CITY OF ASHLAND
2025-2026 DEPARTMENTAL BUDGET
ADMINISTRATION

ACCOUNT NAME	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGET	2025-2026 BUDGET	% Change 24/25 - 25/26
PERSONAL SERVICES					
Salaries	$ 109,151.00	$ 181,364.00	$ 234,450.00	$ 230,072.00	-1.87%
Janitorial Services	$ -	$ -	$ -	$ -	#DIV/0!
FICA Withholding	$ 8,559.00	$ 13,688.00	$ 19,313.00	$ 18,978.00	-1.73%
Retirement / Longevity Pay	$ 5,486.00	$ 9,142.00	$ 14,067.00	$ 13,805.00	-1.86%
Salaries Elected Officials	$ 12,000.00	$ 12,000.00	$ 18,000.00	$ 18,000.00	0.00%
Insurance - Employees	$ 37,984.00	$ 45,312.00	$ 48,265.00	$ 47,598.00	-1.38%
Total Personal Services	**$ 173,180.00**	**$ 261,506.00**	**$ 334,095.00**	**$ 328,453.00**	**-1.69%**
OPERATING EXPENSES					
Insurance - General	$ 13,505.00	$ 49,275.00	$ 18,790.00	$ 20,405.00	8.59%
Fees - Audit / Accounting	$ 16,380.00	$ 18,380.00	$ 20,000.00	$ 21,500.00	7.50%
Legal Fees - General	$ 41,623.00	$ 46,804.00	$ 45,000.00	$ 45,000.00	0.00%
Engineering Fees - General	$ -	$ 1,353.00	$ 700.00	$ 700.00	0.00%
Utilities - Electric	$ 3,840.00	$ 3,519.00	$ 4,000.00	$ 4,000.00	0.00%
Utilities - Gas	$ 1,708.00	$ 1,459.00	$ 2,000.00	$ 2,000.00	0.00%
Utilities - Carnegie Building	$ 2,857.00	$ 2,317.00	$ 2,750.00	$ 2,750.00	0.00%
Telephone	$ 4,454.00	$ 4,505.00	$ 4,680.00	$ 5,400.00	15.38%
Printing / Postage	$ 6,992.00	$ 6,912.00	$ 6,320.00	$ 6,820.00	7.91%
Mileage	$ 3,000.00	$ 3,214.00	$ 3,150.00	$ 3,300.00	4.76%
Supplies - Office	$ 171.00	$ 202.00	$ 200.00	$ 450.00	125.00%
Supplies - Operating	$ 19,199.00	$ 5,041.00	$ 9,030.00	$ 7,200.00	-20.27%
Miscellaneous	$ 3,994.00	$ 3,992.00	$ 3,545.00	$ 4,500.00	26.94%
Conferences/Dues/Schooling	$ 4,047.00	$ 3,057.00	$ 5,250.00	$ 7,200.00	37.14%
Trash Service	$ 312.00	$ 335.00	$ 315.00	$ 340.00	7.94%
Ordinance Recodification	$ -	$ -	$ 750.00	$ 750.00	0.00%
Repair/Maint. of Equipment	$ -	$ -	$ 100.00	$ 100.00	0.00%
City Hall Building Expenses	$ 2,153.00	$ 1,124.00	$ 1,500.00	$ 1,500.00	0.00%

Repairs & Maintenance - Carnegie	$ 427.00	$ 227.00	$ 4,800.00	$ 500.00	-89.58%
Pest Control Service	$ 90.00	$ 90.00	$ 120.00	$ 120.00	0.00%
Nuisance Costs	$ 10.00	$ 268.00	$ 12,000.00	$ 10,000.00	-16.67%
Housing Rehab Project	$ 100,540.00	$ 119,973.00	$ -	$ -	#DIV/0!
League of NE Municipalities	$ 8,230.00	$ 9,719.00	$ 11,368.00	$ 11,368.00	0.00%
SENDD Fees	$ 3,050.00	$ 3,051.00	$ 3,051.00	$ 3,051.00	0.00%
Economic Development	$ 45,000.00	$ 45,000.00	$ 55,000.00	$ 57,750.00	5.00%
Creative District Grant Expenses	$ 24,313.00	$ 32,307.00	$ 250,000.00	$ 225,000.00	-10.00%
Senior Center Meals	$ 7,983.00	$ 9,018.00	$ 8,900.00	$ 8,900.00	0.00%
County Commission	$ 13,141.00	$ 14,032.00	$ 15,622.00	$ 17,370.00	11.19%
Total Operating Expenses	**$ 327,019.00**	**$ 385,174.00**	**$ 488,941.00**	**$ 467,974.00**	**-4.29%**
Total Before Capital	**$ 500,199.00**	**$ 646,680.00**	**$ 823,036.00**	**$ 796,427.00**	**-3.23%**
CAPITAL OUTLAY					
Capital Outlay - General	$ -	$ -	$ -	$ -	#DIV/0!
City Wide Cleanup - Recycling	(see Keno)	(see Keno)	(see Keno)	(see Keno)	#VALUE!
Telephone System	$ -	$ -	$ 1,000.00	$ 3,500.00	250.00%
Computer Equipment / Software	$ 4,501.00	$ 11,636.00	$ 17,500.00	$ 25,674.00	46.71%
Office Furniture	$ -	$ -	$ -	$ -	#DIV/0!
Total Capital Outlay	**$ 4,501.00**	**$ 11,636.00**	**$ 18,500.00**	**$ 29,174.00**	**57.70%**
EXEMPT CAPITAL OUTLAY					
Clove Hill Estate Housing	$ -	$ -	$ -	$ -	#DIV/0!
City Hall Capital Improvements	$ -	$ -	$ -	$ -	#DIV/0!
Carnegie Library Improvements	$ -	$ -	$ -	$ -	#DIV/0!
Storage Addition	$ -	$ -	$ -	$ -	#DIV/0!
Total Exempt Capital Outlay	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**
TOTAL EXPENSES - ADMIN	**$ 504,700.00**	**$ 658,316.00**	**$ 841,536.00**	**$ 825,601.00**	**-1.89%**

CITY OF ASHLAND
2025-2026 DEPARTMENTAL BUDGET
POLICE DEPARTMENT

ACCOUNT NAME	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGET	2025-2026 BUDGET	% Change 24/25 - 25/26
PERSONAL SERVICES					
Salaries	$ 365,223.00	$ 450,652.00	$ 548,382.00	$ 578,183.00	5.43%
FICA Withholding	$ 26,446.00	$ 32,435.00	$ 41,952.00	$ 44,232.00	5.43%
Retirement / Longevity Pay	$ 9,448.00	$ 20,808.00	$ 30,654.00	$ 32,330.00	5.47%
Insurance - Employees	$ 50,190.00	$ 49,036.00	$ 119,470.00	$ 116,925.00	-2.13%
Total Personal Services	**$ 451,307.00**	**$ 552,931.00**	**$ 740,458.00**	**$ 771,670.00**	**4.22%**
OPERATING EXPENSES					
Insurance - General	$ 33,675.00	$ 38,463.00	$ 42,464.00	$ 30,000.00	-29.35%
Dog Kennel	$ -	$ -	$ 250.00	$ 250.00	0.00%
Legal Fees	$ -	$ -	$ 500.00	$ 250.00	-50.00%
Utilities - Electric	$ 2,608.00	$ 2,409.00	$ 2,970.00	$ 2,970.00	0.00%
Utilities - Gas	$ 1,129.00	$ 758.00	$ 1,380.00	$ 1,380.00	0.00%
Telephone	$ 3,304.00	$ 4,139.00	$ 4,535.00	$ 5,075.00	11.91%
Printing / Postage	$ 126.00	$ 34.00	$ 800.00	$ 750.00	-6.25%
Gas / Oil	$ 18,173.00	$ 24,389.00	$ 22,415.00	$ 20,415.00	-8.92%
Mileage	$ 19.00	$ -	$ 150.00	$ 150.00	0.00%
Supplies - Office	$ 126.00	$ -	$ 150.00	$ 150.00	0.00%
Supplies - Operating	$ 10,707.00	$ 8,965.00	$ 11,230.00	$ 9,500.00	-15.41%
Drug Dog / K9 Unit	$ 2,483.00	$ 1,579.00	$ 10,000.00	$ 10,000.00	0.00%
Miscellaneous	$ -	$ 22,711.00	$ 3,000.00	$ 3,000.00	0.00%
D.A.R.E. Program	$ -	$ 188.00	$ 750.00	$ 600.00	-20.00%
Conference / Dues / Schooling	$ 1,754.00	$ 7,847.00	$ 18,000.00	$ 12,000.00	-33.33%
Dispatch	$ -	$ -	$ -	$ -	#DIV/0!
Background Investigation	$ -	$ -	$ 210.00	$ 210.00	0.00%
Repairs / Maintenance - Radios	$ 1,223.00	$ 664.00	$ 1,300.00	$ 750.00	-42.31%
Repairs - Equipment / Autos	$ 12,862.00	$ 21,094.00	$ 16,000.00	$ 14,000.00	-12.50%
Police Uniform Allowance	$ 7,737.00	$ 2,882.00	$ 7,000.00	$ 7,000.00	0.00%

Auto Towing	$ -	$ 250.00	$ 300.00	$ 300.00	0.00%
Drug Prevention / Enforcement	$ -	$ -	$ -	$ -	#DIV/0!
Donation Expenses	$ -	$ -	$ 10,000.00	$ 10,000.00	0.00%
Total Operating Expenses	**$ 95,926.00**	**$ 136,372.00**	**$ 153,404.00**	**$ 128,750.00**	**-16.07%**
Total Before Capital	**$ 547,233.00**	**$ 689,303.00**	**$ 893,862.00**	**$ 900,420.00**	**0.73%**
CAPITAL OUTLAY					
Communications Equipment	$ 11,404.00	$ 696.00	$ 750.00	$ 750.00	0.00%
Police Office Furniture	$ -	$ -	$ -	$ -	#DIV/0!
Computer Sys Network / Software	$ 6,286.00	$ 7,178.00	$ 9,770.00	$ 9,770.00	0.00%
Vehicles	$ 46,702.00	$ -	$ 30,000.00	see debt	#VALUE!
Capital Outlay - Other	$ -	$ 12,663.00	$ 10,000.00	$ 27,005.00	170.05%
Total Capital Outlay	**$ 64,392.00**	**$ 20,537.00**	**$ 50,520.00**	**$ 37,525.00**	**-25.72%**
EXEMPT CAPITAL OUTLAY					
Generator (see Special Revenue)	$ -	$ -	$ -	$ -	#DIV/0!
Total Exempt Capital Outlay	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**
TOTAL EXPENSES - POLICE	**$ 611,625.00**	**$ 709,840.00**	**$ 944,382.00**	**$ 937,945.00**	**-0.68%**

