

# CITY OF ASHLAND

## PROPOSED 2025-2027

## BIENNIAL BUDGET



[ASHLANDOREGON.GOV](http://ASHLANDOREGON.GOV)



Courtesy Bob Palermmini



Courtesy Jeffrey McFarland



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# BUDGET MESSAGE

2025-2027 Biennial Budget



*Better Together*

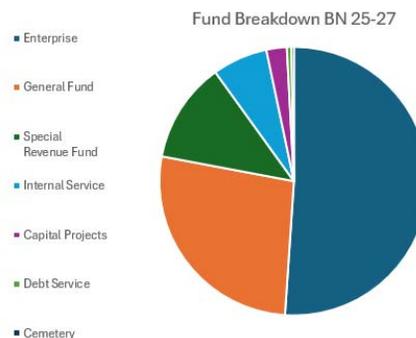
Header photo courtesy of Jesse Smith

Date: April 30, 2025  
To: Mayor & City Council  
Citizens' Budget Committee  
From: Sabrina Cotta, City Manager  
RE: Proposed Budget for the 2025-2027  
Biennium



I am pleased to provide you with the 2025-2027 Biennium Budget Proposal for the City of Ashland. This budget has been developed through a collaborative priority-driven budget process identifying the priorities of City Council and requirements of service delivery and working to establish dedicated funding sources for public safety and wildfire while reducing General Fund expenses in recognition of budget challenges relating to expenditures outpacing revenues. Moving into this biennium, the City will need to continue to be strategic in reimagining how we deliver essential services to the community and the resources needed given revenue constraints and growing costs. Building a fiscally strong foundation is key to the long-term success of the City of Ashland, especially during times of economic challenges. The City of Ashland, like many cities in Oregon, continues to face increasing inflation, high interest rates, supply chain constraints and significant increases in personnel costs.

This balanced biennial budget of \$372.5 million reflects City staff's hard work to ensure the continuation of essential services at the service level the Community desires. This also moves forward essential projects of \$89.7 million to ensure Ashland continues to be a desirable place to live, work and play. This has been done with careful consideration of needs and priorities within our community to ensure the City maintains sound financial footing into the future.



I would like to thank staff and department heads, the Finance department, the Citizen's Budget Committee and Council for the time and effort that went into developing this budget and the time and effort that will go into adopting the budget. Budget development and adoption is one of the most important roles of any elected/appointed body, as these decisions provide the course map for the City during the next fiscal cycle as well as for many years to come. The budget has been crafted with careful consideration, ensuring we maintain

essential services, continue to move forward on key infrastructure investments and position ourselves for economic sustainability into the future.

This budget aims to address the City Council's budget priorities within current resources as outlined at the City Council retreat on March 1, 2025:

- **Livability**, including a focus on Community character and community amenities, reliable utility services, progressiveness in rate structures, and support for attainable housing;
- **Risk Reduction**, including Wildfire risk reduction and CEAP (Climate Energy Action Plan) execution;
- **Economic Development**, including development of eco-tourism related accomplishments like trails, and ensuring City processes such as planning are supportive of attracting new business and supporting those already here;
- **Efficient and Effective Government**, including equity of access, customer focus, transparent and frequent communication, strong regional partnerships, use of technology, execution of maintaining City facilities and public infrastructure.

These agreed upon Council priorities provide staff the direction needed to ensure resources are directed to meet community expectations over the next biennium. This budget was also created with a focus on successfully navigating through changing and uncertain economic times. It is clear the City must continue to be both resilient and creative in delivery of essential services to the community.

### **Challenges:**

As mentioned, like every City, the rising cost of personnel and materials and the uncertain economic outlook both locally and federally are an added challenge in the development of the biennium budget.

Economy- Preparation of this biennium budget has been inherently more complex as the U.S. economy contends with various factors such as inflation, high interest rates, potential tariff impacts, supply chain issues, and fears of recession.

Uncertainty around grant funding- Traditionally the City has been successful in receiving both federal and state funding dollars. With uncertainty around the continuation of funding programs at both levels the City has had to budget with the assumption that traditional grant programs the City may have been able to receive will no longer be available.

Labor- The City has seven, potentially eight, labor groups including unrepresented staff members. This level of complexity for a City this size adds a level of challenge when it comes to maintaining our workforce and sustaining the high quality of services the community has come to expect. Over the last biennium the City has worked diligently to fill vacant positions, reduce turnover and ensure we are a preferred employer in the Rogue Valley and Southern Oregon. The pressure of inflation and rising personnel costs are front of mind during on-going labor negotiations this year and the goal is to offer cost appropriate pay and benefits to current employees recognizing the constraints the City faces around resources. We must continue to carefully manage City resources to ensure we can retain our talented and skilled employees as well as provide essential services.

Deferred Maintenance- As highlighted in past budgets, deferred maintenance continues to be a pressing issue for the City. The City is facing significant and pressing needs to address deferred maintenance and make investments in its facilities. The development of this budget ensures we are maintaining sufficient fund balances in all funds moving forward and are on strong financial footing to place the City in a solid position to successfully explore funding strategies to address this in the future. Staff will be working diligently to provide City Council with a detailed assessment of all City facilities and space needs as well as a plan to move forward with addressing this need.

### **Accomplishments:**

Coming out of COVID and a period of turmoil, the City had a backlog of initiatives and work to get done that was successfully tackled last biennium. City staff is the City's most valuable asset and through their hard work and dedication the City has been able to accomplish a wide range of impactful initiatives and support the community

in various ways. Below is a sample of some of what has been accomplished based on the budget priority concentrations from the last biennium.

#### Manage for Excellence

- Conducted a City-wide Comp and Class Assessment of all City positions
- Conducted a City-wide DEI assessment
- Received two years of clean audits
- Received the Government Finance Officers Association (GFOA) Budget Award for BN 23-25
- Received the GFOA Financial Excellence Award for FY 23
- Appointed a new Judge to the municipal court
- Appointed a new City Manager
- Appointed a new City Attorney
- Appointed a new Parks Director

#### Livable Community

- Electric Utility has achieved exceptional electric reliability in the last two years
- Rehabilitation work done on the Community Center and Pioneer Hall
- Completed the Wastewater Treatment Plant Outfall Relocation project
- Completed Ashland Street rehabilitation and installation of protected bike lanes and pedestrian safety improvements
- Made significant progress addressing State Climate Friendly and Equitable Communities objectives by eliminating parking requirements for developments allowing for more infill and supporting walkable and bikeable infrastructure

#### Risk Reduction

- Installed new evacuation zone signs throughout the City
- Brought back the School Resource Officer in partnership with Ashland School District
- Established a new police satellite office on Ashland Street and increased the Centralized Area Patrol program
- Continued collaboration with the Ashland School District and Southern Oregon University around emergency management led by the City's Emergency Management Coordinator
- Grew the single role emergency medical service program to continue to address the high call volume in the ambulance service area for which the City is responsible
- Responded to mass tree die off through an extensive tree thinning project involving 450 acres of helicopter work to remove dead and dying trees surrounding the community

#### Economic Development

- Awarded local businesses over \$335,548 in beautification grants to 48 unique businesses.
- Supported 22 local events with over \$99,050 in grant funding.

#### Affordability

- Awarded \$235,000 in Childcare grants
- Implemented an Accessory Dwelling Unit program for pre-approved plans free of charge to Ashland property owners
- Completed the Electric Utility Master Plan

#### Invest in the Future

- Rolled out a new website
- Rolled out new agenda management software
- Rolled out new records request software
- Rolled out a new parks and recreation registration software
- Transitioned court prosecution to an electronic system
- Transitioned to a paperless system for police reporting and records
- Conducted software upgrades for all major systems
- Rolled out a new online map repository for all public facing maps, digital apps and GIS data
- Updated evaluation maps to include codes for all county zones near the City

- Conducted five ballot initiatives involving numerous charter changes and bond funding for the water treatment plant

## **Moving Forward**

The proposed 2025-2027 Biennium budget represents months of hard work on the part of City staff who made difficult decisions to develop the balanced budget presented here.

### **Budget Summary and Major Changes**

#### Revenue

- Capped property tax rate due to Oregon Measure 5 and 50, contributing to inability to keep pace with General Fund expenditures
- Implemented a fee increase for public safety and wildfire mitigation that provides a dedicated funding source for priority programs

#### Expenditures

- Inflationary pressures and uncertainty in supply chain costs continue
- Personnel cost increases due to healthcare, COLAs and union contracts
- Staffing increase due to prioritization of single role EMS program

#### Fund Changes

- Establish Wildfire Risk Reduction Fund

#### Key Changes

- Staffing reduction/changes:
  - IT Director eliminated, combined with Finance Director role
  - Police, 1 records clerk position eliminated
  - Fire, 1 training officer position eliminated
  - Innovation and Technology, 0.5 administrative support and 1 user support position eliminated year 1, and 1 analyst position eliminated year 2 of the biennium
  - Parks, 2 Nature Center positions eliminated, seasonal staff for parks operations
  - Moved and adjusted positions within departments for cost savings
- Reduction in General Fund departmental budgets, primarily in materials and services and personnel changes, 3-5% cumulatively
- Reduction in training dollars for City Council
- No re-opening of Pioneer Hall and Community Center
- Reduction in Nature Center services
- Reduction in pool and ice rink openings
- Reduction in splashpad hours at Garfield Park
- Reduction in park restroom hours
- Reduction in neighborhood and community park maintenance
- Elimination of the printed recreation guides
- Parks fee increase for field and court use
- Moved 4 EMS single roles from pilot program to permanent
- Funding for strategic planning process
- Funding for software upgrades to cloud
- Funding for Community Development document digitization
- Funding for payroll / human resources software
- Funding for utility billing software
- Funding to continue to support unhoused needs

As we move forward into the future there are opportunities for innovation and collaboration for the City of Ashland. Through the next biennium the City will continue to evaluate how it provides service to the community, the level of service that can be provided in alignment with expected revenues and through a Strategic Planning process determine the priorities of both City Council and the community long-term. The Strategic Plan will assist with the development of a long-term financial roadmap for where to prioritize the City's resources. The

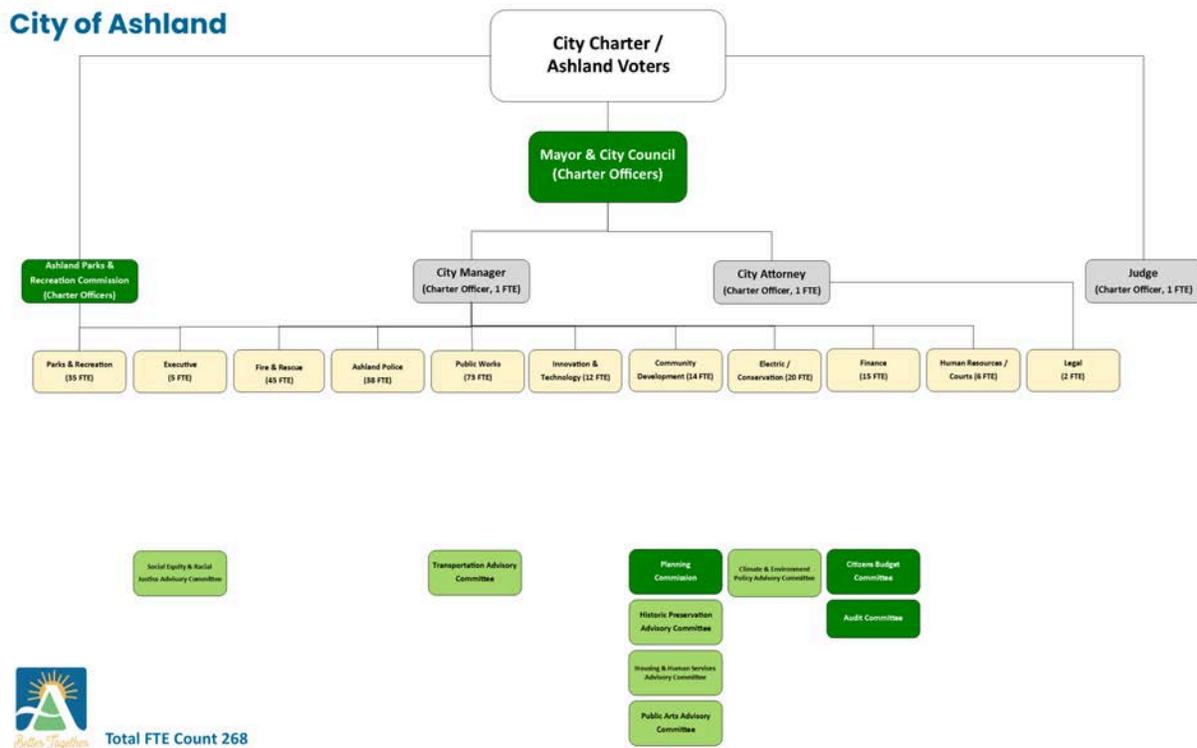
community will continue to be well served by its City organization though that service may look different over time as service levels are adjusted to meet revenue availability. The success of all that the City has accomplished and will accomplish is a direct reflection of the dedicated work of City employees, community volunteers and the City Council. The City remains committed to providing the resources necessary to foster resiliency, stimulate growth, and invest in the potential of our community. By making thoughtful decisions today, we can navigate successfully through uncertain times and look forward with optimism to the future.



# ORGANIZATION CHART & POSITION SUMMARY

2025-2027 Biennial Budget

## Organization Chart



## Position Summary

### History of Budgeted FTEs By Department

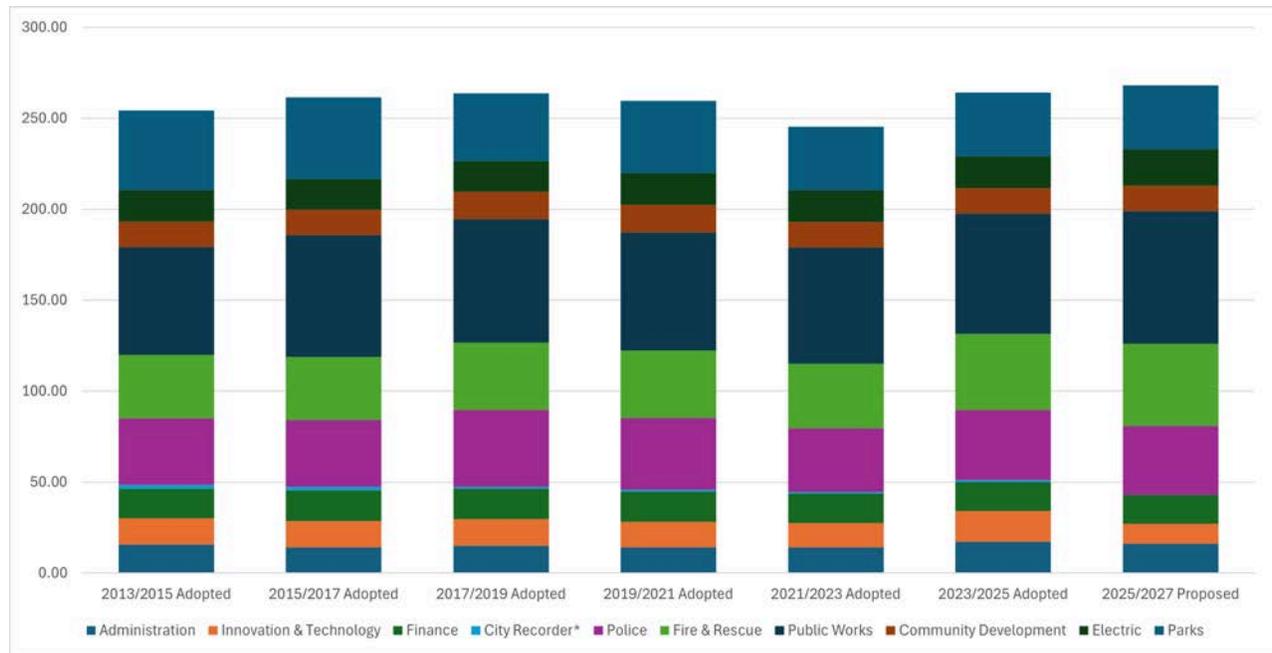
The table and chart below show budgeted Full Time Equivalents (FTEs) by department over the past seven biennia. Significant changes for the 2025-2027 biennium include:

- Administration Department:** During the second year of the 2023/2025 biennium, a 1.0 FTE HR Analyst position was added. For the 2025/2027 biennium, the three Conservation positions (3.0 FTE) were moved to the Electric Department (where they are funded), and the City Recorder Department (1.0 FTE) was combined with the Administration Department.
- Innovation and Technology Department:** The GIS Division was moved to the Public Works Department (3.5 FTE), the Director position, a 0.5 Administrative Support position, and a 1.0 FTE User Support position, were eliminated.
- Police Department:** During the 2023/2025 biennium, a 0.5 Records Specialist position was increased to 1.0 FTE. For the 2025/2027 biennium an Administrative Support position (1.0 FTE) was eliminated.

- **Fire Department:** An increase of four additional EMTs (4.0) was approved the second year of the 2023/2025 biennium. A Training position (1.0 FTE) was eliminated from the Fire Department for the 2025/2027 biennium.
- **Public Works Department:** During the 2023/2025 biennium three Custodial positions (3.0 FTE) were added in lieu of contracting for janitorial work, as well as 0.5 FTE for the Facilities Supervisor position, and an increase of 0.5 FTE for an Administrative Support position. For the 2025/2027 biennium, the four GIS positions (3.5 FTE) from Innovation and Technology Department were added, one 1.0 FTE Administrative Support position was eliminated and a 1.0 FTE support position for the Street, Water, and Wastewater Funds was added. A 0.5 FTE GIS position from Electric is also being counted in this department.
- **Electric Department:** A 0.5 FTE GIS position is now being counted in Public Works and the three Conservation positions (3.0 FTE) have been moved from Administration.
- **Parks Department:** The Department gained 2.0 FTE Custodial positions during the 2023/2025 biennium in lieu of contracting for janitorial positions. Two Nature Center positions were eliminated for the 2025/2027 biennium.

## Budgeted FTE Trend by Biennium Table and Chart

Department	Biennium						
	2013/2015 Adopted	2015/2017 Adopted	2017/2019 Adopted	2019/2021 Adopted	2021/2023 Adopted	2023/2025 Adopted	2025/2027 Proposed
Administration	15.65	14.15	15.07	14.17	14.12	17.07	16.00
Innovation & Technology	14.50	14.50	14.50	13.90	13.45	17.00	11.00
Finance	16.25	16.75	16.75	16.75	16.00	16.00	16.00
City Recorder*	2.00	2.00	1.00	1.00	1.00	1.00	0.00
Police	36.75	36.75	42.25	39.50	35.00	38.50	38.00
Fire & Rescue	34.75	34.60	37.00	37.00	35.50	42.00	45.00
Public Works	59.30	67.00	68.00	65.00	64.00	66.00	73.00
Community Development	14.00	14.00	15.00	15.00	14.00	14.00	14.00
Electric	17.25	17.00	17.00	17.50	17.50	17.50	20.00
Parks	43.80	44.80	37.25	39.75	34.75	35.00	35.00
<b>Total</b>	<b>254.25</b>	<b>261.55</b>	<b>263.82</b>	<b>259.57</b>	<b>245.32</b>	<b>264.07</b>	<b>268.00</b>



# CITY COUNCIL

2025-2027 Biennial Budget



Photo by Bob Palermini

## Overview

Ashland has a Council-Manager form of government, with much of the City's business evolving through citizen committees that enhance public support and political stability.

The City Council is elected to serve as the governing body for Ashland's residents. The Mayor, who presides at the Council meetings, is elected at-large for a four-year term. Six Council members are elected at-large for four-year staggered terms.

Council meetings are held on the first and third Tuesdays of each month at 6 p.m. in the Council Chambers, 1175 E. Main Street. The Study Sessions are held the day before each regular meeting (typically the first and third Monday) at 5:30 p.m. in the Council Chambers.

## Mayor Tonya Graham

Tonya Graham was appointed Mayor in February 2023 and was elected in November 2024 with a term ending in December 2028.



## Dylan Bloom



Dylan Bloom was appointed to City Council in March of 2023 and was elected in November 2024 with a term ending December 2028.

## Jeff Dahle



Jeff Dahle was appointed to City Council in March 2023 and was elected in November 2024 with a term ending December 2026.

## Gina DuQuenne



Gina DuQuenne was elected to City Council in November 2020 and was reelected in November 2024 with a term ending December 2028.

## Eric Hansen



Eric Hansen was elected to City Council in November 2022 with a term ending December 2026.

## Vacant Position



*Better Together*

## Bob Kaplan



Bob Kaplan was elected to City Council in November 2022 with a term ending December 2026



# BUDGET PROCESS OVERVIEW

2025-2027 Biennial Budget

## The Budget Process

According to Oregon Law (ORS 294), the City of Ashland must prepare and adopt a balanced budget. The budget process starts in January, when meetings are held with department heads, the Mayor, and City Council to set goals and priorities for the upcoming year. In April, a preliminary budget is prepared and presented to the Budget Committee.

A summary of the recommended budget is published in the local newspaper. The City Council holds a public hearing prior to July 1, which may result in further changes. If a change will increase property taxes or increase expenditures within a fund by more than ten percent or \$5,000, whichever is greater, the budget must be referred back to the Budget Committee. The City Council adopts the budget and levies taxes prior to June 30 each year. The adopted budget is filed with the county clerk and State of Oregon, and the Property Tax Levy is certified to the County Assessor by July 15 each year.

## The Budget Amendment Process

Oregon Budget Law allows for amendments to the budget for reasons unforeseen at the time of adoption. The City Council may adopt resolution changes that decrease one existing appropriation and increase another. Certain changes of ten percent or less to any fund require a supplemental budget. Changes over ten percent to any fund require a supplemental budget process similar to the annual budget requiring a public hearing. Further detail may be found in (ORS 294).

## The Budget Committee

By law, the Budget Committee is composed of the Mayor, City Councilors, and seven citizen members appointed by the governing board. Committee members:

- Must live in the City of Ashland
- Cannot be officers, agents, or employees of the local government
- Serve four-year, staggered terms so that approximately one-fourth of the terms end each year
- Cannot be spouses of officers, agents, or employees of the Municipality

## The Budget Basis

Governmental fund financial statements and enterprise funds are reported (budgetarily) using the current financial resources measurement focus and the modified accrual basis of accounting. The budgetary basis of accounting is the same as Generally Accepted Accounting Principles for governmental funds. Revenues are recognized as soon as they are both measurable and available and are considered to be available when they are collected within the period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when the payment is due. For financial reporting purposes the enterprise funds are converted from the modified accrual basis

to the accrual basis of accounting, but the budgetary enterprise statements are reported with the modified accrual basis of accounting.

The City of Ashland manages its finances according to generally accepted accounting principles (GAAP). During the year, expenditures and revenues are closely monitored to ensure compliance with the adopted budget and state law. Monthly budget comparisons are distributed to management. Financial reports, prepared on the budgetary basis of accounting, are posted to the [website](#) for the Budget Committee, the Audit Committee, and the general public to view. Annually, an audit is performed and filed with the State of Oregon by an independent certified public accountant. The City of Ashland publishes an annual financial report that documents the City’s budgetary performance and the financial health of the City. This report compares budgeted to actual revenues and expenditures, thus documenting the City’s budgetary compliance.

 <h1>Budget Calendar</h1>	
PREPARE	<b>JANUARY/FEBRUARY</b> <ul style="list-style-type: none"> <li>Mayor and City Council to set goals and priorities for the upcoming budget cycle</li> <li>Hold department meetings</li> <li>Preliminary budget requests submitted to Finance Department</li> <li>Appoint electors to the budget committee if needed</li> </ul>
	<b>FEBRUARY/MARCH</b> <ul style="list-style-type: none"> <li>Budget requests compiled and reviewed with City Manager and departments</li> <li>Budgetary constraints/requirements identified/refined</li> <li>Personnel services projections completed</li> </ul>
	<b>APRIL</b> <ul style="list-style-type: none"> <li>Final preparation and departmental review of draft budgets</li> <li>Final review of current year projected revenue and expenditures</li> <li>Finance performs final review, reconciliations and prepares proposed budget</li> <li>Publish notice of meetings</li> </ul>
PROPOSE	<b>APRIL/MAY</b> <ul style="list-style-type: none"> <li>City Manager present budget message and the budget at first meeting</li> <li>Budget committee discusses, receives public comment, deliberates and approves the budget to City Council</li> <li>Budget is updated to reflect budget committee changes</li> <li>Discuss the Capital Improvement Plan (CIP)</li> <li>Financial Summary and Notice of Hearing are prepared and published</li> <li>Budget committee meetings - April 30th, May 7th and May 14th</li> </ul>
APPROVE	
ADOPT	<b>JUNE</b> <ul style="list-style-type: none"> <li>City Council passes resolution for state revenue sharing eligibility and proposed uses</li> <li>City Council holds budget hearing the adopts the budget resolutions, makes appropriations, and declares tax rate and bond levies</li> <li>City Council Adopts CIP</li> </ul>
IMPLEMENT	<b>JULY</b> <ul style="list-style-type: none"> <li>Adopted budget goes into effect July 1</li> <li>Budget and property tax certification submitted to County by July 15</li> </ul>
MODIFY	<b>AUGUST thru remainder of biennium</b> <ul style="list-style-type: none"> <li>Monitor and analyze budget versus actual with each department</li> <li>Adjust appropriations as appropriate</li> <li>Transfer appropriations when necessary</li> </ul>

# GFOA AWARD

2025-2027 Biennial Budget



Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Ashland, for its Biennial Budget for the fiscal year beginning July 1, 2023. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of two years only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

## *Distinguished Budget Presentation Award*

PRESENTED TO

**City of Ashland  
Oregon**

For the Biennium Beginning

**July 01, 2023**

*Christopher P. Morrill*

**Executive Director**



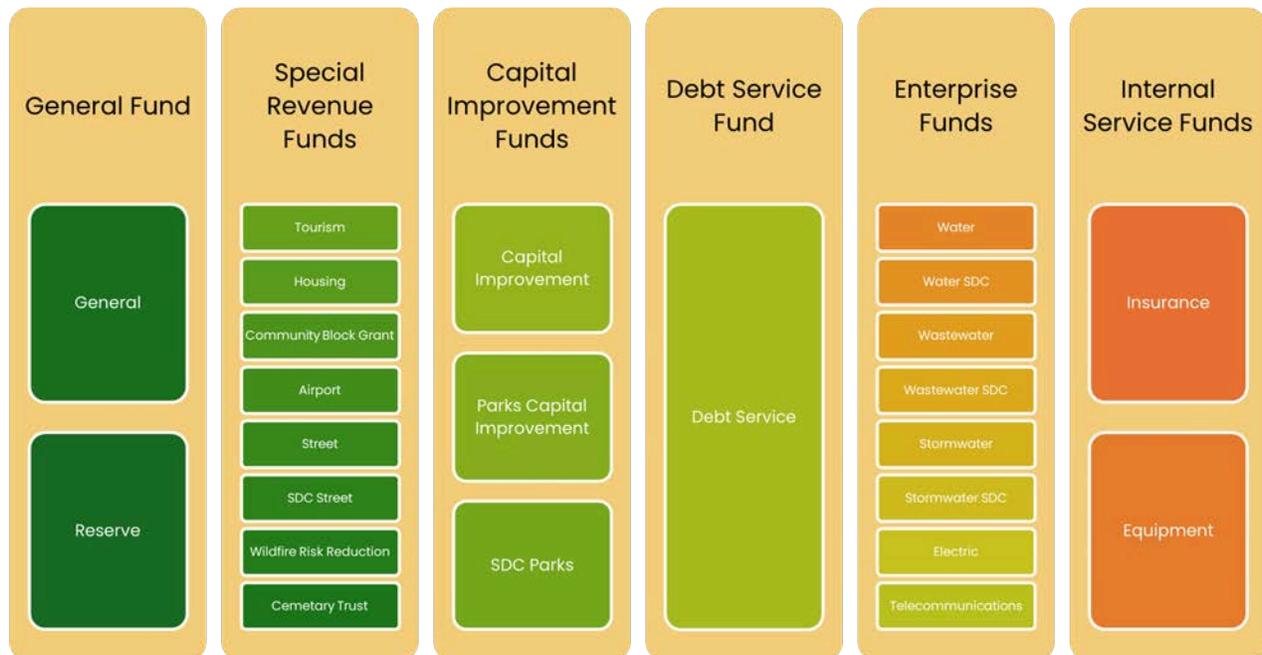
# FUND STRUCTURE

2025-2027 Biennial Budget

## Fund Structure Overview

The City provides budgets for 24 different funds. Within those funds, expenditures are appropriated by department and division, or by program. The City has six different categories of funds:

- The **General Fund** is the chief operating fund of the City. It accounts for all financial resources except those required to be accounted for in another fund. The General Fund covers essential services such as police, fire, parks, community development, and other basic municipal services.
- **Special Revenue** funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.
- **Capital Improvement** funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and fiduciary funds).
- The **Debt Service Fund** is used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. This fund is used to ensure that the City can meet its debt obligations on time.
- **Enterprise** funds are proprietary funds that are used when the services provided are funded primarily through user fees for services offered to the general public. The goal is to ensure that the full cost of services provided, including capital costs and debt service, is covered by user fees.
- **Internal Service** funds are also propriety funds that are used to account for the financing of goods or serviced provided by one department to other parts of the City on a cost-reimbursement basis. These services are not provided to the general public but are crucial to the City's internal operations.



## Fund Descriptions

The City reports the following major governmental funds:

- The **General Fund** is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. In the City's Annual Comprehensive

Financial Report, the **Reserve Fund**, a stabilization or rainy-day fund that was established by Resolution 2010-18, is reported as part of the General Fund.

- The **Street Fund** is a special revenue fund that accounts for the resources and operating expenditures related to the maintenance, operation and construction of the City's streets and storm water collection infrastructure. While a substantial portion of revenues come from user fees, the primary source is state-shared highway funds.

In addition to the Street Fund, the following funds are categorized as Special Revenue Funds:

- The **Tourism Fund** receives revenues from the City's Transient Lodging Tax (TLT). TLT revenue in this fund is restricted in use by ORS 320.350 for tourism promotion or tourism related facilities.
- **Housing Fund** revenue is earmarked for affordable housing by Ordinance. The revenue in this fund is used to support affordable housing priorities through receipt of donations and dedicated revenue streams, including but not limited to, donations, grants, sale of surplus City property, or any other revenue sources approved by the Ashland City Council.
- The City of Ashland receives **Community Development Block Grant** funds from the Department of Housing and Urban Development (HUD) as an "entitlement" community. These funds are used to assist low- and moderate- income neighborhoods and households.
- The **Airport Fund** accounts for operations and revenues from service charges, hangar rental, and lease fees from the City's Municipal Airport. The Airport primarily spends money on maintenance and capital projects.
- The **SDC Street Fund** receives funding from one-time System Development Charges (SDC) imposed on new development. These charges are restricted in use for transportation capital projects that expand infrastructure capacity for new residents or customers.
- The **Wildfire Risk Reduction Fund** is new for the 2025-2027 biennium. The fund was created to track revenues and expenditures related to the City's Wildfire Risk Reduction program. The main source of revenue is a monthly fee charged to residents via utility billing. The fund also receives an annual transfer from the Water Fund and grant revenues. All funding is used for fire mitigation services and programs.
- The **Cemetery Trust Fund** generates revenue through interest that is used for long-term maintenance on the City's three cemeteries.

The City has three governmental capital improvement funds, which are listed below. Capital improvements projects for enterprise and internal service funds are reported in the related fund.

- The **Capital Improvements Fund** was established to account for financial resources that are used for the acquisition or construction of major capital facilities.
- The **Parks Capital Improvement Fund** is used for facility maintenance and capital projects for the Ashland Parks and Recreation Commission. Revenues reported this fund include Food & Beverage Tax receipts and grants.
- The **SDC Parks Fund** receives funding from one-time System Development Charges (SDC) imposed on new development. These charges are restricted in use for parks capital projects that expand infrastructure capacity for new residents or customers.

The City's **Debt Service Fund** accounts for the payment of principal and interest due on the City's debt, both bonded and un-bonded. As with capital improvements, all enterprise debt is budgeted within the corresponding fund.

The City has eight enterprise funds. For financial reporting purposes in the City's Annual Comprehensive Financial Report (ACFR), the SDC funds are reported as part of the related main enterprise fund.

- The **Water Fund** is managed by the City's Public Works Department and reports all activity pertaining to the City's water system, consisting of storage reservoirs, treatment facilities, and distribution systems. The Water Fund receives most of its revenue from selling water to customer.
- The **SDC Water Fund** receives funding from one-time system development charges imposed on new development. These charges are restricted in use for water capital projects that expand infrastructure capacity for new residents or customers. This fund is reported as part of the Water Fund in the City's ACFR.
- The **Wastewater Fund** managed by the City's Public Works Department and provides sewage collection and treatment to over 8,600 customers. This fund receives the majority of its revenue from providing sewage

services to wastewater customers.

- The **SDC Wastewater Fund** receives funding from one-time system development charges imposed on new development. These charges are restricted in use for wastewater capital projects that expand infrastructure capacity for new residents or customers. This fund is reported as part of the Wastewater Fund in the City's ACFR.
- The **Stormwater Fund** was created to account for the collection and transportation of stormwater collected on City streets to properly discharge it in approved streams and creeks. This fund receives most of its revenue from providing stormwater services to customers.
- The **SDC Stormwater Fund** receives funding from one-time system development charges imposed on new development. These charges are restricted in use for stormwater capital projects that expand infrastructure capacity for new residents or customers. This fund is reported as part of the Stormwater Fund in the City's ACFR.
- The **Electric Fund** accounts for all of the revenue and expenses relating to the Electric Utility operations. This fund receives most of its revenue from providing electricity to customers and charging for availability and use.
- The **Telecommunications Fund** accounts for all revenue and expenses relating to the City's wholesale and retail Internet Service Utility. This fund receives most of its revenue from providing internet services to customers and charging for this access.

The City has two internal services funds:

- The **Equipment Fund** receives revenues through charges for services that are allocated to departments for the operation, maintenance and replacement of City vehicles.
- The **Insurance Fund** receives revenues through charges for services that are allocated to departments for insurance premiums, direct claims and administration.

## Budget Appropriations Matrix

The City has nine different departments. The relationship between department and fund is shown in the table below. Columns for non-departmental expenditures and contingency, transfers, and ending fund balance are also shown to provide a complete budget picture.

Fund:	Dept:	Administration	Innovation & Technology	Finance	Police	Fire	Public Works	Community Dev.	Electric	Parks & Recreation	Non-Dept.	Cont., Transfers, & Ending FB	Total
General Fund		\$9,122,589	\$2,593,120	\$6,816,806	\$19,139,886	\$23,705,542	\$8,487,863	\$4,920,705			\$14,397,635	\$11,015,848	\$100,199,994
Tourism Fund		2,055,395										304,503	\$2,359,898
Housing Fund							326,642					-	\$326,642
CDBG Fund							489,737					-	\$489,737
Reserve Fund												2,151,552	\$2,151,552
Street Fund						26,309,648						5,694,911	\$32,004,559
SDC Street Fund						730,261						2,289,935	\$3,020,196
Wildfire RR Fund						1,536,436						856,173	\$2,392,609
Airport Fund							2,147,994					204,856	\$2,352,850
Capital Imp. Fund							758,634					-	\$758,634
Parks CIP Fund										5,903,000		1,851,624	\$7,754,624
SDC Parks Fund										325,000		289,362	\$614,362
Debt Service Fund											933,205	1,112,184	\$2,045,389
Water Fund						60,437,139						23,772,523	\$84,209,662
SDC Water Fund						8,245,605						95,974	\$8,341,579
Wastewater Fund						23,428,642						4,389,264	\$27,817,906
SDC Waste. Fund						1,220,500						3,152,113	\$4,372,613
Stormwater Fund						3,189,580						1,747,522	\$4,937,102
SDC Storm. Fund						64,908						33,913	\$98,821
Electric Fund									42,436,776			8,932,248	\$51,369,024
Telecomm. Fund			7,110,975									1,967,931	\$9,078,906
Insurance Fund		3,276,545										2,543,243	\$5,819,788
Equipment Fund							9,167,878					9,748,958	\$18,916,836
Cem. Trust Fund												1,088,610	\$1,088,610
<b>Total</b>		<b>\$14,454,529</b>	<b>\$9,704,095</b>	<b>\$6,816,806</b>	<b>\$19,139,886</b>	<b>\$25,241,978</b>	<b>\$144,188,652</b>	<b>\$5,737,084</b>	<b>\$42,436,776</b>	<b>\$6,228,000</b>	<b>\$15,330,840</b>	<b>\$83,243,247</b>	<b>\$372,521,893</b>



# VISION, VALUES AND PRIORITIES

2025-2027 Biennial Budget

## Vision and Values

In the summer 2022, the Ashland City Council adopted Vision and Value Statements for the City. The statements are the foundation for biennium aspirational goals, as the City plans for each budget cycle and sets strategic initiatives for achieving goals.

### Vision Statement for Success:

- Ashland is a resilient, sustainable community that maintains the distinctive quality of place for which it is known
- We will continue to be a unique and caring city that stresses environmental conservation, fosters artistic expression, and is open to new ideas and innovation
- We will plan and direct our efforts to fulfill this Vision for the long term with a constant view toward being an open, welcoming community for all with a positive economic future

VALUE STATEMENTS for Success that Support the Vision:

### Community

- Community affordability, including in available housing and childcare
- Belonging through mutual respect and openness, inclusion and equity
- Quality of life that underpins the City's economic vibrancy
- Environmental resilience, including addressing climate change and ecosystem conservation
- Regional cooperation, including in support for public safety and homelessness

### Organization

- Respect for the citizens we serve, for each other, and for the work we do
- Excellence in governance and city services
- Sustainability through creativity, affordability and rightsized service delivery
- Public safety, including emergency preparedness for climate change risk
- Quality infrastructure and facilities through timely maintenance and community investment

## Vision

Ashland is a resilient, sustainable community that maintains the distinctive quality of place for which it is known.

We will continue to be a unique and caring city that stresses environmental conservation, fosters artistic expression and is open to new ideas and innovation.

We will plan and direct our efforts to fulfill this Vision for the long term with a constant view toward being an open, welcoming community for all with a positive economic future.



## Values

### Community

**COMMUNITY AFFORDABILITY**, including available housing and childcare

**BELONGING** through mutual respect and openness, inclusion and equity

**QUALITY OF LIFE** that underpins the City's economic vibrancy

**ENVIRONMENTAL RESILIENCE**, including addressing climate change and ecosystem conservation

**REGIONAL COOPERATION**, including in support for public safety and homelessness

### Organization

**RESPECT** for the citizens we serve, for each other and for the work we do

**EXCELLENCE** in governance and City services

**SUSTAINABILITY** through creativity, affordability and right sized service delivery

**PUBLIC SAFETY**, including emergency preparedness for climate change risk

**QUALITY INFRASTRUCTURE AND FACILITIES** through timely maintenance and community investment



Photos Bob Palermi

## Priorities

This budget aims to address the City Council's budget priorities within current resources as outlined at the City Council retreat on March 1<sup>st</sup>, 2025.

- **Livability**, including a focus on Community character and community amenities, reliable utility services, progressiveness in rate structures, and support for attainable housing;
- **Risk Reduction**, including Wildfire risk reduction and CEAP (Climate Energy Action Plan) execution;
- **Economic Development**, including development of eco-tourism related accomplishments like trails, and ensuring City processes such as planning are supportive of attracting new business and supporting those already here;

- **Efficient and Effective Government**, including equity of access, customer focus, transparent and frequent communication, strong regional partnerships, use of technology, execution of maintaining City facilities and public infrastructure.

These Council adopted priorities provide staff the direction needed to ensure resources are directed to meeting community expectations over the next biennium. This budget was also created with a focus on successfully navigating through changing and uncertain economic times. It is clear the City must continue to be both resilient and creative in delivery of essential services to the community.

# COMMUNITY PROFILE



2025-2027 Biennial Budget

## Overview

The City of Ashland is located halfway between Portland and San Francisco about 15 miles from the Northern California border. Founded in 1852, Ashland, originally called "Ashland Mills," was named after Ashland County, Ohio, the original home of founder Abel Helman, and secondarily for Ashland, Kentucky, where other founders had family connections. The City currently occupies a land area of 6.64 square miles and serves a resident population of approximately 21,343.

The City of Ashland has a Council-City Manager form of government. The seven-member Council consists of a Mayor and six Councilors. In the governance of the City, the Council is charged with the responsibility of establishing policies and enacting ordinances and resolutions. The City Manager is appointed by the Council and is charged with the responsibility of administering daily operations and implementing Council directives.

The City provides a full range of services including the following: police and fire protection, emergency response and rescue services, water and sewer services, maintenance of streets and infrastructure, parks and recreational activities, Ashland Fiber Network, electric services and general administration. All money required to support these services are reflected in this budget.

## City Government

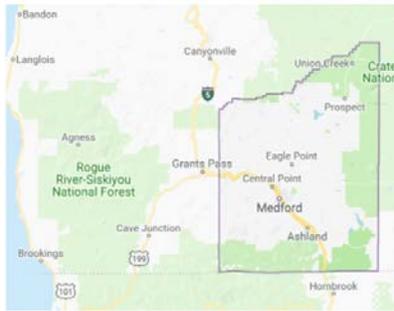


Founded - 1852  
Date of City Charter - 1874  
Form of Government - Council-City Manager  
City Employees - 248\* as of April 2025  
\* Includes part-time employees

City Finances - Bond Rating  
Moody's Investors Services - Aa3

Land Area - 6.64 square miles  
Paved Lane Miles - 199.02  
Sidewalks

## Demographics



Population - 2023 American Community Survey (ACS) 5-Year Estimates  
Total Population - 21,343  
Population per square mile - 3,214.3

Race and Ethnicity - 2023 ACS 5-Year Estimates  
White - 85.7%  
Two or More Races – 9.4%  
Asian - 1.9%  
American Indian and Alaskan Native – 0.7%  
Black or African American – 0.5%  
Native Hawaiian or other Pacific Islander – 0.5%  
Hispanic or Latino - 8.9%

Housing - 2023 ACS 5-Year Estimates  
Housing Units - 11,499  
Homeowner/Rental Vacancy Rate: 2.1% / 3.7%  
Homeownership rate - 50.6%  
Average Household Size – 1.98  
Medium value of owner-occupied housing units - \$573,700  
95.9% of residents age 25+ have graduated high school  
65.0% of residents age 25+ have a bachelor's degree or higher

## Other



*\*Photo by Chris Constantine*

Recreation  
20 local parks  
53 + miles of trails  
5 rivers, 10 lakes  
15,000-acre Ashland Watershed  
Lithia Park  
Oregon Shakespeare Festival  
Oregon Cabaret  
Mt Ashland Ski Resort  
Plus golf course, galleries, museums, festivals and more

Economics - 2023 ACS 5-Year Estimates  
Median Household Income: \$71,782  
Civilian Labor Force: 11,166  
Local Unemployment Rate: 5.5%  
Number of Ashland-licensed Businesses: 2,303 (registered as of April 2025)

## Ashland's Economy

Over the past 10 years, there has been significant private sector investment and improvements in the many millions of dollars into buildings and businesses that were expanded and with new or newly purchased and relocated businesses creating economic growth. This growth is reflected in new jobs, wage growth and increased prosperity.

- The number of firms increased by #127 from #1,177 to #1,204
- Employment increased by #1,459 from #9,371 to #10,830
- Total payroll increased from \$291,311,491 to \$401,759,909

- Average wages increased from \$31,086 to \$37,097
- Ashland Hills Hotel, slated as a tear-down, was purchased and completely renovated offering individual and group travel successfully operating with bookings beyond 2021
- The restaurant industry expanded with major renovations of existing facilities and the development of new cutting-edge offerings. Many of the chefs receiving state and national awards and recognition
- Retail expansion and growth of local business with one local owner expanding into four unique locations downtown (Paddington Family of Stores) along with other specialty retail expansions in the downtown and future growth plans outside the downtown core
- The Ashland Railroad District has grown and expanded its business offerings catering to not only a local but visitor clientele
- Significant expansion of manufacturing with the growth of Darex Inc. and BioSkin
- Sustainable businesses expanded with True South Solar and the relocation of Wholesale Solar to Ashland just to name a few
- Technology firms increased their expansion and world-wide reach
- Craft brewing industry expansion with the growth of Caldera Brewing Company
- Wine industry has expanded dramatically in the last ten years with more vineyards, wineries and tasting rooms but also with world-class award-winning wines

Source: Oregon Employment Department

## Tourism

Tourism is a key driver to Oregon's economy. It is a \$12.3 billion industry that directly generates more than 115,400 jobs in Oregon with secondary impacts that create another 56,960 jobs. An estimated 29.1 million overnight visitors traveled to Oregon destinations in 2018. Southern Oregon surpassed the \$1.1 billion revenue mark in 2018 within the five county region fueling over 12,300 tourism related jobs.

In Ashland, thousands of tourism jobs generate millions of dollars a year in lodging and food and beverage taxes not to mention the support of hundreds of businesses. The reason visitors visit Ashland is the Oregon Shakespeare Festival, outdoor activities and culinary experiences, just to name a few. Many tourists come to Ashland for the first time to experience the emerging wine industry and then discovering the array of cultural amenities that Ashland has been most known for.

Founded in 1935, the world-class, Tony award-winning Oregon Shakespeare Festival, fosters a creative culture and an arts and entertainment industry and thriving restaurant and lodging industries. Cultural and culinary amenities abound with primarily independently-owned businesses. Over 100 restaurants, micro-breweries, wineries, numerous galleries, music and theatre, and specialty shops feature home décor, cookware, books, specialty clothing boutiques jewelry, pottery fiber arts and more adding numerous reasons for visitors to come to Ashland expanding our base.

Source: Ashland Chamber of Commerce <https://www.ashlandchamber.com>



# BUDGET IN BRIEF

2025-2027 Biennial Budget

## Overall Budget

### Revenue and Expense Summary

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Revenues</b>						
Carry Forward Fund Balance	\$57,097,616	\$71,076,033	\$80,670,977	\$75,142,266	\$81,478,779	\$0
Charges for Services	\$62,303,736	\$59,583,845	\$57,005,803	\$61,271,996	\$59,311,734	\$62,105,268
Debt Revenue	\$674,599	\$6,243,406	\$5,872,353	\$70,782,931	\$41,013,975	\$38,767,975
Taxes	\$22,465,361	\$23,933,352	\$24,376,712	\$25,651,588	\$27,174,444	\$28,144,908
Intergovernmental Revenue	\$7,466,479	\$6,211,705	\$8,627,338	\$12,939,685	\$5,552,709	\$5,550,760
Operating Transfers In	\$9,772,479	\$4,692,392	\$7,412,962	\$1,118,418	\$2,599,613	\$1,132,045
Franchise Fees	\$3,886,309	\$4,147,836	\$3,940,769	\$4,181,882	\$4,401,847	\$4,608,853
Interest on Pooled Investments	\$310,030	\$1,608,327	\$4,034,193	\$996,000	\$3,405,000	\$3,377,000
Licenses and Permits	\$1,539,283	\$1,068,226	\$1,591,398	\$1,261,613	\$1,273,955	\$1,311,703
Miscellaneous Revenues	\$208,032	\$877,102	\$1,602,771	\$529,175	\$402,150	\$445,175
Fines and Forfeitures	\$171,689	\$220,916	\$301,364	\$174,500	\$229,500	\$234,500
<b>REVENUES TOTAL</b>	<b>\$165,895,612</b>	<b>\$179,663,142</b>	<b>\$195,436,639</b>	<b>\$254,050,054</b>	<b>\$226,843,706</b>	<b>\$145,678,187</b>
<b>Expenses</b>						
Transfer-Out, Contingency, Ending Fund Balance						
Ending Fund Balance	\$71,076,033	\$82,670,975	\$86,937,151	\$50,838,150	\$0	\$73,956,269
Operation Transfers Out	\$9,772,479	\$4,692,392	\$7,412,962	\$1,118,418	\$2,599,613	\$1,132,045
Contingency	\$0	\$0	\$0	\$2,847,291	\$2,735,238	\$2,820,082
<b>TRANSFER-OUT, CONTINGENCY, ENDING FUND BALANCE TOTAL</b>	<b>\$80,848,512</b>	<b>\$87,363,367</b>	<b>\$94,350,113</b>	<b>\$54,803,859</b>	<b>\$5,334,851</b>	<b>\$77,908,396</b>
Material and Services	\$44,824,912	\$43,741,230	\$42,812,289	\$49,570,245	\$46,379,606	\$46,228,300
Personnel Services	\$32,720,537	\$32,432,430	\$37,168,306	\$43,228,548	\$44,892,277	\$46,374,842
Capital Outlay	\$4,764,849	\$13,419,911	\$18,565,135	\$81,349,654	\$33,096,776	\$64,513,463
Debt Services	\$2,736,802	\$2,706,204	\$2,540,797	\$5,638,228	\$3,567,068	\$4,226,314
<b>EXPENSES TOTAL</b>	<b>\$165,895,612</b>	<b>\$179,663,142</b>	<b>\$195,436,639</b>	<b>\$234,590,534</b>	<b>\$133,270,578</b>	<b>\$239,251,315</b>
<b>REVENUES LESS EXPENSES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$19,459,520</b>	<b>\$93,573,128</b>	<b>-\$93,573,128</b>





# USES BY FUND, DEPARTMENT & CLASSIFICATION

2025-2027 Biennial Budget

## Uses By Fund

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Enterprise</b>						
Water Fund	\$21,487,343	\$25,588,724	\$25,813,403	\$56,620,049	\$16,299,752	\$67,909,910
Electric Fund	\$21,242,418	\$23,694,826	\$25,946,764	\$26,018,539	\$21,467,846	\$29,901,178
Wastewater Fund	\$14,670,658	\$19,107,723	\$16,571,697	\$15,358,399	\$11,110,957	\$16,706,949
Telecommunications Fund	\$4,902,631	\$5,557,772	\$6,107,826	\$4,408,960	\$3,759,908	\$5,318,998
SDC Water Fund	\$0	\$0	\$1,135,442	\$13,075,025	\$2,714,295	\$5,627,284
Stormwater Fund	\$2,613,741	\$2,724,279	\$2,943,607	\$2,324,897	\$1,765,276	\$3,171,826
SDC Wastewater Fund	\$0	\$0	\$2,627,411	\$2,496,529	\$490,875	\$3,881,738
SDC Stormwater Fund	\$0	\$0	\$30,321	\$59,330	\$15,169	\$83,652
<b>ENTERPRISE TOTAL</b>	<b>\$64,916,790</b>	<b>\$76,673,324</b>	<b>\$81,176,471</b>	<b>\$120,361,728</b>	<b>\$57,624,078</b>	<b>\$132,601,535</b>
<b>General Fund</b>						
General Fund	\$50,631,871	\$51,806,466	\$59,221,998	\$54,413,440	\$46,869,416	\$53,330,578
Parks General Fund	\$10,413,193	\$7,403,597	\$631,968	\$0	\$0	\$0
<b>GENERAL FUND TOTAL</b>	<b>\$61,045,064</b>	<b>\$59,210,062</b>	<b>\$59,853,966</b>	<b>\$54,413,440</b>	<b>\$46,869,416</b>	<b>\$53,330,578</b>
<b>Special Revenue Fund</b>						
Street Fund	\$9,925,743	\$9,979,940	\$14,621,938	\$14,520,704	\$10,666,730	\$21,337,829
SDC Street Fund	\$0	\$0	\$3,448,736	\$4,819,422	\$201,175	\$2,819,021
Airport Fund	\$718,774	\$585,378	\$3,219,995	\$3,424,121	\$1,736,010	\$616,840
Reserve Fund	\$1,754,761	\$1,794,212	\$1,887,552	\$1,834,761	\$0	\$2,151,552
Tourism Fund	\$0	\$1,663,223	\$1,894,176	\$1,729,873	\$1,064,326	\$1,295,572
Wildfire Risk Reduction Fund	\$0	\$0	\$0	\$0	\$788,215	\$1,604,394
Housing Fund	\$665,061	\$296,092	\$352,642	\$223,798	\$218,642	\$108,000
Community Block Fund	\$538,653	\$292,873	\$102,180	\$177,151	\$318,562	\$171,175
<b>SPECIAL REVENUE FUND TOTAL</b>	<b>\$13,602,992</b>	<b>\$14,611,719</b>	<b>\$25,527,219</b>	<b>\$26,729,830</b>	<b>\$14,993,660</b>	<b>\$30,104,383</b>
<b>Internal Service</b>						
Equipment Fund	\$8,394,801	\$10,735,757	\$12,186,686	\$10,013,116	\$5,033,127	\$13,883,709
Insurance Service Fund	\$2,033,599	\$2,769,801	\$3,266,006	\$3,039,508	\$1,668,142	\$4,151,646
Health Benefits Fund	\$7,226,247	\$4,893,994	\$225,546	\$0	\$0	\$0
Parks Equipment Fund	\$503,404	\$473,608	\$473,608	\$0	\$0	\$0
<b>INTERNAL SERVICE TOTAL</b>	<b>\$18,158,052</b>	<b>\$18,873,161</b>	<b>\$16,151,847</b>	<b>\$13,052,624</b>	<b>\$6,701,269</b>	<b>\$18,035,355</b>
<b>Capital Projects</b>						
Parks Capital Improvement Fund	\$3,142,449	\$5,048,725	\$5,060,816	\$16,222,887	\$4,651,545	\$3,103,079
Capital Improvement Fund	\$1,318,241	\$1,478,925	\$3,393,651	\$202,288	\$636,634	\$122,000
SDC Parks Fund	\$0	\$0	\$417,402	\$150,211	\$325,000	\$289,362
<b>CAPITAL PROJECTS TOTAL</b>	<b>\$4,460,690</b>	<b>\$6,527,650</b>	<b>\$8,871,869</b>	<b>\$16,575,386</b>	<b>\$5,613,179</b>	<b>\$3,514,441</b>
<b>Debt Service</b>						
Debt Service Fund	\$2,776,249	\$2,799,639	\$2,835,944	\$2,608,495	\$1,393,976	\$651,413
<b>DEBT SERVICE TOTAL</b>	<b>\$2,776,249</b>	<b>\$2,799,639</b>	<b>\$2,835,944</b>	<b>\$2,608,495</b>	<b>\$1,393,976</b>	<b>\$651,413</b>
<b>Cemetery</b>						
Cemetery Trust Fund	\$935,774	\$967,587	\$1,019,324	\$849,031	\$75,000	\$1,013,610
<b>CEMETERY TOTAL</b>	<b>\$935,774</b>	<b>\$967,587</b>	<b>\$1,019,324</b>	<b>\$849,031</b>	<b>\$75,000</b>	<b>\$1,013,610</b>
<b>TOTAL</b>	<b>\$165,895,612</b>	<b>\$179,663,142</b>	<b>\$195,436,639</b>	<b>\$234,590,534</b>	<b>\$133,270,578</b>	<b>\$239,251,315</b>

# Uses by Department

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Public Works</b>						
Public Works Department	\$47,647,091	\$56,911,915	\$70,722,502	\$123,696,625	\$54,709,211	\$116,836,887
<b>PUBLIC WORKS TOTAL</b>	<b>\$47,647,091</b>	<b>\$56,911,915</b>	<b>\$70,722,502</b>	<b>\$123,696,625</b>	<b>\$54,709,211</b>	<b>\$116,836,887</b>
<b>General Government</b>						
Administration Department	\$27,620,439	\$28,873,832	\$28,288,684	\$12,465,506	\$7,847,908	\$32,835,199
Finance Department	\$29,715,272	\$30,171,441	\$26,094,921	\$15,917,643	\$7,047,279	\$16,462,617
Information Technology Dept	\$5,986,001	\$6,873,471	\$7,978,421	\$6,566,188	\$5,132,518	\$6,539,508
<b>GENERAL GOVERNMENT TOTAL</b>	<b>\$63,321,711</b>	<b>\$65,918,743</b>	<b>\$62,362,027</b>	<b>\$34,949,337</b>	<b>\$20,027,705</b>	<b>\$55,837,324</b>
<b>Electric Funds</b>						
Electric Department	\$21,242,418	\$23,694,826	\$25,946,764	\$26,018,539	\$21,467,846	\$29,901,178
<b>ELECTRIC FUNDS TOTAL</b>	<b>\$21,242,418</b>	<b>\$23,694,826</b>	<b>\$25,946,764</b>	<b>\$26,018,539</b>	<b>\$21,467,846</b>	<b>\$29,901,178</b>
<b>Public Safety</b>						
Fire and Rescue Department	\$9,330,436	\$10,952,799	\$13,091,298	\$14,072,599	\$12,682,958	\$13,415,193
Police Department	\$7,078,771	\$6,865,534	\$8,152,677	\$9,366,058	\$9,382,322	\$9,757,564
<b>PUBLIC SAFETY TOTAL</b>	<b>\$16,409,207</b>	<b>\$17,818,333</b>	<b>\$21,243,975</b>	<b>\$23,438,657</b>	<b>\$22,065,280</b>	<b>\$23,172,757</b>
<b>Culture and Recreation</b>						
Parks Department	\$14,059,046	\$12,925,930	\$12,650,629	\$23,666,782	\$12,038,927	\$10,727,694
<b>CULTURE AND RECREATION TOTAL</b>	<b>\$14,059,046</b>	<b>\$12,925,930</b>	<b>\$12,650,629</b>	<b>\$23,666,782</b>	<b>\$12,038,927</b>	<b>\$10,727,694</b>
<b>Community Development</b>						
Community Development Dept	\$3,216,139	\$2,393,395	\$2,510,742	\$2,820,594	\$2,961,609	\$2,775,475
<b>COMMUNITY DEVELOPMENT TOTAL</b>	<b>\$3,216,139</b>	<b>\$2,393,395</b>	<b>\$2,510,742</b>	<b>\$2,820,594</b>	<b>\$2,961,609</b>	<b>\$2,775,475</b>
<b>TOTAL</b>	<b>\$165,895,612</b>	<b>\$179,663,142</b>	<b>\$195,436,639</b>	<b>\$234,590,534</b>	<b>\$133,270,578</b>	<b>\$239,251,315</b>

# Uses by Classification

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Transfer-Out, Contingency, Ending Fund Balance</b>						
Ending Fund Balance	\$71,076,033	\$82,670,975	\$86,937,151	\$50,838,150	\$0	\$73,956,269
Operation Transfers Out	\$9,772,479	\$4,692,392	\$7,412,962	\$1,118,418	\$2,599,613	\$1,132,045
Contingency	\$0	\$0	\$0	\$2,847,291	\$2,735,238	\$2,820,082
<b>TRANSFER-OUT, CONTINGENCY, ENDING FUND BALANCE TOTAL</b>	<b>\$80,848,512</b>	<b>\$87,363,367</b>	<b>\$94,350,113</b>	<b>\$54,803,859</b>	<b>\$5,334,851</b>	<b>\$77,908,396</b>
<b>Material and Services</b>						
Material and Services	\$44,824,912	\$43,741,230	\$42,812,289	\$49,570,245	\$46,379,606	\$46,228,300
<b>Personnel Services</b>	<b>\$32,720,537</b>	<b>\$32,432,430</b>	<b>\$37,168,306</b>	<b>\$43,228,548</b>	<b>\$44,892,277</b>	<b>\$46,374,842</b>
<b>Capital Outlay</b>	<b>\$4,764,849</b>	<b>\$13,419,911</b>	<b>\$18,565,135</b>	<b>\$81,349,654</b>	<b>\$33,096,776</b>	<b>\$64,513,463</b>
<b>Debt Services</b>	<b>\$2,736,802</b>	<b>\$2,706,204</b>	<b>\$2,540,797</b>	<b>\$5,638,228</b>	<b>\$3,567,068</b>	<b>\$4,226,314</b>
<b>TOTAL</b>	<b>\$165,895,612</b>	<b>\$179,663,142</b>	<b>\$195,436,639</b>	<b>\$234,590,534</b>	<b>\$133,270,578</b>	<b>\$239,251,315</b>



# REVENUE & SOURCES SUMMARY

2025-2027 Biennial Budget

## Revenue and Sources Summary

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Carry Forward Fund Balance</b>	\$57,097,616	\$71,076,033	\$80,670,977	\$75,142,266	\$81,478,779	\$0
<b>Charges for Services</b>	\$62,303,736	\$59,583,845	\$57,005,803	\$61,271,996	\$59,311,734	\$62,105,268
<b>Debt Revenue</b>	\$674,599	\$6,243,406	\$5,872,353	\$70,782,931	\$41,013,975	\$38,767,975
<b>Taxes</b>	\$22,465,361	\$23,933,352	\$24,376,712	\$25,651,588	\$27,174,444	\$28,144,908
<b>Intergovernmental Revenue</b>	\$7,466,479	\$6,211,705	\$8,627,338	\$12,939,685	\$5,552,709	\$5,550,760
<b>Operating Transfers In</b>	\$9,772,479	\$4,692,392	\$7,412,962	\$1,118,418	\$2,599,613	\$1,132,045
<b>Franchise Fees</b>	\$3,886,309	\$4,147,836	\$3,940,769	\$4,181,882	\$4,401,847	\$4,608,853
<b>Interest on Pooled Investments</b>	\$310,030	\$1,608,327	\$4,034,193	\$996,000	\$3,405,000	\$3,377,000
<b>Licenses and Permits</b>	\$1,539,283	\$1,068,226	\$1,591,398	\$1,261,613	\$1,273,955	\$1,311,703
<b>Miscellaneous Revenues</b>	\$208,032	\$877,102	\$1,602,771	\$529,175	\$402,150	\$445,175
<b>Fines and Forfeitures</b>	\$171,689	\$220,916	\$301,364	\$174,500	\$229,500	\$234,500
<b>TOTAL</b>	<b>\$165,895,612</b>	<b>\$179,663,142</b>	<b>\$195,436,639</b>	<b>\$254,050,054</b>	<b>\$226,843,706</b>	<b>\$145,678,187</b>



# MAYOR AND COUNCIL

2025-2027 Biennial Budget

## Overview

In Ashland's Council/Manager form of government, the Mayor and City Council play crucial roles in guiding the direction of the City.

1. The City Council is responsible for setting the overall policy direction for the City, including adopting ordinances, resolutions, and establishing city-wide goals and objectives.
2. The City Council supervises and evaluates the performance of the City Manager, who is responsible for the day-to-day management and operations of all City services and staff. And the City Attorney, who is responsible for interpreting the City's Municipal Code and managing all municipal legal matters for the City.
3. The City Council holds regular meetings and study sessions each month to conduct official City business, review policies, and hear from Ashland's citizens on various matters affecting the community.
4. The Mayor and Council appoint members to a variety of City commissions and committees, which advise the Council on policy matters related to specific issues such as planning, housing, and public safety.
5. Council members also serve as liaisons to local and regional organizations, ensuring that Ashland's interests are represented in wider governmental and community discussions.

## Accomplishments

- Passed two ordinances to streamline and enhance the effectiveness of City Council Advisory Committees, improving their structure and ability to advise on critical policy matters.
- Successfully filled the City Manager and City Attorney vacancies, ensuring continuity in leadership and legal guidance for the City.
- Defined clear priorities and the future direction for the City, focusing on key areas including wildfire preparedness, affordable housing, economic development, fiscal resiliency and climate initiatives.
- Approved a balanced budget that aligns with the City's priorities, ensuring strategic spending to meet key goals while maintaining fiscal responsibility.

## Goals and Objectives

- Ensure ongoing training and professional development to stay informed on emerging issues, best practices in governance, and relevant laws and regulations.
- Foster and strengthen relationships with sister cities through collaborative activities, cultural exchanges, and visits that promote international goodwill and mutual learning.
- Support a yearly event to honor and recognize the contributions of City staff and volunteers serving on City committees.
- Ensure that members are actively engaged and effectively represent Ashland in their assigned liaison roles to City commissions, local organizations, and regional partnerships, enhancing collaboration and communication.

## Future Outlook

- Ensure transparency in decision-making, budgeting, and policy implementation, including using digital platforms to share information, and engaging citizens in real-time feedback.
- Lead efforts to reduce carbon emissions, improve resilience to natural disasters, and adopt sustainable practices in areas like energy consumption, waste management, and transportation.

- Focus on economic development policies that encourage innovation, entrepreneurship, and the creation of high-quality jobs, all while balancing the need for affordable housing and addressing income inequality.
- Focus on reducing disparities and support marginalized communities, addressing racial and economic inequalities, and promoting diversity in leadership positions.
- Work together on regional issues, share resources, and build partnerships that address challenges that affect multiple communities, including traffic congestion, pollution, and emergency response systems.

# Budget by Category

### Mayor and Council Expense by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Material and Services</b>	\$49,191	\$72,210	\$126,202	\$197,377	\$143,027	\$138,479
<b>Personnel Services</b>	\$150,820	\$60,913	\$0	\$2,155	\$0	\$0
<b>TOTAL</b>	<b>\$200,011</b>	<b>\$133,123</b>	<b>\$126,202</b>	<b>\$199,532</b>	<b>\$143,027</b>	<b>\$138,479</b>

# Budget Detail

### Mayor and Council Expense Detail

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Material and Services</b>						
Contractual Services						
Professional Services	\$7,586	\$38,342	\$80,263	\$124,922	\$81,100	\$81,100
<b>CONTRACTUAL SERVICES TOTAL</b>	<b>\$7,586</b>	<b>\$38,342</b>	<b>\$80,263</b>	<b>\$124,922</b>	<b>\$81,100</b>	<b>\$81,100</b>
Other Purchased Svcs						
Dues	\$27,753	\$26,335	\$25,827	\$29,697	\$30,702	\$30,702
Training	\$0	\$198	\$4,589	\$14,000	\$10,500	\$10,500
Advertising	\$2,103	\$63	\$1,006	\$2,200	\$2,200	\$2,200
Air	\$334	\$1,723	\$0	\$2,400	\$2,400	\$2,400
Lodging	\$0	\$0	\$2,399	\$0	\$3,360	\$0
Personal vehicle mileage	\$0	\$0	\$1,238	\$1,300	\$1,300	\$1,300
Meals	\$0	\$89	\$714	\$0	\$1,300	\$0
Printing & Binding	\$0	\$0	\$95	\$50	\$50	\$50
<b>OTHER PURCHASED SVCS TOTAL</b>	<b>\$30,190</b>	<b>\$28,407</b>	<b>\$35,868</b>	<b>\$49,647</b>	<b>\$51,812</b>	<b>\$47,152</b>
Communications						
Communications	\$2,131	\$2,310	\$2,247	\$9,108	\$2,400	\$2,400
Computers	\$180	\$221	\$0	\$4,000	\$500	\$500
<b>COMMUNICATIONS TOTAL</b>	<b>\$2,310</b>	<b>\$2,530</b>	<b>\$2,247</b>	<b>\$13,108</b>	<b>\$2,900</b>	<b>\$2,900</b>
Supplies						
Meeting Supplies	\$619	\$1,487	\$5,284	\$5,350	\$1,000	\$1,000
Office Supplies	\$8,046	\$1,144	\$791	\$250	\$250	\$250
<b>SUPPLIES TOTAL</b>	<b>\$8,665</b>	<b>\$2,631</b>	<b>\$6,075</b>	<b>\$5,600</b>	<b>\$1,250</b>	<b>\$1,250</b>
Commission						
Sister Cities Commission	\$440	\$300	\$1,749	\$4,100	\$4,100	\$4,100
<b>COMMISSION TOTAL</b>	<b>\$440</b>	<b>\$300</b>	<b>\$1,749</b>	<b>\$4,100</b>	<b>\$4,100</b>	<b>\$4,100</b>
Internal Charges & Fees						
Internal Chg - Insurance Svc	\$0	\$0	\$0	\$0	\$1,865	\$1,977
<b>INTERNAL CHARGES &amp; FEES TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,865</b>	<b>\$1,977</b>
<b>MATERIAL AND SERVICES TOTAL</b>	<b>\$49,191</b>	<b>\$72,210</b>	<b>\$126,202</b>	<b>\$197,377</b>	<b>\$143,027</b>	<b>\$138,479</b>
<b>Personnel Services</b>						
Fringe Benefits						
Group Health Insurance	\$148,019	\$58,111	\$0	\$0	\$0	\$0
FICA/MEDICARE Contribution	\$199	\$199	\$0	\$153	\$0	\$0
Workers Compensation	\$3	\$3	\$0	\$2	\$0	\$0
<b>FRINGE BENEFITS TOTAL</b>	<b>\$148,220</b>	<b>\$58,313</b>	<b>\$0</b>	<b>\$155</b>	<b>\$0</b>	<b>\$0</b>
Salaries & Wages						
Regular Employees	\$2,600	\$2,600	\$0	\$2,000	\$0	\$0
<b>SALARIES &amp; WAGES TOTAL</b>	<b>\$2,600</b>	<b>\$2,600</b>	<b>\$0</b>	<b>\$2,000</b>	<b>\$0</b>	<b>\$0</b>
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$150,820</b>	<b>\$60,913</b>	<b>\$0</b>	<b>\$2,155</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$200,011</b>	<b>\$133,123</b>	<b>\$126,202</b>	<b>\$199,532</b>	<b>\$143,027</b>	<b>\$138,479</b>



# ADMINISTRATION DEPARTMENT: CITY MANAGER'S OFFICE & LEGAL

2025-2027 Biennial Budget

## Overview

The **City Manager's Office** functions as the administrative backbone overseeing day-to-day operations and ensuring the effective implementation of City Council policies. It is organized in four subdivisions: **Economic Development**, **City Recorder**, **Communications** and **Emergency Management**. The key responsibilities of the City Manager's Office include:

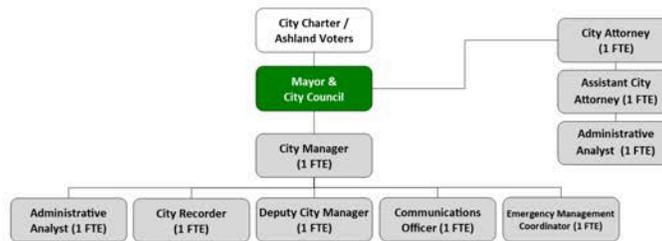
1. Policy Implementation & Governance – Executes the policies and directives set by the City Council, providing professional leadership and strategic planning for municipal operations.
2. Administrative Oversight – Manages City departments, personnel, and financial resources to ensure efficient service delivery, transparency, and accountability.
3. Economic Development – Supports local businesses, attracts new investments, and facilitates workforce development initiatives to enhance economic sustainability.
4. Community Engagement & Public Services – Acts as a liaison between residents and the local government, addressing community needs, overseeing public safety, and improving infrastructure.
5. Support City Council, Commissions and Committees- Provides administrative support by preparing agendas, issuing legal notices, recording minutes, and ensuring compliance with public records laws. The office also oversees the City Recorder who serves as the elections officer, assisting candidates and citizens with navigating the election process.
6. Recordkeeping: maintains official records of City Council meetings, ordinances, resolutions, and other city documents. Coordinate with departments to ensure that all records are accurately documented and accessible for public viewing when needed.

Overall, the City Manager's Office ensures effective governance, fosters economic growth, promotes transparency, and supports the efficient functions of local government. It also plays a crucial role in environmental stewardship and the well-being of the community.

The **Legal Division** represents the City in legal proceedings, provides legal advice to City staff, elected officials, and boards and commissions, and serves as prosecuting attorney in criminal and certain infraction or violation proceedings in Municipal Court. The Legal Division prepares ordinances, resolutions, contracts, criminal complaints, and other legal documents; assists in property transactions, employee grievances and disciplinary actions, union negotiations, and land use matters; and collaborates with attorneys for the City's insurers on matters they deal with. Legal also occasionally contracts with outside attorneys for specialty legal services. Most of the Legal Division's work is non-discretionary in that it is dictated primarily by imperatives from other parts of City government, helping them to meet their legal mandates and avoid unproductive legal entanglements. The City Attorney and Assistant City Attorney have independent professional obligations under state bar rules to provide sound, objective legal services.

# Organization Chart

## Executive



Social Equity & Racial Justice Committee

### LEGEND

General Fund & Enterprise Fund Positions
Non-General Fund Positions
Legally Mandated Commissions/Committees
Discretionary Commissions/Advisory Boards

## City Manager's Office

### Accomplishments

- Launched a new city website in May 2024, providing more accurate, timely, and accessible information. The site now averages nearly 22,000 users per month.
- Introduced a regular newsletter for both residents and city employees, ensuring consistent updates and improved transparency.
- Added Nextdoor and Instagram to the City's existing platforms (Facebook, X/Twitter, YouTube), increasing outreach and engagement with a broader audience.
- Hired a Communications Officer, Emergency Operations Coordinator, and Deputy City Manager to address critical city needs, enhancing emergency response, economic development, and public communication.
- Installed evacuation zone signs in all 10 zones and updated the evacuation map to align with county zones, improving public safety in the event of an emergency.
- Awarded \$335,548 to 48 unique businesses through the Beautification Grants program, enhancing public spaces and supporting local businesses.
- Allocated \$99,050 to 22 community events to support local gatherings and cultural celebrations.
- Provided support for major cultural events, including SOPride, SOU Indigenous Peoples' Day, and Ashland's 150th Birthday, fostering inclusivity, connection, and community pride.
- Funded concerts, theater productions, workshops, and seasonal processions, enriching the City's cultural scene.
- Allocated \$140,000 for 2024-2025 to two childcare providers to ease financial burdens for families. The grant benefited 38 children with an average scholarship of \$2,700 per child.
- Launched the Sandwich Board Pilot Program to improve business visibility and support local commerce.
- Successfully integrated and deployed agenda management software including improved agenda templates for committees and commissions.
- Introduced a user-friendly records request software that simplifies the process for citizens to request public records.

- Revised and streamlined the liquor license application approval process, improving efficiency for businesses and ensuring compliance with City regulations.
- Implemented a standardized process for taking meeting minutes, ensuring consistency, accuracy, and timely availability. Developed a city-wide policy to guide minute-taking practices, improving efficiency and ensuring compliance with Oregon laws.

## Goals and Objectives

### City Manager Office

- Ensure the City Manager’s office effectively supports the City Council’s vision, values, and priorities through fiscal management, planning, and resource allocation.
- Align the annual budget process with the City Council’s priorities, ensuring that resources are allocated effectively to support essential city services.
- Enhance collaboration between the City Manager’s office and City departments to support their operational needs and service delivery goals.
- Ensure the efficient resolution and closeout of reported issues on the SeeClickFix platform, maintaining a high level of accountability and customer satisfaction.
- Build and strengthen collaborative relationships with local businesses and community members to foster mutual support, growth, and development.
- Transition from traditional paper-based processes to electronic systems to improve workflows, reduce environmental impact, and enhance data accessibility and transparency.
- Create a comprehensive strategic plan that outlines the City’s long-term goals, priorities, and operational strategies.

### Economic Development

Support Tourism Growth through:

- Development of a comprehensive pedestrian wayfinding system to enhance visitor experiences by providing clear directions to key landmarks, attractions, and city services, thereby promoting local tourism.
- Establish and manage an event grant program to support the growth of local festivals, cultural events, and tourism-related activities, fostering economic development through increased visitor engagement.
- Create and maintain a centralized event calendar to promote local events, attract tourists, and provide residents and visitors with a one-stop source for city-wide happenings.
- Formulate a strategic Economic Development Action Plan that focuses on attracting new businesses, expanding existing businesses, and enhancing the City’s overall economic resilience.

### Recorder

- Clear the backlog of records scheduled for destruction in accordance with retention schedules and legal requirements. This will ensure compliance and free up physical space for newer records.
- Tackle and resolve any outstanding records retention issues, ensuring that records are properly categorized, stored, and maintained in line with legal guidelines and best practices.
- Revise or develop comprehensive policies for executive sessions, media interaction, records requests, records retention, and the use of artificial intelligence.

### Communications

- Transition to a fully digital newsletter that is released regularly via an email marketing platform.
- Video production for social media, the City’s website, and newsletter to promote City projects, programs and staff.

### Emergency Management

- Bring multiple National Incident Management Systems Incident Command Systems (NIMS ICS) trainings and trainers locally to train up our city-staff and Emergency Operations Center (EOC) team.
- Obtain consultant to fully update and improve our Emergency management Plan and create an interoperable Comprehensive Emergency management Plan.

## Significant Changes

- Gained additional administrative support through a shared position with the City Records Office. This collaborative approach has enhanced the efficiency and effectiveness of the City Manager's office by providing additional resources for day-to-day operations.
- The City Recorder position is no longer an elected role but has become an appointed position following the passing of a ballot measure. This shift aligns the position more closely with the City Manager's office, reinforcing a more centralized administrative structure.
- The City Recorder's budget has now been integrated into the City Manager's office budget. This structural change centralizes financial oversight and aligns the resources with the broader administrative functions of the City.

## Future Outlook

- As the City faces economic uncertainties, fluctuating revenue sources (e.g., taxes, grants), and rising demands for services, balancing service delivery with funding levels will be crucial. The City will endeavor to maintain high-quality services while implementing efficiency measures, all while ensuring long-term financial sustainability.
- Adapting to climate change will require resilient infrastructure, proactive disaster preparedness, and sustainability initiatives. The City will develop a system of ensuring resiliency while balancing growth, economic development, and infrastructure needs.
- As political pressures may complicate decision-making, particularly on sensitive issues such as policing, public health, and resource allocation, the City will foster open communication and transparency, and facilitate a collaborative decision-making process, to help build consensus and reduce tensions between stakeholders.
- Homelessness and housing affordability will need to be addressed by working with local developers and non-profit organizations to support innovative long-term solutions.
- The City will balance the need for facilities maintenance, upgrades, and new development within a limited budget. We will explore creative financing options, such as infrastructure bonds, grants, and public-private partnerships, to fund necessary upgrades and new projects.

## Legal Division

### Accomplishments

- Ensuring the continued provision of high-quality legal services after the former City Attorney has relocated from the office.
- Preserving the capacity and adaptability to enable other departments to utilize legal staff in the office for various City functions.
- Fostering an open and welcoming environment in the office that encourages effective communication with its clients who are the City's elected and appointed officials, staff, and personnel.
- Issue analysis, negotiation, and problem-solving: advised and facilitated employee discipline and termination processes, 5G, south Ashland enhanced law enforcement area, public records request advice, risk management, homeless services, ordinance review, proposed charter changes, bond referrals, grant review, litigation oversight, drafted city policies.
- Drafted ordinances pertaining to City governance: Department of IT, Department of City Recorder, Department of Parks and Recreation, Hearing Officer and the Carbon Pollution Impact Fee ordinance.
- Continue to maintain criminal prosecution and transferred to an electronic filing system.
- Facilitated with the hiring of executive management – regarding the City Manager and the Parks Director, and provided contract negotiation.
- Drafted and reviewed a variety of contracts, including bid solicitations, commercial leases, franchises, public contracts, and IGAs.
- Provided guidance on public ethics, public meetings, public records.

### Goals and Objectives

- Ensure that legal advice and advocacy provided on behalf of the City and the Parks and Recreation Commission are timely, accurate, precise and uniform.
- Ensure that City operations and activities comply with all legal requirements, and that potential legal consequences of prospective decisions are identified in advance.
- Give early consideration to alternatives for resolving potential legal disputes.
- Efficiently and equitably prosecute code violations (when defendants have legal counsel) and misdemeanors in Municipal and Circuit Courts.
- Ensure that public contracting procedures are consistently followed by all departments.

## Future Outlook

- Anticipated legislation.
- Provide support and advisement to City Council.
- Training challenges and requirements for the City Attorney and staff.
- Revising, creating and updating ordinances.

## Administration Department

### Administration Department Expense by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Material and Services</b>	\$7,806,491	\$5,896,819	\$4,243,036	\$4,301,202	\$4,035,108	\$3,820,162
<b>Personnel Services</b>	\$1,720,507	\$1,694,602	\$2,423,503	\$2,758,601	\$2,961,678	\$3,078,581
<b>Capital Outlay</b>	\$0	\$0	\$0	\$0	\$534,000	\$25,000
<b>TOTAL</b>	<b>\$9,526,998</b>	<b>\$7,591,422</b>	<b>\$6,666,539</b>	<b>\$7,059,803</b>	<b>\$7,530,786</b>	<b>\$6,923,743</b>

### Administration Department Expense Detail

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Material and Services</b>						
Insurance						
Health Care Premiums	\$5,236,858	\$2,668,448	\$230,017	\$240,000	\$240,000	\$240,000
Liability Premiums	\$478,586	\$640,575	\$429,629	\$640,000	\$450,015	\$477,016
Property damage Premiums	\$163,278	\$190,767	\$221,467	\$200,000	\$292,152	\$309,681
Worker's Compensation Premiums	\$13,855	\$221,488	\$216,073	\$250,000	\$298,000	\$259,304
Worker's Compensation Claims	\$205,582	\$55,100	\$6,650	\$100,000	\$100,000	\$106,000
Post-retirement Benefits	\$73,723	\$78,706	\$81,716	\$78,710	\$85,000	\$90,100
Liability Claims	\$62,430	\$175,602	\$62,261	\$40,000	\$40,000	\$44,800
Auto physical Premiums	\$31,284	\$35,255	\$48,779	\$37,000	\$120,122	\$127,329
Collision Claims	\$25,988	\$71,841	\$14,592	\$40,000	\$20,000	\$20,000
Other Claims	\$22,122	\$464	\$16,486	\$20,000	\$20,000	\$20,000
Unemployment Claims	\$8,770	\$500	\$6,264	\$1,000	\$1,000	\$1,000
<b>INSURANCE TOTAL</b>	<b>\$6,322,476</b>	<b>\$4,138,745</b>	<b>\$1,333,936</b>	<b>\$1,646,710</b>	<b>\$1,666,289</b>	<b>\$1,695,230</b>
Contractual Services						
Professional Services	\$546,809	\$767,362	\$1,640,890	\$1,307,363	\$1,700,850	\$1,469,900
Legal	\$11,311	\$30,933	\$52,938	\$36,976	\$76,000	\$76,000
Other	\$31,415	\$2,000	\$125,646	\$25,000	\$38,730	\$25,000
Physician/Health	\$13,817	\$7,818	\$10,995	\$31,000	\$10,000	\$10,000
Elections	\$0	\$0	\$5,043	\$15,000	\$5,000	\$5,000
<b>CONTRACTUAL SERVICES TOTAL</b>	<b>\$603,352</b>	<b>\$808,114</b>	<b>\$1,835,512</b>	<b>\$1,415,339</b>	<b>\$1,830,580</b>	<b>\$1,585,900</b>
Grants						
Tourism Grants	\$0	\$611,663	\$754,678	\$861,338	\$150,000	\$150,000
Economic & Cultural Grants	\$592,365	\$0	\$0	\$0	\$0	\$0
<b>GRANTS TOTAL</b>	<b>\$592,365</b>	<b>\$611,663</b>	<b>\$754,678</b>	<b>\$861,338</b>	<b>\$150,000</b>	<b>\$150,000</b>
Internal Charges & Fees						
Internal Chg - Administrative Fee	\$66,108	\$66,108	\$71,399	\$71,399	\$21,277	\$21,830
Licensing	\$22,381	\$35,469	\$38,714	\$25,800	\$78,200	\$79,300
Internal Chg - Insurance Svc	\$44,325	\$44,325	\$41,149	\$41,149	\$52,586	\$55,742
Internal Chg - Equip Replacmnt	\$0	\$0	\$0	\$0	\$5,124	\$5,124
State Court Assessment	\$0	\$66	\$66	\$3,000	\$300	\$300
Internal Chg - Fleet Maint	\$0	\$0	\$0	\$0	\$1,000	\$1,000
<b>INTERNAL CHARGES &amp; FEES TOTAL</b>	<b>\$132,814</b>	<b>\$145,968</b>	<b>\$151,328</b>	<b>\$141,348</b>	<b>\$158,487</b>	<b>\$163,296</b>
Other Purchased Svcs						

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
Dues	\$47,213	\$51,615	\$50,468	\$60,417	\$41,662	\$42,587
Training	\$5,184	\$4,878	\$9,313	\$27,755	\$31,600	\$31,600
Advertising	\$39,107	\$5,946	\$7,549	\$11,622	\$10,172	\$10,612
Lodging	\$1,919	\$3,025	\$6,390	\$7,672	\$15,610	\$12,450
Air	\$334	\$4,807	\$447	\$7,490	\$7,900	\$7,900
Personal vehicle mileage	\$233	\$1,053	\$3,821	\$4,909	\$6,215	\$6,215
Meals	\$225	\$6,026	\$3,231	\$2,344	\$5,400	\$4,100
Rental car	\$0	\$22	\$520	\$1,597	\$1,000	\$1,000
Printing & Binding	\$0	\$1,850	\$130	\$550	\$550	\$550
Other	\$0	\$20	\$0	\$133	\$362	\$262
<b>OTHER PURCHASED SVCS TOTAL</b>	<b>\$94,217</b>	<b>\$79,243</b>	<b>\$81,870</b>	<b>\$124,489</b>	<b>\$120,471</b>	<b>\$117,276</b>
Supplies						
Office Supplies	\$17,625	\$65,987	\$17,782	\$9,385	\$9,510	\$10,100
Meeting Supplies	\$7,001	\$5,678	\$11,492	\$17,580	\$19,255	\$19,355
Books & Periodicals	\$2,996	\$1,211	\$3,800	\$4,752	\$5,630	\$5,900
Miscellaneous Supplies	\$125	\$0	\$144	\$0	\$0	\$0
Small Tools & Ops Supplies	\$0	\$0	\$70	\$0	\$0	\$0
<b>SUPPLIES TOTAL</b>	<b>\$27,747</b>	<b>\$72,875</b>	<b>\$33,287</b>	<b>\$31,717</b>	<b>\$34,395</b>	<b>\$35,355</b>
Programs						
EOC	\$0	\$751	\$12,229	\$30,000	\$23,876	\$23,876
Newsletter	\$8,725	\$11,023	\$14,730	\$11,000	\$18,200	\$18,200
<b>PROGRAMS TOTAL</b>	<b>\$8,725</b>	<b>\$11,774</b>	<b>\$26,960</b>	<b>\$41,000</b>	<b>\$42,076</b>	<b>\$42,076</b>
Communications						
Communications	\$8,370	\$11,041	\$9,003	\$16,152	\$12,090	\$10,029
Computers	\$794	\$6,037	\$1,736	\$5,300	\$1,800	\$1,800
Postage	\$401	\$46	\$1,620	\$101	\$280	\$190
<b>COMMUNICATIONS TOTAL</b>	<b>\$9,565</b>	<b>\$17,124</b>	<b>\$12,358</b>	<b>\$21,553</b>	<b>\$14,170</b>	<b>\$12,019</b>
Rental, Repair, Maintenance						
Rental Charges	\$13,844	\$11,014	\$10,253	\$12,558	\$13,520	\$13,860
Building Maintenance	\$945	\$0	\$1,105	\$1,050	\$1,020	\$1,050
<b>RENTAL, REPAIR, MAINTENANCE TOTAL</b>	<b>\$14,789</b>	<b>\$11,014</b>	<b>\$11,358</b>	<b>\$13,608</b>	<b>\$14,540</b>	<b>\$14,910</b>
Commission						
Sister Cities Commission	\$440	\$300	\$1,749	\$4,100	\$4,100	\$4,100
<b>COMMISSION TOTAL</b>	<b>\$440</b>	<b>\$300</b>	<b>\$1,749</b>	<b>\$4,100</b>	<b>\$4,100</b>	<b>\$4,100</b>
<b>MATERIAL AND SERVICES TOTAL</b>	<b>\$7,806,491</b>	<b>\$5,896,819</b>	<b>\$4,243,036</b>	<b>\$4,301,202</b>	<b>\$4,035,108</b>	<b>\$3,820,162</b>
<b>Personnel Services</b>						
Salaries & Wages						
Regular Employees	\$837,387	\$1,021,755	\$1,468,608	\$1,642,741	\$1,769,318	\$1,835,985
Vacation Pay Out	\$95,028	\$13,890	\$33,001	\$6,385	\$33,526	\$34,252
Temporary Employees	\$103,423	\$34,763	\$44,428	\$0	\$0	\$0
Sick Leave Pay Out	\$4,480	\$1,839	\$4,076	\$4,340	\$8,383	\$8,565
Overtime	\$0	\$384	\$304	\$3,000	\$1,517	\$1,582
<b>SALARIES &amp; WAGES TOTAL</b>	<b>\$1,040,318</b>	<b>\$1,072,631</b>	<b>\$1,550,416</b>	<b>\$1,656,466</b>	<b>\$1,812,744</b>	<b>\$1,880,384</b>
Fringe Benefits						
Group Health Insurance	\$351,743	\$234,140	\$227,965	\$422,846	\$367,860	\$388,094
PERS Employer's UAL Share	\$106,369	\$126,078	\$187,702	\$236,609	\$266,906	\$276,976
PERS Employer's Share	\$78,146	\$86,661	\$187,560	\$159,259	\$179,323	\$186,025
FICA/MEDICARE Contribution	\$78,030	\$76,887	\$114,219	\$124,913	\$134,986	\$140,538
PERS Employee Share Paid by Cty/Pks	\$43,024	\$60,998	\$94,011	\$99,268	\$107,481	\$111,536
HRAVEBA	\$18,107	\$31,359	\$42,846	\$49,633	\$53,825	\$55,855
Deferred Comp	\$3,346	\$4,224	\$15,899	\$8,142	\$30,350	\$30,850
Workers Compensation	\$1,239	\$1,497	\$2,646	\$1,325	\$3,166	\$3,286
Other Benefits	\$184	\$126	\$239	\$140	\$5,037	\$5,037
<b>FRINGE BENEFITS TOTAL</b>	<b>\$680,189</b>	<b>\$621,971</b>	<b>\$873,086</b>	<b>\$1,102,135</b>	<b>\$1,148,934</b>	<b>\$1,198,197</b>
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$1,720,507</b>	<b>\$1,694,602</b>	<b>\$2,423,503</b>	<b>\$2,758,601</b>	<b>\$2,961,678</b>	<b>\$3,078,581</b>
<b>Capital Outlay</b>						
Improvements Other than Bldgs						
Capitalized Projects	\$0	\$0	\$0	\$0	\$500,000	\$0
<b>IMPROVEMENTS OTHER THAN BLDGS TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$500,000</b>	<b>\$0</b>
Equipment						
Equipment	\$0	\$0	\$0	\$0	\$34,000	\$25,000
<b>EQUIPMENT TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$34,000</b>	<b>\$25,000</b>
<b>CAPITAL OUTLAY TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$534,000</b>	<b>\$25,000</b>
<b>TOTAL</b>	<b>\$9,526,998</b>	<b>\$7,591,422</b>	<b>\$6,666,539</b>	<b>\$7,059,803</b>	<b>\$7,530,786</b>	<b>\$6,923,743</b>

# City Manager's Office

## City Manager's Office Expense by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Personnel Services</b>	\$594,072	\$904,155	\$1,157,456	\$1,272,096	\$1,260,674	\$1,299,021
<b>Material and Services</b>	\$1,039,877	\$476,712	\$1,426,068	\$856,890	\$767,803	\$645,919
<b>Capital Outlay</b>	\$0	\$0	\$0	\$0	\$500,000	\$0
<b>TOTAL</b>	<b>\$1,633,949</b>	<b>\$1,380,866</b>	<b>\$2,583,525</b>	<b>\$2,128,986</b>	<b>\$2,528,477</b>	<b>\$1,944,940</b>

## City Manager's Office Expense Detail

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Personnel Services</b>						
Salaries & Wages						
Regular Employees	\$294,503	\$568,068	\$705,038	\$784,017	\$745,477	\$765,714
Temporary Employees	\$103,423	\$34,763	\$44,428	\$0	\$0	\$0
Vacation Pay Out	\$44,295	\$10,441	\$30,463	\$3,235	\$14,208	\$14,313
Sick Leave Pay Out	\$0	\$856	\$2,046	\$1,245	\$3,552	\$3,579
Overtime	\$0	\$0	\$0	\$0	\$188	\$196
<b>SALARIES &amp; WAGES TOTAL</b>	<b>\$442,222</b>	<b>\$614,128</b>	<b>\$781,976</b>	<b>\$788,497</b>	<b>\$763,425</b>	<b>\$783,802</b>
Fringe Benefits						
Group Health Insurance	\$44,987	\$70,073	\$82,371	\$161,800	\$155,568	\$164,125
PERS Employer's UAL Share	\$33,279	\$69,965	\$99,912	\$112,755	\$112,222	\$115,258
PERS Employer's Share	\$23,125	\$52,513	\$59,338	\$75,935	\$77,376	\$79,443
FICA/MEDICARE Contribution	\$33,539	\$42,802	\$57,281	\$58,514	\$55,353	\$57,290
PERS Employee Share Paid by Cty/Pks	\$9,951	\$34,605	\$40,653	\$47,310	\$45,190	\$46,413
HRAVEBA	\$6,176	\$17,987	\$21,937	\$23,654	\$22,595	\$23,207
Deferred Comp	\$350	\$1,314	\$12,346	\$3,000	\$25,850	\$26,350
Workers Compensation	\$443	\$768	\$1,643	\$631	\$1,324	\$1,362
Other Benefits	\$0	\$0	\$0	\$0	\$1,771	\$1,771
<b>FRINGE BENEFITS TOTAL</b>	<b>\$151,850</b>	<b>\$290,027</b>	<b>\$375,481</b>	<b>\$483,599</b>	<b>\$497,249</b>	<b>\$515,219</b>
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$594,072</b>	<b>\$904,155</b>	<b>\$1,157,456</b>	<b>\$1,272,096</b>	<b>\$1,260,674</b>	<b>\$1,299,021</b>
<b>Material and Services</b>						
Contractual Services						
Professional Services	\$330,514	\$353,548	\$1,183,994	\$676,700	\$594,600	\$471,550
Other	\$31,415	\$2,000	\$125,065	\$25,000	\$0	\$0
Elections	\$0	\$0	\$5,043	\$15,000	\$5,000	\$5,000
<b>CONTRACTUAL SERVICES TOTAL</b>	<b>\$361,929</b>	<b>\$355,548</b>	<b>\$1,314,101</b>	<b>\$716,700</b>	<b>\$599,600</b>	<b>\$476,550</b>
Grants						
Economic & Cultural Grants	\$592,365	\$0	\$0	\$0	\$0	\$0
<b>GRANTS TOTAL</b>	<b>\$592,365</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Internal Charges & Fees						
Internal Chg - Insurance Svc	\$37,580	\$37,580	\$34,906	\$34,906	\$40,693	\$43,135
Licensing	\$0	\$0	\$0	\$0	\$30,600	\$30,600
Internal Chg - Equip Replacmnt	\$0	\$0	\$0	\$0	\$5,124	\$5,124
Internal Chg - Fleet Maint	\$0	\$0	\$0	\$0	\$1,000	\$1,000
<b>INTERNAL CHARGES &amp; FEES TOTAL</b>	<b>\$37,580</b>	<b>\$37,580</b>	<b>\$34,906</b>	<b>\$34,906</b>	<b>\$77,417</b>	<b>\$79,859</b>
Other Purchased Svcs						
Dues	\$16,035	\$20,516	\$19,890	\$24,785	\$4,960	\$4,785
Training	\$250	\$2,316	\$2,867	\$4,850	\$10,500	\$10,500
Lodging	\$0	\$2,069	\$3,722	\$4,000	\$5,800	\$6,000
Advertising	\$0	\$5,472	\$3,157	\$650	\$610	\$650
Meals	\$99	\$1,023	\$1,731	\$1,500	\$2,000	\$2,000
Air	\$0	\$2,109	\$0	\$2,000	\$2,000	\$2,000
Personal vehicle mileage	\$0	\$1,007	\$1,741	\$1,000	\$2,000	\$2,000
Printing & Binding	\$0	\$1,850	\$34	\$500	\$500	\$500
Rental car	\$0	\$0	\$520	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$100	\$0
<b>OTHER PURCHASED SVCS TOTAL</b>	<b>\$16,384</b>	<b>\$36,361</b>	<b>\$33,663</b>	<b>\$39,285</b>	<b>\$28,470</b>	<b>\$28,435</b>
Programs						
EOC	\$0	\$751	\$12,229	\$30,000	\$23,876	\$23,876
Newsletter	\$8,725	\$11,023	\$14,730	\$11,000	\$18,200	\$18,200
<b>PROGRAMS TOTAL</b>	<b>\$8,725</b>	<b>\$11,774</b>	<b>\$26,960</b>	<b>\$41,000</b>	<b>\$42,076</b>	<b>\$42,076</b>
Supplies						

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
Office Supplies	\$5,193	\$20,031	\$7,008	\$3,950	\$3,410	\$3,950
Meeting Supplies	\$3,673	\$675	\$957	\$7,000	\$3,000	\$3,000
Books & Periodicals	\$0	\$0	\$0	\$300	\$0	\$300
Miscellaneous Supplies	\$0	\$0	\$144	\$0	\$0	\$0
Small Tools & Ops Supplies	\$0	\$0	\$70	\$0	\$0	\$0
<b>SUPPLIES TOTAL</b>	<b>\$8,866</b>	<b>\$20,706</b>	<b>\$8,179</b>	<b>\$11,250</b>	<b>\$6,410</b>	<b>\$7,250</b>
Rental, Repair, Maintenance						
Rental Charges	\$9,670	\$7,460	\$3,920	\$8,100	\$6,260	\$6,300
Building Maintenance	\$945	\$0	\$5	\$1,050	\$1,020	\$1,050
<b>RENTAL, REPAIR, MAINTENANCE TOTAL</b>	<b>\$10,616</b>	<b>\$7,460</b>	<b>\$3,925</b>	<b>\$9,150</b>	<b>\$7,280</b>	<b>\$7,350</b>
Communications						
Communications	\$3,005	\$4,939	\$4,104	\$4,099	\$5,860	\$3,799
Computers	\$386	\$2,315	\$39	\$500	\$500	\$500
Postage	\$20	\$29	\$191	\$0	\$190	\$100
<b>COMMUNICATIONS TOTAL</b>	<b>\$3,412</b>	<b>\$7,283</b>	<b>\$4,334</b>	<b>\$4,599</b>	<b>\$6,550</b>	<b>\$4,399</b>
<b>MATERIAL AND SERVICES TOTAL</b>	<b>\$1,039,877</b>	<b>\$476,712</b>	<b>\$1,426,068</b>	<b>\$856,890</b>	<b>\$767,803</b>	<b>\$645,919</b>
<b>Capital Outlay</b>						
Improvements Other than Bldgs						
Capitalized Projects	\$0	\$0	\$0	\$0	\$500,000	\$0
<b>IMPROVEMENTS OTHER THAN BLDGS TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$500,000</b>	<b>\$0</b>
<b>CAPITAL OUTLAY TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$500,000</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$1,633,949</b>	<b>\$1,380,866</b>	<b>\$2,583,525</b>	<b>\$2,128,986</b>	<b>\$2,528,477</b>	<b>\$1,944,940</b>

## Legal Division

### Legal Division Expense by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Personnel Services</b>	\$289,440	\$119,896	\$195,628	\$426,680	\$467,900	\$492,926
<b>Material and Services</b>	\$87,549	\$231,890	\$204,215	\$105,901	\$106,419	\$106,419
<b>TOTAL</b>	<b>\$376,989</b>	<b>\$351,786</b>	<b>\$399,842</b>	<b>\$532,581</b>	<b>\$574,319</b>	<b>\$599,345</b>

### Legal Division Expense Detail

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Personnel Services</b>						
Salaries & Wages						
Regular Employees	\$161,594	\$75,686	\$108,872	\$257,133	\$287,751	\$303,174
Vacation Pay Out	\$11,888	\$3,449	\$0	\$2,040	\$5,423	\$5,655
Sick Leave Pay Out	\$1,983	\$0	\$0	\$1,000	\$1,356	\$1,414
Overtime	\$0	\$0	\$0	\$0	\$105	\$107
<b>SALARIES &amp; WAGES TOTAL</b>	<b>\$175,465</b>	<b>\$79,136</b>	<b>\$108,872</b>	<b>\$260,173</b>	<b>\$294,635</b>	<b>\$310,350</b>
Fringe Benefits						
Group Health Insurance	\$43,191	\$14,539	\$20,173	\$60,048	\$50,612	\$53,396
PERS Employer's UAL Share	\$23,032	\$7,596	\$14,544	\$37,205	\$43,275	\$45,617
PERS Employer's Share	\$19,582	\$5,022	\$27,782	\$24,432	\$28,521	\$30,064
FICA/MEDICARE Contribution	\$13,231	\$5,995	\$8,185	\$19,903	\$22,219	\$23,421
PERS Employee Share Paid by Cty/Pks	\$10,422	\$4,489	\$12,022	\$15,610	\$17,427	\$18,369
HRAVEBA	\$3,509	\$2,518	\$3,266	\$7,805	\$8,714	\$9,185
Deferred Comp	\$783	\$468	\$622	\$1,296	\$1,296	\$1,296
Workers Compensation	\$223	\$131	\$160	\$208	\$494	\$521
Other Benefits	\$0	\$0	\$0	\$0	\$707	\$707
<b>FRINGE BENEFITS TOTAL</b>	<b>\$113,975</b>	<b>\$40,760</b>	<b>\$86,756</b>	<b>\$166,507</b>	<b>\$173,265</b>	<b>\$182,576</b>
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$289,440</b>	<b>\$119,896</b>	<b>\$195,628</b>	<b>\$426,680</b>	<b>\$467,900</b>	<b>\$492,926</b>
<b>Material and Services</b>						
Contractual Services						
Professional Services	\$75,649	\$182,298	\$157,361	\$47,741	\$35,000	\$35,000
Legal	\$0	\$17,463	\$32,415	\$31,827	\$40,000	\$40,000
<b>CONTRACTUAL SERVICES TOTAL</b>	<b>\$75,649</b>	<b>\$199,761</b>	<b>\$189,776</b>	<b>\$79,568</b>	<b>\$75,000</b>	<b>\$75,000</b>
Other Purchased Svcs						
Training	\$685	\$575	\$648	\$5,150	\$5,000	\$5,000
Dues	\$1,440	\$2,179	\$1,454	\$3,300	\$4,000	\$4,000
Lodging	\$1,421	\$957	\$269	\$2,122	\$4,600	\$4,600

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
Air	\$0	\$976	\$447	\$3,090	\$2,500	\$2,500
Personal vehicle mileage	\$233	\$0	\$842	\$1,494	\$1,800	\$1,800
Meals	\$48	\$224	\$0	\$644	\$1,400	\$1,400
Rental car	\$0	\$22	\$0	\$1,597	\$1,000	\$1,000
Advertising	\$583	\$411	\$952	\$372	\$362	\$362
Other	\$0	\$0	\$0	\$133	\$262	\$262
<b>OTHER PURCHASED SVCS TOTAL</b>	<b>\$4,410</b>	<b>\$5,343</b>	<b>\$4,612</b>	<b>\$17,902</b>	<b>\$20,924</b>	<b>\$20,924</b>
Supplies						
Office Supplies	\$1,432	\$20,455	\$1,237	\$1,485	\$1,550	\$1,550
Books & Periodicals	\$2,071	\$664	\$3,800	\$2,652	\$3,800	\$3,800
Meeting Supplies	\$0	\$0	\$0	\$130	\$255	\$255
<b>SUPPLIES TOTAL</b>	<b>\$3,503</b>	<b>\$21,119</b>	<b>\$5,038</b>	<b>\$4,267</b>	<b>\$5,605</b>	<b>\$5,605</b>
Rental, Repair, Maintenance						
Rental Charges	\$2,377	\$2,357	\$2,453	\$2,398	\$2,500	\$2,500
<b>RENTAL, REPAIR, MAINTENANCE TOTAL</b>	<b>\$2,377</b>	<b>\$2,357</b>	<b>\$2,453</b>	<b>\$2,398</b>	<b>\$2,500</b>	<b>\$2,500</b>
Communications						
Communications	\$1,284	\$1,504	\$579	\$865	\$1,500	\$1,500
Computers	\$36	\$1,807	\$1,697	\$800	\$800	\$800
Postage	\$291	\$0	\$62	\$101	\$90	\$90
<b>COMMUNICATIONS TOTAL</b>	<b>\$1,610</b>	<b>\$3,311</b>	<b>\$2,337</b>	<b>\$1,766</b>	<b>\$2,390</b>	<b>\$2,390</b>
<b>MATERIAL AND SERVICES TOTAL</b>	<b>\$87,549</b>	<b>\$231,890</b>	<b>\$204,215</b>	<b>\$105,901</b>	<b>\$106,419</b>	<b>\$106,419</b>
<b>TOTAL</b>	<b>\$376,989</b>	<b>\$351,786</b>	<b>\$399,842</b>	<b>\$532,581</b>	<b>\$574,319</b>	<b>\$599,345</b>



# ADMINISTRATION DEPARTMENT: HUMAN RESOURCES, RISK & COURT

2025-2027 Biennial Budget

## Overview

The **Human Resources Division** provides guidance and support to all City departments overseeing recruitment, staffing, employee onboarding, records management, classification and compensation, policy development, performance management, and employee and labor relations. Through effective policy direction and training initiatives the Human Resources department helps mitigate the risk of employment-related legal claims and work-related injuries. Additionally, it fosters positive labor-management relations and ensures compliance with Federal, State, and local employment laws.

