COMMITTEE OF THE WHOLE MEETING

The Common Council of the City of Ashland will meet as the Committee of the Whole on October 29, 2019 immediately following the City Council meeting which begins at 5:30 PM in the Ashland City Hall Council Chambers.

The following items will be considered:

1. Roll Call
2. Approval of Agenda
3. Discussion Items
    A. Budget Work Session - Continued Presentation and General Discussion Regarding the 2020 Budgets and Approve a Recommended 2020 Budget for Council Approval and Public Budget Hearing at the November 19, 2019 Council Meeting
4. Adjournment

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

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

Ref: 2019-172

COMMITTEE AGENDA: 3.A.
(10/29/2019)

SUBJECT: **Budget Work Session - Continued Presentation and General Discussion Regarding the 2020 Budgets and Approve a Recommended 2020 Budget for Council Approval and Public Budget Hearing at the November 19, 2019 Council Meeting**

RECOMMENDATION: Presentation and discussion of various 2020 budgets and Recommendation of the 2020 Budget for Council Approval and Public Hearing for November 19, 2019

DEPARTMENT OF ORIGIN: Administrator

CLEARANCES: Finance

EXHIBITS:

1. 2020 Preliminary Budget Summary, Debt Payment Detail, Debt Service Funds, Special Revenue Funds
2. 2020 Preliminary General Fund, Salary-Hourly Wager Schedule, Preliminary Capital Project Funds, Enterprise and Internal Service Funds
3. 2020 Preliminary Water Utility Enterprise Fund Budget

FINANCIAL IMPACT: Per the 2020 budget summary to be distributed October 28, 2019

SUMMARY STATEMENT:

For this budget work session:

The 2020 budget presentations and discussions will be continued. (Additional budget exhibits will be distributed on Monday October 28, 2019 or available at the meeting.)

The City Administrator will recommend a 2020 budget to the Committee of the Whole.

The Committee of the Whole will deliberate the Administrator's recommended 2020 budget and then approve a recommended 2020 budget to the Council and for the public budget hearing at the November 19, 2019 Council meeting.

The 2020 Utility budgets and other enterprise funds will also be presented and discussed.

Committee of the Whole 2020 Budget Work Session

10/29/2019

Agenda item 3 A.

Exhibits included in this packet:

- Updated 2020 budget summary
- 2020 debt payment detail
- 2020 budget for debt service funds
- 2020 budget for special revenue funds

CITY OF ASHLAND
2020 BUDGET
SUMMARY WORKSHEET

Only change from the 10/22/2019 draft:

Gross levy increased by $7,090 for the change in debt levy and Tif Levy

	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget	2019-20 $	%
Property Tax Levy								
Assessed Value	409,102,030	412,459,670	415,577,050	413,813,750	413,813,750	420,745,300	6,931,550	1.68%
Mill Rate	9.7034	9.7495	9.6842	9.7651	9.7651	9.8898	0.1247	1.28%
Gross Levy	$ 3,969,672	$ 4,021,290	$ 4,024,512	$ 4,040,950	$ 4,040,950	$ 4,161,103	$ 120,153	2.97%
Less Restricted Levy:								
TIF Levy	(166,615)	(185,714)	(134,761)	(173,243)	(173,243)	(234,690)	(61,447)	35.47%
Debt Service Levy								NA
Total G.O. Debt Service	(1,167,544)	(1,154,705)	(1,164,405)	(1,150,834)	(1,150,834)	(1,149,937)	897	-0.08%
Debt Service Reserve Applied	498	-	-	-	-	-	-	NA
Net Debt Service Levy	(1,167,046)	(1,154,705)	(1,164,405)	(1,150,834)	(1,150,834)	(1,149,937)	897	-0.08%
Total Restricted Levy	(1,333,661)	(1,340,419)	(1,299,166)	(1,324,077)	(1,324,077)	(1,384,627)	(60,550)	4.57%
Net Expendable Levy	$ 2,636,011	$ 2,680,871	$ 2,725,346	$ 2,716,873	$ 2,716,873	$ 2,776,476	$ 59,603	2.19%
Less Direct Expense Levy:								
SR - Recycling	-	-	-	-	-	-	-	NA
CP - Public Works Capital Equip.								NA
CP - Fire Capital Equip.	(42,000)	(55,000)	(55,000)	-	-	-	-	NA
CP 462 Police Capital Equip.	(10,000)	(25,000)	(40,000)	(40,000)	(40,000)	-	40,000	-100.00%
Total Direct Expense Levy	$ (52,000)	$ (80,000)	$ (95,000)	$ (40,000)	$ (40,000)	$ -	$ 40,000	-100.00%
Net Levy Available for General Fund	$ 2,584,011	$ 2,600,871	$ 2,630,346	$ 2,676,873	$ 2,676,873	$ 2,776,476	99,603	3.72%
Post-Levy Property Tax Adjustments	83	83	418	-	84	-	-	NA
Non-Tax General Fund Revenues	7,842,434	7,788,125	7,786,066	8,043,639	7,902,327	8,092,539	48,900	0.61%
Appropriation of Fund Balance				6,033		-	(6,033)	-100.00%
Total General Fund Revenues	$ 10,426,528	$ 10,389,079	$ 10,416,830	$ 10,726,545	$ 10,579,284	$ 10,869,015	$ 142,470	1.33%
Uses of General Funds								
General Fund Transfer to Other Fur								
SR 200 - Transfer to Other Special Revenue	-	-	-	-	-	-	-	NA
SR 215 - Vaughn Library	(331,827)	(312,000)	(316,000)	(316,000)	(316,000)	(322,320)	(6,320)	2.00%
SR 229 - Insured Loss Deductible	(15,000)	(5,000)	(5,000)	-	-	-	-	NA
SR 245 - Planning & Redevelopment	(51,700)	(50,000)	(12,000)	(14,000)	(14,000)	(14,000)	-	0.00%
SR 246 - Home Improvement Programs	-	-	-	(5,000)	(5,000)	(5,000)	-	0.00%
SR 260 - Recycling	(73,058)	(72,500)	(76,502)	(75,600)	(75,600)	(78,600)	(3,000)	3.97%
SR 277 - Wetland Mitigation	(7,000)	(12,500)	(12,000)	(11,000)	(11,000)	(11,000)	-	0.00%
SR 233 - Police Programs	-	-	(1,000)	-	-	-	-	NA
CP 414 - Tax Increment Dist #10		(13,000)						
CP 450 - Building Facilities.	(75,000)	-	(26,850)	-	-	-	-	NA
CP 454 - Parks & Rec. Capital Equip.	(48,000)	(5,000)	(5,000)	-	-	-	-	NA
CP 455 Land Acquisition	-	-	-	-	-	-	-	NA
CP 460 - Public Works Capital Equip.	(51,300)	(70,292)	(45,000)	-	-	-	-	NA
CP 461 - Fire/Amb Capital Equip.	(50,000)	(20,827)	-	-	-	-	-	NA
CP 462 - Police Dept Capital Equip.	-	-	-	-	-	-	-	NA
CP 463 - Computer Capital Equip.	-	(23,500)	(10,950)	-	-	-	-	NA
CP 470 - Capital Street Improvements	(113,792)	(128,361)	(121,850)	(241,105)	(241,105)	(240,000)	1,105	-0.46%
CP 480 - Urban Forestry	(10,000)	-	-	-	-	-	-	NA
CP 481 - Parks & Rec	(15,000)	(12,500)	(10,000)	-	-	-	-	NA
EF 610 - JFK Airport	(45,000)	(43,000)	(45,000)	(45,000)	(45,000)	(45,000)	-	0.00%
CP 470 - Storm Water	(15,000)	(15,000)	(10,000)	-	-	-	-	NA
IS 750 - Post Retirement Benefits Reserve	(100,000)	(50,000)	(90,000)	(85,000)	(85,000)	(85,000)	-	0.00%
CP 491 / TA 810 - Landfill (LTC)	(15,000)	(15,000)	(5,000)	(5,000)	(5,000)	(5,000)	-	0.00%
Total Transfers to Other Funds	$ (1,016,677)	$ (848,480)	$ (792,152)	$ (797,705)	$ (797,705)	$ (805,920)	$ (8,215)	1.03%
Net Available for General Fund Operations	$ 9,409,851	$ 9,540,599	$ 9,624,678	$ 9,928,840	$ 9,781,579	$ 10,063,095	$ 134,255	1.35%

CITY OF ASHLAND
2020 BUDGET
SUMMARY WORKSHEET

Only change from the 10/22/2019 draft:
Gross levy increased by $7,090 for the change in debt levy and Tif Levy