CITY OF ASHLAND
2025-2026 DEPARTMENTAL BUDGET
FIRE DEPARTMENT

ACCOUNT NAME	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGET	2025-2026 BUDGET	% Change 24/25 - 25/26
PERSONAL SERVICES					
Salaries	$ 4,256.00	$ 4,850.00	$ 4,850.00	$ 8,200.00	69.07%
FICA Withholding	$ 326.00	$ 371.00	$ 372.00	$ 398.00	6.99%
Insurance - Life	$ 878.00	$ 1,716.00	$ 900.00	$ 1,200.00	33.33%
Uniforms	$ 3,650.00	$ -	$ 250.00	$ 250.00	0.00%
Total Personal Services	**$ 9,110.00**	**$ 6,937.00**	**$ 6,372.00**	**$ 10,048.00**	**57.69%**
OPERATING EXPENSES					
Insurance - General	$ 9,862.00	$ 13,076.00	$ 13,189.00	$ 15,060.00	14.19%
Utilities - Electric	$ 4,834.00	$ 4,933.00	$ 4,945.00	$ 2,850.00	-42.37%
Utilities - Gas	$ 5,089.00	$ 3,774.00	$ 5,270.00	$ 2,350.00	-55.41%
Telephone	$ 605.00	$ 617.00	$ 640.00	$ 860.00	34.38%
Printing / Postage / Advertising	$ 36.00	$ -	$ 30.00	$ 575.00	1816.67%
Gas / Oil / Mileage	$ 6,168.00	$ 5,727.00	$ 7,000.00	$ 5,800.00	-17.14%
Supplies - Office	$ -	$ -	$ 175.00	$ 175.00	0.00%
Supplies - Operating	$ 11,690.00	$ 9,220.00	$ 12,325.00	$ 10,500.00	-14.81%
Billing Services	$ 78.00	$ 210.00	$ 250.00	$ 250.00	0.00%
Grant Expenses	$ -	$ -	$ -	$ -	#DIV/0!
Trash Service	$ 176.00	$ 189.00	$ 180.00	$ 190.00	5.56%
Miscelleneous	$ 658.00	$ 9,675.00	$ 1,250.00	$ 1,250.00	0.00%
Conferences / Dues / Schools	$ 1,674.00	$ 3,331.00	$ 2,500.00	$ 2,500.00	0.00%
Repairs & Maintenance - Trucks	$ 12,980.00	$ 18,763.00	$ 31,700.00	$ 32,000.00	0.95%
Repairs & Maintenance - Equip	$ 107.00	$ 144.00	$ 3,200.00	$ 13,180.00	311.88%
Pest Control	$ 90.00	$ 90.00	$ 120.00	$ 120.00	0.00%
Repairs & Maintenance - Building	$ 4,980.00	$ 1,225.00	$ 1,500.00	$ 1,000.00	-33.33%
Community Betterment	$ -	$ -		$ -	#DIV/0!
Health and Wellness	$ 191.00	$ -	$ -	$ -	#DIV/0!
Donation Expenses	$ -	$ -	$ 50,000.00	$ 50,000.00	0.00%

Total Operating Expenses	**$ 59,218.00**	**$ 70,974.00**	**$ 134,274.00**	**$ 138,660.00**	**3.27%**
Total Before Capital	**$ 68,328.00**	**$ 77,911.00**	**$ 140,646.00**	**$ 148,708.00**	**5.73%**
CAPITAL OUTLAY					
Capital Outlay - Other	$ 29,285.00	$ 32,547.00	$ 40,000.00	$ 24,520.00	-38.70%
Bunker Gear	$ 32,851.00	$ 44,734.00	$ 41,000.00	$ 20,000.00	-51.22%
Equipment - Fire	$ 34,179.00	$ 14,117.00	$ 30,950.00	$ -	-100.00%
Rural Fire District	$ -	$ -	$ -	$ -	#DIV/0!
Total Capital Outlay	**$ 96,315.00**	**$ 91,398.00**	**$ 111,950.00**	**$ 44,520.00**	**-60.23%**
EXEMPT CAPITAL OUTLAY					
Fire Hall Improvements	$ 675.00	$ -	$ -	$ -	#DIV/0!
Total Exempt Capital Outlay	**$ 675.00**	**$ -**	**$ -**	**$ -**	**#DIV/0!**
TOTAL EXPENSES - FIRE	**$ 165,318.00**	**$ 169,309.00**	**$ 252,596.00**	**$ 193,228.00**	**-23.50%**

CITY OF ASHLAND
2025-2026 DEPARTMENTAL BUDGET
RESCUE DEPARTMENT

ACCOUNT NAME	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGET	2025-2026 BUDGET	% Change 24/25 - 25/26
PERSONAL SERVICES					
Salaries	$ 75,380.00	$ 94,648.00	$ 141,981.00	$ 154,162.00	8.58%
FICA Withholding	$ 5,768.00	$ 7,242.00	$ 10,862.00	$ 11,794.00	8.58%
Retirement / Longevity Pay	$ -	$ -	$ 4,200.00	$ 4,590.00	9.29%
Insurance - Life	$ 878.00	$ 1,716.00	$ 24,069.00	$ 28,199.00	17.16%
Uniform Allowance	$ -	$ 3,142.00	$ 6,000.00	$ 15,000.00	150.00%
Total Personal Services	**$ 82,026.00**	**$ 106,748.00**	**$ 187,112.00**	**$ 213,745.00**	**14.23%**
OPERATING EXPENSES					
Insurance - General	$ 17,100.00	$ 18,967.00	$ 16,047.00	$ 11,345.00	-29.30%
Utilities - Electric	$ -	$ -	$ -	$ 2,850.00	#DIV/0!
Utilities - Gas	$ -	$ -	$ -	$ 2,350.00	#DIV/0!
Telephone	$ 2,047.00	$ 2,049.00	$ 2,115.00	$ 3,070.00	45.15%
Printing / Postage / Advertising	$ -	$ 5,544.00	$ 500.00	$ 750.00	50.00%
Gas / Oil / Mileage	$ 8,761.00	$ 11,139.00	$ 13,500.00	$ 15,500.00	14.81%
Supplies - Office	$ 211.00	$ -	$ 2,500.00	$ 1,750.00	-30.00%
Supplies - Operating	$ 11,771.00	$ 7,871.00	$ 12,000.00	$ 12,500.00	4.17%
Medical Supplies	$ 27,941.00	$ 26,262.00	$ 26,750.00	$ 35,000.00	30.84%
Medical Equipment	$ 5,498.00	$ 7,508.00	$ 8,000.00	$ 30,000.00	275.00%
Billing Services	$ 32,061.00	$ 39,247.00	$ 43,750.00	$ 47,500.00	8.57%
Contract Services	$ -	$ -	$ -	$ -	#DIV/0!
Trash Service	$ 176.00	$ 189.00	$ 180.00	$ 190.00	5.56%
Miscelleneous	$ 1,851.00	$ 218.00	$ 2,500.00	$ 2,500.00	0.00%
Conferences / Dues / Schools	$ 13,716.00	$ 6,592.00	$ 6,000.00	$ 6,800.00	13.33%
Repairs & Maintenance - Trucks	$ 6,191.00	$ 9,144.00	$ 6,450.00	$ 10,000.00	55.04%
Repairs & Maintenance - Equip	$ -	$ -	$ 3,000.00	$ 3,000.00	0.00%
Repairs & Maintenance - Building	$ 3,733.00	$ 1,225.00	$ 1,500.00	$ 1,000.00	-33.33%
Community Betterment	$ -	$ 1,139.00	$ 500.00	$ -	-100.00%

Health and Wellness	$ -	$ -	$ -	$ -	#DIV/0!
Donation Expenses	$ -	$ -	$ 50,000.00	$ 50,000.00	0.00%
Total Operating Expenses	**$ 131,057.00**	**$ 137,094.00**	**$ 195,292.00**	**$ 236,105.00**	**20.90%**
Total Before Capital	**$ 213,083.00**	**$ 243,842.00**	**$ 382,404.00**	**$ 449,850.00**	**17.64%**
CAPITAL OUTLAY					
Capital Outlay - Other	$ 21,764.00	$ -	$ -	$ -	#DIV/0!
Communications Equipment	$ 19,025.00	$ 16,810.00	$ -	$ -	#DIV/0!
Computer Equipment / Software	$ 2,906.00	$ 6,180.00	$ 6,800.00	$ 4,000.00	-41.18%
Equipment - Rescue	$ -	$ -	$ 50,000.00	$ 60,000.00	20.00%
New Rescue Squad	$ 39,153.00	$ 39,153.00	$ 39,154.00	$ 125,000.00	219.25%
Total Capital Outlay	**$ 82,848.00**	**$ 62,143.00**	**$ 95,954.00**	**$ 189,000.00**	**96.97%**
EXEMPT CAPITAL OUTLAY					
Fire Hall Improvements	$ -	$ -	$ -	$ -	#DIV/0!
Total Exempt Capital Outlay	**$ -**	**$ -**	**$ -**	**$ -**	#DIV/0!
					#DIV/0!
TOTAL EXPENSES - RESCUE	**$ 295,931.00**	**$ 305,985.00**	**$ 478,358.00**	**$ 638,850.00**	**33.55%**
REVENUES					
Rescue Squad Receipts	$ 223,788.00	$ 268,134.29	$ 247,246.00	$ 280,000.00	13.25%
Rescue Squad Checking Acct.	$ -	$ -	$ 30,000.00	$ 65,364.00	117.88%
Rescue Squad Donations/Grants	$ 500.00	$ 46,965.00	$ 50,000.00	$ 125,000.00	150.00%
City Property Taxes	$ -	$ -	$ 87,698.00	$ 98,909.00	12.78%
Rural Fire Dept Personnel Reimb.	$ 67,134.00	$ 52,888.00	$ 63,414.00	$ 69,577.00	9.72%
TOTAL REVENUE - RESCUE	**$ 291,422.00**	**$ 367,987.29**	**$ 478,358.00**	**$ 638,850.00**	**33.55%**
Suplus (Deficit)	**$ (4,509.00)**	**$ 62,002.29**	**$ -**	**$ -**	