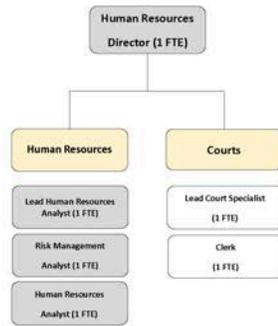
The **Risk Management Division** is responsible for managing all property and liability claims involving the City. It also reviews and renews policies related to, but not limited to, property and liability coverage. In addition, the division collaborates with various departments to assess City services and develop programs aimed at minimizing the City's exposure to risk. The division provides recommendations and solutions when departments request reviews.

Risk Management ensures a safe and healthy work environment for City employees and promotes safety across the services provided. It also administers various insurance and risk control programs, including employee safety, OSHA compliance, and the City's liability and property insurance programs. Additionally, the division supports the City-wide Safety Committee by recommending training, policy improvements, and assisting with facilities inspections.

The **Ashland Municipal Court** (AMC) offers the unique opportunity for cases to be heard by a local judge elected by our citizens. As the judicial branch of city government, the AMC serves as a local forum for resolving traffic violations, violations of the City Municipal Code, and various misdemeanors committed within the city limits.

# Organizational Chart

## Human Resources / Courts



Judge  
(Charter Officer)

### LEGEND

	General Fund & Enterprise Fund Positions
	Non-General Fund Positions
	Legally Mandated Commissions/Committees
	Discretionary Commissions/Advisory Boards

## Human Resources

### Accomplishments

- Improved the efficiency of on-boarding new employees.
- Conducted a compensation and classification study to ensure pay equity and competitive market wages.
- Revised a significant number of administrative policies and procedures to enhance efficiency and compliance.
- Successfully onboarded 78 new employees from July 2023 to March 2025, with more hires anticipated in the coming months.
- Increased employee retention by updating compensation and benefit plans, along with morale-boosting activities.
- Brought back the employee appreciation program to foster recognition and morale.
- During open enrollment, highlighted the Employee Assistance Program, which offers confidential support for various life issues, including stress management, mental health, financial education, legal services, identity theft, grief counseling, wellness, family planning, and more.

### Goals and Objectives

- Expand incentive programs to position the City as an employer of choice.
- Improve staff efficiency across all City departments.
- Increase employee access to the Employee Assistance Program (EAP), benefits, and ADA accommodations.
- Continue fostering an open-door policy to encourage communication and transparency.
- Ensure a high standard of internal customer service.
- Complete the update of all administrative and personnel policies to ensure compliance with current laws and best practices.

### Significant Changes

- Addition of a HR Analyst (1FTE)

## Future Outlook

- There will be a continued focus on DEI training and programs to foster inclusive workplace environments that value diverse perspectives and create opportunities for underrepresented groups.
- Implement a Human Resources Information Systems (HRIS) and other technology platforms will continue to streamline HR processes such as payroll, benefits management, recruitment, performance tracking, and employee training.
- Focus on improving employee engagement and retention through professional development, and career growth opportunities.
- Increase motivation and feeling valued by fostering a sense of purpose through employee engagement to retain talent and enhance performance.

## Risk Management

### Accomplishments

- Workers' compensation claims for 2025 (two claims) are half of those in 2024 (four claims) and one-third of those in 2023 (six claims).
- Provided various safety training programs, including CPR/First Aid, fire extinguisher use, bloodborne pathogens, and more.
- Introduced additional safety resources, such as offering vaccines for custodial staff.
- The Safety Committee resolved at least 37% of issues identified during the last quarter of the year (August–December), with one repeat inspection conducted.
- Developed and distributed a comprehensive heat stress prevention program.
- Worked with staff City-wide to refine and implement new processes related to safety and risk management.

### Goals and Objectives

- Increase awareness and access to safety resources for employees.
- Maintain and expand safety training, including department- or division-specific programs to provide continuing education credits for WWTP staff through CIS, while regularly updating and enhancing safety programs to address issues such as heat stress, smoke/wildfire exposure, and bloodborne pathogens.
- Continue efforts to decrease the number of workers' compensation claims.
- Focus on reducing the frequency and cost of property claims against the City.
- Ensure departments receive relevant safety and risk management resources, including training, email updates, and informational literature.
- Utilize existing City software to streamline the tracking and allocation of City vehicle repairs.
- Review and implement new policies for accident identification, focusing on continuous improvement to reduce accidents and near-miss incidents.

### Future Outlook

- Workplace safety will continue to evolve, with an emphasis on mental health, ergonomics, and the well-being of municipal employees. Programs related to employee assistance, stress management, and workplace flexibility will become more integral.
- The rise of issues like police liability, discrimination claims, and contract disputes will require comprehensive risk management strategies.
- As risk management becomes more complex, ongoing training and capacity-building will be essential for city employees. Staff will need to stay updated on evolving regulations, new technologies, and best practices to keep cities safe and resilient.

## Accomplishments

- Successfully appointed a new judge to the Ashland Municipal Court.
- Implemented online features for records and docket searches, enhancing accessibility.
- Heard 367 individual bench trials.
- Conducted 2,107 individual criminal hearings.
- Processed 658 criminal cases and 905 violations to adjudication.
- Issued 499 warrants and cleared 543 warrants.

## Goals and Objectives

- Continue delivering the highest level of service to Ashland’s residents and guests by ensuring fair, efficient, and timely handling of cases. This includes maintaining transparency in court processes, offering accessible resources to those who interact with the court, and creating a respectful and professional environment for all parties involved.
- The Ashland Municipal Court will maintain a regular schedule of weekly court hearings to ensure cases are addressed in a timely manner. This provides greater accessibility for residents and guests, ensuring they can address their legal matters promptly and in a local setting.
- As part of ongoing modernization efforts, the court will create and maintain a comprehensive electronic database for all court records. Digitizing court records will streamline the retrieval process, reduce paperwork, and improve overall transparency.

## Future Outlook

Focus on improving access to justice, particularly for marginalized communities. This may include initiatives to improve the accessibility of services.

## Human Resources Division

### Human Resources Division Expense by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Personnel Services</b>	\$282,579	\$171,505	\$415,823	\$491,475	\$507,674	\$529,035
<b>Material and Services</b>	\$155,240	\$222,543	\$394,699	\$398,295	\$515,515	\$408,565
<b>Capital Outlay</b>	\$0	\$0	\$0	\$0	\$34,000	\$25,000
<b>TOTAL</b>	<b>\$437,819</b>	<b>\$394,048</b>	<b>\$810,521</b>	<b>\$889,770</b>	<b>\$1,057,189</b>	<b>\$962,600</b>

### Human Resources Division Expense Detail

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Personnel Services</b>						
Salaries & Wages						
Regular Employees	\$149,023	\$106,906	\$260,181	\$287,395	\$315,141	\$328,036
Vacation Pay Out	\$38,377	\$0	\$2,537	\$810	\$5,824	\$6,002
Sick Leave Pay Out	\$2,122	\$983	\$2,030	\$1,130	\$1,456	\$1,501
Overtime	\$0	\$384	\$0	\$0	\$403	\$419
<b>SALARIES &amp; WAGES TOTAL</b>	<b>\$189,522</b>	<b>\$108,273</b>	<b>\$264,748</b>	<b>\$289,335</b>	<b>\$322,824</b>	<b>\$335,958</b>
Fringe Benefits						
Group Health Insurance	\$22,667	\$22,304	\$57,414	\$83,400	\$50,380	\$53,151
PERS Employer's UAL Share	\$22,828	\$14,308	\$29,761	\$41,375	\$47,475	\$49,432
PERS Employer's Share	\$18,315	\$8,574	\$21,317	\$27,160	\$31,289	\$32,579
FICA/MEDICARE Contribution	\$14,186	\$8,134	\$19,748	\$22,134	\$24,375	\$25,380
PERS Employee Share Paid by Cty/Pks	\$10,329	\$6,428	\$13,525	\$17,360	\$19,118	\$19,906
HRAVEBA	\$3,817	\$2,736	\$7,942	\$8,680	\$9,559	\$9,953
Deferred Comp	\$746	\$602	\$1,027	\$1,800	\$1,200	\$1,200
Workers Compensation	\$169	\$146	\$341	\$231	\$542	\$564
Other Benefits	\$0	\$0	\$0	\$0	\$912	\$912
<b>FRINGE BENEFITS TOTAL</b>	<b>\$93,057</b>	<b>\$63,232</b>	<b>\$151,074</b>	<b>\$202,140</b>	<b>\$184,850</b>	<b>\$193,077</b>

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$282,579</b>	<b>\$171,505</b>	<b>\$415,823</b>	<b>\$491,475</b>	<b>\$507,674</b>	<b>\$529,035</b>
<b>Material and Services</b>						
Insurance						
Health Care Premiums	\$0	\$0	\$230,017	\$240,000	\$240,000	\$240,000
<b>INSURANCE TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$230,017</b>	<b>\$240,000</b>	<b>\$240,000</b>	<b>\$240,000</b>
Contractual Services						
Professional Services	\$82,897	\$152,440	\$107,625	\$90,000	\$200,000	\$90,000
Physician/Health	\$13,817	\$7,818	\$10,495	\$31,000	\$10,000	\$10,000
Legal	\$0	\$2,600	\$0	\$0	\$0	\$0
<b>CONTRACTUAL SERVICES TOTAL</b>	<b>\$96,714</b>	<b>\$162,858</b>	<b>\$118,120</b>	<b>\$121,000</b>	<b>\$210,000</b>	<b>\$100,000</b>
Internal Charges & Fees						
Licensing	\$10,284	\$21,909	\$23,636	\$13,300	\$27,600	\$28,700
<b>INTERNAL CHARGES &amp; FEES TOTAL</b>	<b>\$10,284</b>	<b>\$21,909</b>	<b>\$23,636</b>	<b>\$13,300</b>	<b>\$27,600</b>	<b>\$28,700</b>
Other Purchased Svcs						
Advertising	\$36,188	\$0	\$2,435	\$8,400	\$7,000	\$7,400
Training	\$4,214	\$1,790	\$1,009	\$3,180	\$5,000	\$5,000
Dues	\$1,701	\$2,231	\$3,098	\$2,100	\$1,000	\$2,100
Meals	\$78	\$4,690	\$786	\$0	\$500	\$500
Lodging	\$498	\$0	\$0	\$1,000	\$1,300	\$1,300
Air	\$0	\$0	\$0	\$0	\$1,000	\$1,000
Personal vehicle mileage	\$0	\$0	\$0	\$515	\$515	\$515
<b>OTHER PURCHASED SVCS TOTAL</b>	<b>\$42,679</b>	<b>\$8,711</b>	<b>\$7,328</b>	<b>\$15,195</b>	<b>\$16,315</b>	<b>\$17,815</b>
Supplies						
Meeting Supplies	\$2,709	\$3,516	\$5,250	\$5,100	\$15,000	\$15,100
Office Supplies	\$1,276	\$21,963	\$6,688	\$1,850	\$1,800	\$1,850
Books & Periodicals	\$0	\$255	\$0	\$800	\$800	\$800
Miscellaneous Supplies	\$125	\$0	\$0	\$0	\$0	\$0
<b>SUPPLIES TOTAL</b>	<b>\$4,110</b>	<b>\$25,734</b>	<b>\$11,938</b>	<b>\$7,750</b>	<b>\$17,600</b>	<b>\$17,750</b>
Communications						
Communications	\$1,171	\$1,635	\$1,392	\$1,050	\$1,300	\$1,300
Computers	\$192	\$1,696	\$0	\$0	\$0	\$0
Postage	\$91	\$0	\$34	\$0	\$0	\$0
<b>COMMUNICATIONS TOTAL</b>	<b>\$1,453</b>	<b>\$3,331</b>	<b>\$1,427</b>	<b>\$1,050</b>	<b>\$1,300</b>	<b>\$1,300</b>
Rental, Repair, Maintenance						
Rental Charges	\$0	\$0	\$2,234	\$0	\$2,700	\$3,000
<b>RENTAL, REPAIR, MAINTENANCE TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,234</b>	<b>\$0</b>	<b>\$2,700</b>	<b>\$3,000</b>
<b>MATERIAL AND SERVICES TOTAL</b>	<b>\$155,240</b>	<b>\$222,543</b>	<b>\$394,699</b>	<b>\$398,295</b>	<b>\$515,515</b>	<b>\$408,565</b>
<b>Capital Outlay</b>						
Equipment						
Equipment	\$0	\$0	\$0	\$0	\$34,000	\$25,000
<b>EQUIPMENT TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$34,000</b>	<b>\$25,000</b>
<b>CAPITAL OUTLAY TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$34,000</b>	<b>\$25,000</b>
<b>TOTAL</b>	<b>\$437,819</b>	<b>\$394,048</b>	<b>\$810,521</b>	<b>\$889,770</b>	<b>\$1,057,189</b>	<b>\$962,600</b>

## Risk Management Division

### Risk Management Division Expense by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Material and Services</b>	<b>\$1,202,789</b>	<b>\$1,577,177</b>	<b>\$1,209,360</b>	<b>\$1,528,209</b>	<b>\$1,482,566</b>	<b>\$1,514,160</b>
<b>Transfer-Out, Contingency, Ending Fund Balance</b>	<b>\$830,810</b>	<b>\$1,192,624</b>	<b>\$1,923,739</b>	<b>\$1,511,299</b>	<b>\$48,587</b>	<b>\$2,494,656</b>
<b>Personnel Services</b>	<b>\$0</b>	<b>\$0</b>	<b>\$132,908</b>	<b>\$0</b>	<b>\$136,989</b>	<b>\$142,830</b>
<b>TOTAL</b>	<b>\$2,033,599</b>	<b>\$2,769,801</b>	<b>\$3,266,006</b>	<b>\$3,039,508</b>	<b>\$1,668,142</b>	<b>\$4,151,646</b>

### Risk Management Division Expense Detail

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Material and Services</b>						
Insurance						
Liability Premiums	\$478,586	\$640,575	\$429,629	\$640,000	\$450,015	\$477,016
Property damage Premiums	\$163,278	\$190,767	\$221,467	\$200,000	\$292,152	\$309,681

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
Worker's Compensation Premiums	\$13,855	\$221,488	\$216,073	\$250,000	\$298,000	\$259,304
Worker's Compensation Claims	\$205,582	\$55,100	\$6,650	\$100,000	\$100,000	\$106,000
Post-retirement Benefits	\$73,723	\$78,706	\$81,716	\$78,710	\$85,000	\$90,100
Liability Claims	\$62,430	\$175,602	\$62,261	\$40,000	\$40,000	\$44,800
Auto physical Premiums	\$31,284	\$35,255	\$48,779	\$37,000	\$120,122	\$127,329
Collision Claims	\$25,988	\$71,841	\$14,592	\$40,000	\$20,000	\$20,000
Other Claims	\$22,122	\$464	\$16,486	\$20,000	\$20,000	\$20,000
Unemployment Claims	\$8,770	\$500	\$6,264	\$1,000	\$1,000	\$1,000
<b>INSURANCE TOTAL</b>	<b>\$1,085,618</b>	<b>\$1,470,297</b>	<b>\$1,103,919</b>	<b>\$1,406,710</b>	<b>\$1,426,289</b>	<b>\$1,455,230</b>
Internal Charges & Fees						
Internal Chg - Administrative Fee	\$66,108	\$66,108	\$71,399	\$71,399	\$21,277	\$21,830
<b>INTERNAL CHARGES &amp; FEES TOTAL</b>	<b>\$66,108</b>	<b>\$66,108</b>	<b>\$71,399</b>	<b>\$71,399</b>	<b>\$21,277</b>	<b>\$21,830</b>
Contractual Services						
Professional Services	\$50,119	\$40,691	\$32,960	\$50,000	\$35,000	\$37,100
Other	\$0	\$0	\$582	\$0	\$0	\$0
Physician/Health	\$0	\$0	\$500	\$0	\$0	\$0
<b>CONTRACTUAL SERVICES TOTAL</b>	<b>\$50,119</b>	<b>\$40,691</b>	<b>\$34,042</b>	<b>\$50,000</b>	<b>\$35,000</b>	<b>\$37,100</b>
Supplies						
Office Supplies	\$590	\$0	\$0	\$0	\$0	\$0
<b>SUPPLIES TOTAL</b>	<b>\$590</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Other Purchased Svcs						
Advertising	\$234	\$0	\$0	\$0	\$0	\$0
Dues	\$85	\$0	\$0	\$100	\$0	\$0
Personal vehicle mileage	\$0	\$46	\$0	\$0	\$0	\$0
Training	\$35	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$20	\$0	\$0	\$0	\$0
<b>OTHER PURCHASED SVCS TOTAL</b>	<b>\$354</b>	<b>\$66</b>	<b>\$0</b>	<b>\$100</b>	<b>\$0</b>	<b>\$0</b>
Communications						
Postage	\$0	\$16	\$0	\$0	\$0	\$0
<b>COMMUNICATIONS TOTAL</b>	<b>\$0</b>	<b>\$16</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>MATERIAL AND SERVICES TOTAL</b>	<b>\$1,202,789</b>	<b>\$1,577,177</b>	<b>\$1,209,360</b>	<b>\$1,528,209</b>	<b>\$1,482,566</b>	<b>\$1,514,160</b>
<b>Transfer-Out, Contingency, Ending Fund Balance</b>						
Ending Fund Balance						
Unappropriated	\$830,810	\$1,192,624	\$1,923,739	\$1,462,483	\$0	\$2,444,946
<b>ENDING FUND BALANCE TOTAL</b>	<b>\$830,810</b>	<b>\$1,192,624</b>	<b>\$1,923,739</b>	<b>\$1,462,483</b>	<b>\$0</b>	<b>\$2,444,946</b>
Contingency						
Contingency	\$0	\$0	\$0	\$48,816	\$48,587	\$49,710
<b>CONTINGENCY TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$48,816</b>	<b>\$48,587</b>	<b>\$49,710</b>
<b>TRANSFER-OUT, CONTINGENCY, ENDING FUND BALANCE TOTAL</b>	<b>\$830,810</b>	<b>\$1,192,624</b>	<b>\$1,923,739</b>	<b>\$1,511,299</b>	<b>\$48,587</b>	<b>\$2,494,656</b>
<b>Personnel Services</b>						
Salaries & Wages						
Regular Employees	\$0	\$0	\$70,000	\$0	\$73,618	\$76,549
Vacation Pay Out	\$0	\$0	\$0	\$0	\$1,381	\$1,407
Sick Leave Pay Out	\$0	\$0	\$0	\$0	\$346	\$352
Overtime	\$0	\$0	\$0	\$0	\$189	\$196
<b>SALARIES &amp; WAGES TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$70,000</b>	<b>\$0</b>	<b>\$75,534</b>	<b>\$78,504</b>
Fringe Benefits						
PERS Employer's Share	\$0	\$0	\$49,183	\$0	\$7,418	\$7,709
Group Health Insurance	\$0	\$0	\$0	\$0	\$29,772	\$31,409
PERS Employer's UAL Share	\$0	\$0	\$0	\$0	\$11,255	\$11,697
PERS Employee Share Paid by Cty/Pks	\$0	\$0	\$8,370	\$0	\$4,532	\$4,711
FICA/MEDICARE Contribution	\$0	\$0	\$5,355	\$0	\$5,779	\$6,006
HRAVEBA	\$0	\$0	\$0	\$0	\$2,266	\$2,356
Other Benefits	\$0	\$0	\$0	\$0	\$304	\$304
Workers Compensation	\$0	\$0	\$0	\$0	\$129	\$134
<b>FRINGE BENEFITS TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$62,908</b>	<b>\$0</b>	<b>\$61,455</b>	<b>\$64,326</b>
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$132,908</b>	<b>\$0</b>	<b>\$136,989</b>	<b>\$142,830</b>
<b>TOTAL</b>	<b>\$2,033,599</b>	<b>\$2,769,801</b>	<b>\$3,266,006</b>	<b>\$3,039,508</b>	<b>\$1,668,142</b>	<b>\$4,151,646</b>

# Municipal Court Division

## Municipal Court Division Expense by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Personnel Services</b>	\$403,596	\$378,656	\$442,958	\$492,490	\$497,015	\$521,060
<b>Material and Services</b>	\$34,986	\$36,175	\$49,164	\$53,192	\$77,878	\$78,260
<b>TOTAL</b>	<b>\$438,582</b>	<b>\$414,831</b>	<b>\$492,122</b>	<b>\$545,682</b>	<b>\$574,893</b>	<b>\$599,320</b>

## Municipal Court Division Expense Detail

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Personnel Services</b>						
Salaries & Wages						
Regular Employees	\$229,667	\$232,837	\$276,956	\$270,467	\$294,845	\$308,992
Vacation Pay Out	\$468	\$0	\$0	\$300	\$5,675	\$5,860
Overtime	\$0	\$0	\$304	\$3,000	\$632	\$664
Sick Leave Pay Out	\$374	\$0	\$0	\$965	\$1,419	\$1,465
<b>SALARIES &amp; WAGES TOTAL</b>	<b>\$230,509</b>	<b>\$232,837</b>	<b>\$277,259</b>	<b>\$274,732</b>	<b>\$302,571</b>	<b>\$316,981</b>
Fringe Benefits						
Group Health Insurance	\$92,879	\$59,117	\$55,300	\$103,698	\$66,642	\$70,308
PERS Employer's UAL Share	\$27,230	\$29,443	\$37,215	\$39,307	\$44,669	\$46,808
PERS Employer's Share	\$17,124	\$17,689	\$25,623	\$26,904	\$29,440	\$30,849
FICA/MEDICARE Contribution	\$16,875	\$17,162	\$20,366	\$21,017	\$23,147	\$24,249
PERS Employee Share Paid by Cty/Pks	\$12,321	\$13,320	\$16,638	\$16,484	\$17,988	\$18,849
HRAVEBA	\$4,605	\$6,995	\$8,274	\$8,242	\$9,078	\$9,510
Deferred Comp	\$1,467	\$1,567	\$1,603	\$1,746	\$1,704	\$1,704
Other Benefits	\$184	\$126	\$239	\$140	\$1,191	\$1,191
Workers Compensation	\$401	\$401	\$441	\$220	\$585	\$611
<b>FRINGE BENEFITS TOTAL</b>	<b>\$173,087</b>	<b>\$145,819</b>	<b>\$165,699</b>	<b>\$217,758</b>	<b>\$194,444</b>	<b>\$204,079</b>
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$403,596</b>	<b>\$378,656</b>	<b>\$442,958</b>	<b>\$492,490</b>	<b>\$497,015</b>	<b>\$521,060</b>
<b>Material and Services</b>						
Contractual Services						
Legal	\$11,311	\$10,870	\$20,523	\$5,149	\$36,000	\$36,000
Professional Services	\$44	\$45	\$37	\$18,000	\$5,150	\$5,150
<b>CONTRACTUAL SERVICES TOTAL</b>	<b>\$11,355</b>	<b>\$10,915</b>	<b>\$20,560</b>	<b>\$23,149</b>	<b>\$41,150</b>	<b>\$41,150</b>
Internal Charges & Fees						
Licensing	\$12,097	\$13,560	\$15,078	\$12,500	\$20,000	\$20,000
Internal Chg - Insurance Svc	\$6,745	\$6,745	\$6,243	\$6,243	\$6,858	\$7,270
State Court Assessment	\$0	\$66	\$66	\$3,000	\$300	\$300
<b>INTERNAL CHARGES &amp; FEES TOTAL</b>	<b>\$18,842</b>	<b>\$20,371</b>	<b>\$21,387</b>	<b>\$21,743</b>	<b>\$27,158</b>	<b>\$27,570</b>
Supplies						
Office Supplies	\$1,088	\$2,394	\$2,057	\$1,850	\$2,500	\$2,500
Books & Periodicals	\$925	\$292	\$0	\$1,000	\$1,030	\$1,000
<b>SUPPLIES TOTAL</b>	<b>\$2,013</b>	<b>\$2,686</b>	<b>\$2,057</b>	<b>\$2,850</b>	<b>\$3,530</b>	<b>\$3,500</b>
Rental, Repair, Maintenance						
Rental Charges	\$1,796	\$1,197	\$1,646	\$2,060	\$2,060	\$2,060
Building Maintenance	\$0	\$0	\$1,100	\$0	\$0	\$0
<b>RENTAL, REPAIR, MAINTENANCE TOTAL</b>	<b>\$1,796</b>	<b>\$1,197</b>	<b>\$2,746</b>	<b>\$2,060</b>	<b>\$2,060</b>	<b>\$2,060</b>
Other Purchased Svcs						
Dues	\$200	\$354	\$200	\$435	\$1,000	\$1,000
Training	\$0	\$0	\$200	\$575	\$600	\$600
Personal vehicle mileage	\$0	\$0	\$0	\$600	\$600	\$600
Lodging	\$0	\$0	\$0	\$550	\$550	\$550
Meals	\$0	\$0	\$0	\$200	\$200	\$200
<b>OTHER PURCHASED SVCS TOTAL</b>	<b>\$200</b>	<b>\$354</b>	<b>\$400</b>	<b>\$2,360</b>	<b>\$2,950</b>	<b>\$2,950</b>
Communications						
Communications	\$780	\$652	\$680	\$1,030	\$1,030	\$1,030
Postage	\$0	\$0	\$1,332	\$0	\$0	\$0
<b>COMMUNICATIONS TOTAL</b>	<b>\$780</b>	<b>\$652</b>	<b>\$2,013</b>	<b>\$1,030</b>	<b>\$1,030</b>	<b>\$1,030</b>
<b>MATERIAL AND SERVICES TOTAL</b>	<b>\$34,986</b>	<b>\$36,175</b>	<b>\$49,164</b>	<b>\$53,192</b>	<b>\$77,878</b>	<b>\$78,260</b>
<b>TOTAL</b>	<b>\$438,582</b>	<b>\$414,831</b>	<b>\$492,122</b>	<b>\$545,682</b>	<b>\$574,893</b>	<b>\$599,320</b>



# INNOVATION & TECHNOLOGY

2025-2027 Biennial Budget

## Overview

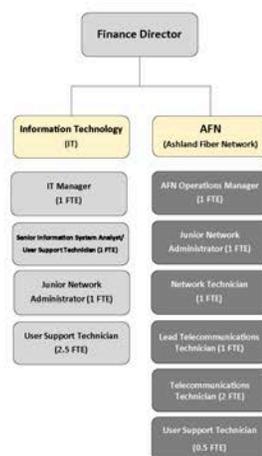
The Department of Innovation and Technology consists of the following divisions:

**The Information Systems Division (IS)** supports the technology needs across all City departments. IS manages the City’s business servers and networking, operates the IT Help Desk to assist employees, manages the City telephone system, supports first-responder mobile connectivity, and develops and implements IT policies, including those related to cybersecurity and disaster recovery.

**Ashland Fiber Network (AFN)** operates within the Telecommunications Division and is a community-owned telecommunications utility founded in the late 1990s. AFN manages the enterprise network for the City organization, provides Internet connectivity services to nearly 4,300 households, and works with partners to provide telephony and other technology services.

## Organizational Chart

### Innovation & Technology



#### LEGEND

	General Fund & Enterprise Fund Positions
	Non-General Fund Positions
	Legally Mandated Commissions/Committees
	Discretionary Commissions/Advisory Boards

## Accomplishments

- Increased network security and monitoring.
- Streamlined resources to optimize spending on Data Center management.
- Completed the installation of fiber passed to over 500 homes as part of our PON pilot project.
- Upgraded VPN hardware to support multi-factor authentication (MFA) and other security enhancements.

- Upgraded the City's network monitoring security software to fully autonomous mode which provides 24x7 monitoring and automatic threat mitigation.
- Connected over 200 homes to the new 100% fiber network.
- Deployed over 400 residential gateway routers.
- Expanded fiber coverage in south Ashland along Washington and Jefferson Streets, in the Railroad District along C Street, and on Clinton St for the Madrone development. Additionally, fiber presence was expanded in downtown Ashland.
- Performed over 400 fiber splices.
- Reached an all-time high of 4,285 customers.

## Goals and Objectives

- Enhance the City's cyber security posture to ensure the protection and resilience of City information systems and operations.
- Address deferred software updates and hardware lifecycle replacements.
- Establish asset management program for IT-related hardware.
- Continue rolling out gigabit services to AFN customers.
- Increase the AFN customer base to 5,000 within the next two years.
- Create a marketing plan to rebrand AFN as the premiere 100% locally owned broadband provider in Ashland, offering the fastest speeds, keeping prices low, and providing excellent customer service.

## Performance Measures

- Provide a robust and secure IT infrastructure that supports City services and operations. This includes hardware, software, network connectivity, and cybersecurity protections to ensure the seamless operation of digital tools and a diverse suite of applications. The IT infrastructure must be secure, resilient, and capable of supporting 24/7 operations, including increased mobility through wireless connectivity on various devices.
- Maintain an upward trend in customer acquisition.

## Significant Changes

Changes to the IS budget include:

- GIS has been moved back to Public Works.
- Capital outlay includes unspent funds for data center HVAC equipment in FY23.
- Increases in costs for software licensing.
- Network security was initially secured under a five-year agreement, which has now concluded. Over the course of these five years, costs have increased significantly.

Changes to the AFN budget include:

- Adding a fourth field technician to ensure the timely deployment of next-generation broadband technology and superior customer support.
- Increase in capital spending to deploy DOCSIS 3.1 to half of AFN's cable plant nodes. Customers in these nodes will receive symmetrical gigabit service.
- Continuing to expand fiber throughout the city.

## Future Outlook

- A professional cybersecurity risk assessment is needed.
- Continue to improve AFN customer service by reducing trouble tickets and enhancing system reliability to minimize downtime incidents.
- Continue streamlining City business processes (more digital, less analog), including the expansion of web-based services, digital signatures, and improved electronic access to public meetings.
- Establish a fund for data center and infrastructure equipment lifecycle replacements.
- AFN faces increased competition from national and regional broadband providers.
- To remain competitive, AFN must deploy next-generation DOCSIS technology, which will provide symmetrical gigabit speeds to over 60% of the city.

# Innovation and Technology Department

## Innovation and Technology Department Expense by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Material and Services</b>	\$1,953,244	\$2,045,214	\$2,169,663	\$2,412,334	\$2,050,531	\$2,080,683
<b>Personnel Services</b>	\$1,348,846	\$1,479,314	\$2,137,823	\$2,666,002	\$1,964,685	\$1,877,705
<b>Capital Outlay</b>	\$0	\$173,226	\$517,705	\$87,524	\$1,036,344	\$694,147
<b>TOTAL</b>	<b>\$3,302,090</b>	<b>\$3,697,754</b>	<b>\$4,825,190</b>	<b>\$5,165,860</b>	<b>\$5,051,560</b>	<b>\$4,652,535</b>

## Innovation and Technology Department Expense Detail

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Material and Services</b>						
Internal Charges & Fees						
Internal Chg - Administrative Fee	\$462,444	\$462,444	\$499,442	\$499,442	\$506,696	\$519,870
Internal Chg - Tech Debt	\$518,816	\$516,073	\$517,445	\$517,445	\$0	\$0
Licensing	\$211,524	\$269,921	\$224,654	\$229,335	\$287,600	\$288,218
Internal Chg - Facility Use	\$82,692	\$82,692	\$89,311	\$89,311	\$126,442	\$126,442
Internal Chg - Equip Replacmnt	\$35,652	\$35,652	\$44,783	\$44,783	\$65,055	\$65,055
Internal Chg - Insurance Svc	\$50,799	\$50,799	\$39,307	\$39,308	\$26,719	\$28,321
Bad Debt Expense	\$180	\$0	\$154,397	\$3,713	\$3,605	\$3,713
Internal Chg - Fleet Maint	\$25,466	\$25,466	\$25,221	\$26,230	\$23,942	\$24,900
<b>INTERNAL CHARGES &amp; FEES TOTAL</b>	<b>\$1,387,572</b>	<b>\$1,443,047</b>	<b>\$1,594,560</b>	<b>\$1,449,567</b>	<b>\$1,040,059</b>	<b>\$1,056,519</b>
Rental, Repair, Maintenance						
Infrastructure	\$74,290	\$126,950	\$127,331	\$127,308	\$123,600	\$127,308
Internet	\$60,000	\$60,000	\$60,000	\$63,654	\$60,000	\$60,000
Electricity	\$34,114	\$34,211	\$34,326	\$42,546	\$41,307	\$42,546
Rental Charges - building	\$10,497	\$13,998	\$11,303	\$12,731	\$12,360	\$12,731
Fuel	\$10,167	\$11,029	\$8,083	\$9,336	\$10,309	\$9,336
Rental Charges	\$600	\$3,761	\$1,377	\$5,835	\$6,000	\$5,122
Building Maintenance	\$0	\$2,087	\$0	\$2,652	\$2,575	\$2,652
<b>RENTAL, REPAIR, MAINTENANCE TOTAL</b>	<b>\$189,668</b>	<b>\$252,035</b>	<b>\$242,420</b>	<b>\$264,062</b>	<b>\$256,151</b>	<b>\$259,695</b>
Supplies						
Technical Supplies	\$121,362	\$102,625	\$112,121	\$171,760	\$155,500	\$165,135
Small Tools & Ops Supplies	\$11,954	\$18,158	\$16,677	\$3,182	\$10,000	\$3,182
Office Supplies	\$1,211	\$8,612	\$10,350	\$9,721	\$6,438	\$9,721
Uniforms - Clothing	\$539	\$721	\$71	\$2,166	\$2,103	\$2,166
Meeting Supplies	\$0	\$0	\$3,079	\$0	\$0	\$0
Books & Periodicals	\$0	\$24	\$0	\$583	\$567	\$583
Emergency work	\$0	\$0	\$0	\$583	\$567	\$583
Uniforms - Other	\$0	\$0	\$0	\$530	\$0	\$530
<b>SUPPLIES TOTAL</b>	<b>\$135,066</b>	<b>\$130,140</b>	<b>\$142,298</b>	<b>\$188,525</b>	<b>\$175,175</b>	<b>\$181,900</b>
Communications						
Computers	\$113,451	\$67,295	\$27,978	\$115,952	\$69,575	\$77,652
Communications	\$53,781	\$57,161	\$51,074	\$82,997	\$59,725	\$59,957
Postage	\$33	\$84	\$803	\$318	\$309	\$318
<b>COMMUNICATIONS TOTAL</b>	<b>\$167,264</b>	<b>\$124,540</b>	<b>\$79,855</b>	<b>\$199,267</b>	<b>\$129,609</b>	<b>\$137,927</b>
Franchise						
Franchise Tax	\$0	\$0	\$0	\$122,000	\$248,000	\$252,000
<b>FRANCHISE TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$122,000</b>	<b>\$248,000</b>	<b>\$252,000</b>
Contractual Services						
Professional Services	\$47,749	\$59,229	\$62,824	\$98,664	\$92,250	\$94,568
Other	\$1,205	\$1,126	\$1,279	\$0	\$2,000	\$0
<b>CONTRACTUAL SERVICES TOTAL</b>	<b>\$48,954</b>	<b>\$60,355</b>	<b>\$64,103</b>	<b>\$98,664</b>	<b>\$94,250</b>	<b>\$94,568</b>
Other Purchased Svcs						
Advertising	\$16,865	\$16,193	\$20,552	\$53,045	\$75,000	\$65,000
Training	\$3,945	\$16,141	\$11,236	\$19,413	\$15,013	\$15,283
Dues	\$3,910	\$2,750	\$5,497	\$2,426	\$2,356	\$2,426
Air	\$0	\$0	\$2,198	\$5,199	\$5,047	\$5,199
Lodging	\$0	\$0	\$3,423	\$4,289	\$4,164	\$4,289
Meals	\$0	\$0	\$1,759	\$2,645	\$2,568	\$2,645
Personal vehicle mileage	\$0	\$8	\$992	\$1,324	\$1,286	\$1,324
Rental car	\$0	\$0	\$361	\$1,378	\$1,338	\$1,378
Other	\$0	\$5	\$216	\$530	\$515	\$530

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
Printing & Binding	\$0	\$0	\$191	\$0	\$0	\$0
<b>OTHER PURCHASED SVCS TOTAL</b>	<b>\$24,720</b>	<b>\$35,096</b>	<b>\$46,427</b>	<b>\$90,249</b>	<b>\$107,287</b>	<b>\$98,074</b>
<b>MATERIAL AND SERVICES TOTAL</b>	<b>\$1,953,244</b>	<b>\$2,045,214</b>	<b>\$2,169,663</b>	<b>\$2,412,334</b>	<b>\$2,050,531</b>	<b>\$2,080,683</b>
<b>Personnel Services</b>						
Salaries & Wages						
Regular Employees	\$779,148	\$915,646	\$1,289,974	\$1,504,502	\$1,071,996	\$1,019,850
Temporary Employees	\$0	\$0	\$0	\$0	\$89,420	\$89,420
Vacation Pay Out	\$17,805	\$3,786	\$28,680	\$10,400	\$10,173	\$9,465
Overtime	\$15,793	\$2,987	\$1,764	\$14,100	\$5,676	\$5,390
Sick Leave Pay Out	\$3,751	\$3,850	\$8,206	\$4,000	\$5,087	\$4,733
Duty Pay	\$0	\$0	\$0	\$8,300	\$0	\$0
<b>SALARIES &amp; WAGES TOTAL</b>	<b>\$816,497</b>	<b>\$926,270</b>	<b>\$1,328,624</b>	<b>\$1,541,302</b>	<b>\$1,182,352</b>	<b>\$1,128,858</b>
Fringe Benefits						
Group Health Insurance	\$216,438	\$181,911	\$264,030	\$472,600	\$271,402	\$263,544
PERS Employer's UAL Share	\$103,705	\$118,283	\$165,187	\$220,501	\$175,822	\$167,949
PERS Employer's Share	\$72,441	\$84,457	\$140,701	\$159,274	\$120,675	\$112,971
FICA/MEDICARE Contribution	\$60,829	\$68,847	\$98,236	\$117,909	\$90,272	\$86,230
PERS Employee Share Paid by Cty/Pks	\$46,926	\$54,366	\$77,272	\$92,478	\$65,329	\$62,049
HRAVEBA	\$16,330	\$28,016	\$39,858	\$46,239	\$32,665	\$31,025
Workers Compensation	\$10,086	\$11,348	\$15,566	\$4,834	\$16,404	\$16,219
Deferred Comp	\$5,122	\$5,404	\$7,432	\$10,200	\$5,640	\$5,040
Other Benefits	\$473	\$413	\$917	\$665	\$4,124	\$3,820
<b>FRINGE BENEFITS TOTAL</b>	<b>\$532,349</b>	<b>\$553,044</b>	<b>\$809,199</b>	<b>\$1,124,700</b>	<b>\$782,333</b>	<b>\$748,847</b>
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$1,348,846</b>	<b>\$1,479,314</b>	<b>\$2,137,823</b>	<b>\$2,666,002</b>	<b>\$1,964,685</b>	<b>\$1,877,705</b>
<b>Capital Outlay</b>						
Improvements Other than Bldgs						
Capitalized Projects	\$0	\$0	\$304,193	\$0	\$915,969	\$602,841
Capital Outlay	\$0	\$66,950	\$192,887	\$74,263	\$107,500	\$78,045
<b>IMPROVEMENTS OTHER THAN BLDGS TOTAL</b>	<b>\$0</b>	<b>\$66,950</b>	<b>\$497,080</b>	<b>\$74,263</b>	<b>\$1,023,469</b>	<b>\$680,886</b>
Equipment						
Equipment	\$0	\$106,276	\$20,625	\$13,261	\$12,875	\$13,261
<b>EQUIPMENT TOTAL</b>	<b>\$0</b>	<b>\$106,276</b>	<b>\$20,625</b>	<b>\$13,261</b>	<b>\$12,875</b>	<b>\$13,261</b>
<b>CAPITAL OUTLAY TOTAL</b>	<b>\$0</b>	<b>\$173,226</b>	<b>\$517,705</b>	<b>\$87,524</b>	<b>\$1,036,344</b>	<b>\$694,147</b>
<b>TOTAL</b>	<b>\$3,302,090</b>	<b>\$3,697,754</b>	<b>\$4,825,190</b>	<b>\$5,165,860</b>	<b>\$5,051,560</b>	<b>\$4,652,535</b>

## Information Systems Division

### Information Systems Division Expense by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Personnel Services</b>	\$631,226	\$759,065	\$1,290,807	\$1,587,125	\$804,976	\$670,612
<b>Material and Services</b>	\$452,145	\$455,875	\$399,886	\$548,885	\$511,634	\$524,898
<b>Capital Outlay</b>	\$0	\$100,758	\$179,902	\$21,218	\$56,000	\$25,000
<b>TOTAL</b>	<b>\$1,083,371</b>	<b>\$1,315,699</b>	<b>\$1,870,595</b>	<b>\$2,157,228</b>	<b>\$1,372,610</b>	<b>\$1,220,510</b>

### Information Systems Division Expense Detail

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Personnel Services</b>						
Salaries & Wages						
Regular Employees	\$365,568	\$467,003	\$763,859	\$912,119	\$472,389	\$393,289
Vacation Pay Out	\$11,225	\$1,743	\$24,695	\$4,400	\$4,463	\$3,631
Sick Leave Pay Out	\$2,346	\$3,298	\$6,452	\$2,000	\$2,232	\$1,816
Overtime	\$3,281	\$1,031	\$231	\$3,000	\$1,378	\$937
<b>SALARIES &amp; WAGES TOTAL</b>	<b>\$382,420</b>	<b>\$473,075</b>	<b>\$795,238</b>	<b>\$921,519</b>	<b>\$480,462</b>	<b>\$399,673</b>
Fringe Benefits						
Group Health Insurance	\$97,775	\$95,829	\$161,467	\$278,000	\$116,155	\$99,759
PERS Employer's UAL Share	\$50,234	\$62,530	\$100,603	\$131,827	\$71,397	\$59,457
PERS Employer's Share	\$36,433	\$42,713	\$90,295	\$94,952	\$49,614	\$39,186
FICA/MEDICARE Contribution	\$28,417	\$35,007	\$58,849	\$70,496	\$36,657	\$30,527
PERS Employee Share Paid by Cty/Pks	\$22,730	\$28,283	\$47,001	\$55,291	\$28,751	\$23,943
HRAVEBA	\$7,649	\$14,351	\$23,857	\$27,646	\$14,376	\$11,972
Deferred Comp	\$2,833	\$3,238	\$5,262	\$6,000	\$3,090	\$2,490
Workers Compensation	\$2,545	\$3,914	\$7,706	\$1,044	\$2,883	\$2,318

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
Other Benefits	\$189	\$126	\$528	\$350	\$1,591	\$1,287
<b>FRINGE BENEFITS TOTAL</b>	<b>\$248,806</b>	<b>\$285,990</b>	<b>\$495,568</b>	<b>\$665,606</b>	<b>\$324,514</b>	<b>\$270,939</b>
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$631,226</b>	<b>\$759,065</b>	<b>\$1,290,807</b>	<b>\$1,587,125</b>	<b>\$804,976</b>	<b>\$670,612</b>
<b>Material and Services</b>						
Internal Charges & Fees						
Licensing	\$183,302	\$211,451	\$207,109	\$208,117	\$267,000	\$267,000
Internal Chg - Insurance Svc	\$19,487	\$19,487	\$12,687	\$12,687	\$10,175	\$10,785
Internal Chg - Equip Replacmnt	\$2,402	\$2,402	\$9,077	\$9,077	\$9,077	\$9,077
Internal Chg - Fleet Maint	\$8,154	\$8,154	\$3,347	\$3,481	\$2,952	\$3,071
<b>INTERNAL CHARGES &amp; FEES TOTAL</b>	<b>\$213,345</b>	<b>\$241,494</b>	<b>\$232,220</b>	<b>\$233,362</b>	<b>\$289,204</b>	<b>\$289,933</b>
Communications						
Computers	\$109,912	\$65,656	\$26,402	\$113,300	\$67,000	\$75,000
Communications	\$49,497	\$51,788	\$44,604	\$75,040	\$52,000	\$52,000
Postage	\$0	\$0	\$62	\$106	\$103	\$106
<b>COMMUNICATIONS TOTAL</b>	<b>\$159,409</b>	<b>\$117,444</b>	<b>\$71,069</b>	<b>\$188,446</b>	<b>\$119,103</b>	<b>\$127,106</b>
Rental, Repair, Maintenance						
Internet	\$60,000	\$60,000	\$60,000	\$63,654	\$60,000	\$60,000
Rental Charges	\$600	\$2,290	\$1,326	\$3,713	\$3,000	\$3,000
Building Maintenance	\$0	\$2,087	\$0	\$2,652	\$2,575	\$2,652
Fuel	\$172	\$353	\$4,092	\$318	\$309	\$318
<b>RENTAL, REPAIR, MAINTENANCE TOTAL</b>	<b>\$60,772</b>	<b>\$64,730</b>	<b>\$65,418</b>	<b>\$70,337</b>	<b>\$65,884</b>	<b>\$65,970</b>
Supplies						
Technical Supplies	\$1,169	\$8,362	\$3,697	\$12,625	\$5,500	\$6,000
Office Supplies	\$550	\$5,255	\$9,284	\$6,538	\$3,348	\$6,538
Uniforms - Clothing	\$539	\$0	\$71	\$1,105	\$1,073	\$1,105
Meeting Supplies	\$0	\$0	\$3,079	\$0	\$0	\$0
Small Tools & Ops Supplies	\$22	\$150	\$563	\$530	\$0	\$530
Books & Periodicals	\$0	\$24	\$0	\$318	\$309	\$318
Emergency work	\$0	\$0	\$0	\$265	\$258	\$265
<b>SUPPLIES TOTAL</b>	<b>\$2,279</b>	<b>\$13,792</b>	<b>\$16,694</b>	<b>\$21,381</b>	<b>\$10,488</b>	<b>\$14,756</b>
Contractual Services						
Professional Services	\$12,643	\$6,982	\$624	\$19,096	\$15,000	\$15,000
<b>CONTRACTUAL SERVICES TOTAL</b>	<b>\$12,643</b>	<b>\$6,982</b>	<b>\$624</b>	<b>\$19,096</b>	<b>\$15,000</b>	<b>\$15,000</b>
Other Purchased Svcs						
Training	\$3,596	\$11,251	\$5,728	\$10,130	\$6,000	\$6,000
Lodging	\$0	\$0	\$2,002	\$1,637	\$1,589	\$1,637
Meals	\$0	\$0	\$902	\$1,584	\$1,538	\$1,584
Air	\$0	\$0	\$1,040	\$955	\$927	\$955
Dues	\$100	\$0	\$400	\$1,112	\$1,080	\$1,112
Advertising	\$0	\$169	\$2,500	\$0	\$0	\$0
Personal vehicle mileage	\$0	\$8	\$992	\$528	\$513	\$528
Rental car	\$0	\$0	\$73	\$317	\$308	\$317
Printing & Binding	\$0	\$0	\$191	\$0	\$0	\$0
Other	\$0	\$5	\$32	\$0	\$0	\$0
<b>OTHER PURCHASED SVCS TOTAL</b>	<b>\$3,696</b>	<b>\$11,433</b>	<b>\$13,861</b>	<b>\$16,263</b>	<b>\$11,955</b>	<b>\$12,133</b>
<b>MATERIAL AND SERVICES TOTAL</b>	<b>\$452,145</b>	<b>\$455,875</b>	<b>\$399,886</b>	<b>\$548,885</b>	<b>\$511,634</b>	<b>\$524,898</b>
<b>Capital Outlay</b>						
Improvements Other than Bldgs						
Capital Outlay	\$0	\$19,385	\$179,902	\$21,218	\$56,000	\$25,000
<b>IMPROVEMENTS OTHER THAN BLDGS TOTAL</b>	<b>\$0</b>	<b>\$19,385</b>	<b>\$179,902</b>	<b>\$21,218</b>	<b>\$56,000</b>	<b>\$25,000</b>
Equipment						
Equipment	\$0	\$81,373	\$0	\$0	\$0	\$0
<b>EQUIPMENT TOTAL</b>	<b>\$0</b>	<b>\$81,373</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>CAPITAL OUTLAY TOTAL</b>	<b>\$0</b>	<b>\$100,758</b>	<b>\$179,902</b>	<b>\$21,218</b>	<b>\$56,000</b>	<b>\$25,000</b>
<b>TOTAL</b>	<b>\$1,083,371</b>	<b>\$1,315,699</b>	<b>\$1,870,595</b>	<b>\$2,157,228</b>	<b>\$1,372,610</b>	<b>\$1,220,510</b>

## Ashland Fiber Network (AFN) Division

### Ashland Fiber Network Division Expense by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Material and Services</b>	\$1,501,100	\$1,589,338	\$1,769,777	\$1,863,449	\$1,538,897	\$1,555,785
<b>Personnel Services</b>	\$717,620	\$720,249	\$847,016	\$1,078,877	\$1,159,709	\$1,207,093

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
Capital Outlay	\$0	\$72,468	\$337,802	\$66,306	\$980,344	\$669,147
<b>TOTAL</b>	<b>\$2,218,720</b>	<b>\$2,382,055</b>	<b>\$2,954,595</b>	<b>\$3,008,632</b>	<b>\$3,678,950</b>	<b>\$3,432,025</b>

**Ashland Fiber Network Division Expense Detail**

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Material and Services</b>						
Internal Charges & Fees						
Internal Chg - Administrative Fee	\$462,444	\$462,444	\$499,442	\$499,442	\$506,696	\$519,870
Internal Chg - Tech Debt	\$518,816	\$516,073	\$517,445	\$517,445	\$0	\$0
Internal Chg - Facility Use	\$82,692	\$82,692	\$89,311	\$89,311	\$126,442	\$126,442
Internal Chg - Equip Replacmnt	\$33,250	\$33,250	\$35,706	\$35,706	\$55,978	\$55,978
Licensing	\$28,222	\$58,470	\$17,545	\$21,218	\$20,600	\$21,218
Bad Debt Expense	\$180	\$0	\$154,397	\$3,713	\$3,605	\$3,713
Internal Chg - Insurance Svc	\$31,312	\$31,312	\$26,621	\$26,621	\$16,544	\$17,536
Internal Chg - Fleet Maint	\$17,312	\$17,312	\$21,874	\$22,749	\$20,990	\$21,829
<b>INTERNAL CHARGES &amp; FEES TOTAL</b>	<b>\$1,174,227</b>	<b>\$1,201,553</b>	<b>\$1,362,340</b>	<b>\$1,216,205</b>	<b>\$750,855</b>	<b>\$766,586</b>
Rental, Repair, Maintenance						
Infrastructure	\$74,290	\$126,950	\$127,331	\$127,308	\$123,600	\$127,308
Electricity	\$34,114	\$34,211	\$34,326	\$42,546	\$41,307	\$42,546
Rental Charges - building	\$10,497	\$13,998	\$11,303	\$12,731	\$12,360	\$12,731
Fuel	\$9,996	\$10,676	\$3,991	\$9,018	\$10,000	\$9,018
Rental Charges	\$0	\$1,471	\$52	\$2,122	\$3,000	\$2,122
<b>RENTAL, REPAIR, MAINTENANCE TOTAL</b>	<b>\$128,896</b>	<b>\$187,305</b>	<b>\$177,002</b>	<b>\$193,725</b>	<b>\$190,267</b>	<b>\$193,725</b>
Supplies						
Technical Supplies	\$120,193	\$94,262	\$108,424	\$159,135	\$150,000	\$159,135
Small Tools & Ops Supplies	\$11,932	\$18,007	\$16,114	\$2,652	\$10,000	\$2,652
Office Supplies	\$661	\$3,357	\$1,066	\$3,183	\$3,090	\$3,183
Uniforms - Clothing	\$0	\$721	\$0	\$1,061	\$1,030	\$1,061
Uniforms - Other	\$0	\$0	\$0	\$530	\$0	\$530
Emergency work	\$0	\$0	\$0	\$318	\$309	\$318
Books & Periodicals	\$0	\$0	\$0	\$265	\$258	\$265
<b>SUPPLIES TOTAL</b>	<b>\$132,786</b>	<b>\$116,348</b>	<b>\$125,603</b>	<b>\$167,144</b>	<b>\$164,687</b>	<b>\$167,144</b>
Franchise						
Franchise Tax	\$0	\$0	\$0	\$122,000	\$248,000	\$252,000
<b>FRANCHISE TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$122,000</b>	<b>\$248,000</b>	<b>\$252,000</b>
Contractual Services						
Professional Services	\$35,106	\$52,247	\$62,200	\$79,568	\$77,250	\$79,568
Other	\$1,205	\$1,126	\$1,279	\$0	\$2,000	\$0
<b>CONTRACTUAL SERVICES TOTAL</b>	<b>\$36,311</b>	<b>\$53,373</b>	<b>\$63,479</b>	<b>\$79,568</b>	<b>\$79,250</b>	<b>\$79,568</b>
Other Purchased Svcs						
Advertising	\$16,865	\$16,024	\$18,052	\$53,045	\$75,000	\$65,000
Training	\$349	\$4,890	\$5,508	\$9,283	\$9,013	\$9,283
Dues	\$3,810	\$2,750	\$5,097	\$1,314	\$1,276	\$1,314
Air	\$0	\$0	\$1,158	\$4,244	\$4,120	\$4,244
Lodging	\$0	\$0	\$1,421	\$2,652	\$2,575	\$2,652
Meals	\$0	\$0	\$857	\$1,061	\$1,030	\$1,061
Rental car	\$0	\$0	\$288	\$1,061	\$1,030	\$1,061
Personal vehicle mileage	\$0	\$0	\$0	\$796	\$773	\$796
Other	\$0	\$0	\$185	\$530	\$515	\$530
<b>OTHER PURCHASED SVCS TOTAL</b>	<b>\$21,024</b>	<b>\$23,664</b>	<b>\$32,566</b>	<b>\$73,986</b>	<b>\$95,332</b>	<b>\$85,941</b>
Communications						
Communications	\$4,284	\$5,373	\$6,470	\$7,957	\$7,725	\$7,957
Computers	\$3,539	\$1,639	\$1,576	\$2,652	\$2,575	\$2,652
Postage	\$33	\$84	\$740	\$212	\$206	\$212
<b>COMMUNICATIONS TOTAL</b>	<b>\$7,855</b>	<b>\$7,096</b>	<b>\$8,786</b>	<b>\$10,821</b>	<b>\$10,506</b>	<b>\$10,821</b>
<b>MATERIAL AND SERVICES TOTAL</b>	<b>\$1,501,100</b>	<b>\$1,589,338</b>	<b>\$1,769,777</b>	<b>\$1,863,449</b>	<b>\$1,538,897</b>	<b>\$1,555,785</b>
<b>Personnel Services</b>						
Salaries & Wages						
Regular Employees	\$413,580	\$448,644	\$526,115	\$592,383	\$599,607	\$626,561
Temporary Employees	\$0	\$0	\$0	\$0	\$89,420	\$89,420
Overtime	\$12,513	\$1,956	\$1,533	\$11,100	\$4,298	\$4,453
Vacation Pay Out	\$6,579	\$2,043	\$3,984	\$6,000	\$5,710	\$5,834
Sick Leave Pay Out	\$1,405	\$552	\$1,754	\$2,000	\$2,855	\$2,917
Duty Pay	\$0	\$0	\$0	\$8,300	\$0	\$0
<b>SALARIES &amp; WAGES TOTAL</b>	<b>\$434,077</b>	<b>\$453,195</b>	<b>\$533,386</b>	<b>\$619,783</b>	<b>\$701,890</b>	<b>\$729,185</b>

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Fringe Benefits</b>						
Group Health Insurance	\$118,662	\$86,082	\$102,563	\$194,600	\$155,247	\$163,785
PERS Employer's UAL Share	\$53,471	\$55,753	\$64,584	\$88,674	\$104,425	\$108,492
PERS Employer's Share	\$36,008	\$41,744	\$50,406	\$64,322	\$71,061	\$73,785
FICA/MEDICARE Contribution	\$32,411	\$33,840	\$39,387	\$47,413	\$53,615	\$55,703
PERS Employee Share Paid by Cty/Pks	\$24,195	\$26,083	\$30,271	\$37,187	\$36,578	\$38,106
HRAVEBA	\$8,682	\$13,665	\$16,001	\$18,593	\$18,289	\$19,053
Workers Compensation	\$7,541	\$7,434	\$7,860	\$3,790	\$13,521	\$13,901
Deferred Comp	\$2,289	\$2,167	\$2,170	\$4,200	\$2,550	\$2,550
Other Benefits	\$284	\$287	\$389	\$315	\$2,533	\$2,533
<b>FRINGE BENEFITS TOTAL</b>	<b>\$283,543</b>	<b>\$267,054</b>	<b>\$313,631</b>	<b>\$459,094</b>	<b>\$457,819</b>	<b>\$477,908</b>
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$717,620</b>	<b>\$720,249</b>	<b>\$847,016</b>	<b>\$1,078,877</b>	<b>\$1,159,709</b>	<b>\$1,207,093</b>
<b>Capital Outlay</b>						
<b>Improvements Other than Bldgs</b>						
Capitalized Projects	\$0	\$0	\$304,193	\$0	\$915,969	\$602,841
Capital Outlay	\$0	\$47,565	\$12,985	\$53,045	\$51,500	\$53,045
<b>IMPROVEMENTS OTHER THAN BLDGS TOTAL</b>	<b>\$0</b>	<b>\$47,565</b>	<b>\$317,177</b>	<b>\$53,045</b>	<b>\$967,469</b>	<b>\$655,886</b>
<b>Equipment</b>						
Equipment	\$0	\$24,903	\$20,625	\$13,261	\$12,875	\$13,261
<b>EQUIPMENT TOTAL</b>	<b>\$0</b>	<b>\$24,903</b>	<b>\$20,625</b>	<b>\$13,261</b>	<b>\$12,875</b>	<b>\$13,261</b>
<b>CAPITAL OUTLAY TOTAL</b>	<b>\$0</b>	<b>\$72,468</b>	<b>\$337,802</b>	<b>\$66,306</b>	<b>\$980,344</b>	<b>\$669,147</b>
<b>TOTAL</b>	<b>\$2,218,720</b>	<b>\$2,382,055</b>	<b>\$2,954,595</b>	<b>\$3,008,632</b>	<b>\$3,678,950</b>	<b>\$3,432,025</b>

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# FINANCE DEPARTMENT

2025-2027 Biennial Budget

## Overview

Divided into three divisions, **Finance Administration**, **Accounting**, and **Customer Service**, the Finance Department is responsible for overseeing the fiscal health of the City. The Department accomplishes this by providing financial information, policy analysis, and recommendations that help the City Council and all City departments make decisions on how to best allocate and manage the City's financial resources. The Customer Service division provides billing and collections for most services and taxes flowing through the City. Accounting and Administration provide support to operating departments with financial and operational analysis, procurement, and transaction processing and reporting.

Managing expenditures for the **Ashland City Band** is also the responsibility of the Finance Department.

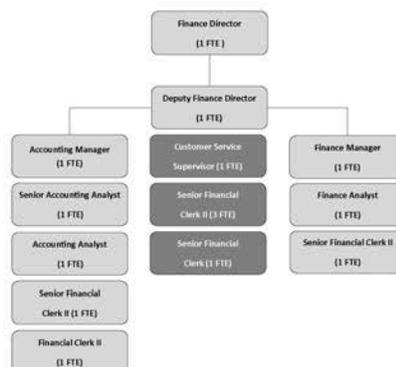
## Mission and Goals

*Protect, manage and steward the City's financial resources for generations to come.*

We are committed to supporting the City's mission by providing sound and reliable financial services through integrity in our processes, solid internal controls and timely, accurate and coherent reporting. We do this individually and collectively through our Departmental Values, setting a standard for ourselves and others in both common and challenging times.

## Organizational Chart

### Finance



#### LEGEND

	General Fund & Enterprise Fund Positions
	Non-General Fund Positions
	Legally Mandated Commissions/Committees
	Discretionary Commissions/Advisory Boards

## Accomplishments

- Revised the Ashland Municipal Code for Contracts & Procurement and implemented technology improvements.
- Revised the Ashland Municipal Code for Utility Customer Policies and implemented process improvements for utility administration.
- Re-opened walk-in hours for the public for Utility Customer Service.
- Implemented proactive investment management and realized substantial gains that helped to fund crucial Wildfire mitigation work in the watershed.
- Implemented the online budget book.
- Brought on a new parking management company.
- Received Government Finance Officers Association (GFOA) awards for Excellence in Financial Reporting and Best Practices in Budgeting.

## Performance Measures

- 2024 Moody's Long Term Debt Rating: Aa3.
- 2023 Liquidity ratio is 85.3 % as compared to 75.9% of comparable median cities.
- 2023 Long-term liabilities ratio is 127.3% as compared to 244.9% of comparable median cities.
- 2024 General Fund Ending Fund Balance \$20.1M, which is over and above BN 23-25 estimated ending fund balance of \$6.1M.

## Future Outlook

As we move into the new biennium, Finance will continue its work to improve processes through technology implementation and best practices. Most importantly, it will support the City's Strategic Plan by developing and aligning a long-range financial forecast that will guide and inform leadership with how to execute the plan financially. Concurrently, the City shall also develop a fiscal policy to begin to build and sustain a Reserve Fund that is 10% of General Fund expenditures.

Biennial goals of the Finance Department:

- Continued technological implementation to the cloud.
- Upgrade Utility Billing and Payroll software systems.
- Establish a robust, long range financial forecast and process aligned with the City's Strategic Plan.
- Establish financial metrics for efficient governance.
- Continue to solidify fiscal policies and build reserves.

## Finance Department

### Finance Department Expense by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Personnel Services</b>	\$1,622,361	\$1,420,934	\$1,613,776	\$2,181,882	\$1,989,491	\$2,108,092
<b>Material and Services</b>	\$915,860	\$1,083,648	\$1,333,915	\$1,054,048	\$1,310,956	\$1,208,267
<b>Capital Outlay</b>	\$0	\$5,000	\$0	\$75,000	\$100,000	\$100,000
<b>TOTAL</b>	<b>\$2,538,221</b>	<b>\$2,509,582</b>	<b>\$2,947,691</b>	<b>\$3,310,930</b>	<b>\$3,400,447</b>	<b>\$3,416,359</b>

### Finance Department Expense Detail

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Personnel Services</b>						
Salaries & Wages						
Regular Employees	\$865,290	\$879,342	\$958,638	\$1,209,833	\$1,202,157	\$1,275,202
Vacation Pay Out	\$22,540	\$5,754	\$52,779	\$8,700	\$11,174	\$11,675
Temporary Employees	\$101,207	\$2,493	\$350	\$0	\$0	\$0
Overtime	\$1,864	\$4,713	\$18,775	\$3,000	\$8,506	\$9,149
Sick Leave Pay Out	\$5,655	\$3,181	\$7,071	\$7,500	\$5,587	\$5,838
<b>SALARIES &amp; WAGES TOTAL</b>	<b>\$996,556</b>	<b>\$895,484</b>	<b>\$1,037,613</b>	<b>\$1,229,033</b>	<b>\$1,227,424</b>	<b>\$1,301,864</b>

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Fringe Benefits</b>						
Group Health Insurance	\$276,128	\$200,975	\$184,848	\$444,800	\$240,091	\$253,297
PERS Employer's UAL Share	\$114,034	\$98,211	\$110,224	\$175,260	\$181,752	\$192,829
PERS Employer's Share	\$82,622	\$82,831	\$104,499	\$112,128	\$123,335	\$130,705
FICA/MEDICARE Contribution	\$74,587	\$66,956	\$77,762	\$94,012	\$93,707	\$99,400
PERS Employee Share Paid by Cty/Pks	\$51,599	\$42,986	\$61,454	\$73,503	\$73,190	\$77,649
HRAVEBA	\$17,810	\$26,903	\$29,870	\$36,751	\$36,596	\$38,825
Deferred Comp	\$7,021	\$4,728	\$5,309	\$10,200	\$6,360	\$6,360
Workers Compensation	\$1,444	\$1,364	\$1,496	\$5,635	\$2,167	\$2,294
Other Benefits	\$560	\$498	\$702	\$560	\$4,869	\$4,869
<b>FRINGE BENEFITS TOTAL</b>	<b>\$625,805</b>	<b>\$525,450</b>	<b>\$576,163</b>	<b>\$952,849</b>	<b>\$762,067</b>	<b>\$806,228</b>
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$1,622,361</b>	<b>\$1,420,934</b>	<b>\$1,613,776</b>	<b>\$2,181,882</b>	<b>\$1,989,491</b>	<b>\$2,108,092</b>
<b>Material and Services</b>						
<b>Internal Charges &amp; Fees</b>						
Bank Charges	\$380,632	\$408,694	\$583,400	\$391,400	\$450,000	\$450,000
Licensing	\$141,185	\$147,210	\$157,585	\$161,548	\$172,524	\$179,301
Internal Chg - Insurance Svc	\$36,152	\$36,152	\$28,241	\$28,240	\$20,497	\$21,726
Bad Debt Expense	\$0	\$0	\$0	\$26,523	\$25,750	\$26,523
Other	\$0	\$19,162	\$0	\$0	\$0	\$0
Internal Chg - Equip Replacmnt	\$0	\$0	\$0	\$0	\$2,973	\$2,973
Internal Chg - Fleet Maint	\$215	\$215	\$1,153	\$1,199	\$499	\$519
<b>INTERNAL CHARGES &amp; FEES TOTAL</b>	<b>\$558,184</b>	<b>\$611,433</b>	<b>\$770,380</b>	<b>\$608,910</b>	<b>\$672,243</b>	<b>\$681,042</b>
<b>Contractual Services</b>						
Professional Services	\$156,913	\$203,225	\$298,007	\$172,474	\$285,150	\$166,375
Auditor	\$57,475	\$65,480	\$70,420	\$70,974	\$85,995	\$90,295
Musicians	\$21,688	\$40,033	\$49,205	\$46,602	\$35,000	\$35,000
Other	\$19,851	\$22,302	\$21,510	\$31,930	\$25,000	\$25,000
<b>CONTRACTUAL SERVICES TOTAL</b>	<b>\$255,928</b>	<b>\$331,040</b>	<b>\$439,141</b>	<b>\$321,980</b>	<b>\$431,145</b>	<b>\$316,670</b>
<b>Communications</b>						
Postage	\$57,569	\$52,972	\$67,802	\$53,560	\$66,700	\$66,820
Communications	\$4,589	\$4,810	\$5,318	\$5,283	\$5,828	\$5,962
Computers	\$2,113	\$2,570	\$1,148	\$0	\$0	\$0
<b>COMMUNICATIONS TOTAL</b>	<b>\$64,271</b>	<b>\$60,351</b>	<b>\$74,268</b>	<b>\$58,843</b>	<b>\$72,528</b>	<b>\$72,782</b>
<b>Rental, Repair, Maintenance</b>						
Rental Charges	\$6,711	\$5,476	\$4,737	\$9,606	\$81,905	\$84,913
Maintenance	\$4,987	\$5,159	\$4,903	\$5,092	\$4,944	\$5,092
Wastewater & Other	\$0	\$0	\$0	\$0	\$5,035	\$5,200
Water	\$0	\$0	\$0	\$0	\$3,360	\$3,470
Electricity	\$0	\$0	\$0	\$0	\$3,000	\$3,102
Grounds Care	\$0	\$0	\$0	\$2,122	\$0	\$0
Fuel	\$35	\$163	\$100	\$35	\$35	\$35
<b>RENTAL, REPAIR, MAINTENANCE TOTAL</b>	<b>\$11,733</b>	<b>\$10,798</b>	<b>\$9,739</b>	<b>\$16,855</b>	<b>\$98,279</b>	<b>\$101,812</b>
<b>Supplies</b>						
Office Supplies	\$11,299	\$16,995	\$16,413	\$24,215	\$17,075	\$17,152
Technical Supplies	\$6,333	\$38,674	\$5,754	\$2,652	\$1,500	\$500
Uniforms - Clothing	\$0	\$0	\$2,861	\$1,500	\$250	\$250
Books & Periodicals	\$0	\$0	\$0	\$212	\$206	\$212
Small Tools & Ops Supplies	\$0	\$0	\$501	\$0	\$0	\$0
Miscellaneous Supplies	\$0	\$0	\$126	\$0	\$0	\$0
Meeting Supplies	\$0	\$68	\$0	\$0	\$0	\$0
<b>SUPPLIES TOTAL</b>	<b>\$17,632</b>	<b>\$55,737</b>	<b>\$25,655</b>	<b>\$28,579</b>	<b>\$19,031</b>	<b>\$18,114</b>
<b>Other Purchased Svcs</b>						
Training	\$1,040	\$8,462	\$5,095	\$10,609	\$10,180	\$10,609
Dues	\$5,870	\$4,702	\$5,155	\$5,623	\$5,450	\$5,623
Advertising	\$236	\$1,070	\$136	\$1,600	\$1,600	\$1,100
Printing & Binding	\$968	\$0	\$0	\$515	\$500	\$515
Lodging	\$0	\$0	\$2,321	\$0	\$0	\$0
Air	\$0	\$0	\$1,421	\$0	\$0	\$0
Other	\$0	\$0	\$25	\$424	\$0	\$0
Meals	\$0	\$54	\$233	\$110	\$0	\$0
Personal vehicle mileage	\$0	\$0	\$347	\$0	\$0	\$0
<b>OTHER PURCHASED SVCS TOTAL</b>	<b>\$8,113</b>	<b>\$14,288</b>	<b>\$14,732</b>	<b>\$18,881</b>	<b>\$17,730</b>	<b>\$17,847</b>
<b>MATERIAL AND SERVICES TOTAL</b>	<b>\$915,860</b>	<b>\$1,083,648</b>	<b>\$1,333,915</b>	<b>\$1,054,048</b>	<b>\$1,310,956</b>	<b>\$1,208,267</b>
<b>Capital Outlay</b>						
<b>Equipment</b>						

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
Equipment	\$0	\$0	\$0	\$75,000	\$100,000	\$100,000
<b>EQUIPMENT TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$75,000</b>	<b>\$100,000</b>	<b>\$100,000</b>
Land						
Land	\$0	\$5,000	\$0	\$0	\$0	\$0
<b>LAND TOTAL</b>	<b>\$0</b>	<b>\$5,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>CAPITAL OUTLAY TOTAL</b>	<b>\$0</b>	<b>\$5,000</b>	<b>\$0</b>	<b>\$75,000</b>	<b>\$100,000</b>	<b>\$100,000</b>
<b>TOTAL</b>	<b>\$2,538,221</b>	<b>\$2,509,582</b>	<b>\$2,947,691</b>	<b>\$3,310,930</b>	<b>\$3,400,447</b>	<b>\$3,416,359</b>

## Administration Division

### Administration Division Expense by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Material and Services</b>	\$491,046	\$520,429	\$698,496	\$496,224	\$637,335	\$632,031
<b>Personnel Services</b>	\$514,277	\$251,604	\$547,980	\$780,552	\$624,744	\$661,025
<b>TOTAL</b>	<b>\$1,005,323</b>	<b>\$772,033</b>	<b>\$1,246,476</b>	<b>\$1,276,776</b>	<b>\$1,262,079</b>	<b>\$1,293,056</b>

### Administration Division Expense Detail

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Material and Services</b>						
Internal Charges & Fees						
Bank Charges	\$380,632	\$408,694	\$583,400	\$391,400	\$450,000	\$450,000
Internal Chg - Insurance Svc	\$15,412	\$15,412	\$10,836	\$10,836	\$8,137	\$8,625
Internal Chg - Equip Replacmnt	\$0	\$0	\$0	\$0	\$2,973	\$2,973
Internal Chg - Fleet Maint	\$215	\$215	\$1,153	\$1,199	\$499	\$519
Licensing	\$0	\$69	\$815	\$0	\$0	\$0
<b>INTERNAL CHARGES &amp; FEES TOTAL</b>	<b>\$396,259</b>	<b>\$424,390</b>	<b>\$596,204</b>	<b>\$403,435</b>	<b>\$461,609</b>	<b>\$462,117</b>
Contractual Services						
Professional Services	\$65,684	\$74,163	\$79,313	\$71,070	\$80,000	\$71,070
<b>CONTRACTUAL SERVICES TOTAL</b>	<b>\$65,684</b>	<b>\$74,163</b>	<b>\$79,313</b>	<b>\$71,070</b>	<b>\$80,000</b>	<b>\$71,070</b>
Rental, Repair, Maintenance						
Rental Charges	\$1,849	\$1,249	\$1,089	\$2,060	\$72,800	\$75,700
Wastewater & Other	\$0	\$0	\$0	\$0	\$1,675	\$1,760
Water	\$0	\$0	\$0	\$0	\$1,120	\$1,175
Electricity	\$0	\$0	\$0	\$0	\$1,000	\$1,050
Fuel	\$35	\$163	\$100	\$35	\$35	\$35
<b>RENTAL, REPAIR, MAINTENANCE TOTAL</b>	<b>\$1,884</b>	<b>\$1,412</b>	<b>\$1,189</b>	<b>\$2,095</b>	<b>\$76,630</b>	<b>\$79,720</b>
Communications						
Postage	\$9,454	\$6,992	\$7,326	\$4,120	\$4,000	\$4,120
Communications	\$2,927	\$2,921	\$1,581	\$3,183	\$3,090	\$3,183
Computers	\$2,113	\$2,283	\$1,148	\$0	\$0	\$0
<b>COMMUNICATIONS TOTAL</b>	<b>\$14,494</b>	<b>\$12,195</b>	<b>\$10,055</b>	<b>\$7,303</b>	<b>\$7,090</b>	<b>\$7,303</b>
Other Purchased Svcs						
Dues	\$5,310	\$4,582	\$5,155	\$5,305	\$5,150	\$5,305
Training	\$150	\$785	\$1,849	\$2,652	\$2,575	\$2,652
Advertising	\$168	\$1,070	\$0	\$1,500	\$1,500	\$1,000
Printing & Binding	\$968	\$0	\$0	\$0	\$0	\$0
Lodging	\$0	\$0	\$594	\$0	\$0	\$0
Personal vehicle mileage	\$0	\$0	\$233	\$0	\$0	\$0
Meals	\$0	\$54	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$25	\$0	\$0	\$0
<b>OTHER PURCHASED SVCS TOTAL</b>	<b>\$6,595</b>	<b>\$6,492</b>	<b>\$7,856</b>	<b>\$9,457</b>	<b>\$9,225</b>	<b>\$8,957</b>
Supplies						
Office Supplies	\$2,263	\$1,760	\$2,589	\$2,652	\$2,575	\$2,652
Technical Supplies	\$3,867	\$0	\$791	\$0	\$0	\$0
Books & Periodicals	\$0	\$0	\$0	\$212	\$206	\$212
Small Tools & Ops Supplies	\$0	\$0	\$501	\$0	\$0	\$0
Meeting Supplies	\$0	\$17	\$0	\$0	\$0	\$0
<b>SUPPLIES TOTAL</b>	<b>\$6,130</b>	<b>\$1,777</b>	<b>\$3,880</b>	<b>\$2,864</b>	<b>\$2,781</b>	<b>\$2,864</b>
<b>MATERIAL AND SERVICES TOTAL</b>	<b>\$491,046</b>	<b>\$520,429</b>	<b>\$698,496</b>	<b>\$496,224</b>	<b>\$637,335</b>	<b>\$632,031</b>
<b>Personnel Services</b>						
Salaries & Wages						
Regular Employees	\$217,125	\$164,591	\$320,516	\$447,495	\$377,056	\$399,375

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
Temporary Employees	\$101,207	\$0	\$0	\$0	\$0	\$0
Vacation Pay Out	\$10,058	\$0	\$18,431	\$2,100	\$3,578	\$3,716
Sick Leave Pay Out	\$1,110	\$0	\$4,390	\$2,700	\$1,789	\$1,858
Overtime	\$0	\$98	\$0	\$500	\$368	\$419
<b>SALARIES &amp; WAGES TOTAL</b>	<b>\$329,500</b>	<b>\$164,689</b>	<b>\$343,336</b>	<b>\$452,795</b>	<b>\$382,791</b>	<b>\$405,368</b>
Fringe Benefits						
Group Health Insurance	\$60,812	\$34,350	\$56,422	\$139,000	\$77,406	\$81,664
PERS Employer's UAL Share	\$41,848	\$14,563	\$39,272	\$64,760	\$56,661	\$60,025
PERS Employer's Share	\$31,236	\$12,940	\$43,802	\$44,992	\$40,893	\$43,179
FICA/MEDICARE Contribution	\$25,076	\$12,371	\$25,693	\$34,639	\$29,091	\$30,818
PERS Employee Share Paid by Cty/Pks	\$18,936	\$6,585	\$27,423	\$27,168	\$22,817	\$24,171
HRAVEBA	\$4,566	\$4,941	\$9,896	\$13,584	\$11,409	\$12,086
Deferred Comp	\$1,814	\$864	\$1,650	\$3,000	\$2,010	\$2,010
Workers Compensation	\$427	\$237	\$400	\$544	\$647	\$685
Other Benefits	\$63	\$63	\$85	\$70	\$1,019	\$1,019
<b>FRINGE BENEFITS TOTAL</b>	<b>\$184,777</b>	<b>\$86,915</b>	<b>\$204,643</b>	<b>\$327,757</b>	<b>\$241,953</b>	<b>\$255,657</b>
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$514,277</b>	<b>\$251,604</b>	<b>\$547,980</b>	<b>\$780,552</b>	<b>\$624,744</b>	<b>\$661,025</b>
<b>TOTAL</b>	<b>\$1,005,323</b>	<b>\$772,033</b>	<b>\$1,246,476</b>	<b>\$1,276,776</b>	<b>\$1,262,079</b>	<b>\$1,293,056</b>

## Accounting Division

### Accounting Division Expense by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Personnel Services</b>	\$707,082	\$735,890	\$737,488	\$912,500	\$834,648	\$879,197
<b>Material and Services</b>	\$201,990	\$234,552	\$245,858	\$240,256	\$261,614	\$272,825
<b>Capital Outlay</b>	\$0	\$0	\$0	\$75,000	\$75,000	\$75,000
<b>TOTAL</b>	<b>\$909,072</b>	<b>\$970,441</b>	<b>\$983,345</b>	<b>\$1,227,756</b>	<b>\$1,171,262</b>	<b>\$1,227,022</b>

### Accounting Division Expense Detail

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Personnel Services</b>						
Salaries & Wages						
Regular Employees	\$414,616	\$446,278	\$444,601	\$508,177	\$502,607	\$529,566
Vacation Pay Out	\$9,285	\$2,440	\$26,457	\$5,300	\$4,582	\$4,772
Sick Leave Pay Out	\$2,901	\$1,321	\$1,515	\$4,000	\$2,291	\$2,386
Overtime	\$1,707	\$136	\$1,547	\$2,500	\$1,723	\$1,837
Temporary Employees	\$0	\$2,085	\$350	\$0	\$0	\$0
<b>SALARIES &amp; WAGES TOTAL</b>	<b>\$428,509</b>	<b>\$452,261</b>	<b>\$474,470</b>	<b>\$519,977</b>	<b>\$511,203</b>	<b>\$538,561</b>
Fringe Benefits						
Group Health Insurance	\$121,927	\$106,526	\$95,778	\$180,700	\$105,962	\$111,790
PERS Employer's UAL Share	\$52,445	\$55,268	\$52,595	\$74,392	\$76,170	\$80,246
PERS Employer's Share	\$36,254	\$45,771	\$37,952	\$45,851	\$50,200	\$52,887
FICA/MEDICARE Contribution	\$32,046	\$33,757	\$35,515	\$39,778	\$39,107	\$41,200
PERS Employee Share Paid by Cty/Pks	\$23,731	\$25,549	\$23,731	\$31,199	\$30,673	\$32,314
HRAVEBA	\$8,544	\$13,471	\$13,530	\$15,599	\$15,337	\$16,157
Deferred Comp	\$2,806	\$2,456	\$2,931	\$3,900	\$3,150	\$3,150
Other Benefits	\$237	\$185	\$302	\$245	\$1,976	\$1,976
Workers Compensation	\$584	\$645	\$684	\$859	\$870	\$916
<b>FRINGE BENEFITS TOTAL</b>	<b>\$278,573</b>	<b>\$283,628</b>	<b>\$263,017</b>	<b>\$392,523</b>	<b>\$323,445</b>	<b>\$340,636</b>
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$707,082</b>	<b>\$735,890</b>	<b>\$737,488</b>	<b>\$912,500</b>	<b>\$834,648</b>	<b>\$879,197</b>
<b>Material and Services</b>						
Internal Charges & Fees						
Licensing	\$113,296	\$118,961	\$127,366	\$131,250	\$135,524	\$142,301
Internal Chg - Insurance Svc	\$10,333	\$10,333	\$8,667	\$8,666	\$6,102	\$6,468
Other	\$0	\$19,162	\$0	\$0	\$0	\$0
<b>INTERNAL CHARGES &amp; FEES TOTAL</b>	<b>\$123,629</b>	<b>\$148,455</b>	<b>\$136,033</b>	<b>\$139,916</b>	<b>\$141,626</b>	<b>\$148,769</b>
Contractual Services						
Auditor	\$57,475	\$65,480	\$70,420	\$70,974	\$85,995	\$90,295
Professional Services	\$10,349	\$5,210	\$22,089	\$5,305	\$5,150	\$5,305
<b>CONTRACTUAL SERVICES TOTAL</b>	<b>\$67,824</b>	<b>\$70,690</b>	<b>\$92,509</b>	<b>\$76,279</b>	<b>\$91,145</b>	<b>\$95,600</b>
Supplies						
Office Supplies	\$5,470	\$11,373	\$11,073	\$13,792	\$11,000	\$11,000

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
Technical Supplies	\$0	\$1,696	\$0	\$0	\$1,500	\$500
Miscellaneous Supplies	\$0	\$0	\$126	\$0	\$0	\$0
Meeting Supplies	\$0	\$51	\$0	\$0	\$0	\$0
<b>SUPPLIES TOTAL</b>	<b>\$5,470</b>	<b>\$13,120</b>	<b>\$11,200</b>	<b>\$13,792</b>	<b>\$12,500</b>	<b>\$11,500</b>
Rental, Repair, Maintenance						
Rental Charges	\$2,791	\$717	\$106	\$3,713	\$3,605	\$3,713
Wastewater & Other	\$0	\$0	\$0	\$0	\$1,680	\$1,760
Water	\$0	\$0	\$0	\$0	\$1,120	\$1,175
Electricity	\$0	\$0	\$0	\$0	\$1,000	\$1,052
<b>RENTAL, REPAIR, MAINTENANCE TOTAL</b>	<b>\$2,791</b>	<b>\$717</b>	<b>\$106</b>	<b>\$3,713</b>	<b>\$7,405</b>	<b>\$7,700</b>
Other Purchased Svcs						
Training	\$890	\$315	\$1,847	\$4,244	\$4,000	\$4,244
Dues	\$560	\$120	\$0	\$318	\$300	\$318
Printing & Binding	\$0	\$0	\$0	\$515	\$500	\$515
Lodging	\$0	\$0	\$863	\$0	\$0	\$0
Air	\$0	\$0	\$691	\$0	\$0	\$0
Advertising	\$0	\$0	\$136	\$100	\$100	\$100
Meals	\$0	\$0	\$103	\$0	\$0	\$0
<b>OTHER PURCHASED SVCS TOTAL</b>	<b>\$1,450</b>	<b>\$435</b>	<b>\$3,640</b>	<b>\$5,177</b>	<b>\$4,900</b>	<b>\$5,177</b>
Communications						
Communications	\$827	\$1,135	\$2,296	\$1,379	\$1,338	\$1,379
Postage	\$0	\$0	\$75	\$0	\$2,700	\$2,700
<b>COMMUNICATIONS TOTAL</b>	<b>\$827</b>	<b>\$1,135</b>	<b>\$2,372</b>	<b>\$1,379</b>	<b>\$4,038</b>	<b>\$4,079</b>
<b>MATERIAL AND SERVICES TOTAL</b>	<b>\$201,990</b>	<b>\$234,552</b>	<b>\$245,858</b>	<b>\$240,256</b>	<b>\$261,614</b>	<b>\$272,825</b>
<b>Capital Outlay</b>						
Equipment						
Equipment	\$0	\$0	\$0	\$75,000	\$75,000	\$75,000
<b>EQUIPMENT TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$75,000</b>	<b>\$75,000</b>	<b>\$75,000</b>
<b>CAPITAL OUTLAY TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$75,000</b>	<b>\$75,000</b>	<b>\$75,000</b>
<b>TOTAL</b>	<b>\$909,072</b>	<b>\$970,441</b>	<b>\$983,345</b>	<b>\$1,227,756</b>	<b>\$1,171,262</b>	<b>\$1,227,022</b>

## Customer Service Division

### Customer Service Division Expense by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Personnel Services</b>	\$397,179	\$428,793	\$322,841	\$482,880	\$524,213	\$561,873
<b>Material and Services</b>	\$193,810	\$276,301	\$329,271	\$254,703	\$367,957	\$259,204
<b>Capital Outlay</b>	\$0	\$0	\$0	\$0	\$25,000	\$25,000
<b>TOTAL</b>	<b>\$590,989</b>	<b>\$705,094</b>	<b>\$652,112</b>	<b>\$737,583</b>	<b>\$917,170</b>	<b>\$846,077</b>

### Customer Service Division Expense Detail

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Personnel Services</b>						
Salaries & Wages						
Regular Employees	\$230,049	\$264,222	\$188,521	\$249,161	\$317,394	\$341,059
Overtime	\$157	\$4,479	\$17,228	\$0	\$6,415	\$6,893
Vacation Pay Out	\$3,197	\$3,314	\$7,892	\$1,300	\$3,014	\$3,187
Sick Leave Pay Out	\$1,644	\$1,859	\$1,166	\$800	\$1,507	\$1,594
Temporary Employees	\$0	\$408	\$0	\$0	\$0	\$0
<b>SALARIES &amp; WAGES TOTAL</b>	<b>\$235,047</b>	<b>\$274,283</b>	<b>\$214,806</b>	<b>\$251,261</b>	<b>\$328,330</b>	<b>\$352,733</b>
Fringe Benefits						
Group Health Insurance	\$93,389	\$60,099	\$32,648	\$125,100	\$56,723	\$59,843
PERS Employer's UAL Share	\$19,741	\$28,380	\$18,357	\$36,108	\$48,921	\$52,558
PERS Employer's Share	\$15,133	\$24,119	\$22,745	\$21,285	\$32,242	\$34,639
FICA/MEDICARE Contribution	\$17,197	\$20,503	\$16,171	\$19,298	\$25,118	\$26,984
PERS Employee Share Paid by Cty/Pks	\$8,933	\$10,851	\$10,300	\$15,136	\$19,700	\$21,164
HRAVEBA	\$4,701	\$8,491	\$6,444	\$7,568	\$9,850	\$10,582
Deferred Comp	\$2,401	\$1,408	\$727	\$2,700	\$1,200	\$1,200
Workers Compensation	\$378	\$409	\$327	\$4,179	\$559	\$600
Other Benefits	\$260	\$250	\$315	\$245	\$1,570	\$1,570
<b>FRINGE BENEFITS TOTAL</b>	<b>\$162,132</b>	<b>\$154,510</b>	<b>\$108,035</b>	<b>\$231,619</b>	<b>\$195,883</b>	<b>\$209,140</b>
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$397,179</b>	<b>\$428,793</b>	<b>\$322,841</b>	<b>\$482,880</b>	<b>\$524,213</b>	<b>\$561,873</b>

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Material and Services</b>						
Contractual Services						
Professional Services	\$80,881	\$123,852	\$196,605	\$96,099	\$200,000	\$90,000
Other	\$19,851	\$22,302	\$21,510	\$31,930	\$25,000	\$25,000
<b>CONTRACTUAL SERVICES TOTAL</b>	<b>\$100,732</b>	<b>\$146,155</b>	<b>\$218,115</b>	<b>\$128,029</b>	<b>\$225,000</b>	<b>\$115,000</b>
Communications						
Postage	\$48,115	\$45,980	\$60,401	\$49,440	\$60,000	\$60,000
Communications	\$836	\$754	\$1,441	\$721	\$1,400	\$1,400
Computers	\$0	\$287	\$0	\$0	\$0	\$0
<b>COMMUNICATIONS TOTAL</b>	<b>\$48,951</b>	<b>\$47,021</b>	<b>\$61,842</b>	<b>\$50,161</b>	<b>\$61,400</b>	<b>\$61,400</b>
Internal Charges & Fees						
Licensing	\$27,889	\$28,181	\$29,404	\$30,298	\$37,000	\$37,000
Bad Debt Expense	\$0	\$0	\$0	\$26,523	\$25,750	\$26,523
Internal Chg - Insurance Svc	\$10,335	\$10,335	\$8,667	\$8,666	\$6,102	\$6,468
<b>INTERNAL CHARGES &amp; FEES TOTAL</b>	<b>\$38,224</b>	<b>\$38,516</b>	<b>\$38,071</b>	<b>\$65,487</b>	<b>\$68,852</b>	<b>\$69,991</b>
Supplies						
Technical Supplies	\$2,386	\$33,784	\$4,964	\$0	\$0	\$0
Office Supplies	\$2,406	\$2,454	\$1,782	\$6,180	\$2,500	\$2,500
<b>SUPPLIES TOTAL</b>	<b>\$4,792</b>	<b>\$36,239</b>	<b>\$6,746</b>	<b>\$6,180</b>	<b>\$2,500</b>	<b>\$2,500</b>
Other Purchased Svcs						
Training	\$0	\$7,362	\$1,399	\$3,713	\$3,605	\$3,713
Lodging	\$0	\$0	\$863	\$0	\$0	\$0
Air	\$0	\$0	\$730	\$0	\$0	\$0
Meals	\$0	\$0	\$130	\$0	\$0	\$0
Personal vehicle mileage	\$0	\$0	\$114	\$0	\$0	\$0
<b>OTHER PURCHASED SVCS TOTAL</b>	<b>\$0</b>	<b>\$7,362</b>	<b>\$3,236</b>	<b>\$3,713</b>	<b>\$3,605</b>	<b>\$3,713</b>
Rental, Repair, Maintenance						
Rental Charges	\$1,111	\$1,010	\$1,262	\$1,133	\$2,800	\$2,800
Wastewater & Other	\$0	\$0	\$0	\$0	\$1,680	\$1,680
Water	\$0	\$0	\$0	\$0	\$1,120	\$1,120
Electricity	\$0	\$0	\$0	\$0	\$1,000	\$1,000
<b>RENTAL, REPAIR, MAINTENANCE TOTAL</b>	<b>\$1,111</b>	<b>\$1,010</b>	<b>\$1,262</b>	<b>\$1,133</b>	<b>\$6,600</b>	<b>\$6,600</b>
<b>MATERIAL AND SERVICES TOTAL</b>	<b>\$193,810</b>	<b>\$276,301</b>	<b>\$329,271</b>	<b>\$254,703</b>	<b>\$367,957</b>	<b>\$259,204</b>
<b>Capital Outlay</b>						
Equipment						
Equipment	\$0	\$0	\$0	\$0	\$25,000	\$25,000
<b>EQUIPMENT TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$25,000</b>	<b>\$25,000</b>
<b>CAPITAL OUTLAY TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$25,000</b>	<b>\$25,000</b>
<b>TOTAL</b>	<b>\$590,989</b>	<b>\$705,094</b>	<b>\$652,112</b>	<b>\$737,583</b>	<b>\$917,170</b>	<b>\$846,077</b>

## Band Division

### Band Division Expense by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Material and Services</b>	\$29,015	\$52,366	\$60,290	\$62,865	\$44,050	\$44,207
<b>Personnel Services</b>	\$3,823	\$4,647	\$5,468	\$5,950	\$5,886	\$5,997
<b>TOTAL</b>	<b>\$32,838</b>	<b>\$57,013</b>	<b>\$65,757</b>	<b>\$68,815</b>	<b>\$49,936</b>	<b>\$50,204</b>

### Band Division Expense Detail

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Material and Services</b>						
Contractual Services						
Musicians	\$21,688	\$40,033	\$49,205	\$46,602	\$35,000	\$35,000
<b>CONTRACTUAL SERVICES TOTAL</b>	<b>\$21,688</b>	<b>\$40,033</b>	<b>\$49,205</b>	<b>\$46,602</b>	<b>\$35,000</b>	<b>\$35,000</b>
Rental, Repair, Maintenance						
Maintenance	\$4,987	\$5,159	\$4,903	\$5,092	\$4,944	\$5,092
Rental Charges	\$960	\$2,500	\$2,280	\$2,700	\$2,700	\$2,700
Grounds Care	\$0	\$0	\$0	\$2,122	\$0	\$0
<b>RENTAL, REPAIR, MAINTENANCE TOTAL</b>	<b>\$5,947</b>	<b>\$7,659</b>	<b>\$7,183</b>	<b>\$9,914</b>	<b>\$7,644</b>	<b>\$7,792</b>
Supplies						
Office Supplies	\$1,160	\$1,408	\$969	\$1,591	\$1,000	\$1,000
Technical Supplies	\$79	\$3,194	\$0	\$2,652	\$0	\$0

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
Uniforms - Clothing	\$0	\$0	\$2,861	\$1,500	\$250	\$250
<b>SUPPLIES TOTAL</b>	<b>\$1,240</b>	<b>\$4,602</b>	<b>\$3,830</b>	<b>\$5,743</b>	<b>\$1,250</b>	<b>\$1,250</b>
Internal Charges & Fees						
Internal Chg - Insurance Svc	\$72	\$72	\$72	\$72	\$156	\$165
<b>INTERNAL CHARGES &amp; FEES TOTAL</b>	<b>\$72</b>	<b>\$72</b>	<b>\$72</b>	<b>\$72</b>	<b>\$156</b>	<b>\$165</b>
Other Purchased Svcs						
Other	\$0	\$0	\$0	\$424	\$0	\$0
Meals	\$0	\$0	\$0	\$110	\$0	\$0
Advertising	\$68	\$0	\$0	\$0	\$0	\$0
<b>OTHER PURCHASED SVCS TOTAL</b>	<b>\$68</b>	<b>\$0</b>	<b>\$0</b>	<b>\$534</b>	<b>\$0</b>	<b>\$0</b>
<b>MATERIAL AND SERVICES TOTAL</b>	<b>\$29,015</b>	<b>\$52,366</b>	<b>\$60,290</b>	<b>\$62,865</b>	<b>\$44,050</b>	<b>\$44,207</b>
<b>Personnel Services</b>						
Salaries & Wages						
Regular Employees	\$3,500	\$4,250	\$5,000	\$5,000	\$5,100	\$5,202
<b>SALARIES &amp; WAGES TOTAL</b>	<b>\$3,500</b>	<b>\$4,250</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$5,100</b>	<b>\$5,202</b>
Fringe Benefits						
FICA/MEDICARE Contribution	\$268	\$325	\$383	\$297	\$391	\$398
Other Benefits	\$0	\$0	\$0	\$0	\$304	\$304
Deferred Comp	\$0	\$0	\$0	\$600	\$0	\$0
Workers Compensation	\$55	\$72	\$85	\$53	\$91	\$93
<b>FRINGE BENEFITS TOTAL</b>	<b>\$323</b>	<b>\$397</b>	<b>\$468</b>	<b>\$950</b>	<b>\$786</b>	<b>\$795</b>
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$3,823</b>	<b>\$4,647</b>	<b>\$5,468</b>	<b>\$5,950</b>	<b>\$5,886</b>	<b>\$5,997</b>
<b>TOTAL</b>	<b>\$32,838</b>	<b>\$57,013</b>	<b>\$65,757</b>	<b>\$68,815</b>	<b>\$49,936</b>	<b>\$50,204</b>



# POLICE DEPARTMENT

2025-2027 Biennial Budget

## Overview

The Ashland Police Department (APD) is responsible for responding to and investigating criminal complaints and matters of public safety. Patrol/emergency response is the backbone of the department. Other critical functions are the Criminal Investigations Division (CID), Traffic Enforcement and Event Planning, Downtown Patrol, Records Management and Property Control.