	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2019 Projected	2020 Budget	2019-20 $	%
General Fund Operations								
GENERAL GOVERNMENT								
Mayor	(25,401)	(28,383)	(27,649)	(32,000)	(31,600)	(30,740)	1,260	-3.94%
City Council	(42,707)	(39,277)	(41,174)	(42,720)	(45,780)	(66,400)	(23,680)	55.43%
City Administrator	(114,319)	(120,050)	(91,278)	(141,100)	(134,075)	(136,175)	4,925	-3.49%
Police & Fire Commission	(5,506)	(3,704)	(4,008)	(5,300)	(5,300)	(5,300)	-	0.00%
City Attorney	(67,255)	(61,827)	(100,970)	(70,000)	(60,000)	(70,000)	-	0.00%
City Clerk	(70,045)	(69,881)	(85,046)	(88,200)	(87,845)	(98,640)	(10,440)	11.84%
Human Resources (Personnel)	(66,008)	(87,550)	(80,159)	(57,695)	(48,765)	(55,120)	2,575	-4.46%
Elections	(67,757)	(47,376)	(70,155)	(57,970)	(57,695)	(107,765)	(49,795)	85.90%
Technology Services	(246,074)	(274,460)	(277,301)	(282,875)	(282,635)	(282,320)	555	-0.20%
Other City Hall	(133,543)	(143,743)	(151,278)	(148,390)	(148,355)	(124,230)	24,160	-16.28%
Finance	(419,224)	(443,953)	(442,305)	(484,800)	(449,340)	(419,165)	65,635	-13.54%
Assessor	(24,745)	(31,137)	(56,755)	(61,350)	(61,100)	(62,650)	(1,300)	2.12%
Buildings & Facilities Maintenance	(300,471)	(379,913)	(385,316)	(424,939)	(402,390)	(457,951)	(33,013)	7.77%
Misc, Insurance & Contingency	(113,257)	(118,970)	(121,624)	(123,500)	(141,167)	(131,100)	(7,600)	6.15%
Budget Development Contingency	-	-	-	-	-	-	-	NA
TOTAL GENERAL GOVERNMENT	**$ (1,696,312)**	**$ (1,850,224)**	**$ (1,935,018)**	**$ (2,020,839)**	**$ (1,956,047)**	**$ (2,047,556)**	**$ (26,718)**	**1.32%**
PUBLIC SAFETY								
Police	(1,877,998)	(2,024,005)	(2,021,061)	(2,081,765)	(2,081,423)	(2,111,480)	(29,715)	1.43%
Fire	(1,387,186)	(1,336,826)	(1,253,860)	(1,440,305)	(1,187,815)	(1,416,790)	23,515	-1.63%
Ambulance	(1,195,643)	(1,389,188)	(1,462,096)	(1,383,985)	(1,535,662)	(1,411,060)	(27,075)	1.96%
Public Fire Protection Fee	(16,551)	(19,779)	(18,684)	(20,100)	(19,200)	(19,200)	900	-4.48%
Building Inspection	(95,903)	(96,878)	(74,325)	(103,895)	(106,582)	(109,050)	(5,155)	4.96%
TOTAL PUBLIC SAFETY	**$ (4,573,281)**	**$ (4,866,676)**	**$ (4,830,026)**	**$ (5,030,050)**	**$ (4,930,682)**	**$ (5,067,580)**	**$ (37,530)**	**0.75%**
HEALTH & SOCIAL SERVICES								
Animal Control	(77,473)	(79,035)	(83,396)	(86,950)	(81,095)	(78,930)	8,020	-9.22%
Pest Control	(7,761)	(7,761)	(7,761)	(7,800)	(7,761)	(8,000)	(200)	2.56%
Mt. Hope Cemetery	(55,000)	(61,000)	(61,000)	(61,000)	(61,000)	(61,000)	-	0.00%
TOTAL HEALTH & SOCIAL SERVICES	**$ (140,234)**	**$ (147,796)**	**$ (152,157)**	**$ (155,750)**	**$ (149,856)**	**$ (147,930)**	**$ 7,820**	**-5.02%**
PUBLIC WORKS								
Public Works	(1,674,723)	(1,586,829)	(1,525,591)	(1,570,482)	(1,535,677)	(1,651,902)	(81,421)	5.18%
Transportation	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)	-	0.00%
Sanitation	(359,911)	(336,823)	(356,587)	(366,531)	(366,758)	(376,892)	(10,360)	2.83%
TOTAL PUBLIC WORKS	**$ (2,064,634)**	**$ (1,953,652)**	**$ (1,912,178)**	**$ (1,967,013)**	**$ (1,932,435)**	**$ (2,058,794)**	**$ (91,781)**	**4.67%**
LEISURE ACTIVITIES								
Community Programs	(30,738)	(26,139)	(26,192)	(26,450)	(30,150)	(26,550)	(100)	0.38%
Parks	(245,682)	(217,097)	(195,377)	(245,339)	(210,060)	(221,105)	24,234	-9.88%
Recreation Programs (APR)	(271,440)	(275,833)	(276,524)	(292,960)	(284,795)	(301,440)	(8,480)	2.89%
Municipal Band	(4,600)	(5,123)	(4,919)	(4,950)	(4,950)	(4,950)	-	0.00%
TOTAL LEISURE ACTIVITIES	**$ (552,460)**	**$ (524,192)**	**$ (503,012)**	**$ (569,699)**	**$ (529,955)**	**$ (554,045)**	**$ 15,654**	**-2.75%**
CONSERVATION & DEVELOPMENT								
Planning and Development	(184,176)	(200,129)	(193,754)	(185,490)	(121,470)	(187,190)	(1,700)	0.92%
TOTAL CONSERVATION & DEVELOPMENT	**$ (184,176)**	**$ (200,129)**	**$ (193,754)**	**$ (185,490)**	**$ (121,470)**	**$ (187,190)**	**$ (1,700)**	**0.92%**
Total General Fund Expenditures for Operati	**$ (9,211,097)**	**$ (9,542,669)**	**$ (9,526,145)**	**$ (9,928,840)**	**$ (9,620,445)**	**$ (10,063,095)**	**$ (134,255)**	**1.35%**
Total Uses of General Funds	**$ (10,227,774)**	**$ (10,391,149)**	**$ (10,318,297)**	**$ (10,726,545)**	**$ (10,418,150)**	**$ (10,869,015)**	**$ (142,470)**	**1.33%**
Net (Expenditures) over Revenue	**$ 198,754**	**$ (2,070)**	**$ 98,533**	**$ (0)**	**$ 161,134**	**$ (0)**	**$ (1)**	**na**

