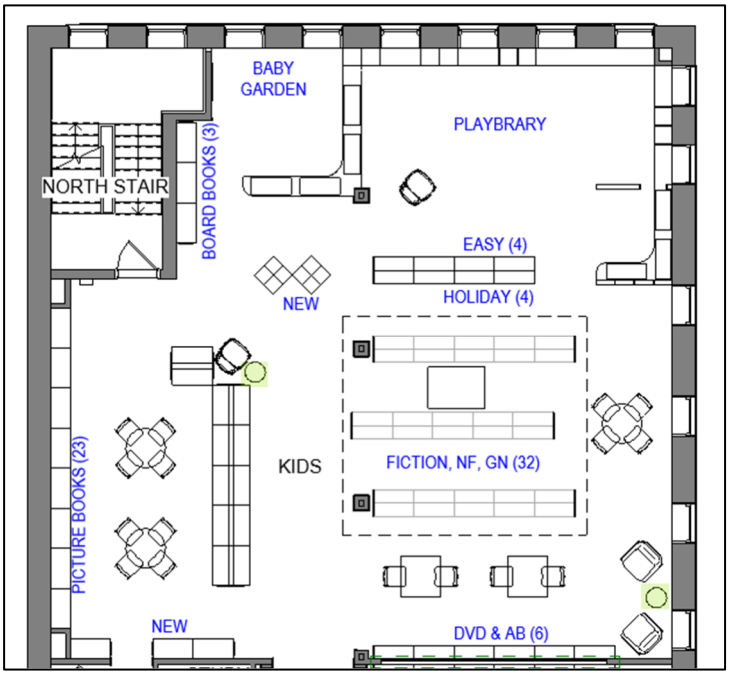


TB-8

Side Table: Muuto Soft Side Table



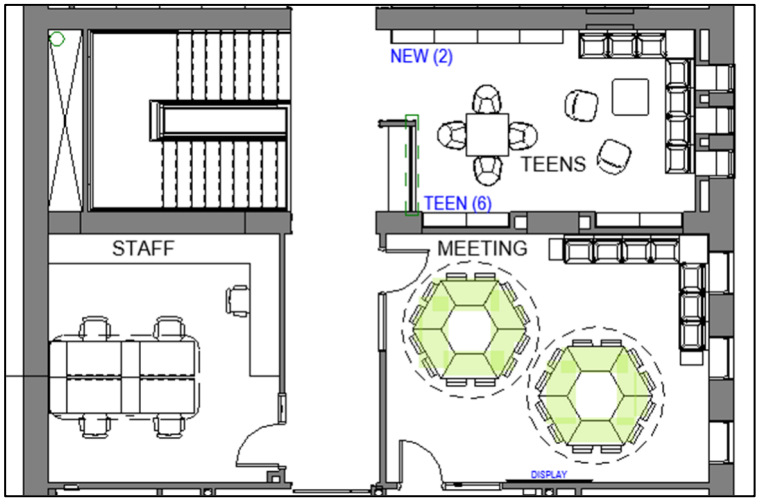
Color: Beige Green Laminate/ Beige Green



TB-9

Trapezoid Table: Herman Miller - Everywhere Table
48” x 24” x 29”

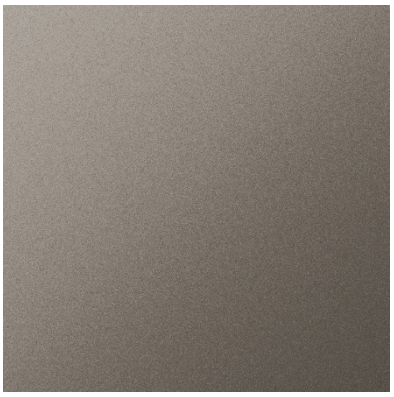




Laminate Top: Clear on Ash



Metal Base: Metallic Bronze EH



TB-10

Study Youth Table: KI Ruckus Table
36” Round, 29” fixed height
Top laminate: Beigewood
Edge laminate: Beigewood
Base Finish: Champagne Metallic
Feet: Glides