CITY OF ASHLAND
2025-2026 DEPARTMENTAL BUDGET
PLANNING DEPARTMENT

ACCOUNT NAME	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGET	2025-2026 BUDGET	% Change 24/25 - 25/26
PERSONAL SERVICES					
Salaries - Building Inspectors	$ 74,905.00	$ 78,624.00	$ 79,060.00	$ 81,827.00	3.50%
FICA Withholding	$ 5,361.00	$ 5,543.00	$ 6,049.00	$ 6,260.00	3.49%
Retirement / Longevity Pay	$ 3,620.00	$ 4,561.00	$ 4,744.00	$ 4,910.00	3.50%
Insurance - Employees	$ 1,541.00	$ 1,614.00	$ 4,324.00	$ 4,625.00	6.96%
Total Personal Services	**$ 85,427.00**	**$ 90,342.00**	**$ 94,177.00**	**$ 97,622.00**	**3.66%**
OPERATING EXPENSES					
Insurance - General	$ 6,244.00	$ -	$ 7,596.00	$ 4,050.00	-46.68%
Engineering Fees - Zoning	$ 43,280.00	$ 24,721.00	$ 180,000.00	$ 100,000.00	-44.44%
Telephone	$ 240.00	$ 240.00	$ 240.00	$ 240.00	0.00%
Printing / Postage / Advertising	$ 1,317.00	$ 589.00	$ 1,350.00	$ 850.00	-37.04%
Gas / Oil / Mileage	$ 1,171.00	$ 502.00	$ 750.00	$ 750.00	0.00%
Supplies - Office	$ 18.00	$ -	$ 30.00	$ 30.00	0.00%
Supplies - Operating	$ 1,042.00	$ 1,626.00	$ 520.00	$ 620.00	19.23%
Conferences / Schools / Dues	$ 890.00	$ 1,474.00	$ 1,500.00	$ 1,800.00	20.00%
Repairs - Equipment / Autos	$ -	$ -	$ 750.00	$ 15,000.00	1900.00%
Total Operating Expenses	**$ 54,202.00**	**$ 29,152.00**	**$ 192,736.00**	**$ 123,340.00**	**-36.01%**
TOTAL EXPENSES - PLANNING	**$ 139,629.00**	**$ 119,494.00**	**$ 286,913.00**	**$ 220,962.00**	**-22.99%**

CITY OF ASHLAND
2025-2026 DEPARTMENTAL BUDGET
STREET DEPARTMENT

ACCOUNT NAME		2022-2023 ACTUAL		2023-2024 ACTUAL		2024-2025 BUDGET		2025-2026 BUDGET	% Change 24/25 - 25/26
PERSONAL SERVICES									
Salaries	$	167,802.00	$	191,336.00	$	241,378.00	$	249,941.00	3.55%
FICA Withholding	$	12,019.00	$	13,894.00	$	18,466.00	$	19,121.00	3.55%
Retirement / Longevity Pay	$	5,852.00	$	6,084.00	$	12,554.00	$	13,000.00	3.55%
Employee Uniforms	$	449.00	$	1,698.00	$	1,530.00	$	1,530.00	0.00%
Insurance - Employees	$	57,591.00	$	47,061.00	$	86,486.00	$	98,012.00	13.33%
Total Personal Services	**$**	**243,713.00**	**$**	**260,073.00**	**$**	**360,414.00**	**$**	**381,604.00**	**5.88%**
OPERATING EXPENSES									
Insurance - General	$	39,525.00	$	41,624.00	$	40,425.00	$	30,005.00	-25.78%
Fees - Engineering	$	345.00	$	2,316.00	$	1,500.00	$	3,500.00	133.33%
Utilities - Electric	$	6,170.00	$	3,175.00	$	6,500.00	$	6,500.00	0.00%
Utilities - Gas	$	4,033.00	$	2,666.00	$	4,050.00	$	4,050.00	0.00%
Telephone	$	1,078.00	$	1,244.00	$	1,300.00	$	1,368.00	5.23%
Printing / Postage	$	328.00	$	-	$	400.00	$	400.00	0.00%
Gas / Oil / Mileage	$	7,778.00	$	5,138.00	$	8,500.00	$	7,800.00	-8.24%
Diesel Fuel	$	3,377.00	$	3,877.00	$	4,200.00	$	4,200.00	0.00%
Supplies - Office	$	221.00	$	84.00	$	250.00	$	250.00	0.00%
Supplies - Operating	$	9,702.00	$	8,632.00	$	10,025.00	$	12,025.00	19.95%
Miscellaneous	$	-	$	-	$	-	$	-	#DIV/0!
Conferences / Dues / Schools	$	975.00	$	1,294.00	$	2,100.00	$	2,100.00	0.00%
Repairs / Maintenance - Building	$	2,442.00	$	599.00	$	1,000.00	$	5,000.00	400.00%
Repairs / Maintenance - Equip.	$	38,764.00	$	25,903.00	$	21,100.00	$	21,100.00	0.00%
Repairs - Streets	$	30,004.00	$	35,809.00	$	30,000.00	$	30,000.00	0.00%
Chemicals - Mosquito Spray	$	3,535.00	$	4,430.00	$	2,000.00	$	2,500.00	25.00%
Fees - 1 & 6 year plan	$	3,000.00	$	3,000.00	$	3,000.00	$	3,000.00	0.00%
Supplies - Shop	$	3,794.00	$	4,497.00	$	7,700.00	$	4,900.00	-36.36%
Asphalt / Cold Patch	$	981.00	$	896.00	$	1,200.00	$	1,200.00	0.00%

Gravel and Rock	$	751.00	$	5,063.00	$	6,000.00	$	7,500.00	25.00%
Grading	$	-	$	-	$	3,000.00	$	2,000.00	-33.33%
Tires	$	593.00	$	3,772.00	$	2,400.00	$	3,200.00	33.33%
Signs / Lights	$	16,026.00	$	25,170.00	$	12,800.00	$	13,500.00	5.47%
Ice Removal - Salt / Sand	$	4,958.00	$	8,682.00	$	7,200.00	$	8,700.00	20.83%
Street Lighting	$	48,098.00	$	50,716.00	$	52,600.00	$	62,000.00	17.87%
Trash Hauling/Recycling	$	10,919.00	$	11,490.00	$	11,100.00	$	11,500.00	3.60%
Community Forestry Program	$	20,609.00	$	19,077.00	$	20,000.00	$	20,000.00	0.00%
Contracts - Maint State Hwy	$	2,370.00	$	2,373.00	$	2,600.00	$	2,600.00	0.00%
Gutter Brooms	$	725.00	$	379.00	$	2,500.00	$	2,700.00	8.00%
Flags / Banners	$	452.00	$	1,039.00		(see Keno)		(see Keno)	#VALUE!
Total Operating Expenses	**$**	**261,553.00**	**$**	**272,945.00**	**$**	**265,450.00**	**$**	**273,598.00**	**3.07%**
Total Before Capital	**$**	**505,266.00**	**$**	**533,018.00**	**$**	**625,864.00**	**$**	**655,202.00**	**4.69%**
CAPITAL OUTLAY									
Capital Outlay - Other		(see debt)		(see debt)	$	-	$	-	#DIV/0!
Equiment Purchase	$	-	$	13,534.00	$	40,000.00	$	-	-100.00%
Emergency Equipment Replace	$	-	$	-	$	-	$	-	#DIV/0!
Snow Plow Blades	$	87.00	$	2,182.00	$	2,300.00	$	3,500.00	52.17%
Kamatsu Loader	$	-	$	-	$	-	$	-	#DIV/0!
Flatbed Truck	$	-	$	-	$	-	$	-	#DIV/0!
Snowplow	$	-	$	-	$	-	$	-	#VALUE!
Vehicles and Machinery	$	5,000.00	$	-	$	-		(see debt)	#REF!
Shop Heaters	$	-	$	-	$	-	$	-	#DIV/0!
Computer Equipment / Software	$	-	$	-	$	-	$	-	#DIV/0!
Map Update/GIS	$	-	$	2,940.00	$	3,100.00	$	-	-100.00%
Total Capital Outlay	**$**	**5,087.00**	**$**	**18,656.00**	**$**	**45,400.00**	**$**	**3,500.00**	**-92.29%**
EXEMPT CAPITAL OUTLAY									
Special Projects	$	1,052,183.00	$	1,503,572.00	$	1,931,736.00	$	2,271,000.00	17.56%
Silver Street Bridge	$	-	$	-	$	-	$	-	#DIV/0!
City Shop	$	25,041.00	$	129,295.00	$	150,000.00	$	150,000.00	0.00%
9th Avenue Paving	$	-	$	-	$	-	$	-	#DIV/0!
Crack Sealing	$	8,421.00	$	7,647.00	$	11,000.00	$	11,500.00	4.55%
Total Exempt Capital Outlay	**$**	**1,085,645.00**	**$**	**1,640,514.00**	**$**	**2,092,736.00**	**$**	**2,432,500.00**	**16.24%**

TOTAL EXPENSES - STREETS	**$ 1,595,998.00**	**$ 2,192,188.00**	**$ 2,764,000.00**	**$ 3,091,202.00**	**11.84%**

CITY OF ASHLAND
2025-2026 DEPARTMENTAL BUDGET
CEMETERY

ACCOUNT NAME	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGET	2025-2026 BUDGET	% Change 24/25 - 25/26
PERSONAL SERVICES					
Salaries	$ 4,972.00	$ 14,911.00	$ 24,732.00	$ 22,953.00	-7.19%
FICA Withholding	$ 377.00	$ 1,101.00	$ 1,892.00	$ 1,756.00	-7.19%
Retirement / Longevity Pay	$ -	$ 245.00	$ 1,484.00	$ 1,378.00	-7.14%
Employee Uniforms	$ 709.00	$ -	$ 332.00	$ 332.00	0.00%
Insurance - Employees	$ -	$ 3,594.00	$ 8,798.00	$ 5,665.00	-35.61%
Total Personal Services	**$ 6,058.00**	**$ 19,851.00**	**$ 37,238.00**	**$ 32,084.00**	**-13.84%**
OPERATING EXPENSES					
Insurance - General	$ 2,352.00	$ -	$ 1,257.00	$ 575.00	-54.26%
Utilities - Electric	$ 795.00	$ 782.00	$ 930.00	$ 930.00	0.00%
Utilities - Gas	$ -	$ -	$ -	$ -	#DIV/0!
Telephone	$ -	$ -	$ 120.00	$ 120.00	0.00%
Printing / Postage	$ -	$ -	$ 125.00	$ -	-100.00%
Gas / Oil / Mileage	$ -	$ -	$ 100.00	$ 100.00	0.00%
Diesel Fuel	$ -	$ -	$ -	$ -	#DIV/0!
Supplies - Operating	$ 2,275.00	$ 1,871.00	$ 4,575.00	$ 5,800.00	26.78%
Trash Service	$ 284.00	$ 306.00	$ 290.00	$ 350.00	20.69%
Miscellaneous	$ 450.00	$ -	$ 6,000.00	$ 6,000.00	0.00%
Repairs / Maintenance	$ 20,939.00	$ 7,940.00	$ 7,425.00	$ 2,500.00	-66.33%
Chemicals	$ -	$ -	$ 125.00	$ 125.00	0.00%
Grave Thawing / Shop Heat	$ 548.00	$ 473.00	$ 750.00	$ 800.00	6.67%
Total Operating Expenses	**$ 27,643.00**	**$ 11,372.00**	**$ 21,697.00**	**$ 17,300.00**	**-20.27%**
Total Before Capital	**$ 33,701.00**	**$ 31,223.00**	**$ 58,935.00**	**$ 49,384.00**	**-16.21%**
CAPITAL OUTLAY					
Capital Outlay - Improvements	$ -	$ -	$ -	$ -	#DIV/0!
Mower	$ -	$ -	$ -	$ -	#DIV/0!