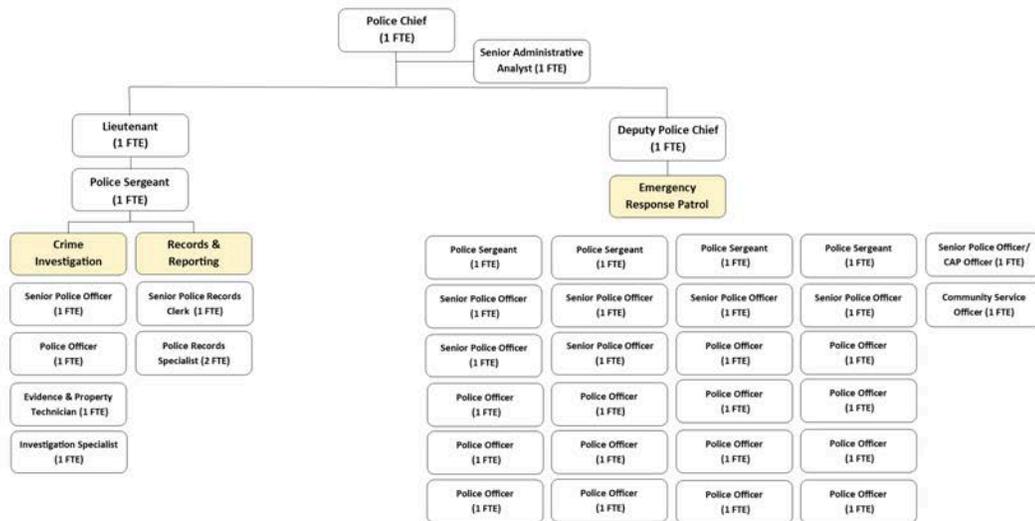
The Ashland Police Department partners with the community to promote public safety, public order, and the development of innovative crime prevention strategies while providing exceptional service. The City is legally obligated to provide police services to the community 24/7 police response and service, full service criminal investigations services.

There are three divisions in the Department:

- **Administration** including a Senior Administrative Analyst and the Police Chief.
- **Support**, which is headed by the Lieutenant and includes: Records Department, Criminal Investigations Division (Detectives), School Resource Officer (SRO), Evidence/Property Technician, and Crime Analyst.
- **Operations** under the supervision of the Deputy Chief (Patrol Commander) including Patrol, Community Service Officer, Central Area Patrol, and Cadets.

## Organizational Chart

### Ashland Police Department



#### LEGEND

	General Fund & Enterprise Fund Positions
	Non-General Fund Positions
	Legally Mandated Commissions/Committees
	Discretionary Commissions/Advisory Boards

## Accomplishments

- Handled over 63,000 calls for service.
- Investigated over 5,200 criminal cases.
- Continued to build back to adequate staffing after suffering significant losses.
- Hosted annual community engagements events.
- Re-established a School Resource Officer position.



## Goals and Objectives

- Increase operational staffing to 31 sworn officers.
- Re-engage with a regional task force.
- Provide specialized training in the area.
- Maintain strong evacuation preparedness.
- Maintain low emergency response time.

## Performance Measures

- Maintain a response time of under 264 seconds for priority calls
- Maintain a clearance rate of >80% for violent crimes
- Retain accreditation with the Northwest Accreditation Alliance
- SPIDR Tech-Platform for Community Members to Leave Feedback regarding service they received for a call made.



## Significant Changes

The Ashland Police Department continues to build back to pre-2020 staffing levels. This has been a challenge to due work force and societal challenges. These factors are coming back into alignment with our staffing needs and the department is starting to see more interest in law enforcement as a career than we have since in several years. Even with the ongoing staffing issues the calls for service remain high at over 30,000 per year, as do the cases investigated at over 2,600 per year.

## Future Outlook

The Police Department's outlook is strong, and its employees remain optimistic. APD continues to be a leader in pioneering new programs to best serve the community and law enforcement as a profession.

# Police Department

## Police Department Expense by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Personnel Services</b>	\$5,248,710	\$4,976,363	\$5,967,062	\$7,155,749	\$7,294,746	\$7,601,900
<b>Material and Services</b>	\$1,822,711	\$1,889,171	\$2,185,615	\$2,210,309	\$2,087,576	\$2,155,664
<b>Capital Outlay</b>	\$7,350	\$0	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$7,078,771</b>	<b>\$6,865,534</b>	<b>\$8,152,677</b>	<b>\$9,366,058</b>	<b>\$9,382,322</b>	<b>\$9,757,564</b>

## Police Department Expense Detail

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Personnel Services</b>						
Salaries & Wages						
Regular Employees	\$2,632,387	\$2,654,409	\$3,153,493	\$3,555,092	\$3,669,323	\$3,821,887
Overtime	\$314,829	\$311,825	\$296,868	\$231,072	\$347,593	\$362,842
Holiday Pay Out	\$97,181	\$88,471	\$109,499	\$104,589	\$133,187	\$137,046
Vacation Pay Out	\$137,011	\$19,721	\$10,149	\$12,460	\$33,036	\$33,793
Temporary Cadets	\$9,018	\$9,297	\$10,923	\$41,000	\$64,933	\$64,933
Temporary Employees	\$0	\$0	\$32,708	\$131,680	\$0	\$0
Sick Leave Pay Out	\$17,648	\$15,452	\$19,404	\$17,310	\$24,777	\$25,345
Duty Pay	\$999	\$51	\$0	\$1,000	\$0	\$0
<b>SALARIES &amp; WAGES TOTAL</b>	<b>\$3,209,072</b>	<b>\$3,099,226</b>	<b>\$3,633,043</b>	<b>\$4,094,203</b>	<b>\$4,272,849</b>	<b>\$4,445,846</b>
Fringe Benefits						
Group Health Insurance	\$635,299	\$531,151	\$617,023	\$1,070,300	\$910,744	\$960,834
PERS Employer's Share	\$423,959	\$393,410	\$566,829	\$639,775	\$643,058	\$668,499
PERS Employer's UAL Share	\$400,121	\$378,454	\$461,606	\$585,506	\$626,694	\$652,310
FICA/MEDICARE Contribution	\$241,440	\$231,500	\$271,757	\$305,020	\$325,905	\$339,139
PERS Employee Share Paid by Cty/Pks	\$180,673	\$172,219	\$222,450	\$245,652	\$251,639	\$261,939
HRAVEBA	\$82,945	\$91,616	\$104,427	\$122,826	\$125,821	\$130,970
Workers Compensation	\$58,506	\$65,424	\$72,846	\$69,122	\$105,768	\$110,095
Deferred Comp	\$16,380	\$13,184	\$16,843	\$23,100	\$19,500	\$19,500
Other Benefits	\$315	\$179	\$239	\$245	\$12,768	\$12,768
<b>FRINGE BENEFITS TOTAL</b>	<b>\$2,039,638</b>	<b>\$1,877,137</b>	<b>\$2,334,019</b>	<b>\$3,061,546</b>	<b>\$3,021,897</b>	<b>\$3,156,054</b>
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$5,248,710</b>	<b>\$4,976,363</b>	<b>\$5,967,062</b>	<b>\$7,155,749</b>	<b>\$7,294,746</b>	<b>\$7,601,900</b>
<b>Material and Services</b>						
Internal Charges & Fees						
Internal Chg - Fleet Maint	\$248,331	\$248,331	\$372,529	\$387,430	\$332,663	\$345,970
Internal Chg - Equip Replacmnt	\$280,210	\$192,177	\$332,786	\$339,414	\$330,299	\$344,197
Internal Chg - Insurance Svc	\$344,594	\$344,594	\$267,191	\$267,191	\$216,570	\$229,565
Other	\$0	\$0	\$105	\$0	\$0	\$0
<b>INTERNAL CHARGES &amp; FEES TOTAL</b>	<b>\$873,135</b>	<b>\$785,102</b>	<b>\$972,611</b>	<b>\$994,035</b>	<b>\$879,532</b>	<b>\$919,732</b>
Contractual Services						
Other	\$681,930	\$795,115	\$870,366	\$772,824	\$782,824	\$806,304
<b>CONTRACTUAL SERVICES TOTAL</b>	<b>\$681,930</b>	<b>\$795,115</b>	<b>\$870,366</b>	<b>\$772,824</b>	<b>\$782,824</b>	<b>\$806,304</b>
Supplies						
Technical Supplies	\$44,153	\$40,230	\$59,623	\$67,850	\$66,650	\$66,650
Office Supplies	\$27,134	\$38,704	\$34,953	\$35,000	\$30,000	\$30,000
Uniforms - Clothing	\$16,087	\$21,244	\$14,843	\$35,300	\$24,800	\$24,800
Miscellaneous Supplies	\$4,727	\$4,640	\$8,220	\$8,700	\$8,700	\$8,761
Meeting Supplies	\$1,032	\$1,952	\$596	\$3,900	\$3,900	\$3,967
Books & Periodicals	\$1,002	\$2,024	\$2,393	\$2,900	\$2,900	\$2,900
Small Tools & Ops Supplies	\$0	\$0	\$26	\$0	\$0	\$0
<b>SUPPLIES TOTAL</b>	<b>\$94,136</b>	<b>\$108,793</b>	<b>\$120,654</b>	<b>\$153,650</b>	<b>\$136,950</b>	<b>\$137,078</b>
Rental, Repair, Maintenance						
Fuel	\$73,133	\$70,942	\$55,616	\$85,500	\$85,000	\$85,500
Rental Charges	\$4,806	\$4,248	\$8,959	\$6,200	\$6,200	\$6,200
Disposal & Sanitary Service	\$3,619	\$3,669	\$3,848	\$3,900	\$3,900	\$3,900
Infrastructure	\$0	\$315	\$0	\$0	\$0	\$0
<b>RENTAL, REPAIR, MAINTENANCE TOTAL</b>	<b>\$81,558</b>	<b>\$79,174</b>	<b>\$68,423</b>	<b>\$95,600</b>	<b>\$95,100</b>	<b>\$95,600</b>
Communications						
Communications	\$34,140	\$33,181	\$34,479	\$45,500	\$45,500	\$46,000
Radios	\$24,262	\$25,380	\$35,457	\$31,000	\$31,000	\$31,000
Computers	\$8,398	\$5,062	\$7,972	\$11,000	\$13,050	\$13,150

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
Postage	\$729	\$1,271	\$2,360	\$950	\$950	\$950
<b>COMMUNICATIONS TOTAL</b>	<b>\$67,530</b>	<b>\$64,894</b>	<b>\$80,269</b>	<b>\$88,450</b>	<b>\$90,500</b>	<b>\$91,100</b>
Other Purchased Svcs						
Training	\$11,180	\$26,804	\$38,597	\$33,900	\$33,700	\$33,900
Lodging	\$0	\$9,238	\$14,842	\$22,500	\$21,800	\$22,500
Personal vehicle mileage	\$745	\$3,807	\$4,637	\$11,350	\$10,800	\$11,350
Meals	\$261	\$4,575	\$6,345	\$9,450	\$8,800	\$9,450
Medical & Laboratory	\$7,199	\$5,164	\$2,617	\$7,700	\$7,500	\$7,700
Air	\$0	\$2,924	\$1,797	\$7,800	\$7,500	\$7,900
Printing & Binding	\$2,635	\$2,099	\$2,185	\$3,550	\$3,500	\$3,550
Dues	\$2,403	\$905	\$1,264	\$3,500	\$3,450	\$3,500
Rental car	\$0	\$272	\$588	\$2,000	\$1,770	\$2,000
Other	\$0	\$303	\$226	\$1,400	\$1,250	\$1,400
Advertising	\$0	\$0	\$0	\$600	\$600	\$600
<b>OTHER PURCHASED SVCS TOTAL</b>	<b>\$24,423</b>	<b>\$56,093</b>	<b>\$73,098</b>	<b>\$103,750</b>	<b>\$100,670</b>	<b>\$103,850</b>
Grants						
Indigent Assistance	\$0	\$0	\$195	\$2,000	\$2,000	\$2,000
<b>GRANTS TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$195</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$2,000</b>
<b>MATERIAL AND SERVICES TOTAL</b>	<b>\$1,822,711</b>	<b>\$1,889,171</b>	<b>\$2,185,615</b>	<b>\$2,210,309</b>	<b>\$2,087,576</b>	<b>\$2,155,664</b>
<b>Capital Outlay</b>						
Equipment						
Equipment	\$7,350	\$0	\$0	\$0	\$0	\$0
<b>EQUIPMENT TOTAL</b>	<b>\$7,350</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>CAPITAL OUTLAY TOTAL</b>	<b>\$7,350</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$7,078,771</b>	<b>\$6,865,534</b>	<b>\$8,152,677</b>	<b>\$9,366,058</b>	<b>\$9,382,322</b>	<b>\$9,757,564</b>

## Administration Division

### Administration Division Expense by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Material and Services</b>	\$687,667	\$803,263	\$883,497	\$789,774	\$798,824	\$823,254
<b>Personnel Services</b>	\$354,072	\$367,191	\$397,295	\$432,233	\$433,745	\$443,272
<b>TOTAL</b>	<b>\$1,041,739</b>	<b>\$1,170,454</b>	<b>\$1,280,792</b>	<b>\$1,222,007</b>	<b>\$1,232,569</b>	<b>\$1,266,526</b>

### Administration Division Expense Detail

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Material and Services</b>						
Contractual Services						
Other	\$681,887	\$795,115	\$870,366	\$772,824	\$782,824	\$806,304
<b>CONTRACTUAL SERVICES TOTAL</b>	<b>\$681,887</b>	<b>\$795,115</b>	<b>\$870,366</b>	<b>\$772,824</b>	<b>\$782,824</b>	<b>\$806,304</b>
Other Purchased Svcs						
Medical & Laboratory	\$4,899	\$3,951	\$2,617	\$5,200	\$5,000	\$5,200
Training	\$310	\$765	\$2,199	\$2,400	\$2,200	\$2,400
Lodging	\$0	\$1,289	\$1,601	\$2,500	\$2,300	\$2,500
Air	\$0	\$917	\$601	\$2,400	\$2,300	\$2,400
Personal vehicle mileage	\$0	\$105	\$315	\$1,800	\$1,700	\$1,800
Meals	\$21	\$418	\$406	\$1,200	\$1,100	\$1,200
Dues	\$550	\$440	\$665	\$750	\$700	\$750
Rental car	\$0	\$172	\$64	\$450	\$450	\$450
Other	\$0	\$0	\$145	\$250	\$250	\$250
<b>OTHER PURCHASED SVCS TOTAL</b>	<b>\$5,780</b>	<b>\$8,058</b>	<b>\$8,613</b>	<b>\$16,950</b>	<b>\$16,000</b>	<b>\$16,950</b>
Rental, Repair, Maintenance						
Rental Charges	\$0	\$0	\$4,400	\$0	\$0	\$0
<b>RENTAL, REPAIR, MAINTENANCE TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,400</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Supplies						
Miscellaneous Supplies	\$0	\$0	\$118	\$0	\$0	\$0
<b>SUPPLIES TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$118</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Communications						
Communications	\$0	\$90	\$0	\$0	\$0	\$0
<b>COMMUNICATIONS TOTAL</b>	<b>\$0</b>	<b>\$90</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>MATERIAL AND SERVICES TOTAL</b>	<b>\$687,667</b>	<b>\$803,263</b>	<b>\$883,497</b>	<b>\$789,774</b>	<b>\$798,824</b>	<b>\$823,254</b>
<b>Personnel Services</b>						

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Salaries &amp; Wages</b>						
Regular Employees	\$214,604	\$227,875	\$245,008	\$251,845	\$267,707	\$272,993
Vacation Pay Out	\$2,719	\$3,577	\$4,665	\$1,000	\$2,592	\$2,592
Sick Leave Pay Out	\$3,255	\$3,026	\$3,732	\$1,000	\$1,944	\$1,944
Overtime	\$616	\$2,320	\$3,802	\$1,040	\$955	\$974
<b>SALARIES &amp; WAGES TOTAL</b>	<b>\$221,195</b>	<b>\$236,798</b>	<b>\$257,208</b>	<b>\$254,885</b>	<b>\$273,198</b>	<b>\$278,503</b>
<b>Fringe Benefits</b>						
Group Health Insurance	\$42,240	\$30,959	\$28,426	\$55,600	\$31,901	\$33,655
PERS Employer's UAL Share	\$28,688	\$30,651	\$33,510	\$36,449	\$40,608	\$41,399
PERS Employer's Share	\$23,420	\$24,969	\$30,772	\$38,297	\$35,979	\$36,680
FICA/MEDICARE Contribution	\$16,619	\$17,767	\$19,447	\$19,499	\$20,850	\$21,255
PERS Employee Share Paid by Cty/Pks	\$12,981	\$13,866	\$14,982	\$15,293	\$16,353	\$16,671
HRAVEBA	\$4,424	\$7,211	\$7,716	\$7,647	\$8,177	\$8,336
Workers Compensation	\$3,300	\$3,766	\$4,032	\$3,363	\$4,871	\$4,965
Deferred Comp	\$1,205	\$1,205	\$1,200	\$1,200	\$1,200	\$1,200
Other Benefits	\$0	\$0	\$0	\$0	\$608	\$608
<b>FRINGE BENEFITS TOTAL</b>	<b>\$132,877</b>	<b>\$130,393</b>	<b>\$140,087</b>	<b>\$177,348</b>	<b>\$160,547</b>	<b>\$164,769</b>
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$354,072</b>	<b>\$367,191</b>	<b>\$397,295</b>	<b>\$432,233</b>	<b>\$433,745</b>	<b>\$443,272</b>
<b>TOTAL</b>	<b>\$1,041,739</b>	<b>\$1,170,454</b>	<b>\$1,280,792</b>	<b>\$1,222,007</b>	<b>\$1,232,569</b>	<b>\$1,266,526</b>

## Support Division

### Support Division Expense by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Personnel Services</b>	\$1,177,267	\$901,323	\$1,425,664	\$1,602,715	\$1,697,113	\$1,764,918
<b>Material and Services</b>	\$401,384	\$417,280	\$343,790	\$379,641	\$323,770	\$338,465
<b>Capital Outlay</b>	\$7,350	\$0	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$1,586,000</b>	<b>\$1,318,603</b>	<b>\$1,769,454</b>	<b>\$1,982,356</b>	<b>\$2,020,883</b>	<b>\$2,103,383</b>

### Support Division Expense Detail

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Personnel Services</b>						
<b>Salaries &amp; Wages</b>						
Regular Employees	\$596,783	\$500,888	\$778,790	\$762,713	\$888,901	\$923,741
Overtime	\$45,553	\$24,359	\$28,368	\$42,000	\$31,811	\$32,873
Holiday Pay Out	\$5,982	\$10,946	\$23,372	\$13,331	\$22,747	\$23,027
Temporary Cadets	\$9,018	\$9,297	\$10,923	\$41,000	\$11,806	\$11,806
Vacation Pay Out	\$30,997	\$5,687	\$3,210	\$5,684	\$7,990	\$8,146
Temporary Employees	\$0	\$0	\$0	\$40,000	\$0	\$0
Sick Leave Pay Out	\$5,129	\$1,278	\$2,190	\$6,222	\$5,992	\$6,110
Duty Pay	\$0	\$0	\$0	\$500	\$0	\$0
<b>SALARIES &amp; WAGES TOTAL</b>	<b>\$693,462</b>	<b>\$552,455</b>	<b>\$846,852</b>	<b>\$911,450</b>	<b>\$969,247</b>	<b>\$1,005,703</b>
<b>Fringe Benefits</b>						
Group Health Insurance	\$174,176	\$116,848	\$183,626	\$264,100	\$265,093	\$279,673
PERS Employer's UAL Share	\$91,836	\$69,426	\$110,690	\$130,372	\$143,703	\$149,135
PERS Employer's Share	\$94,275	\$63,735	\$126,628	\$131,074	\$131,856	\$136,442
FICA/MEDICARE Contribution	\$51,643	\$41,135	\$62,781	\$69,726	\$73,780	\$76,569
PERS Employee Share Paid by Cty/Pks	\$41,027	\$29,842	\$52,506	\$54,687	\$57,145	\$59,318
HRAVEBA	\$16,510	\$16,393	\$25,078	\$27,343	\$28,573	\$29,659
Workers Compensation	\$9,511	\$7,903	\$12,284	\$8,018	\$19,572	\$20,275
Deferred Comp	\$4,510	\$3,407	\$4,981	\$5,700	\$4,800	\$4,800
Other Benefits	\$315	\$179	\$239	\$245	\$3,344	\$3,344
<b>FRINGE BENEFITS TOTAL</b>	<b>\$483,804</b>	<b>\$348,868</b>	<b>\$578,811</b>	<b>\$691,265</b>	<b>\$727,866</b>	<b>\$759,215</b>
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$1,177,267</b>	<b>\$901,323</b>	<b>\$1,425,664</b>	<b>\$1,602,715</b>	<b>\$1,697,113</b>	<b>\$1,764,918</b>
<b>Material and Services</b>						
<b>Internal Charges &amp; Fees</b>						
Internal Chg - Insurance Svc	\$344,594	\$344,594	\$267,191	\$267,191	\$216,570	\$229,565
<b>INTERNAL CHARGES &amp; FEES TOTAL</b>	<b>\$344,594</b>	<b>\$344,594</b>	<b>\$267,191</b>	<b>\$267,191</b>	<b>\$216,570</b>	<b>\$229,565</b>
<b>Supplies</b>						
Office Supplies	\$27,134	\$38,704	\$34,953	\$35,000	\$30,000	\$30,000
Miscellaneous Supplies	\$3,190	\$3,884	\$5,804	\$7,700	\$7,700	\$7,700
Technical Supplies	\$2,220	\$2,560	\$4,836	\$6,200	\$5,000	\$5,000

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
Uniforms - Clothing	\$1,269	\$1,494	\$809	\$4,800	\$4,800	\$4,800
Meeting Supplies	\$196	\$1,993	\$387	\$2,800	\$2,800	\$2,800
Books & Periodicals	\$0	\$0	\$0	\$200	\$200	\$200
Small Tools & Ops Supplies	\$0	\$0	\$26	\$0	\$0	\$0
<b>SUPPLIES TOTAL</b>	<b>\$34,009</b>	<b>\$48,634</b>	<b>\$46,815</b>	<b>\$56,700</b>	<b>\$50,500</b>	<b>\$50,500</b>
<b>Other Purchased Svcs</b>						
Training	\$1,349	\$2,675	\$6,411	\$6,500	\$6,500	\$6,500
Lodging	\$0	\$1,630	\$1,868	\$4,250	\$4,000	\$4,250
Medical & Laboratory	\$2,300	\$1,213	\$0	\$2,500	\$2,500	\$2,500
Personal vehicle mileage	\$0	\$634	\$893	\$2,750	\$2,500	\$2,750
Air	\$0	\$346	\$0	\$2,200	\$2,000	\$2,200
Meals	\$0	\$750	\$667	\$1,750	\$1,500	\$1,750
Dues	\$1,008	\$160	\$434	\$1,500	\$1,500	\$1,500
Printing & Binding	\$537	\$0	\$158	\$1,050	\$1,000	\$1,050
Advertising	\$0	\$0	\$0	\$600	\$600	\$600
Rental car	\$0	\$0	\$0	\$350	\$300	\$350
Other	\$0	\$124	\$0	\$250	\$200	\$250
<b>OTHER PURCHASED SVCS TOTAL</b>	<b>\$5,194</b>	<b>\$7,533</b>	<b>\$10,431</b>	<b>\$23,700</b>	<b>\$22,600</b>	<b>\$23,700</b>
<b>Communications</b>						
Communications	\$8,188	\$7,021	\$7,206	\$13,500	\$13,500	\$14,000
Postage	\$729	\$1,271	\$2,360	\$950	\$950	\$950
Computers	\$250	\$0	\$1,095	\$0	\$2,050	\$2,150
Radios	\$0	\$0	\$90	\$0	\$0	\$0
<b>COMMUNICATIONS TOTAL</b>	<b>\$9,167</b>	<b>\$8,292</b>	<b>\$10,752</b>	<b>\$14,450</b>	<b>\$16,500</b>	<b>\$17,100</b>
<b>Rental, Repair, Maintenance</b>						
Rental Charges	\$4,801	\$4,248	\$4,559	\$6,200	\$6,200	\$6,200
Disposal & Sanitary Service	\$3,619	\$3,669	\$3,848	\$3,900	\$3,900	\$3,900
Fuel	\$0	\$310	\$0	\$5,500	\$5,500	\$5,500
<b>RENTAL, REPAIR, MAINTENANCE TOTAL</b>	<b>\$8,420</b>	<b>\$8,227</b>	<b>\$8,407</b>	<b>\$15,600</b>	<b>\$15,600</b>	<b>\$15,600</b>
<b>Grants</b>						
Indigent Assistance	\$0	\$0	\$195	\$2,000	\$2,000	\$2,000
<b>GRANTS TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$195</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$2,000</b>
<b>MATERIAL AND SERVICES TOTAL</b>	<b>\$401,384</b>	<b>\$417,280</b>	<b>\$343,790</b>	<b>\$379,641</b>	<b>\$323,770</b>	<b>\$338,465</b>
<b>Capital Outlay</b>						
<b>Equipment</b>						
Equipment	\$7,350	\$0	\$0	\$0	\$0	\$0
<b>EQUIPMENT TOTAL</b>	<b>\$7,350</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>CAPITAL OUTLAY TOTAL</b>	<b>\$7,350</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$1,586,000</b>	<b>\$1,318,603</b>	<b>\$1,769,454</b>	<b>\$1,982,356</b>	<b>\$2,020,883</b>	<b>\$2,103,383</b>

## Operations Division

### Operations Division Expense by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Personnel Services</b>	\$3,717,372	\$3,707,849	\$4,144,103	\$5,120,801	\$5,163,888	\$5,393,710
<b>Material and Services</b>	\$733,660	\$668,628	\$958,328	\$1,040,894	\$964,982	\$993,945
<b>TOTAL</b>	<b>\$4,451,031</b>	<b>\$4,376,477</b>	<b>\$5,102,431</b>	<b>\$6,161,695</b>	<b>\$6,128,870</b>	<b>\$6,387,655</b>

### Operations Division Expense Detail

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Personnel Services</b>						
<b>Salaries &amp; Wages</b>						
Regular Employees	\$1,821,000	\$1,925,645	\$2,129,695	\$2,540,534	\$2,512,715	\$2,625,153
Overtime	\$268,660	\$285,146	\$264,697	\$188,032	\$314,827	\$328,995
Holiday Pay Out	\$91,199	\$77,525	\$86,127	\$91,258	\$110,440	\$114,019
Vacation Pay Out	\$103,294	\$10,457	\$2,274	\$5,776	\$22,454	\$23,055
Temporary Employees	\$0	\$0	\$32,708	\$91,680	\$0	\$0
Temporary Cadets	\$0	\$0	\$0	\$0	\$53,127	\$53,127
Sick Leave Pay Out	\$9,263	\$11,149	\$13,482	\$10,088	\$16,841	\$17,291
Duty Pay	\$999	\$51	\$0	\$500	\$0	\$0
<b>SALARIES &amp; WAGES TOTAL</b>	<b>\$2,294,415</b>	<b>\$2,309,974</b>	<b>\$2,528,983</b>	<b>\$2,927,868</b>	<b>\$3,030,404</b>	<b>\$3,161,640</b>
<b>Fringe Benefits</b>						

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
Group Health Insurance	\$418,883	\$383,344	\$404,971	\$750,600	\$613,750	\$647,506
PERS Employer's Share	\$306,264	\$304,706	\$409,429	\$470,404	\$475,223	\$495,377
PERS Employer's UAL Share	\$279,597	\$278,377	\$317,405	\$418,685	\$442,383	\$461,776
FICA/MEDICARE Contribution	\$173,177	\$172,598	\$189,529	\$215,795	\$231,275	\$241,315
PERS Employee Share Paid by Cty/Pks	\$126,665	\$128,511	\$154,962	\$175,672	\$178,141	\$185,950
HRAVEBA	\$62,011	\$68,013	\$71,633	\$87,836	\$89,071	\$92,975
Workers Compensation	\$45,695	\$53,755	\$56,530	\$57,741	\$81,325	\$84,855
Deferred Comp	\$10,665	\$8,573	\$10,662	\$16,200	\$13,500	\$13,500
Other Benefits	\$0	\$0	\$0	\$0	\$8,816	\$8,816
<b>FRINGE BENEFITS TOTAL</b>	<b>\$1,422,957</b>	<b>\$1,397,876</b>	<b>\$1,615,120</b>	<b>\$2,192,933</b>	<b>\$2,133,484</b>	<b>\$2,232,070</b>
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$3,717,372</b>	<b>\$3,707,849</b>	<b>\$4,144,103</b>	<b>\$5,120,801</b>	<b>\$5,163,888</b>	<b>\$5,393,710</b>
<b>Material and Services</b>						
Internal Charges & Fees						
Internal Chg - Fleet Maint	\$248,331	\$248,331	\$372,529	\$387,430	\$332,663	\$345,970
Internal Chg - Equip Replacmnt	\$280,210	\$192,177	\$332,786	\$339,414	\$330,299	\$344,197
Other	\$0	\$0	\$105	\$0	\$0	\$0
<b>INTERNAL CHARGES &amp; FEES TOTAL</b>	<b>\$528,541</b>	<b>\$440,508</b>	<b>\$705,420</b>	<b>\$726,844</b>	<b>\$662,962</b>	<b>\$690,167</b>
Supplies						
Technical Supplies	\$41,933	\$37,670	\$54,787	\$61,650	\$61,650	\$61,650
Uniforms - Clothing	\$14,818	\$19,750	\$14,033	\$30,500	\$20,000	\$20,000
Books & Periodicals	\$1,002	\$2,024	\$2,393	\$2,700	\$2,700	\$2,700
Miscellaneous Supplies	\$1,537	\$755	\$2,298	\$1,000	\$1,000	\$1,061
Meeting Supplies	\$836	-\$41	\$210	\$1,100	\$1,100	\$1,167
<b>SUPPLIES TOTAL</b>	<b>\$60,127</b>	<b>\$60,159</b>	<b>\$73,721</b>	<b>\$96,950</b>	<b>\$86,450</b>	<b>\$86,578</b>
Rental, Repair, Maintenance						
Fuel	\$73,133	\$70,632	\$55,616	\$80,000	\$79,500	\$80,000
Infrastructure	\$0	\$315	\$0	\$0	\$0	\$0
Rental Charges	\$5	\$0	\$0	\$0	\$0	\$0
<b>RENTAL, REPAIR, MAINTENANCE TOTAL</b>	<b>\$73,138</b>	<b>\$70,947</b>	<b>\$55,616</b>	<b>\$80,000</b>	<b>\$79,500</b>	<b>\$80,000</b>
Communications						
Radios	\$24,262	\$25,380	\$35,367	\$31,000	\$31,000	\$31,000
Communications	\$25,952	\$26,069	\$27,273	\$32,000	\$32,000	\$32,000
Computers	\$8,148	\$5,062	\$6,877	\$11,000	\$11,000	\$11,000
<b>COMMUNICATIONS TOTAL</b>	<b>\$58,363</b>	<b>\$56,511</b>	<b>\$69,517</b>	<b>\$74,000</b>	<b>\$74,000</b>	<b>\$74,000</b>
Other Purchased Svcs						
Training	\$9,521	\$23,364	\$29,987	\$25,000	\$25,000	\$25,000
Lodging	\$0	\$6,319	\$11,373	\$15,750	\$15,500	\$15,750
Meals	\$240	\$3,408	\$5,272	\$6,500	\$6,200	\$6,500
Personal vehicle mileage	\$745	\$3,068	\$3,428	\$6,800	\$6,600	\$6,800
Printing & Binding	\$2,097	\$2,099	\$2,028	\$2,500	\$2,500	\$2,500
Air	\$0	\$1,661	\$1,196	\$3,200	\$3,200	\$3,300
Dues	\$845	\$305	\$165	\$1,250	\$1,250	\$1,250
Rental car	\$0	\$100	\$524	\$1,200	\$1,020	\$1,200
Other	\$0	\$179	\$81	\$900	\$800	\$900
<b>OTHER PURCHASED SVCS TOTAL</b>	<b>\$13,449</b>	<b>\$40,503</b>	<b>\$54,053</b>	<b>\$63,100</b>	<b>\$62,070</b>	<b>\$63,200</b>
Contractual Services						
Other	\$43	\$0	\$0	\$0	\$0	\$0
<b>CONTRACTUAL SERVICES TOTAL</b>	<b>\$43</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>MATERIAL AND SERVICES TOTAL</b>	<b>\$733,660</b>	<b>\$668,628</b>	<b>\$958,328</b>	<b>\$1,040,894</b>	<b>\$964,982</b>	<b>\$993,945</b>
<b>TOTAL</b>	<b>\$4,451,031</b>	<b>\$4,376,477</b>	<b>\$5,102,431</b>	<b>\$6,161,695</b>	<b>\$6,128,870</b>	<b>\$6,387,655</b>



# FIRE & RESCUE DEPARTMENT

2025-2027 Biennial Budget

## Overview

**Ashland Fire & Rescue (AF&R):** AF&R is comprised of several divisions: **Administration**, **Operations and Emergency Medical Services (EMS)**, and **Wildfire & Community Risk Reduction**. Ashland Fire & Rescue provides fire suppression, fire prevention, emergency medical, rescue, and wildfire mitigation services to the 21,457 citizens and 6.9 square miles of Ashland. Ashland Fire & Rescue also provides advanced life support medical transportation for Jackson County Ambulance Service Area #3 making up 650 square miles from the California border to Phoenix.

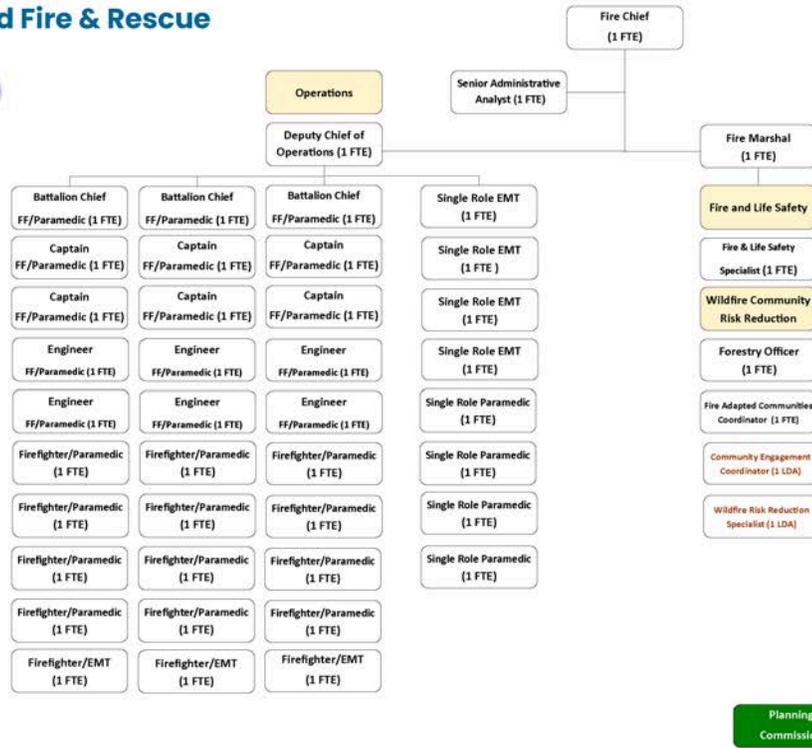
### Mission Statement:

Ashland Fire & Rescue is dedicated to protecting lives, property, and the environment. By delivering fire suppression, emergency medical, disaster management, fire prevention and public education services by professionally trained, dedicated personnel, we strive to achieve the highest quality of public service to our customers.



# Organizational Chart

## Ashland Fire & Rescue



**LEGEND**

Brown Box	Grant Funded Positions
Green Box	General Fund & Enterprise Fund Positions
Grey Box	Non-General Fund Positions
Light Green Box	Legally Mandated Commissions/Committees
Dark Green Box	Discretionary Commissions/Advisory Boards

## Administration Division Overview

The **Administration** Division provides the operational oversight of the Fire Department by setting department standards and providing leadership to the professional staff that makes up AF&R. The Administration Division is responsible for planning and tracking the financial, organizational, and developmental aspects of the Department, which are essential for operational readiness. These include fleet and equipment management, facilities, personnel, budgeting, operational programs, and community relations. Through the Fire Chief, this Division provides vision and leadership to the Department and a healthy environment for employee development and morale. It is the responsibility of the Fire Chief to guide the organization and evaluate the effectiveness of the services delivered to the community.

## Accomplishments

- Launched the Single-Role EMS Division.
- Purchased all new self-contained breathing apparatus (SCBA) through SAFR Grant.
- Received a new Type Three Fire Engine on a grant from Oregon State Fire Marshals Office.
- Replaced all ambulance transport gurneys to a single brand.
- Received a total of \$702,686 in Ground Emergency Management Transport (GEMT & GEMT CCO reimbursement).
- Hired a dedicated Fire Marshal.
- Increased ambulance recovery fee by 25%.
- Implemented Community Connect.
- Company level commercial fire inspections began.
- Cleared just over 400 acres of helicopter logging and forest thinning.
- Ordered Ashland's first ever arial apparatus (ladder truck) which will be delivered in 2029.
- Completed a federal audit of our EMS transport service.
- Streamlined ambulance membership services.

## Goals and Objectives



- Continue working on the Oregon State GEMT program which will lead to an increase in our ambulance revenues.
- Continue Wildfire mitigation and pre-disaster risk reduction.
- Respond to all calls for service in a timely manner and maintain our above-average ASA response criteria.
- Maintain professional credentialing, state and National Registry, for our EMT's and Paramedics.

## Performance Measures



- Reach a minimum of 5,000 citizens through our public education and training programs.
- Maintain /Upgrade our Insurances Services Office (ISO) Public Protection Classification Program (PPC) maintain a 3 Class and attempt to obtain a class 2.
- Improve our fleet to continue moving towards meeting goals for reduced emissions standards.
- Completing wildfire mitigation/defensible space on all existing Ashland buildings.

## Future Outlook

- Need to reach two sets of turnouts per firefighter to meet recommended 10-year replacement of sets or replacement schedule.
- Assist in roll-out of new ASP (formally ASA) changes to the Ambulance service
- Need to develop a fleet contract for Ambulance replacement on set and projected schedule.
- Continue and increase community fire and life safety inspections.
- Continue working on the Oregon State GEMT program which will lead to an increase in ambulance revenues.
- Continue WRAP/CERT trainings to increase volunteer participation.
- Revise Ashland's CWPP Plan.
- Continuing tree mortality on City and APRC lands necessitates larger action to remove dead biomass and anticipate future die-off and shifting vegetation landscape. Projects can include helicopter-based tree thinning, tree planting, and increased prescribed burning. Funding for urgent work will be a challenge.
- Seek grant funding to obtain two sets of turnouts per firefighter to meet the recommended 10-year replacement of sets per NFPA replacement schedule.
- Need to locate and work towards additional funding (grants etc.) to continue developing the training grounds to make it a usable area
- Continue to develop, qualify, and certify Department employees to meet state and federal standards.

## Overview

The **Operations Division** is primarily tasked with providing the day-to-day emergency and non-emergency responses to the public we serve. Typical responses include wildland fires, structure fires, public assistance, traumatic injuries, hazardous materials, technical rescues, medical emergencies, and various other hazardous conditions. As AF&R is also the transporting ambulance for Southern Jackson County, our department routinely transports individuals who need to be seen by emergency department physicians to nearby hospitals. When not responding to calls for service, personnel perform station and vehicle maintenance, conduct company level fire prevention and life safety inspections, teach CPR, CERT, and other public education classes, give station tours, and participate in daily firefighting and EMS training. Department personnel are also assigned organizational duties, greatly reducing the need for additional administrative staff.

Operations personnel participate in regional and state responses during times of need, for example: wildland deployments requests from the Oregon State Fire Marshal's office for fire conflagration assignments in the protection of life and property for our fellow Oregonians.

## Accomplishments



- 2023: Responded to 5,611 calls for service up 6.6% from the previous year.
- 2024: Responded to 5,916 calls for service, up 5.7% from the previous year.
- Responded to 97% of all medical calls within established response time requirements.
- Provided engine and personnel to the Dixon, Microwave, and Palisades Fires.
- Received an AFG grant in the amount of \$21,650 to purchase a PPE Washer/Extractor and Dryer.
- Received an AFG grant in the amount of \$22,138 to conduct Wildland training for both in-house and regional members.
- Submitted 42 DPSST applications for certifications.

## Goals and Objectives



- Develop a dedicated training site for realistic hands-on fire training.
- Create a consistent replacement schedule for ambulances by creating an automatic recurring procurement order every two years.
- Increase staffing to 33-Operational line personnel, 1 per shift.
- Increase staffing to 12-Single Role EMS Providers.
- Evaluate and implement an EMS inventory and tracking system.
- Obtaining funding to replace aging fire house.

## Significant Changes

Operating costs have increased over the last two years, specifically in the following areas:

- Professional services
- Equipment service contracts
- Disposable medical equipment
- Hard medical supplies and equipment
- Initial equipment purchases
- Stations supplies

## Performance Measures

- Indicator #1: 5.8-minute average response time for all ambulance calls in Ashland
- Indicator #2: Successful resuscitation of 6 cardiac arrest patients
- Indicator #3: Property Value/Loss - \$12,583,900 in property saved (\$230,500 in losses)
- Indicator #4: Each firefighter receives an average of 426 hours of training for the year.

# Wildfire & Community Risk Reduction

## Overview

The **Wildfire & Community Risk Reduction Division** is primarily focused on activities that save lives and property by preventing fires and mitigating hazardous conditions. Duties under Community Risk Reduction include plan reviews, fire code enforcement, commercial property inspections, new construction inspections, land use code, emergency management, emergency operations center development, weed abatement enforcement, fire investigations, public information, public education, and the Community Emergency Response Team, or CERT.

The Wildfire Division guides wildfire mitigation, prevention, and forest stewardship to help protect homes, property, critical infrastructure, and the City's municipal water supply. Staff partners with citizens, state and federal agencies, the Ashland Chamber and local businesses, and non-profit groups for healthier and safer forests and neighborhoods. Programs include Firewise USA, the Ashland Forest Resiliency Stewardship Project, Smokewise Ashland, and Fire Adapted Ashland. City forestlands management, watershed fire patrol, wildfire prevention and education, Nixle emergency alerting, wildland fire training, and AF&R Management Advisory Committees including Forest Lands and Fire Adapted Ashland (previously known as the City's Forest Lands Commission and Wildfire Safety Commission, respectively) also fall under the Division's program of work.

## Accomplishments

- Hired a Deputy Chief – Fire Marshal that leads the Wildfire & Community Risk Reduction Division in addition to being the City's fire code official and lead fire investigator.
- Completed 382 fire safety inspections of businesses across the City.
- Completed 175 fire permit inspections for various construction and operational permits regulated by the Oregon Fire Code.
- Completed 220 plan reviews for fire code compliance.
- Provided public education and outreach to over 5,000 children and adult residents.
- Assisted State Legislators to rewrite portions of Senate Bill 762 addressing wildfire risk and building codes.
- Partnered with the American Red Cross to host a smoke alarm installation event in 3 mobile home parks and 1 neighborhood in the City of Ashland in 2025. Free smoke alarms are installed in homes according to the guidelines set by the Oregon State Fire Marshal. This event places smoke alarms in homes of more socially vulnerable members of our community, making them safer. Additionally, in 2024 Fire & Rescue staff have been able to assist 18 homes with smoke alarms when requested for assistance.
- The Ashland CERT program maintains an active roster of 75 volunteers. The spring and fall CERT basic training programs occurred in 2024, preparing residents to help themselves and others in the event of a disaster.
- CERT volunteers provided service to the community through public education, outreach activities, as well as everyday shelter staffing.
- CERT volunteers provided service to the community through regular public education and outreach activities, which include the Tuesday growers market, home wildfire risk assessments, and special events such as the 4th of July celebration. CERT and WRAP volunteers donated over 5,000 cumulative hours; 6 volunteers earned the Bronze President's Volunteer Service Award (100 hours/year), and 3 volunteers earned the Gold President's Volunteer Service Award (1,000 hours/year).

- The CERT program has been expanded with an advanced level of training for those who are available to assist the city during larger emergencies that aren't at the level of a disaster. The Rapid Activation Team (RAT) trains a smaller number of CERT volunteers to provide assistance such as traffic control, firefighter rehabilitation, and access control to areas that are unsafe. The RAT program currently has 3 fully trained and available members.
- Staff provided 6 Stop the Bleed classes to volunteers and community partners. Each participant that completed the training was provided an official certificate of completion and small stop the bleed kit.
- We recently acquired a new fire extinguisher training prop to be able to streamline fire extinguisher training we provide to local businesses and the greater community. This new prop requires fewer staff to set up, is more environmentally friendly, and utilizes water filled extinguishers which leave minimal mess to clean up following the training. Staff provided 10 classes to different businesses and community groups.
- Staff created a self-guided educational tour through the geocaching website as a way to inform the public about different programs provided by Ashland Fire & Rescue. The tour features 6 stops around town to learn about AF&R staffing, smoke alarms, Fire Adapted Ashland, the fire ecology interpretive trail, and CERT. 167 online users have participated in this tour so far.
- Based on the success of the original cohort and the continuing public demand for assessments. Fire Adapted Ashland, in continued partnership with the Wildfire Safety Commission and the first cohort of WRAP volunteers, designed and hosted a new training curriculum for a second recruitment of volunteers in March 2023 with 32 candidate trainees. 16 of which remain with the program in 2025. To ensure continued funding and provide a formal volunteer leadership structure for the WRAP program, it was restructured as an operational unit of AF&R's CERT program in the winter of 2023.
- Secured a two-year Period of Performance extension to our \$3 million FEMA Pre-Disaster Mitigation grant for wildfire safety on 1,100 properties in March of 2023, with the contract amendment signed in July of 2023. We applied for an additional Period of Performance extension in December of 2024 to extend the project to July 1, 2027. We received verbal confirmation from OEM on March 17, 2025 that the extension has been approved, and we are currently awaiting Amendment documentation.
- Conducted over 291 wildfire risk reduction consultations to homeowners throughout Ashland as part of the FEMA Pre-Disaster Mitigation Grant.
- Wildfire risk was reduced on 177 homes to create or improve defensible space on the highest risk properties in Ashland. We reimbursed over \$422,894 to residents through our FEMA-funded grant program.
- Replaced 12 wood shake roofs with ignition-resistant construction materials and reimbursed \$118,256 to homeowners through the FEMA grant program.
- Continued our Fire Adapted Ashland Program of work, including the incorporation of updated web content into the City's new website in 2024.
- Annual Green Debris drop-off days continued, in partnership with Ashland Recology (and Jackson County Emergency Management in 2024), resulting in an average of over 250 cubic yards of flammable debris disposed each year.
- Staff, as a guest lecturer, instructed a Fire Adapted Ashland class for RCC's Fire program in March 2023. with 21 students in attendance.
- Staff, as a guest speaker, instructed a Rogue Valley Master Gardener's webinar (Winter Dreams Summer Gardens) on Fire Adapted Landscaping Best Practices and Understanding Defensible Space in November of 2023 with 37 participants in attendance. [Scheduled again for October 2024]
- Staff hosted and presented a Fire Adapted Ashland 'Understanding How Homes Ignite and Fire- Resistant Landscaping' course to Ashland CERT volunteers in March of 2024 with 46 volunteers in attendance.
- Staff hosted and presented a Wildfire Risk Assessment Program (WRAP) assessment overview course to Ashland CERT volunteers in January of 2025 with 40 volunteers in attendance.
- Staff hosted and instructed a Fire Adapted Landscaping Best Practices and Defensible Space course to Mountain Meadows Retirement Community residents in October of 2024, as part of their Firewise USA educational events with 20 residents in attendance.
- Staff developed the Ashland Forestlands Climate Adaptation Project: Phase 1 plan to address an unprecedented die-off of trees on City forestlands in the lower watershed next to homes, along trails, and surrounding the water treatment plant. A helicopter tree removal contract was implemented in spring 2024, removing 223 log truck loads of dead, dying, and overcrowded trees.
- A watershed drone patrol program piloted in the BN2019-21 was successfully continued through BN 2021-23 and BN 2023-25 to identify and prevent potential ignition sources in the lower Ashland watershed. High risk

campsites were identified and removed from watershed lands

- Through funding from the EPA staff outfitted 5 sites with air quality monitors, distributed 100 new air cleaners to low-income families and drafted a smoke toolkit for schools and educators.
- 201 people were reached at a smoke and wildfire day of education where DIY air filters were provided to 27 participants.
- Held an open house at Fire Station 1 with an estimated 300 people in attendance.
- Facilitated multiple community events providing education on smoke resilience and clean air reaching approximately 150 participants.



## Goals and Objectives

- Continue to pursue grant funds for commercial building safety system updates.
- Gain compliance with State Fire Code and City Resolution by completion of required fire inspections.
- Provide an additional 920 wildfire risk consultations to Ashland residents as part of the FEMA Pre-Disaster Mitigation Grant.
- Decrease Ashland’s wildfire risk by completing wildfire mitigation projects on 920 properties in BN 2025-27 through the FEMA grant.
- Track changes in community wildfire risk through updates to property risk assessments when work is completed on a property through FEMA grant projects or voluntary reporting by residents. Report the community level change in risk annually. Feed data into a dashboard under the CWPP to track overall risk reduction
- Replace 6 remaining eligible wood shake roofs in Ashland with ignition-resistant construction materials of Class B or better.
- Implement ramp-up of wildfire home assessments through the volunteer Wildfire Risk Assessment Program (WRAP) to at least 700 properties in BN 2025-27.
- Increase annual controlled “under burn” acres to 500 acres/year from current 150 acres average. This goal will require significant community outreach using the Smokewise Ashland program and continued use of the Ashland Community Smoke Response Plan.
- Offer at least three contractor training courses for fire safe construction and landscaping per year. This addresses Climate Change Mitigation goals.
- Implement actions identified in the Community Smoke Response Plan to increase awareness and action in protecting residents from smoke. This addresses Climate Change Mitigation goals.

## Performance Measures

- Measure # 1: Complete Fire Plan reviews for new construction within two weeks of submittal, 80 % of the time.
- Measure # 2: Initiate code violation complaint inspections/enforcement actions within 5 business days for immediate hazards, 100% of the time; and within 10 business days for low and moderate reported hazards, 100% of the time.
- Measure # 3: Complete nationally recognized fire inspection timelines on all commercial and multi-family residential properties.
- Measure # 4: Complete new-construction inspections and certificates of occupancy inspections within 2 weeks of notification 80% of the time.
- Respond to Community Risk Complaints for vegetation within 5 days.
- Continue to re-evaluate properties for vegetation fire risks.
- Measure # 5: Continue bi-annual CERT academies.
- Conduct at least 700 wildfire home risk assessments per year.
- Complete 50 individual property wildfire mitigation projects per month with goal of 350 per year.
- Increase participation of vulnerable communities and the reach of Smokewise Ashland, 100 more residential air purifiers, three large capacity air scrubbers, and two yearly classes for the public.

## Fire and Rescue Department

### Fire and Rescue Department Expense by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Personnel Services</b>	\$6,481,865	\$6,789,735	\$8,187,881	\$8,230,904	\$9,575,052	\$9,758,003
<b>Material and Services</b>	\$2,848,571	\$3,463,064	\$4,903,292	\$5,841,695	\$3,084,948	\$2,823,975
<b>Capital Outlay</b>	\$0	\$700,000	\$125	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$9,330,436</b>	<b>\$10,952,799</b>	<b>\$13,091,298</b>	<b>\$14,072,599</b>	<b>\$12,660,000</b>	<b>\$12,581,978</b>

### Fire and Rescue Department Expense Detail

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Personnel Services</b>						
Salaries & Wages						
Regular Employees	\$3,067,986	\$3,235,320	\$4,085,357	\$4,012,554	\$4,467,485	\$4,577,183

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
Overtime	\$390,015	\$424,428	\$570,576	\$350,000	\$546,168	\$561,862
FLSA	\$217,009	\$220,995	\$238,938	\$253,595	\$242,704	\$248,949
Holiday Pay Out	\$124,079	\$118,930	\$54,023	\$116,724	\$135,290	\$137,868
Temporary Employees	\$66,751	\$122,042	\$58,906	\$32,178	\$170,714	\$170,712
Vacation Pay Out	\$22,929	\$43,658	\$7,027	\$36,256	\$116,786	\$42,479
Sick Leave Pay Out	\$5,269	\$4,223	\$14,895	\$10,259	\$31,341	\$31,861
<b>SALARIES &amp; WAGES TOTAL</b>	<b>\$3,894,038</b>	<b>\$4,169,596</b>	<b>\$5,029,722</b>	<b>\$4,811,566</b>	<b>\$5,710,488</b>	<b>\$5,770,914</b>
<b>Fringe Benefits</b>						
Group Health Insurance	\$860,830	\$764,723	\$793,710	\$1,139,800	\$1,023,635	\$1,079,936
PERS Employer's Share	\$515,219	\$555,444	\$707,284	\$721,588	\$846,782	\$866,211
PERS Employer's UAL Share	\$488,602	\$531,929	\$630,941	\$654,772	\$839,393	\$859,573
FICA/MEDICARE Contribution	\$291,465	\$310,432	\$376,004	\$336,988	\$430,579	\$441,324
PERS Employee Share Paid by Cty/Pks	\$221,088	\$241,415	\$287,027	\$274,587	\$331,395	\$339,388
Workers Compensation	\$100,716	\$109,960	\$133,674	\$127,329	\$169,992	\$174,132
HRAVEBA	\$76,556	\$87,979	\$126,454	\$137,294	\$147,939	\$150,858
Deferred Comp	\$31,311	\$16,367	\$99,540	\$24,600	\$60,257	\$61,075
Other Benefits	\$2,040	\$1,890	\$3,525	\$2,380	\$14,592	\$14,592
<b>FRINGE BENEFITS TOTAL</b>	<b>\$2,587,827</b>	<b>\$2,620,138</b>	<b>\$3,158,159</b>	<b>\$3,419,338</b>	<b>\$3,864,564</b>	<b>\$3,987,089</b>
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$6,481,865</b>	<b>\$6,789,735</b>	<b>\$8,187,881</b>	<b>\$8,230,904</b>	<b>\$9,575,052</b>	<b>\$9,758,003</b>
<b>Material and Services</b>						
<b>Internal Charges &amp; Fees</b>						
Bad Debt Expense	\$272,707	\$220,506	\$352,925	\$2,305,292	\$351,030	\$351,061
Internal Chg - Equip Replacmnt	\$491,332	\$502,572	\$630,244	\$643,403	\$669,991	\$669,991
Internal Chg - Fleet Maint	\$263,246	\$263,246	\$210,043	\$218,445	\$264,315	\$274,887
Internal Chg - Insurance Svc	\$288,184	\$288,184	\$221,699	\$221,699	\$205,431	\$217,757
Licensing	\$30,649	\$53,062	\$42,595	\$44,346	\$49,609	\$49,145
Other	\$0	\$0	\$697	\$2,060	\$2,000	\$2,060
<b>INTERNAL CHARGES &amp; FEES TOTAL</b>	<b>\$1,346,117</b>	<b>\$1,327,571</b>	<b>\$1,458,203</b>	<b>\$3,435,245</b>	<b>\$1,542,376</b>	<b>\$1,564,901</b>
<b>Contractual Services</b>						
Professional Services	\$392,033	\$433,300	\$737,949	\$512,496	\$497,567	\$512,496
Other	\$282,383	\$586,849	\$1,387,531	\$100,000	\$76,731	\$66,012
Forestry	\$209,832	\$28,000	\$23,469	\$0	\$0	\$0
Physician/Health	\$1,703	\$0	\$964	\$2,112	\$2,052	\$2,112
<b>CONTRACTUAL SERVICES TOTAL</b>	<b>\$885,950</b>	<b>\$1,048,149</b>	<b>\$2,149,914</b>	<b>\$614,608</b>	<b>\$576,350</b>	<b>\$580,620</b>
<b>Programs</b>						
Firewise Program	\$148,555	\$229,098	\$164,091	\$1,117,953	\$2,500	\$2,500
Weed Abatement	\$4	\$42,188	\$17,471	\$20,600	\$20,000	\$20,600
CERT	\$2,870	\$25,246	\$19,814	\$20,264	\$19,673	\$20,264
Fire Prevention	\$0	\$5,298	\$1,460	\$12,201	\$11,845	\$12,201
Safety	\$2,763	\$7,557	\$12,211	\$4,244	\$4,120	\$4,244
EOC	\$10,764	\$14,759	\$2,216	\$0	\$0	\$0
CPR Training Program	\$0	\$0	\$2,732	\$4,244	\$3,000	\$0
<b>PROGRAMS TOTAL</b>	<b>\$164,956</b>	<b>\$324,145</b>	<b>\$219,995</b>	<b>\$1,179,506</b>	<b>\$61,138</b>	<b>\$59,809</b>
<b>Other Purchased Svcs</b>						
Medical & Laboratory	\$74,361	\$140,340	\$397,781	\$87,035	\$264,941	\$87,035
Training	\$19,207	\$27,799	\$28,870	\$31,899	\$31,059	\$31,899
Dues	\$5,157	\$6,267	\$7,557	\$11,464	\$11,128	\$11,464
Advertising	\$816	\$21,353	\$5,203	\$7,926	\$7,695	\$7,926
Lodging	\$1,097	\$5,708	\$10,229	\$11,006	\$10,685	\$11,006
Printing & Binding	\$4,396	\$2,560	\$5,153	\$8,488	\$8,240	\$8,488
Meals	\$820	\$7,032	\$7,899	\$4,597	\$4,463	\$4,597
Air	\$1,408	\$4,646	\$1,503	\$5,773	\$5,605	\$5,773
Personal vehicle mileage	\$268	\$360	\$625	\$2,121	\$2,060	\$2,121
Rental car	\$0	\$1,167	\$0	\$2,057	\$1,997	\$2,057
Other	\$0	\$48	\$534	\$0	\$0	\$0
<b>OTHER PURCHASED SVCS TOTAL</b>	<b>\$107,529</b>	<b>\$217,279</b>	<b>\$465,355</b>	<b>\$172,366</b>	<b>\$347,873</b>	<b>\$172,366</b>
<b>Rental, Repair, Maintenance</b>						
Fuel	\$49,202	\$62,872	\$48,132	\$58,514	\$56,809	\$58,514
Building Maintenance	\$23,873	\$13,410	\$14,968	\$15,914	\$132,000	\$15,914
Electricity	\$21,279	\$25,128	\$23,458	\$31,763	\$30,838	\$31,763
Wastewater & Other	\$6,660	\$6,638	\$6,729	\$15,298	\$14,853	\$15,298
Natural Gas	\$9,320	\$12,639	\$8,925	\$7,532	\$7,313	\$7,532
Water	\$6,508	\$7,351	\$6,195	\$7,212	\$7,002	\$7,212
Custodial	\$8,623	\$10,393	\$8,320	\$3,819	\$3,708	\$3,819
Rental Charges	\$3,596	\$2,928	\$4,364	\$8,218	\$7,983	\$8,218

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
Vehicle Repair and Parts	\$2,212	\$4,231	\$13,473	\$3,713	\$3,605	\$3,713
Cleaning Services	\$0	\$0	\$0	\$8,052	\$7,817	\$8,052
Disposal & Sanitary Service	\$3,216	\$2,691	\$3,957	\$2,950	\$2,864	\$2,950
Grounds Care	\$0	\$0	\$0	\$3,398	\$3,296	\$3,398
Maintenance	\$0	\$131	\$0	\$0	\$0	\$0
<b>RENTAL, REPAIR, MAINTENANCE TOTAL</b>	<b>\$134,489</b>	<b>\$148,412</b>	<b>\$138,519</b>	<b>\$166,383</b>	<b>\$278,088</b>	<b>\$166,383</b>
Supplies						
Technical Supplies	\$21,541	\$78,003	\$36,686	\$29,708	\$40,000	\$40,000
Uniforms - Clothing	\$30,407	\$42,524	\$69,105	\$25,738	\$34,545	\$34,786
Uniforms - Other	\$56,151	\$10,031	\$33,269	\$34,773	\$33,760	\$34,773
Office Supplies	\$14,801	\$12,118	\$23,018	\$27,766	\$21,563	\$21,617
Small Tools & Ops Supplies	\$6,274	\$19,000	\$14,324	\$19,125	\$18,568	\$19,125
Station Supplies	\$3,096	\$3,793	\$9,297	\$7,514	\$7,296	\$7,514
Books & Periodicals	\$3,922	\$5,900	\$5,935	\$6,154	\$9,064	\$6,154
Meeting Supplies	\$744	\$818	\$1,657	\$2,652	\$2,575	\$2,652
Miscellaneous Supplies	\$1,706	\$659	\$811	\$2,652	\$2,575	\$2,652
Emergency work	\$382	\$687	\$1,924	\$2,575	\$2,500	\$2,575
<b>SUPPLIES TOTAL</b>	<b>\$139,023</b>	<b>\$173,535</b>	<b>\$196,026</b>	<b>\$158,657</b>	<b>\$172,446</b>	<b>\$171,848</b>
Communications						
Radios	\$36,857	\$181,623	\$223,043	\$62,388	\$62,201	\$62,388
Communications	\$28,564	\$33,188	\$37,420	\$34,325	\$33,326	\$34,325
Computers	\$4,061	\$6,390	\$14,212	\$14,004	\$7,060	\$7,122
Postage	\$875	\$2,772	\$605	\$3,077	\$2,987	\$3,077
<b>COMMUNICATIONS TOTAL</b>	<b>\$70,356</b>	<b>\$223,973</b>	<b>\$275,280</b>	<b>\$113,794</b>	<b>\$105,574</b>	<b>\$106,912</b>
Commission						
Forest Commission	\$150	\$0	\$0	\$1,136	\$1,103	\$1,136
<b>COMMISSION TOTAL</b>	<b>\$150</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,136</b>	<b>\$1,103</b>	<b>\$1,136</b>
<b>MATERIAL AND SERVICES TOTAL</b>	<b>\$2,848,571</b>	<b>\$3,463,064</b>	<b>\$4,903,292</b>	<b>\$5,841,695</b>	<b>\$3,084,948</b>	<b>\$2,823,975</b>
Capital Outlay						
Equipment						
Equipment	\$0	\$700,000	\$125	\$0	\$0	\$0
<b>EQUIPMENT TOTAL</b>	<b>\$0</b>	<b>\$700,000</b>	<b>\$125</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>CAPITAL OUTLAY TOTAL</b>	<b>\$0</b>	<b>\$700,000</b>	<b>\$125</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$9,330,436</b>	<b>\$10,952,799</b>	<b>\$13,091,298</b>	<b>\$14,072,599</b>	<b>\$12,660,000</b>	<b>\$12,581,978</b>

## Administration Division

### Administration Division Expense by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Personnel Services</b>	\$588,126	\$626,129	\$789,773	\$673,694	\$943,885	\$961,707
<b>Material and Services</b>	\$79,219	\$103,044	\$151,880	\$127,899	\$128,369	\$129,492
<b>Capital Outlay</b>	\$0	\$0	\$125	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$667,345</b>	<b>\$729,173</b>	<b>\$941,778</b>	<b>\$801,593</b>	<b>\$1,072,254</b>	<b>\$1,091,199</b>

### Administration Division Expense Detail

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Personnel Services</b>						
Salaries & Wages						
Regular Employees	\$326,421	\$357,629	\$459,180	\$389,563	\$543,561	\$551,103
Vacation Pay Out	\$4,899	\$6,777	\$4,724	\$9,376	\$5,132	\$5,181
Sick Leave Pay Out	\$4,792	\$4,223	\$3,779	\$4,569	\$3,849	\$3,886
Overtime	\$0	\$0	\$1,043	\$0	\$2,387	\$2,434
Holiday Pay Out	\$5,185	\$0	\$0	\$0	\$0	\$0
Temporary Employees	\$0	\$0	\$191	\$0	\$0	\$0
<b>SALARIES &amp; WAGES TOTAL</b>	<b>\$341,297</b>	<b>\$368,629</b>	<b>\$468,917</b>	<b>\$403,508</b>	<b>\$554,929</b>	<b>\$562,604</b>
Fringe Benefits						
Group Health Insurance	\$87,372	\$81,905	\$86,175	\$83,400	\$110,911	\$117,011
PERS Employer's Share	\$52,707	\$56,757	\$78,247	\$55,904	\$85,071	\$86,121
PERS Employer's UAL Share	\$44,853	\$48,363	\$62,472	\$55,707	\$82,586	\$83,730
FICA/MEDICARE Contribution	\$25,523	\$27,319	\$34,642	\$29,802	\$42,015	\$42,989
PERS Employee Share Paid by Cty/Pks	\$20,296	\$21,879	\$31,977	\$23,374	\$33,257	\$33,717
HRAVEBA	\$6,826	\$11,306	\$14,062	\$11,687	\$16,629	\$16,859

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
Workers Compensation	\$7,436	\$8,161	\$11,077	\$8,512	\$14,871	\$15,060
Deferred Comp	\$1,753	\$1,811	\$2,204	\$1,800	\$2,400	\$2,400
Other Benefits	\$63	\$0	\$0	\$0	\$1,216	\$1,216
<b>FRINGE BENEFITS TOTAL</b>	<b>\$246,829</b>	<b>\$257,500</b>	<b>\$320,855</b>	<b>\$270,186</b>	<b>\$388,956</b>	<b>\$399,103</b>
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$588,126</b>	<b>\$626,129</b>	<b>\$789,773</b>	<b>\$673,694</b>	<b>\$943,885</b>	<b>\$961,707</b>
<b>Material and Services</b>						
Contractual Services						
Professional Services	\$28,769	\$32,639	\$93,525	\$49,843	\$48,389	\$49,843
Other	\$28,525	\$24,023	\$0	\$0	\$0	\$0
<b>CONTRACTUAL SERVICES TOTAL</b>	<b>\$57,294</b>	<b>\$56,662</b>	<b>\$93,525</b>	<b>\$49,843</b>	<b>\$48,389</b>	<b>\$49,843</b>
Supplies						
Office Supplies	\$8,282	\$3,866	\$7,613	\$16,149	\$10,000	\$10,000
Uniforms - Clothing	\$0	\$17,966	\$4,756	\$4,120	\$4,000	\$4,120
Small Tools & Ops Supplies	\$0	\$0	\$1,826	\$2,060	\$2,000	\$2,060
Books & Periodicals	\$443	\$835	\$898	\$1,910	\$1,854	\$1,910
Meeting Supplies	\$368	\$254	\$1,303	\$1,379	\$1,339	\$1,379
Uniforms - Other	\$0	\$0	\$343	\$824	\$800	\$824
Technical Supplies	\$0	\$0	\$500	\$0	\$0	\$0
Station Supplies	\$0	\$0	\$38	\$0	\$0	\$0
<b>SUPPLIES TOTAL</b>	<b>\$9,094</b>	<b>\$22,920</b>	<b>\$17,277</b>	<b>\$26,442</b>	<b>\$19,993</b>	<b>\$20,293</b>
Other Purchased Svcs						
Dues	\$3,323	\$2,302	\$3,074	\$4,367	\$4,237	\$4,367
Training	\$783	\$1,407	\$4,105	\$3,708	\$3,600	\$3,708
Advertising	\$87	\$6,301	\$1,158	\$3,183	\$3,090	\$3,183
Printing & Binding	\$2,429	\$1,054	\$1,032	\$3,183	\$3,090	\$3,183
Lodging	\$791	\$3,070	\$3,109	\$2,122	\$2,060	\$2,122
Air	\$0	\$438	\$0	\$2,060	\$2,000	\$2,060
Meals	\$121	\$1,241	\$2,836	\$696	\$675	\$696
Rental car	\$0	\$0	\$0	\$412	\$400	\$412
Personal vehicle mileage	\$268	\$36	\$438	\$0	\$0	\$0
<b>OTHER PURCHASED SVCS TOTAL</b>	<b>\$7,801</b>	<b>\$15,850</b>	<b>\$15,752</b>	<b>\$19,731</b>	<b>\$19,152</b>	<b>\$19,731</b>
Internal Charges & Fees						
Internal Chg - Equip Replacmnt	\$0	\$0	\$12,647	\$12,647	\$15,590	\$15,590
Licensing	\$0	\$0	\$4,935	\$0	\$6,570	\$4,799
Other	\$0	\$0	\$696	\$2,060	\$2,000	\$2,060
<b>INTERNAL CHARGES &amp; FEES TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$18,278</b>	<b>\$14,707</b>	<b>\$24,160</b>	<b>\$22,449</b>
Rental, Repair, Maintenance						
Cleaning Services	\$0	\$0	\$0	\$8,052	\$7,817	\$8,052
Rental Charges	\$3,596	\$2,928	\$4,263	\$3,819	\$3,708	\$3,819
Fuel	\$0	\$185	\$428	\$3,183	\$3,090	\$3,183
Building Maintenance	\$596	\$2,237	\$0	\$0	\$0	\$0
<b>RENTAL, REPAIR, MAINTENANCE TOTAL</b>	<b>\$4,192</b>	<b>\$5,350</b>	<b>\$4,691</b>	<b>\$15,054</b>	<b>\$14,615</b>	<b>\$15,054</b>
Communications						
Postage	\$838	\$836	\$551	\$2,122	\$2,060	\$2,122
Computers	\$0	\$1,426	\$1,806	\$0	\$0	\$0
<b>COMMUNICATIONS TOTAL</b>	<b>\$838</b>	<b>\$2,262</b>	<b>\$2,357</b>	<b>\$2,122</b>	<b>\$2,060</b>	<b>\$2,122</b>
<b>MATERIAL AND SERVICES TOTAL</b>	<b>\$79,219</b>	<b>\$103,044</b>	<b>\$151,880</b>	<b>\$127,899</b>	<b>\$128,369</b>	<b>\$129,492</b>
<b>Capital Outlay</b>						
Equipment						
Equipment	\$0	\$0	\$125	\$0	\$0	\$0
<b>EQUIPMENT TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$125</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>CAPITAL OUTLAY TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$125</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$667,345</b>	<b>\$729,173</b>	<b>\$941,778</b>	<b>\$801,593</b>	<b>\$1,072,254</b>	<b>\$1,091,199</b>

## Operations and Emergency Medical Services Division

### Operations Division Expense by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Personnel Services</b>	\$5,478,116	\$5,573,371	\$6,308,117	\$6,302,022	\$6,845,075	\$6,931,610
<b>Material and Services</b>	\$2,178,895	\$2,470,748	\$2,820,642	\$2,221,495	\$2,198,809	\$1,950,254
<b>Capital Outlay</b>	\$0	\$700,000	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$7,657,011</b>	<b>\$8,744,119</b>	<b>\$9,128,759</b>	<b>\$8,523,517</b>	<b>\$9,043,884</b>	<b>\$8,881,864</b>

Operations Division Expense Detail

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Personnel Services</b>						
Salaries & Wages						
Regular Employees	\$2,558,674	\$2,625,588	\$3,022,461	\$2,867,910	\$3,105,475	\$3,166,514
Overtime	\$389,721	\$423,541	\$551,132	\$350,000	\$527,143	\$541,936
FLSA	\$217,009	\$220,995	\$236,689	\$253,595	\$211,432	\$215,781
Holiday Pay Out	\$118,894	\$118,930	\$50,009	\$116,724	\$115,724	\$117,324
Vacation Pay Out	\$14,705	\$36,219	\$0	\$25,000	\$103,931	\$29,331
Sick Leave Pay Out	\$0	\$0	\$9,366	\$3,890	\$21,699	\$21,999
Temporary Employees	\$0	\$0	\$0	\$10,000	\$0	\$0
<b>SALARIES &amp; WAGES TOTAL</b>	<b>\$3,299,003</b>	<b>\$3,425,272</b>	<b>\$3,869,656</b>	<b>\$3,627,119</b>	<b>\$4,085,404</b>	<b>\$4,092,885</b>
Fringe Benefits						
Group Health Insurance	\$704,272	\$607,099	\$572,276	\$834,000	\$668,551	\$705,321
PERS Employer's Share	\$440,067	\$466,973	\$571,748	\$600,888	\$636,492	\$649,301
PERS Employer's UAL Share	\$414,431	\$437,587	\$496,121	\$518,978	\$597,452	\$609,742
FICA/MEDICARE Contribution	\$247,031	\$257,327	\$289,443	\$264,363	\$306,746	\$313,055
PERS Employee Share Paid by Cty/Pks	\$187,526	\$199,058	\$222,578	\$217,627	\$240,585	\$245,534
Workers Compensation	\$88,873	\$95,650	\$105,440	\$110,133	\$129,515	\$132,179
HRAVEBA	\$65,981	\$69,139	\$89,034	\$108,814	\$120,293	\$122,767
Deferred Comp	\$28,956	\$13,376	\$88,900	\$18,000	\$50,917	\$51,706
Other Benefits	\$1,977	\$1,890	\$2,922	\$2,100	\$9,120	\$9,120
<b>FRINGE BENEFITS TOTAL</b>	<b>\$2,179,113</b>	<b>\$2,148,099</b>	<b>\$2,438,461</b>	<b>\$2,674,903</b>	<b>\$2,759,671</b>	<b>\$2,838,725</b>
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$5,478,116</b>	<b>\$5,573,371</b>	<b>\$6,308,117</b>	<b>\$6,302,022</b>	<b>\$6,845,075</b>	<b>\$6,931,610</b>
<b>Material and Services</b>						
Internal Charges & Fees						
Internal Chg - Equip Replacmnt	\$442,199	\$452,315	\$593,173	\$606,332	\$482,313	\$482,313
Internal Chg - Fleet Maint	\$263,246	\$263,246	\$210,043	\$218,445	\$264,315	\$274,887
Internal Chg - Insurance Svc	\$288,184	\$288,184	\$221,699	\$221,699	\$205,431	\$217,757
Bad Debt Expense	\$272,707	\$220,506	\$0	\$212,180	\$0	\$0
Licensing	\$30,649	\$53,062	\$37,461	\$44,346	\$43,039	\$44,346
<b>INTERNAL CHARGES &amp; FEES TOTAL</b>	<b>\$1,296,984</b>	<b>\$1,277,314</b>	<b>\$1,062,376</b>	<b>\$1,303,002</b>	<b>\$995,098</b>	<b>\$1,019,303</b>
Contractual Services						
Professional Services	\$363,264	\$398,344	\$629,299	\$448,689	\$435,214	\$448,689
Other	\$95,386	\$89,584	\$159,789	\$0	\$0	\$0
Physician/Health	\$1,703	\$0	\$0	\$2,112	\$2,052	\$2,112
<b>CONTRACTUAL SERVICES TOTAL</b>	<b>\$460,353</b>	<b>\$487,929</b>	<b>\$789,088</b>	<b>\$450,801</b>	<b>\$437,266</b>	<b>\$450,801</b>
Other Purchased Svcs						
Medical & Laboratory	\$74,361	\$140,340	\$397,757	\$71,705	\$249,611	\$71,705
Training	\$15,895	\$22,672	\$21,122	\$19,933	\$19,354	\$19,933
Advertising	\$0	\$13,954	\$2,045	\$2,122	\$2,060	\$2,122
Lodging	\$0	\$1,905	\$3,398	\$4,774	\$4,635	\$4,774
Printing & Binding	\$912	\$1,255	\$3,229	\$3,183	\$3,090	\$3,183
Meals	\$343	\$4,164	\$3,119	\$1,591	\$1,545	\$1,591
Dues	\$135	\$995	\$1,777	\$2,758	\$2,678	\$2,758
Air	\$0	\$1,320	\$961	\$2,122	\$2,060	\$2,122
Personal vehicle mileage	\$0	\$0	\$0	\$1,591	\$1,545	\$1,591
Rental car	\$0	\$0	\$0	\$849	\$824	\$849
Other	\$0	\$48	\$0	\$0	\$0	\$0
<b>OTHER PURCHASED SVCS TOTAL</b>	<b>\$91,646</b>	<b>\$186,653</b>	<b>\$433,408</b>	<b>\$110,628</b>	<b>\$287,402</b>	<b>\$110,628</b>
Rental, Repair, Maintenance						
Fuel	\$48,968	\$62,153	\$47,424	\$41,680	\$40,320	\$41,680
Building Maintenance	\$23,277	\$11,173	\$13,770	\$15,914	\$132,000	\$15,914
Electricity	\$21,279	\$25,128	\$23,458	\$31,763	\$30,838	\$31,763
Wastewater & Other	\$6,660	\$6,638	\$6,729	\$15,298	\$14,853	\$15,298
Natural Gas	\$9,320	\$12,639	\$8,925	\$7,532	\$7,313	\$7,532
Water	\$6,508	\$7,351	\$6,195	\$7,212	\$7,002	\$7,212
Custodial	\$8,623	\$10,393	\$8,320	\$3,819	\$3,708	\$3,819
Vehicle Repair and Parts	\$2,212	\$4,231	\$9,773	\$3,713	\$3,605	\$3,713
Disposal & Sanitary Service	\$3,216	\$2,691	\$3,957	\$2,950	\$2,864	\$2,950
Rental Charges	\$0	\$0	\$101	\$4,244	\$4,120	\$4,244
Grounds Care	\$0	\$0	\$0	\$3,398	\$3,296	\$3,398
Maintenance	\$0	\$131	\$0	\$0	\$0	\$0
<b>RENTAL, REPAIR, MAINTENANCE TOTAL</b>	<b>\$130,063</b>	<b>\$142,528</b>	<b>\$128,651</b>	<b>\$137,523</b>	<b>\$249,919</b>	<b>\$137,523</b>
Communications						

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
Radios	\$36,857	\$181,553	\$223,043	\$56,021	\$56,021	\$56,021
Communications	\$25,814	\$28,509	\$31,506	\$31,143	\$30,236	\$31,143
Computers	\$2,273	\$2,469	\$8,622	\$11,882	\$5,000	\$5,000
Postage	\$36	\$1,936	\$54	\$955	\$927	\$955
<b>COMMUNICATIONS TOTAL</b>	<b>\$64,980</b>	<b>\$214,467</b>	<b>\$263,224</b>	<b>\$100,001</b>	<b>\$92,184</b>	<b>\$93,119</b>
Supplies						
Technical Supplies	\$21,541	\$78,003	\$14,330	\$29,708	\$40,000	\$40,000
Uniforms - Other	\$56,151	\$10,027	\$26,368	\$33,949	\$32,960	\$33,949
Uniforms - Clothing	\$29,654	\$20,383	\$51,430	\$15,952	\$25,000	\$25,000
Small Tools & Ops Supplies	\$5,274	\$17,662	\$9,962	\$13,413	\$12,993	\$13,413
Office Supplies	\$2,671	\$6,606	\$12,254	\$8,760	\$8,760	\$8,760
Station Supplies	\$3,096	\$3,793	\$9,259	\$7,514	\$7,296	\$7,514
Emergency work	\$382	\$687	\$1,924	\$2,575	\$2,500	\$2,575
Books & Periodicals	\$2,012	\$1,159	\$3,314	\$561	\$530	\$561
Miscellaneous Supplies	\$186	\$659	\$326	\$1,591	\$1,545	\$1,591
Meeting Supplies	\$376	\$564	\$301	\$1,273	\$1,236	\$1,273
<b>SUPPLIES TOTAL</b>	<b>\$121,342</b>	<b>\$139,543</b>	<b>\$129,468</b>	<b>\$115,296</b>	<b>\$132,820</b>	<b>\$134,636</b>
Programs						
Safety	\$2,763	\$7,557	\$12,211	\$4,244	\$4,120	\$4,244
EOC	\$10,764	\$14,759	\$2,216	\$0	\$0	\$0
<b>PROGRAMS TOTAL</b>	<b>\$13,527</b>	<b>\$22,316</b>	<b>\$14,428</b>	<b>\$4,244</b>	<b>\$4,120</b>	<b>\$4,244</b>
<b>MATERIAL AND SERVICES TOTAL</b>	<b>\$2,178,895</b>	<b>\$2,470,748</b>	<b>\$2,820,642</b>	<b>\$2,221,495</b>	<b>\$2,198,809</b>	<b>\$1,950,254</b>
<b>Capital Outlay</b>						
Equipment						
Equipment	\$0	\$700,000	\$0	\$0	\$0	\$0
<b>EQUIPMENT TOTAL</b>	<b>\$0</b>	<b>\$700,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>CAPITAL OUTLAY TOTAL</b>	<b>\$0</b>	<b>\$700,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$7,657,011</b>	<b>\$8,744,119</b>	<b>\$9,128,759</b>	<b>\$8,523,517</b>	<b>\$9,043,884</b>	<b>\$8,881,864</b>

#### Emergency Medical Services Expense by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Material and Services</b>	\$0	\$0	\$395,291	\$2,133,345	\$527,940	\$527,940
<b>Personnel Services</b>	\$0	\$0	\$549,341	\$554,316	\$1,000,861	\$1,060,390
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$944,632</b>	<b>\$2,687,661</b>	<b>\$1,528,801</b>	<b>\$1,588,330</b>

#### Emergency Medical Services Expense Detail

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Material and Services</b>						
Internal Charges & Fees						
Bad Debt Expense	\$0	\$0	\$352,925	\$2,092,051	\$350,000	\$350,000
Internal Chg - Equip Replacmnt	\$0	\$0	\$0	\$0	\$136,646	\$136,646
Licensing	\$0	\$0	\$199	\$0	\$0	\$0
<b>INTERNAL CHARGES &amp; FEES TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$353,124</b>	<b>\$2,092,051</b>	<b>\$486,646</b>	<b>\$486,646</b>
Other Purchased Svcs						
Medical & Laboratory	\$0	\$0	\$24	\$15,330	\$15,330	\$15,330
Training	\$0	\$0	\$621	\$3,000	\$3,000	\$3,000
Dues	\$0	\$0	\$1,195	\$0	\$0	\$0
Air	\$0	\$0	\$542	\$0	\$0	\$0
Meals	\$0	\$0	\$85	\$0	\$0	\$0
Other	\$0	\$0	\$63	\$0	\$0	\$0
<b>OTHER PURCHASED SVCS TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,530</b>	<b>\$18,330</b>	<b>\$18,330</b>	<b>\$18,330</b>
Contractual Services						
Professional Services	\$0	\$0	\$8,425	\$13,964	\$13,964	\$13,964
Physician/Health	\$0	\$0	\$964	\$0	\$0	\$0
<b>CONTRACTUAL SERVICES TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$9,389</b>	<b>\$13,964</b>	<b>\$13,964</b>	<b>\$13,964</b>
Supplies						
Uniforms - Clothing	\$0	\$0	\$8,973	\$1,500	\$1,500	\$1,500
Technical Supplies	\$0	\$0	\$9,785	\$0	\$0	\$0
Small Tools & Ops Supplies	\$0	\$0	\$1,096	\$1,000	\$1,000	\$1,000
Uniforms - Other	\$0	\$0	\$3,829	\$0	\$0	\$0
Office Supplies	\$0	\$0	\$115	\$1,000	\$1,000	\$1,000
Books & Periodicals	\$0	\$0	\$0	\$500	\$500	\$500
Meeting Supplies	\$0	\$0	\$53	\$0	\$0	\$0
<b>SUPPLIES TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$23,851</b>	<b>\$4,000</b>	<b>\$4,000</b>	<b>\$4,000</b>

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
Rental, Repair, Maintenance						
Fuel	\$0	\$0	\$0	\$5,000	\$5,000	\$5,000
Vehicle Repair and Parts	\$0	\$0	\$3,699	\$0	\$0	\$0
<b>RENTAL, REPAIR, MAINTENANCE TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,699</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$5,000</b>
Communications						
Communications	\$0	\$0	\$1,543	\$0	\$0	\$0
Computers	\$0	\$0	\$1,154	\$0	\$0	\$0
<b>COMMUNICATIONS TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,698</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>MATERIAL AND SERVICES TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$395,291</b>	<b>\$2,133,345</b>	<b>\$527,940</b>	<b>\$527,940</b>
<b>Personnel Services</b>						
Salaries & Wages						
Regular Employees	\$0	\$0	\$337,241	\$330,206	\$521,706	\$553,567
FLSA	\$0	\$0	\$2,250	\$0	\$31,272	\$33,168
Holiday Pay Out	\$0	\$0	\$4,014	\$0	\$19,566	\$20,544
Overtime	\$0	\$0	\$7,480	\$0	\$10,898	\$11,638
Vacation Pay Out	\$0	\$0	\$0	\$0	\$4,892	\$5,136
Sick Leave Pay Out	\$0	\$0	\$0	\$0	\$3,669	\$3,852
<b>SALARIES &amp; WAGES TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$350,985</b>	<b>\$330,206</b>	<b>\$592,003</b>	<b>\$627,905</b>
Fringe Benefits						
Group Health Insurance	\$0	\$0	\$77,818	\$111,200	\$138,211	\$145,813
PERS Employer's UAL Share	\$0	\$0	\$26,805	\$33,379	\$88,208	\$93,558
PERS Employer's Share	\$0	\$0	\$21,917	\$30,658	\$74,937	\$79,521
FICA/MEDICARE Contribution	\$0	\$0	\$26,683	\$17,835	\$45,288	\$48,035
PERS Employee Share Paid by Cty/Pks	\$0	\$0	\$12,111	\$13,988	\$35,520	\$37,675
Workers Compensation	\$0	\$0	\$10,946	\$7,376	\$19,122	\$20,282
HRAVEBA	\$0	\$0	\$14,839	\$6,994	\$0	\$0
Deferred Comp	\$0	\$0	\$6,634	\$2,400	\$5,140	\$5,169
Other Benefits	\$0	\$0	\$603	\$280	\$2,432	\$2,432
<b>FRINGE BENEFITS TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$198,356</b>	<b>\$224,110</b>	<b>\$408,858</b>	<b>\$432,485</b>
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$549,341</b>	<b>\$554,316</b>	<b>\$1,000,861</b>	<b>\$1,060,390</b>
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$944,632</b>	<b>\$2,687,661</b>	<b>\$1,528,801</b>	<b>\$1,588,330</b>

## Life Safety Division

### Life Safety Division Expense by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Personnel Services</b>	\$14,534	\$129,209	\$113,970	\$253,818	\$132,292	\$135,239
<b>Material and Services</b>	\$63,568	\$173,992	\$125,896	\$117,447	\$117,512	\$114,167
<b>TOTAL</b>	<b>\$78,102</b>	<b>\$303,201</b>	<b>\$239,866</b>	<b>\$371,265</b>	<b>\$249,804</b>	<b>\$249,406</b>

### Life Safety Division Expense Detail

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Personnel Services</b>						
Salaries & Wages						
Regular Employees	\$8,158	\$63,363	\$68,893	\$172,514	\$81,475	\$83,104
Temporary Employees	\$0	\$27,823	\$0	\$22,178	\$0	\$0
Overtime	\$0	\$186	\$5,265	\$0	\$2,072	\$2,113
Vacation Pay Out	\$1,105	\$0	\$0	\$940	\$799	\$799
Sick Leave Pay Out	\$0	\$0	\$0	\$910	\$600	\$600
<b>SALARIES &amp; WAGES TOTAL</b>	<b>\$9,263</b>	<b>\$91,371</b>	<b>\$74,159</b>	<b>\$196,542</b>	<b>\$84,946</b>	<b>\$86,616</b>
Fringe Benefits						
Group Health Insurance	\$2,231	\$12,491	\$9,064	\$27,800	\$10,304	\$10,871
PERS Employer's UAL Share	\$871	\$8,482	\$10,033	\$10,359	\$12,657	\$12,906
PERS Employer's Share	\$830	\$5,198	\$6,916	\$6,397	\$8,342	\$8,506
FICA/MEDICARE Contribution	\$704	\$4,829	\$5,655	\$5,542	\$6,499	\$6,626
PERS Employee Share Paid by Cty/Pks	\$394	\$3,837	\$4,486	\$4,347	\$5,097	\$5,197
HRAVEBA	\$185	\$1,906	\$2,224	\$2,173	\$2,549	\$2,599
Workers Compensation	\$55	\$690	\$832	\$58	\$994	\$1,014
Deferred Comp	\$0	\$404	\$602	\$600	\$600	\$600
Other Benefits	\$0	\$0	\$0	\$0	\$304	\$304
<b>FRINGE BENEFITS TOTAL</b>	<b>\$5,271</b>	<b>\$37,838</b>	<b>\$39,811</b>	<b>\$57,276</b>	<b>\$47,346</b>	<b>\$48,623</b>
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$14,534</b>	<b>\$129,209</b>	<b>\$113,970</b>	<b>\$253,818</b>	<b>\$132,292</b>	<b>\$135,239</b>

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Material and Services</b>						
Programs						
Weed Abatement	\$4	\$42,188	\$17,471	\$20,600	\$20,000	\$20,600
CERT	\$2,870	\$25,246	\$19,814	\$20,264	\$19,673	\$20,264
Fire Prevention	\$0	\$5,298	\$1,460	\$12,201	\$11,845	\$12,201
Firewise Program	\$0	\$21,000	\$18,977	\$0	\$0	\$0
CPR Training Program	\$0	\$0	\$2,732	\$4,244	\$3,000	\$0
<b>PROGRAMS TOTAL</b>	<b>\$2,874</b>	<b>\$93,731</b>	<b>\$60,454</b>	<b>\$57,309</b>	<b>\$54,518</b>	<b>\$53,065</b>
Internal Charges & Fees						
Internal Chg - Equip Replacmnt	\$49,133	\$50,257	\$18,975	\$18,975	\$19,939	\$19,939
Bad Debt Expense	\$0	\$0	\$0	\$1,061	\$1,030	\$1,061
Other	\$0	\$0	\$1	\$0	\$0	\$0
<b>INTERNAL CHARGES &amp; FEES TOTAL</b>	<b>\$49,133</b>	<b>\$50,257</b>	<b>\$18,976</b>	<b>\$20,036</b>	<b>\$20,969</b>	<b>\$21,000</b>
Other Purchased Svcs						
Training	\$2,499	\$2,888	\$2,495	\$3,713	\$3,605	\$3,713
Dues	\$1,026	\$2,810	\$1,096	\$3,713	\$3,605	\$3,713
Lodging	\$306	\$732	\$3,073	\$3,183	\$3,090	\$3,183
Meals	\$356	\$887	\$909	\$1,697	\$1,648	\$1,697
Air	\$0	\$1,829	\$0	\$1,591	\$1,545	\$1,591
Advertising	\$136	\$911	\$452	\$1,591	\$1,545	\$1,591
Rental car	\$0	\$1,167	\$0	\$796	\$773	\$796
Personal vehicle mileage	\$0	\$0	\$0	\$424	\$412	\$424
Printing & Binding	\$0	\$137	\$392	\$0	\$0	\$0
<b>OTHER PURCHASED SVCS TOTAL</b>	<b>\$4,323</b>	<b>\$11,360</b>	<b>\$8,418</b>	<b>\$16,708</b>	<b>\$16,223</b>	<b>\$16,708</b>
Supplies						
Books & Periodicals	\$1,467	\$3,907	\$1,723	\$3,183	\$6,180	\$3,183
Technical Supplies	\$0	\$0	\$12,071	\$0	\$0	\$0
Small Tools & Ops Supplies	\$1,000	\$1,339	\$1,440	\$2,652	\$2,575	\$2,652
Uniforms - Clothing	\$0	\$3,060	\$3,248	\$1,591	\$1,545	\$1,591
Office Supplies	\$0	\$693	\$1,659	\$796	\$773	\$796
Uniforms - Other	\$0	\$4	\$2,729	\$0	\$0	\$0
<b>SUPPLIES TOTAL</b>	<b>\$2,467</b>	<b>\$9,003</b>	<b>\$22,870</b>	<b>\$8,222</b>	<b>\$11,073</b>	<b>\$8,222</b>
Communications						
Communications	\$2,750	\$4,679	\$4,370	\$3,182	\$3,090	\$3,182
Radios	\$0	\$70	\$0	\$6,367	\$6,180	\$6,367
Computers	\$1,787	\$2,495	\$2,630	\$2,122	\$2,060	\$2,122
<b>COMMUNICATIONS TOTAL</b>	<b>\$4,537</b>	<b>\$7,244</b>	<b>\$7,000</b>	<b>\$11,671</b>	<b>\$11,330</b>	<b>\$11,671</b>
Rental, Repair, Maintenance						
Fuel	\$234	\$80	\$279	\$3,501	\$3,399	\$3,501
Building Maintenance	\$0	\$0	\$1,199	\$0	\$0	\$0
<b>RENTAL, REPAIR, MAINTENANCE TOTAL</b>	<b>\$234</b>	<b>\$80</b>	<b>\$1,478</b>	<b>\$3,501</b>	<b>\$3,399</b>	<b>\$3,501</b>
Contractual Services						
Professional Services	\$0	\$2,317	\$6,700	\$0	\$0	\$0
<b>CONTRACTUAL SERVICES TOTAL</b>	<b>\$0</b>	<b>\$2,317</b>	<b>\$6,700</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>MATERIAL AND SERVICES TOTAL</b>	<b>\$63,568</b>	<b>\$173,992</b>	<b>\$125,896</b>	<b>\$117,447</b>	<b>\$117,512</b>	<b>\$114,167</b>
<b>TOTAL</b>	<b>\$78,102</b>	<b>\$303,201</b>	<b>\$239,866</b>	<b>\$371,265</b>	<b>\$249,804</b>	<b>\$249,406</b>

## Wildfire and Community Risk Reduction Division

### Wildfire & Community Risk Reduction Division Expense by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Material and Services</b>	\$526,889	\$715,280	\$1,409,583	\$1,241,509	\$112,318	\$102,122
<b>Personnel Services</b>	\$401,089	\$461,025	\$426,680	\$447,054	\$652,939	\$669,057
<b>TOTAL</b>	<b>\$927,978</b>	<b>\$1,176,305</b>	<b>\$1,836,264</b>	<b>\$1,688,563</b>	<b>\$765,257</b>	<b>\$771,179</b>

### Wildfire & Community Risk Reduction Division Expense Detail

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Material and Services</b>						
Contractual Services						
Other	\$158,472	\$473,242	\$1,227,743	\$100,000	\$76,731	\$66,012
Forestry	\$209,832	\$28,000	\$23,469	\$0	\$0	\$0
<b>CONTRACTUAL SERVICES TOTAL</b>	<b>\$368,303</b>	<b>\$501,242</b>	<b>\$1,251,212</b>	<b>\$100,000</b>	<b>\$76,731</b>	<b>\$66,012</b>

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Programs</b>						
Firewise Program	\$148,555	\$208,098	\$145,114	\$1,117,953	\$2,500	\$2,500
<b>PROGRAMS TOTAL</b>	<b>\$148,555</b>	<b>\$208,098</b>	<b>\$145,114</b>	<b>\$1,117,953</b>	<b>\$2,500</b>	<b>\$2,500</b>
<b>Internal Charges &amp; Fees</b>						
Internal Chg - Equip Replacmnt	\$0	\$0	\$5,449	\$5,449	\$15,503	\$15,503
<b>INTERNAL CHARGES &amp; FEES TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,449</b>	<b>\$5,449</b>	<b>\$15,503</b>	<b>\$15,503</b>
<b>Other Purchased Svcs</b>						
Printing & Binding	\$1,055	\$113	\$501	\$2,122	\$2,060	\$2,122
Training	\$30	\$832	\$527	\$1,545	\$1,500	\$1,545
Advertising	\$593	\$188	\$1,548	\$1,030	\$1,000	\$1,030
Meals	\$0	\$741	\$951	\$613	\$595	\$613
Lodging	\$0	\$0	\$649	\$927	\$900	\$927
Dues	\$673	\$160	\$415	\$626	\$608	\$626
Air	\$1,408	\$1,059	\$0	\$0	\$0	\$0
Personal vehicle mileage	\$0	\$324	\$187	\$106	\$103	\$106
Other	\$0	\$0	\$471	\$0	\$0	\$0
<b>OTHER PURCHASED SVCS TOTAL</b>	<b>\$3,759</b>	<b>\$3,416</b>	<b>\$5,249</b>	<b>\$6,969</b>	<b>\$6,766</b>	<b>\$6,969</b>
<b>Supplies</b>						
Uniforms - Clothing	\$753	\$1,116	\$697	\$2,575	\$2,500	\$2,575
Office Supplies	\$3,848	\$954	\$1,378	\$1,061	\$1,030	\$1,061
Miscellaneous Supplies	\$1,520	\$0	\$485	\$1,061	\$1,030	\$1,061
<b>SUPPLIES TOTAL</b>	<b>\$6,121</b>	<b>\$2,070</b>	<b>\$2,560</b>	<b>\$4,697</b>	<b>\$4,560</b>	<b>\$4,697</b>
<b>Rental, Repair, Maintenance</b>						
Fuel	\$0	\$454	\$0	\$5,150	\$5,000	\$5,150
Rental Charges	\$0	\$0	\$0	\$155	\$155	\$155
<b>RENTAL, REPAIR, MAINTENANCE TOTAL</b>	<b>\$0</b>	<b>\$454</b>	<b>\$0</b>	<b>\$5,305</b>	<b>\$5,155</b>	<b>\$5,305</b>
<b>Commission</b>						
Forest Commission	\$150	\$0	\$0	\$1,136	\$1,103	\$1,136
<b>COMMISSION TOTAL</b>	<b>\$150</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,136</b>	<b>\$1,103</b>	<b>\$1,136</b>
<b>MATERIAL AND SERVICES TOTAL</b>	<b>\$526,889</b>	<b>\$715,280</b>	<b>\$1,409,583</b>	<b>\$1,241,509</b>	<b>\$112,318</b>	<b>\$102,122</b>
<b>Personnel Services</b>						
<b>Salaries &amp; Wages</b>						
Regular Employees	\$174,733	\$188,741	\$197,582	\$252,361	\$215,268	\$222,895
Temporary Employees	\$66,751	\$94,220	\$58,715	\$0	\$170,714	\$170,712
Overtime	\$294	\$701	\$5,656	\$0	\$3,668	\$3,741
Vacation Pay Out	\$2,220	\$662	\$2,303	\$940	\$2,032	\$2,032
Sick Leave Pay Out	\$476	\$0	\$1,750	\$890	\$1,524	\$1,524
<b>SALARIES &amp; WAGES TOTAL</b>	<b>\$244,474</b>	<b>\$284,324</b>	<b>\$266,006</b>	<b>\$254,191</b>	<b>\$393,206</b>	<b>\$400,904</b>
<b>Fringe Benefits</b>						
Group Health Insurance	\$66,956	\$63,228	\$48,378	\$83,400	\$95,658	\$100,920
PERS Employer's UAL Share	\$28,448	\$37,497	\$35,509	\$36,349	\$58,490	\$59,637
PERS Employer's Share	\$21,614	\$26,515	\$28,457	\$27,741	\$41,940	\$42,762
FICA/MEDICARE Contribution	\$18,207	\$20,957	\$19,581	\$19,446	\$30,031	\$30,619
PERS Employee Share Paid by Cty/Pks	\$12,872	\$16,641	\$15,876	\$15,251	\$16,936	\$17,265
HRAVEBA	\$3,564	\$5,628	\$6,296	\$7,626	\$8,468	\$8,633
Workers Compensation	\$4,351	\$5,460	\$5,378	\$1,250	\$5,490	\$5,597
Deferred Comp	\$602	\$775	\$1,200	\$1,800	\$1,200	\$1,200
Other Benefits	\$0	\$0	\$0	\$0	\$1,520	\$1,520
<b>FRINGE BENEFITS TOTAL</b>	<b>\$156,615</b>	<b>\$176,702</b>	<b>\$160,675</b>	<b>\$192,863</b>	<b>\$259,733</b>	<b>\$268,153</b>
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$401,089</b>	<b>\$461,025</b>	<b>\$426,680</b>	<b>\$447,054</b>	<b>\$652,939</b>	<b>\$669,057</b>
<b>TOTAL</b>	<b>\$927,978</b>	<b>\$1,176,305</b>	<b>\$1,836,264</b>	<b>\$1,688,563</b>	<b>\$765,257</b>	<b>\$771,179</b>

# COMMUNITY DEVELOPMENT

2025-2027 Biennial Budget



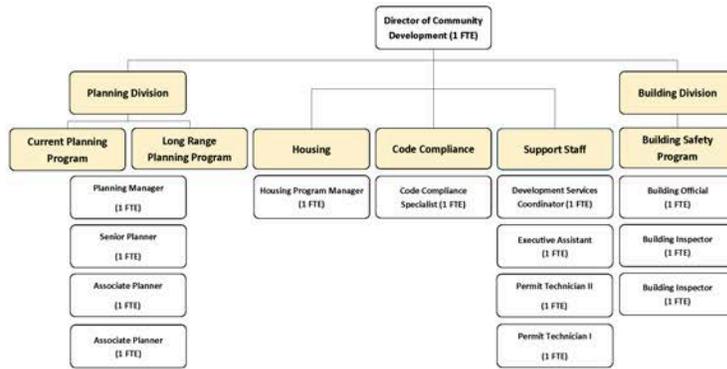
## Community Development Overview

The **Community Development Department** comprises two divisions, namely **Planning** and **Building**. The Planning Division is responsible for the maintenance and update of Ashland's Comprehensive Plan and Ashland Municipal Code Title 18 Land Use. In addition, it is tasked with reviewing development proposals, evaluating building permits for compliance with land use standards, providing support to various advisory committees and the City's Planning Commission. The Planning Division also oversees the City's Housing Program, which aims to promote affordable housing through public education/outreach, zoning initiatives, grants, direct funding, and other financial incentives. Furthermore, the Code Compliance program is responsible for providing assistance to individuals and businesses who violate municipal codes and can take enforcement actions through the municipal court.

