



Take notice that the City of Ashland Committee of the Whole will meet immediately following the adjournment of the City Council Meeting in the City Hall Council Chambers, 601 Main Street W. Ashland, WI, to consider and act upon the following agenda.

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

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

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

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

Thursday, October 9, 2025 Ashland Committee of the Whole Meeting Agenda

1. **Roll Call**
2. **Approval of Agenda**
3. **Continued Discussion Regarding the Proposed 2026 City of Ashland Budget**
 - A. **Ashland Marina Draft 2026 Budget**
 - B. **Ashland Police Department Draft 2026 Budget**
 - C. **Water / Wastewater Draft 2026 Budgets**
 - D. ***IF TIME ALLOWS:* Capital Improvement Projects Draft 2026 Budget**
 - E. **Update of Timeline for Future Budget Discussions and Public Hearing**
4. **Adjournment**

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

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

**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 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/B | (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 | 2023 | 2024 | 2025 | 2025 Actual | 2025 | 2026 | Percent |
|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-----------------|
| | Actual | Actual | Actual | Budget | to June 30 | Estimate | Budget | Change |
| MATERIALS & SUPPLIES | | | | | | | | |
| 620 55480 311 POSTAGE | 0 | 0 | 0 | 100 | 0 | 100 | 100 | 0.00% |
| 620 55480 319 OFFICE SUPPLIES | 112 | 529 | 65 | 400 | 0 | 300 | 400 | 0.00% |
| 620 55480 320 ADVERTISING/PUBLISHING | 351 | 0 | 868 | 2,000 | 295 | 1,150 | 2,250 | 12.50% |
| 620 55480 339 TRAVEL/TRAINING | 707 | 0 | 0 | 1,250 | 331 | 500 | 1,500 | 20.00% |
| 620 55480 340 OPERATING SUPPLIES | 3,084 | 2,588 | 3,632 | 2,750 | 930 | 2,000 | 2,000 | -27.27% |
| 620 55480 351 R & M - HEAVY EQUIPMENT | 0 | 1,367 | 0 | 2,750 | 0 | 2,500 | 2,750 | 0.00% |
| 620 55480 352 R & M - EQUIP/MACH/TOOL | 4,691 | 2,275 | 12,276 | 2,750 | 212 | 2,000 | 2,000 | -27.27% |
| 620 55480 355 R & M - BUILDINGS | 294 | 5,296 | 239 | 1,550 | 81 | 1,690 | 1,550 | 0.00% |
| 620 55480 356 R & M - LAND IMPROVEMENT | 132 | 2,854 | 3,590 | 1,900 | 314 | 2,300 | 1,900 | 0.00% |
| 620 55480 357 R & M - DOCKS | 6,195 | 3,365 | 2,767 | 2,100 | 56 | 2,100 | 2,500 | 19.05% |
| 620 55480 358 R & M - NAV AIDS | 606 | 0 | 245 | 200 | 67 | 200 | 200 | 0.00% |
| 620 55480 359 R & M FUEL | 770 | 1,207 | 3,756 | 1,275 | 0 | 0 | 1,250 | -1.96% |
| 620 55480 390 MISCELLANEOUS EXPENSES | 284 | 95 | 0 | 500 | 0 | 500 | 500 | 0.00% |
| 620 55480 511 STATE FIRE INS-BUILDING | 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 46413 430 INTEREST EXPENSE GO D | 9,494 | 8,456 | 7,390 | 7,123 | 6,160 | 7,123 | 4,895 | -31.28% |
| 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 | 95,895 | 7.00% |
| NET INCOME (LOSS) | 146,537 | (1,656) | (5,524) | (46,143) | 94,993 | (55,315) | (46,710) | 1.23% |
| | 146,537 | (1,656) | (5,524) | (46,143) | 94,993 | | | |
| CASH FLOW TO COVER DEBT PAYME | | | | | | | | |
| | 2022 | 2023 | 2024 | 2025 | 2025 Actual | 2025 | 2026 | Percent |
| | Actual | Actual | Actual | Budget | to June 30 | Estimate | Budget | Change |
| NET OPERATING INCOME | 76,591 | 89,125 | 92,928 | 43,480 | 101,153 | 42,808 | 49,185 | 13.12% |
| LESS: PRINCIPAL AND INTEREST 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% |