Vehicles and Machinery	$ -	$ -	$ -	$ -	#DIV/0!
Roto Tiller	$ -	$ -	$ -	$ -	#DIV/0!
Total Capital Outlay	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**
EXEMPT CAPITAL OUTLAY					
Addition of Streets/Lot pads	$ -	$ -	$ -	$ 17,350.00	#DIV/0!
Total Exempt Capital Outlay	**$ -**	**$ -**	**$ -**	**$ 17,350.00**	**#DIV/0!**
TOTAL EXPENSES - CEMETERY	**$ 33,701.00**	**$ 31,223.00**	**$ 58,935.00**	**$ 66,734.00**	**13.23%**

CITY OF ASHLAND
2025-2026 DEPARTMENTAL BUDGET
PARKS DEPARTMENT

ACCOUNT NAME	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGET	2025-2026 BUDGET	% Change 24/25 - 25/26
PERSONAL SERVICES					
Salaries	$ 46,992.00	$ 61,191.00	$ 87,568.00	$ 69,961.00	-20.11%
FICA Withholding	$ 3,205.00	$ 4,244.00	$ 6,699.00	$ 5,352.00	-20.11%
Retirement / Longevity Pay	$ 1,976.00	$ 2,868.00	$ 4,054.00	$ 4,198.00	3.55%
Employee Uniforms	$ 299.00	$ 424.00	$ 575.00	$ 575.00	0.00%
Insurance - Employees	$ 1,256.00	$ 4,231.00	$ 12,750.00	$ 21,347.00	67.43%
Total Personal Services	**$ 53,728.00**	**$ 72,958.00**	**$ 111,646.00**	**$ 101,433.00**	**-9.15%**
OPERATING EXPENSES					
Insurance - General	$ 8,133.00	$ 5,364.00	$ 9,792.00	$ 8,670.00	-11.46%
Utilities - Electric	$ 15,675.00	$ 16,641.00	$ 17,125.00	$ 17,125.00	0.00%
Telephone	$ 240.00	$ 460.00	$ 600.00	$ 600.00	0.00%
Printing / Postage	$ -	$ -	$ -	$ -	#DIV/0!
Gas / Mileage	$ 8,536.00	$ 10,970.00	$ 9,000.00	$ 11,700.00	30.00%
Diesel Fuel	$ 2,463.00	$ 2,897.00	$ 2,500.00	$ 3,000.00	20.00%
Supplies - Operating	$ 19,115.00	$ 17,919.00	$ 16,525.00	$ 13,525.00	-18.15%
Trash Service	$ 1,502.00	$ 1,734.00	$ 1,500.00	$ 1,775.00	18.33%
Miscellaneous	$ 19,969.00	$ 46,232.00	$ 25,000.00	$ 56,000.00	124.00%
Conferences / Dues / Schooling	$ 1,200.00	$ -	$ 500.00	$ 500.00	0.00%
Repairs and Maintenance	$ 24,402.00	$ 36,152.00	$ 23,350.00	$ 40,800.00	74.73%
Chemicals	$ 340.00	$ 7,398.00	$ 5,000.00	$ 5,500.00	10.00%
Ballfield Maintenance	$ 17,263.00	$ 13,112.00	$ 12,000.00	$ 13,000.00	8.33%
Mowing Contract	$ -	$ -	$ -	$ -	#DIV/0!
Total Operating Expenses	**$ 118,838.00**	**$ 158,879.00**	**$ 122,892.00**	**$ 172,195.00**	**40.12%**
Total Before Capital	**$ 172,566.00**	**$ 231,837.00**	**$ 234,538.00**	**$ 273,628.00**	**16.67%**

CAPITAL OUTLAY					
Park Equipment Improvements	$ 5,579.00	$ 6,554.00	$ 11,500.00	$ 40,900.00	255.65%
Play Structures	$ -	$ -	$ -	$ -	#DIV/0!
Picnic Tables	$ -	$ -	$ -	$ -	#DIV/0!
Vehicles and Machinery	$ 14,414.00	$ -	$ -	$ 122,100.00	#DIV/0!
Mower	(see debt)	(see debt)	(see debt)	(see debt)	#VALUE!
Capital Outlay - Other	$ -	$ -	$ 6,600.00	$ 5,000.00	-24.24%
Total Capital Outlay	**$ 19,993.00**	**$ 6,554.00**	**$ 18,100.00**	**$ 168,000.00**	**828.18%**
EXEMPT CAPITAL OUTLAY					
Hiking / Biking Trail	$ 864.00	$ -	$ -	$ 5,450.00	#DIV/0!
Land Acquisition and/or Cleanup	$ -	$ -	$ -	$ -	#DIV/0!
Splash Pad	$ -	$ -	$ -	$ -	#DIV/0!
Baseball Field Complex	$ 16,835.00	$ 35,468.00	$ 33,000.00	$ -	-100.00%
Total Exempt Capital Outlay	**$ 17,699.00**	**$ 35,468.00**	**$ 33,000.00**	**$ 5,450.00**	**-83.48%**
TOTAL EXPENSES - PARKS	**$ 210,258.00**	**$ 273,859.00**	**$ 285,638.00**	**$ 447,078.00**	**56.52%**

CITY OF ASHLAND
2025-2026 DEPARTMENTAL BUDGET
POOL

ACCOUNT NAME	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGET	2025-2026 BUDGET	% Change 24/25 - 25/26
PERSONAL SERVICES					
Salaries	$ 11,063.00	$ 19,173.00	$ 36,462.00	$ 37,853.00	3.81%
FICA Withholding	$ 846.00	$ 1,467.00	$ 2,790.00	$ 2,896.00	3.80%
Total Personal Services	**$ 11,909.00**	**$ 20,640.00**	**$ 39,252.00**	**$ 40,749.00**	**3.81%**
OPERATING EXPENSES					
Insurance - General	$ 2,287.00	$ 975.00	$ 775.00	$ 1,460.00	88.39%
Utilities - Electric	$ 1,708.00	$ 1,773.00	$ 2,000.00	$ 2,000.00	0.00%
Utilities - Gas	$ 492.00	$ 532.00	$ 570.00	$ 600.00	5.26%
Telephone	$ 185.00	$ 154.00	$ 250.00	$ 250.00	0.00%
Printing / Postage	$ 150.00	$ -	$ 150.00	$ 75.00	-50.00%
Supplies - Office	$ -	$ -	$ 25.00	$ 25.00	0.00%
Supplies - Operating	$ 2,203.00	$ 1,902.00	$ 4,200.00	$ 3,000.00	-28.57%
Miscellaneous	$ -	$ -	$ 2,225.00	$ 2,000.00	-10.11%
Conferences/Dues/Schooling	$ 940.00	$ 1,205.00	$ 1,250.00	$ 1,800.00	44.00%
Repairs and Maintenance	$ 6,769.00	$ 10,036.00	$ 14,900.00	$ 11,300.00	-24.16%
Chemicals	$ 5,494.00	$ 7,699.00	$ 7,900.00	$ 7,900.00	0.00%
Total Operating Expenses	**$ 20,228.00**	**$ 24,276.00**	**$ 34,245.00**	**$ 30,410.00**	**-11.20%**
Total Before Capital	**$ 32,137.00**	**$ 44,916.00**	**$ 73,497.00**	**$ 71,159.00**	**-3.18%**
CAPITAL OUTLAY					
Equipment / Improvements	$ 5,830.00	$ 55,987.00	$ -	$ -	#DIV/0!
New Slide	$ -	$ -	$ -	$ -	#DIV/0!
Bath House Doors	$ -	$ -	$ -	$ -	#DIV/0!
Roof Repairs	$ -	$ -	$ -	$ -	#DIV/0!
Total Capital Outlay	**$ 5,830.00**	**$ 55,987.00**	**$ -**	**$ -**	**#DIV/0!**
TOTAL EXPENSES - POOL	**$ 37,967.00**	**$ 100,903.00**	**$ 73,497.00**	**$ 71,159.00**	**-3.18%**

CITY OF ASHLAND
2025-2026 DEPARTMENTAL BUDGET
COMMUNITY RESOURCE CENTER

ACCOUNT NAME	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGET	2025-2026 BUDGET	% Change 24/25 - 25/26
PERSONAL SERVICES					
Salaries	$ 131,358.00	$ 148,051.00	$ 168,617.00	$ 181,187.00	7.45%
FICA Withholding	$ 9,666.00	$ 10,822.00	$ 12,900.00	$ 13,861.00	7.45%
Retirement / Longevity Pay	$ 3,371.00	$ 5,821.00	$ 6,347.00	$ 6,568.00	3.48%
Insurance - Health / Disability	$ 22,585.00	$ 23,891.00	$ 26,200.00	$ 30,319.00	15.72%
Total Personal Services	**$ 166,980.00**	**$ 188,585.00**	**$ 214,064.00**	**$ 231,935.00**	**8.35%**
OPERATING EXPENSES					
Insurance - General	$ 8,046.00	$ 9,721.00	$ 10,030.00	$ 11,490.00	14.56%
Utilities - Electric	$ 7,501.00	$ 8,322.00	$ 8,200.00	$ 8,700.00	6.10%
Utilities - Gas	$ 554.00	$ 619.00	$ 590.00	$ 675.00	14.41%
Telephone	$ 828.00	$ 1,203.00	$ 1,240.00	$ 1,240.00	0.00%
Internet	$ 1,288.00	$ 1,262.00	$ 1,620.00	$ 1,400.00	-13.58%
Printing / Postage	$ 1,807.00	$ 1,846.00	$ 1,800.00	$ 1,800.00	0.00%
Advertising / Promotional Mat.	$ -	$ -	$ 100.00	$ 100.00	0.00%
Mileage	$ -	$ -	$ 500.00	$ 300.00	-40.00%
Supplies - Office	$ 205.00	$ 143.00	$ 200.00	$ 300.00	50.00%
Supplies - Operating	$ 6,373.00	$ 2,810.00	$ 6,030.00	$ 5,200.00	-13.76%
Supplies - Library	$ -	$ -	$ -	$ -	#DIV/0!
Security Monitoring Fees	$ 817.00	$ 1,257.00	$ 1,200.00	$ 1,200.00	0.00%
Computer Services Contract	$ 8,700.00	$ 8,832.00	$ 9,720.00	$ 9,720.00	0.00%
Miscellaneous	$ -	$ 23.00	$ -	$ 750.00	#DIV/0!
Conferences/Dues/Schooling	$ 425.00	$ 330.00	$ 1,000.00	$ 1,500.00	50.00%
Integrated Library System	$ 2,090.00	$ 2,090.00	$ 2,200.00	$ 2,200.00	0.00%
Programming	$ 6,151.00	$ 4,239.00	$ 6,000.00	$ 5,000.00	-16.67%
CD / DVD / Microfilm / Video Games	$ 337.00	$ 658.00	$ 2,000.00	$ 2,000.00	0.00%
Electronic Materials	$ -	$ 1,500.00	$ 1,500.00	$ 2,500.00	66.67%
Books	$ 16,251.00	$ 17,772.00	$ 20,000.00	$ 20,000.00	0.00%