CITY OF ASHLAND
2020 BUDGET
GENERAL FUND REVENUES

ACCOUNT DESCRIPTION			2016 Actual	2017 Actual	2018 Actual	2019 Budget	2019 June 30	2019 Projected	2020 Budget	2019-20 Change
TAXES										
100	41110	GENERAL PROPERTY TAXES	2,584,094	2,600,954	2,630,764	2,676,873	1,738,953	2,630,346	2,776,476	3.72%
100	41140	MOBILE HOME TAXES	22,859	25,165	23,388	24,000	21,637	23,500	24,000	0.00%
100	41210	MOTEL/HOTEL TAXES	8,827	8,123	8,042	10,000	1,118	10,000	10,000	0.00%
100	41222	SALES TAX - CITY SHARE	130	141	141	120	64	120	120	0.00%
100	41310	TAXES - WATER UTILITY PILOT	376,112	388,558	382,076	401,940	194,780	390,000	392,000	-2.47%
100	41320	TAXES - TAX EXEMPT PILOT	49,622	47,892	32,015	47,800	0	32,000	32,000	-33.05%
100	41800	PENALTIES ON DELINQUENT TAXES-PP	791	532	655	1,000	280	800	1,000	0.00%
100	41810	PENALTIES ON DELINQUENT TAXES-Uti	1,464	1,126	2,609	1,500	802	1,500	1,500	0.00%
100	41900	OTHER TAXES	0	0	22	0	965	0	0	NA
TOTAL TAXES:			**3,043,899**	**3,072,491**	**3,079,712**	**3,163,233**	**1,958,599**	**3,088,266**	**3,237,096**	2.34%
SPECIAL ASSESSMENTS										
100	42000	SPECIAL ASSESSMENTS	0	0	0	0	0	0	0	NA
TOTAL SPECIAL ASSESSMENTS:			**0**	**0**	**0**	**0**	**0**	**0**	**0**	NA
INTERGOVERNMENTAL										
100	43300	FEDERAL GRANTS		0	0	0	0	0	0	NA
100	43410	SHARED REVENUES	3,720,903	3,712,690	3,710,592	3,724,545	0	3,724,545	3,723,661	-0.02%
100	43411	EXPENDITURE RESTRAINT	135,572	134,724	124,740	118,006	0	118,006	115,497	-2.13%
100	43412	EXEMPT COMPUTER AID	22,196	16,121	18,091	19,000	0	18,529	19,000	0.00%
100	43413	PERSONAL PROPERTY TAX AID	0	0	0	46,268	46,268	46,268	47,871	3.46%
100	43414	VIDEO SERVICE PROVIDER AID	0	0	0	0	0	0	9,527	NA
100	43420	STATE FIRE DUES	17,703	19,733	19,109	18,500	0	20,947	20,000	8.11%
100	43529	OTHER PUBLIC REVENUE	40,347	46,585	50,378	34,000	0	34,000	34,000	0.00%
100	43531	STATE GENERAL TRANS AID	501,029	450,926	497,460	520,685	260,223	520,685	598,513	14.95%
100	43530	STATE GRANT REVENUE	461	7,031	18,645	100	5,211	26,488	100	0.00%
100	43533	STATE CONNECTING HWY AID	86,118	73,737	74,143	74,090	37,046	74,090	73,907	-0.25%
100	43610	PAYMENT FOR MUNICIPAL SERVICE	12,116	17,449	12,556	12,000	8,917	12,520	12,500	4.17%
100	43799	OTHER LOCAL GOVT GRANTS	181	2,413	3,598	250	0	0	250	0.00%
TOTAL INTERGOVERNMENTAL:			**4,536,626**	**4,481,409**	**4,529,312**	**4,567,444**	**357,665**	**4,596,078**	**4,654,826**	1.91%
LICENSES & PERMITS										
100	44100	LICENSES - BUSINESS & OCCUPATIONA	27,243	28,320	27,017	27,000	26,412	27,800	31,400	16.30%
100	44110	CABLE FRANCHISE FEE	92,124	89,863	95,270	90,000	22,803	91,200	81,673	-9.25%
100	44200	LICENSES - NON BUSINESS	16	16	19	10	10	17	10	0.00%
100	44300	BUILDING & STREET-CUT PERMITS	30,976	52,264	29,513	29,400	20,537	37,000	45,000	53.06%
100	44400	ZONING PERMITS & FEES	9,130	8,305	6,890	8,000	3,370	8,000	8,845	10.56%
TOTAL LICENSES & PERMITS:			**159,489**	**178,768**	**158,709**	**154,410**	**73,132**	**164,017**	**166,928**	8.11%
FINES, FORFEITS & PENALTIES										
100	45100	LAW & ORDINANCE VIOLATIONS	30,128	29,326	28,605	30,000	10,804	24,100	25,000	-16.67%
TOTAL FINES, FORFEITS & PENALTIES:			**30,128**	**29,326**	**28,605**	**30,000**	**10,804**	**24,100**	**25,000**	-16.67%
PUBLIC CHARGES FOR SERVICES										
100	46100	OTHER REVENUES - GENERAL GOVT	8,381	12,836	8,699	9,000	4,852	8,900	9,000	0.00%
100	46210	POLICE SERVICES	3,259	2,561	2,574	2,500	1,785	3,350	3,500	40.00%
100	46220	FIRE PROTECTION FEES	0	1,364	1,085	250	1,171	1,500	1,000	300.00%
100	46230	AMBULANCE/EMS FEES	1,090,776	1,063,511	1,055,175	1,077,000	534,924	1,069,848	1,069,000	-0.74%
100	46231	AMB PROTECTION FEES	12,209	13,125	13,405	13,000	3,713	13,400	13,400	3.08%
100	46290	SPECIAL CHARGES	14,225	5,195	925	6,100	40	5,800	5,800	-4.92%
100	46310	PUBLIC WORKS CHARGES	48,404	45,721	61,939	40,000	36,867	49,715	49,000	22.50%
100	46330	PARKING RENT & FINES	14,762	14,575	15,233	14,500	10,359	14,500	14,500	0.00%

		ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2019 June 30	2019 Projected	2020 Budget	2019-20 Change
PUBLIC CHARGES FOR SERVICES Cont.										
100	46420	REFUSE/GARBAGE COLLECTION FEES	345,873	348,324	347,748	350,000	173,856	347,190	348,000	-0.57%
100	46421	RECYCLING FEES (started February 2016	17,619	19,307	19,315	16,280	9,660	19,290	19,300	18.55%
100	46431	SPRING CLEANUP FEES	1,625	1,876	2,000	2,000	1,440	1,440	1,800	-10.00%
100	46510	ANIMAL CONTROL FEES	3,270	2,370	1,944	2,600	1,333	2,500	2,500	-3.85%
100	46720	PARKS REVENUE	98,713	113,135	123,009	123,000	23,908	123,000	136,000	10.57%
100	46721	PW FUEL TAX REFUND	3,371	1,227	3,499	3,000	1,685	3,500	3,500	16.67%
100	46722	PW ADMIN FEE	4,181	4,467	5,405	4,500	2,666	5,400	5,400	20.00%
100	46755	LEISURE PROGRAMS & REC FEES	84,928	83,045	78,858	90,000	39,556	81,000	85,000	-5.56%
TOTAL PUBLIC CHARGES:			**1,751,596**	**1,732,639**	**1,740,813**	**1,753,730**	**847,815**	**1,750,333**	**1,766,700**	0.74%
INTERGOVERNMENTAL CHARGES FOR SERVI										
100	47321	LIAISON OFFICER-REIMBURSE	68,102	69,509	66,986	74,300	52,691	73,000	75,000	0.94%
100	47323	FIRE- TOWNSHIP CONTRACTS	160,646	163,107	165,757	167,710	81,243	168,158	170,600	1.72%
100	47324	AMBULANCE - TOWNSHIP CONTRACTS	288,162	223,278	226,628	230,025	115,013	230,025	233,475	1.50%
100	47400	ATTORNEY - UTILITY REIMBURSE	12,775	12,171	5,689	14,800	0	5,000	5,000	-66.22%
100	47401	UTILITY COST SHARE	267,358	280,353	267,917	307,190	153,596	270,000	235,620	-23.30%
100	47403	AIRPORT ADMIN REIMBURSEMENT	8,000	8,000	8,000	8,000	4,000	8,000	8,000	0.00%
100	47405	CHARGES TO LIBRARY	35,761	39,874	38,876	42,000	20,932	41,865	42,500	1.19%
TOTAL INTERGOVERNMENTAL CHARGES:			**840,804**	**796,292**	**779,853**	**844,025**	**427,475**	**796,048**	**770,195**	-8.75%
MISCELLANEOUS REVENUES										
100	48110	INTEREST ON CASH & INVESTMENTS	15,339	10,863	23,400	10,500	19,950	39,900	40,000	280.95%
100	48200	PROPERTY RENTS & LEASES	25,560	27,129	27,011	25,600	15,640	26,560	30,000	17.19%
100	48309	SALES OF OTHER EQUIP & PROPERTY	0	1,998	95	0	0	0	0	NA
100	48500	GENERAL DONATIONS & GIFTS	6,575	847	607	1,000	0	1,000	1,000	0.00%
100	48900	WORKERS COMP WAGE REIMB	3,024	12,309	1,444	2,000	0	4,075	2,000	0.00%
100	48901	MISCELLANEOUS	80	1,394	2,924	320	523	600	320	0.00%
100	48910	INSURANCE DIVIDENDS	0	32,614	33,345	30,000	0	27,896	30,000	0.00%
TOTAL MISCELLANEOUS:			**50,578**	**87,154**	**88,826**	**69,420**	**36,113**	**100,031**	**103,320**	48.83%
OTHER FINANCING SOURCES & TRANSFERS										
100	49220	TRANS FROM SPEC REVENUE	1,952	0	0	2,800	0	2,800	2,800	0.00%
100	49240	TRANS FROM CAPITAL PROJ (Waterfront	11,456	11,000	11,000	11,000	0	11,000	17,700	60.91%
100	49270	TRANS FROM INTERNAL SERVICE FUND	0	0	0	124,450	0	0	124,450	0.00%
TOTAL OTHER FIN. SOURCES:			**13,408**	**11,000**	**11,000**	**138,250**	**0**	**13,800**	**144,950**	4.85%
TOTAL GENERAL FUND REVENUES:			**10,426,528**	**10,389,079**	**10,416,830**	**10,720,512**	**3,711,603**	**10,532,673**	**10,869,015**	1.39%
Non Property Tax GF Revenues			**7,842,434**	**7,788,125**	**7,786,066**	**8,043,639**	**1,972,650**	**7,902,327**	**8,092,539**	0.61%