**CITY OF ASHLAND
2026 BUDGET PRELIMINARY
POLICE**

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

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

CITY OF ASHLAND

**WATER UTILITY CAPITAL IMPROVEMENT PLAN
2023-2027**

680 - WATER

| Yr | Projects | Estimated Cost | Funding Source | Funding Amount | Funding \$ needed |
|------|--|-------------------|----------------|------------------|-------------------|
| 2023 | MacArthur Ave Reconstruction | 797,000 | SDWLP | 438,350 | 358,650 |
| | 2023 TOTALS | 797,000 | 0 | 438,350 | 358,650 |
| 2024 | Prentice Ave Ph 1 Reconstruction (6th-11th) | 733,717 | SDWLP | 403,544 | 330,173 |
| 2024 | Ore Dock Access Road | 721,000 | SDWLP | 396,550 | 324,450 |
| 2024 | 13th Ave E Reconstruction (Design) | 97,000 | SDWLP | 53,350 | 43,650 |
| 2024 | Water Meter System Upgrade | 1,341,924 | Rev. Bond | 0 | 1,341,924 |
| | 2024 TOTALS | 2,893,641 | | 853,444 | 2,040,197 |
| 2025 | Chapple Ave Reconstruction (Design & Construction) | 700,000 | SDWLP | 385,000 | 315,000 |
| 2025 | Ellis Ave Pavement Replacement (Construction) | 1,204,900 | SDWLP | 662,695 | 542,205 |
| 2025 | Water Intake Replacement (Construction) | 12,660,500 | ACOE/SDWA | 3,500,000 | 9,160,500 |
| 2025 | Main St W Reconstruction (Design) | 0 | Cash | 0 | 0 |
| | 2025 TOTALS | 14,565,400 | | 4,547,695 | 10,017,705 |
| 2026 | 13th Ave E Reconstruction (Construction) | 1,200,000 | SDWLP | 540,000 | 660,000 |
| 2026 | Prentice Avenue Ph 2 Reconstruction (Construction) | 800,000 | SDWA | 360,000 | 440,000 |
| | 2026 TOTALS | 2,000,000 | | 900,000 | 1,100,000 |
| 2027 | Main St W Reconstruction (Construction) | 0 | SDWA | 0 | 0 |
| 2027 | Water Plant Filter Replacement | 200,000 | SDWA | 90,000 | 110,000 |
| 2027 | Watermain Improvements- TBD | 250,000 | Cash | 0 | 250,000 |
| | 2027 TOTALS | 450,000 | | 90,000 | 360,000 |
| | | | | | |
| | 2023-2027 | 20,706,041 | 0 | 6,829,489 | 13,876,552 |
| | | | | | |
| | | | | | |
| | | | | | |

City of Ashland
Wastewater Utility Capital Improvement Plan
2025-2030

| | | 690 - WASTEWATER | | | |
|------|---|-------------------------|----------------|----------------|---------------------|
| Yr | Projects | Estimated Cost | Funding Source | Funding Amount | Funding \$ needed |
| 2025 | Lift Station Improvements- Turner Road | \$502,000 | CWF | \$276,100 | \$225,900 |
| 2025 | New Jetter Truck | \$625,000 | CWF | \$343,750 | \$281,250 |
| | TOTAL COSTS OF 2025: | \$1,127,000 | | | |
| | | | | | No Rate Increase |
| 2026 | WWTP Imp. Ph 1- Digester Improvements | \$600,000 | ERF/Cash | 0 | \$600,000 |
| 2026 | Lift Station Improvements- Main Lift Station | \$175,000 | ERF/Cash | 0 | \$175,000 |
| 2026 | 16th St E to 20th St E Sewer Replacement ("Tree Top") | \$500,749 | CWF | \$275,412 | \$225,337 |
| | TOTAL COSTS OF 2026: | \$1,275,749 | | | |
| | | | | | No Rate Increase |
| 2027 | WWTP Imp. Ph 2- Headworks Improvements (All) | \$2,000,000 | CWF | \$1,100,000 | \$900,000 |
| 2027 | CIPP Project | \$371,868 | Cash | \$0 | \$371,868 |
| | TOTAL COSTS OF 2027: | \$2,371,868 | | | |
| | | | | | 5.83% Rate Increase |
| 2028 | 16th St E Sewer Extension | \$488,723 | CWF | \$268,798 | \$219,925 |
| 2028 | 18th Ave W Sewer Replacement | \$222,905 | CWF | \$122,598 | \$100,307 |
| 2029 | Heavy Equipment Upgrades- TBD | \$350,000 | Cash | \$0 | \$350,000 |
| | TOTAL COSTS OF 2028: | \$711,628 | | | |
| | | | | | 5.51% Rate Increase |
| 2029 | WWTP Imp. Ph 3- Sludge Handling & Overflow Basin | \$2,800,000 | CWF | \$1,540,000 | \$1,260,000 |
| | TOTAL COSTS OF 2029: | \$3,200,000 | | | |
| | | | | | 5.22% Rate Increase |
| 2030 | MacArthur Ave Sewer Replacement | \$475,000 | CWF | \$261,250 | \$213,750 |
| 2030 | WWTP Imp. Ph 4- Sludge Press Upgrade and Admin Addition | \$864,000 | ERF/Cash | \$0 | \$864,000 |
| | TOTAL COSTS OF 2030: | \$1,339,000 | | | |
| | | | | | 4.96% Rate Increase |
| | | \$10,025,245 | | \$4,187,907 | \$5,837,338 |