The Building Division, on the other hand, has the mandate of implementing Oregon's statewide building codes program. This program is administered through a comprehensive building plan review and inspection program. As such, the Building Division is responsible for ensuring compliance with Oregon's building codes and ensuring that buildings are constructed safely and meet the required standards.

# Organization Chart

## Community Development



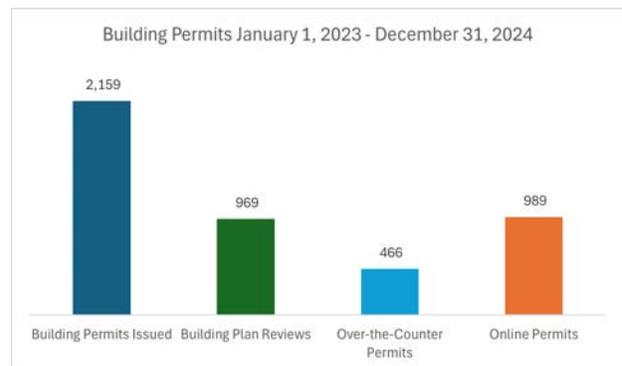
### LEGEND

	General Fund & Enterprise Fund Positions
	Non General Fund Positions
	Legally Mandated Commissions/Committees
	Discretionary Commissions/Advisory Boards

## Building Division

### Overview

The City of Ashland Building Division’s main role is to ensure that all buildings meet the applicable building codes, zoning regulations, and safety standards set by the State and local government. The Building Division is responsible for reviewing and approving building plans and issuing building permits for new construction or alterations to existing buildings. Inspections by the Building Division during various stages of construction ensure new developments are being built according to the approved plans and meet the relevant building codes and safety standards.



### Building Services and Goals

#### Mandated Services

ORS 455.467 requires the building inspection program to approve a permit application within ten business days of receiving a complete application for plan reviews of simple low-rise residential dwellings. For commercial reviews, the statute requires the building inspection program develop a reasonable process for plan review services. The building inspection program plan is required to be updated every four years to ensure the needs of the department, and participants, are being met (ORS 455.148).

OAR 918-020-0090 requires municipalities to administer and enforce a building inspection program. These programs must meet compliance standards set by the Oregon Building Codes Division and are reviewed and renewed every four years (OAR 918-020-0070). The Building Division's most current Operating Plan is available on the City’s website and remains valid through December 31, 2028.

Building plans examiners and inspectors must maintain key State certifications to administer the program's requirements. Code cycles are updated every two to three years, and continuing education is required to retain these certifications. Given Ashland's small jurisdiction and limited staff, cross-training and multi-discipline certification are essential. The Building Division staff, including the building official and two inspector/plans examiners, collectively hold 12 of the 15 required certifications for State-mandated plan reviews and inspections. For any inspections or plan reviews requiring certifications not held by City staff, certified third-party inspectors, as well as inspectors from Jackson County and the City of Medford, provide coverage through Inter-Governmental Agreements (IGAs) and third-party contracts.

OAR 918-020-0010 mandates collaboration between local municipalities and the Oregon State Fire Marshal's local designee to ensure uniform fire code compliance in the plan review process. Ashland's Building and Fire Divisions maintain a strong working relationship, collaborating throughout the review and inspection phases for new and existing buildings. This coordination ensures proper implementation of Building and Fire Codes, contributing to a safer community. The partnership between the Community Development Building Division and Ashland Fire & Rescue also streamlines the design and review process for applicants.

## Goals

Building Division Goals for the and 2025-2027 Biennium:

- **Enhance Wildfire Resilience:** Maintain and implement locally adopted State building codes that require fire-hardening measures to help homes resist the spread of wildfires.
- **Promote Energy Conservation:** Support energy efficiency and mitigate the effects of climate change by enforcing Oregon's stringent energy codes, ensuring that building projects reduce overall energy consumption.
- **Improve Online Services:** Continue developing and enhancing the online self-service portal through the EnerGov Permitting software. This platform allows customers to:
  - Monitor permit status
  - Submit applications
  - Request inspections
  - Review fees and make payments
  - Communicate with the Community Development Department remotely
- **Standardize Code Inspections Across Jurisdictions:** Maintain and expand efforts to establish a consistent and uniform code inspection program in collaboration with neighboring cities. This includes aligning inspection procedures, sharing best practices, and participating in regional committees to enhance efficiency and consistency in code enforcement.
- **Strengthen Regional and Statewide Collaboration:** Strengthen partnerships by actively participating in local, state, and regional organizations. Engagement in these groups fosters knowledge-sharing, supports professional development, and ensures alignment with evolving building codes and best practices.

## Planning Division

### Long Range Planning Overview

The **Long Range Planning** program maintains and updates the Ashland Comprehensive Plan and the Ashland Municipal Code (AMC) Title 18 Land Use Ordinance, as well as performing technical studies required by the Statewide Planning Program and any new state legislation, or as required by the City Council, Planning Commission, advisory committees, or citizen-initiated projects.

### Mandated Services

The City is legally required to maintain its Comprehensive Plan in accordance with the Oregon Statewide Planning Program and implement land use regulations that align with the Plan (ORS 197.175). This involves conducting research, revising the land use code, and updating the Comprehensive Plan. Over the past decade, around one-third of long-range planning projects were mandated by state or federal laws, one-sixth were initiated by the City Council's goals, and half came from citizen advisory commission or grassroots efforts.

In the last five years, more than half of the legislative actions taken so far were required by state mandates and new state legislation. These include updating the Buildable Lands Inventory (BLI), revising the land use code to permit duplexes (House Bill 2001), conducting a Housing Capacity Analysis (HB 2003), carrying out a Housing Production Strategy (HB 2003), and implementing Middle Housing Land Divisions (Senate Bill 458). Additionally, the City is required to address the Climate Friendly and Equitable Communities (CFEC) rules, which include adopting Climate Friendly Areas (CFAs), reducing parking requirements, and amending local codes to align with the State's Walkable Design Standards. The City is also undertaking an Economic Opportunity Analysis (EOA) to assess employment land needs and inform future land use policies to be completed in 2025.

Looking ahead to the FY25-27 biennium, key projects will include updating the Transportation System Plan (TSP) and conducting associated CFEC transportation-related studies and code amendments to align with state climate and mobility objectives, as well as implementing the City's adopted Housing Production Strategy (HPS) to support needed housing development including developing a Manufactured Home Parks Zoning Ordinance aimed at preserving this unique form of naturally occurring affordable housing in Ashland. While the full extent of future legislative requirements is uncertain, additional state and federal mandates addressing housing production and affordability through the state's new Housing Accountability and Production Office (HAPO), homelessness, and natural hazard mitigation are expected to necessitate further long-range planning efforts. This will contribute to an increasing workload for staff as the City ensures compliance with evolving land use policies. If development activity slows during FY25-27 due to economic conditions, staff resources will be reallocated from Current Planning to Long-Range Planning to address new legislative and regulatory requirements.



## Planning Division: Current Planning Overview

The **Current Planning** program reviews development proposals, conducts the public noticing and hearing process for development proposals, reviews building permits for compliance with land use standards and staffs the Planning Commission and three advisory committees.

The chart to the left identifies the distribution of the 860 individual administrative and planning actions completed in the 2023-24 calendar years.

The Planning Division processes a wide range of applications, from land use approvals to administrative permits. The following types of planning actions are expected to continue in FY2025-27:

- **Pre-Application Conferences** – Providing early guidance to applicants on development proposals. (AMC 18.5.1.030)
- **Type I Planning Actions** – These applications involve minor land use decisions that require administrative review by city staff. They typically include straightforward approvals such as property line adjustments, site design and use standards compliance, and some conditional uses. A public notice is required, but a public hearing is not necessary unless the decision is appealed. (AMC 18.5.1.050)
- **Type II Planning Actions** – These applications involve more complex land use decisions that require a public hearing before the Planning Commission. Examples include larger-scale developments, conditional use permits, and major variances. These actions require public notice and allow for public input during the hearing process and have the potential for appeal to the Council. (AMC 18.5.1.060)
- **Type III Planning Actions** – These applications involve significant land use decisions, such as zoning map amendments, annexations, and major developments. Type III actions require a public hearing before the Planning Commission, followed by a final decision by the City Council. These actions involve substantial public review and legislative decision-making. (AMC 18.5.1.070)
- **Legislative Planning Actions** – Updating zoning and policy regulations in response to state and local initiatives. (AMC 18.5.9)

- **Planning Action Appeals** – Processing appeals of land use decisions. (AMC 18.5.1.050.G and AMC 18.5.1.060.I)
- **Accessory Dwelling Unit (ADU) Consultations** – Providing guidance to property owners on the feasibility, design, and permitting requirements for ADUs, and explaining the new free ADU plans available to support the development of additional housing options in compliance with local and state regulations. (AMC 18.2.3.150)
- **Home Occupation Permits** – Supporting home-based businesses within residential areas.
- **Administrative Planning Actions** – Addressing minor land use decisions that require staff review.
- **Fence Permits** – Regulating fencing for property boundaries and aesthetics.
- **Plat Reviews** – Reviewing land divisions and subdivisions for compliance with city codes.
- **Food Truck Permits** – Regulating mobile food vendors to ensure compliance with local codes.
- **Tree Removal Permits** – Reviewing requests to remove trees while balancing urban forest preservation.
- **Sign Permits** – Ensuring compliance with sign regulations.
- **Address Assignments** – Ensuring accurate property identification for development and emergency response.

## **Mandatory Services**

The City has a statutory obligation to make land use decisions in compliance with the Comprehensive Plan and adopted land use regulations as required by Oregon Revised Statutes (ORS) 197.175. The Current Planning program is essential for meeting this state mandate, ensuring compliance with specific legal requirements such as public noticing, decision timelines, public hearings, and appeal procedures.

The Planning Commission serves as the primary body fulfilling Statewide Planning Program Goal 1: Citizen Involvement (OAR 660-015-0000(1)) and the requirement for a Citizen Involvement Committee (CIC), which is reflected in the Ashland Comprehensive Plan. This ensures meaningful public participation in local land use decisions.

The City also prioritizes timely land use decisions. Under Ashland Land Use Ordinance 18.5.1.050.C, a decision on Type I planning applications must be made within 45 days of the application being deemed complete. This significantly exceeds the state-mandated 120-day rule (ORS 227.178), which requires a final decision on all land use applications within 120 days. The City's shorter 45-day timeline for Type I applications demonstrates a strong commitment to efficient processing and customer service, ensuring timely responses to development proposals while maintaining compliance with state land use laws.

## **Expected Services**

Provide mandated Current Planning program services with a high emphasis on clarity, responsiveness, accessibility, and customer service. Assist other city departments on areas of mutual concern, such as coordinated development services and implementation of council goals.

The Current Planning program attempts to meet its adopted customer services targets as identified in the Community Development Operational and Organizational Review. This includes response time goals such as returning customer inquiries (i.e., phone calls and emails) within 24 hours and finishing completeness reviews of land use applications within seven days where state law allows up to 30 days.

## **Committee and Commission Support**

Planning staff in both Current and Long Range Planning provide support to the Planning Commission, Historic Preservation Advisory Committee, Public Art Advisory Committee, and Tree Management Advisory Committee. These committees advise the City Council on planning applications, policies, and regulations within their areas of expertise. The Historic Preservation Advisory Committee reviews projects in historic districts for compliance with Historic District Design Standards, while the Tree Management Advisory Committee assesses applications related to tree protection and removal.

## **Certified Local Government (CLG) Program**

Ashland has been a Certified Local Government (CLG) under the National Park Service since 2000, ensuring compliance with federal historic preservation standards. The Historic Preservation Advisory Committee fulfills the CLG requirement for local oversight of preservation efforts, qualifying the City for federal grant funding through the Oregon State Historic Preservation Office (SHPO) and access to technical assistance.

## Housing Program

### Overview

The **Housing Program** is responsible for addressing diverse housing needs in the community. With rising housing costs and interest rates widening the affordability gap, ensuring access to needed housing remains a critical challenge. Since there is no single solution, the program employs a comprehensive approach to increase affordable housing supply and support social service needs.

Given that the City does not have a designated social services division, much of the work related to addressing homelessness and housing insecurity falls to the Housing Program and Community Development staff, who engage in both local and regional efforts, such as the Jackson County Continuum of Care, to coordinate emergency assistance, sheltering, and homelessness prevention strategies.

The Housing Program Manager works closely with the Housing and Human Services Advisory Committee, the Planning Commission, and the City Council to advance Council Goals, provide funding for affordable housing and social services, and implement state-mandated housing initiatives. This includes providing financial assistance to non-profit organizations through Community Development Block Grants (CDBG), Affordable Housing Trust Funds, and Social Service Grants to support programs that serve vulnerable community members.

In addition to providing financial assistance, the Housing Program Manager coordinates with other City departments, public and private organizations, contractors, citizen groups, and the public to develop and maintain housing and social service programs. This administrative work is crucial to ensuring that the needs of the community are met effectively and efficiently.

### Services

#### Mandated Services

While cities in Oregon are not required to operate housing programs, state law mandates that they plan for and provide housing across all income levels (ORS 197.296). The Housing Program ensures compliance with these regulations, leveraging state and federal resources to support housing development and preservation.

New state mandates continue to emerge, requiring increased long-range planning efforts and regulatory changes to promote the development of needed housing. Specifically, the Oregon Housing Accountability Office now requires annual reporting on Ashland's progress in implementing actions identified in the Housing Production Strategy (HPS).

A HPS is a state-mandated plan that identifies specific strategies a city will undertake over an eight-year period to address its unmet housing needs. The plan includes policies, incentives, regulatory changes, and funding strategies designed to increase housing production across various affordability levels, with a focus on equity and public input. The City is required to consider and implement these strategies and provide regular updates to the State on its progress. Failure to comply with HPS reporting and implementation requirements could result in state intervention or funding restrictions.

The Federal Community Development Block Grant (CDBG) program, authorized under the Housing and Community Development Act of 1974, remains a federally regulated program, requiring the City to submit an annual Action Plan to HUD, comply with environmental and fair housing regulations, and maintain strict reporting and accountability standards.

#### Expected Services

The Housing Program oversees affordable housing compliance, ensuring that existing and newly developed housing remains accessible to eligible households in accordance with affordability requirements. This includes:

### Key Initiatives

- **Construction Excise Tax (CET)** – Identified in the HPS, this initiative would establish a dedicated funding source for affordable housing. Staff will conduct policy research, community engagement, and ordinance development.
- **Manufactured Home Park (MHP) Zone Ordinance Development** – In coordination with Long Range Planning, staff will develop zoning amendments to establish a Manufactured Home Park (MHP) Zone, aimed at preserving and expanding manufactured home communities as an affordable housing option. This initiative will involve stakeholder engagement, ordinance drafting, and policy development to align with state housing goals and ensure long-term stability for residents in manufactured home parks.
- **Moderate-Income Revolving Loan Program (MIRL)** – Under Senate Bill 1537, this program provides \$75 million to support housing for households earning up to 120% AMI. If Ashland participates, this initiative is likely to require consultant assistance to explore feasibility, program design, and implementation.
- **Fair Housing & Equitable Housing Plan** – Required by the Consolidated Plan and HPS, this plan will assess housing disparities and accessibility, with public engagement events and coordination with Housing and Human Services Advisory Committee (HHSAC) and the Social Equity and Racial Justice Advisory Committee (SERJAC).

### Affordable Housing Oversight & Developer Coordination

- **Manufactured Home Park Zoning** – In coordination with Long Range Planning, staff will develop zoning amendments to protect and expand manufactured home communities.
- **Affordable Housing Compliance** – Managing occupant income verification, resale restrictions, and affordability covenants for existing housing stock.
- **Developer Coordination** – Working with developers required to provide affordable housing through annexations, zone changes, or land use approvals to ensure compliance with City policies.

### Grant Administration & Homeless Services Support

- **CDBG, Social Service Grants & Affordable Housing Trust Fund** – Administering funds to support nonprofits, housing providers, and emergency shelter programs, including \$100,000 annually from Marijuana Tax Revenue.
- **Support for Unhoused Populations** – Assisting individuals and families experiencing housing insecurity by providing shelter access, rental assistance, and emergency housing services, while securing state and federal resources for local and regional homelessness response efforts.

### Discretionary Services

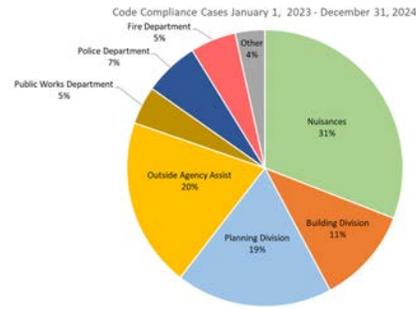
The Ashland City Council has consistently promoted the development of policies to support and expand workforce housing and regulated affordable housing within the City, as well as engagement and collaboration with regional efforts to address homelessness. As state housing laws and funding opportunities continue to evolve, the City will assess and implement new initiatives that align with Council priorities, state mandates, and local housing needs.

Future efforts may include evaluating incentive programs for affordable housing development, regulatory changes to remove barriers to housing production, and funding mechanisms to expand housing access. Additionally, the City will explore regional partnerships and best practices to address the housing crisis comprehensively, ensuring that policies not only support housing development but also provide stability for low- and moderate-income households.

The City will continue to review and refine housing strategies to respond to emerging legislative requirements and economic conditions, ensuring that Ashland remains proactive in addressing housing affordability, availability, and homelessness challenges.

## Overview

The **Code Compliance** Specialist is responsible for investigating and addressing potential violations of Ashland’s Municipal Code (AMC). This includes responding to complaints, conducting inspections, and ensuring compliance with land use, zoning, building safety, and environmental regulations. Code compliance activities are influenced by various factors, including seasonal conditions, development trends, and the adoption of new City codes. On average, the Code Compliance Specialist responds to approximately 800 calls for service annually, managing an active caseload of 30-50 cases daily.



The position works in close coordination with City departments, such as Community Development, Ashland Fire & Rescue, and the Ashland Police Department, as well as state and federal agencies to ensure a comprehensive and coordinated response to compliance issues.

## Types of Code Compliance Cases

- **Land Use & Zoning Violations** – Unauthorized uses, illegal short-term rentals, and non-compliance with zoning regulations.
- **Building Without Permits** – Construction or remodeling activities occurring without the necessary permits or inspections.
- **Property Maintenance & Nuisances (AMC Chapter 9)** – Excessive junk, debris, inoperable vehicles, or overgrown vegetation impacting public health and safety.
- **Environmental Violations** – Unauthorized activities in environmentally sensitive areas, such as wetlands, floodplains, and riparian zones.
- **Fire & Life Safety Hazards** – Coordination with Ashland Fire & Rescue to address fire code violations, hazardous materials, obstructed emergency access, and weed abatement.
- **Public Safety & Disorderly Conduct** – Collaboration with the Ashland Police Department to address unlawful encampments and illegal dumping.
- **Sign Code Violations** – Non-compliant business signage or illegal temporary signs placed in the right-of-way.
- **Noise Complaints** – Investigation of excessive noise impacting residents or businesses.
- **Traveler Accommodation Violations** – Compliance with rental housing standards, including use of properties as unauthorized travelers’ accommodations.
- **Food Truck & Vendor Compliance** – Ensuring mobile food vendors meet location, licensing, and operational requirements.

## Services

### Mandated Services

AMC Chapter 1.08 – General Penalties provides the authority for the code compliance specialist to seek compliance and enforce all the provisions of the municipal. The code compliance specialist has the authority to investigate infractions related to buildings and properties after first making a reasonable effort to secure permission by the owner or other person having charge of the premises.

### Expected Services

Resolving complaints and seeking agreed upon compliance through mediation and a solution-oriented approach is expected, rather than impersonal enforcement and the presenting of citations in City’s municipal court.

## Discretionary Services

The nature of the position and assortment of inquiries often creates opportunities to employ non-conventional techniques. While it can be time-consuming, settling a long-standing nuisance issue for a neighborhood using non-traditional methods, rather than moving straight to citations and fines, can result in a more harmonious and resilient neighborhood and stronger community in the long run.

Expenditures by type and line-item detail are shown in the tables below by division or program

## Community Development Department

### Community Development Department Expense by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Personnel Services</b>	\$1,831,002	\$1,668,686	\$1,840,447	\$2,179,698	\$2,127,396	\$2,214,171
<b>Material and Services</b>	\$974,432	\$447,969	\$381,036	\$640,896	\$834,213	\$561,304
<b>Capital Outlay</b>	\$93,427	\$0	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$2,898,861</b>	<b>\$2,116,655</b>	<b>\$2,221,483</b>	<b>\$2,820,594</b>	<b>\$2,961,609</b>	<b>\$2,775,475</b>

### Community Development Department Expense Detail

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Personnel Services</b>						
Salaries & Wages						
Regular Employees	\$1,098,171	\$994,659	\$1,142,968	\$1,247,904	\$1,270,649	\$1,320,674
Vacation Pay Out	\$11,865	\$44,018	\$9,246	\$6,775	\$24,057	\$24,669
Sick Leave Pay Out	\$5,323	\$5,970	\$4,011	\$5,500	\$6,016	\$6,168
Overtime	\$0	\$0	\$0	\$500	\$3,441	\$3,611
Temporary Employees	\$0	\$4,148	\$2,048	\$0	\$0	\$0
<b>SALARIES &amp; WAGES TOTAL</b>	<b>\$1,115,358</b>	<b>\$1,048,794</b>	<b>\$1,158,272</b>	<b>\$1,260,679</b>	<b>\$1,304,163</b>	<b>\$1,355,122</b>
Fringe Benefits						
Group Health Insurance	\$287,508	\$220,337	\$207,985	\$388,123	\$256,029	\$270,110
PERS Employer's UAL Share	\$141,705	\$127,196	\$143,410	\$180,376	\$193,695	\$201,287
PERS Employer's Share	\$103,379	\$93,673	\$131,639	\$126,114	\$139,045	\$144,443
FICA/MEDICARE Contribution	\$83,132	\$78,430	\$86,911	\$96,469	\$99,448	\$103,347
PERS Employee Share Paid by Cty/Pks	\$64,120	\$56,886	\$64,971	\$75,661	\$78,000	\$81,057
HRAVEBA	\$22,307	\$31,104	\$34,691	\$37,831	\$39,001	\$40,529
Deferred Comp	\$7,997	\$6,492	\$6,585	\$8,409	\$7,080	\$7,080
Workers Compensation	\$5,032	\$5,302	\$5,462	\$5,686	\$6,738	\$6,999
Other Benefits	\$463	\$472	\$521	\$350	\$4,197	\$4,197
<b>FRINGE BENEFITS TOTAL</b>	<b>\$715,644</b>	<b>\$619,892</b>	<b>\$682,175</b>	<b>\$919,019</b>	<b>\$823,233</b>	<b>\$859,049</b>
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$1,831,002</b>	<b>\$1,668,686</b>	<b>\$1,840,447</b>	<b>\$2,179,698</b>	<b>\$2,127,396</b>	<b>\$2,214,171</b>
<b>Material and Services</b>						
Grants						
Other Grants	\$452,248	\$219,077	\$29,648	\$141,903	\$279,026	\$130,643
Social Services Grants	\$134,999	\$0	\$129,666	\$67,000	\$67,000	\$67,000
<b>GRANTS TOTAL</b>	<b>\$587,247</b>	<b>\$219,077</b>	<b>\$159,314</b>	<b>\$208,903</b>	<b>\$346,026</b>	<b>\$197,643</b>
Contractual Services						
Professional Services	\$313,332	\$126,871	\$127,490	\$311,923	\$310,142	\$192,000
<b>CONTRACTUAL SERVICES TOTAL</b>	<b>\$313,332</b>	<b>\$126,871</b>	<b>\$127,490</b>	<b>\$311,923</b>	<b>\$310,142</b>	<b>\$192,000</b>
Internal Charges & Fees						
Internal Chg - Insurance Svc	\$25,314	\$25,314	\$24,625	\$24,624	\$26,342	\$27,923
Licensing	\$13,400	\$14,899	\$17,828	\$16,000	\$37,184	\$28,326
Internal Chg - Facility Use	\$0	\$0	\$0	\$0	\$39,686	\$39,686
Internal Chg - Fleet Maint	\$2,129	\$2,129	\$3,723	\$3,871	\$2,308	\$2,401
<b>INTERNAL CHARGES &amp; FEES TOTAL</b>	<b>\$40,843</b>	<b>\$42,342</b>	<b>\$46,176</b>	<b>\$44,495</b>	<b>\$105,520</b>	<b>\$98,336</b>
Other Purchased Svcs						
Training	\$2,264	\$11,771	\$9,167	\$12,700	\$12,800	\$12,800
Lodging	\$1,556	\$5,288	\$5,635	\$8,850	\$9,000	\$9,000
Dues	\$4,456	\$2,796	\$2,360	\$4,600	\$3,850	\$3,850
Meals	\$421	\$1,432	\$1,266	\$3,200	\$2,700	\$2,700

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
Personal vehicle mileage	\$41	\$394	\$1,665	\$2,300	\$2,550	\$2,550
Air	\$623	\$1,315	\$1,019	\$1,900	\$2,200	\$2,200
Advertising	\$2,120	\$739	\$847	\$1,400	\$1,250	\$1,350
Other	\$0	\$0	\$0	\$750	\$750	\$750
Printing & Binding	\$0	\$0	\$0	\$650	\$400	\$400
Rental car	\$0	\$0	\$0	\$200	\$200	\$200
<b>OTHER PURCHASED SVCS TOTAL</b>	<b>\$11,481</b>	<b>\$23,735</b>	<b>\$21,960</b>	<b>\$36,550</b>	<b>\$35,700</b>	<b>\$35,800</b>
<b>Supplies</b>						
Office Supplies	\$4,556	\$5,265	\$6,092	\$8,350	\$8,100	\$8,100
Technical Supplies	\$1,659	\$6,397	\$214	\$3,500	\$3,500	\$3,500
Books & Periodicals	\$1,328	\$4,058	\$1,967	\$2,350	\$3,700	\$3,700
Uniforms - Clothing	\$0	\$996	\$39	\$450	\$450	\$450
Small Tools & Ops Supplies	\$0	\$626	\$66	\$400	\$300	\$300
Meeting Supplies	\$0	\$6	\$23	\$575	\$475	\$525
Miscellaneous Supplies	\$0	\$26	\$0	\$0	\$0	\$0
<b>SUPPLIES TOTAL</b>	<b>\$7,543</b>	<b>\$17,373</b>	<b>\$8,402</b>	<b>\$15,625</b>	<b>\$16,525</b>	<b>\$16,575</b>
<b>Communications</b>						
Communications	\$5,111	\$5,220	\$6,746	\$7,500	\$6,000	\$6,500
Postage	\$2,511	\$2,779	\$2,292	\$5,450	\$3,700	\$3,850
<b>COMMUNICATIONS TOTAL</b>	<b>\$7,622</b>	<b>\$7,999</b>	<b>\$9,038</b>	<b>\$12,950</b>	<b>\$9,700</b>	<b>\$10,350</b>
<b>Rental, Repair, Maintenance</b>						
Rental Charges	\$5,247	\$8,552	\$6,343	\$8,000	\$8,250	\$8,250
Fuel	\$649	\$744	\$1,562	\$1,200	\$1,600	\$1,600
Building Maintenance	\$45	\$558	\$0	\$0	\$0	\$0
<b>RENTAL, REPAIR, MAINTENANCE TOTAL</b>	<b>\$5,941</b>	<b>\$9,855</b>	<b>\$7,905</b>	<b>\$9,200</b>	<b>\$9,850</b>	<b>\$9,850</b>
<b>Commission</b>						
Planning Commission	\$422	\$112	\$347	\$500	\$250	\$250
Historic Preservation Comm.	\$0	\$472	\$121	\$300	\$250	\$250
Housing & Human Svcs Comm.	\$0	\$133	\$283	\$300	\$250	\$250
Tree Commission	\$0	\$0	\$0	\$150	\$0	\$0
<b>COMMISSION TOTAL</b>	<b>\$422</b>	<b>\$717</b>	<b>\$751</b>	<b>\$1,250</b>	<b>\$750</b>	<b>\$750</b>
<b>MATERIAL AND SERVICES TOTAL</b>	<b>\$974,432</b>	<b>\$447,969</b>	<b>\$381,036</b>	<b>\$640,896</b>	<b>\$834,213</b>	<b>\$561,304</b>
<b>Capital Outlay</b>						
<b>Buildings</b>						
Buildings	\$93,427	\$0	\$0	\$0	\$0	\$0
<b>BUILDINGS TOTAL</b>	<b>\$93,427</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>CAPITAL OUTLAY TOTAL</b>	<b>\$93,427</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$2,898,861</b>	<b>\$2,116,655</b>	<b>\$2,221,483</b>	<b>\$2,820,594</b>	<b>\$2,961,609</b>	<b>\$2,775,475</b>

## Planning Division

### Planning Division Expense by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Personnel Services</b>	\$1,022,958	\$917,845	\$1,017,320	\$1,272,817	\$1,207,609	\$1,261,783
<b>Material and Services</b>	\$57,327	\$59,315	\$54,712	\$123,495	\$142,314	\$139,056
<b>TOTAL</b>	<b>\$1,080,285</b>	<b>\$977,160</b>	<b>\$1,072,031</b>	<b>\$1,396,312</b>	<b>\$1,349,923</b>	<b>\$1,400,839</b>

### Planning Division Expense Detail

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Personnel Services</b>						
<b>Salaries &amp; Wages</b>						
Regular Employees	\$607,223	\$541,369	\$647,539	\$727,387	\$735,764	\$768,269
Vacation Pay Out	\$11,741	\$34,347	\$4,742	\$4,775	\$13,774	\$14,248
Sick Leave Pay Out	\$4,113	\$3,601	\$3,252	\$3,500	\$3,444	\$3,562
Temporary Employees	\$0	\$4,148	\$2,048	\$0	\$0	\$0
Overtime	\$0	\$0	\$0	\$0	\$2,008	\$2,118
<b>SALARIES &amp; WAGES TOTAL</b>	<b>\$623,078</b>	<b>\$583,465</b>	<b>\$657,580</b>	<b>\$735,662</b>	<b>\$754,990</b>	<b>\$788,197</b>
<b>Fringe Benefits</b>						
Group Health Insurance	\$162,499	\$113,998	\$87,636	\$230,740	\$123,086	\$129,855
PERS Employer's UAL Share	\$76,375	\$67,718	\$79,824	\$105,280	\$111,993	\$116,941
PERS Employer's Share	\$60,517	\$55,519	\$80,921	\$70,436	\$83,138	\$86,732
FICA/MEDICARE Contribution	\$46,755	\$44,025	\$49,653	\$56,311	\$57,500	\$60,040

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
PERS Employee Share Paid by Cty/Pks	\$34,559	\$29,978	\$35,326	\$44,165	\$45,098	\$47,091
HRAVEBA	\$12,462	\$17,044	\$19,670	\$22,083	\$22,549	\$23,546
Deferred Comp	\$4,417	\$3,481	\$4,065	\$4,980	\$3,960	\$3,960
Workers Compensation	\$2,087	\$2,354	\$2,338	\$3,020	\$2,832	\$2,958
Other Benefits	\$211	\$264	\$308	\$140	\$2,463	\$2,463
<b>FRINGE BENEFITS TOTAL</b>	<b>\$399,880</b>	<b>\$334,381</b>	<b>\$359,739</b>	<b>\$537,155</b>	<b>\$452,619</b>	<b>\$473,586</b>
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$1,022,958</b>	<b>\$917,845</b>	<b>\$1,017,320</b>	<b>\$1,272,817</b>	<b>\$1,207,609</b>	<b>\$1,261,783</b>
<b>Material and Services</b>						
Contractual Services						
Professional Services	\$18,032	\$13,929	\$9,801	\$62,000	\$65,000	\$65,000
<b>CONTRACTUAL SERVICES TOTAL</b>	<b>\$18,032</b>	<b>\$13,929</b>	<b>\$9,801</b>	<b>\$62,000</b>	<b>\$65,000</b>	<b>\$65,000</b>
Internal Charges & Fees						
Internal Chg - Insurance Svc	\$12,657	\$12,657	\$12,312	\$12,312	\$19,398	\$20,562
Licensing	\$6,497	\$8,077	\$9,385	\$8,000	\$19,092	\$14,663
Internal Chg - Fleet Maint	\$1,065	\$1,065	\$609	\$633	\$174	\$181
<b>INTERNAL CHARGES &amp; FEES TOTAL</b>	<b>\$20,219</b>	<b>\$21,799</b>	<b>\$22,306</b>	<b>\$20,945</b>	<b>\$38,664</b>	<b>\$35,406</b>
Other Purchased Svcs						
Training	\$798	\$1,639	\$2,419	\$4,800	\$4,800	\$4,800
Lodging	\$0	\$1,841	\$1,585	\$3,600	\$3,600	\$3,600
Dues	\$2,376	\$1,396	\$1,620	\$2,500	\$2,500	\$2,500
Advertising	\$1,665	\$683	\$805	\$1,000	\$1,000	\$1,000
Meals	\$421	\$140	\$157	\$1,000	\$1,000	\$1,000
Air	\$0	\$590	\$0	\$1,000	\$1,000	\$1,000
Personal vehicle mileage	\$41	\$0	\$428	\$1,000	\$1,000	\$1,000
Other	\$0	\$0	\$0	\$750	\$750	\$750
Rental car	\$0	\$0	\$0	\$200	\$200	\$200
Printing & Binding	\$0	\$0	\$0	\$200	\$200	\$200
<b>OTHER PURCHASED SVCS TOTAL</b>	<b>\$5,301</b>	<b>\$6,289</b>	<b>\$7,014</b>	<b>\$16,050</b>	<b>\$16,050</b>	<b>\$16,050</b>
Supplies						
Office Supplies	\$3,704	\$4,555	\$5,197	\$7,000	\$7,000	\$7,000
Technical Supplies	\$1,563	\$1,124	\$194	\$2,000	\$2,000	\$2,000
Books & Periodicals	\$259	\$0	\$56	\$600	\$250	\$250
Uniforms - Clothing	\$0	\$498	\$20	\$250	\$250	\$250
Meeting Supplies	\$0	\$6	\$23	\$300	\$250	\$250
Small Tools & Ops Supplies	\$0	\$0	\$1	\$100	\$100	\$100
<b>SUPPLIES TOTAL</b>	<b>\$5,527</b>	<b>\$6,184</b>	<b>\$5,490</b>	<b>\$10,250</b>	<b>\$9,850</b>	<b>\$9,850</b>
Rental, Repair, Maintenance						
Rental Charges	\$4,101	\$6,442	\$5,513	\$6,000	\$6,500	\$6,500
<b>RENTAL, REPAIR, MAINTENANCE TOTAL</b>	<b>\$4,101</b>	<b>\$6,442</b>	<b>\$5,513</b>	<b>\$6,000</b>	<b>\$6,500</b>	<b>\$6,500</b>
Communications						
Postage	\$2,435	\$2,774	\$2,292	\$5,000	\$3,500	\$3,500
Communications	\$1,291	\$1,181	\$1,546	\$2,000	\$2,000	\$2,000
<b>COMMUNICATIONS TOTAL</b>	<b>\$3,726</b>	<b>\$3,955</b>	<b>\$3,838</b>	<b>\$7,000</b>	<b>\$5,500</b>	<b>\$5,500</b>
Commission						
Planning Commission	\$422	\$112	\$347	\$500	\$250	\$250
Historic Preservation Comm.	\$0	\$472	\$121	\$300	\$250	\$250
Housing & Human Svcs Comm.	\$0	\$133	\$283	\$300	\$250	\$250
Tree Commission	\$0	\$0	\$0	\$150	\$0	\$0
<b>COMMISSION TOTAL</b>	<b>\$422</b>	<b>\$717</b>	<b>\$751</b>	<b>\$1,250</b>	<b>\$750</b>	<b>\$750</b>
<b>MATERIAL AND SERVICES TOTAL</b>	<b>\$57,327</b>	<b>\$59,315</b>	<b>\$54,712</b>	<b>\$123,495</b>	<b>\$142,314</b>	<b>\$139,056</b>
<b>TOTAL</b>	<b>\$1,080,285</b>	<b>\$977,160</b>	<b>\$1,072,031</b>	<b>\$1,396,312</b>	<b>\$1,349,923</b>	<b>\$1,400,839</b>

## Building Division

### Building Division Expense by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Personnel Services</b>	\$677,449	\$606,634	\$663,183	\$748,732	\$744,082	\$772,258
<b>Material and Services</b>	\$38,578	\$62,730	\$63,228	\$71,875	\$120,731	\$109,805
<b>TOTAL</b>	<b>\$716,027</b>	<b>\$669,364</b>	<b>\$726,412</b>	<b>\$820,607</b>	<b>\$864,813</b>	<b>\$882,063</b>

### Building Division Expense Detail

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Personnel Services</b>						
Salaries & Wages						
Regular Employees	\$412,435	\$366,189	\$400,568	\$428,505	\$434,841	\$450,390
Vacation Pay Out	\$123	\$9,671	\$2,700	\$1,000	\$8,350	\$8,488
Sick Leave Pay Out	\$0	\$1,309	\$406	\$1,000	\$2,088	\$2,122
Overtime	\$0	\$0	\$0	\$500	\$1,433	\$1,493
<b>SALARIES &amp; WAGES TOTAL</b>	<b>\$412,558</b>	<b>\$377,169</b>	<b>\$403,674</b>	<b>\$431,005</b>	<b>\$446,712</b>	<b>\$462,493</b>
Fringe Benefits						
Group Health Insurance	\$103,901	\$84,129	\$94,878	\$130,660	\$103,171	\$108,845
PERS Employer's UAL Share	\$54,872	\$47,846	\$50,854	\$61,735	\$66,435	\$68,786
PERS Employer's Share	\$36,600	\$31,169	\$41,952	\$47,866	\$45,845	\$47,455
FICA/MEDICARE Contribution	\$30,437	\$27,808	\$30,043	\$33,010	\$34,109	\$35,317
PERS Employee Share Paid by Cty/Pks	\$24,829	\$21,646	\$23,953	\$25,890	\$26,753	\$27,700
HRAVEBA	\$8,251	\$11,415	\$12,111	\$12,945	\$13,377	\$13,850
Workers Compensation	\$2,834	\$2,835	\$2,998	\$2,591	\$3,731	\$3,863
Deferred Comp	\$2,978	\$2,409	\$2,509	\$2,820	\$2,520	\$2,520
Other Benefits	\$189	\$208	\$213	\$210	\$1,429	\$1,429
<b>FRINGE BENEFITS TOTAL</b>	<b>\$264,891</b>	<b>\$229,465</b>	<b>\$259,509</b>	<b>\$317,727</b>	<b>\$297,370</b>	<b>\$309,765</b>
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$677,449</b>	<b>\$606,634</b>	<b>\$663,183</b>	<b>\$748,732</b>	<b>\$744,082</b>	<b>\$772,258</b>
<b>Material and Services</b>						
Internal Charges & Fees						
Internal Chg - Facility Use	\$0	\$0	\$0	\$0	\$39,686	\$39,686
Internal Chg - Insurance Svc	\$12,657	\$12,657	\$12,312	\$12,312	\$6,944	\$7,361
Licensing	\$6,904	\$6,822	\$8,444	\$8,000	\$18,092	\$13,663
Internal Chg - Fleet Maint	\$1,064	\$1,064	\$3,114	\$3,238	\$2,134	\$2,220
<b>INTERNAL CHARGES &amp; FEES TOTAL</b>	<b>\$20,625</b>	<b>\$20,543</b>	<b>\$23,870</b>	<b>\$23,550</b>	<b>\$66,856</b>	<b>\$62,930</b>
Other Purchased Svcs						
Training	\$1,466	\$6,132	\$6,748	\$7,500	\$7,500	\$7,500
Lodging	\$1,556	\$3,447	\$4,050	\$4,850	\$5,000	\$5,000
Dues	\$2,080	\$1,400	\$740	\$1,750	\$1,000	\$1,000
Meals	\$0	\$1,291	\$1,109	\$2,000	\$1,500	\$1,500
Air	\$623	\$725	\$1,019	\$900	\$1,200	\$1,200
Personal vehicle mileage	\$0	\$394	\$1,238	\$1,000	\$1,250	\$1,250
Advertising	\$148	\$56	\$42	\$150	\$100	\$100
Printing & Binding	\$0	\$0	\$0	\$250	\$0	\$0
<b>OTHER PURCHASED SVCS TOTAL</b>	<b>\$5,873</b>	<b>\$13,445</b>	<b>\$14,946</b>	<b>\$18,400</b>	<b>\$17,550</b>	<b>\$17,550</b>
Contractual Services						
Professional Services	\$4,738	\$10,095	\$13,939	\$16,000	\$22,500	\$15,000
<b>CONTRACTUAL SERVICES TOTAL</b>	<b>\$4,738</b>	<b>\$10,095</b>	<b>\$13,939</b>	<b>\$16,000</b>	<b>\$22,500</b>	<b>\$15,000</b>
Supplies						
Books & Periodicals	\$1,069	\$4,058	\$1,912	\$1,700	\$3,400	\$3,400
Technical Supplies	\$96	\$5,273	\$20	\$1,500	\$1,500	\$1,500
Office Supplies	\$442	\$710	\$863	\$1,250	\$1,000	\$1,000
Small Tools & Ops Supplies	\$0	\$626	\$66	\$300	\$200	\$200
Uniforms - Clothing	\$0	\$498	\$20	\$200	\$200	\$200
Meeting Supplies	\$0	\$0	\$0	\$75	\$75	\$75
Miscellaneous Supplies	\$0	\$26	\$0	\$0	\$0	\$0
<b>SUPPLIES TOTAL</b>	<b>\$1,607</b>	<b>\$11,190</b>	<b>\$2,880</b>	<b>\$5,025</b>	<b>\$6,375</b>	<b>\$6,375</b>
Communications						
Communications	\$3,821	\$4,040	\$5,200	\$5,500	\$4,000	\$4,500
Postage	\$76	\$5	\$0	\$200	\$100	\$100
<b>COMMUNICATIONS TOTAL</b>	<b>\$3,896</b>	<b>\$4,044</b>	<b>\$5,200</b>	<b>\$5,700</b>	<b>\$4,100</b>	<b>\$4,600</b>
Rental, Repair, Maintenance						
Rental Charges	\$1,146	\$2,110	\$830	\$2,000	\$1,750	\$1,750
Fuel	\$649	\$744	\$1,562	\$1,200	\$1,600	\$1,600
Building Maintenance	\$45	\$558	\$0	\$0	\$0	\$0
<b>RENTAL, REPAIR, MAINTENANCE TOTAL</b>	<b>\$1,840</b>	<b>\$3,412</b>	<b>\$2,393</b>	<b>\$3,200</b>	<b>\$3,350</b>	<b>\$3,350</b>
<b>MATERIAL AND SERVICES TOTAL</b>	<b>\$38,578</b>	<b>\$62,730</b>	<b>\$63,228</b>	<b>\$71,875</b>	<b>\$120,731</b>	<b>\$109,805</b>
<b>TOTAL</b>	<b>\$716,027</b>	<b>\$669,364</b>	<b>\$726,412</b>	<b>\$820,607</b>	<b>\$864,813</b>	<b>\$882,063</b>

# Housing Program

## Housing Program Expense by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Material and Services</b>	\$291,087	\$60,569	\$103,782	\$236,623	\$225,142	\$114,800
<b>Personnel Services</b>	\$80,998	\$107,027	\$124,030	\$122,901	\$136,169	\$139,598
<b>Capital Outlay</b>	\$93,427	\$0	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$465,513</b>	<b>\$167,597</b>	<b>\$227,812</b>	<b>\$359,524</b>	<b>\$361,311</b>	<b>\$254,398</b>

## Housing Program Expense Detail

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Material and Services</b>						
Contractual Services						
Professional Services	\$290,563	\$56,569	\$103,750	\$233,923	\$222,642	\$112,000
<b>CONTRACTUAL SERVICES TOTAL</b>	<b>\$290,563</b>	<b>\$56,569</b>	<b>\$103,750</b>	<b>\$233,923</b>	<b>\$222,642</b>	<b>\$112,000</b>
Other Purchased Svcs						
Training	\$0	\$4,000	\$0	\$400	\$500	\$500
Lodging	\$0	\$0	\$0	\$400	\$400	\$400
Dues	\$0	\$0	\$0	\$350	\$350	\$350
Personal vehicle mileage	\$0	\$0	\$0	\$300	\$300	\$300
Advertising	\$115	\$0	\$0	\$250	\$150	\$250
Meals	\$0	\$0	\$0	\$200	\$200	\$200
Printing & Binding	\$0	\$0	\$0	\$200	\$200	\$200
<b>OTHER PURCHASED SVCS TOTAL</b>	<b>\$115</b>	<b>\$4,000</b>	<b>\$0</b>	<b>\$2,100</b>	<b>\$2,100</b>	<b>\$2,200</b>
Supplies						
Office Supplies	\$410	\$0	\$32	\$100	\$100	\$100
Meeting Supplies	\$0	\$0	\$0	\$200	\$150	\$200
Books & Periodicals	\$0	\$0	\$0	\$50	\$50	\$50
<b>SUPPLIES TOTAL</b>	<b>\$410</b>	<b>\$0</b>	<b>\$32</b>	<b>\$350</b>	<b>\$300</b>	<b>\$350</b>
Communications						
Postage	\$0	\$0	\$0	\$250	\$100	\$250
<b>COMMUNICATIONS TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$250</b>	<b>\$100</b>	<b>\$250</b>
<b>MATERIAL AND SERVICES TOTAL</b>	<b>\$291,087</b>	<b>\$60,569</b>	<b>\$103,782</b>	<b>\$236,623</b>	<b>\$225,142</b>	<b>\$114,800</b>
<b>Personnel Services</b>						
Salaries & Wages						
Regular Employees	\$48,453	\$62,847	\$73,277	\$71,309	\$77,534	\$79,061
Vacation Pay Out	\$0	\$0	\$1,804	\$1,000	\$1,498	\$1,498
Sick Leave Pay Out	\$1,210	\$1,060	\$353	\$1,000	\$375	\$375
<b>SALARIES &amp; WAGES TOTAL</b>	<b>\$49,663</b>	<b>\$63,907</b>	<b>\$75,434</b>	<b>\$73,309</b>	<b>\$79,407</b>	<b>\$80,934</b>
Fringe Benefits						
Group Health Insurance	\$12,947	\$17,074	\$19,615	\$20,468	\$23,073	\$24,342
PERS Employer's UAL Share	\$6,442	\$8,936	\$9,835	\$10,401	\$11,832	\$12,059
PERS Employer's Share	\$3,858	\$5,363	\$6,772	\$6,081	\$7,798	\$7,948
FICA/MEDICARE Contribution	\$3,704	\$5,088	\$5,613	\$5,564	\$6,075	\$6,192
PERS Employee Share Paid by Cty/Pks	\$2,915	\$4,043	\$4,397	\$4,364	\$4,765	\$4,856
HRAVEBA	\$993	\$2,074	\$2,263	\$2,182	\$2,383	\$2,428
Deferred Comp	\$373	\$460	\$8	\$474	\$465	\$465
Workers Compensation	\$65	\$83	\$95	\$58	\$135	\$138
Other Benefits	\$39	\$0	\$0	\$0	\$236	\$236
<b>FRINGE BENEFITS TOTAL</b>	<b>\$31,335</b>	<b>\$43,121</b>	<b>\$48,596</b>	<b>\$49,592</b>	<b>\$56,762</b>	<b>\$58,664</b>
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$80,998</b>	<b>\$107,027</b>	<b>\$124,030</b>	<b>\$122,901</b>	<b>\$136,169</b>	<b>\$139,598</b>
<b>Capital Outlay</b>						
Buildings						
Buildings	\$93,427	\$0	\$0	\$0	\$0	\$0
<b>BUILDINGS TOTAL</b>	<b>\$93,427</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>CAPITAL OUTLAY TOTAL</b>	<b>\$93,427</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$465,513</b>	<b>\$167,597</b>	<b>\$227,812</b>	<b>\$359,524</b>	<b>\$361,311</b>	<b>\$254,398</b>

# Community Development Block Grant (CDBG Division)

## CDBG Division Expense by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Material and Services</b>	\$452,440	\$219,077	\$29,648	\$141,903	\$279,026	\$130,643
<b>Personnel Services</b>	\$49,597	\$37,179	\$35,915	\$35,248	\$39,536	\$40,532
<b>TOTAL</b>	<b>\$502,036</b>	<b>\$256,256</b>	<b>\$65,563</b>	<b>\$177,151</b>	<b>\$318,562</b>	<b>\$171,175</b>

## CDBG Division Expense Detail

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Material and Services</b>						
Grants						
Other Grants	\$452,248	\$219,077	\$29,648	\$141,903	\$279,026	\$130,643
<b>GRANTS TOTAL</b>	<b>\$452,248</b>	<b>\$219,077</b>	<b>\$29,648</b>	<b>\$141,903</b>	<b>\$279,026</b>	<b>\$130,643</b>
Other Purchased Svcs						
Advertising	\$192	\$0	\$0	\$0	\$0	\$0
<b>OTHER PURCHASED SVCS TOTAL</b>	<b>\$192</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>MATERIAL AND SERVICES TOTAL</b>	<b>\$452,440</b>	<b>\$219,077</b>	<b>\$29,648</b>	<b>\$141,903</b>	<b>\$279,026</b>	<b>\$130,643</b>
<b>Personnel Services</b>						
Salaries & Wages						
Regular Employees	\$30,059	\$24,253	\$21,585	\$20,703	\$22,510	\$22,954
Vacation Pay Out	\$0	\$0	\$0	\$0	\$435	\$435
Sick Leave Pay Out	\$0	\$0	\$0	\$0	\$109	\$109
<b>SALARIES &amp; WAGES TOTAL</b>	<b>\$30,059</b>	<b>\$24,253</b>	<b>\$21,585</b>	<b>\$20,703</b>	<b>\$23,054</b>	<b>\$23,498</b>
Fringe Benefits						
Group Health Insurance	\$8,161	\$5,135	\$5,857	\$6,255	\$6,699	\$7,068
PERS Employer's UAL Share	\$4,016	\$2,696	\$2,897	\$2,960	\$3,435	\$3,501
PERS Employer's Share	\$2,405	\$1,622	\$1,995	\$1,731	\$2,264	\$2,308
FICA/MEDICARE Contribution	\$2,237	\$1,509	\$1,603	\$1,584	\$1,764	\$1,798
PERS Employee Share Paid by Cty/Pks	\$1,817	\$1,219	\$1,295	\$1,242	\$1,384	\$1,410
HRAVEBA	\$601	\$571	\$648	\$621	\$692	\$705
Deferred Comp	\$230	\$142	\$4	\$135	\$135	\$135
Workers Compensation	\$46	\$30	\$32	\$17	\$40	\$40
Other Benefits	\$24	\$0	\$0	\$0	\$69	\$69
<b>FRINGE BENEFITS TOTAL</b>	<b>\$19,537</b>	<b>\$12,926</b>	<b>\$14,330</b>	<b>\$14,545</b>	<b>\$16,482</b>	<b>\$17,034</b>
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$49,597</b>	<b>\$37,179</b>	<b>\$35,915</b>	<b>\$35,248</b>	<b>\$39,536</b>	<b>\$40,532</b>
<b>TOTAL</b>	<b>\$502,036</b>	<b>\$256,256</b>	<b>\$65,563</b>	<b>\$177,151</b>	<b>\$318,562</b>	<b>\$171,175</b>

# Social Service Division

## Social Service Division Expense by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Material and Services</b>	\$134,999	\$46,278	\$129,666	\$67,000	\$67,000	\$67,000
<b>TOTAL</b>	<b>\$134,999</b>	<b>\$46,278</b>	<b>\$129,666</b>	<b>\$67,000</b>	<b>\$67,000</b>	<b>\$67,000</b>

## Social Service Division Expense Detail

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Material and Services</b>						
Grants						
Social Services Grants	\$134,999	\$0	\$129,666	\$67,000	\$67,000	\$67,000
<b>GRANTS TOTAL</b>	<b>\$134,999</b>	<b>\$0</b>	<b>\$129,666</b>	<b>\$67,000</b>	<b>\$67,000</b>	<b>\$67,000</b>
Contractual Services						
Professional Services	\$0	\$46,278	\$0	\$0	\$0	\$0
<b>CONTRACTUAL SERVICES TOTAL</b>	<b>\$0</b>	<b>\$46,278</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>MATERIAL AND SERVICES TOTAL</b>	<b>\$134,999</b>	<b>\$46,278</b>	<b>\$129,666</b>	<b>\$67,000</b>	<b>\$67,000</b>	<b>\$67,000</b>
<b>TOTAL</b>	<b>\$134,999</b>	<b>\$46,278</b>	<b>\$129,666</b>	<b>\$67,000</b>	<b>\$67,000</b>	<b>\$67,000</b>



# PUBLIC WORKS: DEPARTMENT OVERVIEW

2025-2027 Biennial Budget

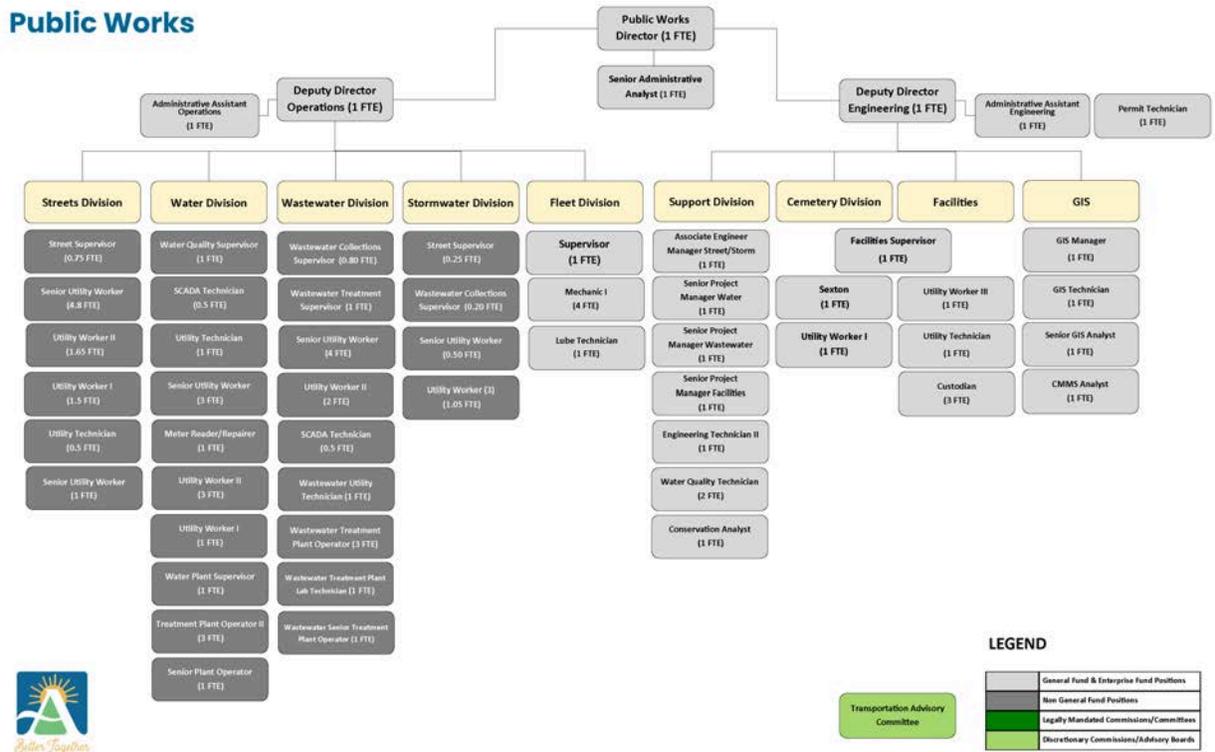
## Public Works Department Overview

The City of Ashland's **Public Works Department** plans for, preserves, and enhances community infrastructure assets through responsible stewardship. The Department strives to provide the highest quality public infrastructure and municipal core service to the residents of Ashland in a safe, efficient, and fiscally responsible manner that is protective of our environment. The Department is committed to delivering services in a courteous, efficient, and professional manner.

The Public Works Department employs seventy-two (72) full-time equivalent (FTE) staff across nine (9) divisions. The Public Works Department and its employees are responsible for regulatory compliance across all divisions within the department.

The Department includes **Water, Wastewater, Streets, Facilities, Fleet Maintenance and Acquisition, Cemetery, Airport, Stormwater, Administration/ Engineering** and **GIS**. To ensure regulatory compliance and appropriate public services, Public Works engages in long range planning efforts for all major divisions. Long range planning ensures regulatory compliance, develop capacity requirements for future growth, recommend maintenance activities, capital improvements, staffing levels, and associated financial plans strategies for the associated enterprise funds in order to provide core services to the community. Divisions within Public Works perform construction activities, provide internal and external customer service, develop, and improve physical asset and data management, staff commissions, permits activities in the public right of way, and provides projects.

# Organizational Chart



**LEGEND**

	General Fund & Enterprise Fund Positions
	Non-General Fund Positions
	Legally Mandated Commissions/Committees
	Discretionary Commissions/Advisory Boards

## Accomplishments

- Ashland St. Rehabilitation and installation of protected bike lanes and improvement pedestrian safety improvements.
- Completion of the Wastewater Treatment Plan Outfall Relocation project.
- Completion of the Wastewater UV system upgrades.
- Award of a Safe Streets and Roads for All Safety Plan Development Grant.
- Completion of Improvements to Briscoe School including new roofing and flooring for the facility.
- Started construction rehabilitation of the Community Center and Pioneer Hall and they are scheduled to be open to the public again in spring/summer of 2025.
- Completed the comprehensive assessment of Hosler Dam.
- Finalized design of a new 7.0 million gallon a day water treatment plant.

## Goals and Objectives

- Begin construction on the new water treatment plant project.
- Finalize construction phase of all TAP American Rescue Plan Act grant funded projects.
- Begin construction on the North Mountain Avenue rehabilitation project.
- Begin design on the Oak Street rehabilitation project.
- Begin the Transportation System Plan Update.
- Install additional improved pedestrian and bike facilities as defined in the CIP.
- Perform follow up analysis as defined in the Hosler Dam Comprehensive Assessment Project and Report.
- Complete critical airport, roadway, storm drain, facilities, water and wastewater capital projects ensuring regulatory compliance, providing system resilience, and reducing maintenance related issues.
- Build out drone capabilities for enhanced data collection and analysis.
- Streamline asset tracking processes to optimize maintenance scheduling and resource allocation.
- Develop new GIS tools and workflows to solve complex city problems and increase operational efficiency.
- Support regulatory compliance by advancing data quality and reporting in key areas.
- Develop automated workflows and interactive dashboards to support infrastructure planning, maintenance, and capital improvement projects.

- Provide data-driven insights for city initiatives, planning, and decision-making.

## Significant Changes

- Licensing: updated the licensing to tie in with actual expenditures for CarteGraph and other related software expenses.
- Small Tools: increased this line item to account for actual expenditures.
- Infrastructure: increased this line item to account for inflationary impacts on all system maintenance related items that come out of this line.
- Chemicals: increased due to increased chemical costs and we expect it to only increase because of supply chain/delivery related issues over the next two-year period. Vendors are only quoting costs for a few months at a time, when before we can get locked in pricing for a 12-month period.
- Uniforms Other: have essentially left this line blank and put all uniform related expenses in the “uniforms” line and the technical line for flagging equipment and reduced the uniform line because the boot allowance is now part of a payroll expenses and not reimbursable.
- Training: increased the training line item for most operations because of the cost for obtaining a CDL is now around \$5k and we have put at least one annual training for CDL in this line on top of just the general training everyone participates in as part of their job.
- Rental (Street Operations): increased the rental line because Street Operations no longer owns a few different pieces of equipment and rent them when needed for operations/maintenance.
- Utilities: updated natural gas and electric to be more in line with actuals.
- Disposal: increased this line in most funds to account for the actual costing of disposal at Dry Creek Landfill, they have been raising their rates pretty consistently and will continue to do so.
- Transitioning from four temporary employees to two full-time employees.
- GIS moves back to Public Works from IT.

## Performance Measures

- No Oregon Health Authority violations for treated water annually.
- No Department of Environmental Quality National Pollution Discharge Elimination System permit violations for treated wastewater annually.
- Prepare 100,000 square yards of asphalt for the biennial slurry seal project.

## Future Outlook

- Resolve staffing related issues within the Public Works Support Division.
- Research and coordinate on grant opportunities for the Enterprise Funds - Water, Wastewater, Storm, Streets, Airport, Facilities.
- Develop and prioritize facility related improvements to be completed over the next three (3) biennia.

## Public Works Department

Public Works Department Expense by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Capital Outlay</b>	\$3,313,873	\$10,466,092	\$15,577,584	\$70,976,430	\$25,833,432	\$60,709,316
<b>Material and Services</b>	\$12,816,824	\$13,744,268	\$13,946,714	\$15,244,790	\$15,595,325	\$16,075,245
<b>Personnel Services</b>	\$7,336,810	\$7,464,985	\$7,659,805	\$9,394,737	\$10,219,764	\$10,657,719
<b>Debt Services</b>	\$948,504	\$948,458	\$755,153	\$3,630,955	\$2,454,429	\$2,643,422
<b>TOTAL</b>	<b>\$24,416,010</b>	<b>\$32,623,802</b>	<b>\$37,939,255</b>	<b>\$99,246,912</b>	<b>\$54,102,950</b>	<b>\$90,085,702</b>

Public Works Department Expense Detail

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Capital Outlay</b>						
Improvements Other than Bldgs						
Capitalized Projects	\$2,714,530	\$8,319,589	\$10,317,122	\$66,439,049	\$22,126,432	\$57,983,313
Capital Outlay	\$246,956	\$169,509	\$490,664	\$1,147,500	\$1,272,500	\$1,202,503
<b>IMPROVEMENTS OTHER THAN BLDGS TOTAL</b>	<b>\$2,961,486</b>	<b>\$8,489,098</b>	<b>\$10,807,786</b>	<b>\$67,586,549</b>	<b>\$23,398,932</b>	<b>\$59,185,816</b>
Equipment						
Equipment	\$352,387	\$1,976,993	\$2,767,152	\$3,389,881	\$2,429,500	\$1,523,500
<b>EQUIPMENT TOTAL</b>	<b>\$352,387</b>	<b>\$1,976,993</b>	<b>\$2,767,152</b>	<b>\$3,389,881</b>	<b>\$2,429,500</b>	<b>\$1,523,500</b>
Buildings						

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
Buildings	\$0	\$0	\$2,002,646	\$0	\$0	\$0
<b>BUILDINGS TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,002,646</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Land						
Land	\$0	\$0	\$0	\$0	\$5,000	\$0
<b>LAND TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,000</b>	<b>\$0</b>
<b>CAPITAL OUTLAY TOTAL</b>	<b>\$3,313,873</b>	<b>\$10,466,092</b>	<b>\$15,577,584</b>	<b>\$70,976,430</b>	<b>\$25,833,432</b>	<b>\$60,709,316</b>
<b>Material and Services</b>						
Internal Charges & Fees						
Internal Chg - Administrative Fee	\$3,400,332	\$3,400,332	\$3,672,366	\$3,672,360	\$3,528,745	\$3,514,732
Internal Chg - Equip Replacmnt	\$1,084,847	\$1,081,591	\$1,329,620	\$1,385,913	\$1,354,970	\$1,391,494
Internal Chg - Fleet Maint	\$902,396	\$901,426	\$665,244	\$691,854	\$755,781	\$786,011
Internal Chg - Facility Use	\$425,076	\$425,076	\$459,070	\$459,065	\$649,925	\$649,925
Internal Chg - Insurance Svc	\$503,894	\$503,894	\$475,257	\$475,257	\$491,302	\$520,783
Licensing	\$157,550	\$134,620	\$128,847	\$143,000	\$229,892	\$224,163
Internal Chg - Tech Debt	\$204,000	\$204,000	\$204,000	\$204,000	\$0	\$0
Senior Discount	\$48,439	\$47,427	\$48,157	\$19,342	\$37,660	\$38,070
Bad Debt Expense	-\$1	\$0	\$0	\$47,414	\$76,950	\$77,414
Miscellaneous Charges & Fees	\$5,027	\$5,893	\$4,702	\$6,500	\$6,500	\$6,500
Other	\$0	\$3,609	\$0	\$0	\$0	\$0
<b>INTERNAL CHARGES &amp; FEES TOTAL</b>	<b>\$6,731,560</b>	<b>\$6,707,869</b>	<b>\$6,987,264</b>	<b>\$7,104,705</b>	<b>\$7,131,725</b>	<b>\$7,209,092</b>
Rental, Repair, Maintenance						
Infrastructure	\$786,887	\$1,513,395	\$1,054,289	\$1,777,500	\$1,780,000	\$2,220,000
Electricity	\$619,278	\$616,831	\$537,847	\$611,200	\$616,950	\$626,950
Fuel	\$473,788	\$481,870	\$449,738	\$565,700	\$563,450	\$597,070
Disposal & Sanitary Service	\$239,046	\$235,821	\$270,796	\$337,900	\$356,900	\$384,900
Equipment, Parts & Supplies	\$283,659	\$312,699	\$252,576	\$240,000	\$325,000	\$350,000
Outside Services	\$179,868	\$165,304	\$275,822	\$200,000	\$275,000	\$300,000
Water	\$153,699	\$166,352	\$187,824	\$203,250	\$159,750	\$165,250
Custodial	\$176,633	\$206,711	\$201,423	\$151,450	\$13,450	\$14,150
Tires, Tubes & Chains	\$62,611	\$80,989	\$61,660	\$95,000	\$85,000	\$95,000
Wastewater & Other	\$27,545	\$29,860	\$30,855	\$36,650	\$42,220	\$46,650
Grounds Care	\$22,345	\$27,420	\$19,954	\$45,850	\$47,500	\$47,750
Natural Gas	\$23,590	\$36,829	\$35,610	\$23,400	\$20,400	\$23,400
Rental Charges	\$13,878	\$14,633	\$21,959	\$33,400	\$25,500	\$25,500
Maintenance	\$2,660	\$461	\$2,460	\$7,500	\$7,500	\$7,500
Building Maintenance	\$743	\$444	\$9,293	\$1,500	\$2,000	\$2,000
<b>RENTAL, REPAIR, MAINTENANCE TOTAL</b>	<b>\$3,066,229</b>	<b>\$3,889,617</b>	<b>\$3,412,106</b>	<b>\$4,330,300</b>	<b>\$4,320,620</b>	<b>\$4,906,120</b>
Franchise						
Franchise Tax	\$1,189,865	\$1,243,357	\$1,277,530	\$1,335,000	\$1,466,480	\$1,589,600
<b>FRANCHISE TOTAL</b>	<b>\$1,189,865</b>	<b>\$1,243,357</b>	<b>\$1,277,530</b>	<b>\$1,335,000</b>	<b>\$1,466,480</b>	<b>\$1,589,600</b>
Contractual Services						
Professional Services	\$609,203	\$541,655	\$1,093,795	\$723,000	\$979,500	\$638,500
Other	\$181,993	\$182,449	\$182,774	\$215,000	\$0	\$0
Bus Fare	\$8,507	\$7,089	\$6,646	\$25,000	\$25,000	\$25,000
Physician/Health	\$795	\$61	\$0	\$0	\$0	\$0
<b>CONTRACTUAL SERVICES TOTAL</b>	<b>\$800,498</b>	<b>\$731,254</b>	<b>\$1,283,216</b>	<b>\$963,000</b>	<b>\$1,004,500</b>	<b>\$663,500</b>
Supplies						
Chemicals	\$296,462	\$405,557	\$361,412	\$447,750	\$513,000	\$538,000
Technical Supplies	\$136,229	\$136,797	\$121,880	\$245,500	\$280,500	\$274,100
Small Tools & Ops Supplies	\$56,547	\$72,400	\$94,340	\$59,400	\$90,400	\$92,800
Uniforms - Clothing	\$28,872	\$18,066	\$22,348	\$23,650	\$28,800	\$29,000
Office Supplies	\$16,433	\$28,298	\$13,443	\$21,550	\$23,750	\$24,550
County Services	\$900	\$4,463	\$5,473	\$8,600	\$14,300	\$14,300
Books & Periodicals	\$268	\$2,089	\$435	\$1,200	\$1,750	\$1,675
Uniforms - Other	\$195	\$3,093	\$117	\$0	\$0	\$0
Meeting Supplies	\$97	\$0	\$28	\$100	\$1,350	\$1,350
Miscellaneous Supplies	\$605	\$114	\$32	\$0	\$0	\$0
Emergency work	\$0	\$65	\$0	\$0	\$0	\$0
<b>SUPPLIES TOTAL</b>	<b>\$536,608</b>	<b>\$670,940</b>	<b>\$619,510</b>	<b>\$807,750</b>	<b>\$953,850</b>	<b>\$975,775</b>
Other Purchased Svcs						
Water	\$266,476	\$253,532	\$107,709	\$250,000	\$250,000	\$250,000
Medical & Laboratory	\$59,441	\$69,785	\$99,829	\$129,500	\$134,500	\$134,500
Training	\$11,377	\$20,393	\$20,052	\$58,100	\$53,260	\$65,593
Lodging	\$6,564	\$3,405	\$7,076	\$19,700	\$23,200	\$22,835
Dues	\$8,955	\$11,383	\$8,705	\$10,650	\$14,450	\$14,670

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
Meals	\$2,018	\$970	\$2,339	\$7,100	\$8,810	\$8,610
Air	\$0	\$0	\$1,810	\$6,950	\$9,500	\$9,260
Personal vehicle mileage	\$983	\$652	\$835	\$6,250	\$7,270	\$6,800
Advertising	\$3,280	\$8,180	\$2,445	\$1,500	\$5,300	\$1,300
Rental car	\$0	\$0	\$0	\$1,000	\$1,750	\$1,800
Printing & Binding	\$2,526	\$0	\$326	\$200	\$500	\$515
Other	\$0	\$0	\$0	\$0	\$200	\$210
<b>OTHER PURCHASED SVCS TOTAL</b>	<b>\$361,622</b>	<b>\$368,300</b>	<b>\$251,126</b>	<b>\$490,950</b>	<b>\$508,740</b>	<b>\$516,093</b>
<b>Programs</b>						
Conservation Programs - City	\$38,780	\$25,411	\$13,077	\$94,950	\$75,000	\$75,000
Safety	\$29,702	\$25,382	\$25,074	\$39,000	\$45,000	\$50,000
Weed Abatement	\$0	\$0	\$11,900	\$2,500	\$2,500	\$2,500
Conservation Programs - BPA	\$30	\$0	\$0	\$0	\$0	\$0
<b>PROGRAMS TOTAL</b>	<b>\$68,511</b>	<b>\$50,793</b>	<b>\$50,051</b>	<b>\$136,450</b>	<b>\$122,500</b>	<b>\$127,500</b>
<b>Communications</b>						
Communications	\$51,196	\$50,924	\$49,697	\$44,550	\$48,550	\$49,150
Computers	\$4,275	\$28,541	\$11,388	\$22,600	\$27,100	\$27,100
Postage	\$6,419	\$2,420	\$3,640	\$4,585	\$5,360	\$5,415
Radios	\$40	\$254	\$528	\$3,400	\$4,400	\$4,400
<b>COMMUNICATIONS TOTAL</b>	<b>\$61,931</b>	<b>\$82,138</b>	<b>\$65,253</b>	<b>\$75,135</b>	<b>\$85,410</b>	<b>\$86,065</b>
<b>Commission</b>						
Airport Commission	\$0	\$0	\$658	\$1,500	\$1,500	\$1,500
<b>COMMISSION TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$658</b>	<b>\$1,500</b>	<b>\$1,500</b>	<b>\$1,500</b>
<b>MATERIAL AND SERVICES TOTAL</b>	<b>\$12,816,824</b>	<b>\$13,744,268</b>	<b>\$13,946,714</b>	<b>\$15,244,790</b>	<b>\$15,595,325</b>	<b>\$16,075,245</b>
<b>Personnel Services</b>						
<b>Salaries &amp; Wages</b>						
Regular Employees	\$4,087,059	\$4,211,432	\$4,270,815	\$5,000,623	\$5,518,377	\$5,746,513
Overtime	\$102,452	\$175,264	\$142,077	\$199,750	\$163,394	\$170,689
Duty Pay	\$76,928	\$101,117	\$118,987	\$75,940	\$167,597	\$169,543
Vacation Pay Out	\$22,032	\$29,611	\$81,677	\$11,300	\$52,981	\$54,294
Sick Leave Pay Out	\$23,110	\$13,885	\$19,817	\$16,110	\$38,366	\$39,297
Temporary Employees	\$19,808	\$7,109	\$0	\$0	\$0	\$0
<b>SALARIES &amp; WAGES TOTAL</b>	<b>\$4,331,389</b>	<b>\$4,538,417</b>	<b>\$4,633,373</b>	<b>\$5,303,723</b>	<b>\$5,940,715</b>	<b>\$6,180,336</b>
<b>Fringe Benefits</b>						
Group Health Insurance	\$1,311,343	\$1,108,445	\$1,128,214	\$1,848,700	\$1,700,645	\$1,794,180
PERS Employer's UAL Share	\$550,454	\$577,647	\$571,137	\$744,470	\$858,872	\$894,290
PERS Employer's Share	\$372,666	\$376,507	\$456,417	\$509,693	\$583,874	\$607,555
FICA/MEDICARE Contribution	\$324,211	\$339,164	\$342,502	\$398,219	\$440,970	\$459,151
PERS Employee Share Paid by Cty/Pks	\$249,074	\$273,113	\$263,901	\$312,329	\$345,859	\$360,120
HRAVEBA	\$86,227	\$137,357	\$141,195	\$156,165	\$171,219	\$180,064
Workers Compensation	\$76,296	\$79,494	\$88,272	\$81,012	\$117,768	\$122,181
Deferred Comp	\$31,923	\$31,653	\$30,102	\$39,900	\$37,800	\$37,800
Other Benefits	\$3,226	\$3,188	\$4,691	\$526	\$22,042	\$22,042
<b>FRINGE BENEFITS TOTAL</b>	<b>\$3,005,421</b>	<b>\$2,926,568</b>	<b>\$3,026,432</b>	<b>\$4,091,014</b>	<b>\$4,279,049</b>	<b>\$4,477,383</b>
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$7,336,810</b>	<b>\$7,464,985</b>	<b>\$7,659,805</b>	<b>\$9,394,737</b>	<b>\$10,219,764</b>	<b>\$10,657,719</b>
<b>Debt Services</b>						
<b>Debt - Principal</b>						
Place Holder for new debt	\$0	\$0	\$0	\$2,217,067	\$688,000	\$688,000
2013 New Construction Debt	\$290,000	\$295,300	\$295,000	\$299,600	\$315,000	\$370,000
IFA S16021	\$0	\$0	\$0	\$340,000	\$358,927	\$362,517
OBDD B24001 - Ashland Street	\$0	\$0	\$0	\$0	\$400,000	\$400,000
2015 Medford Water Commission	\$104,490	\$108,094	\$111,823	\$115,680	\$119,670	\$123,797
DEQ R11751	\$108,663	\$109,753	\$110,854	\$111,965	\$113,088	\$114,221
IFA DEQ S14005	\$102,616	\$103,642	\$104,678	\$105,726	\$106,783	\$107,851
2013 Water Refi of 2003 Water	\$180,000	\$184,700	\$0	\$0	\$0	\$0
WIFIA Debt	\$0	\$0	\$0	\$0	\$0	\$141,900
<b>DEBT - PRINCIPAL TOTAL</b>	<b>\$785,769</b>	<b>\$801,489</b>	<b>\$622,355</b>	<b>\$3,190,038</b>	<b>\$2,101,468</b>	<b>\$2,308,286</b>
<b>Debt - Interest</b>						
Place holder for new debt	\$0	\$0	\$0	\$246,341	\$112,000	\$112,000
2015 Medford Water Commission	\$59,266	\$55,661	\$51,933	\$48,076	\$44,086	\$39,958
OBDD B24001 - Ashland St	\$0	\$0	\$0	\$0	\$100,000	\$100,000
IFA DEQ S14005	\$33,592	\$32,565	\$31,529	\$30,483	\$29,426	\$28,358
2013 New Construction Debt	\$44,244	\$38,394	\$32,491	\$25,840	\$19,521	\$12,183
IFA S16021	\$0	\$0	\$0	\$75,000	\$34,437	\$30,847
DEQ R11751	\$20,134	\$18,498	\$16,845	\$15,177	\$13,491	\$11,790

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
2013 Water Refi of 2003 Water	\$5,500	\$1,850	\$0	\$0	\$0	\$0
<b>DEBT - INTEREST TOTAL</b>	<b>\$162,735</b>	<b>\$146,969</b>	<b>\$132,798</b>	<b>\$440,917</b>	<b>\$352,961</b>	<b>\$335,136</b>
<b>DEBT SERVICES TOTAL</b>	<b>\$948,504</b>	<b>\$948,458</b>	<b>\$755,153</b>	<b>\$3,630,955</b>	<b>\$2,454,429</b>	<b>\$2,643,422</b>
<b>TOTAL</b>	<b>\$24,416,010</b>	<b>\$32,623,802</b>	<b>\$37,939,255</b>	<b>\$99,246,912</b>	<b>\$54,102,950</b>	<b>\$90,085,702</b>



# PUBLIC WORKS: GENERAL FUND DIVISIONS

2025-2027 Biennial Budget

## Overview

The Public Works Department has five divisions that are reported in the General Fund: **Support, Facilities Maintenance, Custodial, Geographic Information System, and Cemetery.**

### Support Division

The Public Works Support Division includes administration, and engineering/project management. The Support Division ensures coordinated planning and execution of all master plans along with capital and maintenance related projects within each of the enterprise operating divisions (Airport, Facilities, Streets, Storm, Water, Wastewater). The Support Division, building upon a GIS foundation, provides the framework through which municipal infrastructure is tracked, maintained, and ultimately reported on. The Support Division also manages all right of way permitting, customer related inquiries and various committee staffing assignments.

### Facilities and Custodial Divisions

The Facilities and Custodial divisions support 132,473 square footage of building space from 29 buildings within the City's inventory.

The focus for the Facilities and Custodial divisions is to provide adequate maintenance and evaluation for long term safety and improvement needs for all City Facilities. All of the evaluation information is captured in the City's asset management database providing the ability to understand future maintenance related replacement schedules and developing required budget requests. A formal Facility Condition Assessment was performed in 2024 and facilities staff will begin implementing the outlined formal maintenance within the plan.

Facilities maintenance and improvement functions are regulated by Oregon Building Code and Ashland Planning Code.

### Geographic Information Systems Division

The Geographic Information Systems Division (GIS) is responsible for creating and maintaining spatial data and map products essential for analysis, communication, emergency preparedness, and record keeping. Additionally, GIS maintains the enterprise asset management system for city infrastructure and the building access program.

### Cemetery Division

The Cemetery Division supports three historic cemeteries including two mausoleums and 25 acres of total cemetery space.

- Maintain all three of the City's historic cemeteries in a respectful manner.
- The operations and maintenance of the cemeteries falls under rules established by the Oregon Cemetery Board.
- Total internments for the three cemeteries are 10,512. Total grave spaces available is 2,435 and 1,160 cremation spaces.