Publications	$ 1,792.00	$ 662.00	$ 1,600.00	$ 1,000.00	-37.50%
Repairs & Maintenance - Equip.	$ 1,282.00	$ 7,835.00	$ 9,000.00	$ 9,000.00	0.00%
Repairs & Maintenance - Building	$ 570.00	$ 815.00	$ 3,000.00	$ 5,000.00	66.67%
Pest Control Service	$ 90.00	$ 90.00	$ 120.00	$ 120.00	0.00%
Trash / Recycling Services	$ 813.00	$ 874.00	$ 835.00	$ 835.00	0.00%
Total Operating Expenses	**$ 65,920.00**	**$ 72,903.00**	**$ 88,485.00**	**$ 92,030.00**	**4.01%**
Total Before Capital Outlay	**$ 232,900.00**	**$ 261,488.00**	**$ 302,549.00**	**$ 323,965.00**	**7.08%**
CAPITAL OUTLAY					
Computer Equipment / Software	$ 2,456.00	$ 7,476.00	$ 8,000.00	$ 8,000.00	0.00%
Total Capital Outlay	**$ 2,456.00**	**$ 7,476.00**	**$ 8,000.00**	**$ 8,000.00**	**0.00%**
EXEMPT CAPITAL OUTLAY					
Community Resource Center	$ -	$ -	$ -	$ -	#DIV/0!
Total Exempt Capital Outlay	**$ -**	**$ -**	**$ -**	**$ -**	**#DIV/0!**
TOTAL EXPENSES - LIBRARY	**$ 235,356.00**	**$ 268,964.00**	**$ 310,549.00**	**$ 331,965.00**	**6.90%**

CITY OF ASHLAND
2025-2026 DEPARTMENTAL BUDGET
KENO

ACCOUNT NAME	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGET	2025-2026 BUDGET	% Change 24/25 - 25/26
OPERATING EXPENSES					
Department of Revenue - Taxes	$ 14,659.00	$ 17,727.00	$ 17,500.00	$ 17,500.00	0.00%
Total Operating Expenses	**$ 14,659.00**	**$ 17,727.00**	**$ 17,500.00**	**$ 17,500.00**	**0.00%**
CAPITAL OUTLAY					
Capital Outlay - Other	$ -	$ -	$ -	$ -	#DIV/0!
Cemetery Improvements	$ 30,531.00	$ 2,300.00	$ 2,300.00	$ -	-100.00%
New Flags / Banners / Hardware	$ 7,213.00	$ 3,806.00	$ 5,000.00	$ 6,000.00	20.00%
Pool - General Improvements	$ -	$ -	$ -	$ -	#DIV/0!
Pool - Equipment	$ -	$ -	$ -	$ -	#DIV/0!
Swimming Pool Filter	$ -	$ -	$ -	$ -	#DIV/0!
City Hall Improvements	$ -	$ -	$ -	$ -	#DIV/0!
Baseball Field Lights	$ -	$ -	$ -	$ -	#DIV/0!
Park Improvements - General	$ 29,326.00	$ 5,343.00	$ 12,000.00	$ -	-100.00%
Parks - Equipment	$ -	$ -	$ -	$ -	#DIV/0!
Clean Up / Hazardous Material	$ 3,771.00	$ 2,758.00	$ 3,500.00	$ 3,500.00	0.00%
Street Sweeper Payment	$ -	$ -	$ -	$ -	#DIV/0!
Streets-Snowplow	$ -	$ -	$ -	$ -	#DIV/0!
Fire - Equipment	$ -	$ -	$ -	$ -	#DIV/0!
Dog Kennel	$ -	$ -	$ -	$ -	#DIV/0!
Miscellaneous	$ 2,300.00	$ 2,516.00	$ 2,500.00	$ -	-100.00%
Community Betterment / Reserves	$ 25,101.00	$ 18,162.00	$ 12,375.00	$ 25,175.00	103.43%
Operating Transfer Out (Large Wins)	$ -	$ -	$ -	$ -	#DIV/0!
Total Capital Outlay	**$ 98,242.00**	**$ 34,885.00**	**$ 37,675.00**	**$ 34,675.00**	**-7.96%**
TOTAL EXPENDITURES - KENO	**$ 112,901.00**	**$ 52,612.00**	**$ 55,175.00**	**$ 52,175.00**	**-5.44%**

REVENUES									
Keno Proceeds	$	77,925.00	$	53,287.00	$	55,000.00	$	52,000.00	-5.45%
Interest Income	$	149.00	$	776.00	$	175.00	$	175.00	0.00%
Miscellaneous	$	4,682.00	$	2,058.00	$	-	$	-	#DIV/0!
TOTAL REVENUE - KENO	**$**	**82,756.00**	**$**	**56,121.00**	**$**	**55,175.00**	**$**	**52,175.00**	**-5.44%**
Suplus (Deficit)	**$**	**(30,145.00)**	**$**	**3,509.00**	**$**	**-**	**$**	**-**	

CITY OF ASHLAND
2024-2025 DEBT SERVICE

	2021-2022	2022-2023	2023-2024	2024-2025	**2025-2026**
9th Ave Hwy Alloc Bonds	$ 55,634.00	$ 59,528.00	$ 58,303.00	$ 57,028.00	**$ 55,678.00**
Silver Street Bridge Bonds	$ 57,028.00	$ 56,340.00	$ 55,628.00	$ 54,890.00	**$ 54,128.00**
Street Improvement Hwy Alloc Bonds	$ 53,415.00	$ 52,639.00	$ 56,795.00	$ 55,883.00	**$ 54,945.00**
Blue Jay Way / School Infrastructure	$ -	$ -	$ -	$ 88,123.00	**$ 64,667.00**
2009 G.O. 6th St Paving	$ 25,575.00	$ -	$ -	$ -	**$ -**
2025 Ice House/Dennis Dean Road	$ -	$ -	$ -	$ -	**$ 99,967.00**
Sabre Heights Bonds	$ 62,140.00	$ 60,858.00	$ 59,508.00	$ 63,113.00	**$ 61,488.00**
Total Bond Debt Service	**$ 253,792.00**	**$ 229,365.00**	**$ 230,234.00**	**$ 319,037.00**	**$ 390,873.00**
Leased Vehicles/Equipment					
Police Cars	$ -	$ -	$ -	$ -	**$ 28,000.00**
Police F-150	$ -	$ -	$ -	$ -	**$ 20,396.00**
Baseball Field Lights	$ 44,215.00	$ 44,215.00	$ 44,215.00	$ -	**$ -**
Tractor with Cab & Attachments	$ 30,000.00	$ 30,623.00	$ -	$ -	**$ -**
F550 with dump body & snowplow	$ -	$ -	$ -	$ -	**$ 35,000.00**
Wide Area Mower	$ -	$ 31,500.00	$ 32,605.00	$ 32,000.00	**$ 38,825.00**
Command Center	$ 23,594.00	$ -	$ -	$ -	**$ -**
2026 Rescue Squad	$ -	$ -	$ -	$ -	**$ 50,000.00**
2018 Rescue Squad	$ 39,154.00	$ 39,154.00	$ 39,154.00	$ 39,154.00	**$ -**
Total Capital Lease Payments	**$ 136,963.00**	**$ 145,492.00**	**$ 115,974.00**	**$ 71,154.00**	**$ 172,221.00**
Payoff Anticipation Notes					
2018 Silver Street Bridge BANS	$ -	$ -	$ -	$ -	**$ -**
2022 Blue Jay Way	$ -	$ 1,023,375.00	$ 1,009,428.00	$ -	**$ -**
2023 Dennis Dean/Ice House BANS	$ -	$ -	$ 55,136.00	$ 1,365,125.00	**$ -**
Total Anticipation Note Payoff	**$ -**	**$ 1,023,375.00**	**$ 1,064,564.00**	**$ 1,365,125.00**	**$ -**
TOTAL EXPENDITURES - DEBT	**$ 390,755.00**	**$ 1,398,232.00**	**$ 1,410,772.00**	**$ 1,755,316.00**	**$ 563,094.00**

CITY OF ASHLAND
TOTAL EXPENDITURES - ALL GENERAL DEPARTMENTS
2025-2026

ACCOUNT NAME	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGET	2025-2026 BUDGET	% Change 24/25 - 25/26
PERSONAL SERVICES					
Administration	$ 173,180.00	$ 261,506.00	$ 334,095.00	$ 328,453.00	-1.69%
Police	$ 451,307.00	$ 552,931.00	$ 740,458.00	$ 771,670.00	4.22%
Fire	$ 9,110.00	$ 6,937.00	$ 6,372.00	$ 10,048.00	57.69%
Rescue	$ 82,026.00	$ 106,748.00	$ 187,112.00	$ 213,745.00	14.23%
Parks	$ 53,728.00	$ 72,958.00	$ 111,646.00	$ 101,433.00	-9.15%
Pool	$ 11,909.00	$ 20,640.00	$ 39,252.00	$ 40,749.00	3.81%
Street	$ 243,713.00	$ 260,073.00	$ 360,414.00	$ 381,604.00	5.88%
ACRC	$ 166,980.00	$ 188,585.00	$ 214,064.00	$ 231,935.00	8.35%
Cemetery	$ 6,058.00	$ 19,851.00	$ 37,238.00	$ 32,084.00	-13.84%
Planning	$ 85,427.00	$ 90,342.00	$ 94,177.00	$ 97,622.00	3.66%
Total Personal Services	**$ 1,283,438.00**	**$ 1,580,571.00**	**$ 2,124,828.00**	**$ 2,209,343.00**	**3.98%**
OPERATING EXPENSES					
Administration	$ 327,019.00	$ 385,174.00	$ 488,941.00	$ 467,974.00	-4.29%
Police	$ 95,926.00	$ 136,372.00	$ 153,404.00	$ 128,750.00	-16.07%
Fire	$ 59,218.00	$ 70,974.00	$ 134,274.00	$ 138,660.00	3.27%
Rescue	$ 131,057.00	$ 137,094.00	$ 195,292.00	$ 236,105.00	20.90%
Parks	$ 118,838.00	$ 158,879.00	$ 122,892.00	$ 172,195.00	40.12%
Pool	$ 20,228.00	$ 24,276.00	$ 34,245.00	$ 30,410.00	-11.20%
Street	$ 261,553.00	$ 272,945.00	$ 265,450.00	$ 273,598.00	3.07%
ACRC	$ 65,920.00	$ 72,903.00	$ 88,485.00	$ 92,030.00	4.01%
Cemetery	$ 27,643.00	$ 11,372.00	$ 21,697.00	$ 17,300.00	-20.27%
Planning	$ 54,202.00	$ 29,152.00	$ 192,736.00	$ 123,340.00	-36.01%
Keno	$ 14,659.00	$ 17,727.00	$ 17,500.00	$ 17,500.00	0.00%
Total Operating Expenses	**$ 1,176,263.00**	**$ 1,316,868.00**	**$ 1,714,916.00**	**$ 1,697,862.00**	**-0.99%**