*Note: Rate Increase %s may change pending further analysis fro Ehlers regarding delay in Year 1 implementation

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

| | 2021 ACTUAL | 2022 ACTUAL | 2023 ACTUAL | 2024 ACTUAL | 2025 BUDGET | 2025 ESTIMATE | 2026 BUDGET | Percent Change |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-------------------|
| Administrative & General | | | | | | | | |
| Administrative & General Salaries | \$317,791 | \$181,281 | \$198,731 | \$328,322 | \$311,999 | \$319,432 | \$318,778 | 2.17% |
| Office Supplies & Expense | 2,914 | 2,762 | 1,775 | 1,760 | 2,800 | 2,000 | 2,800 | 0.00% |
| Outside Professional Services | 13,186 | 23,531 | 113,143 | 46,845 | 55,000 | 49,500 | 55,000 | 0.00% |
| Property Insurance | 20,127 | 22,251 | 24,670 | 24,852 | 27,675 | 30,735 | 31,675 | 14.45% |
| Injuries & Damages | 13,624 | 17,582 | 21,061 | 20,238 | 18,000 | 20,000 | 20,000 | 11.11% |
| Employee Benefits | (6,929) | 59,839 | 59,461 | 40,870 | 75,000 | 71,200 | 75,000 | 0.00% |
| Regulatory Expense | 9,139 | 8,987 | 8,827 | 7,347 | 17,000 | 12,000 | 13,000 | -23.53% |
| Misc. General Expense | 0 | 0 | 0 | 257 | 6,750 | 750 | 6,750 | 0.00% |
| Maintenance of General Plant | 2,942 | 2,345 | 2,246 | 2,953 | 2,900 | 2,900 | 2,900 | 0.00% |
| Rents | 1,385 | 7,986 | 8,791 | 8,004 | 7,800 | 7,880 | 7,800 | 0.00% |
| Total Admin. & General Expense | \$374,179 | \$326,563 | \$438,705 | \$481,448 | \$524,924 | \$516,397 | \$533,703 | 1.67% |
| Total Direct Operating Expenses | \$1,549,676 | \$1,544,620 | \$1,797,126 | \$1,809,227 | \$1,867,632 | \$1,758,284 | \$1,883,580 | 0.85% |
| Other Operating Expenses (Credits) | | | | | | | | |
| 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 | 2022 | 2023 | 2024 | 2025 | 2025 | 2026 | Percent |
|---|------------------|------------------|----------------|------------------|-----------------|------------------|-----------------|---------------|
| | ACTUAL | ACTUAL | ACTUAL | ACTUAL | BUDGET | ESTIMATE | BUDGET | Change |
| Gross Operating Revenues | \$2,170,438 | \$2,177,443 | \$2,178,051 | \$2,241,604 | \$2,280,404 | \$2,270,760 | \$2,247,515 | -1.44% |
| Add: Interest/WC Dividend | 21,431 | 12,611 | 27,985 | 40,309 | 23,100 | 23,179 | 23,100 | 0.00% |
| Less: Operating Expenses | (2,392,921) | (2,320,824) | (2,596,315) | (2,605,585) | (2,712,634) | (2,608,284) | (2,733,580) | 0.77% |
| Add: Depreciation | 843,245 | 776,203 | 799,189 | 796,358 | 845,000 | 850,000 | 850,000 | 0.59% |
| Add: Special Assessments collected | 0 | 0 | 0 | 8,091 | 10,000 | 10,000 | 10,000 | 0.00% |
| Add: Pension & OPEB liability adjustments | 89,819 | (3,399) | (11,085) | 52,482 | 70,000 | 60,000 | 70,000 | 0.00% |
| Subtotal - Cash Flow | 732,012 | 642,034 | 397,825 | 533,259 | 515,870 | 605,655 | 467,035 | -9.47% |
| Less: Debt Payments | (113,822) | (130,909) | (142,302) | (195,331) | (292,125) | (229,595) | (278,538) | -4.65% |
| Less: Provision-Collection sys/Other Assets | (164,000) | (164,000) | (76,471) | 0 | 0 | 0 | 0 | 0.00% |
| Less: Equipment Replacement Reserve funding | (178,455) | (178,455) | (178,455) | (178,455) | (178,455) | (178,455) | (113,307) | -36.51% |
| Adjusted Cash Flow Income (Loss) | \$275,735 | \$168,670 | \$597 | \$159,473 | \$45,290 | \$197,605 | \$75,190 | 66.02% |