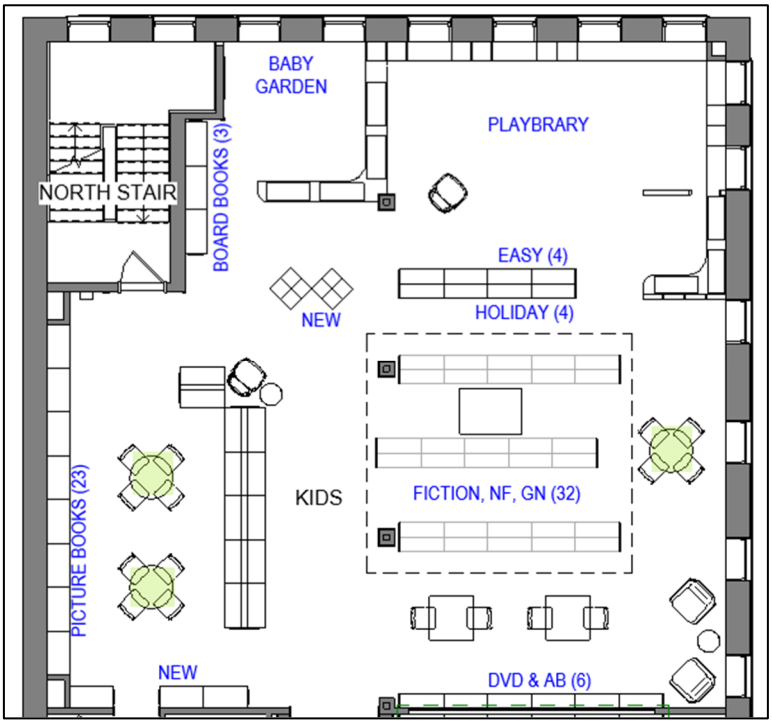


Top & Edge Laminate: Beigewood



Base Finish: Champagne Metallic

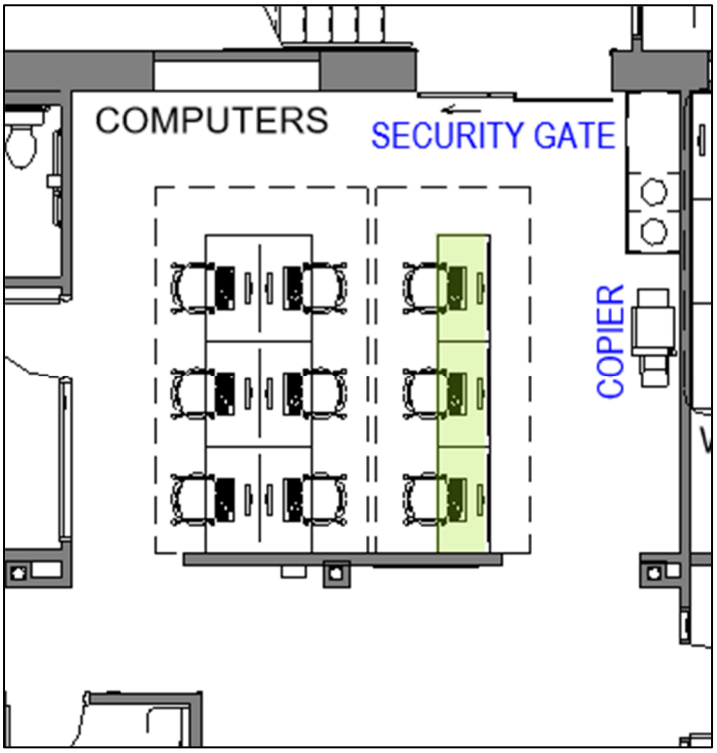




TB-11A

Computer Table: Global Princeton Table
One Grommet at Each Table
48”w x 24” d x 29” h

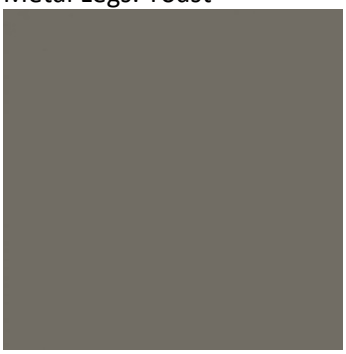




Laminate: Sheer Beauty



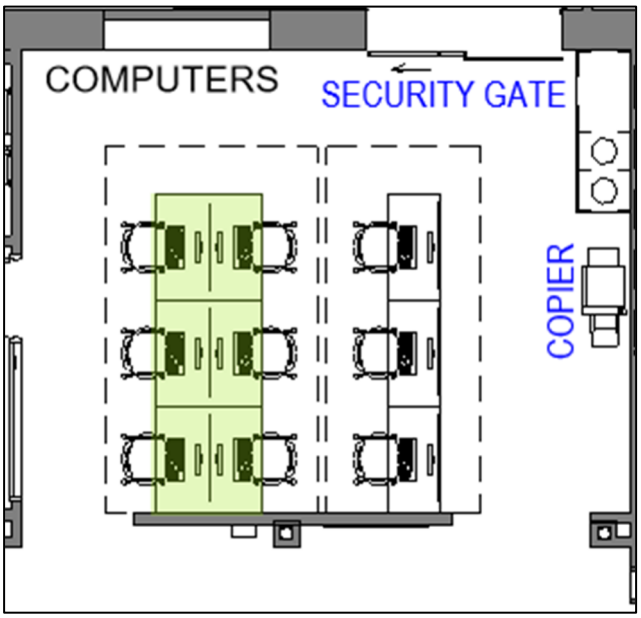
Metal Legs: Toast



TB-11B

Computer Table: Global Princeton Table
One Grommet at Each Table
48”x 48” d x 29” h

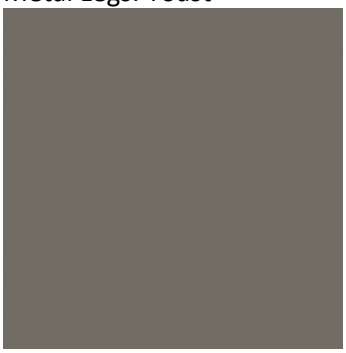




Laminate: Sheer Beauty

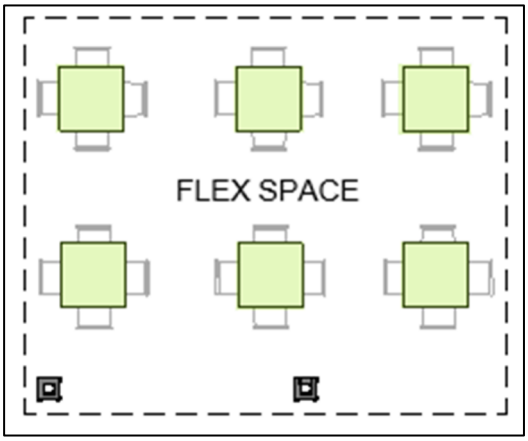


Metal Legs: Toast



TB-12:

Flex Space Table: Haworth Planes
36” x 36” Square Fliptop table
Y Leg Base, Locking Casters





Laminate Top: Blonde Modern Cherry



Metal Base: Gray Tone TR-G



TB-13:

Study Table Youth: KI Ruckus Table
36”x36” Square, 29” fixed height
Feet: Glides

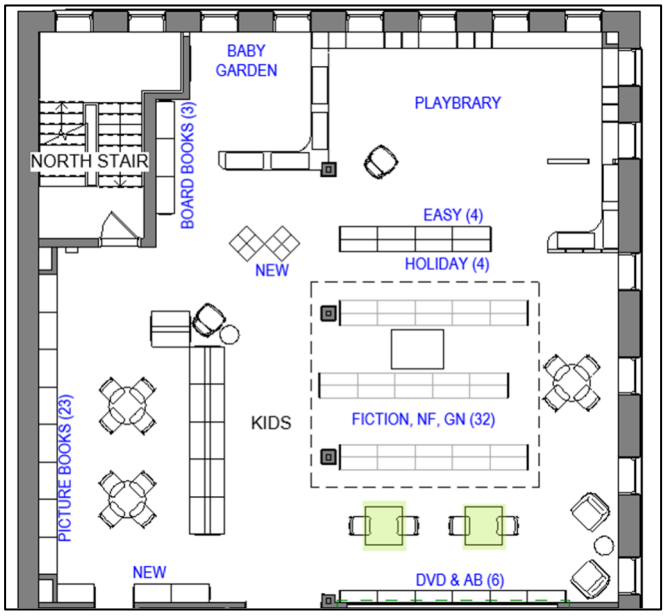


Top & Edge Laminate: Beigewood



Base Finish: Champagne Metallic

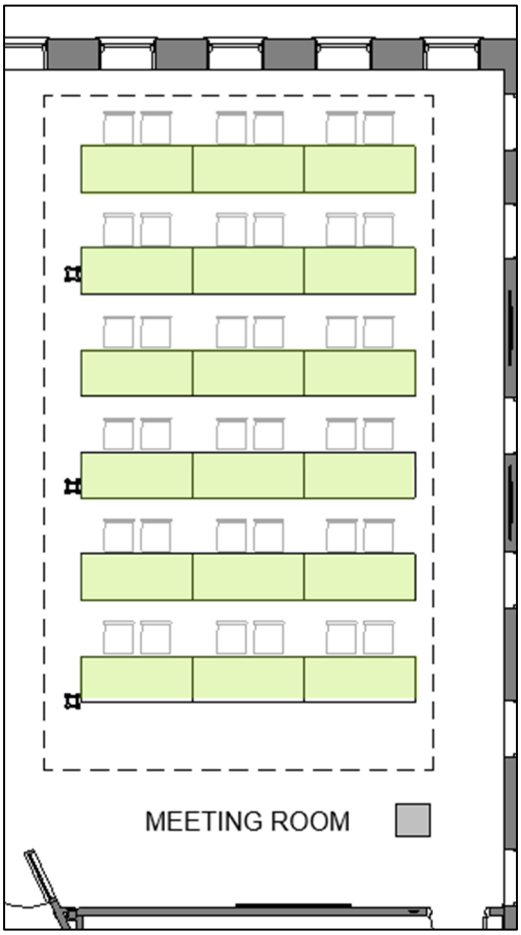




TB-14:

Meeting Room Table: Haworth Planes
30” x 72” Nesting Fliptop Table
Y Leg Base, Locking Casters





Laminate Top: Blonde Modern Cherry



Metal Base: Gray Tone TR-G



TB-15

Laptop Table: Hattie Height Adjustable Laptop Table

Rectangle Top - Deep

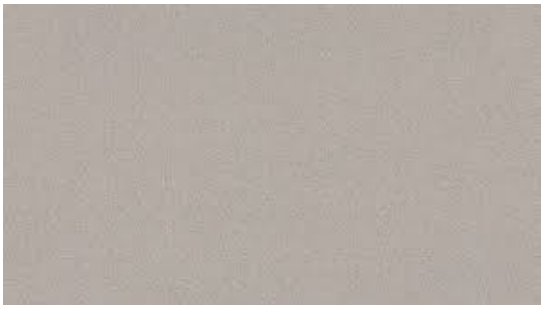
9010-HLT-REC2-RECB W: 12” D: 18” H: 20.75”-30.75”