City of Ashland

2020 Levy for Debt Service

Program Explanation

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

2020 General Obligation Debt	Total Principal/Int./Fees	General Tax Levy	Other Fund Sources
WI State Trust Fund Loan - 2018	*75,473*		
Tax Increment District #10		**-**	75,473
US Bank - GO Bonds 2017B 12/01/2027	*463,673*		
General Tax Levy		**463,673**	
US Bank - GO Bonds 2015A 4/01/2035	*434,431*		
General Tax Levy		**434,431**	
Bremer Bank NA - Note 2015B 10/01/2025	*127,285*		
General Tax Levy		**127,285**	
Bankers Bank - GO Promissory Notes 2011A	*109,788*		
General Tax Levy		**109,788**	
2007 Safe Drinking Water Loan - Revenue	*13,310*		
General Tax Levy for Turner Road (Street Portion)		***13,310***	
Payment Agent Fees (5 US Bank Issues)	*1,450*	***1,450***	
Total GO and Tax Levy Debt Service	**$ 1,225,410**	**$ 1,149,937**	**$ 75,473**
Apply Debt Service Reserve	**$ -**	**$ -**	**$ -**
Net GO and Tax Levy Debt Service	**$ 1,225,410**	**$ 1,149,937**	**$ 75,473**

City of Ashland

2020 Debt Service Funds -Budget Summary

Fund Name	Fund #	Estimated Fund Balance Jan 1, 2020	Tax Levy	Other Funds Transfers In	Total Revenues	Principal	Interest	Fees	Transfer	Total Expenditures	Estimated Fund Balance Dec 31, 2020	Notes
2007 Safe Drinking Water Loan-Street Portion-Turner Road	310	850	13,310	0	13,310	11,966	1,344	0	0	13,310	850	Year 2027 final pmt
GO Promissory Note 2011	361	150	110,288	0	110,288	105,000	4,788	500	0	110,288	150	Year 2021 final pmt
GO Bonds 2015A - 4/01/2015	362	-50	434,931	0	434,931	320,000	114,431	500	0	434,931	-50	Year 2035 final pmt
GO Promissory Note 2015B	363	0	127,285	0	127,285	109,000	18,285	0	0	127,285	0	Year 2025 final pmt
GO Promissory Note 2017B	367	40	464,123	0	464,123	415,000	48,673	450	0	464,123	40	Year 2027 final pmt
State Trust Fund Loan TID# 10	392	0	0	75,473	75,473	41,900	33,573	0	0	75,473	0	Year 2028 final pmt
Extreme Makeover Levied for Levelizing Payments	395	299,760	0	0	0	0	0	0	0	0	299,760	May apply to future police station issue
Totals		300,750	1,149,937	75,473	1,225,410	1,002,866	221,094	1,450	0	1,225,410	300,750	