TOTAL NON-CAPITAL OUTLAY	**$ 2,459,701.00**	**$ 2,897,439.00**	**$ 3,839,744.00**	**$ 3,907,205.00**	**1.76%**
CAPITAL OUTLAY					
Administration	$ 4,501.00	$ 11,636.00	$ 18,500.00	$ 29,174.00	57.70%
Police	$ 64,392.00	$ 20,537.00	$ 50,520.00	$ 37,525.00	-25.72%
Fire	$ 96,315.00	$ 91,398.00	$ 111,950.00	$ 44,520.00	-60.23%
Rescue	$ 82,848.00	$ 62,143.00	$ 95,954.00	$ 189,000.00	96.97%
Parks	$ 19,993.00	$ 6,554.00	$ 18,100.00	$ 168,000.00	828.18%
Pool	$ 5,830.00	$ 55,987.00	$ -	$ -	#DIV/0!
Street	$ 5,087.00	$ 18,656.00	$ 45,400.00	$ 3,500.00	-92.29%
ACRC	$ 2,456.00	$ 7,476.00	$ 8,000.00	$ 8,000.00	0.00%
Cemetery	$ -	$ -	$ -	$ -	#DIV/0!
Planning	$ -	$ -	$ -	$ -	#DIV/0!
Keno	$ 98,242.00	$ 34,885.00	$ 37,675.00	$ 34,675.00	-7.96%
Total Capital Outlay	**$ 379,664.00**	**$ 309,272.00**	**$ 386,099.00**	**$ 514,394.00**	**33.23%**
EXEMPT CAPITAL OUTLAY					
Administration	$ -	$ -	$ -	$ -	#DIV/0!
Parks	$ 17,699.00	$ 35,468.00	$ 33,000.00	$ 5,450.00	-83.48%
Police	$ -	$ -	$ -	$ -	#DIV/0!
Fire	$ 675.00	$ -	$ -	$ -	#DIV/0!
Rescue	$ -	$ -	$ -	$ -	#DIV/0!
Streets	$ 1,085,645.00	$ 1,640,514.00	$ 2,092,736.00	$ 2,432,500.00	16.24%
ACRC	$ -	$ -	$ -	$ -	#DIV/0!
Cemetery	$ -	$ -	$ -	$ 17,350.00	#DIV/0!
Total Exempt Capital Outlay	**$ 1,104,019.00**	**$ 1,675,982.00**	**$ 2,125,736.00**	**$ 2,455,300.00**	**15.50%**
TOTAL EXPENSES - ALL	**$ 3,943,384.00**	**$ 4,882,693.00**	**$ 6,351,579.00**	**$ 6,876,899.00**	**8.27%**
DEBT SERVICE	**$ 367,881.00**	**$ 1,385,675.00**	**$ 1,755,316.00**	**$ 563,094.00**	**-67.92%**
GRAND TOTAL	**$ 4,311,265.00**	**$ 6,268,368.00**	**$ 8,106,895.00**	**$ 7,439,993.00**	**-8.23%**

CITY OF ASHLAND
GENERAL REVENUES
2025-2026

ACCOUNT NAME	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGET	2025-2026 BUDGET	% Change 24/25 - 25/26
Property Taxes - General (.450)	$ 970,687.00	$ 1,096,009.00	$ 1,220,457.00	$ 1,347,583.00	10.42%
Property Taxes - Bond (.13)	$ 337,835.00	$ 301,269.00	$ 341,728.00	$ 389,302.00	13.92%
Property Tax - Public Safety (.05)	$ -	$ -	$ -	$ -	#DIV/0!
Motor Vehicle Tax	$ 74,675.00	$ 78,482.00	$ 77,500.00	$ 77,500.00	0.00%
Homestead Exemption	$ 50,990.00	$ 69,611.00	$ 54,600.00	$ 69,000.00	26.37%
County Road Levy - City & Town	$ -	$ -	$ -	$ -	#DIV/0!
Highway Allocation	$ 398,849.00	$ 414,175.00	$ 436,406.00	$ 428,114.00	-1.90%
Prorate Motor Vehicle Tax	$ 2,788.00	$ 3,012.00	$ 3,000.00	$ 3,000.00	0.00%
Motor Vehicle Fee (w/hwy alloc.)	$ 19,629.00	$ 29,625.00	$ 24,900.00	$ 28,500.00	14.46%
Carline Tax	$ 371.00	$ 371.00	$ 360.00	$ 375.00	4.17%
In Lieu of Tax - County	$ 10,304.00	$ 10,953.00	$ 10,430.00	$ 11,500.00	10.26%
5% Gross - OPPD	$ 35,071.00	$ 38,540.00	$ 36,125.00	$ 44,170.00	22.27%
Occupation Tax	$ 6,076.00	$ 5,662.00	$ 5,740.00	$ 7,500.00	30.66%
OT - Black Hills	$ 23,436.00	$ 22,431.00	$ 23,480.00	$ 23,480.00	0.00%
OT - Windstream	$ 5,126.00	$ 4,712.00	$ 5,210.00	$ 4,200.00	-19.39%
OT - Sprint	$ 242.00	$ -	$ 125.00	$ -	-100.00%
OT - Allo	$ 122.00	$ 3,267.00	$ 3,715.00	$ 3,715.00	0.00%
Licenses and Fees	$ 2,606.00	$ 2,107.00	$ 2,670.00	$ 2,670.00	0.00%
Dog Licenses	$ 4,118.00	$ 4,542.00	$ 5,500.00	$ 5,500.00	0.00%
Building Permits	$ 168,475.00	$ 170,001.00	$ 196,596.00	$ 190,000.00	-3.36%
ASIP Fees	$ 76,767.00	$ 140,607.00	$ 60,000.00	$ 60,000.00	0.00%
Park Fees	$ 23,000.00	$ -	$ -	$ -	#DIV/0!
Grant Income	$ -	$ -	$ -	$ 157,235.00	#DIV/0!
Pool Receipts	$ 4,247.00	$ 7,375.00	$ 12,800.00	$ 7,800.00	-39.06%
Senior Meals	$ 8,364.00	$ 7,078.00	$ 7,390.00	$ 7,390.00	0.00%
Library Receipts	$ 8,420.00	$ 6,678.00	$ 6,980.00	$ 7,200.00	3.15%
Interest Income - Investments	$ 7,328.00	$ 11,818.00	$ 6,500.00	$ 8,500.00	30.77%
Interest - Keno	$ 149.00	$ 776.00	$ 175.00	$ 175.00	0.00%

Cemetery - Fees	$ 7,050.00	$ 10,600.00	$ 10,900.00	$ 8,400.00	-22.94%
Cemetery - Sale of Lots	$ 15,180.00	$ 13,340.00	$ 12,000.00	$ 12,000.00	0.00%
Cemetery - Perpetual Care Fees	$ 1,650.00	$ 1,450.00	$ 1,035.00	$ 1,035.00	0.00%
Insurance Claim Reimbursement	$ -	$ 30,192.00	$ -	$ -	#DIV/0!
Insurance Safety Dividends	$ -	$ -	$ -	$ -	#DIV/0!
Rural Fire District	$ 128,019.00	$ 52,888.00	$ 146,914.00	$ 69,500.00	-52.69%
AAEDC Reimbursement	$ -	$ 7,776.00	$ 87,087.00	$ 91,087.00	4.59%
Mutual Finance Organization	$ 34,574.00	$ 34,139.00	$ 34,000.00	$ 34,000.00	0.00%
Farm Revenues	$ -	$ -	$ 1,500.00	$ 1,500.00	0.00%
Miscellaneous Revenue	$ 33,218.00	$ 107,828.00	$ 58,218.00	$ 58,218.00	0.00%
State Aid	$ -	$ -	$ -	$ -	#DIV/0!
Equalization Fund	$ 129,472.00	$ 124,116.00	$ 144,114.00	$ 187,846.00	30.35%
Franchise Tax	$ -	$ -	$ -	$ -	#DIV/0!
Charter Comm Franchise Tax	$ 18,713.00	$ 14,577.00	$ 13,465.00	$ 13,465.00	0.00%
MIRF Payment	$ -	$ -	$ -	$ -	#DIV/0!
Sales Tax	$ 935,466.00	$ 981,273.00	$ 943,710.00	$ 1,190,000.00	26.10%
Liquor License/Tobacco License	$ 3,545.00	$ 3,608.00	$ 3,545.00	$ 4,500.00	26.94%
Interlocal Agreement Revenue	$ -	$ -	$ -	$ -	#DIV/0!
Police Grants	$ 11,250.00	$ 3,753.00	$ 59,500.00	$ 7,500.00	-87.39%
Drug Funds	$ -	$ -	$ -	$ -	#DIV/0!
Incentive Payment	$ 4,000.00	$ 4,000.00	$ 4,000.00	$ 4,000.00	0.00%
Police Dept Citations	$ 220.00	$ 205.00	$ 225.00	$ 225.00	0.00%
Keno Proceeds	$ 77,925.00	$ 53,287.00	$ 55,000.00	$ 52,000.00	-5.45%
Donations	$ -	$ 15,269.00	$ 1,500.00	$ 1,500.00	0.00%
Rescue Squad Donations	$ 500.00	$ 46,965.00	$ -	$ -	#DIV/0!
Fire Dept Donations	$ 2,355.00	$ 124,646.00	$ -	$ -	#DIV/0!
Fireworks Licenses	$ 8,600.00	$ 8,600.00	$ 8,600.00	$ 8,600.00	0.00%
Sale of Surplus Property	$ 3,448.00	$ -	$ 1,500.00	$ 1,500.00	0.00%
Sale of Surplus Real Property	$ -	$ -	$ -	$ -	#DIV/0!
Special Assessments	$ -	$ -	$ 7,500.00	$ 10,000.00	33.33%
HOME Funds	$ -	$ -	$ -	$ -	#DIV/0!
Housing Rehab Reimbursement	$ -	$ 5,747.00	$ -	$ -	#DIV/0!
Housing Rehab Grant	$ 123,960.00	$ 178,985.00	$ -	$ -	#DIV/0!
Creative District Grant	$ 295,034.00	$ -	$ -	$ -	#DIV/0!
Hiking / Biking Trail Grant	$ -	$ -	$ -	$ -	#DIV/0!
Hiking / Biking Grant - NRD	$ -	$ -	$ -	$ -	#DIV/0!