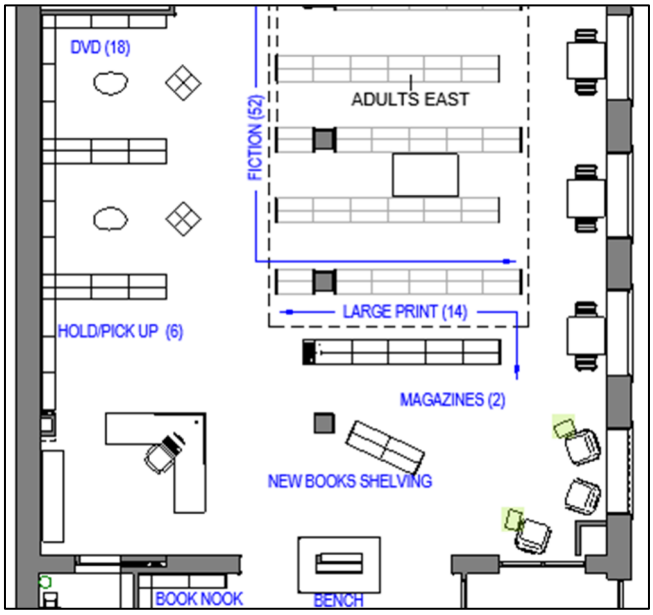


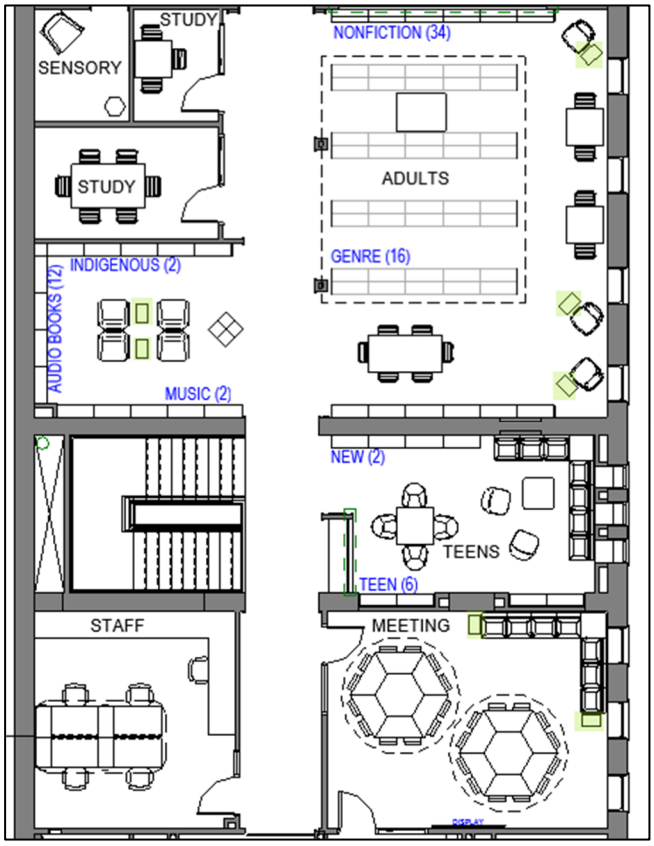
Laminate Top: Beigewood



Metal Base: Raw Steel



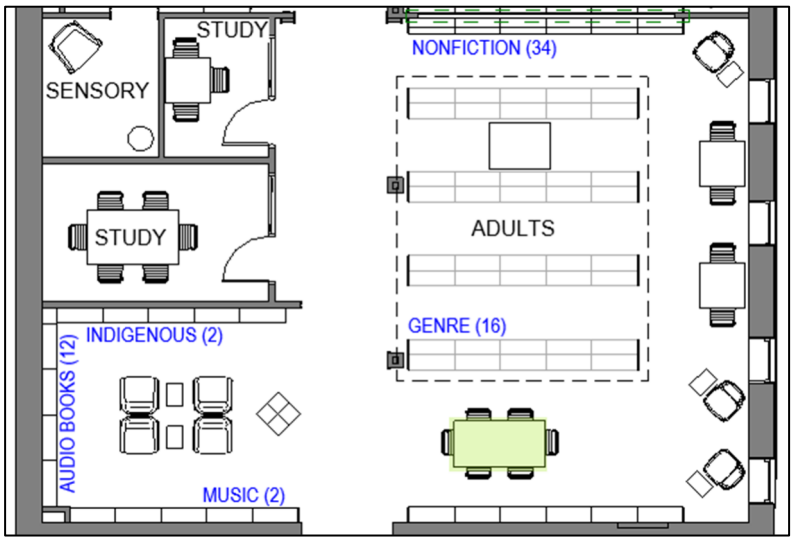




TB-16

Study Table: Global Princeton Table
29"H Table, 72"W x 36"D

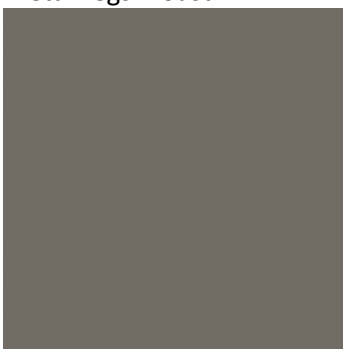




Laminate: Sheer Beauty



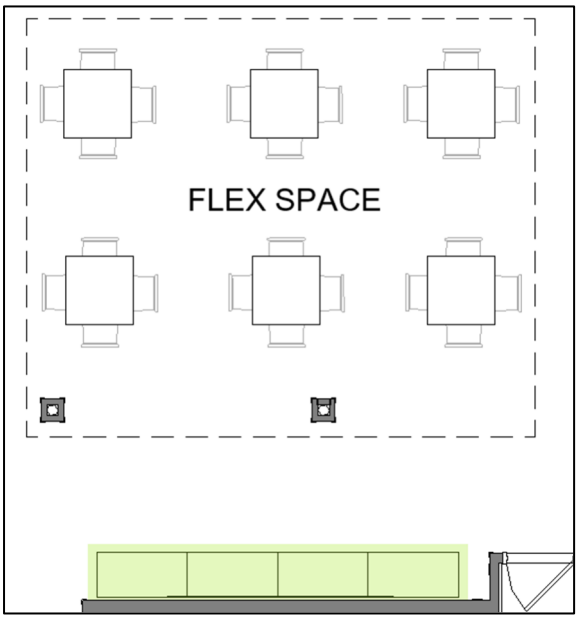
Metal Legs: Toast



TB-17

Flex Space Table: Pirouette Table
Pneumatic Adjustable Height Base; 24” x 48”