Calculation of Debt Service Payments using debt ratio of 110%

| | 2021 | 2022 | 2023 | 2024 | 2025 | 2025 | 2026 | Percent |
|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|---------------|
| | ACTUAL | ACTUAL | ACTUAL | ACTUAL | BUDGET | ESTIMATE | BUDGET | Change |
| Principal and Interest Payments | | | | | | | | |
| 2014 CWF Bonds - Force Main | \$38,897 | \$38,887 | \$38,878 | \$38,868 | \$38,858 | \$38,858 | \$38,847 | -0.03% |
| 2016 CWF Bonds - 6th St W | 11,851 | 11,849 | 11,847 | 11,845 | 11,844 | 11,844 | 11,842 | -0.02% |
| 2018 USDA-RD SCADA | 63,074 | 63,732 | 63,400 | 63,939 | 63,899 | 63,899 | 63,585 | -0.49% |
| 2022A CWF-Sewer Rehab-2021 | 0 | 16,441 | 22,491 | 24,174 | 24,174 | 24,174 | 24,173 | 0.00% |
| 2022B CWF-Sewer Rehab-2022 | 0 | 0 | 5,686 | 56,505 | 58,750 | 60,044 | 60,041 | 2.20% |
| 2024A CWF-Sewer Rehab-2023 | | | | | 44,600 | 30,776 | 37,300 | -16.37% |
| 2025- CWF Jetter Truck | | | | | 0 | 0 | 25,250 | 0.00% |
| 2025 CWF-Turner Rd Lift Station Upgrades | 0 | 0 | 0 | 0 | 50,000 | 0 | 17,500 | -65.00% |
| Total Principal and Interest Payments | \$113,822 | \$130,909 | \$142,302 | \$195,331 | \$292,125 | \$229,595 | \$278,538 | -4.65% |
| Debt Service Coverage Ratio | 110% | 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 | 2022 | 2023 | 2024 | 2025 | 2025 | 2026 | Percent |
|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------|
| | ACTUAL | ACTUAL | ACTUAL | ACTUAL | BUDGET | ESTIMATE | BUDGET | Change |
| Adjusted Net Income available for debt payments | 732,012 | 642,034 | 397,825 | 533,259 | 515,870 | 605,655 | 467,035 | -9.47% |
| Calculated Minimum Debt Coverage Net Income | (125,204) | (144,000) | (156,532) | (214,864) | (321,338) | (252,555) | (306,392) | -4.65% |
| Adj Net Income Over minimum calculated | \$606,808 | \$498,034 | \$241,293 | \$318,395 | \$194,533 | \$353,100 | \$160,644 | -17.42% |

City of Ashland
2026 Detail Preliminary
Wastewater Utility Enterprise Fund

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

Non-Operating Income (Expense):

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

City of Ashland
2026 Detail Preliminary
Wastewater Utility Enterprise Fund

Operating Expenses:

Collection System

Collection Operation Labor & Expense

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

Power & Fuel for Lift Stations

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

Misc. Collection System Expense

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

Maint. of Collection System

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

Maint. of Lift Stn. Buildings & Grounds

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

City of Ashland
2026 Detail Preliminary
Wastewater Utility Enterprise Fund

Collection System

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

Maint. of Misc. Collection Equipment

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

Total Collection System Expense

| | | | | | | | | |
|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|---------------|
| \$429,136 | \$398,130 | \$436,663 | \$448,161 | \$408,260 | \$174,229 | \$398,130 | \$400,355 | -1.94% |
|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|---------------|

Wastewater Treatment

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

Power & Fuel for WWTP

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

City of Ashland
2026 Detail Preliminary
Wastewater Utility Enterprise Fund

Wastewater Treatment

Laboratory & Testing Expense

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

Sludge Treatment/Disposal Expenses

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

Misc. Treatment Plant Expense

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

Disinfection Expense

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

Maint. of Treatment Buildings & Grounds

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

City of Ashland
2026 Detail Preliminary
Wastewater Utility Enterprise Fund

Wastewater Treatment

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

Maint. of Misc. Plant Equipment

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

Utility Locates

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

Total Wastewater Treatment Expense

| | | | | | | | | |
|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|---------------|
| \$647,567 | \$694,317 | \$796,464 | \$745,173 | \$817,826 | \$369,009 | \$711,368 | \$811,034 | -0.83% |
|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|---------------|

City of Ashland
2026 Detail Preliminary
Wastewater Utility Enterprise Fund

Customer Accounts

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

Meter Reading Expenses

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

Joint Meter Expenses

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

Total Customer Accounts Expense

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

Administrative & General

| | | | | 2021 | 2022 | 2023 | 2024 | 2025 | 2025 Actual | 2025 Yr End | 2026 | PERCENT |
|--|--|--|--|--------|--------|--------|--------|--------|-------------|-------------|--------|---------|
| | | | | ACTUAL | ACTUAL | ACTUAL | ACTUAL | BUDGET | Jan to June | Estimate | BUDGET | CHANGE |

Administrative & General Salaries

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

Office Supplies & Expense

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

Outside Professional Services

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

Property Insurance

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

Injuries & Damages

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

City of Ashland
2026 Detail Preliminary
Wastewater Utility Enterprise Fund

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

City of Ashland
2026 Detail Preliminary
Wastewater Utility Enterprise Fund

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

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 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 |

**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) |
| Variiances | 0 | 0 | 0 | 0 | 0 | 0 |
| Net Operating Income for PSC report | \$515,102 | \$322,137 | \$456,544 | \$514,462 | \$278,291 | \$720,107 |

Actual / Budgeted Rate of Return Percentage

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

Net Operating Income Comparison

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

CALCULATION OF NET INCOME REQUIREMENT FOR DEBT SERVICE PAYMENTS

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

Calculation of minimum Net Income Requirement

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

Compare minimum Net Income Requirement to Actual / Budgeted Net Income

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

Fixed assest replacement, emergency situations, etc.