Library Grants / Donations	$ -	$ -	$ -	$ -	#DIV/0!
Other - Previous Years	$ -	$ -	$ -	$ -	#DIV/0!
Tower Revenue	$ 74,502.00	$ 75,460.00	$ 78,200.00	$ 78,200.00	0.00%
Fire Dept Grants	$ 17,541.00	$ 30,266.00	$ 15,000.00	$ -	-100.00%
Fire Dept Receipts	$ -	$ 1,400.00	$ -	$ 1,500.00	#DIV/0!
Rescue Squad Receipts	$ 223,788.00	$ 268,134.00	$ 247,246.00	$ 280,000.00	13.25%
Total General Revenues	**$ 4,389,685.00**	**$ 4,627,605.00**	**$ 4,477,146.00**	**$ 5,000,985.00**	**11.70%**
Special Revenue Sources	$ -	$ -	$ 720,610.00	$ 927,189.00	28.67%
Bond Anticipation Notes	$ -	$ -	$ 1,650,000.00	$ 1,650,000.00	0.00%
Bond Proceeds	$ 1,247,488.00	$ 940,000.00	$ 1,365,125.00	$ -	-100.00%
Lease Proceeds	$ -	$ -	$ -	$ -	#DIV/0!
GRAND TOTAL REVENUES	**$ 5,637,173.00**	**$ 5,567,605.00**	**$ 8,212,881.00**	**$ 7,578,174.00**	**-7.73%**
GRAND TOTAL EXPENSES	**$ 4,311,265.00**	**$ 6,268,368.00**	**$ 8,106,895.00**	**$ 7,439,993.00**	**-8.23%**
Surplus (deficit)	$ 1,325,908.00	$ (700,763.00)	$ 105,986.00	$ 138,181.00	

CITY OF ASHLAND
2025-2026 DEPARTMENTAL BUDGET
WATER DEPARTMENT

ACCOUNT NAME	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGET	2025-2026 BUDGET	% Change 24/25 - 25/26
PERSONAL SERVICES					
Salaries	$ 95,634.00	$ 115,075.00	$ 130,160.00	$ 132,638.00	1.90%
FICA Withholding	$ 6,424.00	$ 7,755.00	$ 9,958.00	$ 10,147.00	1.90%
Retirement	$ 4,709.00	$ 6,810.00	$ 7,810.00	$ 7,959.00	1.91%
Uniforms	$ 233.00	$ 373.00	$ 573.00	$ 573.00	0.00%
Insurance - Employees	$ 37,594.00	$ 36,195.00	$ 40,221.00	$ 48,412.00	20.36%
Total Personal Services	**$ 144,594.00**	**$ 166,208.00**	**$ 188,722.00**	**$ 199,729.00**	**5.83%**
OPERATING EXPENSES					
Insurance - General	$ 20,005.00	$ 23,768.00	$ 18,074.00	$ 15,760.00	-12.80%
Fees - Audit / Accounting	$ 3,060.00	$ 3,060.00	$ 3,500.00	$ 4,000.00	14.29%
Legal Fees	$ -	$ -	$ -	$ -	#DIV/0!
Utilities - Electric	$ 28,641.00	$ 30,652.00	$ 28,650.00	$ 31,790.00	10.96%
Utilities - Gas	$ -	$ -	$ -	$ -	#DIV/0!
Telephone	$ 1,471.00	$ 1,884.00	$ 1,840.00	$ 1,840.00	0.00%
Gas / Oil / Mileage	$ 1,978.00	$ 2,469.00	$ 2,600.00	$ 2,600.00	0.00%
Diesel Fuel	$ 1,139.00	$ 391.00	$ 900.00	$ 3,000.00	233.33%
Supplies - Office	$ 170.00	$ -	$ 25.00	$ 250.00	900.00%
Supplies - Operating	$ 2,000.00	$ 2,336.00	$ 2,200.00	$ 2,000.00	-9.09%
Miscellaneous	$ 600.00	$ 4,990.00	$ -	$ -	#DIV/0!
Conferences / School / Dues	$ 1,251.00	$ 2,515.00	$ 2,500.00	$ 3,200.00	28.00%
Printing / Postage / Advertising	$ 3,436.00	$ 4,337.00	$ 4,500.00	$ 4,500.00	0.00%
Repairs - Equipment	$ 20,279.00	$ 16,205.00	$ 20,000.00	$ 15,000.00	-25.00%
Repairs - Wells / Towers / Hydrants	$ 494.00	$ 109,181.00	$ 12,000.00	$ 55,000.00	358.33%
Repairs - Water Lines	$ 12,729.00	$ 18,087.00	$ 30,000.00	$ 30,000.00	0.00%
Concrete/Gravel/Sand	$ -	$ -	$ 1,500.00	$ 1,500.00	0.00%

Lab Tests	$ 1,777.00	$ 2,007.00	$ 2,400.00	$ 3,400.00	41.67%
Chemicals	$ 10,076.00	$ 10,474.00	$ 10,500.00	$ 10,800.00	2.86%
Outside Service Contract	$ 68,295.00	$ 68,245.00	$ 68,295.00	$ 68,295.00	0.00%
Meter Fees	$ 1,578.00	$ 3,983.00	$ 5,000.00	$ 5,500.00	10.00%
Engineering Fees	$ 14,069.00	$ 2,583.00	$ 2,750.00	$ 46,500.00	1590.91%
Total Operating Expenses	**$ 193,048.00**	**$ 307,167.00**	**$ 217,234.00**	**$ 304,935.00**	**40.37%**
Total Before Capital	**$ 337,642.00**	**$ 473,375.00**	**$ 405,956.00**	**$ 504,664.00**	**24.31%**
CAPITAL OUTLAY					
Bond Payment	(see w-ww debt)	(see w-ww debt)	(see w-ww debt)	(see w-ww debt)	#VALUE!
Radio Read Water Meters	$ 43,530.00	$ 44,388.00	$ 40,000.00	$ 45,000.00	12.50%
Capital Outlay - Other	$ -	$ -	$ -	$ -	#DIV/0!
Computer Equipment / Software	$ 1,812.00	$ 2,354.00	$ 2,500.00	$ 6,500.00	160.00%
Generator	$ -	$ -	$ 120,000.00	$ -	-100.00%
Water Projects (Tower, Lines, etc)	$ 259,824.00	$ 651,602.00	$ 635,000.00	$ 20,550.00	-96.76%
Emergency Equipment Replace	$ -	$ -	$ 12,000.00	$ 12,000.00	0.00%
Valve Replacement/Addition	$ -	$ -	$ 25,000.00	$ -	-100.00%
Test Well	$ -	$ 6,177.00	$ -	$ 50,000.00	#DIV/0!
Production Well	$ -	$ -	$ 1,000,000.00	$ 1,100,000.00	10.00%
Fire Hydrant Replacement	$ -	$ -	$ 25,000.00	$ 70,000.00	180.00%
Hydrant Meter with Backflow	$ -	$ -	$ -	$ -	#DIV/0!
Equipment Purchases	$ 48,940.00	$ 54,722.00	$ 36,262.00	$ 54,000.00	48.92%
Vehicles	$ 43,966.00	$ 1,190.00	$ 15,000.00	$ -	-100.00%
Map Update/GIS	$ -	$ 6,750.00	$ 5,000.00	$ 2,500.00	-50.00%
Total Capital Outlay	**$ 398,072.00**	**$ 767,183.00**	**$ 1,915,762.00**	**$ 1,360,550.00**	**-28.98%**
TOTAL EXPENSES - WATER	**$ 735,714.00**	**$ 1,240,558.00**	**$ 2,321,718.00**	**$ 1,865,214.00**	**-19.66%**

OPERATING REVENUES									
Interest Income	$	2,303.00	$	2,773.00	$	2,300.00	$	2,770.00	20.43%
Water - Miscellaneous Income	$	14,745.00	$	29,261.00	$	18,745.00	$	32,000.00	70.71%
Water - General Receipts	$	538,442.00	$	536,939.00	$	540,000.00	$	545,000.00	0.93%
Water - Late Charges	$	9,608.00	$	9,198.00	$	9,600.00	$	9,300.00	-3.13%
Water - Connection Fees	$	17,733.00	$	31,418.00	$	26,000.00	$	28,000.00	7.69%
Special Revenue - Investments	$	-	$	-	$	-	$	-	#DIV/0!
Iron Horse Payment*	$	-	$	-	$	249,000.00	$	249,000.00	0.00%
TOTAL OPERATING REVENUES	**$**	**582,831.00**	**$**	**609,589.00**	**$**	**845,645.00**	**$**	**866,070.00**	**2.42%**
OTHER REVENUE									
Bond / Lease Proceeds	$	92,512.00	$	-	$	1,550,000.00	$	-	-100.00%
General / Debt Fund	$	-	**$**	**-**	$	205,000.00	$	1,100,000.00	436.59%
TOTAL OTHER REVENUES	**$**	**92,512.00**	**$**	**-**	**$**	**1,755,000.00**	**$**	**1,100,000.00**	**-37.32%**
TOTAL REVENUES	**$**	**675,343.00**	**$**	**609,589.00**	**$**	**2,600,645.00**	**$**	**1,966,070.00**	**-24.40%**
SURPLUS (DEFICIT)	**$**	**(60,371.00)**	**$**	**(630,969.00)**	**$**	**278,927.00**	**$**	**100,856.00**	**-63.84%**