# Support Division

## Support Division Expense by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Personnel Services</b>	\$1,347,324	\$1,282,538	\$977,498	\$1,324,128	\$1,008,282	\$1,053,990
<b>Material and Services</b>	\$163,244	\$196,107	\$126,699	\$167,685	\$139,497	\$139,702
<b>Capital Outlay</b>	\$0	\$0	\$86	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$1,510,568</b>	<b>\$1,478,645</b>	<b>\$1,104,282</b>	<b>\$1,491,813</b>	<b>\$1,147,779</b>	<b>\$1,193,692</b>

## Support Division Expense Detail

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Personnel Services</b>						
Salaries & Wages						
Regular Employees	\$804,848	\$780,828	\$591,346	\$755,294	\$594,543	\$620,895
Vacation Pay Out	\$7,363	\$9,764	\$7,043	\$1,500	\$5,564	\$5,700
Sick Leave Pay Out	\$5,835	\$6,474	\$4,992	\$2,660	\$4,173	\$4,275
Overtime	\$4,025	\$241	\$3,307	\$3,500	\$772	\$802
<b>SALARIES &amp; WAGES TOTAL</b>	<b>\$822,071</b>	<b>\$797,308</b>	<b>\$606,689</b>	<b>\$762,954</b>	<b>\$605,052</b>	<b>\$631,672</b>
Fringe Benefits						
Group Health Insurance	\$210,204	\$172,981	\$125,699	\$239,080	\$140,936	\$148,688
PERS Employer's UAL Share	\$105,439	\$101,978	\$75,989	\$109,128	\$89,527	\$93,494
PERS Employer's Share	\$71,218	\$67,907	\$61,923	\$79,467	\$62,736	\$65,422
FICA/MEDICARE Contribution	\$60,736	\$59,035	\$45,177	\$58,366	\$45,966	\$48,002
PERS Employee Share Paid by Cty/Pks	\$47,710	\$46,138	\$35,318	\$45,778	\$36,052	\$37,649
HRAVEBA	\$16,442	\$24,320	\$18,201	\$22,889	\$18,026	\$18,825
Workers Compensation	\$7,183	\$7,127	\$4,251	\$1,124	\$5,467	\$5,718
Deferred Comp	\$5,988	\$5,328	\$3,912	\$5,160	\$3,000	\$3,000
Other Benefits	\$335	\$417	\$340	\$182	\$1,520	\$1,520
<b>FRINGE BENEFITS TOTAL</b>	<b>\$525,253</b>	<b>\$485,231</b>	<b>\$370,809</b>	<b>\$561,174</b>	<b>\$403,230</b>	<b>\$422,318</b>
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$1,347,324</b>	<b>\$1,282,538</b>	<b>\$977,498</b>	<b>\$1,324,128</b>	<b>\$1,008,282</b>	<b>\$1,053,990</b>
<b>Material and Services</b>						
Internal Charges & Fees						
Internal Chg - Insurance Svc	\$55,010	\$55,010	\$40,213	\$40,213	\$25,424	\$26,950
Internal Chg - Equip Replacmnt	\$21,168	\$21,168	\$28,394	\$28,394	\$28,394	\$31,133
Licensing	\$34,836	\$35,461	\$10,381	\$10,000	\$19,092	\$14,663
Internal Chg - Fleet Maint	\$10,510	\$10,510	\$6,036	\$6,278	\$5,487	\$5,706
<b>INTERNAL CHARGES &amp; FEES TOTAL</b>	<b>\$121,524</b>	<b>\$122,149</b>	<b>\$85,025</b>	<b>\$84,885</b>	<b>\$78,397</b>	<b>\$78,452</b>
Contractual Services						
Professional Services	\$3,944	\$38,355	\$8,979	\$20,000	\$15,000	\$15,000
<b>CONTRACTUAL SERVICES TOTAL</b>	<b>\$3,944</b>	<b>\$38,355</b>	<b>\$8,979</b>	<b>\$20,000</b>	<b>\$15,000</b>	<b>\$15,000</b>
Communications						
Communications	\$10,037	\$11,030	\$6,513	\$13,000	\$7,500	\$7,500
Computers	\$0	\$3,400	\$2,166	\$5,000	\$5,000	\$5,000
Postage	\$558	\$608	\$1,571	\$600	\$500	\$500
Radios	\$0	\$0	\$0	\$500	\$500	\$500
<b>COMMUNICATIONS TOTAL</b>	<b>\$10,595</b>	<b>\$15,037</b>	<b>\$10,250</b>	<b>\$19,100</b>	<b>\$13,500</b>	<b>\$13,500</b>
Other Purchased Svcs						
Training	\$2,366	\$460	\$1,418	\$5,000	\$5,000	\$5,000
Lodging	\$1,219	\$118	\$879	\$4,000	\$4,000	\$4,000
Dues	\$1,710	\$2,192	\$1,551	\$1,000	\$1,500	\$1,500
Advertising	\$0	\$4,538	\$0	\$750	\$750	\$750
Meals	\$389	\$58	\$0	\$1,500	\$1,500	\$1,500
Personal vehicle mileage	\$259	\$0	\$0	\$1,500	\$1,500	\$1,500
Air	\$0	\$0	\$379	\$1,000	\$1,000	\$1,000
Rental car	\$0	\$0	\$0	\$1,000	\$1,000	\$1,000
Printing & Binding	\$2,526	\$0	\$0	\$0	\$0	\$0
<b>OTHER PURCHASED SVCS TOTAL</b>	<b>\$8,469</b>	<b>\$7,366</b>	<b>\$4,227</b>	<b>\$15,750</b>	<b>\$16,250</b>	<b>\$16,250</b>
Supplies						
Office Supplies	\$4,995	\$4,388	\$4,090	\$7,500	\$5,000	\$5,000
Small Tools & Ops Supplies	\$175	\$1,759	\$5,240	\$3,000	\$2,500	\$2,500
Technical Supplies	\$3,842	\$929	\$4,206	\$500	\$500	\$500
Uniforms - Clothing	\$0	\$0	\$1,340	\$1,650	\$1,500	\$1,650
Books & Periodicals	\$131	\$0	\$0	\$500	\$500	\$500

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
Uniforms - Other	\$150	\$0	\$0	\$0	\$0	\$0
Meeting Supplies	\$97	\$0	\$28	\$0	\$0	\$0
<b>SUPPLIES TOTAL</b>	<b>\$9,390</b>	<b>\$7,076</b>	<b>\$14,905</b>	<b>\$13,150</b>	<b>\$10,000</b>	<b>\$10,150</b>
Rental, Repair, Maintenance						
Rental Charges	\$8,108	\$5,174	\$2,337	\$13,000	\$5,000	\$5,000
Fuel	\$896	\$631	\$658	\$1,500	\$1,000	\$1,000
Electricity	\$299	\$300	\$300	\$300	\$350	\$350
Wastewater & Other	\$18	\$18	\$18	\$0	\$0	\$0
<b>RENTAL, REPAIR, MAINTENANCE TOTAL</b>	<b>\$9,320</b>	<b>\$6,123</b>	<b>\$3,313</b>	<b>\$14,800</b>	<b>\$6,350</b>	<b>\$6,350</b>
<b>MATERIAL AND SERVICES TOTAL</b>	<b>\$163,244</b>	<b>\$196,107</b>	<b>\$126,699</b>	<b>\$167,685</b>	<b>\$139,497</b>	<b>\$139,702</b>
<b>Capital Outlay</b>						
Equipment						
Equipment	\$0	\$0	\$86	\$0	\$0	\$0
<b>EQUIPMENT TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$86</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>CAPITAL OUTLAY TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$86</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$1,510,568</b>	<b>\$1,478,645</b>	<b>\$1,104,282</b>	<b>\$1,491,813</b>	<b>\$1,147,779</b>	<b>\$1,193,692</b>

## Facilities Division

### Facilities Division Expense by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Material and Services</b>	<b>\$700,216</b>	<b>\$803,231</b>	<b>\$858,180</b>	<b>\$649,755</b>	<b>\$596,374</b>	<b>\$650,398</b>
<b>Capital Outlay</b>	<b>\$6,109</b>	<b>\$857</b>	<b>\$565,900</b>	<b>\$780,000</b>	<b>\$600,000</b>	<b>\$280,000</b>
<b>Personnel Services</b>	<b>\$257,265</b>	<b>\$280,318</b>	<b>\$280,505</b>	<b>\$340,097</b>	<b>\$415,391</b>	<b>\$435,837</b>
<b>TOTAL</b>	<b>\$963,590</b>	<b>\$1,084,406</b>	<b>\$1,704,584</b>	<b>\$1,769,852</b>	<b>\$1,611,765</b>	<b>\$1,366,235</b>

### Facilities Division Expense Detail

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Material and Services</b>						
Rental, Repair, Maintenance						
Infrastructure	\$181,306	\$231,350	\$213,503	\$135,000	\$170,000	\$190,000
Electricity	\$147,928	\$151,753	\$147,605	\$132,000	\$150,000	\$160,000
Custodial	\$174,678	\$205,183	\$201,025	\$149,000	\$10,000	\$10,000
Water	\$30,496	\$35,482	\$37,745	\$32,000	\$35,000	\$40,000
Wastewater & Other	\$23,746	\$26,786	\$27,613	\$34,000	\$40,000	\$45,000
Natural Gas	\$23,202	\$36,526	\$35,136	\$21,000	\$18,000	\$21,000
Disposal & Sanitary Service	\$10,426	\$13,231	\$18,137	\$10,000	\$22,000	\$25,000
Fuel	\$3,850	\$20,033	\$2,424	\$2,800	\$2,600	\$2,800
Rental Charges	\$562	\$4,266	\$2,289	\$1,000	\$1,000	\$1,000
Building Maintenance	\$0	\$44	\$4,656	\$0	\$0	\$0
Maintenance	\$351	\$230	\$0	\$0	\$0	\$0
Grounds Care	\$0	\$0	\$86	\$0	\$0	\$0
<b>RENTAL, REPAIR, MAINTENANCE TOTAL</b>	<b>\$596,544</b>	<b>\$724,885</b>	<b>\$690,220</b>	<b>\$516,800</b>	<b>\$448,600</b>	<b>\$494,800</b>
Internal Charges & Fees						
Internal Chg - Insurance Svc	\$20,093	\$20,093	\$21,167	\$21,167	\$29,367	\$31,129
Internal Chg - Equip Replacmnt	\$10,204	\$7,638	\$14,177	\$14,177	\$14,177	\$14,177
Internal Chg - Fleet Maint	\$7,622	\$7,622	\$8,107	\$8,431	\$14,050	\$14,612
Licensing	\$7,492	\$4,973	\$5,593	\$7,500	\$12,000	\$12,000
<b>INTERNAL CHARGES &amp; FEES TOTAL</b>	<b>\$45,411</b>	<b>\$40,326</b>	<b>\$49,044</b>	<b>\$51,275</b>	<b>\$69,594</b>	<b>\$71,918</b>
Programs						
Safety	\$28,952	\$21,677	\$24,720	\$38,000	\$40,000	\$45,000
Weed Abatement	\$0	\$0	\$11,900	\$2,500	\$2,500	\$2,500
<b>PROGRAMS TOTAL</b>	<b>\$28,952</b>	<b>\$21,677</b>	<b>\$36,620</b>	<b>\$40,500</b>	<b>\$42,500</b>	<b>\$47,500</b>
Contractual Services						
Professional Services	\$18,259	\$4,907	\$69,708	\$30,000	\$25,000	\$25,000
<b>CONTRACTUAL SERVICES TOTAL</b>	<b>\$18,259</b>	<b>\$4,907</b>	<b>\$69,708</b>	<b>\$30,000</b>	<b>\$25,000</b>	<b>\$25,000</b>
Supplies						
Small Tools & Ops Supplies	\$3,856	\$1,819	\$3,477	\$2,000	\$2,000	\$2,000
Office Supplies	\$1,928	\$3,705	\$2,937	\$2,000	\$1,500	\$2,000
Uniforms - Clothing	\$1,280	\$1,711	\$876	\$800	\$800	\$800
Technical Supplies	\$214	\$501	\$417	\$1,000	\$1,000	\$1,000
Uniforms - Other	\$0	\$85	\$0	\$0	\$0	\$0

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>SUPPLIES TOTAL</b>	<b>\$7,278</b>	<b>\$7,822</b>	<b>\$7,707</b>	<b>\$5,800</b>	<b>\$5,300</b>	<b>\$5,800</b>
Communications						
Communications	\$3,388	\$3,515	\$4,568	\$3,300	\$3,300	\$3,300
Computers	\$0	\$97	\$0	\$1,100	\$1,100	\$1,100
Postage	\$0	\$3	\$0	\$30	\$30	\$30
<b>COMMUNICATIONS TOTAL</b>	<b>\$3,388</b>	<b>\$3,615</b>	<b>\$4,568</b>	<b>\$4,430</b>	<b>\$4,430</b>	<b>\$4,430</b>
Other Purchased Svcs						
Training	\$0	\$0	\$75	\$400	\$400	\$400
Meals	\$0	\$0	\$238	\$200	\$200	\$200
Advertising	\$385	\$0	\$0	\$150	\$150	\$150
Lodging	\$0	\$0	\$0	\$200	\$200	\$200
<b>OTHER PURCHASED SVCS TOTAL</b>	<b>\$385</b>	<b>\$0</b>	<b>\$313</b>	<b>\$950</b>	<b>\$950</b>	<b>\$950</b>
<b>MATERIAL AND SERVICES TOTAL</b>	<b>\$700,216</b>	<b>\$803,231</b>	<b>\$858,180</b>	<b>\$649,755</b>	<b>\$596,374</b>	<b>\$650,398</b>
<b>Capital Outlay</b>						
Improvements Other than Bldgs						
Capitalized Projects	\$0	\$857	\$429,211	\$500,000	\$250,000	\$0
Capital Outlay	\$6,109	\$0	\$136,688	\$280,000	\$350,000	\$280,000
<b>IMPROVEMENTS OTHER THAN BLDGS TOTAL</b>	<b>\$6,109</b>	<b>\$857</b>	<b>\$565,900</b>	<b>\$780,000</b>	<b>\$600,000</b>	<b>\$280,000</b>
<b>CAPITAL OUTLAY TOTAL</b>	<b>\$6,109</b>	<b>\$857</b>	<b>\$565,900</b>	<b>\$780,000</b>	<b>\$600,000</b>	<b>\$280,000</b>
<b>Personnel Services</b>						
Salaries & Wages						
Regular Employees	\$145,506	\$156,678	\$158,039	\$188,138	\$224,585	\$235,461
Overtime	\$141	\$10,725	\$5,654	\$8,000	\$6,841	\$7,205
Sick Leave Pay Out	\$961	\$0	\$438	\$600	\$1,611	\$1,656
Vacation Pay Out	\$0	\$0	\$610	\$300	\$2,147	\$2,208
Temporary Employees	\$0	\$2,557	\$0	\$0	\$0	\$0
<b>SALARIES &amp; WAGES TOTAL</b>	<b>\$146,608</b>	<b>\$169,960</b>	<b>\$164,741</b>	<b>\$197,038</b>	<b>\$235,184</b>	<b>\$246,530</b>
Fringe Benefits						
Group Health Insurance	\$58,204	\$40,851	\$40,458	\$70,890	\$77,282	\$81,533
PERS Employer's UAL Share	\$16,230	\$21,824	\$21,672	\$24,093	\$34,917	\$36,608
PERS Employer's Share	\$10,429	\$13,428	\$20,610	\$14,639	\$23,013	\$24,127
FICA/MEDICARE Contribution	\$11,157	\$12,922	\$12,207	\$12,887	\$17,928	\$18,796
PERS Employee Share Paid by Cty/Pks	\$7,344	\$11,473	\$10,952	\$10,108	\$14,061	\$14,742
HRAVEBA	\$2,932	\$4,940	\$4,974	\$5,054	\$7,031	\$7,371
Workers Compensation	\$2,819	\$3,299	\$3,346	\$3,840	\$3,591	\$3,746
Deferred Comp	\$1,401	\$1,478	\$1,373	\$1,530	\$1,380	\$1,380
Other Benefits	\$142	\$143	\$173	\$18	\$1,004	\$1,004
<b>FRINGE BENEFITS TOTAL</b>	<b>\$110,657</b>	<b>\$110,357</b>	<b>\$115,764</b>	<b>\$143,059</b>	<b>\$180,207</b>	<b>\$189,307</b>
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$257,265</b>	<b>\$280,318</b>	<b>\$280,505</b>	<b>\$340,097</b>	<b>\$415,391</b>	<b>\$435,837</b>
<b>TOTAL</b>	<b>\$963,590</b>	<b>\$1,084,406</b>	<b>\$1,704,584</b>	<b>\$1,769,852</b>	<b>\$1,611,765</b>	<b>\$1,366,235</b>

## Custodial Division

### Custodial Division Expense by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Personnel Services</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$297,439</b>	<b>\$319,437</b>
<b>Material and Services</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$19,422</b>	<b>\$19,612</b>
<b>Capital Outlay</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$30,000</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$346,861</b>	<b>\$339,049</b>

### Custodial Division Expense Detail

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Personnel Services</b>						
Salaries & Wages						
Regular Employees	\$0	\$0	\$0	\$0	\$151,839	\$164,095
Overtime	\$0	\$0	\$0	\$0	\$5,372	\$5,807
Vacation Pay Out	\$0	\$0	\$0	\$0	\$1,456	\$1,543
Sick Leave Pay Out	\$0	\$0	\$0	\$0	\$1,092	\$1,157
<b>SALARIES &amp; WAGES TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$159,759</b>	<b>\$172,602</b>
Fringe Benefits						
Group Health Insurance	\$0	\$0	\$0	\$0	\$69,847	\$73,689

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
PERS Employer's UAL Share	\$0	\$0	\$0	\$0	\$23,670	\$25,584
PERS Employer's Share	\$0	\$0	\$0	\$0	\$15,600	\$16,861
FICA/MEDICARE Contribution	\$0	\$0	\$0	\$0	\$12,153	\$13,136
PERS Employee Share Paid by Cty/Pks	\$0	\$0	\$0	\$0	\$9,532	\$10,302
HRAVEBA	\$0	\$0	\$0	\$0	\$4,766	\$5,151
Deferred Comp	\$0	\$0	\$0	\$0	\$1,200	\$1,200
Other Benefits	\$0	\$0	\$0	\$0	\$912	\$912
<b>FRINGE BENEFITS TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$137,680</b>	<b>\$146,835</b>
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$297,439</b>	<b>\$319,437</b>
<b>Material and Services</b>						
Supplies						
Small Tools & Ops Supplies	\$0	\$0	\$0	\$0	\$10,000	\$10,000
Uniforms - Clothing	\$0	\$0	\$0	\$0	\$600	\$600
Office Supplies	\$0	\$0	\$0	\$0	\$100	\$100
<b>SUPPLIES TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,700</b>	<b>\$10,700</b>
Internal Charges & Fees						
Internal Chg - Equip Replacmnt	\$0	\$0	\$0	\$0	\$5,124	\$5,124
Internal Chg - Insurance Svc	\$0	\$0	\$0	\$0	\$1,498	\$1,588
<b>INTERNAL CHARGES &amp; FEES TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,622</b>	<b>\$6,712</b>
Communications						
Communications	\$0	\$0	\$0	\$0	\$1,500	\$1,600
<b>COMMUNICATIONS TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,500</b>	<b>\$1,600</b>
Rental, Repair, Maintenance						
Fuel	\$0	\$0	\$0	\$0	\$600	\$600
<b>RENTAL, REPAIR, MAINTENANCE TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$600</b>	<b>\$600</b>
<b>MATERIAL AND SERVICES TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$19,422</b>	<b>\$19,612</b>
<b>Capital Outlay</b>						
Equipment						
Equipment	\$0	\$0	\$0	\$0	\$30,000	\$0
<b>EQUIPMENT TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$30,000</b>	<b>\$0</b>
<b>CAPITAL OUTLAY TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$30,000</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$346,861</b>	<b>\$339,049</b>

## Geographic Information Systems Division(GIS)

### GIS Division Expense by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Personnel Services</b>	\$0	\$0	\$0	\$0	\$527,414	\$546,619
<b>Material and Services</b>	\$0	\$0	\$0	\$0	\$93,660	\$104,011
<b>Capital Outlay</b>	\$0	\$0	\$0	\$0	\$0	\$3
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$621,074</b>	<b>\$650,633</b>

### GIS Division Expense Detail

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Personnel Services</b>						
Salaries & Wages						
Regular Employees	\$0	\$0	\$0	\$0	\$302,754	\$312,820
Vacation Pay Out	\$0	\$0	\$0	\$0	\$2,913	\$2,978
Sick Leave Pay Out	\$0	\$0	\$0	\$0	\$1,457	\$1,489
Overtime	\$0	\$0	\$0	\$0	\$1,221	\$1,262
<b>SALARIES &amp; WAGES TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$308,345</b>	<b>\$318,549</b>
Fringe Benefits						
Group Health Insurance	\$0	\$0	\$0	\$0	\$84,733	\$89,393
PERS Employer's UAL Share	\$0	\$0	\$0	\$0	\$45,943	\$47,464
PERS Employer's Share	\$0	\$0	\$0	\$0	\$30,280	\$31,282
FICA/MEDICARE Contribution	\$0	\$0	\$0	\$0	\$23,589	\$24,369
PERS Employee Share Paid by Cty/Pks	\$0	\$0	\$0	\$0	\$18,501	\$19,113
HRAVEBA	\$0	\$0	\$0	\$0	\$9,251	\$9,557
Workers Compensation	\$0	\$0	\$0	\$0	\$3,608	\$3,728
Deferred Comp	\$0	\$0	\$0	\$0	\$2,100	\$2,100
Other Benefits	\$0	\$0	\$0	\$0	\$1,064	\$1,064
<b>FRINGE BENEFITS TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$219,069</b>	<b>\$228,070</b>

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$527,414</b>	<b>\$546,619</b>
<b>Material and Services</b>						
Internal Charges & Fees						
Licensing	\$0	\$0	\$0	\$0	\$60,000	\$62,000
Internal Chg - Insurance Svc	\$0	\$0	\$0	\$0	\$4,120	\$4,368
<b>INTERNAL CHARGES &amp; FEES TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$64,120</b>	<b>\$66,368</b>
Other Purchased Svcs						
Training	\$0	\$0	\$0	\$0	\$6,660	\$6,993
Lodging	\$0	\$0	\$0	\$0	\$2,700	\$2,835
Air	\$0	\$0	\$0	\$0	\$2,200	\$2,310
Meals	\$0	\$0	\$0	\$0	\$960	\$1,010
Rental car	\$0	\$0	\$0	\$0	\$750	\$800
Dues	\$0	\$0	\$0	\$0	\$600	\$620
Personal vehicle mileage	\$0	\$0	\$0	\$0	\$520	\$550
Printing & Binding	\$0	\$0	\$0	\$0	\$300	\$315
Other	\$0	\$0	\$0	\$0	\$200	\$210
<b>OTHER PURCHASED SVCS TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$14,890</b>	<b>\$15,643</b>
Supplies						
Technical Supplies	\$0	\$0	\$0	\$0	\$1,500	\$8,100
Office Supplies	\$0	\$0	\$0	\$0	\$3,000	\$3,150
Small Tools & Ops Supplies	\$0	\$0	\$0	\$0	\$1,500	\$2,000
Meeting Supplies	\$0	\$0	\$0	\$0	\$1,000	\$1,000
Uniforms - Clothing	\$0	\$0	\$0	\$0	\$550	\$600
Books & Periodicals	\$0	\$0	\$0	\$0	\$250	\$275
<b>SUPPLIES TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,800</b>	<b>\$15,125</b>
Contractual Services						
Professional Services	\$0	\$0	\$0	\$0	\$3,500	\$3,500
<b>CONTRACTUAL SERVICES TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,500</b>	<b>\$3,500</b>
Communications						
Computers	\$0	\$0	\$0	\$0	\$1,500	\$1,500
Communications	\$0	\$0	\$0	\$0	\$1,500	\$1,500
Postage	\$0	\$0	\$0	\$0	\$100	\$105
<b>COMMUNICATIONS TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,100</b>	<b>\$3,105</b>
Rental, Repair, Maintenance						
Fuel	\$0	\$0	\$0	\$0	\$250	\$270
<b>RENTAL, REPAIR, MAINTENANCE TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$250</b>	<b>\$270</b>
<b>MATERIAL AND SERVICES TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$93,660</b>	<b>\$104,011</b>
<b>Capital Outlay</b>						
Improvements Other than Bldgs						
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$3
<b>IMPROVEMENTS OTHER THAN BLDGS TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3</b>
<b>CAPITAL OUTLAY TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3</b>
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$621,074</b>	<b>\$650,633</b>

## Cemetery Division

### Cemetery Division Expense by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Personnel Services</b>	\$250,952	\$276,064	\$260,848	\$292,782	\$302,342	\$311,390
<b>Material and Services</b>	\$140,882	\$147,563	\$176,830	\$244,410	\$235,512	\$241,531
<b>Capital Outlay</b>	\$1,088	\$81	\$10,000	\$60,000	\$60,000	\$60,000
<b>TOTAL</b>	<b>\$392,922</b>	<b>\$423,707</b>	<b>\$447,679</b>	<b>\$597,192</b>	<b>\$597,854</b>	<b>\$612,921</b>

### Cemetery Division Expense Detail

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Personnel Services</b>						
Salaries & Wages						
Regular Employees	\$137,654	\$145,932	\$141,304	\$154,431	\$156,018	\$159,916
Overtime	\$4,686	\$16,928	\$7,791	\$6,500	\$9,615	\$9,834
Vacation Pay Out	\$0	\$0	\$407	\$600	\$1,499	\$1,506
Sick Leave Pay Out	\$0	\$0	\$0	\$900	\$1,124	\$1,130

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>SALARIES &amp; WAGES TOTAL</b>	<b>\$142,340</b>	<b>\$162,860</b>	<b>\$149,503</b>	<b>\$162,431</b>	<b>\$168,256</b>	<b>\$172,386</b>
Fringe Benefits						
Group Health Insurance	\$48,318	\$43,156	\$45,628	\$61,160	\$55,147	\$58,180
PERS Employer's UAL Share	\$18,962	\$21,698	\$20,067	\$23,228	\$25,061	\$25,677
PERS Employer's Share	\$13,427	\$15,316	\$15,717	\$13,932	\$18,213	\$18,651
FICA/MEDICARE Contribution	\$10,762	\$12,051	\$10,681	\$12,426	\$12,867	\$13,183
PERS Employee Share Paid by Cty/Pks	\$8,580	\$9,815	\$8,972	\$9,746	\$10,092	\$10,340
Workers Compensation	\$4,928	\$5,430	\$5,136	\$3,666	\$6,271	\$6,414
HRAVEBA	\$2,847	\$4,883	\$4,506	\$4,873	\$5,046	\$5,170
Deferred Comp	\$663	\$729	\$438	\$1,320	\$720	\$720
Other Benefits	\$126	\$126	\$201	\$0	\$669	\$669
<b>FRINGE BENEFITS TOTAL</b>	<b>\$108,612</b>	<b>\$113,204</b>	<b>\$111,346</b>	<b>\$130,351</b>	<b>\$134,086</b>	<b>\$139,004</b>
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$250,952</b>	<b>\$276,064</b>	<b>\$260,848</b>	<b>\$292,782</b>	<b>\$302,342</b>	<b>\$311,390</b>
<b>Material and Services</b>						
Rental, Repair, Maintenance						
Water	\$49,244	\$49,666	\$68,981	\$85,000	\$87,000	\$89,000
Grounds Care	\$12,290	\$7,922	\$10,934	\$26,000	\$20,000	\$20,000
Infrastructure	\$0	\$0	\$0	\$15,000	\$20,000	\$20,000
Electricity	\$3,961	\$4,652	\$3,809	\$4,500	\$4,500	\$4,500
Fuel	\$5,153	\$4,171	\$3,688	\$3,400	\$3,200	\$3,400
Wastewater & Other	\$1,083	\$999	\$907	\$1,100	\$1,100	\$1,100
Disposal & Sanitary Service	\$0	\$0	\$28	\$400	\$400	\$400
Building Maintenance	\$110	\$25	\$463	\$0	\$0	\$0
Custodial	\$0	\$0	\$0	\$150	\$150	\$150
Maintenance	\$3	\$0	\$302	\$0	\$0	\$0
<b>RENTAL, REPAIR, MAINTENANCE TOTAL</b>	<b>\$71,843</b>	<b>\$67,434</b>	<b>\$89,113</b>	<b>\$135,550</b>	<b>\$136,350</b>	<b>\$138,550</b>
Internal Charges & Fees						
Internal Chg - Equip Replacmnt	\$23,566	\$27,902	\$38,214	\$38,214	\$38,214	\$39,437
Internal Chg - Fleet Maint	\$19,819	\$19,819	\$34,150	\$35,516	\$25,173	\$26,180
Internal Chg - Insurance Svc	\$14,300	\$14,300	\$9,780	\$9,780	\$8,975	\$9,514
Licensing	\$0	\$249	\$0	\$0	\$0	\$0
<b>INTERNAL CHARGES &amp; FEES TOTAL</b>	<b>\$57,685</b>	<b>\$62,270</b>	<b>\$82,144</b>	<b>\$83,510</b>	<b>\$72,362</b>	<b>\$75,131</b>
Supplies						
Technical Supplies	\$6,576	\$13,030	\$2,896	\$18,500	\$20,000	\$21,000
Small Tools & Ops Supplies	\$1,330	\$2,693	\$822	\$800	\$800	\$800
County Services	\$0	\$0	\$0	\$1,800	\$1,800	\$1,800
Uniforms - Clothing	\$1,215	\$1,180	\$593	\$500	\$500	\$500
Office Supplies	\$895	\$81	\$198	\$800	\$750	\$800
Miscellaneous Supplies	\$453	\$28	\$32	\$0	\$0	\$0
Uniforms - Other	\$0	\$0	\$85	\$0	\$0	\$0
<b>SUPPLIES TOTAL</b>	<b>\$10,468</b>	<b>\$17,012</b>	<b>\$4,625</b>	<b>\$22,400</b>	<b>\$23,850</b>	<b>\$24,900</b>
Communications						
Communications	\$887	\$847	\$948	\$1,300	\$1,300	\$1,300
Computers	\$0	\$0	\$0	\$500	\$500	\$500
Postage	\$0	\$0	\$0	\$50	\$50	\$50
<b>COMMUNICATIONS TOTAL</b>	<b>\$887</b>	<b>\$847</b>	<b>\$948</b>	<b>\$1,850</b>	<b>\$1,850</b>	<b>\$1,850</b>
Other Purchased Svcs						
Training	\$0	\$0	\$0	\$450	\$450	\$450
Lodging	\$0	\$0	\$0	\$300	\$300	\$300
Dues	\$0	\$0	\$0	\$250	\$250	\$250
Meals	\$0	\$0	\$0	\$100	\$100	\$100
<b>OTHER PURCHASED SVCS TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,100</b>	<b>\$1,100</b>	<b>\$1,100</b>
<b>MATERIAL AND SERVICES TOTAL</b>	<b>\$140,882</b>	<b>\$147,563</b>	<b>\$176,830</b>	<b>\$244,410</b>	<b>\$235,512</b>	<b>\$241,531</b>
<b>Capital Outlay</b>						
Improvements Other than Bldgs						
Capital Outlay	\$0	\$0	\$0	\$50,000	\$50,000	\$50,000
<b>IMPROVEMENTS OTHER THAN BLDGS TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$50,000</b>
Equipment						
Equipment	\$1,088	\$81	\$10,000	\$10,000	\$10,000	\$10,000
<b>EQUIPMENT TOTAL</b>	<b>\$1,088</b>	<b>\$81</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>
<b>CAPITAL OUTLAY TOTAL</b>	<b>\$1,088</b>	<b>\$81</b>	<b>\$10,000</b>	<b>\$60,000</b>	<b>\$60,000</b>	<b>\$60,000</b>
<b>TOTAL</b>	<b>\$392,922</b>	<b>\$423,707</b>	<b>\$447,679</b>	<b>\$597,192</b>	<b>\$597,854</b>	<b>\$612,921</b>



# PUBLIC WORKS: STREETS DIVISION

2025-2027 Biennial Budget

## Overview

The **Street Division** of the **Public Works Department** consists of operations and ground maintenance. The core of the system includes 220.98 lane miles, 5,023 signs, 37 miles of markings, 320 cross walks, 365 stop lines, curb/gutter, and ground maintenance of the boulevards.

The focus for the Street Division is to maintain and provide a safe and efficient integrated network for transportation uses, pedestrian, bicycle, transit and vehicles. This includes signage and marking maintenance, roadway crack-sealing, asphalt overlays, curb/gutter and ADA ramp improvements, slurry seals, and chip seals.

Regulatory oversight comes from numerous adopted standards including: the Oregon Department and Transportation and the Department of Land Conservation and Development and Manual on Uniform Traffic Control Devices.

Budget information for the Street Division is shown in the tables below, broken out first by category, then by line-item detail. The **Grounds Maintenance** program has been moved to the General Fund for the 2025/2027 biennium and will be administered by the Parks Department and is show below for trending purposes.

## Street Division: Operations

Operations Division Expense by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Capital Outlay</b>	\$767,189	\$1,033,529	\$3,139,629	\$5,076,275	\$5,724,838	\$10,716,216
<b>Material and Services</b>	\$2,412,060	\$2,840,934	\$2,522,184	\$3,120,980	\$2,813,813	\$3,266,202
<b>Personnel Services</b>	\$891,792	\$989,701	\$1,223,669	\$1,293,347	\$1,435,961	\$1,495,102
<b>Debt Services</b>	\$80,563	\$79,162	\$77,762	\$2,544,674	\$429,625	\$427,891
<b>TOTAL</b>	<b>\$4,151,604</b>	<b>\$4,943,326</b>	<b>\$6,963,245</b>	<b>\$12,035,276</b>	<b>\$10,404,237</b>	<b>\$15,905,411</b>

Operations Division Expense Detail

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Capital Outlay</b>						
Improvements Other than Bldgs						
Capitalized Projects	\$679,116	\$956,880	\$2,714,907	\$4,661,275	\$5,267,838	\$10,251,216
Capital Outlay	\$39,515	\$0	\$275,550	\$300,000	\$350,000	\$350,000
<b>IMPROVEMENTS OTHER THAN BLDGS TOTAL</b>	<b>\$718,631</b>	<b>\$956,880</b>	<b>\$2,990,457</b>	<b>\$4,961,275</b>	<b>\$5,617,838</b>	<b>\$10,601,216</b>
Equipment						
Equipment	\$48,558	\$76,649	\$149,172	\$115,000	\$107,000	\$115,000
<b>EQUIPMENT TOTAL</b>	<b>\$48,558</b>	<b>\$76,649</b>	<b>\$149,172</b>	<b>\$115,000</b>	<b>\$107,000</b>	<b>\$115,000</b>
<b>CAPITAL OUTLAY TOTAL</b>	<b>\$767,189</b>	<b>\$1,033,529</b>	<b>\$3,139,629</b>	<b>\$5,076,275</b>	<b>\$5,724,838</b>	<b>\$10,716,216</b>
<b>Material and Services</b>						
Internal Charges & Fees						
Internal Chg - Administrative Fee	\$714,300	\$714,300	\$771,450	\$771,450	\$766,734	\$786,669
Internal Chg - Equip Replacmnt	\$502,846	\$495,743	\$641,216	\$683,012	\$607,178	\$615,667
Internal Chg - Fleet Maint	\$524,943	\$524,943	\$354,009	\$368,169	\$479,721	\$498,909
Internal Chg - Facility Use	\$90,972	\$90,972	\$98,245	\$98,245	\$139,089	\$139,089
Internal Chg - Insurance Svc	\$99,974	\$99,974	\$65,083	\$65,083	\$61,891	\$65,604

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
Internal Chg - Tech Debt	\$30,000	\$30,000	\$30,000	\$30,000	\$0	\$0
Licensing	\$9,841	\$10,863	\$11,642	\$15,000	\$15,000	\$15,000
Bad Debt Expense	\$0	\$0	\$0	\$15,914	\$15,450	\$15,914
Senior Discount	\$4,844	\$4,743	\$4,816	\$3,632	\$0	\$0
Other	\$0	\$3,609	\$0	\$0	\$0	\$0
<b>INTERNAL CHARGES &amp; FEES TOTAL</b>	<b>\$1,977,720</b>	<b>\$1,975,146</b>	<b>\$1,976,460</b>	<b>\$2,050,505</b>	<b>\$2,085,063</b>	<b>\$2,136,852</b>
<b>Rental, Repair, Maintenance</b>						
Infrastructure	\$260,049	\$694,503	\$360,722	\$850,000	\$500,000	\$900,000
Fuel	\$39,317	\$39,101	\$40,184	\$61,000	\$57,000	\$61,000
Disposal & Sanitary Service	\$17,067	\$16,369	\$9,190	\$10,000	\$12,000	\$12,000
Rental Charges	\$1,261	\$3,224	\$5,907	\$10,000	\$10,000	\$10,000
Electricity	\$884	\$1,201	\$1,531	\$1,000	\$1,000	\$1,000
Building Maintenance	\$0	\$0	\$4,150	\$0	\$0	\$0
Wastewater & Other	\$18	\$18	\$18	\$200	\$200	\$200
Custodial	\$16	\$0	\$0	\$0	\$0	\$0
<b>RENTAL, REPAIR, MAINTENANCE TOTAL</b>	<b>\$318,613</b>	<b>\$754,416</b>	<b>\$421,702</b>	<b>\$932,200</b>	<b>\$580,200</b>	<b>\$984,200</b>
<b>Supplies</b>						
Small Tools & Ops Supplies	\$23,669	\$16,207	\$32,202	\$25,000	\$25,000	\$25,000
Technical Supplies	\$20,163	\$14,788	\$18,468	\$12,500	\$30,000	\$15,000
Uniforms - Clothing	\$5,108	\$1,911	\$4,152	\$4,000	\$4,500	\$4,500
Chemicals	\$951	\$0	\$4,966	\$1,000	\$2,500	\$2,500
Office Supplies	\$702	\$2,352	\$1,354	\$1,250	\$1,150	\$1,250
County Services	\$0	\$0	\$938	\$900	\$1,800	\$1,800
Uniforms - Other	\$45	\$3,008	\$0	\$0	\$0	\$0
<b>SUPPLIES TOTAL</b>	<b>\$50,638</b>	<b>\$38,267</b>	<b>\$62,080</b>	<b>\$44,650</b>	<b>\$64,950</b>	<b>\$50,050</b>
<b>Contractual Services</b>						
Professional Services	\$40,365	\$41,954	\$32,932	\$30,000	\$30,000	\$30,000
Bus Fare	\$8,507	\$7,089	\$6,646	\$25,000	\$25,000	\$25,000
Physician/Health	\$395	\$0	\$0	\$0	\$0	\$0
Other	\$102	\$0	\$0	\$0	\$0	\$0
<b>CONTRACTUAL SERVICES TOTAL</b>	<b>\$49,369</b>	<b>\$49,043</b>	<b>\$39,578</b>	<b>\$55,000</b>	<b>\$55,000</b>	<b>\$55,000</b>
<b>Other Purchased Svcs</b>						
Training	\$0	\$5,098	\$5,996	\$18,000	\$7,000	\$18,000
Dues	\$0	\$3,377	\$3,463	\$3,500	\$3,500	\$3,500
Lodging	\$0	\$0	\$2,163	\$2,500	\$2,500	\$2,500
Air	\$0	\$0	\$1,431	\$1,000	\$1,000	\$1,000
Meals	\$0	\$0	\$331	\$1,300	\$1,300	\$1,300
Personal vehicle mileage	\$0	\$0	\$0	\$500	\$500	\$500
Advertising	\$0	\$0	\$202	\$100	\$100	\$100
<b>OTHER PURCHASED SVCS TOTAL</b>	<b>\$0</b>	<b>\$8,475</b>	<b>\$13,587</b>	<b>\$26,900</b>	<b>\$15,900</b>	<b>\$26,900</b>
<b>Communications</b>						
Communications	\$13,389	\$11,795	\$7,461	\$7,500	\$7,000	\$7,500
Computers	\$2,327	\$3,792	\$235	\$4,000	\$4,000	\$4,000
Radios	\$0	\$0	\$528	\$200	\$1,200	\$1,200
Postage	\$5	\$0	\$553	\$25	\$500	\$500
<b>COMMUNICATIONS TOTAL</b>	<b>\$15,721</b>	<b>\$15,587</b>	<b>\$8,777</b>	<b>\$11,725</b>	<b>\$12,700</b>	<b>\$13,200</b>
<b>MATERIAL AND SERVICES TOTAL</b>	<b>\$2,412,060</b>	<b>\$2,840,934</b>	<b>\$2,522,184</b>	<b>\$3,120,980</b>	<b>\$2,813,813</b>	<b>\$3,266,202</b>
<b>Personnel Services</b>						
<b>Salaries &amp; Wages</b>						
Regular Employees	\$473,753	\$548,065	\$698,192	\$673,957	\$763,133	\$792,543
Overtime	\$19,096	\$27,095	\$23,565	\$45,000	\$30,339	\$31,527
Temporary Employees	\$19,808	\$1,994	\$0	\$0	\$0	\$0
Vacation Pay Out	\$980	\$0	\$1,169	\$2,300	\$7,230	\$7,392
Sick Leave Pay Out	\$635	\$856	\$935	\$3,300	\$5,422	\$5,544
<b>SALARIES &amp; WAGES TOTAL</b>	<b>\$514,272</b>	<b>\$578,010</b>	<b>\$723,861</b>	<b>\$724,557</b>	<b>\$806,124</b>	<b>\$837,006</b>
<b>Fringe Benefits</b>						
Group Health Insurance	\$175,329	\$168,769	\$202,577	\$266,880	\$252,917	\$266,827
PERS Employer's UAL Share	\$61,577	\$73,640	\$88,227	\$99,532	\$120,113	\$124,714
PERS Employer's Share	\$45,597	\$54,162	\$67,548	\$66,845	\$84,784	\$87,925
FICA/MEDICARE Contribution	\$38,338	\$43,109	\$52,877	\$53,241	\$61,669	\$64,031
PERS Employee Share Paid by City/Pks	\$27,863	\$34,791	\$39,506	\$41,757	\$48,368	\$50,221
Workers Compensation	\$14,565	\$14,893	\$22,299	\$13,826	\$29,643	\$30,765
HRAVEBA	\$9,884	\$17,510	\$21,501	\$20,879	\$23,841	\$25,111
Deferred Comp	\$3,877	\$4,338	\$4,339	\$5,760	\$5,340	\$5,340
Other Benefits	\$491	\$479	\$935	\$70	\$3,162	\$3,162

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
FRINGE BENEFITS TOTAL	\$377,520	\$411,691	\$499,809	\$568,790	\$629,837	\$658,096
PERSONNEL SERVICES TOTAL	\$891,792	\$989,701	\$1,223,669	\$1,293,347	\$1,435,961	\$1,495,102
<b>Debt Services</b>						
Debt - Principal						
Place Holder for new debt	\$0	\$0	\$0	\$2,217,067	\$0	\$0
OBDD B24001 - Ashland Street	\$0	\$0	\$0	\$0	\$280,000	\$280,000
2013 New Construction Debt	\$70,000	\$70,000	\$70,000	\$75,000	\$75,000	\$75,000
DEBT - PRINCIPAL TOTAL	\$70,000	\$70,000	\$70,000	\$2,292,067	\$355,000	\$355,000
Debt - Interest						
Place holder for new debt	\$0	\$0	\$0	\$246,341	\$0	\$0
OBDD B24001 - Ashland St	\$0	\$0	\$0	\$0	\$70,000	\$70,000
2013 New Construction Debt	\$10,563	\$9,162	\$7,762	\$6,266	\$4,625	\$2,891
DEBT - INTEREST TOTAL	\$10,563	\$9,162	\$7,762	\$252,607	\$74,625	\$72,891
DEBT SERVICES TOTAL	\$80,563	\$79,162	\$77,762	\$2,544,674	\$429,625	\$427,891
TOTAL	\$4,151,604	\$4,943,326	\$6,963,245	\$12,035,276	\$10,404,237	\$15,905,411

## Street Division: Grounds Maintenance

### Grounds Maintenance Division Expense by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
Material and Services	\$235,837	\$240,233	\$245,030	\$279,000	\$0	\$0
TOTAL	\$235,837	\$240,233	\$245,030	\$279,000	\$0	\$0

### Grounds Maintenance Division Expense Detail

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Material and Services</b>						
Contractual Services						
Other	\$181,687	\$182,449	\$182,774	\$215,000	\$0	\$0
CONTRACTUAL SERVICES TOTAL	\$181,687	\$182,449	\$182,774	\$215,000	\$0	\$0
Rental, Repair, Maintenance						
Water	\$43,178	\$47,151	\$50,548	\$50,000	\$0	\$0
Electricity	\$9,269	\$9,745	\$8,854	\$13,000	\$0	\$0
Wastewater & Other	\$1,703	\$888	\$767	\$1,000	\$0	\$0
Maintenance	\$0	\$0	\$2,088	\$0	\$0	\$0
RENTAL, REPAIR, MAINTENANCE TOTAL	\$54,150	\$57,784	\$62,257	\$64,000	\$0	\$0
MATERIAL AND SERVICES TOTAL	\$235,837	\$240,233	\$245,030	\$279,000	\$0	\$0
TOTAL	\$235,837	\$240,233	\$245,030	\$279,000	\$0	\$0

## Street Division: SDC Street

### SDC Street Division Expense by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
Capital Outlay	\$2,364	\$0	\$1,277,375	\$1,587,925	\$25,425	\$354,836
Debt Services	\$0	\$0	\$0	\$0	\$150,000	\$150,000
Material and Services	\$0	\$0	\$1,165	\$25,000	\$25,000	\$25,000
TOTAL	\$2,364	\$0	\$1,278,540	\$1,612,925	\$200,425	\$529,836

### SDC Street Division Expense Detail

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Capital Outlay</b>						
Improvements Other than Bldgs						
Capitalized Projects	\$2,364	\$0	\$1,277,375	\$1,587,925	\$25,425	\$354,836
IMPROVEMENTS OTHER THAN BLDGS TOTAL	\$2,364	\$0	\$1,277,375	\$1,587,925	\$25,425	\$354,836
CAPITAL OUTLAY TOTAL	\$2,364	\$0	\$1,277,375	\$1,587,925	\$25,425	\$354,836
<b>Debt Services</b>						
Debt - Principal						
OBDD B24001 - Ashland Street	\$0	\$0	\$0	\$0	\$120,000	\$120,000
DEBT - PRINCIPAL TOTAL	\$0	\$0	\$0	\$0	\$120,000	\$120,000

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Debt - Interest</b>						
OBDD B24001 - Ashland St	\$0	\$0	\$0	\$0	\$30,000	\$30,000
<b>DEBT - INTEREST TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$30,000</b>	<b>\$30,000</b>
<b>DEBT SERVICES TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$150,000</b>	<b>\$150,000</b>
<b>Material and Services</b>						
<b>Contractual Services</b>						
Professional Services	\$0	\$0	\$1,165	\$25,000	\$25,000	\$25,000
<b>CONTRACTUAL SERVICES TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,165</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$25,000</b>
<b>MATERIAL AND SERVICES TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,165</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$25,000</b>
<b>TOTAL</b>	<b>\$2,364</b>	<b>\$0</b>	<b>\$1,278,540</b>	<b>\$1,612,925</b>	<b>\$200,425</b>	<b>\$529,836</b>



# PUBLIC WORKS: AIRPORT DIVISION

2025-2027 Biennial Budget

## Overview

**Ashland Municipal Airport**, a division of the **Public Works Department**, is part of the National Plan of Integrated Airport Systems (NPIAS) and supports a single 3,600' lighted runway with landing aides, adjacent associated taxiway and taxi lanes for ingress/egress to 14 conventional box hangars, four t-hangar complexes (45 spaces) onsite. The Airport also supports fuel sales, 74 based aircraft and an estimated 26,000 operations annually.

The focus for the Airport is to actively support and provide oversight to the Fixed Base Operator (FBO) through the Airport Commission for operation and long-term maintenance of the City's municipal airport including fund sustainability.

The Airport operates under Federal Aviation Administration regulatory oversight.

Budget information for the Airport is shown in the tables below, first by category, then by line-item detail.

## Airport Division

### Airport Division Expense by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Capital Outlay</b>	\$328,977	\$113,463	\$2,802,643	\$3,302,000	\$1,520,000	\$310,000
<b>Material and Services</b>	\$91,626	\$72,919	\$79,867	\$95,500	\$209,718	\$108,276
<b>TOTAL</b>	<b>\$420,603</b>	<b>\$186,382</b>	<b>\$2,882,510</b>	<b>\$3,397,500</b>	<b>\$1,729,718</b>	<b>\$418,276</b>

### Airport Division Expense Detail

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Capital Outlay</b>						
Improvements Other than Bldgs						
Capitalized Projects	\$250,415	\$54,336	\$2,796,836	\$3,242,000	\$1,460,000	\$250,000
Capital Outlay	\$78,562	\$59,127	\$5,807	\$60,000	\$60,000	\$60,000
<b>IMPROVEMENTS OTHER THAN BLDGS TOTAL</b>	<b>\$328,977</b>	<b>\$113,463</b>	<b>\$2,802,643</b>	<b>\$3,302,000</b>	<b>\$1,520,000</b>	<b>\$310,000</b>
<b>CAPITAL OUTLAY TOTAL</b>	<b>\$328,977</b>	<b>\$113,463</b>	<b>\$2,802,643</b>	<b>\$3,302,000</b>	<b>\$1,520,000</b>	<b>\$310,000</b>
<b>Material and Services</b>						
Internal Charges & Fees						
Internal Chg - Administrative Fee	\$30,276	\$30,276	\$32,692	\$32,686	\$137,495	\$35,309
Internal Chg - Facility Use	\$7,656	\$7,656	\$8,272	\$8,267	\$11,710	\$11,710
Internal Chg - Insurance Svc	\$6,557	\$6,557	\$7,126	\$7,127	\$12,393	\$13,137
Miscellaneous Charges & Fees	\$4,236	\$5,089	\$2,896	\$6,500	\$6,500	\$6,500
<b>INTERNAL CHARGES &amp; FEES TOTAL</b>	<b>\$48,725</b>	<b>\$49,578</b>	<b>\$50,985</b>	<b>\$54,580</b>	<b>\$168,098</b>	<b>\$66,656</b>
Rental, Repair, Maintenance						
Grounds Care	\$7,806	\$4,950	\$4,950	\$10,000	\$10,000	\$10,000
Infrastructure	\$6,132	\$11,503	\$11,685	\$5,000	\$5,000	\$5,000
Electricity	\$4,578	\$5,003	\$5,423	\$3,800	\$4,500	\$4,500
Maintenance	\$1,208	\$0	\$0	\$7,500	\$7,500	\$7,500
Water	\$1,054	\$1,054	\$1,054	\$2,500	\$2,500	\$2,500
Wastewater & Other	\$108	\$108	\$108	\$120	\$120	\$120
<b>RENTAL, REPAIR, MAINTENANCE TOTAL</b>	<b>\$20,886</b>	<b>\$22,618</b>	<b>\$23,220</b>	<b>\$28,920</b>	<b>\$29,620</b>	<b>\$29,620</b>
Contractual Services						

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
Professional Services	\$22,015	\$418	\$5,003	\$10,000	\$10,000	\$10,000
<b>CONTRACTUAL SERVICES TOTAL</b>	<b>\$22,015</b>	<b>\$418</b>	<b>\$5,003</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>
Commission						
Airport Commission	\$0	\$0	\$658	\$1,500	\$1,500	\$1,500
<b>COMMISSION TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$658</b>	<b>\$1,500</b>	<b>\$1,500</b>	<b>\$1,500</b>
Other Purchased Svcs						
Dues	\$0	\$125	\$0	\$300	\$300	\$300
Printing & Binding	\$0	\$0	\$0	\$200	\$200	\$200
Advertising	\$0	\$180	\$0	\$0	\$0	\$0
<b>OTHER PURCHASED SVCS TOTAL</b>	<b>\$0</b>	<b>\$305</b>	<b>\$0</b>	<b>\$500</b>	<b>\$500</b>	<b>\$500</b>
<b>MATERIAL AND SERVICES TOTAL</b>	<b>\$91,626</b>	<b>\$72,919</b>	<b>\$79,867</b>	<b>\$95,500</b>	<b>\$209,718</b>	<b>\$108,276</b>
<b>TOTAL</b>	<b>\$420,603</b>	<b>\$186,382</b>	<b>\$2,882,510</b>	<b>\$3,397,500</b>	<b>\$1,729,718</b>	<b>\$418,276</b>



# PUBLIC WORKS: CONSTRUCTION DIVISION

2025-2027 Biennial Budget

## Overview

The City distinguishes capital projects from general maintenance items. Capital projects are typically for new construction, expansion, major renovations, replacements, or projects that substantially increase the life of an asset. Many projects are multi-year, beginning with planning, design then construction. The **Construction Division** is responsible for projects within the **Capital Improvement Fund**.

## Construction Division

### Construction Division Expense by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Capital Outlay</b>	\$0	\$44,932	\$2,095,540	\$0	\$636,634	\$122,000
<b>TOTAL</b>	<b>\$0</b>	<b>\$44,932</b>	<b>\$2,095,540</b>	<b>\$0</b>	<b>\$636,634</b>	<b>\$122,000</b>

### Construction Division Expense Detail

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Capital Outlay</b>						
Buildings						
Buildings	\$0	\$0	\$2,002,646	\$0	\$0	\$0
<b>BUILDINGS TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,002,646</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Improvements Other than Bldgs						
Capitalized Projects	\$0	\$44,932	\$92,894	\$0	\$636,634	\$122,000
<b>IMPROVEMENTS OTHER THAN BLDGS TOTAL</b>	<b>\$0</b>	<b>\$44,932</b>	<b>\$92,894</b>	<b>\$0</b>	<b>\$636,634</b>	<b>\$122,000</b>
<b>CAPITAL OUTLAY TOTAL</b>	<b>\$0</b>	<b>\$44,932</b>	<b>\$2,095,540</b>	<b>\$0</b>	<b>\$636,634</b>	<b>\$122,000</b>
<b>TOTAL</b>	<b>\$0</b>	<b>\$44,932</b>	<b>\$2,095,540</b>	<b>\$0</b>	<b>\$636,634</b>	<b>\$122,000</b>



# PUBLIC WORKS: WATER DIVISION

2025-2027 Biennial Budget

## Overview

The **Water Division** of the **Public Works Department** consists of **Supply, Treatment, Distribution** and **Conservation**. The core of the water system includes Hosler Dam and Reeder Reservoir, a water treatment plant, over 119 miles of distribution piping, six booster pump-stations, telemetry equipment, 32 pressure relief valves, 1,281 hydrants and four potable water storage reservoirs providing 6.7 million gallons of storage.

The focus for the Water Division is to provide the highest quality drinking water for the community, comply with required standards and reporting, maintain the storage and distribution systems and provide fire flow needs.

The Conservation Division provides the community the tools to understand water as a resource and how to use it efficiently both indoors and outdoors.

The Oregon Health Authority provides regulatory oversight for the treatment and distribution of potable water.

The Federal Energy Regulatory Commission provides regulatory oversight on Hosler Dam as the City is a generator of hydroelectric power.

Budget information for the Water Division can be found in the tables below, first shown by category, then by line-item detail.

## Water Supply Division

Water Supply Division Expense by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Capital Outlay</b>	\$436,362	\$152,631	\$110,236	\$2,484,603	\$3,030,000	\$2,995,000
<b>Material and Services</b>	\$706,051	\$810,721	\$876,892	\$762,181	\$628,164	\$624,121
<b>Debt Services</b>	\$127,775	\$127,843	\$118,500	\$118,501	\$118,501	\$118,501
<b>TOTAL</b>	<b>\$1,270,188</b>	<b>\$1,091,196</b>	<b>\$1,105,628</b>	<b>\$3,365,285</b>	<b>\$3,776,665</b>	<b>\$3,737,622</b>

Water Supply Division Expense Detail

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Capital Outlay</b>						
Improvements Other than Bldgs						
Capitalized Projects	\$436,362	\$152,208	\$110,236	\$2,484,603	\$3,025,000	\$2,990,000
Capital Outlay	\$0	\$423	\$0	\$0	\$5,000	\$5,000
<b>IMPROVEMENTS OTHER THAN BLDGS TOTAL</b>	<b>\$436,362</b>	<b>\$152,631</b>	<b>\$110,236</b>	<b>\$2,484,603</b>	<b>\$3,030,000</b>	<b>\$2,995,000</b>
<b>CAPITAL OUTLAY TOTAL</b>	<b>\$436,362</b>	<b>\$152,631</b>	<b>\$110,236</b>	<b>\$2,484,603</b>	<b>\$3,030,000</b>	<b>\$2,995,000</b>
<b>Material and Services</b>						
Contractual Services						
Professional Services	\$119,406	\$236,661	\$604,629	\$350,000	\$250,000	\$250,000
<b>CONTRACTUAL SERVICES TOTAL</b>	<b>\$119,406</b>	<b>\$236,661</b>	<b>\$604,629</b>	<b>\$350,000</b>	<b>\$250,000</b>	<b>\$250,000</b>
Other Purchased Svcs						
Water	\$266,476	\$253,532	\$107,709	\$250,000	\$250,000	\$250,000
Meals	\$116	\$0	\$0	\$0	\$0	\$0
<b>OTHER PURCHASED SVCS TOTAL</b>	<b>\$266,592</b>	<b>\$253,532</b>	<b>\$107,709</b>	<b>\$250,000</b>	<b>\$250,000</b>	<b>\$250,000</b>

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Internal Charges &amp; Fees</b>						
Internal Chg - Administrative Fee	\$311,964	\$311,964	\$162,181	\$162,181	\$112,914	\$108,871
Miscellaneous Charges & Fees	\$791	\$804	\$1,807	\$0	\$0	\$0
<b>INTERNAL CHARGES &amp; FEES TOTAL</b>	<b>\$312,755</b>	<b>\$312,768</b>	<b>\$163,988</b>	<b>\$162,181</b>	<b>\$112,914</b>	<b>\$108,871</b>
<b>Rental, Repair, Maintenance</b>						
Infrastructure	\$7,298	\$7,654	\$566	\$0	\$15,000	\$15,000
<b>RENTAL, REPAIR, MAINTENANCE TOTAL</b>	<b>\$7,298</b>	<b>\$7,654</b>	<b>\$566</b>	<b>\$0</b>	<b>\$15,000</b>	<b>\$15,000</b>
<b>Supplies</b>						
Meeting Supplies	\$0	\$0	\$0	\$0	\$250	\$250
Office Supplies	\$0	\$106	\$0	\$0	\$0	\$0
<b>SUPPLIES TOTAL</b>	<b>\$0</b>	<b>\$106</b>	<b>\$0</b>	<b>\$0</b>	<b>\$250</b>	<b>\$250</b>
<b>MATERIAL AND SERVICES TOTAL</b>	<b>\$706,051</b>	<b>\$810,721</b>	<b>\$876,892</b>	<b>\$762,181</b>	<b>\$628,164</b>	<b>\$624,121</b>
<b>Debt Services</b>						
<b>Debt - Principal</b>						
IFA DEQ S14005	\$89,276	\$90,169	\$91,070	\$91,981	\$92,901	\$93,830
2013 Water Refi of 2003 Water	\$9,000	\$9,250	\$0	\$0	\$0	\$0
<b>DEBT - PRINCIPAL TOTAL</b>	<b>\$98,276</b>	<b>\$99,419</b>	<b>\$91,070</b>	<b>\$91,981</b>	<b>\$92,901</b>	<b>\$93,830</b>
<b>Debt - Interest</b>						
IFA DEQ S14005	\$29,225	\$28,332	\$27,430	\$26,520	\$25,600	\$24,671
2013 Water Refi of 2003 Water	\$275	\$93	\$0	\$0	\$0	\$0
<b>DEBT - INTEREST TOTAL</b>	<b>\$29,500</b>	<b>\$28,424</b>	<b>\$27,430</b>	<b>\$26,520</b>	<b>\$25,600</b>	<b>\$24,671</b>
<b>DEBT SERVICES TOTAL</b>	<b>\$127,775</b>	<b>\$127,843</b>	<b>\$118,500</b>	<b>\$118,501</b>	<b>\$118,501</b>	<b>\$118,501</b>
<b>TOTAL</b>	<b>\$1,270,188</b>	<b>\$1,091,196</b>	<b>\$1,105,628</b>	<b>\$3,365,285</b>	<b>\$3,776,665</b>	<b>\$3,737,622</b>

## Water Treatment Division

### Water Treatment Division Expense by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Capital Outlay</b>	\$23,290	\$2,167,486	\$163,480	\$41,440,814	\$2,974,000	\$29,550,816
<b>Material and Services</b>	\$611,874	\$675,531	\$633,279	\$940,035	\$1,225,301	\$1,269,798
<b>Personnel Services</b>	\$776,640	\$692,899	\$713,584	\$988,871	\$968,491	\$1,001,199
<b>Debt Services</b>	\$72,662	\$73,495	\$5,824	\$373,500	\$359,922	\$537,652
<b>TOTAL</b>	<b>\$1,484,467</b>	<b>\$3,609,412</b>	<b>\$1,516,167</b>	<b>\$43,743,220</b>	<b>\$5,527,714</b>	<b>\$32,359,465</b>

### Water Treatment Division Expense Detail

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Capital Outlay</b>						
<b>Improvements Other than Bldgs</b>						
Capitalized Projects	\$23,290	\$2,167,064	\$163,480	\$41,438,814	\$2,970,000	\$29,546,816
Capital Outlay	\$0	\$423	\$0	\$0	\$0	\$0
<b>IMPROVEMENTS OTHER THAN BLDGS TOTAL</b>	<b>\$23,290</b>	<b>\$2,167,486</b>	<b>\$163,480</b>	<b>\$41,438,814</b>	<b>\$2,970,000</b>	<b>\$29,546,816</b>
<b>Equipment</b>						
Equipment	\$0	\$0	\$0	\$2,000	\$4,000	\$4,000
<b>EQUIPMENT TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,000</b>	<b>\$4,000</b>	<b>\$4,000</b>
<b>CAPITAL OUTLAY TOTAL</b>	<b>\$23,290</b>	<b>\$2,167,486</b>	<b>\$163,480</b>	<b>\$41,440,814</b>	<b>\$2,974,000</b>	<b>\$29,550,816</b>
<b>Material and Services</b>						
<b>Internal Charges &amp; Fees</b>						
Internal Chg - Administrative Fee	\$136,896	\$136,896	\$207,259	\$207,259	\$383,424	\$408,860
Internal Chg - Insurance Svc	\$37,818	\$37,818	\$33,562	\$33,562	\$56,651	\$60,051
Internal Chg - Facility Use	\$29,856	\$29,856	\$32,238	\$32,238	\$45,641	\$45,641
Internal Chg - Equip Replacmnt	\$19,704	\$19,704	\$19,704	\$19,704	\$22,342	\$26,280
Internal Chg - Tech Debt	\$28,200	\$28,200	\$28,200	\$28,200	\$0	\$0
Internal Chg - Fleet Maint	\$31,196	\$31,196	\$7,954	\$8,272	\$13,093	\$13,616
Licensing	\$9,262	\$7,684	\$9,100	\$10,500	\$10,500	\$10,500
<b>INTERNAL CHARGES &amp; FEES TOTAL</b>	<b>\$292,932</b>	<b>\$291,354</b>	<b>\$338,017</b>	<b>\$339,735</b>	<b>\$531,651</b>	<b>\$564,948</b>
<b>Supplies</b>						
Chemicals	\$160,388	\$249,307	\$189,733	\$236,250	\$260,000	\$270,000
Technical Supplies	\$29,835	\$9,304	\$9,554	\$50,000	\$60,000	\$60,000
Uniforms - Clothing	\$1,999	\$2,108	\$345	\$2,700	\$2,700	\$2,700
Office Supplies	\$1,601	\$2,008	\$1,388	\$2,000	\$2,500	\$2,500
Small Tools & Ops Supplies	\$1,877	\$983	\$218	\$1,600	\$2,000	\$2,000

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
Books & Periodicals	\$0	\$19	\$0	\$150	\$150	\$150
<b>SUPPLIES TOTAL</b>	<b>\$195,700</b>	<b>\$263,729</b>	<b>\$201,237</b>	<b>\$292,700</b>	<b>\$327,350</b>	<b>\$337,350</b>
Rental, Repair, Maintenance						
Infrastructure	\$12,520	\$26,024	\$24,063	\$200,000	\$250,000	\$250,000
Electricity	\$52,548	\$50,107	\$43,740	\$42,000	\$42,000	\$42,000
Grounds Care	\$292	\$11,000	\$21	\$7,500	\$12,000	\$12,000
Fuel	\$18,026	\$3,943	\$2,325	\$5,500	\$5,500	\$6,000
Custodial	\$760	\$1,222	\$0	\$1,300	\$1,300	\$2,000
Building Maintenance	\$286	\$375	\$23	\$1,500	\$2,000	\$2,000
Wastewater & Other	\$54	\$54	\$54	\$0	\$0	\$0
<b>RENTAL, REPAIR, MAINTENANCE TOTAL</b>	<b>\$84,486</b>	<b>\$92,724</b>	<b>\$70,226</b>	<b>\$257,800</b>	<b>\$312,800</b>	<b>\$314,000</b>
Other Purchased Svcs						
Medical & Laboratory	\$8,258	\$5,877	\$9,503	\$20,000	\$20,000	\$20,000
Training	\$5,085	\$919	\$1,795	\$3,000	\$3,000	\$3,000
Lodging	\$3,292	\$0	\$923	\$2,500	\$2,800	\$2,800
Dues	\$3,476	\$3,130	\$660	\$1,000	\$1,200	\$1,200
Meals	\$687	\$0	\$340	\$1,000	\$1,200	\$1,200
Personal vehicle mileage	\$444	\$0	\$132	\$600	\$600	\$600
Advertising	\$0	\$70	\$0	\$0	\$0	\$0
<b>OTHER PURCHASED SVCS TOTAL</b>	<b>\$21,242</b>	<b>\$9,996</b>	<b>\$13,353</b>	<b>\$28,100</b>	<b>\$28,800</b>	<b>\$28,800</b>
Contractual Services						
Professional Services	\$11,888	\$12,327	\$5,774	\$15,000	\$15,000	\$15,000
<b>CONTRACTUAL SERVICES TOTAL</b>	<b>\$11,888</b>	<b>\$12,327</b>	<b>\$5,774</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$15,000</b>
Communications						
Communications	\$5,596	\$5,246	\$4,654	\$5,000	\$5,000	\$5,000
Computers	\$0	\$0	\$0	\$1,000	\$4,000	\$4,000
Postage	\$30	\$154	\$19	\$600	\$600	\$600
Radios	\$0	\$0	\$0	\$100	\$100	\$100
<b>COMMUNICATIONS TOTAL</b>	<b>\$5,626</b>	<b>\$5,401</b>	<b>\$4,673</b>	<b>\$6,700</b>	<b>\$9,700</b>	<b>\$9,700</b>
<b>MATERIAL AND SERVICES TOTAL</b>	<b>\$611,874</b>	<b>\$675,531</b>	<b>\$633,279</b>	<b>\$940,035</b>	<b>\$1,225,301</b>	<b>\$1,269,798</b>
<b>Personnel Services</b>						
Salaries & Wages						
Regular Employees	\$436,861	\$388,483	\$397,713	\$529,569	\$529,464	\$546,234
Duty Pay	\$19,556	\$26,352	\$31,189	\$17,700	\$35,954	\$35,954
Overtime	\$8,737	\$12,611	\$8,022	\$22,000	\$8,715	\$8,939
Vacation Pay Out	\$1,639	\$4,270	\$0	\$500	\$5,062	\$5,122
Sick Leave Pay Out	\$4,448	\$957	\$2,179	\$900	\$3,796	\$3,842
<b>SALARIES &amp; WAGES TOTAL</b>	<b>\$471,242</b>	<b>\$432,673</b>	<b>\$439,102</b>	<b>\$570,669</b>	<b>\$582,991</b>	<b>\$600,091</b>
Fringe Benefits						
Group Health Insurance	\$124,994	\$85,354	\$92,260	\$173,750	\$144,124	\$152,051
PERS Employer's UAL Share	\$59,241	\$57,307	\$59,017	\$81,616	\$81,341	\$83,889
PERS Employer's Share	\$39,205	\$35,321	\$40,635	\$56,754	\$53,609	\$55,288
FICA/MEDICARE Contribution	\$35,013	\$32,231	\$32,330	\$43,656	\$41,763	\$43,071
PERS Employee Share Paid by City/Pks	\$26,806	\$26,183	\$26,386	\$34,240	\$32,755	\$33,781
HRAVEBA	\$9,425	\$13,353	\$13,173	\$17,120	\$16,035	\$16,891
Workers Compensation	\$7,356	\$7,177	\$7,279	\$7,246	\$10,042	\$10,306
Deferred Comp	\$3,043	\$3,048	\$3,000	\$3,750	\$3,870	\$3,870
Other Benefits	\$315	\$252	\$402	\$70	\$1,961	\$1,961
<b>FRINGE BENEFITS TOTAL</b>	<b>\$305,399</b>	<b>\$260,226</b>	<b>\$274,482</b>	<b>\$418,202</b>	<b>\$385,500</b>	<b>\$401,108</b>
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$776,640</b>	<b>\$692,899</b>	<b>\$713,584</b>	<b>\$988,871</b>	<b>\$968,491</b>	<b>\$1,001,199</b>
<b>Debt Services</b>						
Debt - Principal						
IFA S16021	\$0	\$0	\$0	\$306,000	\$323,034	\$326,265
2013 Water Refi of 2003 Water	\$64,800	\$66,600	\$0	\$0	\$0	\$0
WIFIA Debt	\$0	\$0	\$0	\$0	\$0	\$127,710
2013 New Construction Debt	\$5,100	\$5,550	\$5,250	\$0	\$5,550	\$55,700
<b>DEBT - PRINCIPAL TOTAL</b>	<b>\$69,900</b>	<b>\$72,150</b>	<b>\$5,250</b>	<b>\$306,000</b>	<b>\$328,584</b>	<b>\$509,675</b>
Debt - Interest						
IFA S16021	\$0	\$0	\$0	\$67,500	\$30,993	\$27,762
2013 Water Refi of 2003 Water	\$1,980	\$666	\$0	\$0	\$0	\$0
2013 New Construction Debt	\$782	\$679	\$574	\$0	\$345	\$215
<b>DEBT - INTEREST TOTAL</b>	<b>\$2,762</b>	<b>\$1,345</b>	<b>\$574</b>	<b>\$67,500</b>	<b>\$31,338</b>	<b>\$27,977</b>
<b>DEBT SERVICES TOTAL</b>	<b>\$72,662</b>	<b>\$73,495</b>	<b>\$5,824</b>	<b>\$373,500</b>	<b>\$359,922</b>	<b>\$537,652</b>
<b>TOTAL</b>	<b>\$1,484,467</b>	<b>\$3,609,412</b>	<b>\$1,516,167</b>	<b>\$43,743,220</b>	<b>\$5,527,714</b>	<b>\$32,359,465</b>

# Water Distribution Division

## Water Distribution Division Expense by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Material and Services</b>	\$2,353,142	\$2,402,815	\$2,619,666	\$2,701,809	\$2,765,653	\$2,937,221
<b>Personnel Services</b>	\$1,193,727	\$1,214,757	\$1,424,859	\$1,656,758	\$1,767,734	\$1,847,440
<b>Capital Outlay</b>	\$139,425	\$142,338	\$326,452	\$1,582,800	\$1,665,481	\$3,030,165
<b>Debt Services</b>	\$267,260	\$269,195	\$206,007	\$207,307	\$208,283	\$208,925
<b>TOTAL</b>	<b>\$3,953,555</b>	<b>\$4,029,105</b>	<b>\$4,576,984</b>	<b>\$6,148,674</b>	<b>\$6,407,151</b>	<b>\$8,023,751</b>

## Water Distribution Division Expense Detail

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Material and Services</b>						
Internal Charges & Fees						
Internal Chg - Administrative Fee	\$744,972	\$744,972	\$919,900	\$919,900	\$744,901	\$758,246
Internal Chg - Equip Replacmnt	\$200,316	\$200,316	\$201,241	\$212,727	\$213,440	\$233,575
Internal Chg - Facility Use	\$106,500	\$106,500	\$115,015	\$115,015	\$162,833	\$162,833
Internal Chg - Fleet Maint	\$109,265	\$109,265	\$104,017	\$108,178	\$71,960	\$74,838
Internal Chg - Insurance Svc	\$65,707	\$65,707	\$72,109	\$72,109	\$65,989	\$69,949
Internal Chg - Tech Debt	\$50,000	\$50,000	\$50,000	\$50,000	\$0	\$0
Licensing	\$22,110	\$16,213	\$25,096	\$25,000	\$25,000	\$25,000
Senior Discount	\$24,220	\$23,713	\$24,079	\$0	\$24,000	\$24,000
Bad Debt Expense	-\$1	\$0	\$0	\$0	\$30,000	\$30,000
<b>INTERNAL CHARGES &amp; FEES TOTAL</b>	<b>\$1,323,088</b>	<b>\$1,316,687</b>	<b>\$1,511,456</b>	<b>\$1,502,929</b>	<b>\$1,338,123</b>	<b>\$1,378,441</b>
Franchise						
Franchise Tax	\$682,933	\$717,012	\$747,446	\$720,000	\$926,080	\$1,039,200
<b>FRANCHISE TOTAL</b>	<b>\$682,933</b>	<b>\$717,012</b>	<b>\$747,446</b>	<b>\$720,000</b>	<b>\$926,080</b>	<b>\$1,039,200</b>
Rental, Repair, Maintenance						
Infrastructure	\$158,851	\$150,515	\$172,877	\$210,000	\$220,000	\$240,000
Electricity	\$64,742	\$60,708	\$36,861	\$60,000	\$60,000	\$60,000
Fuel	\$25,326	\$26,732	\$18,280	\$30,000	\$30,000	\$30,000
Rental Charges	\$2,046	\$0	\$4,701	\$3,000	\$3,000	\$3,000
Natural Gas	\$388	\$303	\$473	\$2,400	\$2,400	\$2,400
Disposal & Sanitary Service	\$325	\$164	\$0	\$1,000	\$1,000	\$1,000
Wastewater & Other	\$660	\$834	\$1,214	\$130	\$500	\$130
Water	\$0	\$0	\$0	\$0	\$1,500	\$0
Maintenance	\$336	\$0	\$70	\$0	\$0	\$0
<b>RENTAL, REPAIR, MAINTENANCE TOTAL</b>	<b>\$252,674</b>	<b>\$239,255</b>	<b>\$234,476</b>	<b>\$306,530</b>	<b>\$318,400</b>	<b>\$336,530</b>
Supplies						
Technical Supplies	\$16,260	\$16,713	\$13,900	\$35,000	\$35,000	\$35,000
Small Tools & Ops Supplies	\$8,503	\$30,484	\$29,044	\$13,000	\$25,000	\$25,000
Uniforms - Clothing	\$5,314	\$4,143	\$6,345	\$4,500	\$6,000	\$6,000
County Services	\$900	\$2,250	\$1,350	\$5,000	\$5,000	\$5,000
Chemicals	\$0	\$0	\$0	\$5,500	\$5,500	\$5,500
Office Supplies	\$624	\$4,308	\$1,404	\$3,000	\$3,000	\$3,000
Books & Periodicals	\$0	\$0	\$0	\$200	\$400	\$400
<b>SUPPLIES TOTAL</b>	<b>\$31,602</b>	<b>\$57,898</b>	<b>\$52,042</b>	<b>\$66,200</b>	<b>\$79,900</b>	<b>\$79,900</b>
Contractual Services						
Professional Services	\$33,762	\$24,203	\$27,606	\$53,000	\$40,000	\$40,000
Other	\$102	\$0	\$0	\$0	\$0	\$0
<b>CONTRACTUAL SERVICES TOTAL</b>	<b>\$33,864</b>	<b>\$24,203</b>	<b>\$27,606</b>	<b>\$53,000</b>	<b>\$40,000</b>	<b>\$40,000</b>
Other Purchased Svcs						
Medical & Laboratory	\$13,605	\$14,605	\$22,458	\$25,000	\$30,000	\$30,000
Training	\$1,264	\$2,785	\$2,162	\$5,000	\$10,000	\$10,000
Lodging	\$389	\$728	\$644	\$2,500	\$2,500	\$2,500
Air	\$0	\$0	\$0	\$3,000	\$3,000	\$3,000
Dues	\$0	\$255	\$0	\$2,000	\$2,000	\$2,000
Meals	\$195	\$291	\$332	\$350	\$350	\$350
Personal vehicle mileage	\$132	\$405	\$0	\$350	\$350	\$350
<b>OTHER PURCHASED SVCS TOTAL</b>	<b>\$15,585</b>	<b>\$19,069</b>	<b>\$25,596</b>	<b>\$38,200</b>	<b>\$48,200</b>	<b>\$48,200</b>
Communications						
Communications	\$6,931	\$7,814	\$12,860	\$8,950	\$8,950	\$8,950
Computers	\$1,583	\$20,620	\$7,918	\$3,000	\$3,000	\$3,000

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
Postage	\$4,842	\$257	\$265	\$2,000	\$2,000	\$2,000
Radios	\$40	\$0	\$0	\$1,000	\$1,000	\$1,000
<b>COMMUNICATIONS TOTAL</b>	<b>\$13,396</b>	<b>\$28,691</b>	<b>\$21,043</b>	<b>\$14,950</b>	<b>\$14,950</b>	<b>\$14,950</b>
<b>MATERIAL AND SERVICES TOTAL</b>	<b>\$2,353,142</b>	<b>\$2,402,815</b>	<b>\$2,619,666</b>	<b>\$2,701,809</b>	<b>\$2,765,653</b>	<b>\$2,937,221</b>
<b>Personnel Services</b>						
Salaries & Wages						
Regular Employees	\$643,722	\$669,485	\$761,552	\$834,148	\$930,926	\$972,396
Overtime	\$25,408	\$41,757	\$37,184	\$60,000	\$43,287	\$45,147
Duty Pay	\$18,883	\$24,622	\$29,113	\$18,000	\$49,490	\$50,300
Vacation Pay Out	\$4,016	\$6,226	\$22,458	\$2,250	\$8,750	\$8,998
Sick Leave Pay Out	\$5,713	\$2,078	\$6,261	\$4,000	\$6,563	\$6,749
<b>SALARIES &amp; WAGES TOTAL</b>	<b>\$697,742</b>	<b>\$744,168</b>	<b>\$856,568</b>	<b>\$918,398</b>	<b>\$1,039,016</b>	<b>\$1,083,590</b>
Fringe Benefits						
Group Health Insurance	\$215,920	\$185,966	\$218,404	\$340,550	\$287,351	\$303,155
PERS Employer's UAL Share	\$91,851	\$88,745	\$98,059	\$131,331	\$147,272	\$153,793
PERS Employer's Share	\$61,694	\$59,291	\$92,073	\$90,297	\$99,539	\$103,884
FICA/MEDICARE Contribution	\$53,086	\$56,017	\$63,525	\$70,257	\$75,613	\$78,961
PERS Employee Share Paid by Cty/Pks	\$41,561	\$40,088	\$49,169	\$55,104	\$59,304	\$61,930
HRAVEBA	\$13,955	\$22,225	\$25,697	\$27,552	\$29,310	\$30,965
Workers Compensation	\$11,969	\$12,207	\$14,737	\$15,919	\$19,370	\$20,203
Deferred Comp	\$5,396	\$5,438	\$5,678	\$7,350	\$6,870	\$6,870
Other Benefits	\$552	\$611	\$949	\$0	\$4,089	\$4,089
<b>FRINGE BENEFITS TOTAL</b>	<b>\$495,985</b>	<b>\$470,589</b>	<b>\$568,291</b>	<b>\$738,360</b>	<b>\$728,718</b>	<b>\$763,850</b>
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$1,193,727</b>	<b>\$1,214,757</b>	<b>\$1,424,859</b>	<b>\$1,656,758</b>	<b>\$1,767,734</b>	<b>\$1,847,440</b>
<b>Capital Outlay</b>						
Improvements Other than Bldgs						
Capitalized Projects	\$29,780	\$36,622	\$253,391	\$1,307,800	\$1,385,481	\$2,755,165
Capital Outlay	\$109,645	\$105,716	\$72,382	\$270,000	\$270,000	\$270,000
<b>IMPROVEMENTS OTHER THAN BLDGS TOTAL</b>	<b>\$139,425</b>	<b>\$142,338</b>	<b>\$325,772</b>	<b>\$1,577,800</b>	<b>\$1,655,481</b>	<b>\$3,025,165</b>
Equipment						
Equipment	\$0	\$0	\$680	\$5,000	\$5,000	\$5,000
<b>EQUIPMENT TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$680</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$5,000</b>
Land						
Land	\$0	\$0	\$0	\$0	\$5,000	\$0
<b>LAND TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,000</b>	<b>\$0</b>
<b>CAPITAL OUTLAY TOTAL</b>	<b>\$139,425</b>	<b>\$142,338</b>	<b>\$326,452</b>	<b>\$1,582,800</b>	<b>\$1,665,481</b>	<b>\$3,030,165</b>
<b>Debt Services</b>						
Debt - Principal						
2013 New Construction Debt	\$164,900	\$169,750	\$169,750	\$174,600	\$179,450	\$184,300
2013 Water Refi of 2003 Water	\$57,600	\$59,200	\$0	\$0	\$0	\$0
IFA DEQ S14005	\$13,340	\$13,473	\$13,608	\$13,745	\$13,882	\$14,021
<b>DEBT - PRINCIPAL TOTAL</b>	<b>\$235,840</b>	<b>\$242,423</b>	<b>\$183,358</b>	<b>\$188,345</b>	<b>\$193,332</b>	<b>\$198,321</b>
Debt - Interest						
2013 New Construction Debt	\$25,293	\$21,946	\$18,550	\$14,999	\$11,125	\$6,917
IFA DEQ S14005	\$4,367	\$4,234	\$4,099	\$3,963	\$3,826	\$3,687
2013 Water Refi of 2003 Water	\$1,760	\$592	\$0	\$0	\$0	\$0
<b>DEBT - INTEREST TOTAL</b>	<b>\$31,420</b>	<b>\$26,772</b>	<b>\$22,648</b>	<b>\$18,962</b>	<b>\$14,951</b>	<b>\$10,604</b>
<b>DEBT SERVICES TOTAL</b>	<b>\$267,260</b>	<b>\$269,195</b>	<b>\$206,007</b>	<b>\$207,307</b>	<b>\$208,283</b>	<b>\$208,925</b>
<b>TOTAL</b>	<b>\$3,953,555</b>	<b>\$4,029,105</b>	<b>\$4,576,984</b>	<b>\$6,148,674</b>	<b>\$6,407,151</b>	<b>\$8,023,751</b>

## Water Conservation Division

### Water Conservation Division Expense by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Material and Services</b>	\$127,393	\$111,717	\$87,694	\$165,027	\$168,443	\$159,066
<b>Personnel Services</b>	\$0	\$0	\$0	\$121,731	\$133,657	\$143,605
<b>TOTAL</b>	<b>\$127,393</b>	<b>\$111,717</b>	<b>\$87,694</b>	<b>\$286,758</b>	<b>\$302,100</b>	<b>\$302,671</b>

### Water Conservation Division Expense Detail

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Material and Services</b>						

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Internal Charges &amp; Fees</b>						
Internal Chg - Administrative Fee	\$33,936	\$33,936	\$36,654	\$36,654	\$45,283	\$43,995
Internal Chg - Facility Use	\$15,864	\$15,864	\$17,139	\$17,139	\$24,264	\$24,264
Internal Chg - Equip Replacmnt	\$3,605	\$3,605	\$5,533	\$5,533	\$5,533	\$5,533
Internal Chg - Insurance Svc	\$2,592	\$2,592	\$3,965	\$3,965	\$621	\$658
Internal Chg - Fleet Maint	\$754	\$754	\$900	\$936	\$592	\$616
<b>INTERNAL CHARGES &amp; FEES TOTAL</b>	<b>\$56,751</b>	<b>\$56,751</b>	<b>\$64,191</b>	<b>\$64,227</b>	<b>\$76,293</b>	<b>\$75,066</b>
<b>Programs</b>						
Conservation Programs - City	\$38,780	\$25,411	\$13,077	\$94,950	\$75,000	\$75,000
Conservation Programs - BPA	\$30	\$0	\$0	\$0	\$0	\$0
<b>PROGRAMS TOTAL</b>	<b>\$38,810</b>	<b>\$25,411</b>	<b>\$13,077</b>	<b>\$94,950</b>	<b>\$75,000</b>	<b>\$75,000</b>
<b>Contractual Services</b>						
Professional Services	\$28,324	\$23,817	\$7,383	\$1,500	\$2,500	\$1,500
<b>CONTRACTUAL SERVICES TOTAL</b>	<b>\$28,324</b>	<b>\$23,817</b>	<b>\$7,383</b>	<b>\$1,500</b>	<b>\$2,500</b>	<b>\$1,500</b>
<b>Other Purchased Svcs</b>						
Advertising	\$2,499	\$2,130	\$1,230	\$0	\$4,000	\$0
Training	\$0	\$2,200	\$0	\$1,000	\$1,500	\$1,000
Dues	\$500	\$125	\$1,050	\$0	\$2,000	\$2,000
Lodging	\$0	\$0	\$0	\$1,000	\$1,500	\$1,000
Air	\$0	\$0	\$0	\$400	\$750	\$400
Meals	\$0	\$0	\$0	\$350	\$600	\$350
Personal vehicle mileage	\$0	\$0	\$0	\$0	\$500	\$0
<b>OTHER PURCHASED SVCS TOTAL</b>	<b>\$2,999</b>	<b>\$4,455</b>	<b>\$2,280</b>	<b>\$2,750</b>	<b>\$10,850</b>	<b>\$4,750</b>
<b>Supplies</b>						
Office Supplies	\$47	\$885	\$52	\$1,000	\$1,000	\$1,000
Technical Supplies	\$0	\$0	\$0	\$0	\$500	\$500
Meeting Supplies	\$0	\$0	\$0	\$100	\$100	\$100
Uniforms - Clothing	\$0	\$0	\$0	\$0	\$150	\$150
Small Tools & Ops Supplies	\$0	\$10	\$2	\$0	\$100	\$0
Books & Periodicals	\$0	\$0	\$0	\$0	\$100	\$0
Miscellaneous Supplies	\$0	\$24	\$0	\$0	\$0	\$0
<b>SUPPLIES TOTAL</b>	<b>\$47</b>	<b>\$918</b>	<b>\$54</b>	<b>\$1,100</b>	<b>\$1,950</b>	<b>\$1,750</b>
<b>Communications</b>						
Communications	\$108	\$90	\$95	\$500	\$1,500	\$1,000
Postage	\$291	\$0	\$0	\$0	\$50	\$0
<b>COMMUNICATIONS TOTAL</b>	<b>\$399</b>	<b>\$90</b>	<b>\$95</b>	<b>\$500</b>	<b>\$1,550</b>	<b>\$1,000</b>
<b>Rental, Repair, Maintenance</b>						
Fuel	\$0	\$0	\$598	\$0	\$300	\$0
Rental Charges	\$63	\$274	\$15	\$0	\$0	\$0
<b>RENTAL, REPAIR, MAINTENANCE TOTAL</b>	<b>\$63</b>	<b>\$274</b>	<b>\$614</b>	<b>\$0</b>	<b>\$300</b>	<b>\$0</b>
<b>MATERIAL AND SERVICES TOTAL</b>	<b>\$127,393</b>	<b>\$111,717</b>	<b>\$87,694</b>	<b>\$165,027</b>	<b>\$168,443</b>	<b>\$159,066</b>
<b>Personnel Services</b>						
<b>Salaries &amp; Wages</b>						
Regular Employees	\$0	\$0	\$0	\$64,256	\$70,456	\$76,177
Vacation Pay Out	\$0	\$0	\$0	\$150	\$1,286	\$1,363
Overtime	\$0	\$0	\$0	\$2,000	\$181	\$195
Sick Leave Pay Out	\$0	\$0	\$0	\$400	\$322	\$341
<b>SALARIES &amp; WAGES TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$66,806</b>	<b>\$72,245</b>	<b>\$78,076</b>
<b>Fringe Benefits</b>						
Group Health Insurance	\$0	\$0	\$0	\$27,800	\$29,772	\$31,409
PERS Employer's UAL Share	\$0	\$0	\$0	\$9,563	\$10,765	\$11,634
PERS Employer's Share	\$0	\$0	\$0	\$5,667	\$7,095	\$7,667
FICA/MEDICARE Contribution	\$0	\$0	\$0	\$5,111	\$5,527	\$5,973
PERS Employee Share Paid by Cty/Pks	\$0	\$0	\$0	\$4,008	\$4,335	\$4,685
HRAVEBA	\$0	\$0	\$0	\$2,004	\$2,168	\$2,343
Workers Compensation	\$0	\$0	\$0	\$102	\$846	\$914
Deferred Comp	\$0	\$0	\$0	\$600	\$600	\$600
Other Benefits	\$0	\$0	\$0	\$70	\$304	\$304
<b>FRINGE BENEFITS TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$54,925</b>	<b>\$61,412</b>	<b>\$65,529</b>
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$121,731</b>	<b>\$133,657</b>	<b>\$143,605</b>
<b>TOTAL</b>	<b>\$127,393</b>	<b>\$111,717</b>	<b>\$87,694</b>	<b>\$286,758</b>	<b>\$302,100</b>	<b>\$302,671</b>

# SDC Water Division

## SDC Water Division Expense by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Capital Outlay</b>	\$74,163	\$262,821	\$5,331	\$5,520,714	\$2,350,609	\$5,324,621
<b>Debt Services</b>	\$213,841	\$213,905	\$163,756	\$205,256	\$203,093	\$217,282
<b>Material and Services</b>	\$14,445	\$0	\$0	\$0	\$150,000	\$0
<b>TOTAL</b>	<b>\$302,449</b>	<b>\$476,726</b>	<b>\$169,087</b>	<b>\$5,725,970</b>	<b>\$2,703,702</b>	<b>\$5,541,903</b>

## SDC Water Division Expense Detail

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Capital Outlay</b>						
Improvements Other than Bldgs						
Capitalized Projects	\$74,163	\$262,821	\$5,331	\$5,520,714	\$2,350,609	\$5,324,621
<b>IMPROVEMENTS OTHER THAN BLDGS TOTAL</b>	<b>\$74,163</b>	<b>\$262,821</b>	<b>\$5,331</b>	<b>\$5,520,714</b>	<b>\$2,350,609</b>	<b>\$5,324,621</b>
<b>CAPITAL OUTLAY TOTAL</b>	<b>\$74,163</b>	<b>\$262,821</b>	<b>\$5,331</b>	<b>\$5,520,714</b>	<b>\$2,350,609</b>	<b>\$5,324,621</b>
<b>Debt Services</b>						
Debt - Principal						
2015 Medford Water Commission	\$104,490	\$108,094	\$111,823	\$115,680	\$119,670	\$123,797
IFA S16021	\$0	\$0	\$0	\$34,000	\$35,893	\$36,252
2013 Water Refi of 2003 Water	\$48,600	\$49,650	\$0	\$0	\$0	\$0
WIFIA Debt	\$0	\$0	\$0	\$0	\$0	\$14,190
<b>DEBT - PRINCIPAL TOTAL</b>	<b>\$153,090</b>	<b>\$157,744</b>	<b>\$111,823</b>	<b>\$149,680</b>	<b>\$155,563</b>	<b>\$174,239</b>
Debt - Interest						
2015 Medford Water Commission	\$59,266	\$55,661	\$51,933	\$48,076	\$44,086	\$39,958
IFA S16021	\$0	\$0	\$0	\$7,500	\$3,444	\$3,085
2013 Water Refi of 2003 Water	\$1,485	\$500	\$0	\$0	\$0	\$0
<b>DEBT - INTEREST TOTAL</b>	<b>\$60,751</b>	<b>\$56,161</b>	<b>\$51,933</b>	<b>\$55,576</b>	<b>\$47,530</b>	<b>\$43,043</b>
<b>DEBT SERVICES TOTAL</b>	<b>\$213,841</b>	<b>\$213,905</b>	<b>\$163,756</b>	<b>\$205,256</b>	<b>\$203,093</b>	<b>\$217,282</b>
<b>Material and Services</b>						
Contractual Services						
Professional Services	\$14,445	\$0	\$0	\$0	\$150,000	\$0
<b>CONTRACTUAL SERVICES TOTAL</b>	<b>\$14,445</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$150,000</b>	<b>\$0</b>
<b>MATERIAL AND SERVICES TOTAL</b>	<b>\$14,445</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$150,000</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$302,449</b>	<b>\$476,726</b>	<b>\$169,087</b>	<b>\$5,725,970</b>	<b>\$2,703,702</b>	<b>\$5,541,903</b>



# PUBLIC WORKS: WASTEWATER DIVISION

2025-2027 Biennial Budget

## Overview

The **Wastewater Division** of the **Public Works Department** consists of collection and treatment of wastewater. The core of the system includes 112.9 miles of collection system piping, 2,245 manholes, six (6) lift stations, telemetry equipment and a wastewater treatment plant.

The focus for the Wastewater Division is to ensure all sewage is effectively collected and treated to regulated standards for release into Ashland/Bear Creeks.

The City operates under a National Pollutant Discharge Elimination System (NPDES) Permit that is overseen by the Department of Environmental Quality (DEQ).

Budget information for the Wastewater Division is shown in the tables below, first by category, then by line-item detail.

## Wastewater Collection Division

Wastewater Collection Division Expense by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Material and Services</b>	\$1,517,487	\$1,519,115	\$1,538,108	\$1,746,184	\$1,386,172	\$1,319,233
<b>Personnel Services</b>	\$705,929	\$788,285	\$761,464	\$821,624	\$972,541	\$1,006,050
<b>Capital Outlay</b>	\$35,616	\$27,419	\$42,466	\$865,000	\$1,622,052	\$635,000
<b>Debt Services</b>	\$46,056	\$45,256	\$44,456	\$43,631	\$47,701	\$46,660
<b>TOTAL</b>	<b>\$2,305,088</b>	<b>\$2,380,075</b>	<b>\$2,386,494</b>	<b>\$3,476,439</b>	<b>\$4,028,466</b>	<b>\$3,006,943</b>

Wastewater Collection Division Expense Detail

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Material and Services</b>						
Internal Charges & Fees						
Internal Chg - Administrative Fee	\$480,360	\$480,360	\$518,790	\$518,790	\$266,039	\$177,950
Internal Chg - Equip Replacmnt	\$166,710	\$164,924	\$147,689	\$147,689	\$160,013	\$160,013
Internal Chg - Fleet Maint	\$76,687	\$76,687	\$50,351	\$52,365	\$103,623	\$107,768
Internal Chg - Insurance Svc	\$83,289	\$83,289	\$91,770	\$91,770	\$54,087	\$57,332
Internal Chg - Tech Debt	\$60,000	\$60,000	\$60,000	\$60,000	\$0	\$0
Senior Discount	\$17,438	\$17,074	\$17,337	\$14,070	\$13,660	\$14,070
Licensing	\$10,091	\$10,220	\$11,952	\$15,000	\$15,000	\$15,000
Bad Debt Expense	\$0	\$0	\$0	\$23,500	\$23,500	\$23,500
<b>INTERNAL CHARGES &amp; FEES TOTAL</b>	<b>\$894,575</b>	<b>\$892,554</b>	<b>\$897,889</b>	<b>\$923,184</b>	<b>\$635,922</b>	<b>\$555,633</b>
Franchise						
Franchise Tax	\$506,931	\$526,345	\$530,084	\$615,000	\$540,400	\$550,400
<b>FRANCHISE TOTAL</b>	<b>\$506,931</b>	<b>\$526,345</b>	<b>\$530,084</b>	<b>\$615,000</b>	<b>\$540,400</b>	<b>\$550,400</b>
Rental, Repair, Maintenance						
Infrastructure	\$36,637	\$26,842	\$27,949	\$45,000	\$45,000	\$45,000
Fuel	\$22,152	\$30,862	\$17,008	\$30,000	\$30,000	\$30,000
Electricity	\$3,647	\$3,747	\$3,780	\$4,600	\$4,600	\$4,600

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
Water	\$1,896	\$1,986	\$2,020	\$3,750	\$3,750	\$3,750
Grounds Care	\$0	\$13	\$1,310	\$350	\$2,500	\$2,750
Disposal & Sanitary Service	\$0	\$0	\$0	\$1,500	\$1,500	\$1,500
Wastewater & Other	\$72	\$72	\$72	\$0	\$200	\$0
<b>RENTAL, REPAIR, MAINTENANCE TOTAL</b>	<b>\$64,405</b>	<b>\$63,524</b>	<b>\$52,139</b>	<b>\$85,200</b>	<b>\$87,550</b>	<b>\$87,600</b>
<b>Supplies</b>						
Technical Supplies	\$29,138	\$19,051	\$23,598	\$53,000	\$52,000	\$53,000
Chemicals	\$0	\$246	\$7,105	\$20,000	\$20,000	\$20,000
Small Tools & Ops Supplies	\$2,949	\$1,991	\$7,656	\$4,000	\$5,000	\$5,000
Uniforms - Clothing	\$6,396	\$1,911	\$570	\$3,500	\$3,500	\$3,500
Office Supplies	\$366	\$259	\$89	\$750	\$1,000	\$1,000
County Services	\$0	\$0	\$450	\$0	\$0	\$0
Books & Periodicals	\$0	\$0	\$0	\$100	\$100	\$100
<b>SUPPLIES TOTAL</b>	<b>\$38,849</b>	<b>\$23,457</b>	<b>\$39,468</b>	<b>\$81,350</b>	<b>\$81,600</b>	<b>\$82,600</b>
<b>Contractual Services</b>						
Professional Services	\$6,511	\$4,080	\$6,565	\$23,500	\$23,500	\$23,500
Other	\$102	\$0	\$0	\$0	\$0	\$0
<b>CONTRACTUAL SERVICES TOTAL</b>	<b>\$6,613</b>	<b>\$4,080</b>	<b>\$6,565</b>	<b>\$23,500</b>	<b>\$23,500</b>	<b>\$23,500</b>
<b>Other Purchased Svcs</b>						
Training	\$1,230	\$5,642	\$3,860	\$8,000	\$3,500	\$5,000
Lodging	\$785	\$0	\$376	\$1,200	\$1,200	\$1,200
Dues	\$735	\$755	\$100	\$500	\$1,000	\$1,200
Personal vehicle mileage	\$148	\$0	\$703	\$600	\$600	\$600
Meals	\$262	\$0	\$299	\$500	\$500	\$500
Advertising	\$0	\$0	\$201	\$200	\$200	\$200
<b>OTHER PURCHASED SVCS TOTAL</b>	<b>\$3,160</b>	<b>\$6,397</b>	<b>\$5,540</b>	<b>\$11,000</b>	<b>\$7,000</b>	<b>\$8,700</b>
<b>Communications</b>						
Communications	\$2,577	\$2,759	\$5,442	\$2,500	\$5,500	\$6,000
Computers	\$365	\$0	\$0	\$3,000	\$3,000	\$3,000
Radios	\$0	\$0	\$0	\$1,200	\$1,200	\$1,200
Postage	\$12	\$0	\$981	\$250	\$500	\$600
<b>COMMUNICATIONS TOTAL</b>	<b>\$2,953</b>	<b>\$2,759</b>	<b>\$6,423</b>	<b>\$6,950</b>	<b>\$10,200</b>	<b>\$10,800</b>
<b>MATERIAL AND SERVICES TOTAL</b>	<b>\$1,517,487</b>	<b>\$1,519,115</b>	<b>\$1,538,108</b>	<b>\$1,746,184</b>	<b>\$1,386,172</b>	<b>\$1,319,233</b>
<b>Personnel Services</b>						
<b>Salaries &amp; Wages</b>						
Regular Employees	\$387,264	\$446,001	\$418,629	\$427,025	\$505,690	\$521,282
Duty Pay	\$16,510	\$22,356	\$25,058	\$17,850	\$47,769	\$48,527
Vacation Pay Out	\$1,271	\$1,756	\$1,374	\$700	\$4,820	\$4,889
Sick Leave Pay Out	\$318	\$0	\$0	\$750	\$3,615	\$3,667
Overtime	\$1,464	\$312	\$155	\$2,750	\$1,667	\$1,735
<b>SALARIES &amp; WAGES TOTAL</b>	<b>\$406,826</b>	<b>\$470,425</b>	<b>\$445,216</b>	<b>\$449,075</b>	<b>\$563,561</b>	<b>\$580,100</b>
<b>Fringe Benefits</b>						
Group Health Insurance	\$140,706	\$134,532	\$127,742	\$175,140	\$177,265	\$187,014
PERS Employer's UAL Share	\$51,843	\$58,236	\$60,124	\$64,168	\$76,853	\$79,205
PERS Employer's Share	\$33,930	\$30,134	\$43,793	\$43,510	\$52,688	\$54,278
FICA/MEDICARE Contribution	\$30,381	\$34,998	\$32,895	\$34,327	\$39,458	\$40,666
PERS Employee Share Paid by Cty/Pks	\$23,458	\$34,746	\$26,881	\$26,923	\$30,948	\$31,895
HRAVEBA	\$8,136	\$14,405	\$13,357	\$13,462	\$15,131	\$15,948
Workers Compensation	\$6,826	\$6,999	\$7,574	\$11,239	\$10,309	\$10,616
Deferred Comp	\$3,458	\$3,490	\$3,380	\$3,780	\$4,200	\$4,200
Other Benefits	\$365	\$319	\$503	\$0	\$2,128	\$2,128
<b>FRINGE BENEFITS TOTAL</b>	<b>\$299,103</b>	<b>\$317,860</b>	<b>\$316,248</b>	<b>\$372,549</b>	<b>\$408,980</b>	<b>\$425,950</b>
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$705,929</b>	<b>\$788,285</b>	<b>\$761,464</b>	<b>\$821,624</b>	<b>\$972,541</b>	<b>\$1,006,050</b>
<b>Capital Outlay</b>						
<b>Improvements Other than Bldgs</b>						
Capitalized Projects	\$33,116	\$26,769	\$42,466	\$750,000	\$1,507,052	\$520,000
Capital Outlay	\$0	\$650	\$0	\$112,500	\$112,500	\$112,500
<b>IMPROVEMENTS OTHER THAN BLDGS TOTAL</b>	<b>\$33,116</b>	<b>\$27,419</b>	<b>\$42,466</b>	<b>\$862,500</b>	<b>\$1,619,552</b>	<b>\$632,500</b>
<b>Equipment</b>						
Equipment	\$2,500	\$0	\$0	\$2,500	\$2,500	\$2,500
<b>EQUIPMENT TOTAL</b>	<b>\$2,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,500</b>	<b>\$2,500</b>	<b>\$2,500</b>
<b>CAPITAL OUTLAY TOTAL</b>	<b>\$35,616</b>	<b>\$27,419</b>	<b>\$42,466</b>	<b>\$865,000</b>	<b>\$1,622,052</b>	<b>\$635,000</b>
<b>Debt Services</b>						
Debt - Principal						

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
2013 New Construction Debt	\$40,000	\$40,000	\$40,000	\$40,000	\$45,000	\$45,000
<b>DEBT - PRINCIPAL TOTAL</b>	<b>\$40,000</b>	<b>\$40,000</b>	<b>\$40,000</b>	<b>\$40,000</b>	<b>\$45,000</b>	<b>\$45,000</b>
Debt - Interest						
2013 New Construction Debt	\$6,056	\$5,256	\$4,456	\$3,631	\$2,701	\$1,660
<b>DEBT - INTEREST TOTAL</b>	<b>\$6,056</b>	<b>\$5,256</b>	<b>\$4,456</b>	<b>\$3,631</b>	<b>\$2,701</b>	<b>\$1,660</b>
<b>DEBT SERVICES TOTAL</b>	<b>\$46,056</b>	<b>\$45,256</b>	<b>\$44,456</b>	<b>\$43,631</b>	<b>\$47,701</b>	<b>\$46,660</b>
<b>TOTAL</b>	<b>\$2,305,088</b>	<b>\$2,380,075</b>	<b>\$2,386,494</b>	<b>\$3,476,439</b>	<b>\$4,028,466</b>	<b>\$3,006,943</b>

## Wastewater Treatment Division

### Wastewater Treatment Division Expense by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Capital Outlay</b>	\$1,166,425	\$4,890,267	\$2,170,227	\$3,406,800	\$1,831,625	\$4,497,875
<b>Material and Services</b>	\$1,642,940	\$1,907,673	\$2,023,565	\$2,175,451	\$2,960,396	\$2,924,975
<b>Personnel Services</b>	\$925,289	\$969,163	\$1,021,901	\$1,151,166	\$1,140,863	\$1,184,909
<b>Debt Services</b>	\$128,797	\$128,251	\$127,699	\$127,142	\$926,579	\$926,011
<b>TOTAL</b>	<b>\$3,863,452</b>	<b>\$7,895,355</b>	<b>\$5,343,392</b>	<b>\$6,860,559</b>	<b>\$6,859,463</b>	<b>\$9,533,770</b>

### Wastewater Treatment Division Expense Detail

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Capital Outlay</b>						
Improvements Other than Bldgs						
Capitalized Projects	\$1,166,425	\$4,488,499	\$2,169,990	\$3,406,800	\$1,831,625	\$4,497,875
Capital Outlay	\$0	\$3,171	\$237	\$0	\$0	\$0
<b>IMPROVEMENTS OTHER THAN BLDGS TOTAL</b>	<b>\$1,166,425</b>	<b>\$4,491,670</b>	<b>\$2,170,227</b>	<b>\$3,406,800</b>	<b>\$1,831,625</b>	<b>\$4,497,875</b>
Equipment						
Equipment	\$0	\$398,597	\$0	\$0	\$0	\$0
<b>EQUIPMENT TOTAL</b>	<b>\$0</b>	<b>\$398,597</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>CAPITAL OUTLAY TOTAL</b>	<b>\$1,166,425</b>	<b>\$4,890,267</b>	<b>\$2,170,227</b>	<b>\$3,406,800</b>	<b>\$1,831,625</b>	<b>\$4,497,875</b>
<b>Material and Services</b>						
Rental, Repair, Maintenance						
Electricity	\$331,423	\$329,615	\$285,943	\$350,000	\$350,000	\$350,000
Infrastructure	\$105,834	\$331,203	\$200,416	\$286,000	\$523,500	\$523,500
Disposal & Sanitary Service	\$200,214	\$194,255	\$212,227	\$275,000	\$275,000	\$300,000
Water	\$27,830	\$31,013	\$27,477	\$30,000	\$30,000	\$30,000
Fuel	\$2,463	\$3,042	\$13,506	\$7,500	\$13,000	\$13,000
Grounds Care	\$1,958	\$3,535	\$2,653	\$2,000	\$3,000	\$3,000
Custodial	\$1,173	\$305	\$398	\$1,000	\$2,000	\$2,000
Rental Charges	\$557	\$450	\$0	\$500	\$500	\$500
Maintenance	\$762	\$231	\$0	\$0	\$0	\$0
Wastewater & Other	\$83	\$83	\$83	\$100	\$100	\$100
Building Maintenance	\$347	\$0	\$0	\$0	\$0	\$0
<b>RENTAL, REPAIR, MAINTENANCE TOTAL</b>	<b>\$672,645</b>	<b>\$893,732</b>	<b>\$742,703</b>	<b>\$952,100</b>	<b>\$1,197,100</b>	<b>\$1,222,100</b>
Internal Charges & Fees						
Internal Chg - Administrative Fee	\$204,228	\$204,228	\$220,571	\$220,571	\$445,398	\$551,985
Internal Chg - Equip Replacmnt	\$100,966	\$108,187	\$181,411	\$184,422	\$205,630	\$205,630
Internal Chg - Facility Use	\$86,916	\$86,916	\$93,866	\$93,866	\$132,891	\$132,891
Internal Chg - Fleet Maint	\$96,230	\$96,230	\$87,372	\$90,867	\$42,082	\$43,766
Internal Chg - Insurance Svc	\$52,399	\$52,399	\$48,075	\$48,075	\$105,145	\$111,453
Licensing	\$58,760	\$42,131	\$44,462	\$55,000	\$60,000	\$60,000
Internal Chg - Tech Debt	\$35,800	\$35,800	\$35,800	\$35,800	\$0	\$0
<b>INTERNAL CHARGES &amp; FEES TOTAL</b>	<b>\$635,299</b>	<b>\$625,891</b>	<b>\$711,557</b>	<b>\$728,601</b>	<b>\$991,146</b>	<b>\$1,105,725</b>
Supplies						
Chemicals	\$135,123	\$156,004	\$159,609	\$185,000	\$225,000	\$240,000
Technical Supplies	\$7,287	\$23,852	\$21,285	\$45,000	\$45,000	\$45,000
Small Tools & Ops Supplies	\$4,095	\$2,716	\$4,516	\$1,000	\$4,000	\$4,000
Office Supplies	\$2,783	\$8,201	\$963	\$1,500	\$3,000	\$3,000
County Services	\$0	\$2,213	\$2,736	\$900	\$4,500	\$4,500
Uniforms - Clothing	\$1,449	\$1,093	\$1,180	\$1,500	\$1,500	\$1,500
Books & Periodicals	\$137	\$0	\$435	\$250	\$250	\$250
Miscellaneous Supplies	\$153	\$62	\$0	\$0	\$0	\$0

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
Emergency work	\$0	\$65	\$0	\$0	\$0	\$0
Uniforms - Other	\$0	\$0	\$32	\$0	\$0	\$0
<b>SUPPLIES TOTAL</b>	<b>\$151,026</b>	<b>\$194,205</b>	<b>\$190,755</b>	<b>\$235,150</b>	<b>\$283,250</b>	<b>\$298,250</b>
<b>Contractual Services</b>						
Professional Services	\$135,353	\$130,761	\$303,375	\$150,000	\$375,000	\$185,000
<b>CONTRACTUAL SERVICES TOTAL</b>	<b>\$135,353</b>	<b>\$130,761</b>	<b>\$303,375</b>	<b>\$150,000</b>	<b>\$375,000</b>	<b>\$185,000</b>
<b>Other Purchased Svcs</b>						
Medical & Laboratory	\$37,578	\$49,303	\$67,642	\$84,000	\$84,000	\$84,000
Training	\$1,282	\$1,193	\$470	\$9,500	\$8,000	\$8,000
Lodging	\$878	\$711	\$940	\$4,000	\$4,000	\$4,000
Dues	\$2,097	\$1,195	\$1,881	\$1,500	\$1,500	\$1,500
Personal vehicle mileage	\$0	\$247	\$0	\$2,500	\$2,500	\$2,500
Meals	\$370	\$197	\$302	\$1,200	\$1,500	\$1,500
Air	\$0	\$0	\$0	\$1,000	\$1,000	\$1,000
Advertising	\$0	\$265	\$0	\$100	\$100	\$100
<b>OTHER PURCHASED SVCS TOTAL</b>	<b>\$42,206</b>	<b>\$53,112</b>	<b>\$71,236</b>	<b>\$103,800</b>	<b>\$102,600</b>	<b>\$102,600</b>
<b>Communications</b>						
Communications	\$4,981	\$4,362	\$3,335	\$500	\$2,000	\$2,000
Computers	\$0	\$542	\$0	\$3,500	\$3,500	\$3,500
Postage	\$682	\$1,364	\$251	\$800	\$800	\$800
<b>COMMUNICATIONS TOTAL</b>	<b>\$5,662</b>	<b>\$6,269</b>	<b>\$3,585</b>	<b>\$4,800</b>	<b>\$6,300</b>	<b>\$6,300</b>
<b>Programs</b>						
Safety	\$750	\$3,705	\$354	\$1,000	\$5,000	\$5,000
<b>PROGRAMS TOTAL</b>	<b>\$750</b>	<b>\$3,705</b>	<b>\$354</b>	<b>\$1,000</b>	<b>\$5,000</b>	<b>\$5,000</b>
<b>MATERIAL AND SERVICES TOTAL</b>	<b>\$1,642,940</b>	<b>\$1,907,673</b>	<b>\$2,023,565</b>	<b>\$2,175,451</b>	<b>\$2,960,396</b>	<b>\$2,924,975</b>
<b>Personnel Services</b>						
<b>Salaries &amp; Wages</b>						
Regular Employees	\$515,525	\$543,485	\$562,119	\$618,808	\$614,762	\$637,070
Duty Pay	\$21,476	\$27,788	\$33,628	\$19,890	\$34,384	\$34,762
Overtime	\$13,455	\$14,155	\$7,885	\$22,000	\$8,416	\$8,711
Vacation Pay Out	\$1,515	\$7,264	\$33,497	\$900	\$5,863	\$6,003
Sick Leave Pay Out	\$2,695	\$1,600	\$1,593	\$500	\$4,397	\$4,502
<b>SALARIES &amp; WAGES TOTAL</b>	<b>\$554,666</b>	<b>\$594,292</b>	<b>\$638,721</b>	<b>\$662,098</b>	<b>\$667,822</b>	<b>\$691,048</b>
<b>Fringe Benefits</b>						
Group Health Insurance	\$152,295	\$136,339	\$146,962	\$208,500	\$193,047	\$203,664
PERS Employer's UAL Share	\$73,333	\$78,070	\$72,296	\$94,634	\$94,333	\$97,738
PERS Employer's Share	\$46,712	\$49,443	\$51,287	\$61,988	\$62,172	\$64,415
FICA/MEDICARE Contribution	\$41,391	\$44,505	\$47,349	\$50,621	\$48,433	\$50,181
PERS Employee Share Paid by Cty/Pks	\$33,182	\$35,431	\$31,186	\$39,702	\$37,987	\$39,358
HRAVEBA	\$11,094	\$18,001	\$19,393	\$19,851	\$18,651	\$19,679
Workers Compensation	\$8,335	\$9,062	\$10,210	\$9,272	\$11,457	\$11,865
Deferred Comp	\$3,905	\$3,642	\$3,978	\$4,500	\$4,620	\$4,620
Other Benefits	\$378	\$378	\$520	\$0	\$2,341	\$2,341
<b>FRINGE BENEFITS TOTAL</b>	<b>\$370,624</b>	<b>\$374,871</b>	<b>\$383,180</b>	<b>\$489,068</b>	<b>\$473,041</b>	<b>\$493,861</b>
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$925,289</b>	<b>\$969,163</b>	<b>\$1,021,901</b>	<b>\$1,151,166</b>	<b>\$1,140,863</b>	<b>\$1,184,909</b>
<b>Debt Services</b>						
<b>Debt - Principal</b>						
Place Holder for new debt	\$0	\$0	\$0	\$0	\$688,000	\$688,000
DEQ R11751	\$108,663	\$109,753	\$110,854	\$111,965	\$113,088	\$114,221
<b>DEBT - PRINCIPAL TOTAL</b>	<b>\$108,663</b>	<b>\$109,753</b>	<b>\$110,854</b>	<b>\$111,965</b>	<b>\$801,088</b>	<b>\$802,221</b>
<b>Debt - Interest</b>						
Place holder for new debt	\$0	\$0	\$0	\$0	\$112,000	\$112,000
DEQ R11751	\$20,134	\$18,498	\$16,845	\$15,177	\$13,491	\$11,790
<b>DEBT - INTEREST TOTAL</b>	<b>\$20,134</b>	<b>\$18,498</b>	<b>\$16,845</b>	<b>\$15,177</b>	<b>\$125,491</b>	<b>\$123,790</b>
<b>DEBT SERVICES TOTAL</b>	<b>\$128,797</b>	<b>\$128,251</b>	<b>\$127,699</b>	<b>\$127,142</b>	<b>\$926,579</b>	<b>\$926,011</b>
<b>TOTAL</b>	<b>\$3,863,452</b>	<b>\$7,895,355</b>	<b>\$5,343,392</b>	<b>\$6,860,559</b>	<b>\$6,859,463</b>	<b>\$9,533,770</b>

# SDC Wastewater Division

## SDC Wastewater Division Expense by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Capital Outlay</b>	\$15,366	\$116,705	\$255,321	\$903,075	\$490,875	\$729,625
<b>Material and Services</b>	\$150,019	\$8,587	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$165,385</b>	<b>\$125,291</b>	<b>\$255,321</b>	<b>\$903,075</b>	<b>\$490,875</b>	<b>\$729,625</b>

## SDC Wastewater Division Expense Detail

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Capital Outlay</b>						
Improvements Other than Bldgs						
Capitalized Projects	\$15,366	\$116,705	\$255,321	\$903,075	\$490,875	\$729,625
<b>IMPROVEMENTS OTHER THAN BLDGS TOTAL</b>	<b>\$15,366</b>	<b>\$116,705</b>	<b>\$255,321</b>	<b>\$903,075</b>	<b>\$490,875</b>	<b>\$729,625</b>
<b>CAPITAL OUTLAY TOTAL</b>	<b>\$15,366</b>	<b>\$116,705</b>	<b>\$255,321</b>	<b>\$903,075</b>	<b>\$490,875</b>	<b>\$729,625</b>
<b>Material and Services</b>						
Contractual Services						
Professional Services	\$150,019	\$8,587	\$0	\$0	\$0	\$0
<b>CONTRACTUAL SERVICES TOTAL</b>	<b>\$150,019</b>	<b>\$8,587</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>MATERIAL AND SERVICES TOTAL</b>	<b>\$150,019</b>	<b>\$8,587</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$165,385</b>	<b>\$125,291</b>	<b>\$255,321</b>	<b>\$903,075</b>	<b>\$490,875</b>	<b>\$729,625</b>



# PUBLIC WORKS: STORMWATER DIVISION

2025-2027 Biennial Budget

## Overview

The **Stormwater Division** of the **Public Works Department** consists of collections with staff support included within the Street and Wastewater Divisions. The core of the storm drain system includes 133.4 miles of storm drainage pipe and culverts, 4,348 inlets/catch basins, 990 manholes, and 449 outfalls.