**City of Ashland Water Utility Enterprise Fund
2026 Proposed Budget Detail**

Operating Revenues:

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

Fire Protection Service

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

Other Operating Revenues

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

ESTIMATED INCREASE IN REVENUE STREAM

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

Non-Operating Income (Expense):

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

**City of Ashland Water Utility Enterprise Fund
2026 Proposed Budget Detail**

Operating Expenses:

Source of Supply / Pumping

| | | | | 2022 | 2023 | 2024 | 2025 | 2025 Actual | 2025 | 2026 | PERCENT |
|------------------------------|-------|-----|----------------------|----------------|----------------|-----------------|----------------|----------------|----------------|----------------|--------------|
| | | | | ACTUAL | ACTUAL | ACTUAL | BUDGET | Jan to June | PROJECTED | BUDGET | 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% |

**City of Ashland Water Utility Enterprise Fund
2026 Proposed Budget Detail**

Total

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

Total SOS/Pumping Expense

**City of Ashland Water Utility Enterprise Fund
2026 Proposed Budget Detail**

Water Treatment

Treatment Chemicals

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

Treatment Labor & Expense

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

Treatment Expense - Lead/Copper Testing

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

Storage Facilities Expense

| | | | | 2022 | 2023 | 2024 | 2025 | 2025 Actual | 2025 | 2026 | PERCENT |
|--------------|-------|-----|----------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|--------------|
| | | | | ACTUAL | ACTUAL | ACTUAL | BUDGET | Jan to June | PROJECTED | BUDGET | CHANGE |
| | | | | | | | | | | | 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 | 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

Maint. of Dist. Buildings & Grounds

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

Maintenance of Storage Reservoirs

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

Maintenance of Mains

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

Maintenance of Services

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

**City of Ashland Water Utility Enterprise Fund
2026 Proposed Budget Detail**

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

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

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

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

**City of Ashland Water Utility Enterprise Fund
2026 Proposed Budget Detail**

| | | | | 2022 | 2023 | 2024 | 2025 | 2025 Actual | 2025 | 2026 | PERCENT |
|--------------------------------------|-------|-----|---------------------------|-----------------|-----------------|-----------------|----------------|----------------|----------------|----------------|---------------|
| <u>Customer Accounts</u> | | | | ACTUAL | ACTUAL | ACTUAL | BUDGET | Jan to June | PROJECTED | BUDGET | CHANGE |
| Customer Accounts Supervision | | | | | | | | | | | |
| 680 | 90100 | 925 | INTERDEPARTMENTAL CHARGES | 13,058 | 11,009 | 10,276 | 8,645 | 4,747 | 8,645 | 9,870 | 14.17% |
| Total | | | | \$13,058 | \$11,009 | \$10,276 | \$8,645 | \$4,747 | \$8,645 | \$9,870 | 14.17% |

| | | | | | | | | | | | |
|-------------------------------|-------|-----|---------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|---------------|
| Meter Reading Expenses | | | | | | | | | | | |
| 680 | 90200 | 111 | WAGES | 15,132 | 19,906 | 7,894 | 10,238 | 1,738 | 3,477 | 10,754 | 5.04% |
| 680 | 90200 | 112 | OVERTIME WAGES | 33 | 0 | 98 | 0 | 0 | 0 | 0 | N/A |
| 680 | 90200 | 131 | LONGEVITY | 138 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| 680 | 90200 | 136 | CLOTHING REIMB | 142 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| 680 | 90200 | 151 | SOCIAL SECURITY | 1,133 | 1,464 | 588 | 911 | 129 | 266 | 952 | 4.49% |
| 680 | 90200 | 152 | EMPLOYER RETIREMENT | 876 | 1,354 | 551 | 836 | 121 | 236 | 902 | 7.95% |
| 680 | 90200 | 154 | MEDICAL & DENTAL INS | 4,810 | 7,849 | 4,253 | 4,123 | 726 | 1,286 | 4,244 | 2.93% |
| 680 | 90200 | 155 | LIFE INSURANCE | 26 | 15 | 10 | 24 | 3 | 7 | 25 | 3.65% |
| 680 | 90200 | 156 | WORKERS COMPENSATION | 543 | 654 | 265 | 397 | 0 | 115 | 380 | -4.28% |
| 680 | 90200 | 157 | H.S.A. CONTRIBUTION | 751 | 600 | 391 | 442 | 110 | 220 | 442 | -0.09% |
| 680 | 90200 | 400 | NON-LABOR M&S | 2,580 | 5,457 | 5,740 | 10,000 | 20,125 | 20,000 | 8,000 | -20.00% |
| 680 | 90200 | 925 | INTERDEPARTMENTAL CHARGES | \$0 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| Total | | | | \$26,162 | \$37,299 | \$19,789 | \$26,971 | \$22,952 | \$25,608 | \$25,699 | -4.72% |