Top & Edge Laminate: Beigewood



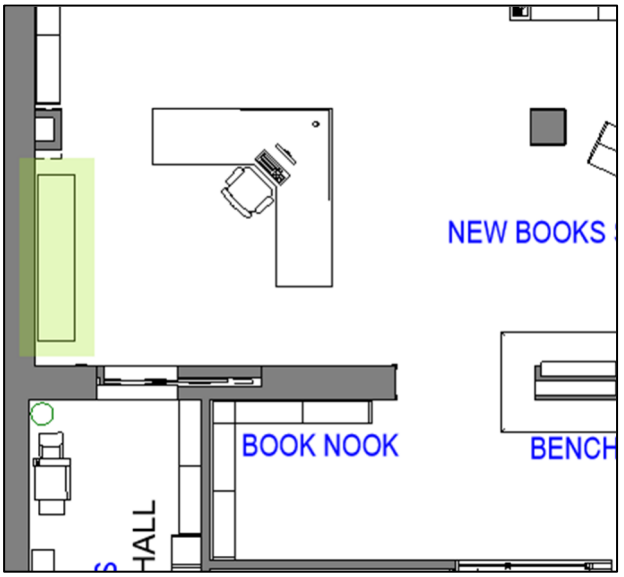
Base Finish: Champagne Metallic



CR-1

Credenza: JSI Anthology Credenza
90”w x 20 1/8” d x 35 15/16”h locking buffet on inset panel base



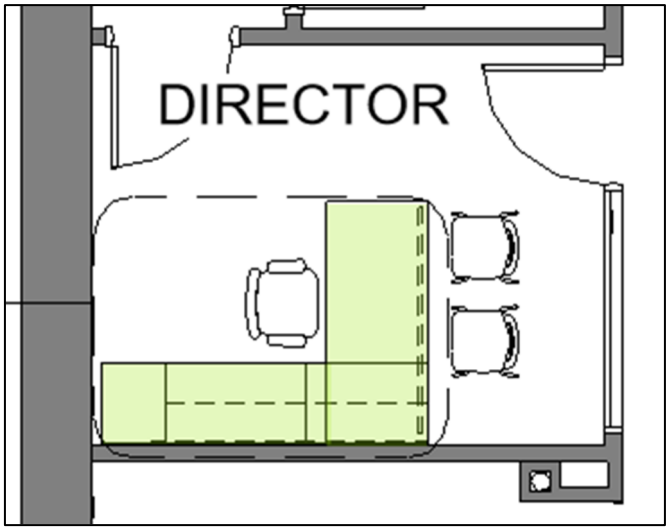


Laminate: Egret



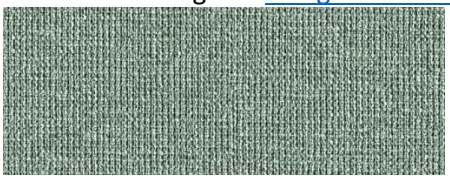
WS-1

Directors Workstation: Haworth Masters Series
L-shaped freestanding workstation Masters Series
Front worksurface: 30”d x 72”w height adjustable, modesty panel, T-Leg; 1 grommet, coordinate location with client; worksurface power, cable management; pencil drawer
Wall mounted tackboards, 36” x 42”, 42” x 42”
Credenza tops; Lateral File 42”w; Undersurface shelf unit 36”w;
Overheads with hinged doors, 17”h x 36”, 17” x 42”
Wardrobe 19” w x 19”d x 6H





Tackboard: Designtex DesignTex Arne 4141-501 Minty



Worksurface: Graytone H-62



Lateral Files, Overheads, Wardrobes:
Case Laminate: Chalk H-AK

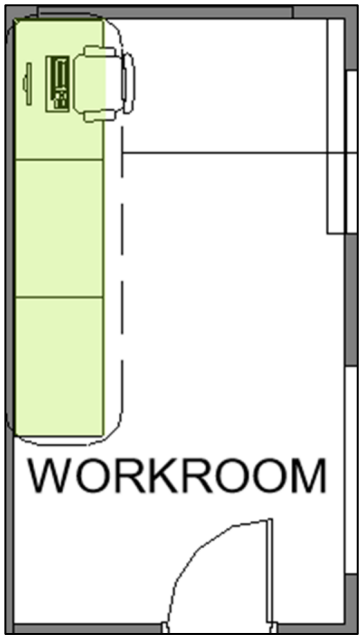
Door Laminate: Blonde Modern Cherry



WS-2

Staff Workstation Grouping:
Three (3) Jive 30” x 54” tables on casters; two (2) Kio Craft 30”w x 20”d x 25”h undersurface mobile storage units; one (1) 23”H x 54”w tackboard; Worksurface power, cable management; one (1) pencil drawer