*Iron Horse's final payment of $249,000 is expected during FY 2025

CITY OF ASHLAND
2025-2026 DEPARTMENTAL BUDGET
WASTEWATER DEPARTMENT

ACCOUNT NAME	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGET	2025-2026 BUDGET	% Change 24/25 - 25/26
PERSONAL SERVICES					
Salaries	$ 95,633.00	$ 115,074.00	$ 130,160.00	$ 132,638.00	1.90%
FICA Withholding	$ 6,422.00	$ 7,755.00	$ 9,958.00	$ 10,147.00	1.90%
Retirement	$ 4,708.00	$ 6,809.00	$ 7,810.00	$ 7,959.00	1.91%
Uniform	$ 233.00	$ 373.00	$ 573.00	$ 573.00	0.00%
Insurance - Employee	$ 37,600.00	$ 41,502.00	$ 40,221.00	$ 48,412.00	20.36%
Total Personal Services	**$ 144,596.00**	**$ 171,513.00**	**$ 188,722.00**	**$ 199,729.00**	**5.83%**
OPERATING EXPENSES					
Insurance - General	$ 10,807.00	$ 13,039.00	$ 19,780.00	$ 19,285.00	-2.50%
Fees - Audit / Accounting	$ 3,060.00	$ 3,060.00	$ 3,500.00	$ 4,000.00	14.29%
Legal Fees	$ -	$ -	$ -	$ -	#DIV/0!
Utilities - Electric	$ 34,885.00	$ 34,753.00	$ 35,100.00	$ 42,125.00	20.01%
Utilities - Gas	$ -	$ -	$ -	$ -	#DIV/0!
Telephone	$ 687.00	$ 866.00	$ 1,020.00	$ 1,030.00	0.98%
Printing / Postage / Advertising	$ 3,436.00	$ 4,177.00	$ 4,500.00	$ 4,500.00	0.00%
Gas / Oil / Mileage	$ 2,637.00	$ 2,587.00	$ 2,700.00	$ 2,700.00	0.00%
Diesel Fuel	$ 1,139.00	$ 391.00	$ 900.00	$ 3,000.00	233.33%
Supplies - Office	$ -	$ -	$ 25.00	$ 150.00	500.00%
Supplies - Operating	$ 1,551.00	$ 1,519.00	$ 2,500.00	$ 2,500.00	0.00%
Miscellaneous	$ -	$ -	$ -	$ -	#DIV/0!
Conferences / Schools / Dues	$ 1,321.00	$ 2,184.00	$ 2,200.00	$ 3,200.00	45.45%
Trash Hauling	$ 894.00	$ 962.00	$ 920.00	$ 975.00	5.98%
Repairs / Maint. - Buildings	$ -	$ 11,720.00	$ 45,500.00	$ 5,500.00	-87.91%
Repairs / Maint. - Equipment	$ 40,827.00	$ 79,065.00	$ 95,000.00	$ 38,150.00	-59.84%
Maintenance - Wastewater Lines	$ 6,080.00	$ 8,305.00	$ 8,000.00	$ 8,000.00	0.00%
Repairs - Wastewater Lines	$ 18,655.00	$ 28,163.00	$ 24,000.00	$ 30,000.00	25.00%
Concrete / Gravel / Sand	$ 600.00	$ -	$ 500.00	$ 500.00	0.00%

Lab Tests	$ 2,050.00	$ 2,486.00	$ 2,250.00	$ 2,750.00	22.22%
Chemicals	$ 267.00	$ -	$ 750.00	$ 750.00	0.00%
Outside Service Contract	$ 7,846.00	$ 4,550.00	$ 8,000.00	$ 8,000.00	0.00%
Engineering Fees	$ 426.00	$ 29,864.00	$ 100,000.00	$ 15,000.00	-85.00%
Total Operating Expenses	**$ 137,168.00**	**$ 227,691.00**	**$ 357,145.00**	**$ 192,115.00**	**-46.21%**
Total Before Capital	**$ 281,764.00**	**$ 399,204.00**	**$ 545,867.00**	**$ 391,844.00**	**-28.22%**
CAPITAL OUTLAY					
Capital Outlay - Other	$ -	$ -	$ -	$ -	#DIV/0!
Computer Equipment / Software	$ 2,312.00	$ 2,388.00	$ 2,500.00	$ 6,500.00	160.00%
Special Projects (Lift Station, Lines)	$ 175,568.00	$ 194,182.00	$ 277,000.00	$ 413,425.00	49.25%
Bond Principal & Interest Payments	(see w/ww debt)	(see w/ww debt)	(see w/ww debt)	(see w/ww debt)	#VALUE!
Jetter Trailer Payment	$ -	$ -	$ 30,000.00	$ -	-100.00%
Line Maintenance Equipment	$ -	$ -	$ -	$ -	#DIV/0!
Ground Thawer	$ -	$ -	$ -	$ -	#DIV/0!
Lift Station Controls (above ground)	$ -	$ -	$ -	$ -	#DIV/0!
Equipment Purchases	$ 30,000.00	$ -	$ -	$ -	#DIV/0!
Emergency Equipment Replace	$ 11,610.00	$ -	$ 20,000.00	$ 20,000.00	0.00%
Line Rehabilitation	$ 81,344.00	$ 87,479.00	$ 100,000.00	$ 100,000.00	0.00%
Manholes	$ 27,831.00	$ -	$ 50,000.00	$ 50,000.00	0.00%
East Side Gravity Sewer	$ -	$ -	$ -	$ -	#DIV/0!
New WWTF (Engineering, etc)	$ -	$ -	$ -	$ -	#DIV/0!
Fiscal Fees	$ -	$ -	$ -	$ -	#DIV/0!
Vehicles	$ 61,287.00	$ 1,190.00	$ 15,000.00	$ -	-100.00%
Map Update/GIS	$ -	$ 6,693.00	$ 5,000.00	$ 2,500.00	-50.00%
Total Capital Outlay	**$ 389,952.00**	**$ 291,932.00**	**$ 499,500.00**	**$ 592,425.00**	**18.60%**
TOTAL EXPENSES - WASTEWATER	**$ 671,716.00**	**$ 691,136.00**	**$ 1,045,367.00**	**$ 984,269.00**	**-5.84%**
OPERATING REVENUES					
Interest - Wastewater	$ -	$ -	$ 25.00	$ 25.00	0.00%
Wastewater - Misc Inc / Late Fees	$ 22,525.00	$ 30,520.00	$ 273,300.00	$ 23,300.00	-91.47%
Wastewater - General Receipts	$ 1,041,068.00	$ 1,077,148.00	$ 1,078,555.00	$ 1,085,600.00	0.65%
Wastewater - Connection Fees	$ 11,800.00	$ 19,650.00	$ 14,850.00	$ 19,860.00	33.74%

TOTAL OPERATING REVENUES	**$ 1,075,393.00**	**$ 1,127,318.00**	**$ 1,366,730.00**	**$ 1,128,785.00**	**-17.41%**
OTHER REVENUE					
Bond / Lease Proceeds	$ -	$ -	$ -	$ 250,000.00	#DIV/0!
General / Debt Fund	$ -	**$ -**	$ 169,000.00	$ 150,000.00	-11.24%
TOTAL OTHER REVENUES	**$ -**	**$ -**	**$ 169,000.00**	**$ 400,000.00**	**136.69%**
TOTAL REVENUES	**$ 1,075,393.00**	**$ 1,127,318.00**	**$ 1,535,730.00**	**$ 1,528,785.00**	**-0.45%**
SURPLUS (DEFICIT)	**$ 403,677.00**	**$ 436,182.00**	**$ 490,363.00**	**$ 544,516.00**	**11.04%**

CITY OF ASHLAND

WATER / WASTEWATER DEBT SERVICE

2025-2026

	2021-2022	2022-2023	2023-2024	2024-2025	**2025-2026**
Water Bonds					
2024 G.O. Various Purpose Bonds (Blue Jay Way)	$ -	$ -	$ -	$ -	**$ 21,556.00**
2025 G.O. Water Bonds (Well & Furnas/30th)	$ -	$ -	$ -	$ -	**$ 62,263.00**
Total Water Bonds	**$ -**	**$ -**	**$ -**	**$ -**	**$ 83,819.00**
Wastewater Bonds					
2015 G.O. Sewer Bonds (WWTF 2010 Refi)	$ -	$ -	$ -	$ -	**$ -**
2016 G.O. Sewer Bonds (WWTF 2010 Refi)	$ -	$ -	$ -	$ -	**$ -**
2020 G.O. Utility Bonds (WWTF & Tower Refi)	$ 311,758.00	$ 314,098.00	$ 321,220.00	$ 328,015.00	**$ 329,420.00**
2021 G.O. Sewer Bonds (Furnas/30th/WWTF Refi)	$ 120,370.00	$ 157,492.00	$ 161,900.00	$ 171,123.00	**$ 170,123.00**
2025 G.O. Various Purpose Bonds (DDRoad)	$ -	$ -	$ -	$ -	**$ 20,476.00**
Total Wastewater Bonds	**$ 432,128.00**	**$ 471,590.00**	**$ 483,120.00**	**$ 499,138.00**	**$ 520,019.00**
Total W/WW Bond Debt Service	**$ 432,128.00**	**$ 471,590.00**	**$ 483,120.00**	**$ 499,138.00**	**$ 603,838.00**
Payoff Anticipation Notes					
2018 Silver St BANS ($600k)	$ -	$ -	$ -	$ -	**$ -**
Total Anticipation Note Payoff	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL DEBT SERVICE	**$ 432,128.00**	**$ 471,590.00**	**$ 483,120.00**	**$ 499,138.00**	**$ 603,838.00**

CITY OF ASHLAND
TOTAL EXPENDITURES - WATER / WASTEWATER
2025-2026

ACCOUNT NAME	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGET	2025-2026 BUDGET	% Change 24/25 - 25/26
PERSONAL SERVICES					
Water	$ 144,594.00	$ 166,208.00	$ 188,722.00	$ 199,729.00	5.83%
Wastewater	$ 144,596.00	$ 171,513.00	$ 188,722.00	$ 199,729.00	5.83%
Total Personal Services	**$ 289,190.00**	**$ 337,721.00**	**$ 377,444.00**	**$ 399,458.00**	**5.83%**
OPERATING EXPENSES					
Water	$ 193,048.00	$ 307,167.00	$ 217,234.00	$ 304,935.00	40.37%
Wastewater	$ 137,168.00	$ 227,691.00	$ 357,145.00	$ 192,115.00	-46.21%
Total Operating Expenses	**$ 330,216.00**	**$ 534,858.00**	**$ 574,379.00**	**$ 497,050.00**	**-13.46%**
Total Before Capital	**$ 619,406.00**	**$ 872,579.00**	**$ 951,823.00**	**$ 896,508.00**	**-5.81%**
CAPITAL OUTLAY					
Water	$ 398,072.00	$ 767,183.00	$ 1,915,762.00	$ 1,360,550.00	-28.98%
Wastewater	$ 389,952.00	$ 291,932.00	$ 499,500.00	$ 592,425.00	18.60%
Total Capital Outlay	**$ 788,024.00**	**$ 1,059,115.00**	**$ 2,415,262.00**	**$ 1,952,975.00**	**-19.14%**
TOTAL EXPENSES - ALL	**$ 1,407,430.00**	**$ 1,931,694.00**	**$ 3,367,085.00**	**$ 2,849,483.00**	**-15.37%**
TOTAL DEBT SERVICE	**$ 471,589.00**	**$ 477,339.00**	**$ 499,138.00**	**$ 603,838.00**	**20.98%**
GRAND TOTAL EXPENSES	**$ 1,879,019.00**	**$ 2,409,033.00**	**$ 3,866,223.00**	**$ 3,453,321.00**	**-10.68%**
GRAND TOTAL REVENUES	**$ 1,750,736.00**	**$ 1,736,907.00**	**$ 4,136,375.00**	**$ 3,494,855.00**	**-15.51%**
SURPLUS (DEFICIT)	**$ (128,283.00)**	**$ (672,126.00)**	**$ 270,152.00**	**$ 41,534.00**	