| | | | | | | | | | | | |
|--|-------|-----|---------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Customer Records & Collection Expense | | | | | | | | | | | |
| 680 | 90300 | 111 | WAGES | 22,018 | 23,706 | 25,502 | 26,073 | 13,016 | 26,032 | 24,169 | -7.30% |
| 680 | 90300 | 112 | OVERTIME WAGES | | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| 680 | 90300 | 131 | LONGEVITY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| 680 | 90300 | 151 | SOCIAL SECURITY | 1,644 | 1,679 | 1,773 | 1,907 | 909 | 1,991 | 1,782 | -6.54% |
| 680 | 90300 | 152 | EMPLOYER RETIREMENT | 1,433 | 1,612 | 1,760 | 1,812 | 905 | 1,770 | 1,740 | -3.96% |
| 680 | 90300 | 154 | MEDICAL & DENTAL INS | 11,744 | 14,781 | 16,342 | 16,843 | 7,896 | 9,632 | 14,322 | -14.97% |
| 680 | 90300 | 155 | LIFE INSURANCE | 32 | 22 | 22 | 27 | 12 | 52 | 25 | -6.67% |
| 680 | 90300 | 156 | WORKERS COMPENSATION | 756 | 81 | 46 | 49 | 0 | 859 | 45 | -7.66% |
| 680 | 90300 | 157 | H.S.A. CONTRIBUTION | 1,467 | 1,532 | 1,500 | 1,500 | 750 | 1,500 | 1,350 | -10.00% |
| 680 | 90300 | 400 | NON-LABOR M&S | 9,719 | 9,528 | 16,136 | 0 | 3,745 | 11,000 | 11,000 | #DIV/0! |
| 680 | 90300 | 925 | INTERDEPARTMENTAL CHARGES | 11,980 | 3,670 | 3,425 | 2,881 | 1,582 | 3,765 | 3,290 | 14.20% |
| Total | | | | 60,793 | 56,612 | 66,507 | 51,092 | 28,815 | 56,602 | 57,724 | 12.98% |

| | | | | | | | | | | | |
|---------------------------------------|-------|-----|---------------------------|----------------|------------|------------|----------------|------------|--------------|----------------|--------------|
| Misc. Customer Service Expense | | | | | | | | | | | |
| 680 | 90500 | 400 | NON-LABOR M&S | 245 | 9 | 0 | 1,000 | 0 | 250 | 1,000 | 0.00% |
| 680 | 90500 | 925 | INTERDEPARTMENTAL CHARGES | 7,627 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| Total | | | | \$7,872 | \$9 | \$0 | \$1,000 | \$0 | \$250 | \$1,000 | 0.00% |

| | | | | | | | | | | | |
|--|--|--|--|------------------|------------------|-----------------|-----------------|-----------------|-----------------|-----------------|--------------|
| Total Customer Accounts Expense | | | | \$107,886 | \$104,929 | \$96,572 | \$87,708 | \$56,514 | \$91,105 | \$94,293 | 7.51% |
|--|--|--|--|------------------|------------------|-----------------|-----------------|-----------------|-----------------|-----------------|--------------|

| | | | | 2022 | 2023 | 2024 | 2025 | 2025 Actual | 2025 | 2026 | PERCENT |
|--|-------|-----|-----------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|---------------|
| <u>Administrative & General</u> | | | | 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 |

City of Ashland Water Utility Enterprise Fund

2026 Proposed Budget Detail

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

**City of Ashland Water Utility Enterprise Fund
2026 Proposed Budget Detail**

Administrative & General Continued:

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

**City of Ashland Water Utility Enterprise Fund
2026 Proposed Budget Detail**

***WATER UTILITY EXPENSE
ANALYSIS BY OBJECT CODE***

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

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

2026 Preliminary Draft Project and Capital List

Total of \$2,713,000- \$2,162 GO Notes + \$551K Barron

| | Estimated Fund Balance Jan 1st | Project Expenditures | | | Sources of Project Revenues | | | | | | | Estimated Fund Balance Dec 31st | Fund Balance Restricted to Specific Project | |
|---|--------------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|-------------------|--------------|-------------------|------------------|-------------------------------|-----------------------------|---------------------------------|---|-------------------------------|
| | | Project Expenditure Request | Transfers OUT to Other Funds | TOTAL EXPENSES TRANSFERS OUT | \$ 283,000 | | Other Source | \$ 2,713,000 | | Transfers IN from Other Funds | Use (Increase) Fund Balance | | | TOTAL PROJECT SOURCES |
| | | | | | 2026 Levy/Trans | Other Funding | | Borrowing | Trnsf Fund | | | | | |
| 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) | \$ (16,000) |
| Public Transportation (CP 415) | | | | | | | | | | | | | | |
| Future transportation projects | | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - | \$ - | | \$ - | \$ - | | \$ - |
| | | - | - | - | - | - | | - | - | | - | - | | 22,000 |
| TOTALS | \$ 22,000 | \$ - | \$ - | \$ - | \$ - | \$ - | | \$ - | \$ - | | \$ - | \$ - | \$ 22,000 | \$ 22,000 |
| <i>(\$19,000 is reserved for BART-WIDOT restriction)</i> | | | | | | | | | | | | | | |
| Building & Facilities (CP 450) | | | | | | | | | | | | | | |
| Barron Property Project - up to \$800K | | \$ (800,000) | \$ - | \$ (800,000) | \$ - | \$ 249,000 | Grant | \$ 551,000 | \$ - | | \$ - | \$ 800,000 | | |
| VPL building - new roof (2027?) | | (100,000) | - | (100,000) | - | 100,000 | TBD | - | - | | - | 100,000 | | |
| Building cost Cheq Humane Assoc. | | (50,000) | - | (50,000) | 50,000 | - | | - | - | | - | 50,000 | | |
| City Hall building improvements | | (100,000) | - | (100,000) | - | - | | 100,000 | - | | - | 100,000 | | |
| BCC Grounds Improvements | | - | - | - | 10,000 | - | | - | - | | - | - | | 22,000 |
| Project contingency | | - | - | - | - | - | | - | - | | - | - | | |
| TOTALS | \$ 22,000 | \$ (1,050,000) | \$ - | \$ (1,050,000) | \$ 60,000 | \$ 349,000 | | \$ 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 | \$ 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 | Equip 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

Total of \$2,713,000- \$2,162 GO Notes + \$551K Barron

| | | Project Expenditures | | | Sources of Project Revenues | | | | | | | | | |
|--|--------------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|---------------|--------------|--------------|-------------------|------------|-----------------------------|-----------------------|---------------------------------|---|
| | Estimated Fund Balance Jan 1st | Project Expenditure Request | Transfers OUT to Other Funds | TOTAL EXPENSES TRANSFERS OUT | \$ 283,000 | | | \$ 2,713,000 | Transfers IN from | | Use (Increase) Fund Balance | TOTAL PROJECT SOURCES | Estimated Fund Balance Dec 31st | Fund Balance Restricted to Specific Project |
| | | | | | 2026 Levy/Trans | Other Funding | Other Source | Borrowing | Other Funds | Trnsf Fund | | | | |
| | | | | | | | | | | | | | | |

2026 Preliminary Draft Project and Capital List

Total of \$2,713,000- \$2,162 GO Notes + \$551K Barron

| | Estimated Fund Balance Jan 1st | Project Expenditures | | | Sources of Project Revenues | | | | | | | | Estimated Fund Balance Dec 31st | Fund Balance Restricted to Specific Project | | |
|---|--------------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|-------------------|--------------------------------------|---------------------|--------------|-------------|-------------------------------|--------------------|---------------------------------|---|-----------------------------|-----------------------|
| | | Project Expenditure Request | Transfers OUT to Other Funds | TOTAL EXPENSES TRANSFERS OUT | \$ 283,000 | 2026 Levy/Trans | Other Funding | Other Source | \$ 2,713,000 | Borrowing | Transfers IN from Other Funds | Trnsf Fund | | | Use (Increase) Fund Balance | TOTAL PROJECT SOURCES |
| | | | | | | | | | | | | | | | | |
| 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 | | | |
| Tow/Utility vehicle | | \$ (75,000) | | (75,000) | \$ 38,500 | | | \$ 36,500 | | | | - | 75,000 | | | |
| One-ton truck-Ice Angel, Hazmat trailer, Rescue Sled, brush truck, and Restricted State/Local funding/donations | | (260,000) | | (260,000) | - | - | | 260,000 | | | | - | 260,000 | | | |
| | | (50,000) | - | (50,000) | - | 35,000 | State /County/Donations | | | - | | 15,000 | 50,000 | 75,000 | | |
| TOTALS | \$ 90,000 | \$ (695,000) | \$ - | \$ (695,000) | \$ 46,500 | \$ 337,000 | | \$ 296,500 | \$ - | | | \$ 15,000 | \$ 695,000 | \$ 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 Upgrades | | | | | \$ 15,000 | | | | | | | | | | | |
| TOTALS | \$ 60,000 | | | | 15,000 | | | | | | | | | | | |
| 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 Constructon 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 blk, Construction by City) | | (16,000) | | (16,000) | | 16,000 | LRIP | | | | | 16,000 | 16,000 | | | |
| 2026 US2 East Pavement Replacement (Design) | | (10,750) | | (10,750) | - | - | | - | | | | 10,750 | 10,750 | | | |
| 2027 3rd St W Mill & Overlay (Construction)- STP | | (206,000) | | (206,000) | - | 125,000 | Wheel tax | 81,000 | | | | - | 206,000 | | | |
| 2027 11th St. E Recon Ellis-Prentice (Awarded) - LRIP | | (370,000) | | (370,000) | - | | | 370,000 | | | | - | 370,000 | | | |
| 2027 Beaser Ave. Mill & Overlay (Construction) - STP | | (84,000) | | (84,000) | - | | TBD | | | | | - | - | | | |
| 2027 11th Ave. E M+O US2-Pufall (Const.) - STP | | (89,000) | | (89,000) | - | | TBD | | | | | - | - | | | |
| 2028 Watermain Priority Project - TBD | | (50,000) | | (50,000) | - | | TBD | | | | | - | - | | | |
| 2027 US2 East Pavement Replacement (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) | - | | TBD | | | | | 300,000 | 300,000 | | | |
| 2028 CDGB TBD (Design, Construction in 2029) | | (75,000) | | (75,000) | - | | TBD | | | | | 75,000 | 75,000 | | | |
| 2028 US2 East Pavement Replacement (Design) | | (10,750) | | (10,750) | - | | | - | | | | 10,750 | 10,750 | | | |
| TOTALS | \$ 570,000 | \$ (2,894,750) | \$ - | \$ (2,894,750) | \$ - | \$ 391,000 | | \$ 1,343,500 | \$ - | | | \$ 487,250 | \$ 2,221,750 | \$ 82,750 | | |
| 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 | | |