- The focus for the Stormwater Division is to assess, maintain and repair all storm water lines, ditches and water quality treatment structures to effectively move storm flows from streets to waterbodies and reduce contaminants and potential flooding.
- The stormwater conveyance and outfall system operate under a Department of Environmental Quality (DEQ) MS4\* permit, which regulates maintenance and inspection schedules in addition to public outreach and education regarding stormwater conveyance and treatment.

\*A municipal separate storm sewer system, commonly called an MS4, is a conveyance or system of conveyances, such as roads with drainage systems, municipal streets, catch basins, curbs, gutters, constructed channels or storm drains, owned or operated by a governmental entity that discharges to waters of the state.

Budget information for the Stormwater Division can be found in the tables below, first by category, then by line-item detail.

## Stormwater Collection Division

Stormwater Collection Division Expense by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Personnel Services</b>	\$353,659	\$276,420	\$370,484	\$616,756	\$409,652	\$426,057
<b>Capital Outlay</b>	\$17,255	\$11,897	\$5,683	\$661,304	\$985,724	\$666,420
<b>Material and Services</b>	\$351,664	\$382,493	\$461,399	\$464,448	\$336,520	\$343,982
<b>Debt Services</b>	\$11,550	\$11,350	\$11,150	\$10,944	\$10,725	\$10,500
<b>TOTAL</b>	<b>\$734,128</b>	<b>\$682,160</b>	<b>\$848,716</b>	<b>\$1,753,452</b>	<b>\$1,742,621</b>	<b>\$1,446,959</b>

Stormwater Collection Division Expense Detail

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Personnel Services</b>						
Salaries & Wages						
Regular Employees	\$190,421	\$156,914	\$211,865	\$333,643	\$229,216	\$238,116
Overtime	\$7,777	\$6,704	\$5,805	\$6,000	\$5,932	\$6,075
Vacation Pay Out	\$5,248	\$330	\$733	\$1,500	\$2,154	\$2,205
Sick Leave Pay Out	\$1,428	\$285	\$312	\$400	\$1,616	\$1,654
Duty Pay	\$504	\$0	\$0	\$2,500	\$0	\$0
<b>SALARIES &amp; WAGES TOTAL</b>	<b>\$205,377</b>	<b>\$164,234</b>	<b>\$218,715</b>	<b>\$344,043</b>	<b>\$238,918</b>	<b>\$248,050</b>
Fringe Benefits						
Group Health Insurance	\$61,716	\$43,496	\$51,415	\$125,100	\$60,172	\$63,482
PERS Employer's UAL Share	\$27,251	\$20,548	\$27,559	\$48,998	\$35,599	\$36,960
PERS Employer's Share	\$20,477	\$15,229	\$27,935	\$33,116	\$25,718	\$26,658
FICA/MEDICARE Contribution	\$15,216	\$12,206	\$16,226	\$26,205	\$18,278	\$18,976
PERS Employee Share Paid by Cty/Pks	\$12,331	\$9,295	\$14,014	\$20,553	\$14,335	\$14,883

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
HRAVEBA	\$4,108	\$4,924	\$6,562	\$10,276	\$7,168	\$7,442
Workers Compensation	\$5,321	\$5,009	\$6,063	\$5,667	\$6,752	\$6,894
Deferred Comp	\$1,671	\$1,347	\$1,801	\$2,700	\$1,800	\$1,800
Other Benefits	\$192	\$130	\$193	\$98	\$912	\$912
<b>FRINGE BENEFITS TOTAL</b>	<b>\$148,282</b>	<b>\$112,186</b>	<b>\$151,768</b>	<b>\$272,713</b>	<b>\$170,734</b>	<b>\$178,007</b>
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$353,659</b>	<b>\$276,420</b>	<b>\$370,484</b>	<b>\$616,756</b>	<b>\$409,652</b>	<b>\$426,057</b>
<b>Capital Outlay</b>						
Improvements Other than Bldgs						
Capitalized Projects	\$4,131	\$11,897	\$5,683	\$586,304	\$910,724	\$591,420
Capital Outlay	\$13,125	\$0	\$0	\$75,000	\$75,000	\$75,000
<b>IMPROVEMENTS OTHER THAN BLDGS TOTAL</b>	<b>\$17,255</b>	<b>\$11,897</b>	<b>\$5,683</b>	<b>\$661,304</b>	<b>\$985,724</b>	<b>\$666,420</b>
<b>CAPITAL OUTLAY TOTAL</b>	<b>\$17,255</b>	<b>\$11,897</b>	<b>\$5,683</b>	<b>\$661,304</b>	<b>\$985,724</b>	<b>\$666,420</b>
<b>Material and Services</b>						
Internal Charges & Fees						
Internal Chg - Administrative Fee	\$245,916	\$245,916	\$265,583	\$265,583	\$142,467	\$146,171
Internal Chg - Insurance Svc	\$41,183	\$41,183	\$60,645	\$60,645	\$50,973	\$54,031
Bad Debt Expense	\$0	\$0	\$0	\$8,000	\$8,000	\$8,000
Senior Discount	\$1,938	\$1,897	\$1,926	\$1,640	\$0	\$0
Licensing	\$0	\$0	\$287	\$0	\$3,300	\$0
<b>INTERNAL CHARGES &amp; FEES TOTAL</b>	<b>\$289,037</b>	<b>\$288,996</b>	<b>\$328,442</b>	<b>\$335,868</b>	<b>\$204,740</b>	<b>\$208,202</b>
Rental, Repair, Maintenance						
Disposal & Sanitary Service	\$11,014	\$11,803	\$31,215	\$40,000	\$45,000	\$45,000
Infrastructure	\$12,151	\$30,723	\$38,833	\$30,000	\$30,000	\$30,000
Fuel	\$20,989	\$20,050	\$21,375	\$24,000	\$20,000	\$24,000
Rental Charges	\$0	\$0	\$5,396	\$5,000	\$5,000	\$5,000
<b>RENTAL, REPAIR, MAINTENANCE TOTAL</b>	<b>\$44,154</b>	<b>\$62,575</b>	<b>\$96,819</b>	<b>\$99,000</b>	<b>\$100,000</b>	<b>\$104,000</b>
Contractual Services						
Professional Services	\$12,792	\$15,586	\$20,677	\$15,000	\$15,000	\$15,000
<b>CONTRACTUAL SERVICES TOTAL</b>	<b>\$12,792</b>	<b>\$15,586</b>	<b>\$20,677</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$15,000</b>
Supplies						
Technical Supplies	\$5,118	\$12,969	\$11,562	\$10,000	\$10,000	\$10,000
Small Tools & Ops Supplies	\$0	\$1,371	\$1,606	\$1,500	\$2,500	\$2,500
Uniforms - Clothing	\$167	\$0	\$781	\$500	\$500	\$500
County Services	\$0	\$0	\$0	\$0	\$1,200	\$1,200
Office Supplies	\$0	\$0	\$0	\$250	\$250	\$250
<b>SUPPLIES TOTAL</b>	<b>\$5,285</b>	<b>\$14,340</b>	<b>\$13,949</b>	<b>\$12,250</b>	<b>\$14,450</b>	<b>\$14,450</b>
Other Purchased Svcs						
Training	\$0	\$0	\$150	\$750	\$750	\$750
Advertising	\$396	\$996	\$812	\$0	\$0	\$0
Medical & Laboratory	\$0	\$0	\$225	\$500	\$500	\$500
Lodging	\$0	\$0	\$0	\$500	\$500	\$500
Air	\$0	\$0	\$0	\$250	\$250	\$250
Printing & Binding	\$0	\$0	\$326	\$0	\$0	\$0
Meals	\$0	\$0	\$0	\$100	\$100	\$100
<b>OTHER PURCHASED SVCS TOTAL</b>	<b>\$396</b>	<b>\$996</b>	<b>\$1,513</b>	<b>\$2,100</b>	<b>\$2,100</b>	<b>\$2,100</b>
Communications						
Radios	\$0	\$0	\$0	\$200	\$200	\$200
Postage	\$0	\$0	\$0	\$30	\$30	\$30
<b>COMMUNICATIONS TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$230</b>	<b>\$230</b>	<b>\$230</b>
<b>MATERIAL AND SERVICES TOTAL</b>	<b>\$351,664</b>	<b>\$382,493</b>	<b>\$461,399</b>	<b>\$464,448</b>	<b>\$336,520</b>	<b>\$343,982</b>
<b>Debt Services</b>						
Debt - Principal						
2013 New Construction Debt	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
<b>DEBT - PRINCIPAL TOTAL</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>
Debt - Interest						
2013 New Construction Debt	\$1,550	\$1,350	\$1,150	\$944	\$725	\$500
<b>DEBT - INTEREST TOTAL</b>	<b>\$1,550</b>	<b>\$1,350</b>	<b>\$1,150</b>	<b>\$944</b>	<b>\$725</b>	<b>\$500</b>
<b>DEBT SERVICES TOTAL</b>	<b>\$11,550</b>	<b>\$11,350</b>	<b>\$11,150</b>	<b>\$10,944</b>	<b>\$10,725</b>	<b>\$10,500</b>
<b>TOTAL</b>	<b>\$734,128</b>	<b>\$682,160</b>	<b>\$848,716</b>	<b>\$1,753,452</b>	<b>\$1,742,621</b>	<b>\$1,446,959</b>

# SDC Stormwater Division

## SDC Stormwater Division Expense by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Capital Outlay</b>	\$0	\$0	\$0	\$49,739	\$15,169	\$49,739
<b>Material and Services</b>	\$12,120	\$0	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$12,120</b>	<b>\$0</b>	<b>\$0</b>	<b>\$49,739</b>	<b>\$15,169</b>	<b>\$49,739</b>

## SDC Stormwater Division Expense Detail

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Capital Outlay</b>						
Improvements Other than Bldgs						
Capitalized Projects	\$0	\$0	\$0	\$49,739	\$15,169	\$49,739
<b>IMPROVEMENTS OTHER THAN BLDGS TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$49,739</b>	<b>\$15,169</b>	<b>\$49,739</b>
<b>CAPITAL OUTLAY TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$49,739</b>	<b>\$15,169</b>	<b>\$49,739</b>
<b>Material and Services</b>						
Contractual Services						
Professional Services	\$12,120	\$0	\$0	\$0	\$0	\$0
<b>CONTRACTUAL SERVICES TOTAL</b>	<b>\$12,120</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>MATERIAL AND SERVICES TOTAL</b>	<b>\$12,120</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$12,120</b>	<b>\$0</b>	<b>\$0</b>	<b>\$49,739</b>	<b>\$15,169</b>	<b>\$49,739</b>



# PUBLIC WORKS: FLEET MAINTENANCE DIVISION

2025-2027 Biennial Budget

## Overview

The **Fleet Maintenance Division** purchases new fleet vehicles and equipment along with performing maintenance and vehicle setup activities as required. The Division maintains a total of 167 pieces of equipment and vehicles within the City's inventory as required by all operating divisions to successfully perform work missions.

Budget information for the Fleet Maintenance Division can be found in the tables below, first by category, then by line-item detail.

## Purchasing and Acquisition Division

Purchasing and Acquisition Division Expense by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Capital Outlay</b>	\$300,241	\$1,501,667	\$2,607,214	\$3,255,381	\$2,271,000	\$1,387,000
<b>TOTAL</b>	<b>\$300,241</b>	<b>\$1,501,667</b>	<b>\$2,607,214</b>	<b>\$3,255,381</b>	<b>\$2,271,000</b>	<b>\$1,387,000</b>

Purchasing and Acquisition Division Expense Detail

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Capital Outlay</b>						
Equipment						
Equipment	\$300,241	\$1,501,667	\$2,607,214	\$3,255,381	\$2,271,000	\$1,387,000
<b>EQUIPMENT TOTAL</b>	<b>\$300,241</b>	<b>\$1,501,667</b>	<b>\$2,607,214</b>	<b>\$3,255,381</b>	<b>\$2,271,000</b>	<b>\$1,387,000</b>
<b>CAPITAL OUTLAY TOTAL</b>	<b>\$300,241</b>	<b>\$1,501,667</b>	<b>\$2,607,214</b>	<b>\$3,255,381</b>	<b>\$2,271,000</b>	<b>\$1,387,000</b>
<b>TOTAL</b>	<b>\$300,241</b>	<b>\$1,501,667</b>	<b>\$2,607,214</b>	<b>\$3,255,381</b>	<b>\$2,271,000</b>	<b>\$1,387,000</b>

## Maintenance, Property and Equipment Division

Maintenance, Property & Equipment Division Expense by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Material and Services</b>	\$1,585,823	\$1,624,628	\$1,696,155	\$1,707,325	\$1,841,680	\$1,942,117
<b>Personnel Services</b>	\$634,232	\$694,841	\$624,993	\$787,477	\$839,997	\$886,084
<b>TOTAL</b>	<b>\$2,220,055</b>	<b>\$2,319,469</b>	<b>\$2,321,148</b>	<b>\$2,494,802</b>	<b>\$2,681,677</b>	<b>\$2,828,201</b>

Maintenance, Property & Equipment Division Expense Detail

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Material and Services</b>						
Rental, Repair, Maintenance						
Fuel	\$335,614	\$333,305	\$329,690	\$400,000	\$400,000	\$425,000
Equipment, Parts & Supplies	\$283,659	\$312,699	\$252,576	\$240,000	\$325,000	\$350,000
Outside Services	\$179,868	\$165,304	\$275,822	\$200,000	\$275,000	\$300,000
Tires, Tubes & Chains	\$62,611	\$80,989	\$61,660	\$95,000	\$85,000	\$95,000
Infrastructure	\$6,109	\$3,079	\$3,676	\$1,500	\$1,500	\$1,500
Rental Charges	\$1,281	\$1,244	\$1,314	\$900	\$1,000	\$1,000
Custodial	\$6	\$0	\$0	\$0	\$0	\$0

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>RENTAL, REPAIR, MAINTENANCE TOTAL</b>	<b>\$869,149</b>	<b>\$896,620</b>	<b>\$924,738</b>	<b>\$937,400</b>	<b>\$1,087,500</b>	<b>\$1,172,500</b>
Internal Charges & Fees						
Internal Chg - Administrative Fee	\$497,484	\$497,484	\$537,286	\$537,286	\$484,090	\$496,676
Internal Chg - Facility Use	\$87,312	\$87,312	\$94,295	\$94,295	\$133,497	\$133,497
Internal Chg - Equip Replacmnt	\$35,762	\$32,404	\$52,041	\$52,041	\$54,925	\$54,925
Internal Chg - Insurance Svc	\$24,972	\$24,972	\$21,761	\$21,761	\$14,168	\$15,019
Internal Chg - Fleet Maint	\$25,370	\$24,400	\$12,348	\$12,842	\$0	\$0
Licensing	\$5,159	\$6,827	\$10,334	\$5,000	\$10,000	\$10,000
<b>INTERNAL CHARGES &amp; FEES TOTAL</b>	<b>\$676,059</b>	<b>\$673,399</b>	<b>\$728,065</b>	<b>\$723,225</b>	<b>\$696,680</b>	<b>\$710,117</b>
Supplies						
Technical Supplies	\$17,798	\$25,660	\$15,995	\$20,000	\$25,000	\$25,000
Small Tools & Ops Supplies	\$10,093	\$12,366	\$9,559	\$7,500	\$10,000	\$12,000
Uniforms - Clothing	\$5,944	\$4,008	\$6,165	\$4,000	\$6,000	\$6,000
Office Supplies	\$2,491	\$2,005	\$968	\$1,500	\$1,500	\$1,500
Books & Periodicals	\$0	\$2,070	\$0	\$0	\$0	\$0
<b>SUPPLIES TOTAL</b>	<b>\$36,325</b>	<b>\$46,110</b>	<b>\$32,687</b>	<b>\$33,000</b>	<b>\$42,500</b>	<b>\$44,500</b>
Other Purchased Svcs						
Training	\$150	\$2,095	\$4,126	\$7,000	\$7,000	\$7,000
Lodging	\$0	\$1,848	\$1,151	\$1,000	\$1,000	\$1,000
Dues	\$437	\$229	\$0	\$600	\$600	\$600
Meals	\$0	\$424	\$496	\$500	\$500	\$500
Air	\$0	\$0	\$0	\$300	\$300	\$300
Personal vehicle mileage	\$0	\$0	\$0	\$200	\$200	\$200
Advertising	\$0	\$0	\$0	\$200	\$0	\$0
<b>OTHER PURCHASED SVCS TOTAL</b>	<b>\$587</b>	<b>\$4,596</b>	<b>\$5,773</b>	<b>\$9,800</b>	<b>\$9,600</b>	<b>\$9,600</b>
Communications						
Communications	\$3,303	\$3,466	\$3,823	\$2,000	\$3,500	\$3,500
Computers	\$0	\$90	\$1,070	\$1,500	\$1,500	\$1,500
Radios	\$0	\$254	\$0	\$200	\$200	\$200
Postage	\$0	\$33	\$0	\$200	\$200	\$200
<b>COMMUNICATIONS TOTAL</b>	<b>\$3,303</b>	<b>\$3,842</b>	<b>\$4,892</b>	<b>\$3,900</b>	<b>\$5,400</b>	<b>\$5,400</b>
Contractual Services						
Physician/Health	\$400	\$61	\$0	\$0	\$0	\$0
<b>CONTRACTUAL SERVICES TOTAL</b>	<b>\$400</b>	<b>\$61</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>MATERIAL AND SERVICES TOTAL</b>	<b>\$1,585,823</b>	<b>\$1,624,628</b>	<b>\$1,696,155</b>	<b>\$1,707,325</b>	<b>\$1,841,680</b>	<b>\$1,942,117</b>
<b>Personnel Services</b>						
Salaries & Wages						
Regular Employees	\$351,504	\$375,560	\$330,056	\$421,354	\$444,991	\$469,508
Overtime	\$17,663	\$44,737	\$42,710	\$22,000	\$41,036	\$43,450
Vacation Pay Out	\$0	\$0	\$14,385	\$600	\$4,237	\$4,387
Sick Leave Pay Out	\$1,078	\$1,633	\$3,107	\$1,700	\$3,178	\$3,291
Temporary Employees	\$0	\$2,557	\$0	\$0	\$0	\$0
<b>SALARIES &amp; WAGES TOTAL</b>	<b>\$370,245</b>	<b>\$424,487</b>	<b>\$390,258</b>	<b>\$445,654</b>	<b>\$493,442</b>	<b>\$520,636</b>
Fringe Benefits						
Group Health Insurance	\$123,658	\$97,001	\$77,069	\$159,850	\$128,052	\$135,095
PERS Employer's UAL Share	\$44,727	\$55,601	\$48,128	\$58,179	\$73,478	\$77,530
PERS Employer's Share	\$29,978	\$36,275	\$34,896	\$43,478	\$48,427	\$51,097
FICA/MEDICARE Contribution	\$28,133	\$32,091	\$29,235	\$31,122	\$37,726	\$39,806
PERS Employee Share Paid by Cty/Pks	\$20,239	\$25,153	\$21,518	\$24,410	\$29,589	\$31,221
HRAVEBA	\$7,405	\$12,796	\$13,833	\$12,205	\$14,795	\$15,611
Workers Compensation	\$6,995	\$8,291	\$7,377	\$9,111	\$10,412	\$11,012
Deferred Comp	\$2,523	\$2,814	\$2,203	\$3,450	\$2,100	\$2,100
Other Benefits	\$331	\$332	\$476	\$18	\$1,976	\$1,976
<b>FRINGE BENEFITS TOTAL</b>	<b>\$263,987</b>	<b>\$270,354</b>	<b>\$234,735</b>	<b>\$341,823</b>	<b>\$346,555</b>	<b>\$365,448</b>
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$634,232</b>	<b>\$694,841</b>	<b>\$624,993</b>	<b>\$787,477</b>	<b>\$839,997</b>	<b>\$886,084</b>
<b>TOTAL</b>	<b>\$2,220,055</b>	<b>\$2,319,469</b>	<b>\$2,321,148</b>	<b>\$2,494,802</b>	<b>\$2,681,677</b>	<b>\$2,828,201</b>



# ELECTRIC DEPARTMENT

2025-2027 Biennial Budget

## Overview

The **Electric Department** is responsible for the construction, maintenance, and repair of both overhead and underground electric infrastructure, including vegetation management.

The Electric Utility is responsible to meet Public Utility Commission (PUC) regulations for infrastructure safety and vegetation management. Operations typically fall under the guidelines of Occupational Safety and Health Administration (OSHA) 1910.269 and the National Electrical Safety Code (NESC). Remaining operational controls are the purview of City Council.

The Electric Department is organized in three divisions. Most operations fall under the **Distribution** Division. The **Supply** Division is dedicated to the acquisition of wholesale energy and the operation of City owned generation, the **Transmission** Division is dedicated to the cost related to getting wholesale energy to Ashland, and the **Conservation** Division offers a wide variety of incentives to allow residents to make energy efficient and environmentally friendly home improvements.

## Organization Chart

### Electric / Conservation



#### LEGEND

General Fund & Enterprise Fund Positions
Non General Fund Positions
Legally Mandated Commissions/Committees
Discretionary Commissions/Advisory Boards

Climate & Environment Policy Advisory Committee

## Accomplishments



- 2024 Excellence in Reliability Award.
- Completed Electric Master Plan.
- Completed purchase of Mountain Avenue substation from Bonneville Power Administration (BPA).
- Director served on Board of Directors for Oregon Municipal Electric Utilities Association (OMEU) and Northwest Requirements Utilities (NRU).

## Performance Measures

ASAI – 99.9956%

CAIDI – 200.71 minutes

SAIDI – 23.1 minutes

SAIFI – 0.12

\*As of 2024

### Definitions:

#### ASAI-average service availability index

The Average Service Availability Index (ASAI) is a reliability index commonly used by electric power utilities. ASAI can be represented in relation to SAIDI (when the annual SAIDI is given in hours)  $ASAI = 1 - SAIDI/8760$ .

#### CAIDI-customer average interruption duration index

CAIDI gives the average outage duration that any given customer would experience. CAIDI can also be viewed as the average restoration time. CAIDI is measured in units of time, often minutes or hours. It is usually measured over the course of a year, and according to IEEE Standard 1366-1998 the median value for North American utilities is approximately 1.36 hours.

#### SAIDI-system average interruption duration index

SAIDI is measured in units of time, often minutes or hours. It is usually measured over the course of a year, and according to IEEE Standard 1366-1998 the median value for North American utilities is approximately 1.50 hours.

#### SAIFI-system average interruption frequency index

SAIFI is measured in units of interruptions per customer. It is usually measured over the course of a year, and according to IEEE Standard 1366-1998 the median value for North American utilities is approximately 1.10 interruptions per customer.

## Goals and Objectives



- Add capacity at Mountain Ave substation.
- Implement master plan for the Electric Utility.
- Return to full staffing level.
- Maintain or improve safety and reliability metrics.
- Begin implementation of system automation.

## Significant Changes

- Money included in budget for implementation of the Wildfire Protection Plan implementation. Plan was completed 21/23BN.
- Update of Cost of Service and rate design is in progress.
- Purchase of substation has resulted in a decrease of \$150,000 in utility delivery charges per year.

## Future Outlook

- Many potential State and Federal grant opportunities.
- Continued work on the post 2028 BPA contracts presents both challenges and opportunities.
- Attracting qualified Journey level employees.
- Business case for AMI metering.
- Potential efficiency improvements at Reeder Hydro generator.

Budget information for the Electric Department is shown in the tables below; first by category, then by line-item detail.

## Electric Department

### Electric Department Expense by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Material and Services</b>	\$12,818,912	\$12,175,280	\$11,338,051	\$15,430,138	\$15,006,454	\$15,056,546
<b>Personnel Services</b>	\$3,139,453	\$3,193,203	\$3,764,914	\$3,942,124	\$4,246,578	\$4,364,872
<b>Capital Outlay</b>	\$238,256	\$1,158,210	\$1,406,276	\$800,000	\$1,000,000	\$1,000,000
<b>Debt Services</b>	\$21,850	\$0	\$0	\$243,663	\$618,663	\$1,143,663
<b>TOTAL</b>	<b>\$16,218,471</b>	<b>\$16,526,694</b>	<b>\$16,509,241</b>	<b>\$20,415,925</b>	<b>\$20,871,695</b>	<b>\$21,565,081</b>

### Electric Department Expense Detail

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Material and Services</b>						
Other Purchased Svcs						
Energy	\$6,370,154	\$5,375,151	\$4,792,322	\$7,000,000	\$7,000,000	\$7,000,000
Transmission	\$1,002,989	\$972,754	\$757,488	\$1,100,000	\$1,320,000	\$1,320,000
Demand	\$399,539	\$445,213	\$312,027	\$600,000	\$600,000	\$600,000
Dues	\$97,129	\$107,734	\$111,175	\$102,150	\$105,000	\$105,150
Training	\$22,710	\$42,020	\$52,304	\$41,550	\$46,500	\$46,550
Local Power Purchased	\$4,980	\$5,906	\$5,548	\$10,000	\$10,000	\$10,000
Lodging	\$2,308	\$5,875	\$5,214	\$7,060	\$7,000	\$7,060
Air	\$2,018	\$4,134	\$4,116	\$6,545	\$6,500	\$6,545
Advertising	\$1,364	\$1,928	\$1,806	\$6,210	\$7,000	\$7,150
Meals	\$865	\$2,055	\$2,466	\$2,515	\$2,900	\$2,915
Personal vehicle mileage	\$966	\$1,176	\$2,812	\$2,810	\$2,800	\$2,810
Rental car	\$467	\$2,542	\$2,344	\$1,200	\$2,000	\$2,000
Printing & Binding	\$0	\$783	\$297	\$1,370	\$1,330	\$1,370
Other	\$137	\$155	\$870	\$410	\$400	\$410
<b>OTHER PURCHASED SVCS TOTAL</b>	<b>\$7,905,626</b>	<b>\$6,967,426</b>	<b>\$6,050,788</b>	<b>\$8,881,820</b>	<b>\$9,111,430</b>	<b>\$9,111,960</b>
Internal Charges & Fees						
Internal Chg - Administrative Fee	\$931,080	\$931,080	\$1,005,557	\$1,005,557	\$1,004,358	\$1,030,471
Internal Chg - Equip Replacmnt	\$291,514	\$311,490	\$440,474	\$449,380	\$352,851	\$374,273
Internal Chg - Tech Debt	\$541,300	\$541,300	\$540,150	\$540,150	\$0	\$0
Internal Chg - Facility Use	\$161,712	\$161,712	\$174,659	\$174,659	\$247,273	\$247,273
Internal Chg - Fleet Maint	\$166,287	\$166,287	\$183,895	\$191,251	\$225,127	\$234,131
ALIEAP	\$112,626	\$97,470	\$106,740	\$116,699	\$200,000	\$200,000
Internal Chg - Insurance Svc	\$125,859	\$125,859	\$115,629	\$115,629	\$91,096	\$96,562
Bad Debt Expense	-\$92	\$0	\$0	\$70,000	\$200,000	\$100,000
Senior Discount	\$48,439	\$54,427	\$53,030	\$45,000	\$45,000	\$45,000
Licensing	\$0	\$1,220	\$1,243	\$10,000	\$19,855	\$17,198
Heat assistance	\$1,900	\$1,400	\$150	\$6,047	\$5,871	\$6,047
<b>INTERNAL CHARGES &amp; FEES TOTAL</b>	<b>\$2,380,626</b>	<b>\$2,392,245</b>	<b>\$2,621,528</b>	<b>\$2,724,372</b>	<b>\$2,391,431</b>	<b>\$2,350,955</b>
Franchise						
Franchise Tax	\$1,772,345	\$1,861,970	\$1,776,628	\$1,900,000	\$1,817,367	\$1,897,253
<b>FRANCHISE TOTAL</b>	<b>\$1,772,345</b>	<b>\$1,861,970</b>	<b>\$1,776,628</b>	<b>\$1,900,000</b>	<b>\$1,817,367</b>	<b>\$1,897,253</b>
Programs						
Conservation Programs - City	\$82,525	\$161,959	\$164,953	\$620,000	\$250,000	\$250,000

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
Conservation Programs - BPA	\$64,005	\$95,465	\$87,678	\$200,000	\$200,000	\$200,000
Solar Program	\$156,676	\$135,002	\$47,550	\$75,000	\$75,000	\$75,000
Conservation Loans	\$41,832	\$7,450	\$22,350	\$140,000	\$140,000	\$140,000
Safety	\$6,820	\$5,682	\$4,498	\$7,500	\$7,500	\$7,500
<b>PROGRAMS TOTAL</b>	<b>\$351,858</b>	<b>\$405,558</b>	<b>\$327,029</b>	<b>\$1,042,500</b>	<b>\$672,500</b>	<b>\$672,500</b>
<b>Rental, Repair, Maintenance</b>						
Infrastructure	\$183,045	\$336,956	\$304,785	\$475,834	\$467,800	\$475,834
Fuel	\$44,051	\$40,517	\$30,973	\$44,110	\$44,250	\$44,250
Electricity	\$23,826	\$18,756	\$55,038	\$23,000	\$50,000	\$50,000
Rental Charges	\$15,243	\$20,042	\$4,885	\$5,000	\$5,100	\$5,100
Maintenance	\$1,345	\$71	\$888	\$4,244	\$4,120	\$4,244
Disposal & Sanitary Service	\$1,651	\$2,815	\$1,897	\$2,334	\$2,200	\$2,334
Wastewater & Other	\$419	\$396	\$396	\$530	\$515	\$530
Building Maintenance	\$0	\$1,200	\$0	\$0	\$0	\$0
<b>RENTAL, REPAIR, MAINTENANCE TOTAL</b>	<b>\$269,579</b>	<b>\$420,754</b>	<b>\$398,863</b>	<b>\$555,052</b>	<b>\$573,985</b>	<b>\$582,292</b>
<b>Contractual Services</b>						
Professional Services	\$36,714	\$20,418	\$31,338	\$189,135	\$280,000	\$280,000
Other	\$2,955	\$3,636	\$6,741	\$3,000	\$3,000	\$3,000
Legal	\$0	\$0	\$0	\$2,228	\$2,163	\$2,228
Physician/Health	\$0	\$0	\$100	\$796	\$773	\$796
<b>CONTRACTUAL SERVICES TOTAL</b>	<b>\$39,669</b>	<b>\$24,054</b>	<b>\$38,179</b>	<b>\$195,159</b>	<b>\$285,936</b>	<b>\$286,024</b>
<b>Supplies</b>						
Small Tools & Ops Supplies	\$21,722	\$30,403	\$58,421	\$27,553	\$51,000	\$51,030
Uniforms - Clothing	\$32,821	\$27,813	\$31,607	\$33,500	\$35,000	\$35,000
Technical Supplies	\$10,967	\$6,259	\$3,034	\$10,610	\$10,300	\$10,610
Office Supplies	\$3,763	\$7,461	\$2,247	\$7,729	\$7,500	\$7,729
Uniforms - Other	\$2,567	\$0	\$0	\$9,548	\$9,270	\$9,548
Books & Periodicals	\$1,750	\$4,728	\$0	\$2,122	\$2,060	\$2,122
Meeting Supplies	\$199	\$218	\$506	\$530	\$515	\$530
Miscellaneous Supplies	\$0	\$0	\$0	\$530	\$515	\$530
Emergency work	\$0	\$0	\$0	\$530	\$515	\$530
<b>SUPPLIES TOTAL</b>	<b>\$73,788</b>	<b>\$76,882</b>	<b>\$95,815</b>	<b>\$92,652</b>	<b>\$116,675</b>	<b>\$117,629</b>
<b>Communications</b>						
Computers	\$14,138	\$15,812	\$15,369	\$26,523	\$25,750	\$26,523
Communications	\$10,965	\$10,009	\$13,220	\$10,000	\$10,100	\$10,100
Postage	\$319	\$570	\$632	\$1,060	\$1,030	\$1,060
<b>COMMUNICATIONS TOTAL</b>	<b>\$25,422</b>	<b>\$26,392</b>	<b>\$29,221</b>	<b>\$37,583</b>	<b>\$36,880</b>	<b>\$37,683</b>
<b>Commission</b>						
Conservation Commission	\$0	\$0	\$0	\$1,000	\$250	\$250
<b>COMMISSION TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,000</b>	<b>\$250</b>	<b>\$250</b>
<b>MATERIAL AND SERVICES TOTAL</b>	<b>\$12,818,912</b>	<b>\$12,175,280</b>	<b>\$11,338,051</b>	<b>\$15,430,138</b>	<b>\$15,006,454</b>	<b>\$15,056,546</b>
<b>Personnel Services</b>						
<b>Salaries &amp; Wages</b>						
Regular Employees	\$1,774,243	\$1,841,775	\$2,108,834	\$2,222,029	\$2,353,594	\$2,411,705
Overtime	\$102,612	\$142,343	\$182,732	\$51,500	\$124,424	\$127,389
Vacation Pay Out	\$55,215	\$26,875	\$25,642	\$43,710	\$43,341	\$43,615
Duty Pay	\$23,949	\$24,989	\$35,863	\$35,700	\$53,427	\$53,427
Sick Leave Pay Out	\$8,703	\$8,263	\$12,852	\$10,910	\$10,976	\$11,051
<b>SALARIES &amp; WAGES TOTAL</b>	<b>\$1,964,722</b>	<b>\$2,044,244</b>	<b>\$2,365,922</b>	<b>\$2,363,849</b>	<b>\$2,585,762</b>	<b>\$2,647,187</b>
<b>Fringe Benefits</b>						
Group Health Insurance	\$374,040	\$360,407	\$425,469	\$569,900	\$551,486	\$581,817
PERS Employer's UAL Share	\$258,990	\$254,421	\$296,652	\$338,201	\$376,692	\$385,845
PERS Employer's Share	\$175,443	\$169,986	\$249,171	\$238,782	\$258,905	\$265,273
FICA/MEDICARE Contribution	\$144,505	\$152,356	\$176,221	\$180,834	\$193,379	\$198,102
PERS Employee Share Paid by Cty/Pks	\$117,190	\$116,386	\$141,464	\$141,831	\$151,689	\$155,374
HRAVEBA	\$71,458	\$61,079	\$70,978	\$70,916	\$75,845	\$77,687
Workers Compensation	\$22,625	\$24,169	\$27,644	\$23,721	\$35,488	\$36,255
Deferred Comp	\$9,439	\$9,128	\$9,855	\$12,900	\$11,100	\$11,100
Other Benefits	\$1,040	\$1,026	\$1,539	\$1,190	\$6,232	\$6,232
<b>FRINGE BENEFITS TOTAL</b>	<b>\$1,174,731</b>	<b>\$1,148,959</b>	<b>\$1,398,991</b>	<b>\$1,578,275</b>	<b>\$1,660,816</b>	<b>\$1,717,685</b>
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$3,139,453</b>	<b>\$3,193,203</b>	<b>\$3,764,914</b>	<b>\$3,942,124</b>	<b>\$4,246,578</b>	<b>\$4,364,872</b>
<b>Capital Outlay</b>						
Improvements Other than Bldgs						
Capital Outlay	\$232,246	\$1,081,625	\$1,398,800	\$800,000	\$0	\$0
Capitalized Projects	\$0	\$0	\$0	\$0	\$1,000,000	\$1,000,000

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>IMPROVEMENTS OTHER THAN BLDGS TOTAL</b>	<b>\$232,246</b>	<b>\$1,081,625</b>	<b>\$1,398,800</b>	<b>\$800,000</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>
Equipment						
Equipment	\$6,010	\$76,586	\$7,476	\$0	\$0	\$0
<b>EQUIPMENT TOTAL</b>	<b>\$6,010</b>	<b>\$76,586</b>	<b>\$7,476</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>CAPITAL OUTLAY TOTAL</b>	<b>\$238,256</b>	<b>\$1,158,210</b>	<b>\$1,406,276</b>	<b>\$800,000</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>
<b>Debt Services</b>						
Debt - Principal						
RESP Loan Principal	\$0	\$0	\$0	\$0	\$375,000	\$900,000
Place Holder for new debt	\$0	\$0	\$0	\$122,812	\$122,812	\$122,812
Conservation Loan	\$21,714	\$0	\$0	\$21,715	\$21,715	\$21,715
<b>DEBT - PRINCIPAL TOTAL</b>	<b>\$21,714</b>	<b>\$0</b>	<b>\$0</b>	<b>\$144,527</b>	<b>\$519,527</b>	<b>\$1,044,527</b>
Debt - Interest						
Place holder for new debt	\$0	\$0	\$0	\$99,000	\$99,000	\$99,000
Conservation Loan	\$136	\$0	\$0	\$136	\$136	\$136
<b>DEBT - INTEREST TOTAL</b>	<b>\$136</b>	<b>\$0</b>	<b>\$0</b>	<b>\$99,136</b>	<b>\$99,136</b>	<b>\$99,136</b>
<b>DEBT SERVICES TOTAL</b>	<b>\$21,850</b>	<b>\$0</b>	<b>\$0</b>	<b>\$243,663</b>	<b>\$618,663</b>	<b>\$1,143,663</b>
<b>TOTAL</b>	<b>\$16,218,471</b>	<b>\$16,526,694</b>	<b>\$16,509,241</b>	<b>\$20,415,925</b>	<b>\$20,871,695</b>	<b>\$21,565,081</b>

## Distribution Division

### Distribution Division Expense by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Material and Services</b>	<b>\$4,596,352</b>	<b>\$4,789,377</b>	<b>\$4,977,889</b>	<b>\$5,339,212</b>	<b>\$4,959,792</b>	<b>\$4,964,666</b>
<b>Personnel Services</b>	<b>\$2,821,995</b>	<b>\$2,882,098</b>	<b>\$3,370,353</b>	<b>\$3,524,710</b>	<b>\$3,807,245</b>	<b>\$3,909,906</b>
<b>Capital Outlay</b>	<b>\$238,256</b>	<b>\$1,158,210</b>	<b>\$1,406,276</b>	<b>\$800,000</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>
<b>TOTAL</b>	<b>\$7,656,603</b>	<b>\$8,829,686</b>	<b>\$9,754,518</b>	<b>\$9,663,922</b>	<b>\$9,767,037</b>	<b>\$9,874,572</b>

### Distribution Division Expense Detail

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Material and Services</b>						
Internal Charges & Fees						
Internal Chg - Administrative Fee	\$881,184	\$881,184	\$951,672	\$951,672	\$851,715	\$832,691
Internal Chg - Tech Debt	\$541,300	\$541,300	\$540,150	\$540,150	\$0	\$0
Internal Chg - Equip Replacmnt	\$281,930	\$301,906	\$430,890	\$439,796	\$343,267	\$364,689
Internal Chg - Fleet Maint	\$164,334	\$164,334	\$178,027	\$185,148	\$221,815	\$230,687
Internal Chg - Facility Use	\$142,356	\$142,356	\$153,749	\$153,749	\$217,670	\$217,670
ALIEAP	\$112,626	\$97,470	\$106,740	\$116,699	\$200,000	\$200,000
Internal Chg - Insurance Svc	\$117,158	\$117,158	\$109,540	\$109,540	\$86,261	\$91,437
Bad Debt Expense	-\$92	\$0	\$0	\$70,000	\$200,000	\$100,000
Senior Discount	\$48,439	\$54,427	\$53,030	\$45,000	\$45,000	\$45,000
Licensing	\$0	\$1,220	\$1,243	\$10,000	\$16,570	\$14,799
Heat assistance	\$1,900	\$1,400	\$150	\$6,047	\$5,871	\$6,047
<b>INTERNAL CHARGES &amp; FEES TOTAL</b>	<b>\$2,291,136</b>	<b>\$2,302,755</b>	<b>\$2,525,192</b>	<b>\$2,627,801</b>	<b>\$2,188,169</b>	<b>\$2,103,020</b>
Franchise						
Franchise Tax	\$1,772,345	\$1,861,970	\$1,776,628	\$1,900,000	\$1,817,367	\$1,897,253
<b>FRANCHISE TOTAL</b>	<b>\$1,772,345</b>	<b>\$1,861,970</b>	<b>\$1,776,628</b>	<b>\$1,900,000</b>	<b>\$1,817,367</b>	<b>\$1,897,253</b>
Rental, Repair, Maintenance						
Infrastructure	\$182,020	\$250,321	\$244,765	\$275,834	\$267,800	\$275,834
Fuel	\$43,777	\$40,275	\$30,953	\$44,000	\$44,000	\$44,000
Electricity	\$23,826	\$18,756	\$55,038	\$23,000	\$50,000	\$50,000
Rental Charges	\$15,179	\$19,769	\$4,694	\$5,000	\$5,000	\$5,000
Maintenance	\$1,345	\$71	\$888	\$4,244	\$4,120	\$4,244
Disposal & Sanitary Service	\$1,651	\$2,815	\$1,897	\$2,334	\$2,200	\$2,334
Wastewater & Other	\$419	\$396	\$396	\$530	\$515	\$530
Building Maintenance	\$0	\$1,200	\$0	\$0	\$0	\$0
<b>RENTAL, REPAIR, MAINTENANCE TOTAL</b>	<b>\$268,217</b>	<b>\$333,604</b>	<b>\$338,631</b>	<b>\$354,942</b>	<b>\$373,635</b>	<b>\$381,942</b>
Other Purchased Svcs						
Dues	\$93,729	\$106,989	\$110,061	\$97,000	\$100,000	\$100,000
Training	\$22,710	\$42,020	\$52,304	\$40,000	\$45,000	\$45,000
Lodging	\$2,308	\$5,764	\$5,064	\$5,000	\$5,000	\$5,000
Air	\$2,018	\$4,134	\$4,116	\$5,000	\$5,000	\$5,000

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
Personal vehicle mileage	\$966	\$1,176	\$2,812	\$2,500	\$2,500	\$2,500
Meals	\$865	\$1,980	\$2,391	\$2,100	\$2,500	\$2,500
Rental car	\$467	\$2,542	\$2,344	\$1,200	\$2,000	\$2,000
Advertising	\$1,239	\$338	\$1,786	\$1,060	\$2,000	\$2,000
Printing & Binding	\$0	\$783	\$297	\$1,060	\$1,030	\$1,060
Other	\$137	\$155	\$870	\$200	\$200	\$200
<b>OTHER PURCHASED SVCS TOTAL</b>	<b>\$124,438</b>	<b>\$165,881</b>	<b>\$182,044</b>	<b>\$155,120</b>	<b>\$165,230</b>	<b>\$165,260</b>
<b>Contractual Services</b>						
Professional Services	\$32,003	\$17,572	\$19,530	\$159,135	\$250,000	\$250,000
Other	\$2,955	\$3,636	\$6,741	\$3,000	\$3,000	\$3,000
Legal	\$0	\$0	\$0	\$2,228	\$2,163	\$2,228
Physician/Health	\$0	\$0	\$100	\$796	\$773	\$796
<b>CONTRACTUAL SERVICES TOTAL</b>	<b>\$34,958</b>	<b>\$21,208</b>	<b>\$26,371</b>	<b>\$165,159</b>	<b>\$255,936</b>	<b>\$256,024</b>
<b>Supplies</b>						
Small Tools & Ops Supplies	\$21,566	\$27,658	\$58,297	\$26,523	\$50,000	\$50,000
Uniforms - Clothing	\$32,671	\$27,813	\$31,607	\$33,500	\$35,000	\$35,000
Technical Supplies	\$10,967	\$6,259	\$3,034	\$10,610	\$10,300	\$10,610
Office Supplies	\$3,530	\$5,406	\$2,065	\$7,214	\$7,000	\$7,214
Uniforms - Other	\$2,567	\$0	\$0	\$9,548	\$9,270	\$9,548
Books & Periodicals	\$1,750	\$4,728	\$0	\$2,122	\$2,060	\$2,122
Meeting Supplies	\$199	\$218	\$506	\$530	\$515	\$530
Miscellaneous Supplies	\$0	\$0	\$0	\$530	\$515	\$530
Emergency work	\$0	\$0	\$0	\$530	\$515	\$530
<b>SUPPLIES TOTAL</b>	<b>\$73,249</b>	<b>\$72,081</b>	<b>\$95,509</b>	<b>\$91,107</b>	<b>\$115,175</b>	<b>\$116,084</b>
<b>Communications</b>						
Computers	\$14,138	\$15,812	\$15,369	\$26,523	\$25,750	\$26,523
Communications	\$10,732	\$9,814	\$13,015	\$10,000	\$10,000	\$10,000
Postage	\$319	\$570	\$632	\$1,060	\$1,030	\$1,060
<b>COMMUNICATIONS TOTAL</b>	<b>\$25,189</b>	<b>\$26,197</b>	<b>\$29,016</b>	<b>\$37,583</b>	<b>\$36,780</b>	<b>\$37,583</b>
<b>Programs</b>						
Safety	\$6,820	\$5,682	\$4,498	\$7,500	\$7,500	\$7,500
<b>PROGRAMS TOTAL</b>	<b>\$6,820</b>	<b>\$5,682</b>	<b>\$4,498</b>	<b>\$7,500</b>	<b>\$7,500</b>	<b>\$7,500</b>
<b>MATERIAL AND SERVICES TOTAL</b>	<b>\$4,596,352</b>	<b>\$4,789,377</b>	<b>\$4,977,889</b>	<b>\$5,339,212</b>	<b>\$4,959,792</b>	<b>\$4,964,666</b>
<b>Personnel Services</b>						
<b>Salaries &amp; Wages</b>						
Regular Employees	\$1,585,381	\$1,652,739	\$1,884,520	\$1,990,600	\$2,111,481	\$2,161,881
Overtime	\$102,612	\$142,343	\$182,732	\$51,000	\$123,812	\$126,757
Duty Pay	\$23,949	\$24,989	\$35,863	\$35,700	\$53,427	\$53,427
Vacation Pay Out	\$53,498	\$25,848	\$24,891	\$42,650	\$38,835	\$39,023
Sick Leave Pay Out	\$8,703	\$8,263	\$12,052	\$10,000	\$9,849	\$9,903
<b>SALARIES &amp; WAGES TOTAL</b>	<b>\$1,774,142</b>	<b>\$1,854,182</b>	<b>\$2,140,058</b>	<b>\$2,129,950</b>	<b>\$2,337,404</b>	<b>\$2,390,991</b>
<b>Fringe Benefits</b>						
Group Health Insurance	\$323,592	\$310,557	\$356,390	\$486,500	\$470,346	\$496,215
PERS Employer's UAL Share	\$233,575	\$232,108	\$268,465	\$304,723	\$339,687	\$347,671
PERS Employer's Share	\$157,358	\$153,615	\$219,090	\$213,886	\$232,274	\$237,829
FICA/MEDICARE Contribution	\$130,291	\$138,410	\$159,944	\$162,941	\$174,379	\$178,503
PERS Employee Share Paid by Cty/Pks	\$105,690	\$106,478	\$126,640	\$127,797	\$136,787	\$140,002
HRAVEBA	\$67,787	\$55,678	\$64,202	\$63,899	\$68,394	\$70,001
Workers Compensation	\$20,686	\$22,414	\$26,272	\$23,534	\$33,354	\$34,074
Deferred Comp	\$8,023	\$7,848	\$8,055	\$10,500	\$9,300	\$9,300
Other Benefits	\$851	\$810	\$1,238	\$980	\$5,320	\$5,320
<b>FRINGE BENEFITS TOTAL</b>	<b>\$1,047,853</b>	<b>\$1,027,916</b>	<b>\$1,230,295</b>	<b>\$1,394,760</b>	<b>\$1,469,841</b>	<b>\$1,518,915</b>
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$2,821,995</b>	<b>\$2,882,098</b>	<b>\$3,370,353</b>	<b>\$3,524,710</b>	<b>\$3,807,245</b>	<b>\$3,909,906</b>
<b>Capital Outlay</b>						
<b>Improvements Other than Bldgs</b>						
Capital Outlay	\$232,246	\$1,081,625	\$1,398,800	\$800,000	\$0	\$0
Capitalized Projects	\$0	\$0	\$0	\$0	\$1,000,000	\$1,000,000
<b>IMPROVEMENTS OTHER THAN BLDGS TOTAL</b>	<b>\$232,246</b>	<b>\$1,081,625</b>	<b>\$1,398,800</b>	<b>\$800,000</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>
<b>Equipment</b>						
Equipment	\$6,010	\$76,586	\$7,476	\$0	\$0	\$0
<b>EQUIPMENT TOTAL</b>	<b>\$6,010</b>	<b>\$76,586</b>	<b>\$7,476</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>CAPITAL OUTLAY TOTAL</b>	<b>\$238,256</b>	<b>\$1,158,210</b>	<b>\$1,406,276</b>	<b>\$800,000</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>
<b>TOTAL</b>	<b>\$7,656,603</b>	<b>\$8,829,686</b>	<b>\$9,754,518</b>	<b>\$9,663,922</b>	<b>\$9,767,037</b>	<b>\$9,874,572</b>

# Supply Division

## Supply Division Expense by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Material and Services</b>	\$6,775,000	\$5,912,216	\$5,169,918	\$7,810,000	\$7,810,000	\$7,810,000
<b>TOTAL</b>	<b>\$6,775,000</b>	<b>\$5,912,216</b>	<b>\$5,169,918</b>	<b>\$7,810,000</b>	<b>\$7,810,000</b>	<b>\$7,810,000</b>

## Supply Division Expense Detail

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Material and Services</b>						
Other Purchased Svcs						
Energy	\$6,370,154	\$5,375,151	\$4,792,322	\$7,000,000	\$7,000,000	\$7,000,000
Demand	\$399,539	\$445,213	\$312,027	\$600,000	\$600,000	\$600,000
Local Power Purchased	\$4,980	\$5,906	\$5,548	\$10,000	\$10,000	\$10,000
<b>OTHER PURCHASED SVCS TOTAL</b>	<b>\$6,774,673</b>	<b>\$5,826,270</b>	<b>\$5,109,897</b>	<b>\$7,610,000</b>	<b>\$7,610,000</b>	<b>\$7,610,000</b>
Rental, Repair, Maintenance						
Infrastructure	\$326	\$85,946	\$60,021	\$200,000	\$200,000	\$200,000
<b>RENTAL, REPAIR, MAINTENANCE TOTAL</b>	<b>\$326</b>	<b>\$85,946</b>	<b>\$60,021</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$200,000</b>
<b>MATERIAL AND SERVICES TOTAL</b>	<b>\$6,775,000</b>	<b>\$5,912,216</b>	<b>\$5,169,918</b>	<b>\$7,810,000</b>	<b>\$7,810,000</b>	<b>\$7,810,000</b>
<b>TOTAL</b>	<b>\$6,775,000</b>	<b>\$5,912,216</b>	<b>\$5,169,918</b>	<b>\$7,810,000</b>	<b>\$7,810,000</b>	<b>\$7,810,000</b>

# Transmission Division

## Transmission Division Expense by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Material and Services</b>	\$1,002,989	\$972,754	\$757,488	\$1,100,000	\$1,320,000	\$1,320,000
<b>Debt Services</b>	\$0	\$0	\$0	\$221,812	\$221,812	\$221,812
<b>TOTAL</b>	<b>\$1,002,989</b>	<b>\$972,754</b>	<b>\$757,488</b>	<b>\$1,321,812</b>	<b>\$1,541,812</b>	<b>\$1,541,812</b>

## Transmission Division Expense Detail

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Material and Services</b>						
Other Purchased Svcs						
Transmission	\$1,002,989	\$972,754	\$757,488	\$1,100,000	\$1,320,000	\$1,320,000
<b>OTHER PURCHASED SVCS TOTAL</b>	<b>\$1,002,989</b>	<b>\$972,754</b>	<b>\$757,488</b>	<b>\$1,100,000</b>	<b>\$1,320,000</b>	<b>\$1,320,000</b>
<b>MATERIAL AND SERVICES TOTAL</b>	<b>\$1,002,989</b>	<b>\$972,754</b>	<b>\$757,488</b>	<b>\$1,100,000</b>	<b>\$1,320,000</b>	<b>\$1,320,000</b>
<b>Debt Services</b>						
Debt - Principal						
Place Holder for new debt	\$0	\$0	\$0	\$122,812	\$122,812	\$122,812
<b>DEBT - PRINCIPAL TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$122,812</b>	<b>\$122,812</b>	<b>\$122,812</b>
Debt - Interest						
Place holder for new debt	\$0	\$0	\$0	\$99,000	\$99,000	\$99,000
<b>DEBT - INTEREST TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$99,000</b>	<b>\$99,000</b>	<b>\$99,000</b>
<b>DEBT SERVICES TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$221,812</b>	<b>\$221,812</b>	<b>\$221,812</b>
<b>TOTAL</b>	<b>\$1,002,989</b>	<b>\$972,754</b>	<b>\$757,488</b>	<b>\$1,321,812</b>	<b>\$1,541,812</b>	<b>\$1,541,812</b>

# Electric Conservation Division

## Electric Conservation Division Expense by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Material and Services</b>	\$444,571	\$500,932	\$432,756	\$1,180,926	\$916,662	\$961,880
<b>Personnel Services</b>	\$317,457	\$311,105	\$394,561	\$417,414	\$439,333	\$454,966
<b>Debt Services</b>	\$21,850	\$0	\$0	\$21,851	\$396,851	\$921,851
<b>TOTAL</b>	<b>\$783,879</b>	<b>\$812,038</b>	<b>\$827,317</b>	<b>\$1,620,191</b>	<b>\$1,752,846</b>	<b>\$2,338,697</b>

## Electric Conservation Division Expense Detail

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Material and Services</b>						
Programs						
Conservation Programs - City	\$82,525	\$161,959	\$164,953	\$620,000	\$250,000	\$250,000
Conservation Programs - BPA	\$64,005	\$95,465	\$87,678	\$200,000	\$200,000	\$200,000
Solar Program	\$156,676	\$135,002	\$47,550	\$75,000	\$75,000	\$75,000
Conservation Loans	\$41,832	\$7,450	\$22,350	\$140,000	\$140,000	\$140,000
<b>PROGRAMS TOTAL</b>	<b>\$345,037</b>	<b>\$399,875</b>	<b>\$322,531</b>	<b>\$1,035,000</b>	<b>\$665,000</b>	<b>\$665,000</b>
Internal Charges & Fees						
Internal Chg - Administrative Fee	\$49,896	\$49,896	\$53,885	\$53,885	\$152,643	\$197,780
Internal Chg - Facility Use	\$19,356	\$19,356	\$20,910	\$20,910	\$29,603	\$29,603
Internal Chg - Equip Replacmnt	\$9,584	\$9,584	\$9,584	\$9,584	\$9,584	\$9,584
Internal Chg - Insurance Svc	\$8,701	\$8,701	\$6,089	\$6,089	\$4,835	\$5,125
Internal Chg - Fleet Maint	\$1,953	\$1,953	\$5,868	\$6,103	\$3,312	\$3,444
Licensing	\$0	\$0	\$0	\$0	\$3,285	\$2,399
<b>INTERNAL CHARGES &amp; FEES TOTAL</b>	<b>\$89,490</b>	<b>\$89,490</b>	<b>\$96,336</b>	<b>\$96,571</b>	<b>\$203,262</b>	<b>\$247,935</b>
Contractual Services						
Professional Services	\$4,711	\$2,846	\$11,808	\$30,000	\$30,000	\$30,000
<b>CONTRACTUAL SERVICES TOTAL</b>	<b>\$4,711</b>	<b>\$2,846</b>	<b>\$11,808</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$30,000</b>
Other Purchased Svcs						
Dues	\$3,400	\$745	\$1,115	\$5,150	\$5,000	\$5,150
Advertising	\$125	\$1,590	\$20	\$5,150	\$5,000	\$5,150
Lodging	\$0	\$111	\$150	\$2,060	\$2,000	\$2,060
Training	\$0	\$0	\$0	\$1,550	\$1,500	\$1,550
Air	\$0	\$0	\$0	\$1,545	\$1,500	\$1,545
Meals	\$0	\$75	\$75	\$415	\$400	\$415
Personal vehicle mileage	\$0	\$0	\$0	\$310	\$300	\$310
Printing & Binding	\$0	\$0	\$0	\$310	\$300	\$310
Other	\$0	\$0	\$0	\$210	\$200	\$210
<b>OTHER PURCHASED SVCS TOTAL</b>	<b>\$3,525</b>	<b>\$2,521</b>	<b>\$1,359</b>	<b>\$16,700</b>	<b>\$16,200</b>	<b>\$16,700</b>
Supplies						
Small Tools & Ops Supplies	\$155	\$2,745	\$124	\$1,030	\$1,000	\$1,030
Office Supplies	\$233	\$2,056	\$182	\$515	\$500	\$515
Uniforms - Clothing	\$150	\$0	\$0	\$0	\$0	\$0
<b>SUPPLIES TOTAL</b>	<b>\$539</b>	<b>\$4,801</b>	<b>\$306</b>	<b>\$1,545</b>	<b>\$1,500</b>	<b>\$1,545</b>
Rental, Repair, Maintenance						
Infrastructure	\$699	\$689	\$0	\$0	\$0	\$0
Fuel	\$274	\$242	\$20	\$110	\$250	\$250
Rental Charges	\$63	\$274	\$191	\$0	\$100	\$100
<b>RENTAL, REPAIR, MAINTENANCE TOTAL</b>	<b>\$1,036</b>	<b>\$1,205</b>	<b>\$211</b>	<b>\$110</b>	<b>\$350</b>	<b>\$350</b>
Commission						
Conservation Commission	\$0	\$0	\$0	\$1,000	\$250	\$250
<b>COMMISSION TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,000</b>	<b>\$250</b>	<b>\$250</b>
Communications						
Communications	\$233	\$195	\$205	\$0	\$100	\$100
<b>COMMUNICATIONS TOTAL</b>	<b>\$233</b>	<b>\$195</b>	<b>\$205</b>	<b>\$0</b>	<b>\$100</b>	<b>\$100</b>
<b>MATERIAL AND SERVICES TOTAL</b>	<b>\$444,571</b>	<b>\$500,932</b>	<b>\$432,756</b>	<b>\$1,180,926</b>	<b>\$916,662</b>	<b>\$961,880</b>
<b>Personnel Services</b>						
Salaries & Wages						
Regular Employees	\$188,863	\$189,036	\$224,314	\$231,429	\$242,113	\$249,824
Vacation Pay Out	\$1,717	\$1,026	\$750	\$1,060	\$4,506	\$4,592
Sick Leave Pay Out	\$0	\$0	\$800	\$910	\$1,127	\$1,148
Overtime	\$0	\$0	\$0	\$500	\$612	\$632
<b>SALARIES &amp; WAGES TOTAL</b>	<b>\$190,580</b>	<b>\$190,062</b>	<b>\$225,864</b>	<b>\$233,899</b>	<b>\$248,358</b>	<b>\$256,196</b>
Fringe Benefits						
Group Health Insurance	\$50,448	\$49,849	\$69,079	\$83,400	\$81,140	\$85,602
PERS Employer's UAL Share	\$25,415	\$22,314	\$28,186	\$33,478	\$37,005	\$38,174
PERS Employer's Share	\$18,085	\$16,372	\$30,081	\$24,896	\$26,631	\$27,444
FICA/MEDICARE Contribution	\$14,215	\$13,946	\$16,277	\$17,893	\$19,000	\$19,599
PERS Employee Share Paid by Cty/Pks	\$11,500	\$9,908	\$14,824	\$14,034	\$14,902	\$15,372
HRAVEBA	\$3,671	\$5,401	\$6,776	\$7,017	\$7,451	\$7,686
Deferred Comp	\$1,416	\$1,281	\$1,800	\$2,400	\$1,800	\$1,800
Workers Compensation	\$1,939	\$1,756	\$1,372	\$187	\$2,134	\$2,181
Other Benefits	\$189	\$216	\$302	\$210	\$912	\$912
<b>FRINGE BENEFITS TOTAL</b>	<b>\$126,878</b>	<b>\$121,043</b>	<b>\$168,696</b>	<b>\$183,515</b>	<b>\$190,975</b>	<b>\$198,770</b>
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$317,457</b>	<b>\$311,105</b>	<b>\$394,561</b>	<b>\$417,414</b>	<b>\$439,333</b>	<b>\$454,966</b>

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Debt Services</b>						
Debt - Principal						
RESP Loan Principal	\$0	\$0	\$0	\$0	\$375,000	\$900,000
Conservation Loan	\$21,714	\$0	\$0	\$21,715	\$21,715	\$21,715
<b>DEBT - PRINCIPAL TOTAL</b>	<b>\$21,714</b>	<b>\$0</b>	<b>\$0</b>	<b>\$21,715</b>	<b>\$396,715</b>	<b>\$921,715</b>
Debt - Interest						
Conservation Loan	\$136	\$0	\$0	\$136	\$136	\$136
<b>DEBT - INTEREST TOTAL</b>	<b>\$136</b>	<b>\$0</b>	<b>\$0</b>	<b>\$136</b>	<b>\$136</b>	<b>\$136</b>
<b>DEBT SERVICES TOTAL</b>	<b>\$21,850</b>	<b>\$0</b>	<b>\$0</b>	<b>\$21,851</b>	<b>\$396,851</b>	<b>\$921,851</b>
<b>TOTAL</b>	<b>\$783,879</b>	<b>\$812,038</b>	<b>\$827,317</b>	<b>\$1,620,191</b>	<b>\$1,752,846</b>	<b>\$2,338,697</b>

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
To SDC Parks Fund	\$0	\$0	\$320,568	\$0	\$0	\$0
Transfer to Wildfire Mitigation Fund	\$0	\$0	\$0	\$0	\$50,000	\$50,000
To Cemetery Trust Fund	\$500	\$500	\$500	\$500	\$500	\$500
<b>TOTAL</b>	<b>\$9,772,479</b>	<b>\$4,692,392</b>	<b>\$7,412,962</b>	<b>\$1,118,418</b>	<b>\$2,599,613</b>	<b>\$1,132,045</b>

#### Operating Transfers In

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
From General Fund	\$9,068,428	\$4,322,970	\$310,500	\$310,500	\$881,068	\$353,500
From Street Fund	\$0	\$0	\$2,978,031	\$0	\$135,000	\$139,500
From Parks CIP	\$189,172	\$188,596	\$608,892	\$608,188	\$558,545	\$514,045
From Wastewater Fund	\$0	\$0	\$2,235,338	\$0	\$0	\$0
From Water Fund	\$50,000	\$50,000	\$911,082	\$50,000	\$50,000	\$50,000
From Debt Service Fund	\$0	\$0	\$0	\$0	\$900,000	\$0
From Capital Improvements	\$160,000	\$110,000	\$320,568	\$0	\$0	\$0
From Cemetery Trust	\$4,879	\$20,826	\$48,551	\$149,730	\$75,000	\$75,000
From Parks and Rec Fund	\$300,000	\$0	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$9,772,479</b>	<b>\$4,692,392</b>	<b>\$7,412,962</b>	<b>\$1,118,418</b>	<b>\$2,599,613</b>	<b>\$1,132,045</b>

## Contingency

#### Contingency by Fund

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>General Fund</b>						
General Fund	\$0	\$0	\$0	\$1,200,555	\$1,248,201	\$1,287,459
<b>GENERAL FUND TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,200,555</b>	<b>\$1,248,201</b>	<b>\$1,287,459</b>
<b>Enterprise</b>						
Electric Fund	\$0	\$0	\$0	\$570,628	\$596,151	\$616,952
Water Fund	\$0	\$0	\$0	\$217,148	\$236,122	\$245,741
Wastewater Fund	\$0	\$0	\$0	\$176,833	\$223,028	\$222,235
Telecommunications Fund	\$0	\$0	\$0	\$88,270	\$80,958	\$82,886
SDC Water Fund	\$0	\$0	\$0	\$170,534	\$10,593	\$6,518
Stormwater Fund	\$0	\$0	\$0	\$32,436	\$22,655	\$23,101
SDC Wastewater Fund	\$0	\$0	\$0	\$27,092	\$0	\$0
SDC Stormwater Fund	\$0	\$0	\$0	\$1,492	\$0	\$0
<b>ENTERPRISE TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,284,433</b>	<b>\$1,169,507</b>	<b>\$1,197,433</b>
<b>Special Revenue Fund</b>						
Street Fund	\$0	\$0	\$0	\$146,688	\$127,493	\$142,839
Tourism Fund	\$0	\$0	\$0	\$36,999	\$31,000	\$30,662
SDC Street Fund	\$0	\$0	\$0	\$48,388	\$750	\$750
Wildfire Risk Reduction Fund	\$0	\$0	\$0	\$0	\$22,958	\$23,135
Airport Fund	\$0	\$0	\$0	\$2,865	\$6,292	\$3,248
<b>SPECIAL REVENUE FUND TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$234,940</b>	<b>\$188,493</b>	<b>\$200,634</b>
<b>Internal Service</b>						
Equipment Fund	\$0	\$0	\$0	\$74,176	\$80,450	\$84,846
Insurance Service Fund	\$0	\$0	\$0	\$48,816	\$48,587	\$49,710
<b>INTERNAL SERVICE TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$122,992</b>	<b>\$129,037</b>	<b>\$134,556</b>
<b>Capital Projects</b>						
SDC Parks Fund	\$0	\$0	\$0	\$4,371	\$0	\$0
<b>CAPITAL PROJECTS TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,371</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,847,291</b>	<b>\$2,735,238</b>	<b>\$2,820,082</b>



# PARKS & RECREATION DEPARTMENT

2025-2027 Biennial Budget

## Overview

Since December 1908, the **Parks and Recreation Department** (department) has been working to meet the recreational needs of the community. The Park Commission, a five (5) member, elected Commission provides strategic direction for the department. A summary of Parks divisions and main programs are shown below.

### Parks Administration

Parks Administration oversees the operation, maintenance, construction, and planning for park and recreational facilities, including developing new parks and administering open space areas. Administration is responsible for providing oversight and support to Parks Operations, Recreation and Senior Services. Goal setting, property acquisition, budgeting, contracting, commission and subcommittee activities, stakeholder/partner relations, public outreach and promotions coordination are included in the many roles served by the administration team.

### Parks Operations

This division includes urban forestry and environmental and ornamental horticulture and is responsible for maintaining trees within the urban setting that are safe, functional, and aesthetically pleasing to park users. Staff manages healthy, diverse, and functionally effective natural areas (including riparian corridors) that enhance habitats for wildlife and control erosion while providing aesthetic and educational values to park users. The Volunteers in Parks Program (VIP) trains and assigns volunteers to help maintain parks and trails and assist APRC is a variety of events, programs, and services.

### Open Space and Trails

The **Open Space and Trails Program** manages 544 acres of open space and 51 miles of city trails. The program assists in providing community access and appreciation of our flora and fauna while working to ensure resiliency of our open spaces to fire and climate changes. Due to the checkerboard ownership surrounding park open space assets, this program works collaborative with Ashland Fire Department, Oregon Department of Forestry, United States Forest Service, Bureau of Land Management, Southern Oregon Land Trust, City of Ashland Forest Lands Committee and many other private and public partners.

### Recreation

The Recreation Division provides recreational and educational opportunities for participants of all ages and abilities including aquatics, health and fitness classes, environmental education programs and lifetime activities. The Division oversees programming of the Daniel Meyer Memorial Pool, Ashland Rotary Centennial Ice Rink, Calle Guanajuato, indoor and outdoor facility rentals, and adult, youth and adapted recreation programming. The Volunteers in Parks Program (VIP) that trains and assigns volunteers to help maintain parks and trails and assist APRC is a variety of events, programs, and services is also part of this division. The Division also coordinates and operates special events including the Rogue Valley Bike Swap, and the 4th of July Run.

### Oak Knoll Golf Course

This Golden Era Samuel Whiting course design has been enjoyed by locals for almost 100 years. The par 36, 9-hole golf course is characterized by sweeping vistas of the surrounding valley mountains and old growth Oak

Trees. The Golf Division operates and maintains the nine-hole Oak Knoll Golf Course, which is Southern Oregon's only municipal golf course.

## Senior Services

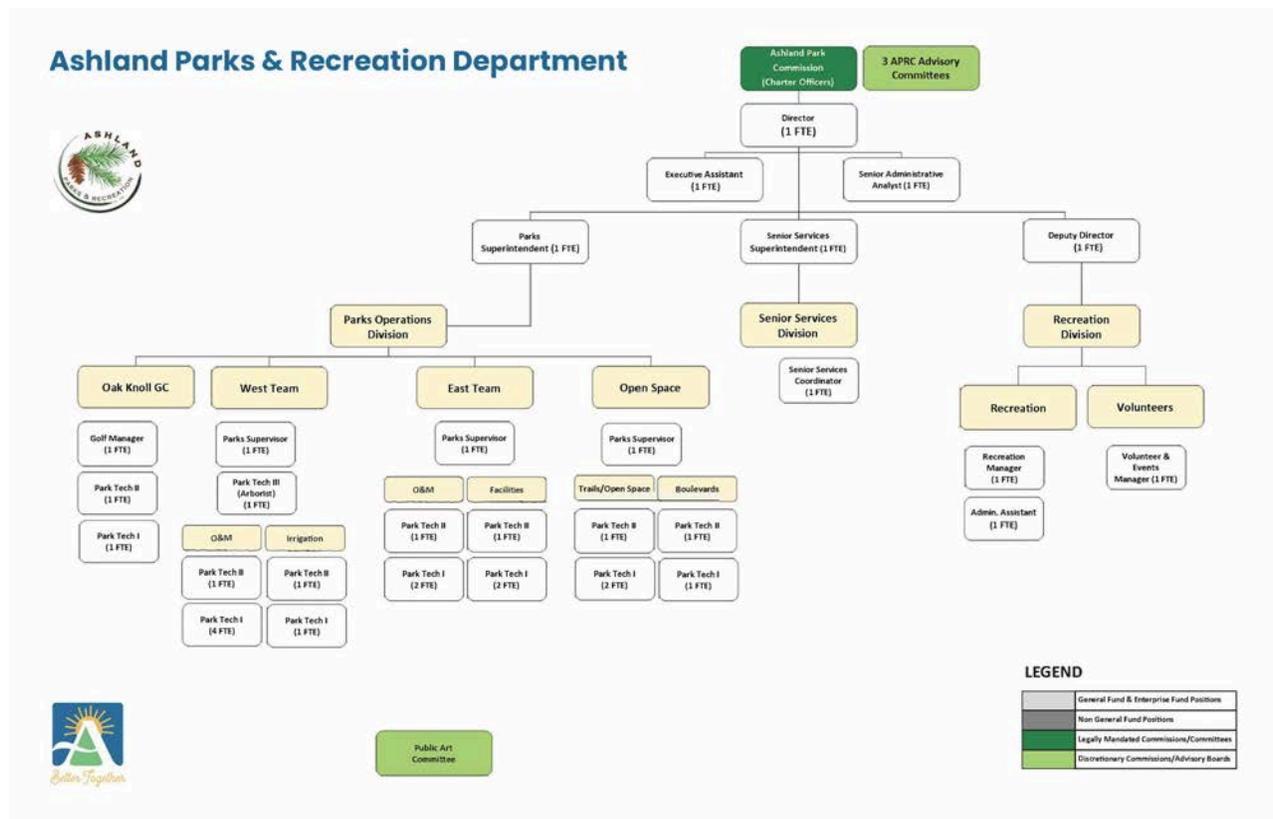
The Senior Services Division enhances the lives of seniors by promoting healthy aging, well-being, dignity and independence and advocates for the diverse needs of seniors and their families throughout Ashland. Support services, community referrals, and a variety of free or low cost recreational, fitness, social and educational opportunities are offered at Ashland Senior Center and other locations. The Division also hosts the RVCOG Food & Friends senior meal program and many other partners to ensure service access for local seniors.

## Ashland Parks and Recreation Commission

The mission of the Ashland Parks and Recreation Commission (APRC) is to provide and promote recreational opportunities and to preserve and maintain public lands. Since December 1908, when the Ashland City Charter was amended, APRC has been overseen by a five (5) member, elected Commission. The Commissioners have control and management of all City land and facilities for park purposes. In addition, the Commissioners have control and management over all park funds.



# Organizational Chart



## Accomplishments

- Senior Services community participation levels reached an all-time high of 17,666 (1,472/month) for FY 2023-24.
- Senior Services was honored with a Certificate of Appreciation from the AARP Driver Safety Program. Ashland Senior Center hosts the AARP Driver Safety class once a quarter, and in Fall 2023, became the first and (so far) only host site in Oregon to start using the SDCOR program that facilitates the online registration and payment for class participants, management of the class roster, and providing notifications to participants.
- Senior Services expanded exercise offerings to support healthy aging, bringing on the new Strength & Balance and Balance in Place classes.
- Senior Services engaged several new community partners, including sponsors and services for seniors: HomeShare Oregon, Maple Ridge Senior Living, Rogue Community Health Pharmacy Dept.
- The Parks Department received two Local Government Grants through Oregon Parks and Recreation Department for Phase #1 of E. Main Park and resurfacing of the Hunter Park Tennis Courts.
- During the current biennium, over 60 Special Event applications were reviewed and received
- For 2024, there were 12,025 total volunteer hours, and 957 volunteers engaged. Volunteers are active on the trails, in our parks and assisting with events.
- In conjunction with the City Council, the Parks Department finalized and implemented an Ordinance to allow for alcohol in City parks. This allowed special events to sell alcohol in the park during events with an OLCC permit.

## Goals and Objectives

The Parks Department Work Plan, prioritized, is as follows:

1. Complete projects identified in the adopted Capital Improvement Plan for FY26-27:
  1. Preventative maintenance projects
  2. Hunter Park Tennis Court rehabilitation
  3. Lithia Park Butler Perozzi Fountain restoration
  4. Irrigation controllers
  5. ADA improvements

6. Siskiyou mountains trail reroute
7. Lithia Park Master Plan work projects
8. East Main Phase I Development
2. Improve recreation and senior programming access by developing a cost recovery policy.
3. Complete the Parks, Recreation, Open Space, & Senior Services strategic plan (PROS)
4. Establish an equipment replacement and repair program to be consistent with citywide fleet standards.
5. Update employee onboarding, training, and safety program.
6. Complete work plan items identified for FY26-27 to implement the Lithia Park Master Plan:
  1. Fuels reduction between Glenview Rd & Ashland Creek
  2. Windburn Way traffic speed and road design
  3. Hazard tree removal
  4. Trail Map update
  5. Development and promotion of citizen science and/or other environmental education
  6. Replacement of interpretation signs for flora
7. Develop funding strategy for future capital projects, specifically:
  1. Pool replacement project
  2. East Main future development phase(s)

## Significant Changes

- Custodial duties managed by staff vs professional services contract.
- Volunteer and Special Events Manager moved from Open Space and Trails program budget.
- Transition of FY24-25 vehicles and equipment into the equipment repair and replacement program.
- Development of Phase I of East Main Community Park and operating and maintenance costs and staffing for FY27.
- The Grove is now no longer co-housing Utility Billing staff, providing more space for programs.
- Hired a full-time front office Admin Assistant for part time customer service opportunities. Three front office positions were lost in April of 2020 during the COVID pandemic.



## Opportunities

- Task management and location expenditure allocation to assist in level of service delivery and cost analysis.
- Development of the Parks, Recreation, Open space, and Senior services (PROS) 10-year strategic plan.
- Alignment of operational and programming budgets to align better with future cost recovery policy and fee evaluation.
- Staffing and programming changes at Oak Knoll golf course to improve community value and improve cost recovery.



## Challenges

- 33% of the operations staff needed to meet minimum routine maintenance requirements.
- Over \$50 million in deferred maintenance and capital needs
- Increasing regulatory requirements and costs of doing business
- Facilities size and location reduces community access and programming opportunities
- Staffing limitations on access (public hours) and programming opportunities.

## Performance Measures

- No violations from any city, state, or federal regulatory agencies
- 10% increase in Oak Knoll Golf Course rounds of golf (versus prior biennium)
- Implementation of CarteGraph for park maintenance tasks

Budget information about the Parks and Recreation Department can be found in the tables below; first by category, then by line-item detail.

## Parks Department - All Funds

### Parks Department Expense by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Personnel Services</b>	\$3,990,983	\$3,744,607	\$3,573,097	\$4,718,851	\$4,512,887	\$4,713,799
<b>Capital Outlay</b>	\$1,111,943	\$917,383	\$1,063,445	\$9,410,700	\$4,593,000	\$1,985,000
<b>Material and Services</b>	\$2,867,868	\$2,995,797	\$2,310,967	\$2,434,833	\$2,374,495	\$2,446,454
<b>TOTAL</b>	<b>\$7,970,794</b>	<b>\$7,657,787</b>	<b>\$6,947,509</b>	<b>\$16,564,384</b>	<b>\$11,480,382</b>	<b>\$9,145,253</b>

### Parks Department Expense Detail

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Personnel Services</b>						
Salaries & Wages						
Regular Employees	\$2,141,977	\$2,058,075	\$2,061,458	\$2,580,820	\$2,550,152	\$2,663,116
Temporary Employees	\$207,758	\$231,492	\$52,961	\$0	\$78,707	\$78,707
Vacation Pay Out	\$13,175	\$30,934	\$30,521	\$35,200	\$24,257	\$24,917
Sick Leave Pay Out	\$0	\$10,483	\$28,973	\$0	\$12,130	\$12,460
Overtime	\$4,921	\$4,897	\$2,912	\$11,500	\$12,153	\$12,688
Holiday Pay Out	\$195	\$789	\$0	\$0	\$0	\$0
<b>SALARIES &amp; WAGES TOTAL</b>	<b>\$2,368,027</b>	<b>\$2,336,670</b>	<b>\$2,176,826</b>	<b>\$2,627,520</b>	<b>\$2,677,399</b>	<b>\$2,791,888</b>
Fringe Benefits						
Group Health Insurance	\$742,740	\$501,244	\$490,327	\$973,000	\$663,302	\$699,781
PERS Employer's UAL Share	\$289,125	\$280,550	\$268,697	\$375,735	\$385,868	\$402,978
PERS Employer's Share	\$191,208	\$186,507	\$217,527	\$256,369	\$269,845	\$281,730
FICA/MEDICARE Contribution	\$176,942	\$174,988	\$162,652	\$201,005	\$204,406	\$213,163
PERS Employee Share Paid by Cty/Pks	\$130,400	\$134,630	\$119,901	\$157,651	\$152,261	\$158,763
HRAVEBA	\$43,168	\$76,311	\$85,067	\$73,805	\$77,695	\$81,139
Workers Compensation	\$36,569	\$41,202	\$39,692	\$32,166	\$53,759	\$56,005
Deferred Comp	\$12,804	\$12,505	\$12,409	\$21,600	\$16,800	\$16,800
Other Benefits	\$0	\$0	\$0	\$0	\$11,552	\$11,552
<b>FRINGE BENEFITS TOTAL</b>	<b>\$1,622,957</b>	<b>\$1,407,937</b>	<b>\$1,396,271</b>	<b>\$2,091,331</b>	<b>\$1,835,488</b>	<b>\$1,921,911</b>
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$3,990,983</b>	<b>\$3,744,607</b>	<b>\$3,573,097</b>	<b>\$4,718,851</b>	<b>\$4,512,887</b>	<b>\$4,713,799</b>
<b>Capital Outlay</b>						
Improvements Other than Bldgs						

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
Capitalized Projects	\$966,738	\$723,605	\$313,668	\$9,270,700	\$4,050,000	\$1,560,000
Parks Improvements	\$39,636	\$23,799	\$62,078	\$50,000	\$0	\$0
Capital Outlay	\$5,114	\$12,100	\$77,707	\$25,000	\$0	\$0
<b>IMPROVEMENTS OTHER THAN BLDGS TOTAL</b>	<b>\$1,011,488</b>	<b>\$759,504</b>	<b>\$453,453</b>	<b>\$9,345,700</b>	<b>\$4,050,000</b>	<b>\$1,560,000</b>
Land						
Land	\$0	\$157,878	\$501,937	\$0	\$250,000	\$250,000
<b>LAND TOTAL</b>	<b>\$0</b>	<b>\$157,878</b>	<b>\$501,937</b>	<b>\$0</b>	<b>\$250,000</b>	<b>\$250,000</b>
Equipment						
Equipment	\$100,455	\$0	\$108,055	\$65,000	\$293,000	\$175,000
<b>EQUIPMENT TOTAL</b>	<b>\$100,455</b>	<b>\$0</b>	<b>\$108,055</b>	<b>\$65,000</b>	<b>\$293,000</b>	<b>\$175,000</b>
<b>CAPITAL OUTLAY TOTAL</b>	<b>\$1,111,943</b>	<b>\$917,383</b>	<b>\$1,063,445</b>	<b>\$9,410,700</b>	<b>\$4,593,000</b>	<b>\$1,985,000</b>
<b>Material and Services</b>						
Internal Charges & Fees						
Internal Chg - Fleet Maint	\$352,817	\$352,817	\$289,695	\$301,283	\$319,667	\$332,454
Internal Chg - Administrative Fee	\$884,508	\$884,508	\$0	\$0	\$0	\$0
Internal Chg - Insurance Svc	\$123,701	\$123,701	\$139,428	\$139,428	\$186,196	\$197,368
Internal Chg - Equip Replacmnt	\$100,000	\$50,000	\$0	\$0	\$40,000	\$40,000
Bank Charges	\$12,674	\$4,757	\$3,299	\$15,000	\$0	\$0
Bad Debt Expense	\$0	\$0	\$6,034	\$0	\$0	\$0
Licensing	\$120	\$0	\$170	\$263	\$0	\$0
<b>INTERNAL CHARGES &amp; FEES TOTAL</b>	<b>\$1,473,820</b>	<b>\$1,415,783</b>	<b>\$438,625</b>	<b>\$455,974</b>	<b>\$545,863</b>	<b>\$569,822</b>
Rental, Repair, Maintenance						
Water	\$359,622	\$311,817	\$245,399	\$322,000	\$369,500	\$395,800
Electricity	\$91,757	\$95,411	\$109,399	\$99,697	\$143,000	\$153,900
Fuel	\$48,074	\$49,509	\$39,370	\$57,096	\$45,000	\$45,000
Wastewater & Other	\$46,428	\$27,431	\$76,733	\$49,979	\$32,000	\$34,343
Building Maintenance	\$43,822	\$52,322	\$27,582	\$25,000	\$50,000	\$50,000
Disposal & Sanitary Service	\$32,912	\$34,885	\$32,699	\$29,945	\$45,750	\$49,208
Natural Gas	\$36,274	\$43,232	\$27,491	\$38,606	\$34,000	\$34,000
General Maintenance	\$20,521	\$43,367	\$26,196	\$38,624	\$37,500	\$37,500
Irrigation Maintenance	\$14,986	\$17,571	\$22,377	\$27,051	\$34,000	\$34,000
Grounds Care	\$12,400	\$39,166	\$20,594	\$25,389	\$20,000	\$20,000
Custodial	\$21,862	\$30,387	\$17,316	\$35,181	\$15,000	\$15,000
Rental Charges	\$9,354	\$9,692	\$11,813	\$22,912	\$15,780	\$15,780
Forestry/Trail Maintenance	\$18,759	\$4,466	\$5,488	\$25,000	\$0	\$0
Horiculture Maintenance	\$6,206	\$4,605	\$4,149	\$9,000	\$5,000	\$5,000
Fertilizer	\$276	\$5,485	\$5,256	\$7,775	\$6,000	\$6,000
Equipment Repair	\$26	\$725	\$976	\$2,600	\$1,000	\$1,000
Rental Charges - building	\$0	\$632	\$0	\$0	\$0	\$0
Aquatics Facility Maint	\$274	\$0	\$0	\$0	\$0	\$0
Construction Materials Maint	\$121	\$0	\$0	\$0	\$0	\$0
<b>RENTAL, REPAIR, MAINTENANCE TOTAL</b>	<b>\$763,672</b>	<b>\$770,702</b>	<b>\$672,837</b>	<b>\$815,855</b>	<b>\$853,530</b>	<b>\$896,531</b>
Contractual Services						
Professional Services	\$316,335	\$439,750	\$780,249	\$737,846	\$445,009	\$445,009
Other	\$9,504	\$54,987	\$25,111	\$45,000	\$244,000	\$250,000
Forestry	\$17,318	\$26,377	\$36,609	\$35,000	\$0	\$0
Urban Tree Service & Pruning	\$0	\$0	\$26,450	\$15,000	\$20,000	\$20,000
Legal	\$18,698	\$0	\$0	\$0	\$0	\$0
Architect	\$0	\$0	\$1,448	\$0	\$0	\$0
<b>CONTRACTUAL SERVICES TOTAL</b>	<b>\$361,855</b>	<b>\$521,114</b>	<b>\$869,867</b>	<b>\$832,846</b>	<b>\$709,009</b>	<b>\$715,009</b>
Supplies						
Small Tools & Ops Supplies	\$13,448	\$24,464	\$56,211	\$36,022	\$44,235	\$44,235
Pro Shop Expense	\$54,634	\$17,056	\$24,271	\$15,000	\$15,000	\$15,000
Food & related items	\$15,962	\$15,980	\$14,021	\$19,572	\$19,143	\$19,142
Trails Work	\$12,978	\$15,370	\$15,040	\$25,000	\$15,000	\$15,000
Office Supplies	\$7,606	\$10,424	\$14,265	\$15,569	\$10,650	\$10,650
Miscellaneous Supplies	\$5,760	\$9,855	\$23,227	\$8,675	\$3,500	\$3,500
Uniforms - Clothing	\$8,749	\$2,200	\$4,115	\$12,500	\$8,500	\$8,500
Aquatics Facilities Supplies	\$3,177	\$1,390	\$4,541	\$5,250	\$4,500	\$4,500
Chemicals	\$305	\$95	\$911	\$650	\$10,650	\$10,650
Meeting Supplies	\$2,647	\$3,385	\$3,046	\$3,500	\$500	\$500
Safety Supplies	\$1,499	\$1,529	\$213	\$2,500	\$3,000	\$3,000
County Services	\$0	\$6,761	\$0	\$0	\$0	\$0
Technical Supplies	\$1,457	\$0	\$354	\$500	\$0	\$0

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
Uniforms - Other	\$2,022	\$0	\$0	\$0	\$0	\$0
Signs	\$569	\$887	\$0	\$0	\$0	\$0
<b>SUPPLIES TOTAL</b>	<b>\$130,811</b>	<b>\$109,395</b>	<b>\$160,213</b>	<b>\$144,738</b>	<b>\$134,678</b>	<b>\$134,677</b>
Programs						
Rink Program	\$47,620	\$62,537	\$52,592	\$54,001	\$25,000	\$25,000
Aquatic Program	\$16,046	\$21,866	\$19,885	\$17,255	\$7,000	\$7,000
4th of July Run	\$2,110	\$8,085	\$11,125	\$10,000	\$11,500	\$11,500
<b>PROGRAMS TOTAL</b>	<b>\$65,775</b>	<b>\$92,488</b>	<b>\$83,602</b>	<b>\$81,256</b>	<b>\$43,500</b>	<b>\$43,500</b>
Other Purchased Svcs						
Advertising	\$33,462	\$35,946	\$36,371	\$21,790	\$20,500	\$20,500
Training	\$2,836	\$9,992	\$6,604	\$16,433	\$29,500	\$29,500
Dues	\$5,905	\$3,478	\$3,295	\$6,357	\$1,665	\$1,665
Lodging	\$0	\$666	\$2,839	\$7,082	\$4,000	\$4,000
Meals	\$107	\$518	\$1,224	\$3,345	\$1,500	\$1,500
Air	\$0	\$0	\$376	\$4,390	\$0	\$0
Miscellaneous	\$841	\$677	\$180	\$2,625	\$0	\$0
Special Programs	\$341	\$280	\$0	\$2,900	\$0	\$0
Personal vehicle mileage	\$0	\$164	\$415	\$2,881	\$0	\$0
Rental car	\$0	\$0	\$193	\$1,500	\$0	\$0
Other	\$0	\$120	\$210	\$1,100	\$0	\$0
<b>OTHER PURCHASED SVCS TOTAL</b>	<b>\$43,491</b>	<b>\$51,841</b>	<b>\$51,706</b>	<b>\$70,403</b>	<b>\$57,165</b>	<b>\$57,165</b>
Communications						
Communications	\$23,616	\$22,778	\$27,063	\$21,388	\$23,500	\$22,500
Computers	\$2,155	\$9,357	\$4,791	\$9,414	\$4,250	\$4,250
Postage	\$2,673	\$2,338	\$2,262	\$2,959	\$3,000	\$3,000
<b>COMMUNICATIONS TOTAL</b>	<b>\$28,444</b>	<b>\$34,473</b>	<b>\$34,116</b>	<b>\$33,761</b>	<b>\$30,750</b>	<b>\$29,750</b>
<b>MATERIAL AND SERVICES TOTAL</b>	<b>\$2,867,868</b>	<b>\$2,995,797</b>	<b>\$2,310,967</b>	<b>\$2,434,833</b>	<b>\$2,374,495</b>	<b>\$2,446,454</b>
<b>TOTAL</b>	<b>\$7,970,794</b>	<b>\$7,657,787</b>	<b>\$6,947,509</b>	<b>\$16,564,384</b>	<b>\$11,480,382</b>	<b>\$9,145,253</b>

## Parks Department - General Fund Only

### Parks Department General Fund Expense by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Personnel Services</b>	\$3,990,983	\$3,744,607	\$3,573,097	\$4,718,851	\$4,512,887	\$4,713,799
<b>Material and Services</b>	\$2,867,868	\$2,991,122	\$2,310,967	\$2,434,833	\$2,374,495	\$2,446,454
<b>Capital Outlay</b>	\$97,004	\$35,899	\$182,771	\$140,000	\$175,000	\$175,000
<b>TOTAL</b>	<b>\$6,955,855</b>	<b>\$6,771,629</b>	<b>\$6,066,835</b>	<b>\$7,293,684</b>	<b>\$7,062,382</b>	<b>\$7,335,253</b>

### Parks Department General Fund Expense Detail

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Personnel Services</b>						
Salaries & Wages						
Regular Employees	\$2,141,977	\$2,058,075	\$2,061,458	\$2,580,820	\$2,550,152	\$2,663,116
Temporary Employees	\$207,758	\$231,492	\$52,961	\$0	\$78,707	\$78,707
Vacation Pay Out	\$13,175	\$30,934	\$30,521	\$35,200	\$24,257	\$24,917
Sick Leave Pay Out	\$0	\$10,483	\$28,973	\$0	\$12,130	\$12,460
Overtime	\$4,921	\$4,897	\$2,912	\$11,500	\$12,153	\$12,688
Holiday Pay Out	\$195	\$789	\$0	\$0	\$0	\$0
<b>SALARIES &amp; WAGES TOTAL</b>	<b>\$2,368,027</b>	<b>\$2,336,670</b>	<b>\$2,176,826</b>	<b>\$2,627,520</b>	<b>\$2,677,399</b>	<b>\$2,791,888</b>
Fringe Benefits						
Group Health Insurance	\$742,740	\$501,244	\$490,327	\$973,000	\$663,302	\$699,781
PERS Employer's UAL Share	\$289,125	\$280,550	\$268,697	\$375,735	\$385,868	\$402,978
PERS Employer's Share	\$191,208	\$186,507	\$217,527	\$256,369	\$269,845	\$281,730
FICA/MEDICARE Contribution	\$176,942	\$174,988	\$162,652	\$201,005	\$204,406	\$213,163
PERS Employee Share Paid by Cty/Pks	\$130,400	\$134,630	\$119,901	\$157,851	\$152,261	\$158,763
HRAVEBA	\$43,168	\$76,311	\$85,067	\$73,805	\$77,695	\$81,139
Workers Compensation	\$36,569	\$41,202	\$39,692	\$32,166	\$53,759	\$56,005
Deferred Comp	\$12,804	\$12,505	\$12,409	\$21,600	\$16,800	\$16,800
Other Benefits	\$0	\$0	\$0	\$0	\$11,552	\$11,552
<b>FRINGE BENEFITS TOTAL</b>	<b>\$1,622,957</b>	<b>\$1,407,937</b>	<b>\$1,396,271</b>	<b>\$2,091,331</b>	<b>\$1,835,488</b>	<b>\$1,921,911</b>
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$3,990,983</b>	<b>\$3,744,607</b>	<b>\$3,573,097</b>	<b>\$4,718,851</b>	<b>\$4,512,887</b>	<b>\$4,713,799</b>
<b>Material and Services</b>	\$2,867,868	\$2,991,122	\$2,310,967	\$2,434,833	\$2,374,495	\$2,446,454

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Capital Outlay</b>						
Equipment						
Equipment	\$10,300	\$0	\$108,055	\$65,000	\$175,000	\$175,000
<b>EQUIPMENT TOTAL</b>	<b>\$10,300</b>	<b>\$0</b>	<b>\$108,055</b>	<b>\$65,000</b>	<b>\$175,000</b>	<b>\$175,000</b>
Improvements Other than Bldgs						
Parks Improvements	\$39,636	\$23,799	\$62,078	\$50,000	\$0	\$0
Capital Outlay	\$5,114	\$12,100	\$12,638	\$25,000	\$0	\$0
Capitalized Projects	\$41,954	\$0	\$0	\$0	\$0	\$0
<b>IMPROVEMENTS OTHER THAN BLDGS TOTAL</b>	<b>\$86,704</b>	<b>\$35,899</b>	<b>\$74,716</b>	<b>\$75,000</b>	<b>\$0</b>	<b>\$0</b>
<b>CAPITAL OUTLAY TOTAL</b>	<b>\$97,004</b>	<b>\$35,899</b>	<b>\$182,771</b>	<b>\$140,000</b>	<b>\$175,000</b>	<b>\$175,000</b>
<b>TOTAL</b>	<b>\$6,955,855</b>	<b>\$6,771,629</b>	<b>\$6,066,835</b>	<b>\$7,293,684</b>	<b>\$7,062,382</b>	<b>\$7,335,253</b>