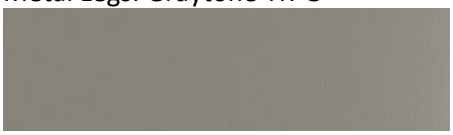




Top Laminate: Blonde Modern Cherry



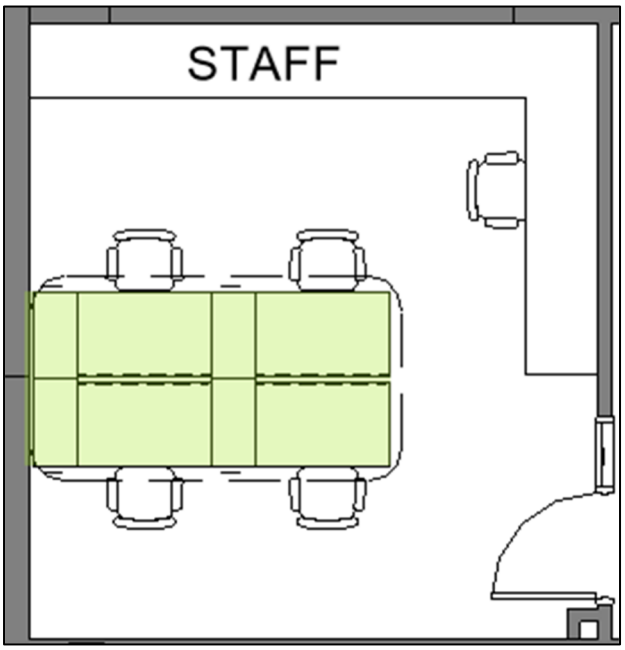
Metal Legs: Graytone TR-G



WS-3

Staff Workstation Grouping:
Per workstation: Upside Height Adjustable Table, 46” x 29”, Belong 27”h x 42”w tackboard attached to worksurface; 1 grommet, coordinate location with client; worksurface power, cable management; pencil drawer
Beside Storage Pantry 15”w x 30”d x 48”h