Applying the 2023 GO notes to 2026 & larger 2027 Projects

~\$525K of addtl funds needed after \$150 X-fer from SW fund

2026 Preliminary Draft Project and Capital List

Total of \$2,713,000- \$2,162 GO Notes + \$551K Barron

| | Estimated Fund Balance Jan 1st | Project Expenditures | | | Sources of Project Revenues | | | | | | | Estimated Fund Balance Dec 31st | Fund Balance Restricted to Specific Project |
|--|--------------------------------|-----------------------------|------------------------------|------------------------------|-----------------------------|---------------------|--------------|-------------------------------|-------------------|-----------------------------|-----------------------|---------------------------------|---|
| | | Project Expenditure Request | Transfers OUT to Other Funds | TOTAL EXPENSES TRANSFERS OUT | 2026 | | | Transfers IN from Other Funds | Trnsf Fund | Use (Increase) Fund Balance | TOTAL PROJECT SOURCES | | |
| | | | | | Levy/Trans | Other Funding | Other Source | | | | | | |
| Urban Forestry (CP 480) | | | | | | | | | | | | | |
| Urban Forestry - 2026 \$40,000 (Match-\$8K cash + \$12K in-kind PW) | | (40,000) | | (40,000) | \$ 8,000 | 20,000 | DNR Grant | | 12,000 | PW Inkind | - | 40,000 | |
| | | - | | - | - | - | | | - | | - | - | |
| 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 | - | | |
| | | | | | | | | 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 |
| TOTALS CP 414 - CP 491 | \$ 1,735,100 | \$ (8,486,750) | \$ (730,670) | \$ (9,217,420) | \$ 283,000 | \$ 3,355,130 | \$ - | \$ 2,713,000 | \$ 912,670 | \$ - | \$ 1,285,620 | \$ 8,524,420 | \$ 449,480 |
| | | | | \$ (9,217,420) | | | | | | | | \$ 8,549,420 | \$ 449,480 |

Ref: 2025-529

**COMMITTEE AGENDA:
3.E. (10/9/2025)**

SUBJECT: Update of Timeline for Future Budget Discussions and Public Hearing

RECOMMENDATION: None

DEPARTMENT OF ORIGIN: Finance

CLEARANCES:

EXHIBITS:

**COMPLIANCE WITH STRATEGIC
PLAN:**

SUMMARY STATEMENT:

The 2025 Council Calendar as approved in November 2024, allows for Thursday October 23, 2025 and Thursday November 6, 2025 as scheduled budget work sessions prior to the approval of the 2026 City of Ashland budget. If necessary, Council could utilize the Committee of the Whole meeting during the regular October 28, 2025 Council meeting for budget presentation.

The Public Hearing for the Proposed 2026 City of Ashland Budget will be held on November 18, 2025. This meeting requires publication in the local newspaper 30 days prior to the meeting, and the budget needs to be passed before issuing property tax billing statements.

Council will need to approve a draft budget for presentation at the public hearing during their October 23, 2025 Budget Work Session meeting, although conversation, review, and amendments to the budget are allowed before the public hearing date in November.