## Administration Division

### Administration Division Expense by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Personnel Services</b>	\$368,681	\$336,751	\$721,122	\$1,058,254	\$816,532	\$853,242
<b>Material and Services</b>	\$1,465,964	\$1,495,784	\$254,314	\$246,428	\$284,446	\$295,618
<b>TOTAL</b>	<b>\$1,834,645</b>	<b>\$1,832,534</b>	<b>\$975,436</b>	<b>\$1,304,682</b>	<b>\$1,100,978</b>	<b>\$1,148,860</b>

### Administration Division Expense Detail

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Personnel Services</b>						
Salaries & Wages						
Regular Employees	\$232,733	\$218,570	\$434,793	\$628,310	\$498,980	\$521,135
Sick Leave Pay Out	\$0	\$2,262	\$23,104	\$0	\$2,403	\$2,462
Vacation Pay Out	\$0	\$0	\$14,616	\$4,500	\$4,806	\$4,923
Overtime	\$0	\$0	\$0	\$500	\$2,497	\$2,609
<b>SALARIES &amp; WAGES TOTAL</b>	<b>\$232,733</b>	<b>\$220,832</b>	<b>\$472,513</b>	<b>\$633,310</b>	<b>\$508,686</b>	<b>\$531,129</b>
Fringe Benefits						
Group Health Insurance	\$48,917	\$31,478	\$66,978	\$166,800	\$87,483	\$92,294
PERS Employer's UAL Share	\$30,923	\$29,037	\$51,782	\$90,563	\$75,169	\$78,513
PERS Employer's Share	\$19,201	\$18,360	\$45,626	\$58,767	\$53,108	\$55,382
FICA/MEDICARE Contribution	\$17,509	\$16,687	\$35,585	\$48,448	\$38,594	\$40,310
PERS Employee Share Paid by Cty/Pks	\$13,992	\$13,131	\$22,201	\$37,999	\$30,270	\$31,616
HRAVEBA	\$4,654	\$6,545	\$20,060	\$13,978	\$15,135	\$15,808
Workers Compensation	\$275	\$321	\$4,795	\$4,789	\$4,167	\$4,270
Deferred Comp	\$476	\$359	\$1,581	\$3,600	\$2,400	\$2,400
Other Benefits	\$0	\$0	\$0	\$0	\$1,520	\$1,520
<b>FRINGE BENEFITS TOTAL</b>	<b>\$135,948</b>	<b>\$115,918</b>	<b>\$248,609</b>	<b>\$424,944</b>	<b>\$307,846</b>	<b>\$322,113</b>
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$368,681</b>	<b>\$336,751</b>	<b>\$721,122</b>	<b>\$1,058,254</b>	<b>\$816,532</b>	<b>\$853,242</b>
<b>Material and Services</b>						
Internal Charges & Fees						
Internal Chg - Administrative Fee	\$884,508	\$884,508	\$0	\$0	\$0	\$0
Internal Chg - Insurance Svc	\$123,701	\$123,701	\$139,428	\$139,428	\$186,196	\$197,368
Internal Chg - Fleet Maint	\$352,817	\$352,817	\$0	\$0	\$0	\$0
Licensing	\$0	\$0	\$120	\$0	\$0	\$0
<b>INTERNAL CHARGES &amp; FEES TOTAL</b>	<b>\$1,361,026</b>	<b>\$1,361,026</b>	<b>\$139,548</b>	<b>\$139,428</b>	<b>\$186,196</b>	<b>\$197,368</b>
Contractual Services						
Professional Services	\$58,659	\$62,741	\$25,386	\$15,000	\$15,000	\$15,000
Other	\$5,509	\$44,624	\$22,569	\$27,500	\$27,500	\$27,500
Legal	\$18,698	\$0	\$0	\$0	\$0	\$0
Architect	\$0	\$0	\$319	\$0	\$0	\$0
<b>CONTRACTUAL SERVICES TOTAL</b>	<b>\$82,865</b>	<b>\$107,366</b>	<b>\$48,274</b>	<b>\$42,500</b>	<b>\$42,500</b>	<b>\$42,500</b>
Other Purchased Svcs						
Advertising	\$10,177	\$6,756	\$30,811	\$15,000	\$15,000	\$15,000
Training	\$35	\$0	\$3,438	\$2,500	\$6,500	\$6,500
Dues	\$2,667	\$2,178	\$2,375	\$3,500	\$1,500	\$1,500
Air	\$0	\$0	\$376	\$2,500	\$0	\$0
Lodging	\$0	\$0	\$1,083	\$1,000	\$0	\$0
Rental car	\$0	\$0	\$193	\$1,500	\$0	\$0

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
Personal vehicle mileage	\$0	\$0	\$11	\$1,500	\$0	\$0
Meals	\$53	\$0	\$284	\$1,000	\$0	\$0
Other	\$0	\$120	\$176	\$1,000	\$0	\$0
<b>OTHER PURCHASED SVCS TOTAL</b>	<b>\$12,933</b>	<b>\$9,054</b>	<b>\$38,746</b>	<b>\$29,500</b>	<b>\$23,000</b>	<b>\$23,000</b>
<b>Supplies</b>						
Office Supplies	\$578	\$1,793	\$5,284	\$5,000	\$10,000	\$10,000
Meeting Supplies	\$2,647	\$3,385	\$3,046	\$3,500	\$500	\$500
Food & related items	\$0	\$1,359	\$1,917	\$1,000	\$1,000	\$1,000
Miscellaneous Supplies	\$0	\$0	\$278	\$1,000	\$1,000	\$1,000
Uniforms - Clothing	\$0	\$0	\$0	\$500	\$500	\$500
Small Tools & Ops Supplies	\$0	\$0	-\$6	\$0	\$0	\$0
<b>SUPPLIES TOTAL</b>	<b>\$3,224</b>	<b>\$6,538</b>	<b>\$10,518</b>	<b>\$11,000</b>	<b>\$13,000</b>	<b>\$13,000</b>
<b>Communications</b>						
Communications	\$4,866	\$4,076	\$5,703	\$7,500	\$6,250	\$6,250
Computers	\$83	\$4,696	\$4,278	\$2,500	\$2,000	\$2,000
Postage	\$19	\$0	\$245	\$1,500	\$1,500	\$1,500
<b>COMMUNICATIONS TOTAL</b>	<b>\$4,969</b>	<b>\$8,772</b>	<b>\$10,225</b>	<b>\$11,500</b>	<b>\$9,750</b>	<b>\$9,750</b>
<b>Rental, Repair, Maintenance</b>						
Rental Charges	\$753	\$2,784	\$6,351	\$12,000	\$10,000	\$10,000
Building Maintenance	\$0	\$0	\$652	\$0	\$0	\$0
Equipment Repair	\$0	\$0	\$0	\$500	\$0	\$0
General Maintenance	\$195	\$244	\$0	\$0	\$0	\$0
<b>RENTAL, REPAIR, MAINTENANCE TOTAL</b>	<b>\$948</b>	<b>\$3,029</b>	<b>\$7,003</b>	<b>\$12,500</b>	<b>\$10,000</b>	<b>\$10,000</b>
<b>MATERIAL AND SERVICES TOTAL</b>	<b>\$1,465,964</b>	<b>\$1,495,784</b>	<b>\$254,314</b>	<b>\$246,428</b>	<b>\$284,446</b>	<b>\$295,618</b>
<b>TOTAL</b>	<b>\$1,834,645</b>	<b>\$1,832,534</b>	<b>\$975,436</b>	<b>\$1,304,682</b>	<b>\$1,100,978</b>	<b>\$1,148,860</b>

## Operation Division

### Operations Division Expense by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Personnel Services</b>	\$1,647,620	\$1,617,372	\$1,504,722	\$1,762,724	\$2,292,918	\$2,395,804
<b>Material and Services</b>	\$844,452	\$952,358	\$1,372,724	\$1,505,163	\$1,679,341	\$1,740,947
<b>Capital Outlay</b>	\$97,004	\$35,899	\$182,771	\$140,000	\$175,000	\$175,000
<b>TOTAL</b>	<b>\$2,589,075</b>	<b>\$2,605,630</b>	<b>\$3,060,217</b>	<b>\$3,407,887</b>	<b>\$4,147,259</b>	<b>\$4,311,751</b>

### Operations Division Expense Detail

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Personnel Services</b>						
<b>Salaries &amp; Wages</b>						
Regular Employees	\$901,852	\$927,536	\$882,558	\$918,565	\$1,305,525	\$1,362,503
Temporary Employees	\$33,506	\$36,725	\$1,427	\$0	\$0	\$0
Vacation Pay Out	\$1,079	\$3,949	\$3,067	\$13,500	\$12,381	\$12,738
Overtime	\$400	\$1,120	\$2,775	\$2,500	\$6,492	\$6,780
Sick Leave Pay Out	\$0	\$3,855	\$3,084	\$0	\$6,191	\$6,369
Holiday Pay Out	\$195	\$89	\$0	\$0	\$0	\$0
<b>SALARIES &amp; WAGES TOTAL</b>	<b>\$937,032</b>	<b>\$973,274</b>	<b>\$892,911</b>	<b>\$934,565</b>	<b>\$1,330,589</b>	<b>\$1,388,390</b>
<b>Fringe Benefits</b>						
Group Health Insurance	\$350,287	\$257,290	\$241,368	\$417,000	\$358,944	\$378,686
PERS Employer's UAL Share	\$118,128	\$123,478	\$112,081	\$133,643	\$198,169	\$206,781
PERS Employer's Share	\$75,991	\$79,404	\$87,798	\$94,628	\$138,518	\$144,653
FICA/MEDICARE Contribution	\$69,802	\$72,757	\$66,543	\$71,494	\$101,745	\$106,166
PERS Employee Share Paid by Cty/Pks	\$52,925	\$56,919	\$51,378	\$56,074	\$76,675	\$79,756
HRAVEBA	\$18,090	\$27,993	\$26,744	\$28,037	\$39,900	\$41,634
Workers Compensation	\$20,050	\$20,571	\$20,784	\$17,683	\$33,298	\$34,658
Deferred Comp	\$5,314	\$5,686	\$5,115	\$9,600	\$9,000	\$9,000
Other Benefits	\$0	\$0	\$0	\$0	\$6,080	\$6,080
<b>FRINGE BENEFITS TOTAL</b>	<b>\$710,587</b>	<b>\$644,098</b>	<b>\$611,812</b>	<b>\$828,159</b>	<b>\$962,329</b>	<b>\$1,007,414</b>
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$1,647,620</b>	<b>\$1,617,372</b>	<b>\$1,504,722</b>	<b>\$1,762,724</b>	<b>\$2,292,918</b>	<b>\$2,395,804</b>
<b>Material and Services</b>						
<b>Rental, Repair, Maintenance</b>						
Water	\$277,108	\$292,045	\$245,399	\$322,000	\$369,500	\$395,800
Electricity	\$53,401	\$56,783	\$109,399	\$99,697	\$143,000	\$153,900

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
Fuel	\$41,930	\$41,780	\$39,370	\$57,096	\$45,000	\$45,000
Wastewater & Other	\$38,862	\$19,995	\$76,733	\$49,979	\$32,000	\$34,343
Disposal & Sanitary Service	\$25,614	\$27,905	\$30,378	\$25,000	\$45,750	\$49,208
Building Maintenance	\$13,253	\$25,691	\$26,894	\$25,000	\$50,000	\$50,000
General Maintenance	\$7,342	\$29,577	\$22,450	\$33,624	\$33,500	\$33,500
Irrigation Maintenance	\$13,210	\$15,894	\$22,377	\$27,051	\$34,000	\$34,000
Natural Gas	\$3,397	\$5,484	\$27,491	\$38,606	\$34,000	\$34,000
Grounds Care	\$10,906	\$33,303	\$20,594	\$25,389	\$20,000	\$20,000
Custodial	\$12,603	\$15,415	\$17,276	\$15,000	\$15,000	\$15,000
Horticulture Maintenance	\$6,206	\$4,605	\$4,149	\$9,000	\$5,000	\$5,000
Fertilizer	\$276	\$3,845	\$5,256	\$7,775	\$6,000	\$6,000
Rental Charges	\$1,474	\$625	\$1,267	\$1,325	\$2,580	\$2,580
Equipment Repair	\$26	\$725	\$976	\$2,100	\$1,000	\$1,000
Rental Charges - building	\$0	\$632	\$0	\$0	\$0	\$0
Aquatics Facility Maint	\$274	\$0	\$0	\$0	\$0	\$0
Forestry/Trail Maintenance	\$7	\$0	\$0	\$0	\$0	\$0
<b>RENTAL, REPAIR, MAINTENANCE TOTAL</b>	<b>\$505,887</b>	<b>\$574,303</b>	<b>\$650,009</b>	<b>\$738,642</b>	<b>\$836,330</b>	<b>\$879,331</b>
<b>Contractual Services</b>						
Professional Services	\$204,309	\$279,549	\$330,783	\$360,770	\$155,000	\$155,000
Other	\$3,687	\$10,362	\$1,913	\$15,000	\$214,000	\$220,000
Urban Tree Service & Pruning	\$0	\$0	\$26,450	\$15,000	\$20,000	\$20,000
Architect	\$0	\$0	\$1,129	\$0	\$0	\$0
Forestry	\$8	\$0	\$0	\$0	\$0	\$0
<b>CONTRACTUAL SERVICES TOTAL</b>	<b>\$208,005</b>	<b>\$289,912</b>	<b>\$360,275</b>	<b>\$390,770</b>	<b>\$389,000</b>	<b>\$395,000</b>
<b>Internal Charges &amp; Fees</b>						
Internal Chg - Fleet Maint	\$0	\$0	\$289,695	\$301,283	\$315,126	\$327,731
Internal Chg - Equip Replacmnt	\$100,000	\$50,000	\$0	\$0	\$40,000	\$40,000
Licensing	\$120	\$0	\$50	\$263	\$0	\$0
Bank Charges	\$0	\$255	\$0	\$0	\$0	\$0
<b>INTERNAL CHARGES &amp; FEES TOTAL</b>	<b>\$100,120</b>	<b>\$50,255</b>	<b>\$289,745</b>	<b>\$301,546</b>	<b>\$355,126</b>	<b>\$367,731</b>
<b>Supplies</b>						
Small Tools & Ops Supplies	\$8,085	\$14,167	\$42,239	\$30,000	\$41,735	\$41,735
Uniforms - Clothing	\$8,605	\$1,727	\$4,115	\$12,000	\$8,000	\$8,000
Aquatics Facilities Supplies	\$3,162	\$1,360	\$4,541	\$5,250	\$4,500	\$4,500
Chemicals	\$92	\$95	\$911	\$650	\$10,650	\$10,650
Safety Supplies	\$1,232	\$1,317	\$213	\$2,000	\$3,000	\$3,000
Office Supplies	\$554	\$935	\$1,563	\$1,000	\$0	\$0
Food & related items	\$0	\$86	\$91	\$500	\$500	\$500
Miscellaneous Supplies	\$0	\$84	\$633	\$0	\$0	\$0
<b>SUPPLIES TOTAL</b>	<b>\$21,730</b>	<b>\$19,771</b>	<b>\$54,307</b>	<b>\$51,400</b>	<b>\$68,385</b>	<b>\$68,385</b>
<b>Communications</b>						
Communications	\$7,465	\$10,306	\$14,476	\$8,000	\$12,500	\$12,500
Computers	\$0	\$669	\$115	\$2,500	\$750	\$750
<b>COMMUNICATIONS TOTAL</b>	<b>\$7,465</b>	<b>\$10,975</b>	<b>\$14,591</b>	<b>\$10,500</b>	<b>\$13,250</b>	<b>\$13,250</b>
<b>Other Purchased Svcs</b>						
Training	\$806	\$6,160	\$1,722	\$5,000	\$13,750	\$13,750
Lodging	\$0	\$133	\$601	\$3,255	\$2,500	\$2,500
Meals	\$53	\$75	\$492	\$1,187	\$1,000	\$1,000
Dues	\$385	\$775	\$905	\$500	\$0	\$0
Air	\$0	\$0	\$0	\$1,890	\$0	\$0
Personal vehicle mileage	\$0	\$0	\$77	\$473	\$0	\$0
<b>OTHER PURCHASED SVCS TOTAL</b>	<b>\$1,245</b>	<b>\$7,142</b>	<b>\$3,798</b>	<b>\$12,305</b>	<b>\$17,250</b>	<b>\$17,250</b>
<b>MATERIAL AND SERVICES TOTAL</b>	<b>\$844,452</b>	<b>\$952,358</b>	<b>\$1,372,724</b>	<b>\$1,505,163</b>	<b>\$1,679,341</b>	<b>\$1,740,947</b>
<b>Capital Outlay</b>						
<b>Equipment</b>						
Equipment	\$10,300	\$0	\$108,055	\$65,000	\$175,000	\$175,000
<b>EQUIPMENT TOTAL</b>	<b>\$10,300</b>	<b>\$0</b>	<b>\$108,055</b>	<b>\$65,000</b>	<b>\$175,000</b>	<b>\$175,000</b>
<b>Improvements Other than Bldgs</b>						
Parks Improvements	\$39,636	\$23,799	\$62,078	\$50,000	\$0	\$0
Capital Outlay	\$5,114	\$12,100	\$12,638	\$25,000	\$0	\$0
Capitalized Projects	\$41,954	\$0	\$0	\$0	\$0	\$0
<b>IMPROVEMENTS OTHER THAN BLDGS TOTAL</b>	<b>\$86,704</b>	<b>\$35,899</b>	<b>\$74,716</b>	<b>\$75,000</b>	<b>\$0</b>	<b>\$0</b>
<b>CAPITAL OUTLAY TOTAL</b>	<b>\$97,004</b>	<b>\$35,899</b>	<b>\$182,771</b>	<b>\$140,000</b>	<b>\$175,000</b>	<b>\$175,000</b>
<b>TOTAL</b>	<b>\$2,589,075</b>	<b>\$2,605,630</b>	<b>\$3,060,217</b>	<b>\$3,407,887</b>	<b>\$4,147,259</b>	<b>\$4,311,751</b>

# Open Space Division

## Open Space Division Expense by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Personnel Services</b>	\$431,926	\$471,158	\$613,533	\$771,641	\$531,649	\$548,801
<b>Material and Services</b>	\$55,386	\$60,077	\$87,984	\$128,850	\$45,150	\$45,150
<b>TOTAL</b>	<b>\$487,312</b>	<b>\$531,235</b>	<b>\$701,517</b>	<b>\$900,491</b>	<b>\$576,799</b>	<b>\$593,951</b>

## Open Space Division Expense Detail

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Personnel Services</b>						
Salaries & Wages						
Regular Employees	\$240,316	\$270,468	\$357,275	\$411,995	\$294,986	\$303,274
Vacation Pay Out	\$2,647	\$9,087	\$1,405	\$4,000	\$2,799	\$2,824
Sick Leave Pay Out	\$0	\$1,930	\$1,839	\$0	\$1,400	\$1,412
Overtime	\$0	\$0	\$0	\$2,000	\$1,449	\$1,490
Temporary Employees	\$0	\$1,188	\$440	\$0	\$0	\$0
Holiday Pay Out	\$0	\$44	\$0	\$0	\$0	\$0
<b>SALARIES &amp; WAGES TOTAL</b>	<b>\$242,963</b>	<b>\$282,718</b>	<b>\$360,959</b>	<b>\$417,995</b>	<b>\$300,634</b>	<b>\$309,000</b>
Fringe Benefits						
Group Health Insurance	\$88,012	\$72,198	\$95,796	\$166,800	\$91,444	\$96,473
PERS Employer's UAL Share	\$32,310	\$35,314	\$48,425	\$59,773	\$44,696	\$45,943
PERS Employer's Share	\$24,516	\$27,621	\$38,715	\$48,362	\$33,512	\$34,412
FICA/MEDICARE Contribution	\$18,068	\$21,128	\$27,081	\$31,977	\$22,948	\$23,588
PERS Employee Share Paid by Cty/Pks	\$14,620	\$15,888	\$20,909	\$25,080	\$17,999	\$18,501
HRAVEBA	\$4,859	\$8,202	\$10,466	\$12,540	\$9,000	\$9,251
Workers Compensation	\$4,768	\$6,226	\$8,181	\$5,514	\$7,800	\$8,017
Deferred Comp	\$1,809	\$1,864	\$3,000	\$3,600	\$2,400	\$2,400
Other Benefits	\$0	\$0	\$0	\$0	\$1,216	\$1,216
<b>FRINGE BENEFITS TOTAL</b>	<b>\$188,963</b>	<b>\$188,440</b>	<b>\$252,574</b>	<b>\$353,646</b>	<b>\$231,015</b>	<b>\$239,801</b>
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$431,926</b>	<b>\$471,158</b>	<b>\$613,533</b>	<b>\$771,641</b>	<b>\$531,649</b>	<b>\$548,801</b>
<b>Material and Services</b>						
Contractual Services						
Forestry	\$17,310	\$26,377	\$36,609	\$35,000	\$0	\$0
Professional Services	\$0	\$10,000	\$19,035	\$29,000	\$20,000	\$20,000
<b>CONTRACTUAL SERVICES TOTAL</b>	<b>\$17,310</b>	<b>\$36,377</b>	<b>\$55,644</b>	<b>\$64,000</b>	<b>\$20,000</b>	<b>\$20,000</b>
Supplies						
Trails Work	\$12,978	\$15,370	\$15,040	\$25,000	\$15,000	\$15,000
Small Tools & Ops Supplies	\$2,371	\$1,623	\$7,948	\$5,000	\$0	\$0
Uniforms - Other	\$2,022	\$0	\$0	\$0	\$0	\$0
Safety Supplies	\$0	\$211	\$0	\$500	\$0	\$0
Office Supplies	\$0	\$0	\$59	\$150	\$150	\$150
Uniforms - Clothing	\$144	\$235	\$0	\$0	\$0	\$0
Miscellaneous Supplies	\$0	\$0	\$60	\$0	\$0	\$0
<b>SUPPLIES TOTAL</b>	<b>\$17,515</b>	<b>\$17,439</b>	<b>\$23,107</b>	<b>\$30,650</b>	<b>\$15,150</b>	<b>\$15,150</b>
Rental, Repair, Maintenance						
Forestry/Trail Maintenance	\$18,751	\$4,466	\$5,488	\$25,000	\$0	\$0
General Maintenance	\$233	\$616	\$3,746	\$5,000	\$4,000	\$4,000
Fuel	\$0	\$472	\$0	\$0	\$0	\$0
Building Maintenance	\$34	\$0	\$0	\$0	\$0	\$0
<b>RENTAL, REPAIR, MAINTENANCE TOTAL</b>	<b>\$19,019</b>	<b>\$5,554</b>	<b>\$9,233</b>	<b>\$30,000</b>	<b>\$4,000</b>	<b>\$4,000</b>
Other Purchased Svcs						
Training	\$0	\$0	\$0	\$1,500	\$4,000	\$4,000
Lodging	\$0	\$0	\$0	\$1,500	\$1,500	\$1,500
Meals	\$0	\$0	\$0	\$500	\$500	\$500
Dues	\$455	\$0	\$0	\$0	\$0	\$0
<b>OTHER PURCHASED SVCS TOTAL</b>	<b>\$455</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,500</b>	<b>\$6,000</b>	<b>\$6,000</b>
Communications						
Communications	\$1,087	\$706	\$0	\$200	\$0	\$0
Computers	\$0	\$0	\$0	\$500	\$0	\$0
<b>COMMUNICATIONS TOTAL</b>	<b>\$1,087</b>	<b>\$706</b>	<b>\$0</b>	<b>\$700</b>	<b>\$0</b>	<b>\$0</b>
<b>MATERIAL AND SERVICES TOTAL</b>	<b>\$55,386</b>	<b>\$60,077</b>	<b>\$87,984</b>	<b>\$128,850</b>	<b>\$45,150</b>	<b>\$45,150</b>

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
TOTAL	\$487,312	\$531,235	\$701,517	\$900,491	\$576,799	\$593,951

# Recreation Division

## Recreation Division Expense by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
Personnel Services	\$595,197	\$578,410	\$142,422	\$160,068	\$160,172	\$164,268
Material and Services	\$207,087	\$261,639	\$399,650	\$333,337	\$199,489	\$199,514
TOTAL	\$802,284	\$840,049	\$542,071	\$493,405	\$359,661	\$363,782

## Recreation Division Expense Detail

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Personnel Services</b>						
Salaries & Wages						
Regular Employees	\$273,418	\$279,667	\$84,762	\$87,554	\$88,264	\$89,963
Temporary Employees	\$105,519	\$101,257	\$0	\$0	\$0	\$0
Vacation Pay Out	\$2,048	\$3,758	\$0	\$2,700	\$833	\$833
Overtime	\$2,557	\$2,235	\$0	\$4,000	\$431	\$440
Sick Leave Pay Out	\$0	\$1,771	\$0	\$0	\$417	\$417
Holiday Pay Out	\$0	\$519	\$0	\$0	\$0	\$0
<b>SALARIES &amp; WAGES TOTAL</b>	<b>\$383,541</b>	<b>\$389,207</b>	<b>\$84,762</b>	<b>\$94,254</b>	<b>\$89,945</b>	<b>\$91,653</b>
Fringe Benefits						
Group Health Insurance	\$83,290	\$56,394	\$22,172	\$27,800	\$29,772	\$31,409
PERS Employer's UAL Share	\$39,614	\$40,162	\$11,445	\$13,478	\$13,402	\$13,656
PERS Employer's Share	\$29,005	\$27,542	\$7,880	\$8,143	\$8,833	\$9,001
FICA/MEDICARE Contribution	\$28,747	\$29,187	\$5,936	\$7,210	\$6,881	\$7,012
PERS Employee Share Paid by Cty/Pks	\$18,026	\$18,149	\$5,117	\$5,655	\$5,397	\$5,500
HRAVEBA	\$5,509	\$8,579	\$2,543	\$2,828	\$2,699	\$2,750
Workers Compensation	\$5,828	\$7,576	\$1,965	\$100	\$2,339	\$2,383
Deferred Comp	\$1,637	\$1,614	\$600	\$600	\$600	\$600
Other Benefits	\$0	\$0	\$0	\$0	\$304	\$304
<b>FRINGE BENEFITS TOTAL</b>	<b>\$211,656</b>	<b>\$189,203</b>	<b>\$57,660</b>	<b>\$65,814</b>	<b>\$70,227</b>	<b>\$72,615</b>
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$595,197</b>	<b>\$578,410</b>	<b>\$142,422</b>	<b>\$160,068</b>	<b>\$160,172</b>	<b>\$164,268</b>
<b>Material and Services</b>						
Contractual Services						
Professional Services	\$37,481	\$46,213	\$294,208	\$225,224	\$150,000	\$150,000
Other	\$0	\$0	\$429	\$2,000	\$2,000	\$2,000
<b>CONTRACTUAL SERVICES TOTAL</b>	<b>\$37,481</b>	<b>\$46,213</b>	<b>\$294,637</b>	<b>\$227,224</b>	<b>\$152,000</b>	<b>\$152,000</b>
Programs						
Rink Program	\$47,620	\$62,537	\$52,592	\$54,001	\$25,000	\$25,000
Aquatic Program	\$16,046	\$21,866	\$19,885	\$17,255	\$7,000	\$7,000
4th of July Run	\$2,110	\$8,085	\$11,125	\$10,000	\$11,500	\$11,500
<b>PROGRAMS TOTAL</b>	<b>\$65,775</b>	<b>\$92,488</b>	<b>\$83,602</b>	<b>\$81,256</b>	<b>\$43,500</b>	<b>\$43,500</b>
Rental, Repair, Maintenance						
Natural Gas	\$24,611	\$27,434	\$0	\$0	\$0	\$0
Electricity	\$21,209	\$22,917	\$0	\$0	\$0	\$0
Building Maintenance	\$5,568	\$8,262	\$0	\$0	\$0	\$0
General Maintenance	\$2,038	\$5,778	\$0	\$0	\$0	\$0
Water	\$2,319	\$2,793	\$0	\$0	\$0	\$0
Disposal & Sanitary Service	\$1,556	\$1,422	\$0	\$0	\$0	\$0
Rental Charges	\$1,568	\$1,364	\$0	\$0	\$0	\$0
Wastewater & Other	\$1,126	\$1,129	\$0	\$0	\$0	\$0
Fuel	\$0	\$102	\$0	\$0	\$0	\$0
<b>RENTAL, REPAIR, MAINTENANCE TOTAL</b>	<b>\$59,996</b>	<b>\$71,201</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Other Purchased Svcs						
Advertising	\$17,717	\$24,582	\$1,698	\$0	\$0	\$0
Training	\$659	\$1,973	\$1,419	\$5,000	\$1,375	\$1,375
Lodging	\$0	\$533	\$417	\$0	\$0	\$0
Meals	\$0	\$443	\$240	\$0	\$0	\$0
Personal vehicle mileage	\$0	\$100	\$327	\$0	\$0	\$0
Dues	\$200	\$150	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$33	\$0	\$0	\$0

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>OTHER PURCHASED SVCS TOTAL</b>	<b>\$18,576</b>	<b>\$27,780</b>	<b>\$4,134</b>	<b>\$5,000</b>	<b>\$1,375</b>	<b>\$1,375</b>
Internal Charges & Fees						
Bank Charges	\$12,674	\$4,502	\$3,299	\$15,000	\$0	\$0
Bad Debt Expense	\$0	\$0	\$6,034	\$0	\$0	\$0
Internal Chg - Fleet Maint	\$0	\$0	\$0	\$0	\$614	\$639
<b>INTERNAL CHARGES &amp; FEES TOTAL</b>	<b>\$12,674</b>	<b>\$4,502</b>	<b>\$9,333</b>	<b>\$15,000</b>	<b>\$614</b>	<b>\$639</b>
Communications						
Communications	\$6,381	\$4,778	\$3,598	\$1,357	\$1,250	\$1,250
Computers	\$223	\$2,322	\$399	\$1,500	\$750	\$750
Postage	\$1,328	\$902	\$0	\$0	\$0	\$0
<b>COMMUNICATIONS TOTAL</b>	<b>\$7,931</b>	<b>\$8,003</b>	<b>\$3,996</b>	<b>\$2,857</b>	<b>\$2,000</b>	<b>\$2,000</b>
Supplies						
Office Supplies	\$2,098	\$3,773	\$3,711	\$2,000	\$0	\$0
Small Tools & Ops Supplies	\$2,089	\$3,801	\$236	\$0	\$0	\$0
Food & related items	\$200	\$3,635	\$0	\$0	\$0	\$0
Safety Supplies	\$267	\$0	\$0	\$0	\$0	\$0
Uniforms - Clothing	\$0	\$238	\$0	\$0	\$0	\$0
Miscellaneous Supplies	\$0	\$5	\$0	\$0	\$0	\$0
<b>SUPPLIES TOTAL</b>	<b>\$4,653</b>	<b>\$11,452</b>	<b>\$3,947</b>	<b>\$2,000</b>	<b>\$0</b>	<b>\$0</b>
<b>MATERIAL AND SERVICES TOTAL</b>	<b>\$207,087</b>	<b>\$261,639</b>	<b>\$399,650</b>	<b>\$333,337</b>	<b>\$199,489</b>	<b>\$199,514</b>
<b>TOTAL</b>	<b>\$802,284</b>	<b>\$840,049</b>	<b>\$542,071</b>	<b>\$493,405</b>	<b>\$359,661</b>	<b>\$363,782</b>

## Golf Division

### Golf Division Expense by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Personnel Services</b>	<b>\$400,384</b>	<b>\$226,745</b>	<b>\$185,905</b>	<b>\$376,190</b>	<b>\$443,248</b>	<b>\$464,602</b>
<b>Material and Services</b>	<b>\$218,128</b>	<b>\$133,925</b>	<b>\$128,366</b>	<b>\$128,913</b>	<b>\$110,431</b>	<b>\$110,588</b>
<b>TOTAL</b>	<b>\$618,511</b>	<b>\$360,669</b>	<b>\$314,271</b>	<b>\$505,103</b>	<b>\$553,679</b>	<b>\$575,190</b>

### Golf Division Expense Detail

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Personnel Services</b>						
Salaries & Wages						
Regular Employees	\$175,572	\$58,888	\$62,838	\$200,922	\$197,199	\$209,245
Temporary Employees	\$68,609	\$92,322	\$51,095	\$0	\$78,707	\$78,707
Vacation Pay Out	\$5,964	\$1,102	\$1,192	\$4,000	\$1,882	\$1,964
Overtime	\$1,965	\$670	\$0	\$2,000	\$974	\$1,037
Sick Leave Pay Out	\$0	\$0	\$146	\$0	\$941	\$982
Holiday Pay Out	\$0	\$138	\$0	\$0	\$0	\$0
<b>SALARIES &amp; WAGES TOTAL</b>	<b>\$252,109</b>	<b>\$153,120</b>	<b>\$115,271</b>	<b>\$206,922</b>	<b>\$279,703</b>	<b>\$291,935</b>
Fringe Benefits						
Group Health Insurance	\$65,174	\$23,161	\$25,375	\$83,400	\$65,887	\$69,510
PERS Employer's UAL Share	\$26,397	\$12,005	\$12,656	\$29,590	\$29,423	\$31,297
FICA/MEDICARE Contribution	\$18,935	\$11,565	\$8,655	\$15,830	\$21,398	\$22,333
PERS Employer's Share	\$17,208	\$9,097	\$13,115	\$17,588	\$19,392	\$20,627
PERS Employee Share Paid by Cty/Pks	\$11,945	\$12,196	\$6,155	\$12,415	\$11,849	\$12,603
HRAVEBA	\$3,662	\$1,802	\$1,925	\$6,208	\$5,925	\$6,302
Workers Compensation	\$3,632	\$3,210	\$2,154	\$2,437	\$6,047	\$6,371
Deferred Comp	\$1,322	\$588	\$600	\$1,800	\$1,800	\$1,800
Other Benefits	\$0	\$0	\$0	\$0	\$1,824	\$1,824
<b>FRINGE BENEFITS TOTAL</b>	<b>\$148,275</b>	<b>\$73,625</b>	<b>\$70,634</b>	<b>\$169,268</b>	<b>\$163,545</b>	<b>\$172,667</b>
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$400,384</b>	<b>\$226,745</b>	<b>\$185,905</b>	<b>\$376,190</b>	<b>\$443,248</b>	<b>\$464,602</b>
<b>Material and Services</b>						
Contractual Services						
Professional Services	\$4,201	\$17,841	\$63,787	\$77,852	\$65,009	\$65,009
<b>CONTRACTUAL SERVICES TOTAL</b>	<b>\$4,201</b>	<b>\$17,841</b>	<b>\$63,787</b>	<b>\$77,852</b>	<b>\$65,009</b>	<b>\$65,009</b>
Supplies						
Pro Shop Expense	\$54,634	\$17,056	\$24,271	\$15,000	\$15,000	\$15,000
Food & related items	\$15,742	\$10,827	\$11,973	\$18,050	\$17,620	\$17,620
Small Tools & Ops Supplies	\$278	\$4,207	\$5,216	\$272	\$2,500	\$2,500
Miscellaneous Supplies	\$0	\$0	\$14,238	\$0	\$0	\$0

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
County Services	\$0	\$6,761	\$0	\$0	\$0	\$0
Office Supplies	\$876	\$8	\$205	\$1,012	\$500	\$500
Chemicals	\$213	\$0	\$0	\$0	\$0	\$0
<b>SUPPLIES TOTAL</b>	<b>\$71,743</b>	<b>\$38,860</b>	<b>\$55,904</b>	<b>\$34,334</b>	<b>\$35,620</b>	<b>\$35,620</b>
Rental, Repair, Maintenance						
Water	\$80,195	\$16,980	\$0	\$0	\$0	\$0
Electricity	\$17,147	\$15,711	\$0	\$0	\$0	\$0
Disposal & Sanitary Service	\$5,742	\$5,558	\$2,320	\$4,945	\$0	\$0
Rental Charges	\$2,943	\$2,823	\$2,805	\$3,399	\$2,000	\$2,000
Natural Gas	\$6,523	\$8,136	\$0	\$0	\$0	\$0
Fuel	\$6,144	\$7,155	\$0	\$0	\$0	\$0
Wastewater & Other	\$6,440	\$6,307	\$0	\$0	\$0	\$0
General Maintenance	\$6,393	\$3,230	\$0	\$0	\$0	\$0
Grounds Care	\$1,494	\$5,862	\$0	\$0	\$0	\$0
Irrigation Maintenance	\$1,776	\$1,677	\$0	\$0	\$0	\$0
Fertilizer	\$0	\$1,640	\$0	\$0	\$0	\$0
Custodial	\$157	\$0	\$40	\$181	\$0	\$0
Construction Materials Maint	\$121	\$0	\$0	\$0	\$0	\$0
Building Maintenance	\$0	\$0	\$36	\$0	\$0	\$0
<b>RENTAL, REPAIR, MAINTENANCE TOTAL</b>	<b>\$135,074</b>	<b>\$75,079</b>	<b>\$5,202</b>	<b>\$8,525</b>	<b>\$2,000</b>	<b>\$2,000</b>
Communications						
Communications	\$2,603	\$1,869	\$2,226	\$2,995	\$2,500	\$2,500
Postage	\$0	\$0	\$608	\$0	\$0	\$0
<b>COMMUNICATIONS TOTAL</b>	<b>\$2,603</b>	<b>\$1,869</b>	<b>\$2,834</b>	<b>\$2,995</b>	<b>\$2,500</b>	<b>\$2,500</b>
Other Purchased Svcs						
Advertising	\$2,560	\$0	\$639	\$2,957	\$0	\$0
Dues	\$1,898	\$275	\$0	\$2,192	\$0	\$0
Training	\$50	\$0	\$0	\$58	\$1,375	\$1,375
<b>OTHER PURCHASED SVCS TOTAL</b>	<b>\$4,508</b>	<b>\$275</b>	<b>\$639</b>	<b>\$5,207</b>	<b>\$1,375</b>	<b>\$1,375</b>
Internal Charges & Fees						
Internal Chg - Fleet Maint	\$0	\$0	\$0	\$0	\$3,927	\$4,084
<b>INTERNAL CHARGES &amp; FEES TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,927</b>	<b>\$4,084</b>
<b>MATERIAL AND SERVICES TOTAL</b>	<b>\$218,128</b>	<b>\$133,925</b>	<b>\$128,366</b>	<b>\$128,913</b>	<b>\$110,431</b>	<b>\$110,588</b>
<b>TOTAL</b>	<b>\$618,511</b>	<b>\$360,669</b>	<b>\$314,271</b>	<b>\$505,103</b>	<b>\$553,679</b>	<b>\$575,190</b>



# PARKS & RECREATION DEPARTMENT, CONTINUED

2025-2027 Biennial Budget

## Overview

Below are the expense summaries and details for the Senior Services Division, the Nature Center Division, Construction Division, and SDC Parks Division. The Parks Department narrative and summaries for remaining divisions can be found in the previous Parks Department section.

## Senior Services Division

### Senior Services Division Expense by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Personnel Services</b>	\$317,506	\$271,560	\$299,560	\$314,093	\$268,368	\$287,082
<b>Material and Services</b>	\$51,214	\$49,776	\$63,654	\$59,926	\$55,638	\$54,637
<b>TOTAL</b>	<b>\$368,720</b>	<b>\$321,336</b>	<b>\$363,214</b>	<b>\$374,019</b>	<b>\$324,006</b>	<b>\$341,719</b>

### Senior Services Division Expense Detail

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Personnel Services</b>						
Salaries & Wages						
Regular Employees	\$184,987	\$171,852	\$171,356	\$179,403	\$165,198	\$176,996
Vacation Pay Out	\$0	\$0	\$10,241	\$4,000	\$1,556	\$1,635
Sick Leave Pay Out	\$0	\$0	\$800	\$0	\$778	\$818
Overtime	\$0	\$0	\$137	\$0	\$310	\$332
Temporary Employees	\$124	\$0	\$0	\$0	\$0	\$0
<b>SALARIES &amp; WAGES TOTAL</b>	<b>\$185,112</b>	<b>\$171,852</b>	<b>\$182,535</b>	<b>\$183,403</b>	<b>\$167,842</b>	<b>\$179,781</b>
Fringe Benefits						
Group Health Insurance	\$63,828	\$33,032	\$29,680	\$55,600	\$29,772	\$31,409
PERS Employer's UAL Share	\$23,978	\$22,958	\$23,119	\$26,227	\$25,009	\$26,788
PERS Employer's Share	\$14,645	\$13,931	\$18,064	\$15,557	\$16,482	\$17,655
FICA/MEDICARE Contribution	\$13,823	\$12,766	\$13,683	\$14,030	\$12,840	\$13,754
PERS Employee Share Paid by Cty/Pks	\$10,850	\$10,386	\$10,031	\$11,004	\$10,071	\$10,787
HRAVEBA	\$3,703	\$5,156	\$21,292	\$5,502	\$5,036	\$5,394
Deferred Comp	\$1,301	\$1,249	\$912	\$1,200	\$600	\$600
Workers Compensation	\$268	\$230	\$243	\$1,570	\$108	\$306
Other Benefits	\$0	\$0	\$0	\$0	\$608	\$608
<b>FRINGE BENEFITS TOTAL</b>	<b>\$132,395</b>	<b>\$99,708</b>	<b>\$117,025</b>	<b>\$130,690</b>	<b>\$100,526</b>	<b>\$107,301</b>
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$317,506</b>	<b>\$271,560</b>	<b>\$299,560</b>	<b>\$314,093</b>	<b>\$268,368</b>	<b>\$287,082</b>
<b>Material and Services</b>						
Contractual Services						
Professional Services	\$6,086	\$10,465	\$46,306	\$21,000	\$40,000	\$40,000
Other	\$308	\$0	\$200	\$500	\$500	\$500
<b>CONTRACTUAL SERVICES TOTAL</b>	<b>\$6,394</b>	<b>\$10,465</b>	<b>\$46,506</b>	<b>\$21,500</b>	<b>\$40,500</b>	<b>\$40,500</b>
Rental, Repair, Maintenance						
Custodial	\$9,103	\$14,972	\$0	\$20,000	\$0	\$0
Building Maintenance	\$20,352	\$8,004	\$0	\$0	\$0	\$0
Rental Charges	\$990	\$1,088	\$1,088	\$1,188	\$1,200	\$1,200
Natural Gas	\$1,158	\$1,299	\$0	\$0	\$0	\$0
<b>RENTAL, REPAIR, MAINTENANCE TOTAL</b>	<b>\$31,602</b>	<b>\$25,364</b>	<b>\$1,088</b>	<b>\$21,188</b>	<b>\$1,200</b>	<b>\$1,200</b>

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
Other Purchased Svcs						
Advertising	\$3,008	\$4,469	\$3,223	\$3,308	\$5,500	\$5,500
Training	\$215	\$720	\$0	\$800	\$2,500	\$2,500
Lodging	\$0	\$0	\$738	\$802	\$0	\$0
Dues	\$150	\$100	\$15	\$165	\$165	\$165
Personal vehicle mileage	\$0	\$0	\$0	\$750	\$0	\$0
Meals	\$0	\$0	\$120	\$500	\$0	\$0
Other	\$0	\$0	\$0	\$100	\$0	\$0
<b>OTHER PURCHASED SVCS TOTAL</b>	<b>\$3,373</b>	<b>\$5,289</b>	<b>\$4,096</b>	<b>\$6,425</b>	<b>\$8,165</b>	<b>\$8,165</b>
Supplies						
Miscellaneous Supplies	\$5,160	\$4,856	\$7,667	\$5,675	\$2,500	\$2,500
Office Supplies	\$1,279	\$871	\$1,803	\$1,407	\$0	\$0
Food & related items	\$20	\$73	\$39	\$22	\$23	\$22
Aquatics Facilities Supplies	\$15	\$30	\$0	\$0	\$0	\$0
<b>SUPPLIES TOTAL</b>	<b>\$6,474</b>	<b>\$5,830</b>	<b>\$9,510</b>	<b>\$7,104</b>	<b>\$2,523</b>	<b>\$2,522</b>
Communications						
Postage	\$1,326	\$1,436	\$1,410	\$1,459	\$1,500	\$1,500
Communications	\$1,214	\$1,042	\$1,043	\$1,336	\$1,000	\$0
Computers	\$831	\$351	\$0	\$914	\$750	\$750
<b>COMMUNICATIONS TOTAL</b>	<b>\$3,372</b>	<b>\$2,829</b>	<b>\$2,453</b>	<b>\$3,709</b>	<b>\$3,250</b>	<b>\$2,250</b>
<b>MATERIAL AND SERVICES TOTAL</b>	<b>\$51,214</b>	<b>\$49,776</b>	<b>\$63,654</b>	<b>\$59,926</b>	<b>\$55,638</b>	<b>\$54,637</b>
<b>TOTAL</b>	<b>\$368,720</b>	<b>\$321,336</b>	<b>\$363,214</b>	<b>\$374,019</b>	<b>\$324,006</b>	<b>\$341,719</b>

## Nature Center Division

### Nature Center Division Expense by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Personnel Services</b>	\$229,670	\$242,612	\$105,832	\$275,881	\$0	\$0
<b>Material and Services</b>	\$25,637	\$37,564	\$4,276	\$32,216	\$0	\$0
<b>TOTAL</b>	<b>\$255,307</b>	<b>\$280,176</b>	<b>\$110,108</b>	<b>\$308,097</b>	<b>\$0</b>	<b>\$0</b>

### Nature Center Division Expense Detail

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Personnel Services</b>						
Salaries & Wages						
Regular Employees	\$133,099	\$131,093	\$67,875	\$154,071	\$0	\$0
Vacation Pay Out	\$1,437	\$13,039	\$0	\$2,500	\$0	\$0
Overtime	\$0	\$871	\$0	\$500	\$0	\$0
Sick Leave Pay Out	\$0	\$664	\$0	\$0	\$0	\$0
<b>SALARIES &amp; WAGES TOTAL</b>	<b>\$134,536</b>	<b>\$145,667</b>	<b>\$67,875</b>	<b>\$157,071</b>	<b>\$0</b>	<b>\$0</b>
Fringe Benefits						
Group Health Insurance	\$43,232	\$27,691	\$8,958	\$55,600	\$0	\$0
PERS Employer's UAL Share	\$17,774	\$17,595	\$9,189	\$22,461	\$0	\$0
PERS Employer's Share	\$10,643	\$10,551	\$6,327	\$13,324	\$0	\$0
FICA/MEDICARE Contribution	\$10,058	\$10,898	\$5,168	\$12,016	\$0	\$0
PERS Employee Share Paid by Cty/Pks	\$8,043	\$7,961	\$4,109	\$9,424	\$0	\$0
HRAVEBA	\$2,691	\$18,035	\$2,036	\$4,712	\$0	\$0
Workers Compensation	\$1,747	\$3,068	\$1,570	\$73	\$0	\$0
Deferred Comp	\$945	\$1,146	\$600	\$1,200	\$0	\$0
<b>FRINGE BENEFITS TOTAL</b>	<b>\$95,134</b>	<b>\$96,945</b>	<b>\$37,957</b>	<b>\$118,810</b>	<b>\$0</b>	<b>\$0</b>
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$229,670</b>	<b>\$242,612</b>	<b>\$105,832</b>	<b>\$275,881</b>	<b>\$0</b>	<b>\$0</b>
<b>Material and Services</b>						
Rental, Repair, Maintenance						
Building Maintenance	\$4,615	\$10,366	\$0	\$0	\$0	\$0
General Maintenance	\$4,320	\$3,921	\$0	\$0	\$0	\$0
Rental Charges	\$1,626	\$1,007	\$302	\$5,000	\$0	\$0
Natural Gas	\$584	\$879	\$0	\$0	\$0	\$0
<b>RENTAL, REPAIR, MAINTENANCE TOTAL</b>	<b>\$11,145</b>	<b>\$16,173</b>	<b>\$302</b>	<b>\$5,000</b>	<b>\$0</b>	<b>\$0</b>
Supplies						
Office Supplies	\$2,221	\$3,044	\$1,639	\$5,000	\$0	\$0
Miscellaneous Supplies	\$600	\$4,909	\$350	\$2,000	\$0	\$0
Small Tools & Ops Supplies	\$626	\$665	\$577	\$750	\$0	\$0

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
Technical Supplies	\$1,457	\$0	\$354	\$500	\$0	\$0
Signs	\$569	\$887	\$0	\$0	\$0	\$0
<b>SUPPLIES TOTAL</b>	<b>\$5,473</b>	<b>\$9,505</b>	<b>\$2,920</b>	<b>\$8,250</b>	<b>\$0</b>	<b>\$0</b>
Contractual Services						
Professional Services	\$5,600	\$8,265	\$744	\$9,000	\$0	\$0
<b>CONTRACTUAL SERVICES TOTAL</b>	<b>\$5,600</b>	<b>\$8,265</b>	<b>\$744</b>	<b>\$9,000</b>	<b>\$0</b>	<b>\$0</b>
Other Purchased Svcs						
Miscellaneous	\$841	\$677	\$180	\$2,625	\$0	\$0
Training	\$1,070	\$1,140	\$25	\$1,575	\$0	\$0
Special Programs	\$341	\$280	\$0	\$2,900	\$0	\$0
Advertising	\$0	\$140	\$0	\$525	\$0	\$0
Lodging	\$0	\$0	\$0	\$525	\$0	\$0
Meals	\$0	\$0	\$88	\$158	\$0	\$0
Personal vehicle mileage	\$0	\$64	\$0	\$158	\$0	\$0
Dues	\$150	\$0	\$0	\$0	\$0	\$0
<b>OTHER PURCHASED SVCS TOTAL</b>	<b>\$2,401</b>	<b>\$2,301</b>	<b>\$293</b>	<b>\$8,466</b>	<b>\$0</b>	<b>\$0</b>
Communications						
Computers	\$1,018	\$1,319	\$0	\$1,500	\$0	\$0
Communications	\$0	\$0	\$17	\$0	\$0	\$0
<b>COMMUNICATIONS TOTAL</b>	<b>\$1,018</b>	<b>\$1,319</b>	<b>\$17</b>	<b>\$1,500</b>	<b>\$0</b>	<b>\$0</b>
<b>MATERIAL AND SERVICES TOTAL</b>	<b>\$25,637</b>	<b>\$37,564</b>	<b>\$4,276</b>	<b>\$32,216</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$255,307</b>	<b>\$280,176</b>	<b>\$110,108</b>	<b>\$308,097</b>	<b>\$0</b>	<b>\$0</b>

## Construction Division

### Construction Division Expense by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Capital Outlay</b>	\$924,784	\$881,483	\$880,674	\$9,125,000	\$4,093,000	\$1,810,000
<b>Material and Services</b>	\$0	\$4,675	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$924,784</b>	<b>\$886,158</b>	<b>\$880,674</b>	<b>\$9,125,000</b>	<b>\$4,093,000</b>	<b>\$1,810,000</b>

### Construction Division Expense Detail

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Capital Outlay</b>						
Improvements Other than Bldgs						
Capitalized Projects	\$924,784	\$723,605	\$313,668	\$9,125,000	\$3,850,000	\$1,560,000
Capital Outlay	\$0	\$0	\$65,069	\$0	\$0	\$0
<b>IMPROVEMENTS OTHER THAN BLDGS TOTAL</b>	<b>\$924,784</b>	<b>\$723,605</b>	<b>\$378,737</b>	<b>\$9,125,000</b>	<b>\$3,850,000</b>	<b>\$1,560,000</b>
Land						
Land	\$0	\$157,878	\$501,937	\$0	\$125,000	\$250,000
<b>LAND TOTAL</b>	<b>\$0</b>	<b>\$157,878</b>	<b>\$501,937</b>	<b>\$0</b>	<b>\$125,000</b>	<b>\$250,000</b>
Equipment						
Equipment	\$0	\$0	\$0	\$0	\$118,000	\$0
<b>EQUIPMENT TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$118,000</b>	<b>\$0</b>
<b>CAPITAL OUTLAY TOTAL</b>	<b>\$924,784</b>	<b>\$881,483</b>	<b>\$880,674</b>	<b>\$9,125,000</b>	<b>\$4,093,000</b>	<b>\$1,810,000</b>
<b>Material and Services</b>						
Contractual Services						
Professional Services	\$0	\$4,675	\$0	\$0	\$0	\$0
<b>CONTRACTUAL SERVICES TOTAL</b>	<b>\$0</b>	<b>\$4,675</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>MATERIAL AND SERVICES TOTAL</b>	<b>\$0</b>	<b>\$4,675</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$924,784</b>	<b>\$886,158</b>	<b>\$880,674</b>	<b>\$9,125,000</b>	<b>\$4,093,000</b>	<b>\$1,810,000</b>

## SDC Parks Division

### SDC Parks Division Expense by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Capital Outlay</b>	\$0	\$0	\$0	\$145,700	\$325,000	\$0
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$145,700</b>	<b>\$325,000</b>	<b>\$0</b>

SDC Parks Division Expense Detail

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Capital Outlay</b>						
Improvements Other than Bldgs						
Capitalized Projects	\$0	\$0	\$0	\$145,700	\$200,000	\$0
<b>IMPROVEMENTS OTHER THAN BLDGS TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$145,700</b>	<b>\$200,000</b>	<b>\$0</b>
Land						
Land	\$0	\$0	\$0	\$0	\$125,000	\$0
<b>LAND TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$125,000</b>	<b>\$0</b>
<b>CAPITAL OUTLAY TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$145,700</b>	<b>\$325,000</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$145,700</b>	<b>\$325,000</b>	<b>\$0</b>



# NON-DEPARTMENTAL

2025-2027 Biennial Budget

## Overview

Non-departmental expenditures fall under the purview of the Finance Department and include **Debt**, fund to fund **Transfers** and **Contingency**, which is an appropriation allowed in operating funds for items that cannot be specifically identified at the time the budget is being prepared.

## Debt

### Debt Expense by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Debt Services</b>	\$1,766,448	\$1,757,747	\$1,785,644	\$1,763,610	\$493,976	\$439,229
<b>TOTAL</b>	<b>\$1,766,448</b>	<b>\$1,757,747</b>	<b>\$1,785,644</b>	<b>\$1,763,610</b>	<b>\$493,976</b>	<b>\$439,229</b>

### Debt Expense Detail

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Debt Services</b>						
Debt - Principal						
2013 AFN Refi (from 2004 AFN)	\$1,155,000	\$1,180,000	\$1,210,000	\$1,245,000	\$0	\$0
2011 Fire Stn 2 GO Bonds	\$145,000	\$145,000	\$150,000	\$160,000	\$165,000	\$160,000
Municipal Buildings	\$110,000	\$110,000	\$123,607	\$110,000	\$131,861	\$132,696
Garfield Park	\$90,000	\$94,466	\$93,000	\$95,000	\$48,000	\$0
Parks	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
2013 New Construction Debt	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$40,000
<b>DEBT - PRINCIPAL TOTAL</b>	<b>\$1,585,000</b>	<b>\$1,614,466</b>	<b>\$1,661,607</b>	<b>\$1,695,000</b>	<b>\$429,861</b>	<b>\$382,696</b>
Debt - Interest						
2011 Fire Station 2 GO Bonds	\$58,737	\$54,388	\$50,037	\$45,538	\$40,338	\$34,975
2013 AFN REfi(from 2004 AFN)	\$109,116	\$81,373	\$50,741	\$17,430	\$0	\$0
Municipal Buildings	\$0	\$0	\$14,912	\$0	\$20,917	\$20,083
2013 New Construction Debt	\$5,231	\$4,531	\$3,831	\$3,109	\$2,345	\$1,475
Garfield Park	\$8,363	\$2,989	\$4,516	\$2,533	\$515	\$0
<b>DEBT - INTEREST TOTAL</b>	<b>\$181,448</b>	<b>\$143,280</b>	<b>\$124,037</b>	<b>\$68,610</b>	<b>\$64,115</b>	<b>\$56,533</b>
<b>DEBT SERVICES TOTAL</b>	<b>\$1,766,448</b>	<b>\$1,757,747</b>	<b>\$1,785,644</b>	<b>\$1,763,610</b>	<b>\$493,976</b>	<b>\$439,229</b>
<b>TOTAL</b>	<b>\$1,766,448</b>	<b>\$1,757,747</b>	<b>\$1,785,644</b>	<b>\$1,763,610</b>	<b>\$493,976</b>	<b>\$439,229</b>

## Transfers

### Operating Transfers Out

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>To Parks and Rec Fund</b>	\$7,502,928	\$3,546,996	\$0	\$0	\$0	\$0
<b>To General Fund</b>	\$54,879	\$70,826	\$521,096	\$622,275	\$1,532,545	\$637,045
<b>To SDC Street Fund</b>	\$0	\$0	\$2,978,031	\$0	\$0	\$0
<b>To SDC Wstwr Fund</b>	\$0	\$0	\$2,235,338	\$0	\$0	\$0
<b>To Debt Service Fund</b>	\$299,172	\$298,596	\$296,347	\$295,643	\$289,000	\$244,500
<b>To Reserve Fund</b>	\$1,715,000	\$0	\$0	\$0	\$0	\$0
<b>To SDC Water Fund</b>	\$0	\$0	\$861,082	\$0	\$0	\$0
<b>To Tourism Fund</b>	\$0	\$775,474	\$0	\$0	\$53,961	\$0
<b>To Housing Trust Fund</b>	\$200,000	\$0	\$100,000	\$100,000	\$100,000	\$100,000
<b>To Equipment Fund</b>	\$0	\$0	\$0	\$0	\$473,607	\$0
<b>To Capital Improvements</b>	\$0	\$0	\$100,000	\$100,000	\$100,000	\$100,000



# GENERAL FUND & RESERVE FUND

2025-2027 Biennial Budget

## General Fund Overview

The **General Fund** is the City's largest fund and houses most traditional municipal services supported by taxes. The City of Ashland General Fund supports the Administration, Human Resources, Legal, Finance, Public Works Support and Facilities, Parks, Innovation and Technology Information Systems, City Recorder, Social Services, Economic and Cultural Development, Police, Municipal Court, Fire and Rescue, City Band, Cemeteries, and Community Development departments and divisions.

The General Fund relies heavily on taxes to fund operations. These taxes include property taxes, the Utility Users Tax (UUT), Transient Lodging Taxes (TLT), and Food & Beverage Tax (F&B). In addition to taxes, the General Fund receives money from franchise fees, charges for services, permits, and grants.

During the 2021/2023 biennium, the City closed its **Parks General Fund** and moved all related revenues and expenditures to the General Fund. Parks General Fund revenues and expenditures from fiscal years 2022 and 2023, and the beginning balance and transfer to close the Fund in fiscal year 2024, are shown below the General Fund summaries below for trending purposes.

### General Fund Revenue and Expense Summary

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Revenues</b>	\$50,631,872	\$51,806,465	\$59,221,998	\$62,682,566	\$58,129,936	\$42,070,058
<b>Expenses</b>	\$50,631,871	\$51,806,466	\$59,221,998	\$54,413,440	\$46,869,416	\$53,330,578
<b>REVENUES LESS EXPENSES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8,269,126</b>	<b>\$11,260,520</b>	<b>-\$11,260,520</b>

### General Fund Revenue by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Taxes</b>	\$19,550,084	\$19,943,844	\$20,147,540	\$21,119,750	\$21,639,546	\$22,376,349
<b>Carry Forward Fund Balance</b>	\$12,569,191	\$13,565,789	\$18,379,039	\$19,559,426	\$16,340,214	\$0
<b>Charges for Services</b>	\$9,242,365	\$9,021,354	\$10,586,886	\$13,235,110	\$10,907,625	\$11,057,620
<b>Franchise Fees</b>	\$3,826,950	\$3,359,019	\$3,959,069	\$4,181,882	\$4,401,847	\$4,608,853
<b>Intergovernmental Revenue</b>	\$3,532,527	\$3,994,688	\$1,744,883	\$2,130,835	\$940,554	\$979,813
<b>Licenses and Permits</b>	\$1,539,283	\$1,068,226	\$1,591,398	\$1,261,613	\$1,273,955	\$1,311,703
<b>Interest on Pooled Investments</b>	\$73,243	\$362,725	\$1,159,506	\$300,000	\$851,000	\$851,000
<b>Operating Transfers In</b>	\$54,879	\$70,826	\$521,096	\$622,275	\$1,532,545	\$637,045
<b>Fines and Forfeitures</b>	\$171,689	\$220,916	\$301,364	\$174,500	\$229,500	\$234,500
<b>Miscellaneous Revenues</b>	\$71,660	\$199,077	\$831,217	\$97,175	\$13,150	\$13,175
<b>TOTAL</b>	<b>\$50,631,872</b>	<b>\$51,806,465</b>	<b>\$59,221,998</b>	<b>\$62,682,566</b>	<b>\$58,129,936</b>	<b>\$42,070,058</b>

### General Fund Expense by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Personnel Services</b>	\$19,341,615	\$19,051,648	\$26,167,870	\$30,660,864	\$30,896,204	\$31,866,303
<b>Transfer-Out, Contingency, Ending Fund Balance</b>	\$22,634,217	\$22,702,009	\$17,368,224	\$7,637,888	\$2,129,269	\$8,886,579
<b>Material and Services</b>	\$8,641,492	\$9,251,112	\$14,747,120	\$15,038,470	\$12,288,943	\$11,912,693
<b>Capital Outlay</b>	\$14,547	\$801,696	\$938,784	\$1,076,218	\$1,555,000	\$665,003
<b>TOTAL</b>	<b>\$50,631,871</b>	<b>\$51,806,466</b>	<b>\$59,221,998</b>	<b>\$54,413,440</b>	<b>\$46,869,416</b>	<b>\$53,330,578</b>

**Parks General Fund Revenue and Expense Summary**

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Revenues</b>	\$10,413,193	\$7,403,596	\$631,968	\$0	\$0	\$0
<b>Expenses</b>	\$10,413,193	\$7,403,597	\$631,968	\$0	\$0	\$0
<b>REVENUES LESS EXPENSES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Parks General Fund Revenue by Type**

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Operating Transfers In</b>	\$7,502,928	\$3,546,996	\$0	\$0	\$0	\$0
<b>Carry Forward Fund Balance</b>	\$1,793,398	\$3,157,338	\$631,968	\$0	\$0	\$0
<b>Charges for Services</b>	\$977,065	\$593,055	\$0	\$0	\$0	\$0
<b>Intergovernmental Revenue</b>	\$103,157	\$47,181	\$0	\$0	\$0	\$0
<b>Interest on Pooled Investments</b>	\$10,509	\$44,080	\$0	\$0	\$0	\$0
<b>Miscellaneous Revenues</b>	\$26,137	\$14,945	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$10,413,193</b>	<b>\$7,403,596</b>	<b>\$631,968</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Parks General Fund Expense by Type**

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Personnel Services</b>	\$3,990,983	\$3,744,607	\$0	\$0	\$0	\$0
<b>Material and Services</b>	\$2,867,868	\$2,991,122	\$0	\$0	\$0	\$0
<b>Transfer-Out, Contingency, Ending Fund Balance</b>	\$3,457,338	\$631,968	\$631,968	\$0	\$0	\$0
<b>Capital Outlay</b>	\$97,004	\$35,899	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$10,413,193</b>	<b>\$7,403,597</b>	<b>\$631,968</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## Reserve Fund Overview

The City's **Reserve Fund** was established and adopted by Council on June 15, 2010, by Resolution No. 2010-18. This fund is used to set aside reserves to protect services and to stabilize the budget, and to meet any costs that may arise in the future from unexpected events.

**Reserve Fund Revenue and Expense Summary**

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Revenues</b>	\$1,754,761	\$1,794,212	\$1,887,552	\$1,834,761	\$2,069,552	\$82,000
<b>Expenses</b>	\$1,754,761	\$1,794,212	\$1,887,552	\$1,834,761	\$0	\$2,151,552
<b>REVENUES LESS EXPENSES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,069,552</b>	<b>-\$2,069,552</b>

**Reserve Fund Revenue by Type**

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Carry Forward Fund Balance</b>	\$39,551	\$1,754,761	\$1,794,212	\$1,809,761	\$1,987,552	\$0
<b>Operating Transfers In</b>	\$1,715,000	\$0	\$0	\$0	\$0	\$0
<b>Interest on Pooled Investments</b>	\$210	\$39,451	\$93,340	\$25,000	\$82,000	\$82,000
<b>TOTAL</b>	<b>\$1,754,761</b>	<b>\$1,794,212</b>	<b>\$1,887,552</b>	<b>\$1,834,761</b>	<b>\$2,069,552</b>	<b>\$82,000</b>

**Reserve Fund Expense by Type**

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Transfer-Out, Contingency, Ending Fund Balance</b>	\$1,754,761	\$1,794,212	\$1,887,552	\$1,834,761	\$0	\$2,151,552
<b>TOTAL</b>	<b>\$1,754,761</b>	<b>\$1,794,212</b>	<b>\$1,887,552</b>	<b>\$1,834,761</b>	<b>\$0</b>	<b>\$2,151,552</b>



# STREET FUND

## SDC STREET FUND

2025-2027 Biennial Budget

### Street Fund Overview

The **Street Fund** is reported as a major fund for financial reporting purposes and is also a special revenue fund that houses transactions related to street operations and capital projects. The Street Fund receives its funding from charges for services through the Transportation Utility Fee and State Gasoline Tax, on a pro-rata apportionment by population, as well as revenues from grants and Food & Beverage Tax.

#### Street Fund Revenue and Expense Summary

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Revenues</b>	\$9,925,744	\$9,979,940	\$14,621,939	\$13,181,862	\$17,237,714	\$14,766,845
<b>Expenses</b>	\$9,925,743	\$9,979,940	\$14,621,938	\$14,520,704	\$10,666,730	\$21,337,829
<b>REVENUES LESS EXPENSES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$1,338,842</b>	<b>\$6,570,984</b>	<b>-\$6,570,984</b>

#### Street Fund Revenue by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Debt Revenue</b>	\$2,171	\$1,455	\$4,029,732	\$5,561,575	\$7,218,157	\$7,218,157
<b>Carry Forward Fund Balance</b>	\$3,872,437	\$5,535,938	\$4,796,381	\$1,701,979	\$3,815,163	\$0
<b>Taxes</b>	\$2,006,445	\$0	\$2,361,914	\$2,463,408	\$2,600,000	\$2,730,000
<b>Intergovernmental Revenue</b>	\$2,103,177	\$1,686,912	\$1,692,621	\$1,653,500	\$1,753,294	\$2,917,288
<b>Charges for Services</b>	\$1,843,237	\$1,843,584	\$1,694,331	\$1,721,400	\$1,771,100	\$1,821,400
<b>Franchise Fees</b>	\$59,358	\$788,818	-\$18,300	\$0	\$0	\$0
<b>Interest on Pooled Investments</b>	\$21,110	\$114,013	\$65,073	\$80,000	\$80,000	\$80,000
<b>Miscellaneous Revenues</b>	\$17,808	\$9,221	\$187	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$9,925,744</b>	<b>\$9,979,940</b>	<b>\$14,621,939</b>	<b>\$13,181,862</b>	<b>\$17,237,714</b>	<b>\$14,766,845</b>

#### Street Fund Expense by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Capital Outlay</b>	\$769,553	\$1,033,529	\$3,139,629	\$5,076,275	\$5,724,838	\$10,716,216
<b>Transfer-Out, Contingency, Ending Fund Balance</b>	\$5,535,938	\$4,796,381	\$7,413,663	\$2,206,428	\$262,493	\$5,432,418
<b>Material and Services</b>	\$2,647,897	\$3,081,167	\$2,767,215	\$3,399,980	\$2,813,813	\$3,266,202
<b>Personnel Services</b>	\$891,792	\$989,701	\$1,223,669	\$1,293,347	\$1,435,961	\$1,495,102
<b>Debt Services</b>	\$80,563	\$79,162	\$77,762	\$2,544,674	\$429,625	\$427,891
<b>TOTAL</b>	<b>\$9,925,743</b>	<b>\$9,979,940</b>	<b>\$14,621,938</b>	<b>\$14,520,704</b>	<b>\$10,666,730</b>	<b>\$21,337,829</b>

## SDC Street Fund Overview

The SDC Street Fund was started in the 2023/2025 biennium and is a special revenue fund that receives funding from transportation related System Development Charges (SDC), one-time fees imposed on new development. SDC Street Fund revenues are spent on transportation-related capital improvement projects needed to expand infrastructure to meet the needs of new residents.

### SDC Street Fund Revenue and Expense Summary

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Revenues</b>	\$0	\$0	\$3,448,736	\$4,740,680	\$2,370,196	\$650,000
<b>Expenses</b>	\$0	\$0	\$3,448,736	\$4,819,422	\$201,175	\$2,819,021
<b>REVENUES LESS EXPENSES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$78,742</b>	<b>\$2,169,021</b>	<b>-\$2,169,021</b>

### SDC Street Fund Revenue by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Carry Forward Fund Balance</b>	\$0	\$0	\$0	\$3,002,755	\$2,120,196	\$0
<b>Operating Transfers In</b>	\$0	\$0	\$2,978,031	\$0	\$0	\$0
<b>Debt Revenue</b>	\$0	\$0	\$0	\$1,587,925	\$0	\$400,000
<b>Charges for Services</b>	\$0	\$0	\$324,118	\$150,000	\$150,000	\$150,000
<b>Interest on Pooled Investments</b>	\$0	\$0	\$146,587	\$0	\$100,000	\$100,000
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,448,736</b>	<b>\$4,740,680</b>	<b>\$2,370,196</b>	<b>\$650,000</b>

### SDC Street Fund Expense by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Transfer-Out, Contingency, Ending Fund Balance</b>	\$0	\$0	\$2,170,196	\$3,206,497	\$750	\$2,289,185
<b>Capital Outlay</b>	\$0	\$0	\$1,277,375	\$1,587,925	\$25,425	\$354,836
<b>Debt Services</b>	\$0	\$0	\$0	\$0	\$150,000	\$150,000
<b>Material and Services</b>	\$0	\$0	\$1,165	\$25,000	\$25,000	\$25,000
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,448,736</b>	<b>\$4,819,422</b>	<b>\$201,175</b>	<b>\$2,819,021</b>



# SPECIAL REVENUE FUNDS

## TOURISM, HOUSING AND CDBG

2025-2027 Biennial Budget

### Special Revenue Funds Overview

Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for purposes other than debt service or capital projects. The City has eight special revenues funds. The **Tourism, Housing and Community Development Block Grant (CDBG)** funds are shown below. The **Street and SDC Street** funds are shown in their own section, and the **Wildfire Risk Reduction** (new for 2025/2027 biennium), **Airport**, and **Cemetery** funds are shown together in another section.

### Tourism Fund

The **Tourism Fund** was established during the 2021/2023 biennium and receives revenues from the City's Transient Lodging Tax (TLT). TLT revenue in this fund is restricted in use by ORS 320.350 for tourism promotion or tourism related facilities

#### Tourism Fund Revenue and Expense Summary

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Revenues</b>	\$0	\$1,663,223	\$1,894,176	\$2,040,796	\$1,375,898	\$984,000
<b>Expenses</b>	\$0	\$1,663,223	\$1,894,176	\$1,729,873	\$1,064,326	\$1,295,572
<b>REVENUES LESS EXPENSES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$310,923</b>	<b>\$311,572</b>	<b>-\$311,572</b>

#### Tourism Fund Revenue by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Taxes</b>	\$0	\$870,482	\$853,267	\$1,013,759	\$900,000	\$945,000
<b>Carry Forward Fund Balance</b>	\$0	\$0	\$992,082	\$1,015,037	\$382,937	\$0
<b>Operating Transfers In</b>	\$0	\$775,474	\$0	\$0	\$53,961	\$0
<b>Interest on Pooled Investments</b>	\$0	\$17,267	\$48,827	\$12,000	\$39,000	\$39,000
<b>TOTAL</b>	<b>\$0</b>	<b>\$1,663,223</b>	<b>\$1,894,176</b>	<b>\$2,040,796</b>	<b>\$1,375,898</b>	<b>\$984,000</b>

#### Tourism Fund Expense by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Material and Services</b>	\$0	\$611,663	\$833,329	\$1,161,338	\$941,900	\$928,360
<b>Transfer-Out, Contingency, Ending Fund Balance</b>	\$0	\$992,082	\$982,117	\$494,830	\$31,000	\$273,503
<b>Personnel Services</b>	\$0	\$59,478	\$78,730	\$73,705	\$91,426	\$93,709
<b>TOTAL</b>	<b>\$0</b>	<b>\$1,663,223</b>	<b>\$1,894,176</b>	<b>\$1,729,873</b>	<b>\$1,064,326</b>	<b>\$1,295,572</b>

## Housing Fund

**Housing Fund** revenue is earmarked for affordable housing by Ordinance. The revenue in this fund is used to support affordable housing priorities through receipt of donations and dedicated revenue streams, including but not limited to, donations, grants, sale of surplus City property, or any other revenue sources approved by the Ashland City Council.

### Housing Fund Revenue and Expense Summary

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Revenues</b>	\$665,060	\$296,092	\$352,642	\$322,798	\$218,642	\$108,000
<b>Expenses</b>	\$665,061	\$296,092	\$352,642	\$223,798	\$218,642	\$108,000
<b>REVENUES LESS EXPENSES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$99,000</b>	<b>\$0</b>	<b>\$0</b>

### Housing Fund Revenue by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Carry Forward Fund Balance</b>	\$128,253	\$280,661	\$240,123	\$221,798	\$110,642	\$0
<b>Operating Transfers In</b>	\$200,000	\$0	\$100,000	\$100,000	\$100,000	\$100,000
<b>Intergovernmental Revenue</b>	\$335,950	\$0	\$0	\$0	\$0	\$0
<b>Interest on Pooled Investments</b>	\$857	\$10,631	\$12,519	\$1,000	\$8,000	\$8,000
<b>Miscellaneous Revenues</b>	\$0	\$4,800	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$665,060</b>	<b>\$296,092</b>	<b>\$352,642</b>	<b>\$322,798</b>	<b>\$218,642</b>	<b>\$108,000</b>

### Housing Fund Expense by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Material and Services</b>	\$290,973	\$55,969	\$100,000	\$223,798	\$218,642	\$108,000
<b>Transfer-Out, Contingency, Ending Fund Balance</b>	\$280,661	\$240,123	\$252,642	\$0	\$0	\$0
<b>Capital Outlay</b>	\$93,427	\$0	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$665,061</b>	<b>\$296,092</b>	<b>\$352,642</b>	<b>\$223,798</b>	<b>\$218,642</b>	<b>\$108,000</b>

## Community Development Block Grant (CDBG) Fund

The City of Ashland receives **Community Development Block Grant (CDBG)** funds from the Department of Housing and Urban Development (HUD) as an "entitlement" community. These funds are used to assist low- and moderate- income neighborhoods and households.

### CDBG Revenue and Expense Summary

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Revenues</b>	\$538,654	\$292,873	\$102,180	\$213,767	\$318,562	\$171,175
<b>Expenses</b>	\$538,653	\$292,873	\$102,180	\$177,151	\$318,562	\$171,175
<b>REVENUES LESS EXPENSES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$36,616</b>	<b>\$0</b>	<b>\$0</b>

### CDBG Rev by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Intergovernmental Revenue</b>	\$502,037	\$256,256	\$65,563	\$177,150	\$281,943	\$171,175
<b>Carry Forward Fund Balance</b>	\$36,617	\$36,617	\$36,617	\$36,617	\$36,619	\$0
<b>TOTAL</b>	<b>\$538,654</b>	<b>\$292,873</b>	<b>\$102,180</b>	<b>\$213,767</b>	<b>\$318,562</b>	<b>\$171,175</b>

### CDBG Expense by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Material and Services</b>	\$452,440	\$219,077	\$29,648	\$141,903	\$279,026	\$130,643
<b>Personnel Services</b>	\$49,597	\$37,179	\$35,915	\$35,248	\$39,536	\$40,532
<b>Transfer-Out, Contingency, Ending Fund Balance</b>	\$36,617	\$36,617	\$36,617	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$538,653</b>	<b>\$292,873</b>	<b>\$102,180</b>	<b>\$177,151</b>	<b>\$318,562</b>	<b>\$171,175</b>



# SPECIAL REVENUE FUNDS

## WILDFIRE RISK REDUCTION, AIRPORT & CEMETERY FUNDS

2025-2027 Biennial Budget

### Special Revenue Funds Overview

Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for purposes other than debt service or capital projects. The City has eight special revenues funds. The **Wildfire Risk Reduction** (new for 2025/2027 biennium), **Airport**, and **Cemetery** funds are shown below. The **Street and SDC Street** funds are shown their own section, and the **Tourism, Housing** and **Community Development Block Grant (CDBG)** funds are shown together in another section.

### Wildfire Risk Reduction Fund

The **Wildfire Risk Reduction Fund** is new for the 2025-2027 biennium. The fund was created to track revenues and expenditures related to the City's Wildfire Risk Reduction program, which were previously reported in the **General Fund**. The main source of revenue is a monthly fee charged to residents via utility billing. The fund also receives an annual transfer from the Water Fund and grant revenues. All funding is used for fire mitigation services and programs.

Wildfire Risk Reduction Fund Revenue and Expense Summary

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Revenues</b>	\$0	\$0	\$0	\$0	\$1,181,816	\$1,210,793
<b>Expenses</b>	\$0	\$0	\$0	\$0	\$788,215	\$1,604,394
<b>REVENUES LESS EXPENSES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$393,601</b>	<b>-\$393,601</b>

Wildfire Risk Reduction Fund Revenue by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Taxes</b>	\$0	\$0	\$0	\$0	\$938,898	\$963,309
<b>Intergovernmental Revenue</b>	\$0	\$0	\$0	\$0	\$192,918	\$197,484
<b>Operating Transfers In</b>	\$0	\$0	\$0	\$0	\$50,000	\$50,000
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,181,816</b>	<b>\$1,210,793</b>

Wildfire Risk Reduction Fund Expense by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Personnel Services</b>	\$0	\$0	\$0	\$0	\$652,939	\$669,057
<b>Transfer-Out, Contingency, Ending Fund Balance</b>	\$0	\$0	\$0	\$0	\$22,958	\$833,215
<b>Material and Services</b>	\$0	\$0	\$0	\$0	\$112,318	\$102,122
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$788,215</b>	<b>\$1,604,394</b>

## Airport Fund

The **Airport Fund** accounts for operations and revenues from service charges, hangar rental, and lease fees from the City's Municipal Airport. The Airport primarily spends money on maintenance and capital projects.

### Airport Fund Revenue and Expense Summary

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Revenues</b>	\$718,774	\$585,378	\$3,219,995	\$3,432,631	\$1,927,850	\$425,000
<b>Expenses</b>	\$718,774	\$585,378	\$3,219,995	\$3,424,121	\$1,736,010	\$616,840
<b>REVENUES LESS EXPENSES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8,510</b>	<b>\$191,840</b>	<b>-\$191,840</b>

### Airport Fund Revenue by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Intergovernmental Revenue</b>	\$283,609	\$77,798	\$2,627,951	\$3,167,800	\$1,314,000	\$225,000
<b>Carry Forward Fund Balance</b>	\$264,125	\$298,171	\$398,996	\$86,831	\$242,850	\$0
<b>Charges for Services</b>	\$169,862	\$198,047	\$186,238	\$175,000	\$190,000	\$190,000
<b>Debt Revenue</b>	\$0	\$0	\$0	\$0	\$171,000	\$0
<b>Interest on Pooled Investments</b>	\$1,178	\$6,740	\$4,810	\$3,000	\$10,000	\$10,000
<b>Miscellaneous Revenues</b>	\$0	\$4,622	\$2,000	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$718,774</b>	<b>\$585,378</b>	<b>\$3,219,995</b>	<b>\$3,432,631</b>	<b>\$1,927,850</b>	<b>\$425,000</b>

### Airport Fund Expense by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Capital Outlay</b>	\$328,977	\$113,463	\$2,802,643	\$3,302,000	\$1,520,000	\$310,000
<b>Transfer-Out, Contingency, Ending Fund Balance</b>	\$298,171	\$398,996	\$337,485	\$26,621	\$6,292	\$198,564
<b>Material and Services</b>	\$91,626	\$72,919	\$79,867	\$95,500	\$209,718	\$108,276
<b>TOTAL</b>	<b>\$718,774</b>	<b>\$585,378</b>	<b>\$3,219,995</b>	<b>\$3,424,121</b>	<b>\$1,736,010</b>	<b>\$616,840</b>

## Cemetery Trust Fund

The **Cemetery Trust Fund** generates revenue through charges for services and interest that is restricted for use on long-term maintenance on the City's three cemeteries.

### Cemetery Trust Fund Revenue and Expense Summary

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Revenues</b>	\$935,774	\$967,587	\$1,019,324	\$971,895	\$1,029,215	\$59,395
<b>Expenses</b>	\$935,774	\$967,587	\$1,019,324	\$849,031	\$75,000	\$1,013,610
<b>REVENUES LESS EXPENSES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$122,864</b>	<b>\$954,215</b>	<b>-\$954,215</b>

### Cemetery Trust Revenue by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Carry Forward Fund Balance</b>	\$917,499	\$930,895	\$946,761	\$946,395	\$970,273	\$0
<b>Interest on Pooled Investments</b>	\$4,879	\$20,826	\$48,551	\$12,000	\$41,000	\$41,000
<b>Charges for Services</b>	\$12,896	\$15,366	\$23,512	\$13,000	\$17,442	\$17,895
<b>Operating Transfers In</b>	\$500	\$500	\$500	\$500	\$500	\$500
<b>TOTAL</b>	<b>\$935,774</b>	<b>\$967,587</b>	<b>\$1,019,324</b>	<b>\$971,895</b>	<b>\$1,029,215</b>	<b>\$59,395</b>

### Cemetery Trust Expense by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Transfer-Out, Contingency, Ending Fund Balance</b>	\$935,774	\$967,587	\$1,019,324	\$849,031	\$75,000	\$1,013,610
<b>TOTAL</b>	<b>\$935,774</b>	<b>\$967,587</b>	<b>\$1,019,324</b>	<b>\$849,031</b>	<b>\$75,000</b>	<b>\$1,013,610</b>



# CAPITAL IMPROVEMENT FUNDS

2025-2027 Biennial Budget

## Capital Improvement Funds Overview

**Capital Improvement** funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and fiduciary funds). The City has three general governmental capital improvement funds, which are described on the following pages. Capital improvement projects for enterprise and internal service funds are reported in the related fund.

## Capital Improvement Fund

The **Capital Improvements Fund** was established to account for financial resources that are used for the acquisition or construction of major capital facilities.

### Capital Improvement Fund Revenue and Expense Summary

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Revenues</b>	\$1,318,241	\$1,478,925	\$3,393,651	\$1,145,362	\$636,634	\$122,000
<b>Expenses</b>	\$1,318,241	\$1,478,925	\$3,393,651	\$202,288	\$636,634	\$122,000
<b>REVENUES LESS EXPENSES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$943,074</b>	<b>\$0</b>	<b>\$0</b>

### Capital Improvement Fund Revenue by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Carry Forward Fund Balance</b>	\$1,070,910	\$1,208,241	\$1,318,993	\$1,035,362	\$514,634	\$0
<b>Intergovernmental Revenue</b>	\$0	\$0	\$1,158,200	\$0	\$0	\$0
<b>Charges for Services</b>	\$240,647	\$243,165	\$159,264	\$0	\$0	\$0
<b>Debt Revenue</b>	\$0	\$0	\$600,000	\$0	\$0	\$0
<b>Operating Transfers In</b>	\$0	\$0	\$100,000	\$100,000	\$100,000	\$100,000
<b>Interest on Pooled Investments</b>	\$5,661	\$27,519	\$57,194	\$10,000	\$22,000	\$22,000
<b>Miscellaneous Revenues</b>	\$1,024	\$0	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$1,318,241</b>	<b>\$1,478,925</b>	<b>\$3,393,651</b>	<b>\$1,145,362</b>	<b>\$636,634</b>	<b>\$122,000</b>

### Capital Improvement Fund Expense by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Transfer-Out, Contingency, Ending Fund Balance</b>	\$1,318,241	\$1,428,993	\$1,298,111	\$202,288	\$0	\$0
<b>Capital Outlay</b>	\$0	\$49,932	\$2,095,540	\$0	\$636,634	\$122,000
<b>TOTAL</b>	<b>\$1,318,241</b>	<b>\$1,478,925</b>	<b>\$3,393,651</b>	<b>\$202,288</b>	<b>\$636,634</b>	<b>\$122,000</b>

## Parks Capital Improvement Fund

The **Parks Capital Improvement Fund** is used for facility maintenance and capital projects for the Ashland Parks and Recreation Commission. Revenues reported this fund include Food & Beverage Tax receipts and grants

### Parks Capital Improvement Fund Revenue and Expense Summary

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Revenues</b>	\$3,142,449	\$5,048,725	\$5,060,816	\$20,274,819	\$5,822,374	\$1,932,250
<b>Expenses</b>	\$3,142,449	\$5,048,725	\$5,060,816	\$16,222,887	\$4,651,545	\$3,103,079
<b>REVENUES LESS EXPENSES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,051,932</b>	<b>\$1,170,829</b>	<b>-\$1,170,829</b>

### Parks Capital Improvement Fund Revenue by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Carry Forward Fund Balance</b>	\$1,891,308	\$1,978,493	\$3,973,971	\$5,590,786	\$3,934,374	\$0
<b>Debt Revenue</b>	\$0	\$0	\$0	\$8,200,000	\$0	\$0
<b>Intergovernmental Revenue</b>	\$555,714	\$110,000	\$101,000	\$5,610,400	\$860,000	\$860,000
<b>Taxes</b>	\$687,139	\$2,905,207	\$808,875	\$843,633	\$885,000	\$929,250
<b>Interest on Pooled Investments</b>	\$8,288	\$55,025	\$176,970	\$30,000	\$143,000	\$143,000
<b>TOTAL</b>	<b>\$3,142,449</b>	<b>\$5,048,725</b>	<b>\$5,060,816</b>	<b>\$20,274,819</b>	<b>\$5,822,374</b>	<b>\$1,932,250</b>

### Parks Capital Improvement Fund Expense by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Transfer-Out, Contingency, Ending Fund Balance</b>	\$2,217,665	\$4,162,567	\$4,180,142	\$7,097,887	\$558,545	\$1,293,079
<b>Capital Outlay</b>	\$924,784	\$881,483	\$880,674	\$9,125,000	\$4,093,000	\$1,810,000
<b>Material and Services</b>	\$0	\$4,675	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$3,142,449</b>	<b>\$5,048,725</b>	<b>\$5,060,816</b>	<b>\$16,222,887</b>	<b>\$4,651,545</b>	<b>\$3,103,079</b>

## System Development Charge (SDC) Parks Fund

The **SDC Parks Fund** receives funding from one-time System Development Charges (SDC) imposed on new development. These charges are restricted in use for parks capital projects that expand infrastructure capacity for new residents or customers.

### SDC Parks Fund Revenue and Expense by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Revenues</b>	\$0	\$0	\$417,402	\$334,878	\$545,362	\$69,000
<b>Expenses</b>	\$0	\$0	\$417,402	\$150,211	\$325,000	\$289,362
<b>REVENUES LESS EXPENSES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$184,667</b>	<b>\$220,362</b>	<b>-\$220,362</b>

### SDC Parks Fund Revenue by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Carry Forward Fund Balance</b>	\$0	\$0	\$0	\$284,878	\$476,362	\$0
<b>Operating Transfers In</b>	\$0	\$0	\$320,568	\$0	\$0	\$0
<b>Charges for Services</b>	\$0	\$0	\$79,140	\$50,000	\$50,000	\$50,000
<b>Interest on Pooled Investments</b>	\$0	\$0	\$17,694	\$0	\$19,000	\$19,000
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$417,402</b>	<b>\$334,878</b>	<b>\$545,362</b>	<b>\$69,000</b>

### SDC Parks Fund Expense by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Transfer-Out, Contingency, Ending Fund Balance</b>	\$0	\$0	\$417,402	\$4,511	\$0	\$289,362
<b>Capital Outlay</b>	\$0	\$0	\$0	\$145,700	\$325,000	\$0
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$417,402</b>	<b>\$150,211</b>	<b>\$325,000</b>	<b>\$289,362</b>



# DEBT SERVICE FUND

2025-2027 Biennial Budget

## Debt Service Fund Overview

The purpose of the **Debt Service Fund** is to account for the payment of principal and interest due on the City's debt, both bonded and un-bonded. All enterprise debt is budgeted within the corresponding fund. The only expense in the Debt Service Fund is the payment of debt.

More information on the City's debt can be found in the **Debt Information** section of the of the budget book.

### Debt Fund Revenue and Expense Summary

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Revenues</b>	\$2,776,249	\$2,799,639	\$2,835,943	\$2,592,441	\$1,598,889	\$446,500
<b>Expenses</b>	\$2,776,249	\$2,799,639	\$2,835,944	\$2,608,495	\$1,393,976	\$651,413
<b>REVENUES LESS EXPENSES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$16,054</b>	<b>\$204,913</b>	<b>-\$204,913</b>

### Debt Service Fund Revenue by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Charges for Services</b>	\$1,264,116	\$1,261,373	\$1,261,595	\$1,261,595	\$0	\$0
<b>Carry Forward Fund Balance</b>	\$987,973	\$1,009,801	\$1,041,892	\$815,165	\$1,097,889	\$0
<b>Operating Transfers In</b>	\$299,172	\$298,596	\$296,347	\$295,643	\$289,000	\$244,500
<b>Taxes</b>	\$221,656	\$213,819	\$205,116	\$211,038	\$211,000	\$201,000
<b>Interest on Pooled Investments</b>	\$3,333	\$16,050	\$30,993	\$9,000	\$1,000	\$1,000
<b>TOTAL</b>	<b>\$2,776,249</b>	<b>\$2,799,639</b>	<b>\$2,835,943</b>	<b>\$2,592,441</b>	<b>\$1,598,889</b>	<b>\$446,500</b>

### Debt Service Fund Expense by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Debt Services</b>	\$1,766,448	\$1,757,747	\$1,785,644	\$1,763,610	\$493,976	\$439,229
<b>Transfer-Out, Contingency, Ending Fund Balance</b>	\$1,009,801	\$1,041,892	\$1,050,300	\$844,885	\$900,000	\$212,184
<b>TOTAL</b>	<b>\$2,776,249</b>	<b>\$2,799,639</b>	<b>\$2,835,944</b>	<b>\$2,608,495</b>	<b>\$1,393,976</b>	<b>\$651,413</b>



# WATER & SDC WATER FUNDS

2025-2027 Biennial Budget

## Water Fund

The **Water Fund** houses the Water Division of the Public Works Department which manages the City's water system, consisting of storage reservoirs, treatment facilities, and distribution systems. The Water Fund receives most of its revenue from selling water to customers.

Maintaining and updating aging infrastructure to meet operational and state and federal regulatory changes is a continuous and expensive challenge but critical aspect for all of the City's enterprise funds. Prioritizing replacement and repair activities while working within the limitations of the budget and available staff time will continue to be a mission of the Water Division. Water Division staff maintain a system that provides clean and safe drinking water to nearly 10,000 water services while also supplying water in sufficient volume for firefighting to over 1,200 hydrants.

Expenses within the Water Fund are for staff to operate the Water Plant and the distribution system, materials and supplies, and debt service for prior projects. The Water Fund must complete major Capital projects in order to maintain a safe drinking water system for the City. Details on proposed capital projects are in the Capital Improvement Plan.

### Water Fund Revenue and Expense Summary

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Revenues</b>	\$21,487,343	\$25,588,724	\$25,813,404	\$59,338,299	\$50,103,662	\$34,106,000
<b>Expenses</b>	\$21,487,343	\$25,588,724	\$25,813,403	\$56,620,049	\$16,299,752	\$67,909,910
<b>REVENUES LESS EXPENSES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,718,250</b>	<b>\$33,803,910</b>	<b>-\$33,803,910</b>

### Water Fund Revenue by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Debt Revenue</b>	\$0	\$2,151,168	\$0	\$37,810,748	\$21,000,000	\$21,000,000
<b>Carry Forward Fund Balance</b>	\$12,745,849	\$14,299,291	\$16,220,570	\$12,341,551	\$17,413,662	\$0
<b>Charges for Services</b>	\$8,671,635	\$8,806,470	\$8,580,508	\$8,960,000	\$10,916,000	\$12,331,000
<b>Interest on Pooled Investments</b>	\$65,754	\$304,255	\$748,049	\$200,000	\$749,000	\$749,000
<b>Intergovernmental Revenue</b>	\$0	\$26,250	\$253,350	\$0	\$0	\$0
<b>Miscellaneous Revenues</b>	\$4,104	\$1,289	\$10,926	\$26,000	\$25,000	\$26,000
<b>TOTAL</b>	<b>\$21,487,343</b>	<b>\$25,588,724</b>	<b>\$25,813,404</b>	<b>\$59,338,299</b>	<b>\$50,103,662</b>	<b>\$34,106,000</b>

### Water Fund Expense by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Capital Outlay</b>	\$673,241	\$2,725,276	\$600,168	\$45,508,217	\$7,669,481	\$35,575,981
<b>Transfer-Out, Contingency, Ending Fund Balance</b>	\$14,349,291	\$16,270,570	\$18,526,930	\$3,076,112	\$286,122	\$23,486,401
<b>Material and Services</b>	\$3,812,905	\$4,000,785	\$4,217,531	\$4,569,052	\$4,787,561	\$4,990,206
<b>Personnel Services</b>	\$1,970,368	\$1,907,656	\$2,138,443	\$2,767,360	\$2,869,882	\$2,992,244
<b>Debt Services</b>	\$681,538	\$684,438	\$330,331	\$699,308	\$686,706	\$865,078
<b>TOTAL</b>	<b>\$21,487,343</b>	<b>\$25,588,724</b>	<b>\$25,813,403</b>	<b>\$56,620,049</b>	<b>\$16,299,752</b>	<b>\$67,909,910</b>

## System Development Charge (SDC) Water Fund

The **SDC Water Fund** receives funding from one-time system development charges imposed on new development. These charges are restricted in use for water capital projects that expand infrastructure capacity for new residents or customers. This fund is reported as part of the Water Fund in the City's Annual Comprehensive Financial Report.

### SDC Water Fund Revenue and Expense Summary

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Revenues</b>	\$0	\$0	\$1,135,442	\$13,785,976	\$4,495,589	\$3,845,990
<b>Expenses</b>	\$0	\$0	\$1,135,442	\$13,075,025	\$2,714,295	\$5,627,284
<b>REVENUES LESS EXPENSES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$710,951</b>	<b>\$1,781,294</b>	<b>-\$1,781,294</b>

### SDC Water Revenue by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Debt Revenue</b>	\$0	\$0	\$0	\$12,427,183	\$3,628,990	\$3,628,990
<b>Carry Forward Fund Balance</b>	\$0	\$0	\$0	\$1,183,793	\$649,599	\$0
<b>Operating Transfers In</b>	\$0	\$0	\$861,082	\$0	\$0	\$0
<b>Charges for Services</b>	\$0	\$0	\$230,531	\$175,000	\$175,000	\$175,000
<b>Interest on Pooled Investments</b>	\$0	\$0	\$43,829	\$0	\$42,000	\$42,000
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,135,442</b>	<b>\$13,785,976</b>	<b>\$4,495,589</b>	<b>\$3,845,990</b>

### SDC Water Expense by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Capital Outlay</b>	\$0	\$0	\$5,331	\$5,520,714	\$2,350,609	\$5,324,621
<b>Transfer-Out, Contingency, Ending Fund Balance</b>	\$0	\$0	\$966,355	\$7,349,055	\$10,593	\$85,381
<b>Debt Services</b>	\$0	\$0	\$163,756	\$205,256	\$203,093	\$217,282
<b>Material and Services</b>	\$0	\$0	\$0	\$0	\$150,000	\$0
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,135,442</b>	<b>\$13,075,025</b>	<b>\$2,714,295</b>	<b>\$5,627,284</b>



# WASTEWATER & SDC WASTEWATER FUNDS

2025-2027 Biennial Budget

## Wastewater Fund

The Wastewater Fund is home to the Wastewater Division of the Public Works Department, providing sewage collection and treatment to over 8,600 customers. The Wastewater treatment process is closely regulated within Federal and State Law.

The Wastewater Fund receives the majority of its revenue from providing sewage services to wastewater customers. The Wastewater Fund must complete major Capital projects to maintain a long-term sustainable system. Details on proposed capital projects are in the Capital Improvement Plan.

### Wastewater Fund Revenue and Expense Summary

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Revenues</b>	\$14,670,658	\$19,107,723	\$16,571,697	\$15,469,915	\$16,430,854	\$11,387,052
<b>Expenses</b>	\$14,670,658	\$19,107,723	\$16,571,697	\$15,358,399	\$11,110,957	\$16,706,949
<b>REVENUES LESS EXPENSES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$111,516</b>	<b>\$5,319,897</b>	<b>-\$5,319,897</b>

### Wastewater Fund Revenue by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Charges for Services</b>	\$6,389,693	\$6,522,526	\$6,368,033	\$6,510,000	\$6,505,000	\$6,630,000
<b>Carry Forward Fund Balance</b>	\$7,569,689	\$8,336,733	\$8,707,002	\$4,407,490	\$5,168,802	\$0
<b>Debt Revenue</b>	\$672,428	\$4,090,784	\$1,242,621	\$4,472,425	\$4,507,052	\$4,507,052
<b>Interest on Pooled Investments</b>	\$38,811	\$156,722	\$250,103	\$80,000	\$250,000	\$250,000
<b>Miscellaneous Revenues</b>	\$0	\$957	\$3,939	\$0	\$0	\$0
<b>Taxes</b>	\$38	\$0	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$14,670,658</b>	<b>\$19,107,723</b>	<b>\$16,571,697</b>	<b>\$15,469,915</b>	<b>\$16,430,854</b>	<b>\$11,387,052</b>

### Wastewater Fund Expense by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Transfer-Out, Contingency, Ending Fund Balance</b>	\$8,336,733	\$8,707,002	\$8,841,811	\$5,021,401	\$223,028	\$4,166,236
<b>Material and Services</b>	\$3,310,446	\$3,435,375	\$3,561,673	\$3,921,635	\$4,346,568	\$4,244,208
<b>Capital Outlay</b>	\$1,217,407	\$5,034,391	\$2,212,693	\$4,271,800	\$3,453,677	\$5,132,875
<b>Personnel Services</b>	\$1,631,218	\$1,757,448	\$1,783,365	\$1,972,790	\$2,113,404	\$2,190,959
<b>Debt Services</b>	\$174,853	\$173,507	\$172,155	\$170,773	\$974,280	\$972,671
<b>TOTAL</b>	<b>\$14,670,658</b>	<b>\$19,107,723</b>	<b>\$16,571,697</b>	<b>\$15,358,399</b>	<b>\$11,110,957</b>	<b>\$16,706,949</b>

## System Development Charge (SDC) Wastewater Fund

The **SDC Wastewater Fund** receives funding from one-time system development charges imposed on new development. These charges are restricted in use for wastewater capital projects that expand infrastructure capacity for new residents or customers. This fund is reported as part of the Wastewater Fund in the City's ACFR.