Tackboard: Designtex DesignTex Arne 4141-501 Minty

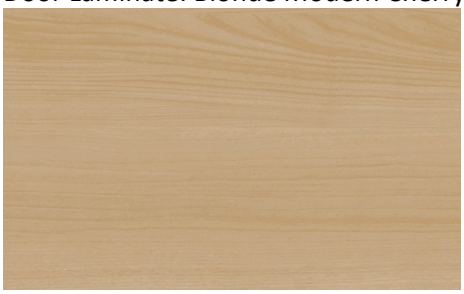


Worksurface: Gray Tone H-62



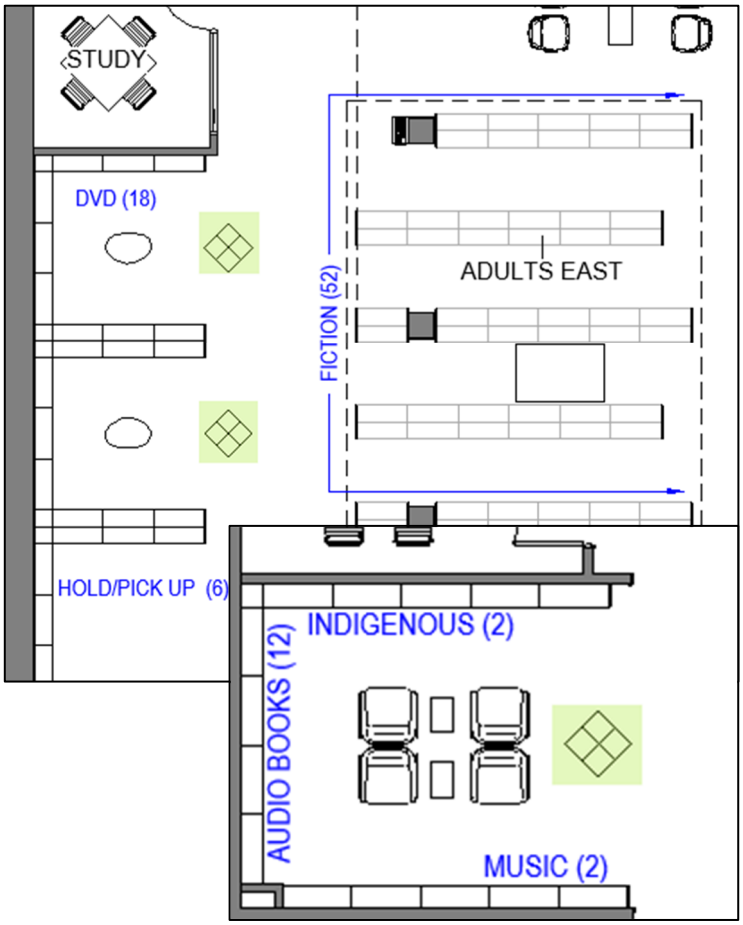
Case Laminate: Chalk H-AK

Door Laminate: Blonde Modern Cherry



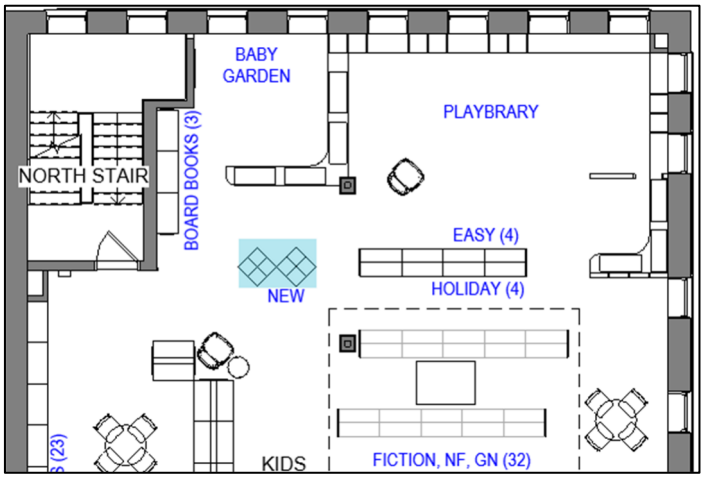
DIS-1 & DIS-2





Laminate: Formica Beige Elm

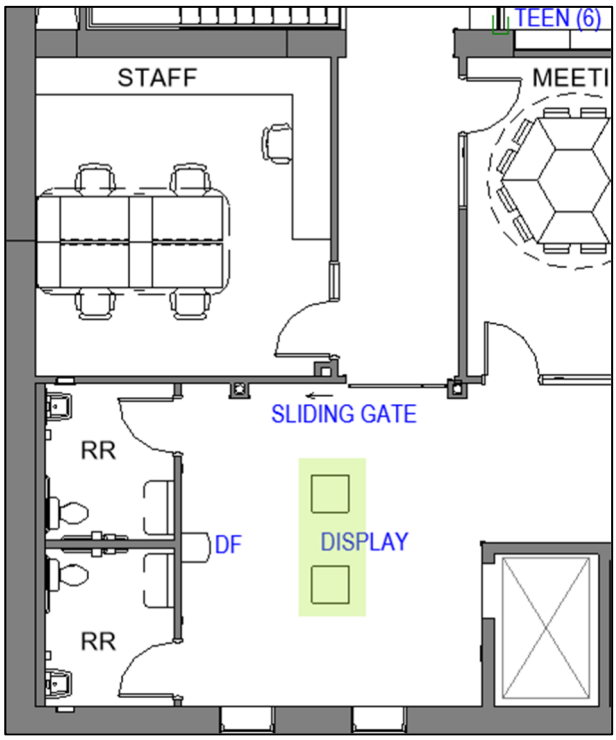




DIS-3

Display Pedestal: Peter Pepper Minimint display based on Quote #25-2965
Special MMCW 24”w x 24”d x 24”h all glass, one shelf, recessed plinth
Special Pedestal 24”w x 36”h x 24”d
Laminate: Formica Beige Elm 5794-NG Natural Grain Texture





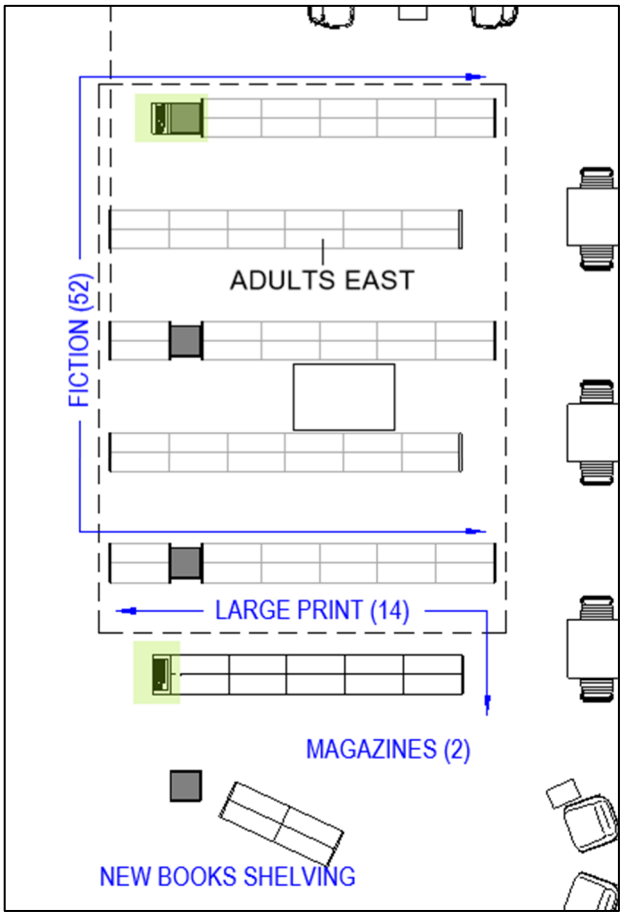
Laminate: Formica Beige Elm 5794-NG Natural Grain Texture



OPAC-1 & SC-1

Custom OPAC and Self- Check End Panels – Details on Drawings
(Similar style to reference photo below)