### SDC Wastewater Fund Revenue and Expense Summary

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Revenues</b>	\$0	\$0	\$2,627,411	\$2,458,109	\$3,502,363	\$870,250
<b>Expenses</b>	\$0	\$0	\$2,627,411	\$2,496,529	\$490,875	\$3,881,738
<b>REVENUES LESS EXPENSES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$38,420</b>	<b>\$3,011,488</b>	<b>-\$3,011,488</b>

### SDC Wastewater Fund Revenue by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Carry Forward Fund Balance</b>	\$0	\$0	\$0	\$1,585,034	\$2,632,113	\$0
<b>Operating Transfers In</b>	\$0	\$0	\$2,235,338	\$0	\$0	\$0
<b>Debt Revenue</b>	\$0	\$0	\$0	\$723,075	\$610,250	\$610,250
<b>Charges for Services</b>	\$0	\$0	\$286,207	\$150,000	\$150,000	\$150,000
<b>Interest on Pooled Investments</b>	\$0	\$0	\$105,866	\$0	\$110,000	\$110,000
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,627,411</b>	<b>\$2,458,109</b>	<b>\$3,502,363</b>	<b>\$870,250</b>

### SDC Wastewater Fund Expense by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Transfer-Out, Contingency, Ending Fund Balance</b>	\$0	\$0	\$2,372,090	\$1,593,454	\$0	\$3,152,113
<b>Capital Outlay</b>	\$0	\$0	\$255,321	\$903,075	\$490,875	\$729,625
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,627,411</b>	<b>\$2,496,529</b>	<b>\$490,875</b>	<b>\$3,881,738</b>



# STORMWATER & SDC STORMWATER FUNDS

2025-2027 Biennial Budget

## Stormwater Fund

The **Stormwater Fund** was created in the 2017-2019 biennium to account for the collection and transportation of Stormwater collected on City streets and properly discharged into approved streams and creeks. These operations were formally housed within the Streets Fund.

The Stormwater Fund receives most of its revenue from providing Stormwater services to customers. Efforts are being made to increase the City's capacity to address capital needs in the stormwater system. Details on proposed capital projects are in the Capital Improvement Plan.

### Stormwater Fund Revenue and Expense Summary

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Revenues</b>	\$2,613,742	\$2,724,280	\$2,943,607	\$2,852,637	\$3,449,576	\$1,487,526
<b>Expenses</b>	\$2,613,741	\$2,724,279	\$2,943,607	\$2,324,897	\$1,765,276	\$3,171,826
<b>REVENUES LESS EXPENSES</b>	<b>\$0</b>	<b>\$1</b>	<b>\$0</b>	<b>\$527,740</b>	<b>\$1,684,300</b>	<b>-\$1,684,300</b>

### Stormwater Fund Revenue by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Carry Forward Fund Balance</b>	\$1,777,616	\$1,867,493	\$2,042,119	\$2,036,637	\$2,012,050	\$0
<b>Charges for Services</b>	\$827,134	\$815,699	\$803,492	\$800,000	\$850,000	\$900,000
<b>Debt Revenue</b>	\$0	\$0	\$0	\$0	\$503,526	\$503,526
<b>Interest on Pooled Investments</b>	\$8,992	\$41,088	\$97,996	\$16,000	\$84,000	\$84,000
<b>TOTAL</b>	<b>\$2,613,742</b>	<b>\$2,724,280</b>	<b>\$2,943,607</b>	<b>\$2,852,637</b>	<b>\$3,449,576</b>	<b>\$1,487,526</b>

### Stormwater Fund Expense by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Transfer-Out, Contingency, Ending Fund Balance</b>	\$1,867,493	\$2,042,119	\$2,094,891	\$571,445	\$22,655	\$1,724,867
<b>Personnel Services</b>	\$353,659	\$276,420	\$370,484	\$616,756	\$409,652	\$426,057
<b>Material and Services</b>	\$363,784	\$382,493	\$461,399	\$464,448	\$336,520	\$343,982
<b>Capital Outlay</b>	\$17,255	\$11,897	\$5,683	\$661,304	\$985,724	\$666,420
<b>Debt Services</b>	\$11,550	\$11,350	\$11,150	\$10,944	\$10,725	\$10,500
<b>TOTAL</b>	<b>\$2,613,741</b>	<b>\$2,724,279</b>	<b>\$2,943,607</b>	<b>\$2,324,897</b>	<b>\$1,765,276</b>	<b>\$3,171,826</b>

## System Development Charge (SDC) Stormwater Fund

The **SDC Stormwater Fund** receives funding from one-time system development charges imposed on new development. These charges are restricted in use for stormwater capital projects that expand infrastructure capacity for new residents or customers. This fund is reported as part of the Stormwater Fund in the City's ACFR.

### SDC Stormwater Fund Revenue and Expense Summary

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Revenues</b>	\$0	\$0	\$30,321	\$44,954	\$67,821	\$31,000
<b>Expenses</b>	\$0	\$0	\$30,321	\$59,330	\$15,169	\$83,652
<b>REVENUES LESS EXPENSES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$14,376</b>	<b>\$52,652</b>	<b>-\$52,652</b>

### SDC Stormwater Fund Revenue by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Charges for Services</b>	\$0	\$0	\$29,643	\$30,000	\$30,000	\$30,000
<b>Carry Forward Fund Balance</b>	\$0	\$0	\$0	\$14,954	\$36,821	\$0
<b>Interest on Pooled Investments</b>	\$0	\$0	\$678	\$0	\$1,000	\$1,000
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$30,321</b>	<b>\$44,954</b>	<b>\$67,821</b>	<b>\$31,000</b>

### SDC Stormwater Fund Expense by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Capital Outlay</b>	\$0	\$0	\$0	\$49,739	\$15,169	\$49,739
<b>Transfer-Out, Contingency, Ending Fund Balance</b>	\$0	\$0	\$30,321	\$9,591	\$0	\$33,913
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$30,321</b>	<b>\$59,330</b>	<b>\$15,169</b>	<b>\$83,652</b>



# ELECTRIC FUND

2025-2027 Biennial Budget

## Fund Overview

The **Electric Fund** accounts for all of the revenue and expenses relating to the Electric Utility operations. The Electric Fund purchases wholesale electricity from the Bonneville Power Administration (BPA), transmits that power throughout the City's distribution system and sells the electricity to residential, business and institutional customers.

The Electric Fund receives most of its revenue from providing electricity to customers and charging for availability and use. By owning and maintaining a substation, the City can more closely control future rates by reducing transmission costs from BPA and potentially increase reliability through updating of a key component of the system. Details on proposed capital projects are in the Capital Improvement Plan.

Plans for the next biennium include, maintaining and improving reliability metrics, continuing wildfire mitigation efforts, implementing recommendations from the Electric Master Plan, engineering and design work for expanding the Mountain Ave substation, and building a business case for AMI metering.

The Electric Department is also responsible for maintaining compliance with PUC and OSHA regulations.

### Electric Fund Revenue and Expense Summary

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Revenues</b>	\$21,242,417	\$23,694,825	\$25,946,764	\$25,305,723	\$31,012,493	\$20,356,531
<b>Expenses</b>	\$21,242,418	\$23,694,826	\$25,946,764	\$26,018,539	\$21,467,846	\$29,901,178
<b>REVENUES LESS EXPENSES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$712,816</b>	<b>\$9,544,647</b>	<b>-\$9,544,647</b>

### Electric Fund Revenue by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Charges for Services</b>	\$17,692,125	\$18,204,624	\$16,906,547	\$18,676,531	\$17,877,673	\$18,676,531
<b>Carry Forward Fund Balance</b>	\$3,418,145	\$5,023,947	\$7,168,132	\$6,080,192	\$8,961,820	\$0
<b>Debt Revenue</b>	\$0	\$0	\$0	\$0	\$3,375,000	\$900,000
<b>Miscellaneous Revenues</b>	\$63,231	\$337,472	\$554,756	\$284,000	\$292,000	\$284,000
<b>Intergovernmental Revenue</b>	\$50,308	\$12,618	\$983,771	\$200,000	\$210,000	\$200,000
<b>Interest on Pooled Investments</b>	\$18,608	\$116,165	\$333,559	\$65,000	\$296,000	\$296,000
<b>TOTAL</b>	<b>\$21,242,417</b>	<b>\$23,694,825</b>	<b>\$25,946,764</b>	<b>\$25,305,723</b>	<b>\$31,012,493</b>	<b>\$20,356,531</b>

### Electric Fund Expense by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Material and Services</b>	\$12,818,912	\$12,175,280	\$11,338,051	\$15,430,138	\$15,006,454	\$15,056,546
<b>Transfer-Out, Contingency, Ending Fund Balance</b>	\$5,023,947	\$7,168,132	\$9,437,523	\$5,602,614	\$596,151	\$8,336,097
<b>Personnel Services</b>	\$3,139,453	\$3,193,203	\$3,764,914	\$3,942,124	\$4,246,578	\$4,364,872
<b>Capital Outlay</b>	\$238,256	\$1,158,210	\$1,406,276	\$800,000	\$1,000,000	\$1,000,000
<b>Debt Services</b>	\$21,850	\$0	\$0	\$243,663	\$618,663	\$1,143,663
<b>TOTAL</b>	<b>\$21,242,418</b>	<b>\$23,694,826</b>	<b>\$25,946,764</b>	<b>\$26,018,539</b>	<b>\$21,467,846</b>	<b>\$29,901,178</b>



# TELECOMMUNICATIONS FUND

## 2025-2027 Biennial Budget

### Fund Overview

The **Telecommunications Fund** accounts for all revenue and expenses relating to the City's wholesale and retail Internet Service Utility.

The Telecommunications Fund receives most of its revenue from providing internet services to customers and charging for this access. Ashland Fiber Network operates within the Telecommunications Fund and is a community-owned telecommunications utility founded in 1999 by the Ashland community. AFN manages the enterprise network for the City, provides Internet connectivity services to almost 4,500 households, and works with partners to provide telephony, cable television, and other technology services to more than 2,000 additional customers. Details on proposed capital projects are in the Capital Improvement Plan.

#### Telecommunications Fund Revenue and Expense Summary

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Revenues</b>	\$4,902,630	\$5,557,771	\$6,107,826	\$5,815,498	\$5,903,515	\$3,175,391
<b>Expenses</b>	\$4,902,631	\$5,557,772	\$6,107,826	\$4,408,960	\$3,759,908	\$5,318,998
<b>REVENUES LESS EXPENSES</b>	<b>\$0</b>	<b>-\$1</b>	<b>\$0</b>	<b>\$1,406,538</b>	<b>\$2,143,607</b>	<b>-\$2,143,607</b>

#### Telecommunications Fund Revenue by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Charges for Services</b>	\$2,780,392	\$2,817,541	\$2,789,598	\$2,749,380	\$3,060,390	\$3,075,391
<b>Carry Forward Fund Balance</b>	\$2,110,932	\$2,683,911	\$3,175,717	\$3,021,118	\$2,733,125	\$0
<b>Interest on Pooled Investments</b>	\$10,849	\$56,319	\$142,511	\$45,000	\$110,000	\$100,000
<b>Miscellaneous Revenues</b>	\$456	\$0	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$4,902,630</b>	<b>\$5,557,771</b>	<b>\$6,107,826</b>	<b>\$5,815,498</b>	<b>\$5,903,515</b>	<b>\$3,175,391</b>

#### Telecommunications Fund Expense by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Transfer-Out, Contingency, Ending Fund Balance</b>	\$2,683,911	\$3,175,717	\$3,153,231	\$1,400,328	\$80,958	\$1,886,973
<b>Material and Services</b>	\$1,501,100	\$1,589,338	\$1,769,777	\$1,863,449	\$1,538,897	\$1,555,785
<b>Personnel Services</b>	\$717,620	\$720,249	\$847,016	\$1,078,877	\$1,159,709	\$1,207,093
<b>Capital Outlay</b>	\$0	\$72,468	\$337,802	\$66,306	\$980,344	\$669,147
<b>TOTAL</b>	<b>\$4,902,631</b>	<b>\$5,557,772</b>	<b>\$6,107,826</b>	<b>\$4,408,960</b>	<b>\$3,759,908</b>	<b>\$5,318,998</b>



# INTERNAL SERVICE FUNDS

2025-2027 Biennial Budget

Internal service funds are proprietary funds that are used to account for the financing of goods and services provided by one department to other parts of the City on a cost-reimbursement basis. Internal service funds use full accrual accounting methods for financial statement presentations. However, this type of fund uses a modified accrual basis of accounting for budgetary purposes. This assures budgetary compliance with such expenditures as capital construction and acquisition as well as debt principal transactions.

The City has two internal service funds: the **Equipment Fund** and the **Insurance Fund**. For trending purposes, also shown are summaries for the **Health Benefits Fund** and the **Parks Equipment Fund**. Both the Health Benefits and the Parks Equipment funds were dissolved during the 2021-2023 biennium when the City stopped self-insuring and moved the Parks General Fund into the General Fund. Costs for health benefits are now part of personnel services costs shown in departments or divisions and the maintenance and purchase of Parks equipment has been moved to the Equipment Fund. For trending purposes, actual revenues and expenses for fiscal years 2022 and 2023 are shown on the following pages, as well as the beginning balance and transfer to close the funds in fiscal year 2024.

## Equipment Fund

The **Equipment Fund** is used to account for the maintenance and replacement of the City fleet of vehicles and specified equipment. Revenues are from equipment rental and replacement charges. Expenditures are for personnel, materials and services, and capital outlay. This fund is divided into two functions: equipment maintenance and equipment replacement. The purpose of the equipment replacement function is to accumulate adequate funds to replace equipment. This replacement schedule is updated annually.

### Equipment Fund Revenue and Expense Summary

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Revenues</b>	\$8,394,801	\$10,735,758	\$12,186,686	\$12,313,680	\$13,340,456	\$5,576,380
<b>Expenses</b>	\$8,394,801	\$10,735,757	\$12,186,686	\$10,013,116	\$5,033,127	\$13,883,709
<b>REVENUES LESS EXPENSES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,300,564</b>	<b>\$8,307,329</b>	<b>-\$8,307,329</b>

### Equipment Fund by Revenue Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Carry Forward Fund Balance</b>	\$3,868,239	\$5,874,505	\$6,914,624	\$7,197,226	\$7,471,284	\$0
<b>Charges for Services</b>	\$4,499,869	\$4,436,559	\$4,821,126	\$4,914,454	\$5,046,565	\$5,195,380
<b>Interest on Pooled Investments</b>	\$26,166	\$144,097	\$384,736	\$100,000	\$297,000	\$279,000
<b>Miscellaneous Revenues</b>	\$528	\$280,597	\$66,200	\$102,000	\$52,000	\$102,000
<b>Operating Transfers In</b>	\$0	\$0	\$0	\$0	\$473,607	\$0
<b>TOTAL</b>	<b>\$8,394,801</b>	<b>\$10,735,758</b>	<b>\$12,186,686</b>	<b>\$12,313,680</b>	<b>\$13,340,456</b>	<b>\$5,576,380</b>

### Equipment Fund Expense by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Transfer-Out, Contingency, Ending Fund Balance</b>	\$5,874,505	\$6,914,622	\$7,258,325	\$4,262,933	\$80,450	\$9,668,508
<b>Capital Outlay</b>	\$300,241	\$1,501,667	\$2,607,214	\$3,255,381	\$2,271,000	\$1,387,000
<b>Material and Services</b>	\$1,585,823	\$1,624,628	\$1,696,155	\$1,707,325	\$1,841,680	\$1,942,117
<b>Personnel Services</b>	\$634,232	\$694,841	\$624,993	\$787,477	\$839,997	\$886,084
<b>TOTAL</b>	<b>\$8,394,801</b>	<b>\$10,735,757</b>	<b>\$12,186,686</b>	<b>\$10,013,116</b>	<b>\$5,033,127</b>	<b>\$13,883,709</b>

## Insurance Fund

The **Insurance Fund** receives revenues through charges for services that are allocated to departments for insurance premiums, direct claims and administration.

### Insurance Fund Revenue and Expense Summary

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Revenues</b>	\$2,033,599	\$2,769,801	\$3,266,006	\$2,896,007	\$4,074,737	\$1,745,051
<b>Expenses</b>	\$2,033,599	\$2,769,801	\$3,266,006	\$3,039,508	\$1,668,142	\$4,151,646
<b>REVENUES LESS EXPENSES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$143,501</b>	<b>\$2,406,595</b>	<b>-\$2,406,595</b>

### Insurance Fund Revenue by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Charges for Services</b>	\$1,840,742	\$1,896,954	\$1,875,033	\$1,700,526	\$1,614,939	\$1,655,051
<b>Carry Forward Fund Balance</b>	\$171,205	\$830,810	\$1,192,624	\$1,167,481	\$2,369,798	\$0
<b>Miscellaneous Revenues</b>	\$19,348	\$24,122	\$133,547	\$20,000	\$20,000	\$20,000
<b>Interest on Pooled Investments</b>	\$2,305	\$17,915	\$64,802	\$8,000	\$70,000	\$70,000
<b>TOTAL</b>	<b>\$2,033,599</b>	<b>\$2,769,801</b>	<b>\$3,266,006</b>	<b>\$2,896,007</b>	<b>\$4,074,737</b>	<b>\$1,745,051</b>

### Insurance Fund Expense by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Material and Services</b>	\$1,202,789	\$1,577,177	\$1,209,360	\$1,528,209	\$1,482,566	\$1,514,160
<b>Transfer-Out, Contingency, Ending Fund Balance</b>	\$830,810	\$1,192,624	\$1,923,739	\$1,511,299	\$48,587	\$2,494,656
<b>Personnel Services</b>	\$0	\$0	\$132,908	\$0	\$136,989	\$142,830
<b>TOTAL</b>	<b>\$2,033,599</b>	<b>\$2,769,801</b>	<b>\$3,266,006</b>	<b>\$3,039,508</b>	<b>\$1,668,142</b>	<b>\$4,151,646</b>

## Health Benefits Fund

The **Health Benefits Fund** was dissolved during the 2021-2023 biennium when the City stopped self-insuring. Costs for benefits are now part of personnel services costs shown in departments or divisions.

### Health Benefits Fund Revenue and Expense Summary

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Revenues</b>	\$7,226,247	\$4,893,994	\$225,546	\$0	\$0	\$0
<b>Expenses</b>	\$7,226,247	\$4,893,994	\$225,546	\$0	\$0	\$0
<b>REVENUES LESS EXPENSES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

### Health Benefits Fund Revenue by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Charges for Services</b>	\$5,751,958	\$2,857,526	\$0	\$0	\$0	\$0
<b>Carry Forward Fund Balance</b>	\$1,463,355	\$1,989,389	\$225,546	\$0	\$0	\$0
<b>Interest on Pooled Investments</b>	\$7,198	\$47,079	\$0	\$0	\$0	\$0
<b>Miscellaneous Revenues</b>	\$3,736	\$0	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$7,226,247</b>	<b>\$4,893,994</b>	<b>\$225,546</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

### Health Benefits Fund Expense by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Material and Services</b>	\$5,236,858	\$2,668,448	\$0	\$0	\$0	\$0
<b>Transfer-Out, Contingency, Ending Fund Balance</b>	\$1,989,389	\$2,225,546	\$225,546	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$7,226,247</b>	<b>\$4,893,994</b>	<b>\$225,546</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## Parks Equipment Fund

The **Parks Equipment Fund** was also dissolved during the 2021-2023 biennium. Purchases of Parks equipment and maintenance costs are now reported in the Equipment Fund.

### Parks Equipment Fund Revenue and Expense Summary

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Revenues</b>	\$503,403	\$473,608	\$473,608	\$0	\$0	\$0
<b>Expenses</b>	\$503,404	\$473,608	\$473,608	\$0	\$0	\$0
<b>REVENUES LESS EXPENSES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

### Parks Equipment Fund Revenue by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Carry Forward Fund Balance</b>	\$401,324	\$413,249	\$473,608	\$0	\$0	\$0
<b>Charges for Services</b>	\$100,000	\$50,000	\$0	\$0	\$0	\$0
<b>Interest on Pooled Investments</b>	\$2,080	\$10,359	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$503,403</b>	<b>\$473,608</b>	<b>\$473,608</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

### Parks Equipment Fund Expense by Type

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Transfer-Out, Contingency, Ending Fund Balance</b>	\$413,249	\$473,608	\$473,608	\$0	\$0	\$0
<b>Capital Outlay</b>	\$90,155	\$0	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$503,404</b>	<b>\$473,608</b>	<b>\$473,608</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



# DEBT INFORMATION

2025-2027 Biennial Budget

## Debt Policy

- The City will not use long-term borrowing to finance current operations.
- Capital projects, financed through bond proceeds, will be financed for a period not to exceed the useful life of the project.
- Whenever possible, enterprise debt will be self-supporting. Regardless of the type of debt issued, the City will establish a one-year reserve for all self-supporting debt.
- The City will seek to maintain level debt service payments over the duration of an issue and consider the level of debt obligations across funding sources when recommending types and amounts of debt instruments.
- The City will keep the final maturity of general obligation bonds at or below 20 years, with the exception of water supply and land acquisition that will be limited to 30 years.
- The City will maintain a debt coverage ratio, i.e. net revenue to debt service of at least 125% for every debt issue.
- The State of Oregon limits non-self-supporting obligation debt to three percent of the real market value of all taxable property within the City boundaries.
- The City will seek to maintain and improve its bond rating to minimize borrowing costs and to ensure its access to credit markets.
- The City will maintain good communications with bond rating agencies about its financial condition.

## Notes and Contract Debt

### Overview

The City of Ashland has four promissory note agreements for financing:

- **Garfield Park** – In 2016 the City borrowed \$870,000 for upgrade for the Water Park within Garfield Park. The debt is funded by the Parks Department share of food and beverage tax.
- **Briscoe School** – In 2018 the City agreed to purchase Briscoe School from the Ashland School District for \$1,540,000 at zero percent interest. The debt is paid by revenues from leasing the building.
- **Briscoe Park** – In 2018 the City agreed to purchase Briscoe Park from the Ashland School District for \$500,000 at zero percent interest. The debt is paid by the Parks Department share of food and beverage tax.
- **2200 Ashland Street** – In 2023, the City purchased the building at 2200 Ashland Street. \$600,000 of the purchase price was financed with an interest rate of 3.75% for 20 years. The debt is paid by the General Fund.

See the table below for a summary of Notes and Contract debt requirements.

### Summary of Notes & Contracts

Purpose	Activity	Original Amount	Interest Rates	Amount Outstanding
Upgrade Garfield Water Park	Government	\$ 870,000	2.12%	\$ 48,000
Purchase Briscoe School Building (City)	Government	1,540,000	0.00%	660,000
Briscoe School Yard (Parks)	Government	500,000	0.00%	100,000
Purchase 2200 Ashland St. for Homeless Shelter	Government	600,000	3.75%	565,336
				<b>\$ 1,373,336</b>

# General Obligation Debt

## Overview

The City issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for both governmental and business-type activities over the previous fiscal years. No new debt was issued in the category of General Obligation Bonds during the 2023-2025 biennium.

The City is currently paying the following General Obligation (GO) debt:

- The residents of Ashland authorized by vote in May 2011 for the construction of Fire Station #2. This debt is being paid by property tax.
- In 2013 a new debt of \$ 4,765,000 as Full Faith and credit bonds was issued for 15 years. The bonds were used to fund projects in the Street & Parks (\$1,520,000) and Water, Wastewater and Stormwater Funds (\$3,245,000). This debt is paid by user fees.

The table below shows the debt service requirements for GO bonds as of June 30, 2025.

### General Obligation Bond Summary

Purpose	Activity	Original Amount	Interest Rates	Amount Outstanding
2011 Fire Station #2	Government	\$ 2,960,000	2.0-4.00%	\$ 1,080,000
2013 GO Bonds New Construction	Government	1,520,000	2-2.5%	345,000
2014 GO Bonds New Construction	Business	3,245,000	2-2.5%	740,000
				<b>\$ 2,165,000</b>

## Revenue Backed Debt

### Overview

The City also issues debt on which the City pledges income derived from the acquired or constructed assets to pay debt service. The debt agreement reference and descriptions of current revenue backed debt is as follows:

- **IFA #S14005:** The City received loan proceeds for three projects; TAP, Terrace St Pump Station and Park Estates Pump Station. This loan received \$950,000 in principal forgiveness. Water revenue was pledged.
- **DEQ #R11751:** This loan was for the Wastewater Treatment Plant Membrane System Upgrade project in the amount of \$1,645,280. This project is complete and the City is now paying on this loan.
- **Medford Water Commission:** This loan is for the City's portion of receiving services for the Talent, Ashland, Phoenix (TAP) waterline improvement project. The loan is being paid with Water System Development Charge (SDC) revenue.
- **IFA #S16021:** This loan was for design for the City's new Water Treatment Plant. The loan was for \$3,725,658, is funded by water charges and the City started paying it in 2024.
- **DEQ #R11754:** This loan is for the Riparian Restoration project. The total amount of the loan is \$3,616,900, and to date, \$2,391,436 has been received as a drawdown. The City expects to begin payments during this upcoming biennium, which will be funded with wastewater charges.
- **DEQ #R11755:** This loan is for the Wastewater Outfall Relocation project. The total amount of the loan is \$4,800,000, and to date, \$4,793,225 has been drawn down. Payments on this loan are expected to start in the beginning of fiscal year 2026 and will be funded with wastewater charges.
- **OBDD B24001:** This loan is for the Ashland St. Overlay project. The total amount of the loan is \$4,839,751 and the City expects to fully drawdown this loan before the end of fiscal year 2025. Payments on this loan are expected to start in fiscal year 2026 and will be funded with dedicated Street Fund revenues.

See the "Current Revenue Backed Debt" table below to see a summary of which revenue-backed debt loans are currently being paid, and the table "Loan Drawdowns" for a summary of revenue-backed debt that is still being drawn down and is not yet being paid.

## Current Revenue Backed Debt

Fund	Purpose	Original Amount	Interest Rates	Amount Outstanding
Water	IFA S14005 - Water	\$ 3,515,200	1.00%	\$ 2,942,490
Water	IFA S16021 - Water and Water SDC	3,725,658	1.00%	3,443,633
Wastewater	DEQ R 11751 - Wastewater	1,645,280	1.00%	937,080
Water	Medford Water Commission	2,358,076	3.42%	1,318,725
				<b>\$ 8,641,929</b>

## Loan Drawdowns

Fund	Debt Instrument	Signed Agreements	Drawdowns to Date
Street Fund	OBDD B24001 Ashland St. Overlay	\$ 4,839,751	\$ 4,028,789
Wastewater Fund	DEQ-R11754 Riparian Restoration	3,616,900	2,391,436
Wastewater Fund	DEQ-R11755 Outfall Relocation	4,800,000	4,793,225
		<b>\$ 13,256,651</b>	<b>\$ 11,213,450</b>

## Expected New Debt

### Overview

Moody's Investors Services has assigned an "Aa3" rating to the City's tax exempt and taxable bonds.

The City intends to issue debt during the 2025-2027 biennium for the following projects:

- Water Treatment Plant, Dam Safety Improvements, East and West Forks Rehabilitation
- Ashland Street Overlay
- Wastewater Rehabilitation
- Electric Conservation Loans

### Estimated Upcoming Debt

Fund	Debt Instrument	Length of Loan in Years	Estimated 1st Year	Estimated Principal & Interest
Street Fund & SDC Street Fund	OBDD B24001 Ashland St. Overlay	15	2026	\$ 5,638,310
Water Fund	WIFIA Loan	38	2027	131,037,231
Wastewater Fund & Wastewater SDC Fund	DEQ-R11754 Riparian Restoration	20	2027	4,213,689
Wastewater Fund & Wastewater SDC Fund	DEQ-R11755 Outfall Relocation	20	2026	5,632,880
Electric Fund	RESP Loan	20	2026	10,000,000
				<b>\$ 85,804,628</b>



# CAPITAL IMPROVEMENT PROGRAM

2025-2027 Biennial Budget

## Overview

The Capital Improvement Program (CIP) is a living and evolving document that is built upon a foundation of master planning. The CIP requires biennial updates based on updated master plans, changes in need or prioritization, changes in funding mechanisms and changes to goals or policy directions.

Master plans or similar planning documents ensure the corresponding utilities and enterprise funds can accommodate growth and keep infrastructure systems fully operational and meeting regulatory requirements. Master plans enable a long-term plan to be developed and strengthen the intent to present the most responsible infrastructure improvement costs. Master plans assess the existing systems, establish level of service goals, review future demand, develop a plan for capital improvements, operations, and ultimately propose a rate structure and other financial guidance to enable adherence to the plan. Typically, master plans are reviewed and updated every seven to ten years depending upon the system changes and should be evaluated at every two-year budget cycle to update costs and verify priorities. Updates on this frequency ensure inclusion of Council goals, new ordinances, changes in the procedures and development of our community, as well as technology advances.

In addition to each master plan, operational requirements are assessed for capital planning. When major infrastructure replacements are necessary, these projects can often be “capitalized”. This is most easily described with the street division’s pavement condition index (PCI) and the resulting street overlay projects. This is an operational requirement, and the condition of each street is not specifically evaluated for the Transportation System Plan. With the Food and Beverage tax being shifted to arterial and collector streets, the basis for prioritization is the PCI. The major repairs and replacement of asphalt are considered capital expenses and as such, included in the CIP.

The City distinguishes capital projects from general maintenance items. Capital projects are typically for new construction, expansion, major renovations, replacements, or projects that substantially increase the life of an asset. Many projects are multi-year, beginning with planning, design then construction. Some have multiple funding source including grants and debt service instruments that are paid back through user fees from each specific enterprise fund.

A summary of the City's capital projects for the 2025-2027 biennium can be found below. For more detailed information about the City's **2025-2027 Public Works Capital Improvement Program**, please visit the Capital Improvement Projects page on the City's website, where you also find the Capital Projects Dashboard - interactive data for each of the City's projects.

For more detailed information about the City's **Parks Capital Plan**, please visit the Parks Capital Projects page on the City's website, where you'll also find the Parks CIP Plan.

## Definition of Capital Expenditures

Only major capital items are included in the CIP. Major capital expenditures are defined as follows:

- The item is tangible.
- The value is \$50,000 or over.
- The life expectancy is at least seven years.

- If an improvement, then the value of the asset is increased, or the useful life is extended beyond that originally anticipated.

Major capital assets may include such items or projects, a refuse truck, water line replacement, or construction of a building to name a few.

Minor capital expenditures will be budgeted at the department/division level and are not included in the Capital Improvement Program. Minor capital expenditures are defined as follows:

- Item is tangible.
- Value is at least \$10,000, but less than \$50,000.
- Life expectancy is at least two (2) years.

## Transportation Projects

### 2025/2027 Transportation Projects

Transportation projects are funded out of the **Street and SDC Street Funds**. Planned projects for the 2025/2027 biennium are:

#### Roadway

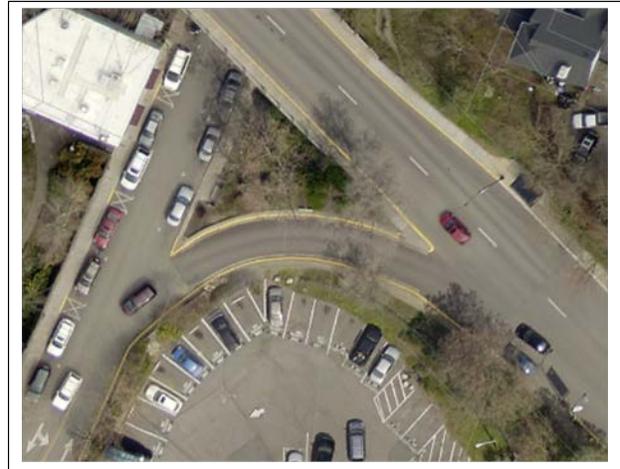
- Hardesty Property Site Development and Equipment Storage
- Clay Street – Faith Avenue to Siskiyou Boulevard

#### Overlay

- N. Mountain Avenue Overlay – I-5 to E. Main Street
- Oak Street Overlay – City Limits to E. Main Street

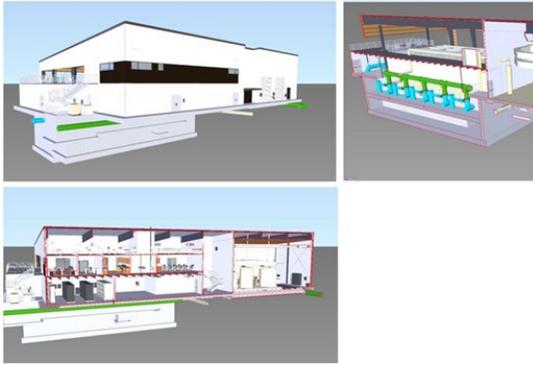
#### Pedestrian

- Install Sidewalk Beaver Slide - Water Street to Lithia Way
- Street Fund – Bicycle
- B Street Bicycle Boulevard (Oak Street to North Mountain Avenue)
- 8th Street Bicycle Boulevard; 'A' to E. Main
- Hersey Street Bicycle Boulevard



See the table below for information on project costs and funding sources.

Capital Improvements Plan 2026-2031 Construction Years	Project Description	Roadway	Capacity	Deficiency	Life Cycle	Project Totals FY26-FY31					
						FY26	FY27	Project Totals	Street SDC	Other (grants)	Fees & Rates (debt)
<b>Roadway</b>						<b>FY26</b>	<b>FY27</b>	<b>Project Totals</b>	<b>Street SDC</b>	<b>Other (grants)</b>	<b>Fees &amp; Rates (debt)</b>
	Hardesty Site Development & Equipment Storage			X		\$ 1,007,052	\$ 1,007,052	\$ 2,014,104	\$ -		\$ 2,014,104
	Clay Street - Faith Avenue to Siskiyou Boulevard (STBG/CMAQ)			X		\$ 1,711,211	\$ 1,205,000	\$ 2,916,211	\$ -		\$ 2,916,211
	<b>Subtotal Roadway</b>					<b>\$ 2,718,263</b>	<b>\$ 2,212,052</b>	<b>\$ 4,930,315</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,930,315</b>
<b>Street Overlays/Reconstructions</b>						<b>FY26</b>	<b>FY27</b>	<b>Project Totals</b>	<b>Street SDC</b>	<b>Other (grants)</b>	<b>Fees &amp; Rates (debt)</b>
	N Mountain Ave - I-5 Overpass to E Main St	59.36	X		X X	\$ 1,500,000	\$ 3,500,000	\$ 5,000,000	\$ -	\$ -	\$ 5,000,000
	Oak St - City Limits to E Main St	23.83	X		X X	\$ 1,000,000	\$ 3,500,000	\$ 4,500,000	\$ -	\$ -	\$ 4,500,000
	<b>Subtotal Street Improvements/Overlays</b>					<b>\$ 2,500,000</b>	<b>\$ 7,000,000</b>	<b>\$ 9,500,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,500,000</b>
<b>Sidewalk/Pedestrian</b>						<b>FY26</b>	<b>FY27</b>	<b>Project Totals</b>	<b>Street SDC</b>	<b>Other (grants)</b>	<b>Fees &amp; Rates (debt)</b>
	Beaver Slide - Water Street to Lithia Way		X	X	X	\$ -	\$ 350,000	\$ 350,000	\$ 339,920	\$ -	\$ 10,080
	<b>Subtotal Sidewalk/Pedestrian</b>					<b>\$ -</b>	<b>\$ 350,000</b>	<b>\$ 350,000</b>	<b>\$ 339,920</b>	<b>\$ -</b>	<b>\$ 10,080</b>
<b>Bicycle</b>						<b>FY26</b>	<b>FY27</b>	<b>Project Totals</b>	<b>Street SDC</b>	<b>Other (grants)</b>	<b>Fees &amp; Rates (debt)</b>
	B Street Bicycle Boulevard - Oak Street to N Mountain Avenue			X	X	\$ 75,000	\$ -	\$ 75,000	\$ 25,425	\$ 7,500	\$ 42,075
	Hersey Street Bicycle Boulevard - N Main Street to N Mountain Avenue					\$ -	\$ 1,000,000	\$ 1,000,000	\$ -	\$ 1,000,000	\$ -
	8th Street Bicycle Boulevard - A Street to E Main Street			X	X	\$ -	\$ 44,000	\$ 44,000	\$ 14,916	\$ 4,400	\$ 24,684
	<b>Subtotal Bicycle</b>					<b>\$ 75,000</b>	<b>\$ 1,044,000</b>	<b>\$ 1,119,000</b>	<b>\$ 40,341</b>	<b>\$ 1,011,900</b>	<b>\$ 66,759</b>
	<b>TRANSPORTATION</b>					<b>\$ 5,293,263</b>	<b>\$ 10,606,052</b>	<b>\$ 15,899,315</b>	<b>\$ 380,261</b>	<b>\$ 1,011,900</b>	<b>\$ 14,507,154</b>



## 2025/2027 Water Projects

Water projects are funded out of the **Water and SDC Water Funds**. Planned projects for the 2025/2027 biennium are:

### Water Fund - Supply Division

#### Supply

- Dam Safety Improvements
- East and West Forks Transmission Line Rehabilitation

#### Pump Station

- Hillview BPS Replacement

#### Pipe

- Distribution Pipe Replacement Projects

#### Operations and Maintenance

- Water System Telemetry Upgrades
- Tolman Creek Pressure Reducing Valve

### Water Fund - Treatment Division

#### Supply

- 7.0 MGD Water Treatment Plant

### Water Fund - Distribution Division

#### Storage

- .85 MG Granite Zone Storage Reservoir

#### Pipe

- Annual Pipe Replacement Program

#### TAP ARPA Improvements

- TAP ARPA Improvements

Capital Improvements Plan 2026-2031 Construction Years		Project Description				Register	Capacity	Draft/Plan	Life Cycle	Project Totals FY26-FY31				
Water	Supply	Storage	Pump Station	Pipe	Operations & Maintenance				FY26	FY27	Project Totals	Water SDC	Other (grants)	Fees & Rates (debt)
<b>Water - Supply Improvements</b>														
			X						\$	\$	\$	\$	\$	\$
				X					3,600,000	3,600,000	7,200,000	1,800,000	-	5,400,000
					X	X			1,300,000	1,160,000	2,460,000	1,845,000	-	615,000
									3,300,000	32,829,796	36,129,796	3,612,980	-	32,516,816
				X					-	-	-	-	-	-
									8,200,000	37,589,796	45,789,796	7,257,980	-	38,531,816
<b>Water - Storage Improvements</b>														
								X						
									-	300,000	300,000	24,000	-	276,000
									-	300,000	300,000	24,000	-	276,000
<b>Water - Pump Station Improvements</b>														
								X						
									375,000	1,125,000	1,500,000	120,000	-	1,380,000
									375,000	1,125,000	1,500,000	120,000	-	1,380,000
<b>Water - Pipe Improvements</b>														
			X	X	X	X								
				X	X	X	X		300,000	300,000	600,000	60,000	-	540,000
				X	X	X	X		736,090	1,054,806	1,790,896	179,090	-	1,611,806
									1,036,090	1,354,806	2,390,896	239,090	-	2,151,806
<b>Water - Operations &amp; Maintenance</b>														
								X						
									120,000	120,000	240,000	24,000	-	216,000
									-	127,000	127,000	10,160	-	116,840
									120,000	247,000	367,000	34,160	-	332,840
<b>WATER</b>									9,731,090	40,616,602	50,047,692	7,651,229	-	42,396,463
<b>TAP - Supply Improvements</b>														
									-	-	-	-	-	-
									-	-	-	-	-	-
									-	-	-	-	-	-
									-	-	-	-	-	-
<b>TAP - Booster Pump Station Improvements</b>														
								X						
									1,300,000	300,000	1,600,000	-	-	1,600,000
									1,300,000	300,000	1,600,000	-	-	1,600,000
<b>TAP - Pipe Improvements</b>														
									-	-	-	-	-	-
									-	-	-	-	-	-
									-	-	-	-	-	-
									-	-	-	-	-	-
<b>WATER/TAP</b>									1,300,000	300,000	1,600,000	-	-	1,600,000

## Wastewater Projects

Wastewater projects are funded out of the **Wastewater and SDC Wastewater Funds**.  
Planned projects for the 2025/2027 biennium are:

### Wastewater Fund - Treatment Plant Division

- WWTP Headworks Process Improvements
- Aeration Basin Mixer Replacement
- WWTP Harmonics and Telemetry Process Improvements
- WWTP Secondary Clarifier 2 Improvements
- WWTP Membrane Replacement



### Wastewater Fund – Collection System

- Sanitary Sewer Miscellaneous Trenchless Lining
- Hardesty Property Site Development and Equipment Storage
- Wastewater Line Upsizing – Bear Creek Interceptor – Wightman to Tolman Creek Road

Capital Improvements Plan						Project Totals					
2026-2031 Construction Years						FY26-FY31					
Project Description		Regulatory	Capacity	Durability	Life Cycle						
<b>Wastewater Treatment Plant</b>						<b>FY26</b>	<b>FY27</b>	<b>Project Totals</b>	<b>Sewer SDC</b>	<b>Other (grants)</b>	<b>Fees &amp; Rates (debt)</b>
Membrane Replacement (two trains)				X	\$ 1,000,000	\$ -	\$ 1,000,000	\$ -	\$ -	\$ 1,000,000	
Aeration Basin Mixer Replacement	X				\$ 150,000	\$ 150,000	\$ 300,000	\$ 45,000	\$ -	\$ 255,000	
WWTP Process Improvements (Headworks)		X	X		\$ 500,000	\$ 4,400,000	\$ 4,900,000	\$ 735,000	\$ -	\$ 4,165,000	
WWTP Process Improvements (Harmonics/Telemetry)			X		\$ 275,000	\$ -	\$ 275,000	\$ 41,250	\$ -	\$ 233,750	
Secondary Clarifier 2 Improvements		X	X		\$ 397,500	\$ 397,500	\$ 795,000	\$ 119,250	\$ -	\$ 675,750	
<b>Subtotal Wastewater Treatment Plant</b>						<b>\$ 2,322,500</b>	<b>\$ 4,947,500</b>	<b>\$ 7,270,000</b>	<b>\$ 940,500</b>	<b>\$ -</b>	<b>\$ 6,329,500</b>
<b>Wastewater Collection System</b>						<b>FY26</b>	<b>FY27</b>	<b>Project Totals</b>	<b>Sewer SDC</b>	<b>Other (grants)</b>	<b>Fees &amp; Rates (debt)</b>
Hardesty Site Development & Equipment Storage					\$ 1,007,052	\$ 400,000	\$ 1,407,052	\$ -	\$ -	\$ 1,407,052	
Wastewater Miscellaneous Trenchless Pipe Lining	X	X	X		\$ 500,000	\$ -	\$ 500,000	\$ -	\$ -	\$ 500,000	
Upsize Bear Creek Interceptor from Wightman Street to Tolman Creek Road	X	X		X	\$ -	\$ 400,000	\$ 400,000	\$ 280,000	\$ -	\$ 120,000	
<b>Subtotal Wastewater Collection System</b>						<b>\$ 1,507,052</b>	<b>\$ 800,000</b>	<b>\$ 2,307,052</b>	<b>\$ 280,000</b>	<b>\$ -</b>	<b>\$ 2,027,052</b>
<b>WASTEWATER</b>						<b>\$ 3,829,552</b>	<b>\$ 5,747,500</b>	<b>\$ 9,577,052</b>	<b>\$ 1,220,500</b>	<b>\$ -</b>	<b>\$ 8,356,552</b>

## Stormwater Projects

Stormwater projects are funded out of the **Stormwater and SDC Stormwater Funds**.  
Planned projects for the 2025/2027 biennium are:

### Stormwater Fund

- Hardesty Property Site Development and Equipment Storage
- Stormwater Miscellaneous Trenchless Lining
- North Mountain Avenue
- Siskiyou Boulevard at University Way
- East Main Street at Emerick Street



Capital Improvements Plan 2026-2031 Construction Years	Regulatory	Capacity	Deficiency	Life Cycle	Project Totals FY26-FY31					
					FY26	FY27	Project Totals	Storm SDC	Other (grants)	Fees & Rates (debt)
<b>Stormwater</b>										
Hardesty Site Development & Equipment Storage					\$ 503,526	\$ 503,526	\$ 1,007,052	\$ -	\$ -	\$ 1,007,052
Stormwater Miscellaneous Trenchless Pipe Lining	X		X	X	\$ 150,000	\$ -	\$ 150,000	\$ -	\$ -	\$ 150,000
N Mountain Avenue @ Railroad Tracks	X	X			\$ -	\$ 110,000	\$ 110,000	\$ 22,106	\$ -	\$ 87,894
Siskiyou Boulevard @ University Way	X	X			\$ 150,000	\$ -	\$ 150,000	\$ 15,169	\$ -	\$ 134,831
E Main Street @ Emerick Street	X	X			\$ -	\$ 150,000	\$ 150,000	\$ 27,633	\$ -	\$ 122,367
<b>STORMWATER</b>					<b>\$ 803,526</b>	<b>\$ 763,526</b>	<b>\$ 1,567,052</b>	<b>\$ 64,908</b>	<b>\$ -</b>	<b>\$ 1,502,144</b>

# Airport and Facilities Projects

## Airport Projects



## Administration: Facilities Projects



Airport projects are funded out of the **Airport Fund**. Planned projects for the 2025/2027 biennium are:

- Pavement Maintenance Program
- Airport Taxi Lane Extension
- Airport Pavement Reconstruction and Rehabilitation Phase 1 - Design
- Airport Pavement Reconstruction and Rehabilitation Phase 1 - Construction

Facilities projects are funded out of the **General Fund**. The planned project for the 2025/2027 biennium is:

- Briscoe School Improvements - Pavement

Capital Improvements Plan 2026-2031 Construction Years		Regulatory	Capacity	Deficiency	Life Cycle	Project Totals FY26-FY31			Fees & Rates	
Project Description						FY26	FY27	Project Totals	Other (grants)	(debt)
<b>Airport</b>										
	Pavement Maintenance Program				X	\$ 20,000	\$ -	\$ 20,000	\$ 18,000	\$ 2,000
	Taxilane Extension			X		\$ -	\$ 250,000	\$ 250,000	\$ 225,000	\$ 25,000
	Airport Pavement Rehabilitation: Ph 1 - Environmental & Design				X	\$ 240,000	\$ -	\$ 240,000	\$ 216,000	\$ 24,000
	Airport Pavement Reconstruction & Rehabilitation: Ph 2 - Construction				X	\$ 1,200,000	\$ -	\$ 1,200,000	\$ 1,080,000	\$ 120,000
	OFA Obstruction Removal (Tree Trimming)		X			\$ -	\$ -	\$ -	\$ -	\$ -
	North Apron Reconstruction & Expansion: Ph 1 - Environmental & Design		X	X		\$ -	\$ -	\$ -	\$ -	\$ -
	North Apron Reconstruction & Expansion: Ph 2 - Construction		X	X		\$ -	\$ -	\$ -	\$ -	\$ -
<b>AIRPORT</b>						<b>\$ 1,460,000</b>	<b>\$ 250,000</b>	<b>\$ 1,710,000</b>	<b>\$ 1,539,000</b>	<b>\$ 171,000</b>

Capital Improvements Plan 2026-2031 Construction Years		Regulatory	Capacity	Deficiency	Life Cycle	Project Totals FY26-FY31			Fees & Rates	
Project Description						FY26	FY27	Project Totals	Other (grants)	(debt)
<b>Facilities</b>										
	Briscoe School Improvements (Parking Lot Paving)			X	X	\$ 250,000	\$ -	\$ 250,000	\$ -	\$ 250,000
<b>FACILITIES</b>						<b>\$ 1,000,000</b>	<b>\$ 750,000</b>	<b>\$ 1,750,000</b>	<b>\$ -</b>	<b>\$ 1,750,000</b>

# Electric and Parks Projects

## Electric Projects



## Parks Projects



Electric CIP projects are funded out of the **Electric Fund**. Planned projects for the 2025/2027 biennium are:

- Wildfire Mitigation
- Substation Upgrades
- Underground Expansion
- Circuit Automation
- Underground Cable Replacement

*Photo courtesy of Chris Constantine*

Parks CIP projects are funded out of the **Parks CIP and SDC Parks** funds. Planned projects for the 2025/2027 biennium are:

- Hunter Park - Tennis Court Rehabilitation
- Lithia - Butler Perozzi Foundation Restoration
- Irrigation Controllers Major Maintenance
- ADA Improvements
- Siskiyou Mountain Trail Re-Route
- East Main - Phase I
- Parks, Recreation, Open Space & Seniors Plan
- Land Aquisition

Capital Improvements Plan 2026-2031 Construction Years				Project Totals FY26-FY31					
Project Description	Regulatory	Capacity	Deficiency	Life Cycle					
					FY26	FY27	Project Totals		
<b>Electric</b>									
Wildfire Mitigation					\$ 50,000	\$ 50,000	\$ 100,000	\$ -	\$ 100,000
Substation Upgrades					\$ 825,000	\$ 650,000	\$ 1,475,000	\$ -	\$ 1,475,000
Underground Expansion					\$ 75,000	\$ 100,000	\$ 175,000	\$ -	\$ 175,000
Circuit Automation					\$ -	\$ 100,000	\$ 100,000	\$ -	\$ 100,000
Underground Cable Replacement					\$ 50,000	\$ 100,000	\$ 150,000	\$ -	\$ 150,000
<b>ELECTRIC</b>					<b>\$ 1,000,000</b>	<b>\$ 1,000,000</b>	<b>\$ 2,000,000</b>	<b>\$ -</b>	<b>\$ 2,000,000</b>

Capital Improvements Plan 2026-2031 Construction Years				Project Totals FY26-FY31						
Project Description	Regulatory	Capacity	Deficiency	Life Cycle						
					FY26	FY27	Project Totals			
<b>Parks</b>										
Hunter Park - Tennis Courts Rehabilitation					\$ 1,200,000	\$ -	\$ 1,200,000	\$ -	\$ 970,000	\$ 230,000
Lithia Park - Butler Perozzi Fountain Restoration					\$ 350,000	\$ 150,000	\$ 500,000	\$ -	\$ 600,000	\$ -
Irrigation Controllers					\$ 100,000	\$ -	\$ 100,000	\$ -	\$ -	\$ 100,000
ADA Improvements					\$ 100,000	\$ -	\$ 100,000	\$ -	\$ -	\$ 100,000
Siskiyou Mountain Trail Re-Route					\$ 75,000	\$ -	\$ 75,000	\$ -	\$ -	\$ 75,000
East Main - Phase I					\$ 2,650,000	\$ -	\$ 2,650,000	\$ 200,000	\$ 1,150,000	\$ 1,300,000
Parks, Recreation, Open Space and Seniors Plan					\$ 85,000	\$ 100,000	\$ 185,000	\$ -	\$ -	\$ 85,000
<b>PARKS</b>					<b>\$ 4,560,000</b>	<b>\$ 250,000</b>	<b>\$ 4,810,000</b>	<b>\$ 200,000</b>	<b>\$ 2,720,000</b>	<b>\$ 1,890,000</b>

# APPENDIX

2025-2027 Biennial Budget



## Financial Management Policies

The Financial Management Policies apply to fiscal activities of the City of Ashland.

### Objectives

The objectives of Ashland's financial policies are as follows:

- To enhance the City Council's decision-making ability by providing accurate information on program and operating costs.
- To employ revenue policies that prevent undue or unbalanced reliance on any one source, distribute the cost of municipal services fairly, and provide adequate funds to operate desired programs.
- To provide and maintain essential public programs, services, facilities, utilities, infrastructure, and capital equipment.
- To protect and enhance the City's credit rating and financial wellbeing.
- To ensure the legal use of all City funds through efficient systems of financial security and internal control.

The City of Ashland does not discriminate in providing services, purchasing goods or services, and in matters of employment.

### Investments and Banking

All City funds shall be invested to provide—in order of importance—safety of principal, a sufficient level of liquidity to meet cash flow needs, and the maximum yield possible. One hundred percent of all idle cash will be continuously invested in accordance with State law and recommended government finance industry standards.

The City of Ashland has a Banking Policy of authorized signatures, including facsimile signatures for banking services on behalf of the City of Ashland that is part of this document and is labeled Attachment 1 (one).

The City of Ashland has a detailed Investment Policy and is part of this document is labeled Attachment 2 (two).

### Accounting

- The City will maintain an accounting and financial reporting system that conforms to Generally Accepted Accounting Principles (GAAP) and Oregon Local Budget Law and in compliance with Government Accounting Standards Board (GASB) statements. The City will issue a Comprehensive Annual Financial Report (Audit report) each fiscal year. The Annual Comprehensive Financial Report (ACFR) shows fund expenditures and revenues on both a GAAP and budget basis for comparison purposes.
- An independent annual audit will be performed by a certified public accounting firm that will issue an official opinion on the annual financial statements and a management letter as needed or required detailing areas that need improvement.
- Full disclosure will be provided in financial statements and bond representations.
- The accounting systems will be maintained to monitor expenditures and revenues on a monthly basis with thorough analysis and adjustment of the biennium budget as appropriate.
- The accounting system will provide monthly information about cash position and investment performance.
- The City will seek to meet all standards to obtain the Certificate of Achievement for Excellence in financial reporting from the Government Finance Officers Association (GFOA) annually.

## Budgetary Policies

- The budget committee will be appointed in conformance with state statutes. The budget committee’s chief purpose is to review the city manager’s proposed budget and approve a budget and maximum tax levy for City Council consideration. The budget committee may consider and develop recommendations on other financial issues as delegated by the City Council.
- “The Budget Committee Reference Guide” is part of this document and it is Attachment 3 (three).
- The Citizens’ Budget Committee services an important service with high visibility within our Ashland community, and it contributes to the community’s mood, tone of communications and behavior. It is important that all members are aware of their leadership roles and community influence. The following are the ground rules for the meetings:
  - Keep an open mind
  - Be respectful
  - Don’t interrupt
  - Stay on topic
  - It is ok to disagree
  - Raise your hand to speak
  - Allow others to speak before speaking again
  - Be prepared
  - Support the relationship to and with the city (fiduciary responsibility)
- The City will finance all current expenditures with current revenues. The City will avoid budgetary practices that balance current expenditures through the obligation of future resources. Appropriation of fund balance or retained earnings will be solely for the purpose of one-time expenditures such as capital projects.
- The City budget will support City Council goals and priorities and the long-range needs of the community.
- In contrast to the line-item budget that focuses exclusively on items to be purchased (such as supplies and equipment), the City will emphasize the use of goals and programs to:
  1. Structure budget choices and information in terms of programs or operating units and their related work activities and impact on constituents and the community,
  2. Provide information on what each program or operating unit is committed to accomplish in long-term goals and in short-term objectives, and
  3. Measure the degree of achievement of program or operating unit objectives (performance measures).
- The City will include multi-year projections in the budget document of at least three years beyond the biennium.
- To maintain fund integrity, the City will manage each fund as an independent entity in accordance with applicable statutes, generally accepted accounting principles, and government finance industry standards.
- The City will allocate direct and administrative costs to each fund based upon the cost of the other fund providing these services to the recipient fund. The City will recalculate the cost of administrative services regularly to identify the impact of inflation and other cost increases.
- If the City should receive unbudgeted revenues net of corresponding or related expenditures or proceeds from the sale of assets within any governmental fund, the City will transfer not less than 20 percent of the gain to the Reserve Fund, restrict not less than 10 percent for payment of future long-term liabilities, and designate no less than 20 percent to fund capital projects.
- If the City should receive unbudgeted revenues net of corresponding or related expenditures or proceeds from the sale of assets within any enterprise or internal service fund, the City will commit not less than 10 percent of the gain to net earnings, restrict not less than 10 percent for payment of future long-term liabilities, and designate no less than 20 percent to fund capital projects.
- The City will seek to meet all standards for each adopted budget to obtain the Award for Distinguished Budget Presentation from the Government Finance Officers Association.

## **Fund Balance Policy**

### **General Fund**

The General Fund accounts for all financial resources not accounted for in other funds. Resources include working capital carryover, taxes, licenses and permits, intergovernmental revenue, fines and forfeitures, charges

for services, miscellaneous revenues, and inter-fund transfers. Expenditures are for Administration, Human Resources, Legal, Finance, Public Works Support and Facilities, Parks, Innovation and Technology Information Systems, City Recorder, Social Services, Economic and Cultural Development, Police Department, Municipal Court Department, Fire and Rescue Department, City Band, Cemeteries, and the Department of Community Development and payments for services provided by other funds. This fund uses the modified accrual method of accounting.

- The General Fund will maintain an unrestricted and undesignated balance no less than 16.67% percent of the average annual expenditures of the prior three years. This is the minimum needed to maintain the City's credit worthiness and to adequately provide for economic uncertainties and cash flow needs.
- At such time as the unrestricted and undesignated balance exceeds 50 percent of the average annual expenditures of the prior three years, the City will transfer not less than 20 percent of the overage to the Reserve Fund, restrict not less than 10 percent for payment of future long-term liabilities, and designate no less than 20 percent to fund capital projects.
- If at any time the unrestricted and undesignated balance should fall below 16.67% percent of the average annual expenditures of the prior three years, the City will work to restore the balance in no less than three years with not less than 25 percent of the shortfall being restored within each year.
- The City will budget a contingency appropriation to provide for unanticipated non-recurring expenditures. The minimum contingency will be maintained at not less than 3 percent of the average annual operating expenditures over the prior three years.

### **Special Revenue Funds**

Special Revenue funds account for the proceeds of specific sources that are legally restricted to expenditures for specified purposes. Special Revenue funds account for transactions using the modified accrual method of accounting.

**Reserve Fund.** This fund is used to set aside funds to protect services and to stabilize the budget, and to meet any costs that may arise in the future from unexpected events. As established by Resolution 2010-18, amended by Resolution 2020-09, and clarified by Resolution 2020-26. The resolution is a part of this document and is Attachment 4 (four).

**Community Development Block Grant Fund.** This fund was established in 1994-1995. The fund accounts for the Block Grant and related expenditures.

- A fund balance policy is not needed since this fund works on a reimbursement basis and proceeds are restricted by federal guidelines.

**Street Fund.** Revenues are from the state road tax, grants, franchise fees, charges for services and miscellaneous sources. Expenditures are for the maintenance, repair, and surfacing of streets.

- The Street Fund will maintain a committed balance of annual revenue of at least 15 percent of the average annual expenditures of the prior three years. This is the minimum needed to maintain the City's credit worthiness and to adequately provide for economic uncertainties and cash flow needs.
- If at any time the unrestricted and undesignated balance should fall below 15 percent of the average annual expenditures of the prior three years, the City will work to restore the balance in no less than three years with not less than 25 percent of the shortfall being restored within each year.
- The City will budget a contingency appropriation to provide for unanticipated expenditures of a nonrecurring nature. The minimum contingency will be maintained at not less than 3 percent of annual operating expenditures.

**SDC Street Fund.** The System Development Charges for Transportation are in this fund. System Development Charges are a one-time fee imposed on new development to equitably recover the cost of expanding infrastructure capacity to serve new customers.

**Tourism Fund.** Revenues are from the Transient Lodging Tax and expenditures are restricted by ORS 320.350.

**Housing Fund.** Revenue is earmarked in this fund to affordable housing by Ordinance and the dedicated funds are to be used to support affordable housing priorities through receipt of donations and dedicated revenue streams, including but not limited to donations, grants, sale of surplus City property, or any other revenue sources approved by the Ashland City Council or the people of Ashland.

**Airport Fund.** Revenues are from airport leases and fuel sales. Expenditures are for airport operations.

- The Airport Fund will maintain a committed balance of annual revenue of at least 10 percent of the average annual expenditures of the prior three years. This is the minimum needed to maintain the City's credit worthiness and to adequately provide for economic uncertainties and cash flow needs.
- If at any time the unrestricted and undesignated balance should fall below 10 percent of the average annual expenditures of the prior three years, the City will work to restore the balance in no less than three years with not less than 25 percent of the shortfall being restored within each year.
- No portion of the Airport fund balance is restricted for specific uses.
- Many of the Airport assets have restrictions placed on them by the Federal Aviation Administration. None of the current revenues are pledged to outside lenders.
- The City will budget a contingency appropriation to provide for unanticipated non-recurring expenditures. The minimum contingency will be maintained at not less than 3 percent of annual operating expenditures.

### **Capital Projects Funds**

Capital improvement funds are established to account for financial resources that are used for the acquisition or construction of major capital facilities (other than those financed by Enterprise Funds, Internal Service Funds, Special Assessment Funds and Trust Funds). Capital projects funds use the modified accrual method of accounting.

**Capital Improvements Fund.** This fund accounts for revenues from grants, unbonded assessment payments, and other sources, and will account for the construction of special local improvements, usually streets, with revenues from short-term borrowing and unbonded assessments. Expenditures are for construction, property and equipment acquisition and replacement, improvements and related purposes including facility maintenance, and the repayment of short-term debt principal and interest incurred in financing improvements. The purpose is to accumulate funds prior to a large construction project; therefore, there is no minimum or maximum fund balance.

- The City will budget a contingency appropriation to provide for unanticipated non-recurring expenditures. The minimum contingency will be maintained at not less than 3 percent of annual operating expenditures.

**Parks Capital Improvements Fund.** The Parks Capital Projects Fund is managed by the Ashland Parks & Recreation Commission per City Charter. This fund is used to account for resources from grants and inter-fund transfers that are to be expended for major park renovations. The purpose is to accumulate funds prior to a large construction project; therefore, there is no minimum or maximum fund balance.

**SDC Parks Fund.** The System Development Charges for Parks are in this fund. System Development Charges are a one-time fee imposed on new development to equitably recover the cost of expanding infrastructure capacity to serve new customers.

### **Debt Service Funds**

Debt Service Funds account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. Expenditures and revenues are accounted for using the modified accrual method of accounting. All bond issues and notes are separated in the accounting system.

- All of the monies within the Debt Service fund are restricted for Debt service until the specific debt is repaid in full. ORS prohibits cities from borrowing this money for any other purpose.

### **Enterprise Funds**

Enterprise funds account for the following operations: (a) those that are financed and operated in a manner similar to private business enterprise, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) those where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Enterprise funds use full accrual basis of accounting for financial statement presentations. However, the enterprise activities use a modified accrual basis of accounting for budgetary purposes. This assures budgetary compliance with such expenditures as capital construction and acquisition, as well as debt principal transactions.

**Water Fund.** This fund accounts for water operations. Revenues are from sales of water, other charges for services, and miscellaneous sources. Expenditures are for operations, conservation programs, capital construction, and retirement of debt.

- The Water Fund will maintain an unrestricted and undesignated balance of at least 25 percent of the average annual expenditures of the prior three years, in addition to any amounts held to comply with debt covenants or legal requirements. This is the minimum needed to maintain the City's credit worthiness and to adequately provide for economic uncertainties and cash flow needs.
- If at any time the unrestricted and undesignated balance should fall below 25 percent of the average annual expenditures of the prior three years, the City will work to restore the balance in no less than three years with not less than one quarter of the shortfall being restored within each year.
- The City will budget a contingency appropriation to provide for unanticipated non-recurring expenditures. The minimum contingency will be maintained at not less than 3 percent of annual operating expenditures.

**SDC Water Fund.** The System Development Charges for Water are in this fund. System Development Charges are a one-time fee imposed on new development to equitably recover the cost of expanding infrastructure capacity to serve new customers.

**Wastewater Fund.** This fund accounts for wastewater treatment and collection. Revenues are from charges for services and taxes. Expenditures are for operations, capital construction, and retirement of debt.

- The Wastewater Fund will maintain an unrestricted and undesignated balance of at least 25 percent of the average annual expenditures of the prior three years, in addition to any amount required to comply with debt covenants or legal requirements. This is the minimum needed to maintain the City's credit worthiness and to adequately provide for economic uncertainties and cash flow needs.
- If at any time the unrestricted and undesignated balance should fall below 25 percent of the average annual expenditures of the prior three years, the City will work to restore the balance in no less than three years with not less than one quarter of the shortfall being restored within each year.
- The City will budget a contingency appropriation to provide for unanticipated non-recurring expenditures. The minimum contingency will be maintained at not less than 3 percent of annual operating expenditures.

**SDC Wastewater Fund.** The System Development Charges for Wastewater are in this fund. System Development Charges are a one-time fee imposed on new development to equitably recover the cost of expanding infrastructure capacity to serve new customers.

**Electric Fund.** The Electric Fund accounts for the distribution of purchased electricity according to standards set forth by the Federal Energy Regulatory Commission. Revenues are from sale of electricity and other charges for services and intergovernmental revenues. Expenditures are for related operations. Utility operations include wholesale power purchases, operating expenses, energy conservation incentives, capital outlay, retirement of debt, franchise tax, and related purposes.

- The Electric Fund will maintain an unrestricted and undesignated balance of at least 25 percent of the average annual expenditures of the prior three years, in addition to any amount required to comply with debt covenants or legal requirements. This is the minimum needed to maintain the City's credit worthiness and to adequately provide for economic uncertainties and cash flow needs.

- Debt service reserves are included in the Electric Fund balance. This portion of the Electric Fund balance is restricted and shall not be used in determining the minimum fund balance.
- If at any time the unrestricted and undesignated balance should fall below 25 percent of the average annual expenditures of the prior three years, the City will work to restore the balance in no less than three years with not less than 25 percent of the shortfall being restored within each year.
- The City will budget a contingency appropriation to provide for unanticipated non-recurring expenditures. The minimum contingency will be maintained at not less than 3 percent of annual operating expenditures.

**Telecommunications Fund.** The Telecommunications Fund accounts for the revenues and expenditures of the Ashland Fiber Network.

- The Telecommunications Fund will maintain a minimum balance of 20 percent of the average annual expenditures of the prior three years, in addition to any amount required to comply with debt covenants or legal requirements.
- If at any time the unrestricted and undesignated balance should fall below 20 percent of the average annual expenditures of the prior three years, the City will work to restore the balance in no less than three years with not less than one quarter of the shortfall being restored within each year.
- Debt service reserves are included in the Telecommunications Fund balance. This portion of the Telecommunications Fund balance is restricted and shall not be used in determining the minimum fund balance.
- The city will budget a contingency appropriation to provide for unanticipated non-recurring expenditure. The minimum contingency will be maintained at not less than 3 percent of annual operating expenditures.

**Stormwater Fund.** Revenues are from charges for services and miscellaneous sources. Expenditures are for the maintenance, repair, and construction of storm drains.

- The Stormwater Fund will maintain a committed balance of annual revenue of at least 20 percent of the average annual expenditures of the prior three years. This is the minimum needed to maintain the City's credit worthiness and to adequately provide for economic uncertainties and cash flow needs.
- If at any time the unrestricted and undesignated balance should fall below 20 percent of the average annual expenditures of the prior three years, the City will work to restore the balance in no less than three years with not less than one quarter of the shortfall being restored within each year.
- The City will budget a contingency appropriation to provide for unanticipated expenditures of a nonrecurring nature. The minimum contingency will be maintained at not less than 3 percent of annual operating expenditures.

**SDC Stormwater Fund.** The System Development Charges for Stormwater are in this fund. System Development Charges are a one-time fee imposed on new development to equitably recover the cost of expanding infrastructure capacity to serve new customers.

### **Internal Service Funds**

Internal service funds account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost reimbursement basis. Internal service funds use full accrual accounting methods for financial statement presentations. However, the internal service funds use a modified accrual basis of accounting for budgetary purposes. This assures budgetary compliance with such expenditures as capital construction and acquisition as well as debt principal transactions.

**Insurance Services Fund.** Revenues in this fund are from service charges from other departments, investment income, and insurance retrospective rating adjustments. Expenditures are for insurance premiums, self-insurance direct claims, and administration.

- The Insurance Services Fund will maintain an unrestricted and undesignated balance of 50% of the average annual expenses of the prior five years or \$500,000 whichever is more. This is the minimum needed to maintain the City's insurance programs and provide for uninsured exposures.
- If at any time the unrestricted and undesignated balance should fall below \$500,000, the City will work to restore the balance in no less than two years with not less than one third of the shortfall being restored within

each year.

- No portion of the Insurance Services Fund balance is legally restricted for specific uses.
- The City will budget a contingency appropriation to provide for unanticipated non-recurring expenditures. The minimum contingency will be maintained at not less than 3 percent of annual operating expenditures.

**Equipment Fund.** This fund is used to account for the maintenance and replacement of the City fleet of vehicles and specified equipment. Revenues are from equipment rental and replacement charges. Expenditures are for personnel, materials and services, and capital outlay. This fund is divided into two functions: equipment maintenance and equipment replacement. The purpose of the equipment replacement function is to accumulate adequate funds to replace equipment. This replacement schedule is updated annually.

- The Equipment Fund will maintain a minimum balance calculated to sufficiently fund equipment replacement as determined by use of the replacement value schedule and not less than 20 percent of the average annual operating expenditures of the prior three years.
- If at any time the unrestricted and undesignated balance should fall below the sum of 20 percent of the average annual operating expenditures of the prior three years and 30 percent of the replacement value of in-service equipment and vehicles, the City will work to restore the balance in no less than three years with not less than one quarter of the shortfall being restored within each year.
- No portion of the Equipment fund balance is legally restricted for specific uses. The City rents equipment at rates that include the replacement cost of the specific piece of equipment.
- The City will budget a contingency appropriation to provide for unanticipated non-recurring expenditures. The minimum contingency will be maintained at not less than 3 percent of annual operating expenditures.

### **Trust and Agency Funds**

Trust and agency funds account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, or governmental units, and/or other funds. These include (a) expendable trust funds, (b) non-expendable trust funds, (c) pension trust funds, and (d) agency funds.

**Cemetery Trust Fund.** The Cemetery Trust Fund is a non-expendable trust fund that uses the accrual basis of accounting. Revenues are from interest income and perpetual care service charges on cemetery operations. Expenditures are for the repurchase of plots and transfers of earnings to the cemetery fund for operations.

- No minimum fund balance policy is recommended.

### **Revenues**

- The City will estimate its annual revenues by an objective, analytical process. Because most revenues are sensitive to conditions outside the City's control, estimates will be conservative.
- The City will make every effort to maintain a diversified and stable revenue base to protect its operation from short-term fluctuations in any one revenue source.
- The City will establish charges for enterprise funds that fully support the total cost of the enterprise. Utility rates will be reviewed annually. Rates will be adjusted as needed to account for major changes in consumption and cost increases.
- The City will identify user fees to the direct beneficiaries of City services to recover all of the full cost of providing that service and compare with existing rates. All user fees will be reviewed biannually to ensure that direct and overhead costs are recovered in the percentage approved by City Council.
- To the extent practicable, new development shall pay necessary fees to meet all identified costs associated with that development.
- The City will work aggressively to collect all delinquent accounts receivable. When necessary, collection procedures will include termination of service, submission to collection agencies, foreclosure, and other available legal remedies.

### **Expenditures**

- The City will provide employee compensation that is competitive with comparable public jurisdictions within the relative recruitment area. Estimated wage increases and changes in employee benefits will be included in the proposed budget under Personnel Services.

- The City is committed to maintaining and improving the productivity of its staff by providing a proper working environment, adequate equipment and supplies, and appropriate training and supervision.
- A Social Service appropriation will be included in the proposed General Fund Budget. This appropriation will increase or decrease relative to the overall General Fund revenues.
- Tourism appropriation will be included in the proposed Tourism Fund Budget. This appropriation will increase or decrease relative to the overall Transient Lodging Tax Revenues.

## **Purchasing**

- The City will purchase materials, supplies, and equipment through a competitive process that provides the best product for the least cost.
- The City will adhere to all State of Oregon and local requirements for purchasing goods and services. The City will also review policies and procedures at least annually for adherence with industry best practices.

## **Capital**

- The City will provide for adequate maintenance of equipment and capital assets. The City will make regular contributions to the Equipment Replacement Fund and the City Facilities budget to ensure that monies will be available as needed to replace City vehicles and facilities.
- Future operating costs associated with new capital improvements will be itemized, projected, and included in the long-term budget forecast.
- The City will determine and use the most appropriate method for financing all new capital projects.
- Special accounts dedicated for capital improvements will be segregated in the accounting system and used only for the intended capital purposes.
- The Capital Improvement Plan (CIP) will encourage a level capital replacement schedule and anticipate future capital needs. The CIP will present identified needed capital projects for a minimum of six years into the future and include known major projects requiring debt obligations to support them for a minimum of fifteen years into the future.

## **Debt**

- The City will not use long-term borrowing to finance current operations.
- Capital projects, financed through bond proceeds, will be financed for a period not to exceed the useful life of the project.
- Whenever possible, enterprise debt will be self-supporting. Regardless of the type of debt issued, the City will establish a one-year reserve for all self-supporting debt.
- The City will seek to maintain level debt service payments over the duration of an issue and consider the level of debt obligations across funding sources when recommending types and amounts of debt instruments.
- The City will keep the final maturity of general obligation bonds at or below 20 years, with the exception of water supply and land acquisition that will be limited to 30 years.
- The City will maintain a debt coverage ratio, i.e. net revenue to debt service of at least 125% for every debt issue.
- The State of Oregon limits non-self-supporting obligation debt to three percent of the real market value of all taxable property within the City boundaries.
- The City will seek to maintain and improve its bond rating to minimize borrowing costs and to ensure its access to credit markets.
- The City will maintain good communications with bond rating agencies about its financial condition.

## **Risk Management**

The City will provide an active risk management program that reduces human suffering and protects City assets through loss prevention, insurance, and self-insurance.

- The risk management program will be reviewed at least annually to assure levels of primary and secondary coverage are consistent with City priorities and needs.
- The risk management function will conduct regular meetings of the City Safety Committee, including representatives from each operating department, to review incidents and consider activities or initiatives to

reduce the City’s loss experience and to enhance safety of City human and physical resource.

## Cost Allocation Plan

The City utilizes a Cost Allocation Plan to allocates a portion of each administrative or support department to other departments. Departments “buy” services from the central government rather than support separate administrative activities. It is particularly important to accurately assess the enterprise or fee-based activities to ensure ratepayers are not subsidizing the primary government services such as police or fire and that any subsidy of the fee activities is specifically approved by Council and not inadvertent.

The City conducted a formal Cost Allocation Plan review in 2018 with consultant assistance to validate the methodology to charge for the services. Finance staff updates the base data each biennium with the most current user and cost information to ensure accurate allocations. All primary government functions including the City Council, Legal Department, City Manager, Finance, Information Technology, Human Resources, and Facilities are within the General Fund and other operating funds pay internal charges to the General Fund in purchase of their portion of these services.

Insurance, Fleet Maintenance, and Fleet/Equipment Replacement are also evaluated through the Cost Allocation Plan with related costs being assessed to the operating departments based on usage.

The following table shows internal charges for service over the past two biennia and budgeted charges for services for the 2025/2027 biennium. The Tech Debt charge, which was used to pay off debt related to the City's fiber network, is no longer required, as the debt was paid off during the 2023/2025 biennium.

## Summary of Internal Service Charges

### Internal Charges for Services

	2021 - 22 Actual	2022 - 23 Actual	2023 - 24 Actual	2024-25 Adopted Budget	2025-26 Proposed Budget	2026-27 Proposed Budget
<b>Internal Chg - Administrative Fee</b>	\$5,744,472	\$5,744,472	\$5,248,764	\$5,248,758	\$5,061,076	\$5,086,903
<b>Internal Chg - Equip Replacmnt</b>	\$2,283,555	\$2,173,482	\$2,777,907	\$2,862,893	\$2,821,263	\$2,893,107
<b>Internal Chg - Fleet Maint</b>	\$1,960,887	\$1,959,917	\$1,751,503	\$1,821,563	\$1,925,302	\$2,002,273
<b>Internal Chg - Insurance Svc</b>	\$1,542,822	\$1,542,822	\$1,352,526	\$1,352,525	\$1,316,739	\$1,395,747
<b>Internal Chg - Tech Debt</b>	\$1,264,116	\$1,261,373	\$1,261,595	\$1,261,595	\$0	\$0
<b>Internal Chg - Facility Use</b>	\$669,480	\$669,480	\$723,040	\$723,035	\$1,063,326	\$1,063,326
<b>TOTAL</b>	<b>\$13,465,332</b>	<b>\$13,351,546</b>	<b>\$13,115,335</b>	<b>\$13,270,369</b>	<b>\$12,187,706</b>	<b>\$12,441,356</b>

## Fund Balances Compared to Policy Limits

Fund	Fund Balance	2026 Fund Balance Requirement	2027 Fund Balance Requirement	2026 Proposed	2027 Proposed
<b>General</b>	No less than two months of the regular operating expenditures of the average of prior three years or 16.67%	\$6,935,840	\$7,153,981	\$11,260,520	\$7,245,620
<b>Tourism</b>	No policy	\$0	\$0	\$311,572	\$242,841
<b>Housing</b>	No policy	\$0	\$0	\$0	\$0
<b>CDBG</b>	No policy	\$0	\$0	\$0	\$0
<b>Reserve</b>	No policy	\$0	\$0	\$2,069,552	\$2,151,552
<b>Street</b>	Maintain a balance of annual revenue of 15% of the average annual expenditures of the prior three years, less the SDC revenue	\$1,243,454	\$1,678,311	\$6,570,984	\$5,150,079
<b>SDC Street</b>	No policy	\$0	\$0	\$2,169,021	\$2,288,435
<b>Wildfire Risk Reduction</b>	Maintain a balance of annual revenue of 15% of the average annual expenditures of the prior three years	\$57,394	\$76,822	\$393,601	\$810,080
<b>Airport</b>	Maintain a balance of annual revenue of 10% of the average annual expenditures of the prior three years	\$162,862	\$80,721	\$191,840	\$195,316
<b>Capital Improvement</b>	No minimum or max	\$0	\$0	\$0	\$0
<b>Parks Capital Improvement</b>	No policy	\$0	\$0	\$1,170,829	\$779,034
<b>SDC Parks</b>	No policy	\$0	\$0	\$220,362	\$289,362
<b>Debt Service</b>	No policy	\$0	\$0	\$204,913	\$212,184
<b>Water</b>	Not less than 25% of the average annual expenditures of the prior three years in addition to debt	\$3,021,117	\$6,120,036	\$33,803,910	\$23,190,660
<b>SDC Water</b>	No policy	\$0	\$0	\$1,781,294	\$78,863
<b>Wastewater</b>	Not less than 25% of the average annual expenditures of the prior three years in addition to debt	\$2,187,956	\$2,146,112	\$5,319,897	\$3,944,001
<b>SDC Wastewater</b>	No policy	\$0	\$0	\$3,011,488	\$3,152,113
<b>Stormwater</b>	Not less than 20% of the average annual expenditures of the prior three years	\$237,612	\$277,495	\$1,684,300	\$1,701,766
<b>SDC Stormwater</b>	No policy	\$0	\$0	\$52,652	\$33,913
<b>Electric</b>	Not less than 25% of the average annual expenditures of the prior three years in addition to debt	\$4,648,750	\$5,070,070	\$9,544,647	\$7,719,145
<b>Telecommunications</b>	Not less than 20% of the average annual expenditures of the prior three years in addition to debt	\$677,544	\$709,373	\$2,143,607	\$1,804,087
<b>Insurance Services</b>	Not less than 50% of the average annual expenses of the prior five years or \$500,000 whichever is more	\$1,421,579	\$1,512,419	\$2,406,595	\$2,444,946
<b>Equipment</b>	Not less than value to fund equipment replacement and not less than 20% of average annual operating expenditures of prior three years	\$2,271,000	\$1,387,000	\$8,307,329	\$9,583,662
<b>Cemetery Trust</b>	No policy	\$0	\$0	\$954,215	\$938,610



# LEGAL COMPLIANCE

2025-2027 Biennial Budget

## Calendar

### FORMAL BUDGET COMMITTEE MEETING SCHEDULE

**Meeting 1**    April 30, 2025    Kick-off Meeting, Overview, Presentations

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**Meeting 2**    May 7, 2025    Departmental Presentations, Q & A

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**Meeting 3**    May 14, 2025    Deliberations & Approval

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**Council**    June 3, 2025    Budget Adoption

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**Council**    June 17, 2025    Budget Adoption (as needed)

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# GLOSSARY

2025-2027 Biennial Budget



## Glossary

**Accrual Basis:** Method of accounting where expenditures and revenues are recorded when incurred, not when paid.

**ADA:** Americans with Disabilities Act.

**Adopted Budget:** Financial plan that forms the basis for appropriations. Adopted by the governing body (ORS 294.435).

**AFN:** Ashland Fiber Network is the state-of-the-art telecommunications infrastructure of fiber optic cable that weaves through the City's neighborhoods. AFN provides citizens of Ashland with three services: high-speed data, cable modem Internet access, and cable television.

**AFR:** Ashland Forrest Resiliency.

**AIR:** Ashland is Ready.

**Airport Fund:** This fund accounts for maintenance of airport facilities. Revenues are from airport leases.

**AMR:** Automatic Meter Reading System.

**Annexation:** The incorporation of land into an existing city with a resulting change in the boundaries of that city.

**Annual Revenues:** The sum of all sources of Estimated Revenues of a fund excluding Working Capital Carryover.

**APD:** Ashland Police Department.

**Appropriation:** Authorization for spending a specific amount of money for a specific purpose during a fiscal year. It is based on the adopted budget, including supplemental budgets, if any. It is presented in a resolution or ordinance adopted by the governing body [ORS 294.311.(3)].

**Appropriation Resolution:** The legal document passed by the City Council authorizing expenditures.

**Approved Budget:** The budget that has been approved by the budget committee. The data from the approved budget is published in the Financial Summary before the budget hearing (ORS 294.406). **ASA:** Ambulance Service Area.

**Average Service Availability Index (ASAI):** The Average Service Availability Index (ASAI) is a reliability index commonly used by electric power utilities. ASAI can be represented in relation to SAIDI (when the annual SAIDI is given in hours)  $ASAI = 1 - SAIDI/8760$ .

**Assessed Value:** The value set on real and personal property as a basis for imposing taxes. It is the lesser of the property's maximum assessed value or real market value.

**Audit:** The annual review and appraisal of a municipal corporation's accounts and fiscal affairs conducted by an accountant under contract or the Secretary of State (ORS 297.425).

**Audit Report:** A report in a form prescribed by the Secretary of State made by an auditor expressing an opinion about the propriety of a local government's financial statements, and compliance with requirements, orders and regulations.

**AWTA:** Ashland Woodland Trails Association.

**Balanced Budget:** When total anticipated resources including beginning fund balance or carry over from the prior period, all revenue and other sources of money equal all proposed requirements including expenditures for personal services, materials & services, capital outlay, debt service, other uses and estimated ending fund balance or carry over to the next period.

**Baseline:** Year two of the prior budget year's long-term plan. The beginning point for the budget preparation, comparison and justification in the ensuing year.

**Biennial Budget:** A budget for a 24-month period.

**Bioswale:** Long narrow trenches dug next to impervious surfaces like parking lots. Water runs off these impervious surfaces into the trench where it is "cleaned" of oily substances and other pollutants prior to reaching the storm drain system. A variety of grasses, shrubs and ground covers are planted in the trenches.

**Bonded Debt Levy:** Property tax levy dedicated to repayment of General Obligation Bonds authorized by more than 50 percent of the community's registered voters. The levy cannot exceed the term of the bonds.

**Bonds:** Written promises to pay a sum of money, called principal or face value, at a future date, called the maturity date, along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used to finance long-term capital improvements.

**BPA:** Bonneville Power Administration. This federal agency is the major wholesaler of Northwest electric energy.

**Budget:** A financial operating plan with estimated expenditures and expected revenues for a given period.

**Budget Committee:** A panel composed of the City Council and an equal number of citizens responsible for the review and recommendation of the annual budget (ORS 294.336).

**Budget Message:** A message prepared by the City Manager and the Budget Officer explaining the annual proposed budget, articulating the strategies and budgets to achieve the City's goals, and identifying budget impacts and changes (ORS 294.391).

**Budget Officer:** The person appointed by the City Council to be responsible for assembling the budget. For the City of Ashland, the Finance Director serves this role (ORS 294.331).

**Budget Period:** A 24-month period beginning July 1 of the first fiscal year and ending June 30 of the second fiscal year.

**Budget Transfers:** Amounts moved from one fund to finance activities in another fund. They are shown as expenditures in the originating fund and revenues in the receiving fund.

**Customer Average Interruption Duration Index (CAIDI):** CAIDI gives the average outage duration that any given customer would experience. CAIDI can also be viewed as the average restoration time. CAIDI is measured in units of time, often minutes or hours. It is usually measured over the course of a year, and according to IEEE Standard 1366-1998 the median value for North American utilities is approximately 1.36 hours.

**CAP:** Central Area Patrol (Police and Parks).

**CAP:** Civil Area Patrol (Airport Fund).

**Capital Expenditure:** Payment for equipment, buildings or improvements that have a depreciable life of two or more years.

**Capital Improvements Fund:** This fund accounts for revenues from grants, non-bonded assessment Fund payment, bond proceeds, and other sources, and will account for the construction of special local improvements with revenues from short-term borrowing and non-bonded assessments. Expenditures are for construction, property and equipment acquisitions, and the related payment of debt service in financing improvements.

**Capital Outlay:** An object classification that includes items with a useful life of one or more years, such as machinery, land, furniture, computers, or other equipment, and which cost more than \$5,000 [ORS 294.352(6)].

**Capital Project Funds:** A fund type used to account for resources, such as bond sale proceeds, to be used for major capital item purchase or construction [OAR 150-294.352(1)].

CATV: Cable Television.

**CDBG:** Community Development Block Grant are funds from the Department of Housing and Urban Development used to assist low and moderate income neighborhoods and households.

**Cemetery Trust Fund:** This fund was established to provide perpetual care of cemeteries and accounts for the repurchase of plots and transfers of earnings to the general fund. Revenues are from interest income and service charges on cemetery operations.

**Central Service Charge:** Reimbursement for services that are paid for out of one fund but benefit the programs in another fund.

**CERT:** Community Emergency Response Team.

**CERVS:** Community Resource and Vital Services is a non-profit program that ICCA is part of. (See ICCA.)

**CIP:** Capital Improvement Plan.

**CMOM:** Capacity, Management, Operation and Maintenance.

**Community Development Block Grant Fund:** This fund accounts for financial resources received from the U.S. Department of Housing and Urban Development as CDBG funds can be used for a variety of housing and Community development projects that benefit low and moderate-income persons in Ashland.

**Contingency:** An appropriation of funds to cover unforeseen events that may occur during the budget year. The City Council must authorize the use of any contingency appropriations.

**CPI:** Consumer Price Index.

**CSO:** Community Service Officer.

**CSV:** Community Service Volunteer.

**CWSRF:** Clean Water State Revolving Fund.

**DARE:** Drug Awareness Resistance Education.

**Debt Service:** Payment of interest and principal related to long term debt.

**Debt Service Fund:** This fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest except that payable from proprietary, fiduciary, or special assessment funds.

**Depreciation:** A system of accounting which aims to distribute the cost or other basic value of tangible capital assets, less salvage (if any), over the estimated useful life of the unit in a systematic and rational manner. It is a process of allocation, not of valuation. Depreciation is not budgeted by the City, in accordance with Oregon Local Budget Law.

**DEQ:** The Oregon Department of Environmental Quality works to restore, enhance, and maintain the quality of Oregon's air, water and land.

**Electric Fund:** This fund accounts for sale of electricity, charges for other services, and intergovernmental grants. Expenditures are for wholesale power purchases, operating expenses, energy conservation incentives, capital outlay, retirement of debt, and franchise tax.

**Encumbrance:** An obligation chargeable to an appropriation and for which part of the appropriation is reserved [ORS 294.311(10)].

**EMS:** Emergency Medical Services.

**EMT:** Emergency Medical Technician.

**Enterprise Funds:** Records the resources and expenses of acquiring, operating and maintaining a self-supporting facility or service.

**EOC:** The Emergency Operations Center is the coordinating and support organization headquarters for emergency operations within the City. The purpose of the EOC is to support Incident Command operations.

**EPA:** Environmental Protection Agency.

**Equipment Fund:** This fund accounts for the replacement and maintenance of the city's fleet of vehicles. Revenues are from equipment rental charges.

**Expenditures:** The money spent by the City for the programs and projects included within the approved budget.

**F&B:** Food and Beverage.

**FAA:** Federal Aviation Administration.

**FAC:** Fire Adapted Community.

**FAM:** Federal Aid Money to Municipalities.

**FBO:** Fixed Base Operator.

**FEMA:** Federal Emergency Management Agency.

**FFY:** Federal Fiscal Year.

**Fiscal Year:** Twelve-month period from July 1 to June 30 for which the annual budget of the City is prepared and adopted. Example: FY, FY 06, FY 2006.

**Fiduciary funds:** Used to account for assets held in trust by the government for the benefit of individuals or other entities.

**Fixed Assets:** Assets of a long-term character such as land, buildings, furniture, and other equipment.

**Food and Beverage Tax:** Five-percent tax assessed on prepared food and beverage providers gross receipts from prepared food items excluding alcohol. The tax was enacted July 1, 1993 and authorization ends December 31, 2030.

**Franchise:** A privilege fee for using the ROW (Right of Way).

**Fringe Benefits:** The non-salary part of employees' total compensation. A typical benefit package includes insurance, retirement, and vacation/sick leave components.

**FTE:** Full-time Equivalent is a term used to measure the number of employees on a 40 hour per week basis.

**Fund:** An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with specific regulations, restrictions or limitations.

**Fund Balance:** The difference between governmental fund assets and liabilities; also referred to as fund equity.

**GAAP:** Generally accepted accounting principles as determined through common practice or as promulgated by the Government Accounting Standards Board, Financial Accounting Standards Board, or various other accounting standard setting bodies.

**GASB:** Government Accounting Standards Board.

**GFOA:** Government Finance Officers Association.

**General Fund:** This fund accounts for all financial resources except those accounted for in other funds. It provides for many of the city's primary operations such as public safety services, parks & recreation and community development.

**GIS:** Geographic Information Systems.

**Governmental funds:** Include General funds, Special Revenue funds, Capital Projects funds, Debt Service funds & Special Assessment funds.

**Health Benefits Fund:** This fund accounts for employee health benefits and premiums, self-insurance direct claims, and administration. Revenues are from departmental payments per FTE. The fund was established July 1, 2013.

**HIPPA:** Health Insurance Portability and Accountability Act.

**HR:** Human Resources.

**HUD:** Housing and Urban Development.

**IBEW:** International Brotherhood of Electrical Workers.

**ICCA:** Interfaith Care Community of Ashland is an organization that is under the auspices of CERVS. It is a coalition of faith groups and community volunteers committed to providing a coordinated program of emergency services to families and individuals in need. Also known as ICCA/CERVS.

**IEEE-Institute of Electrical and Electronics Engineers:** The world's largest technical professional organization dedicated to advancing technology for the benefit of humanity.

**Insurance Services Fund:** This fund accounts for insurance premiums, self-insurance direct claims, and risk management administration. Revenues are from service charges from other departments, and investment income.

**Interfund Loans:** Loans made by one fund to another and authorized by resolution or ordinance (ORS 294.460).

**Internal Service Fund:** Accounts for internally supported activities where the government is the primary reciprocate of the services provided by the fund.

**IS:** Information Services or Electronic Data Processing.

**ISTEA:** Intermodal Surface Transportation Efficiency Act grant to encourage various types of transportation.

**JJTC:** Jackson/Josephine Transportation Community.

**LCDC:** Land Conservation Development Commission.

**Line Item:** An expenditure description at the most detailed level. Objects of expenditure are grouped into specific items, such as printing.

**LID:** Local Improvement Districts are formed by petition and used to request the City of Ashland to finance improvements to neighborhoods (e.g., sidewalks) over a 10-year period.

**LLC:** Limited Liability Company.

**Local option Levy:** Voter-approved property tax levies for a period of two to five years above the permanent rate.

**Materials and Services:** The term used in an operating budget to designate a classification of expenditures. Refers to planned purchases other than Personal Services or Capital Outlay.

**Major Fund:** Those whose revenues, expenditures/expenses, assets or liabilities are at least 10 percent of the total for their fund category (governmental or enterprise) and 5 percent of the aggregate of all governmental and enterprise funds in total.

**Measure 47:** In November 1996, voters passed a tax limitation initiative that was referred to as Measure 47. The measure's provisions included: a tax roll back for property taxes; a cap of 3 percent on assessed value increases in future years; a requirement that special elections for property tax increase measures must be approved by 50 percent of all registered voters, as opposed to a simple majority in general elections. Because of several complexities regarding implementation, the legislature instead proposed Measure 50 in May 1997.

**Measure 50:** In May 1997, voters replaced Measure 47 with Measure 50. The measure fundamentally changed the structure of property taxes in Oregon, moving from the tax base system to a permanent tax rate. Measure 50 has the same financial impact as Measure 47, with the benefit of simplified implementation.

**Modified Accrual:** Revenues are recorded in the accounting period in which they become available and measurable, and expenditures are recorded in the accounting period in which the fund liability is incurred.

**MS4:** Municipal Storm Drain System

**NPDES:** National Pollutant Discharge Elimination System.

**OCI:** Overall Condition Index.

**ODA:** Oregon Department of Agriculture.

**ODOT:** Oregon Department of Transportation.

**Ordinance:** The method by which the appropriation of the budget is enacted into law by the City Council per authority of the Oregon State Statutes.

**Organizational Unit:** An administrative subdivision, such as a department or division, of the city government charged with carrying on one or more specific functions.

**ORS:** Oregon Revised Statute.

**OSF:** Oregon Shakespeare Festival.

**OSHA:** Occupational Safety and Health Administration.

**Parks and Recreation Fund:** This fund accounts for the parks and recreational purposes as well as department operations. Revenues are from the general fund, and charges for services.

**Parks Capital Improvements:** This fund accounts for resources from grants and inter-fund fund transfers that are to be expended for equipment purchases and major park renovations.

**PEG:** Public Education and Government access fee relative to the Cable TV Franchise.

**Permanent Tax Rate:** The rate per thousand dollars of Assessed Value that is the maximum that can be levied for government operations. The assessed valuation is capped and can only increase by three percent per year.

**PERS:** Public Employee Retirement System.

**Personal Services:** Employee wages, health insurance costs, workers' compensation charges, and any other employee benefits.

**PMS:** Pavement Management System.

**Program:** Some departments are divided into programs for better management and tracking of resources.

**Proposed Budget:** The financial and operating document submitted to the Budget Committee and the governing body for consideration.

**PUC:** Public Utility Commission.

**PW:** Public Works.

**Requirements:** Total expenditures and unappropriated fund balance.

**Reserve:** A portion of a fund that is restricted for a specific purpose.

**Reserve Fund:** This fund is used to set aside funds to protect services and to stabilize the budget, and to meet any costs that may arise in the future from unexpected events.

**Resources:** Total amounts available for appropriation consisting of the estimated beginning carryover balance plus anticipated revenues.

**Revenues:** Monies received or anticipated by a local government from both tax and non-tax sources.

**RVACT:** Rogue Valley Area Commission on Transportation.

**RVTD:** Rogue Valley Transit District.

**RVTV:** Rogue Valley Television.

**SAIDI-System Average Interruption Duration Index:** SAIDI is measured in units of time, often minutes or hours. It is usually measured over the course of a year, and according to IEEE Standard 1366-1998 the median value for North American utilities is approximately 1.50 hours.

**SAIFI-System Average Interruption Frequency Index:** SAIFI is measured in units of interruptions per customer. It is usually measured over the course of a year, and according to IEEE Standard 1366-1998 the median value for North American utilities is approximately 1.10 interruptions per customer.

**SBA:** Small Business Administration, established in 1953, is a federal agency that provides financial, technical, and management assistance to help Americans start, run and grow their businesses.

**SCADA:** Supervisory Control and Data Acquisition.

**SDC:** System Development Charges are assessed on new construction to cover the demands placed on City services. Charges collected cover water, sewer, transportation, storm drains, and parks and recreation costs.

**SOU:** Southern Oregon University located in Ashland, Oregon.

**SOWAC:** Southern Oregon Women's Access to Credit is an organization that is a recipient of an Economic and Cultural Development grant.

**Special Revenue Fund:** A fund used to account for the proceeds of specific revenue sources that are restricted to expenditures for a specific purpose.

**SRO:** School Resource Officer.

**Street Fund:** This fund accounts for revenue sources from state road tax, franchise fees, charges for services and miscellaneous sources. Expenditures are for the maintenance, repair, and surfacing of streets, as well as maintenance and construction of the storm water runoff infrastructure.

**Supplemental Budget:** A budget that is prepared to meet unexpected needs or to spend revenues not anticipated at the time the regular budget was adopted. The supplemental budget cannot be used to increase a tax levy.

**SUV:** Sport Utility Vehicle.

**TAP:** Talent Ashland Phoenix.

**TAP Intertie:** Talent Ashland Phoenix Intertie is the connecting of all three Cities into one water system.

**Tax Levy:** Total amount of dollars raised in property taxes imposed by the City, permanent tax rate, local option levies, and Bonded Debt levies.

**TID:** Talent Irrigation District.

**TOT / Transient Occupancy Tax (Hotel\Motel Tax):** A nine percent tax assessed on lodging providers gross receipts from rental of guest accommodations.

**TPAC:** Transportation Plan Advisory Committee.

**Transfer:** An amount distributed from one fund to finance activities in another fund. It is shown as an expenditure in the originating fund and a revenue in the receiving fund.

**TTPC:** Transportation Transit Parking Committee.

**UB:** Utility Billing.

**Unappropriated Ending Fund Balance:** An amount set aside to be used as cash carryover for the next fiscal year's budget.

**USFS:** United States Forest Service.

**Wastewater Fund:** This fund accounts for wastewater treatment and collection. Revenues are from charges for services. Expenditures are for operations, capital construction, and retirement of debt.

**Water Fund:** This fund accounts for water operations. Revenues are from water, other charges for services, as well as property taxes dedicated to the retirement of general obligation bonds. Expenditures are for operations, and retirement of debt.

**Working Capital Carryover:** The amount carried over from year to year. It is based on the difference between estimated revenues to be received and the estimated amount expected to be spent.

**WW:** Wastewater.

**WWTP:** Wastewater Treatment Plant.

**YAL:** Youth Activity Levy.

**YDO:** Youth Diversion Officer.

**YHO:** You Have Options

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