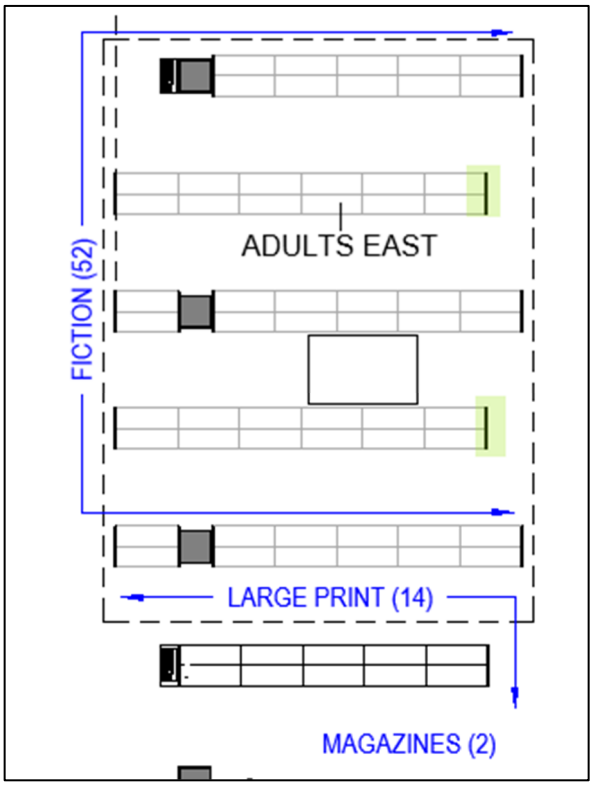
Laminate: Formica Beige Elm

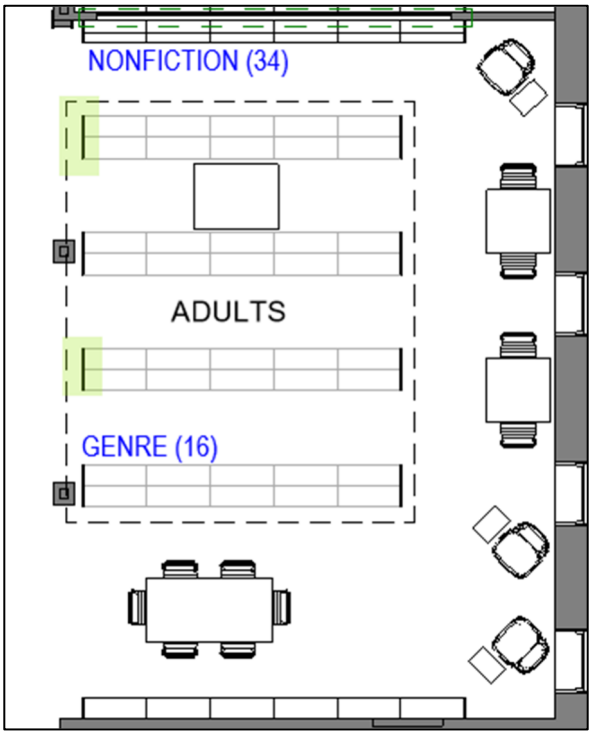


EP-2

Custom End Panel with shelving – Details on Drawings







BID TABULATION SHEET

Vaughn Public Library

EA Project No. 233682

Proposal Due Date: October 29, 2025

FURNITURE

Bids	126020 Library Furnishings 2 Contract 2	126030 Library Furnishings 3 Contract 3	126040 Library Furnishings 4 Contract 4	126050 Library Furnishings 5 Contract 5	126050 Library Furnishings 5 Contract 5 Alternate
Bidder:					
Henricksen & Company, Inc.	$ 5,530.84	$ -	$ -	$ -	$ -
Bidder:					
Complete Office of Wisconsin, Inc. Ebi (Emmons Business Interiors)	$ 4,185.44	$ -	$ -	$ -	$ -
Bidder:					
The Samuels Group	$ -	$ 11,002.79	$ -	$ -	$ -
Bidder:					
Duet Resource Group	$ -	$ -	$ 26,803.16	$ 10,459.40	$ 10,459.40
Bidder:					
	$ -	$ -	$ -	$ -	$ -
Bidder:					
	$ -	$ -	$ -	$ -	$ -
Bidder:					
	$ -	$ -	$ -	$ -	$ -

BID TABULATION SHEET

Vaughn Public Library

EA Project No. 233682
Proposal Due Date: October 29, 2025

FURNITURE

Bids									
	126010 Library Furnishings 1 Contract 1	127000 Office Furnishings Contract 6	128610 Library Custom Furniture Contract 7	128610 Library Custom Furniture Contract 7 ALTERNATE 01	129000 Shelving Contract 8 BASE BID	129000 Shelving Contract 8 ALTERNATE 01	129000 Shelving Contract 8 ALTERNATE 02	AD Acknowledged	Signature
Bidder:									
Complete Office of Wisconsin, Inc. Ebi (Emmons Business Interiors)	$ 102,805.22	$ -	$ -	$ -	$ -	$ -	$ -	x	x
Bidder:									
M&M Office Interiors LLC	$ -	$ 61,010.06	$ -	$ -	$ -	$ -	$ -	x	x
Bidder:									
Library Furniture International, LLC	$ -	$ -	$ 138,096.72	$ (6,490.00)	$ 94,304.47	$ 59,484.57	$ 12,976.82	x	x
Bidder:									
	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Bidder:									
	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Bidder:									
	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Bidder:									
	$ -	$ -	$ -	$ -	$ -	$ -	$ -		

Vaughn Library Renovation
Furnishings Bid / Propsals Nov 2025

Savings Summary

FFE Cost Savings

$	462,188	Proposals
$	58,725	Bids
$	520,913	ALL IN TOTAL
$	(72,461)	Reuse existing shelving
$	(22,800)	Standard end panels
$	(6,000)	End Panel Signage
$	(10,000)	Eliminate 2 displays
$	409,652	SUBTOTAL
$	(18,500)	Eliminate 18 tables (TB-14)
$	(5,436)	Eliminate 36 chairs at Meeting Room
$	(4,500)	4 tables in Flex
$	381,216	SUBTOTAL
$	(10,459)	2nd floor bench lounge
$	(1,542)	2nd floor lounge end tables
$	**369,215**	**FFE Amended Contract Total**