City of Ashland

2020 Special Revenue Funds - Budget Summary

Fund Name	Fund	Estimated Fund Balance Jan 1, 2020	Tax Levy	General Fund Transfers In	Special Revenue Transfers In	Other Revenue	Total Revenues	Expenditures	Transfer out to Debt Service	Transfer out to Special Revenue	Total Expenditures	Estimated Fund Balance Dec 31, 2020	Notes
Library Donations	214	210,200	0	0	0	31,000	31,000	20,000	0	0	20,000	221,200	State statute & Donor restricted; includes grants; includes fundraising for library renovations
Library Operations	215	79,700	0	322,320	0	161,690	484,010	503,700	0	0	503,700	60,010	State statute - restricted
Insurance Loss Deductible Reserv	229	15,800	0	0	0	10,000	10,000	15,000	0	0	15,000	10,800	Restricted-City's insurance claims deductible
State Hazmat Contract	230	0	0	0	0	31,190	31,190	31,190	0	0	31,190	0	State Grant- Training/equipment/hazmat events
Police Programs	233	27,000	0	0	0	12,000	12,000	20,000	0	0	20,000	19,000	Grant & Donor - restricted - K-9 program; training; equipment
Revolving Loan Fund - Housing	240	182,000	0	0	0	50,000	50,000	120,000	0	0	120,000	112,000	State Grant - restricted
Revolving Loan Fund - Economic	241	483,000	0	0	0	28,000	28,000	511,000	0	0	511,000	0	2019/2020 transfer to State - DOA Close-Out; to be administered by the State
Comprehensive Planning	245	39,000	0	14,000	0	0	14,000	53,000	0	0	53,000	0	UDO update $15K; Housing Study $6K; Permit Software $15K; Downtown St Scape $15K; Sustainability Initiatives $2K
Home Improvement Programs *	246	10,000	0	5,000	0	5,000	10,000	20,000	0	0	20,000	0	Donor restricted
Breakwall Maintenance **	250	534,544	0	0	0	0	0	0	0	0	0	534,544	Breakwater Agreement - NSP WI
City-wide recycling	260	0	0	78,600	0	56,600	135,200	135,200	0	0	135,200	0	State Grant $56,600 restricted
CRYP Donations (Teen Center)	272	34,000	0	0	0	12,000	12,000	15,000	0	0	15,000	31,000	Grant/Donor restricted; Scholarships BCC programs
Community Imprv (Beautification)	274	12,400	0	0	0	8,500	8,500	8,500	0	0	8,500	12,400	Donor restricted - downtown flowers
Wetland Mitigation	277	1,900	0	11,000	0	0	11,000	12,900	0	0	12,900	0	Required wetland "bank" maintenance
Tax Increment #6 (Donor)	281	0	115,192	0	0	197,314	312,506	150	0	312,356	312,506	0	State restricted-Super One & Depot area
Tax Increment #9 (Distressed)	284	(1,254,800)	83,554	0	312,356	144,173	540,083	0	0	0	0	(714,717)	State restricted-Timeless Timber & Honda area
Tax Increment #10 (New 2017)	285	0	35,544	0	0	60,189	95,733	0	75,473	0	75,473	20,260	State restricted-Cobblestone & Main St W (First increment and debt payment will be in budget year 2020)
Totals		374,744	234,290	430,920	312,356	807,656	1,785,222	1,465,640	75,473	312,356	1,853,469	306,497	
							1,785,222				1,853,469	306,497	

NOTE: * - HOUSING PROGRAM - 246

The Housing Improvement Program (HIP) was started in 2015 through the generous donation from an anonymous donor of $25,000 to the City of Ashland to be used towards repairs to single-family owner-occupied homes. The central goals of the program are to 1) focus on homes located along central City corridors to complete visible projects with the intent of increasing community pride in our neighborhoods and housing stock while also promoting economic development, 2) prioritize projects that benefit property owners who sincerely want to improve their properties but are unable to due to financial and/or physical limitations, and 3) not be based on income and entail as little bureaucracy as possible to create more immediate visible impact.

NOTE: ** - BREAKWALL MAINT - 250

Deposit 7/31/2015-$100,000 from NSP for the superfund site breakwall permitting process. Per the agreement, any remaining balance may be used by the City for other purposes. Expenses for various professional and miscellaneous fees was $15,456. Deposit 12/10/2018-$450,000 from NSP for the breakwall conveyance to the City. These funds were provided in recognition of the operation, repair, maintenance, and other similar costs with the breakwall.

CITY OF ASHLAND
GENERAL FUND BALANCE COMPONENTS AS OF DECEMBER 31, 2018

CHANGES IN TOTAL GENERALFUND BALANCI	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Total Fund Balance January 1	$ 4,664,978	$ 4,673,582	$ 4,484,416	$ 4,524,480	$ 4,176,861	$ 3,643,202	$ 3,372,438	$ 3,799,861	$ 3,696,844	$ 3,710,388
Annual net revenue or (annual net expense)	61,613	30,265	189,166	(40,064)	347,619	533,659	270,764	65,419	103,017	(13,544)
Fund balance transfers - Council approved	-	(38,869)	-	-						
GASB 54 - transfer of special revenue funds 291-294	-	-	-	-				(492,842)		
Total Fund Balance December 31	**$ 4,726,591**	**$ 4,664,978**	**$ 4,673,582**	**$ 4,484,416**	**$ 4,524,480**	**$ 4,176,861**	**$ 3,643,202**	**$ 3,372,438**	**$ 3,799,861**	**$ 3,696,844**

GENERAL FUND BALANCE COMPONENTS

FUND BALANCE NOT AVAILABLE FOR USE:

COVERS NEGATIVE CASH BALANCE FOR OTHER FUNDS:	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Engineering	$ -	$ -	$ -	$ -	$ -	$ 66,202	$ 99,304	$ 165,505	$ 165,414	$ 198,840
Special Assessment Funds - 291-294	-	-	-	-	-	-	-	-	368,058	460,337
TIF #7	-	-	-	192,885	274,851	537,584	514,111	488,192	401,649	325,819
TIF #8	-	-	-	24,623	407,714	458,709	459,569	407,681	327,944	240,420
TIF #9	1,973,668	2,072,059	1,960,423	1,803,131	1,006,117	729,579	550,009	321,724	191,034	-
TIF #10	-	4,138								
Land Acquisitions	110,291	110,291	-	-	-	87,957	106,827	106,619	-	-
Water Utility	8,806	120,708	453,676	364,231	515,895	533,168	263,640	18,445		
Sewer Utility	-	-	-	-	-	-	-	-	48,721	116,029
TOTAL NEGATIVE CASH BALANCE - OTHER FUNDS	**2,092,765**	**2,307,196**	**2,414,099**	**2,384,870**	**2,204,577**	**2,413,199**	**1,993,460**	**1,508,166**	**1,502,820**	**1,341,445**
DELINQUENT PERSONAL PROPERTY TAX	1,436	4,681	870	6,036	4,603	23,523	14,131	32,427	12,843	18,578
DELINQUENT UTILITY CHARGES	10,114	26,523	15,126	23,123	24,908	54,536	86,283	108,708	87,939	52,499
PREPAID ITEMS/INVENTORY/MISC	49,972	9,004	59,050	76,939	42,125	50,127	111,269	11,658	82,784	3,521
TOTAL FUND BALANCE NOT AVAILABLE FOR USE	**$ 2,154,287**	**$ 2,347,404**	**$ 2,489,145**	**$ 2,490,968**	**$ 2,276,213**	**$ 2,541,385**	**$ 2,205,143**	**$ 1,660,959**	**$ 1,686,386**	**$ 1,416,043**
Percent of Total Fund Balance	**45.58%**	**50.32%**	**53.26%**	**55.55%**	**50.31%**	**60.84%**	**60.53%**	**49.25%**	**44.38%**	**38.30%**
SPENDABLE:										
FUND BALANCE AVAILABLE FOR USE - UNRESTRICTED	**$ 2,572,304**	**$ 2,317,574**	**$ 2,184,437**	**$ 1,993,448**	**$ 2,248,267**	**$ 1,635,476**	**$ 1,438,059**	**$ 1,711,479**	**$ 2,113,475**	**$ 2,280,801**
Percent of Total Fund Balance	**54.42%**	**49.68%**	**46.74%**	**44.45%**	**49.69%**	**39.16%**	**39.47%**	**50.75%**	**55.62%**	**61.70%**

UNRESTRICTED MINIMUM FUND BALANCE CALCULA'	2019	2018	2017	2016
Budget - Total Uses of General Funds	**$ (10,726,545)**	**$ (10,551,445)**	**$ (10,346,919)**	**$ (10,250,438)**
Minimum Fund Balance = **3 months** of total uses	(2,681,636)	(2,637,861)	(2,586,730)	(2,562,610)
Unrestricted Fund Balance (Spendable)	2,572,304	2,317,574	2,184,437	1,993,448
Unrestricted Fund Balance (short) of Minimum	**$ (109,332)**	**$ (320,287)**	**$ (402,293)**	**$ (569,162)**

TOTAL MINIMUM FUND BALANCE CALCULATION	2019	2018	2017	2016
Budget - Total Uses of General Funds	**$ (10,726,545)**	**$ (10,551,445)**	**$ (10,346,919)**	**$ (10,250,438)**
Minimum Fund Balance = **30%** of total uses	(3,217,964)	(3,165,434)	(3,104,076)	(3,075,131)
Unrestricted Fund Balance (Spendable)	2,572,304	2,317,574	2,184,437	1,993,448
Unrestricted Fund Balance under minimum	**$ (645,660)**	**$ (847,860)**	**$ (919,639)**	**$ (1,081,683)**

City of Ashland - Non-Represented Employees - Proposed

2020 Salary/Hourly Wage Schedule NON-REPRESENTED EMPLOYEE POSITIONS (Included in the 2020 budget)	Exempt or Non-Exempt Position	Date of Hire of Current Employee	Years of Service 12/31/2020	2019 Base Wage Rate	2019 Annual Wage	2020 % Change	2020 Base Increase (Decrease)	2020 Base Wage Rate	2020 Proposed Annual Base Wage	Longevity Percent	Longevity Rate	2020 Annual Longevity	2020 Proposed Total Annual Wage
General Government													
City Administrator	Exempt	*8/27/2018*	*2.34*	$46.154	$96,000	2%	$0.923	$47.077	$97,920.16	0%	$0.00	$0	$97,920.16
City Clerk	Exempt	*2/6/2017*	*3.90*	$25.010	$52,021	12.65%	$3.164	$28.174	$58,601.92	0%	$0.00	$0	$58,601.92
Deputy Clerk	Non-exempt	*11/18/2019*	*1.12*	$19.500	$40,560	0%	$0.000	$19.500	$40,560.00	0%	$0.00	$0	$40,560.00
Elections Clerk/Secretary/Receptionist	Non-exempt	*8/22/1994*	*26.36*	$19.470	$40,498	5%	$0.974	$20.444	$42,523.52	5%	$1.02	$2,122	$44,645.52
Human Resource/Safety Director - Part-time	Exempt	*11/26/2018*	*2.09*	$31.210	$32,458	2%	$0.624	$31.834	$33,107.36	0%	$0.00	$0	$33,107.36
Technology Coordinator	Exempt	*5/21/2012*	*8.61*	$28.080	$58,406	2.05%	$0.576	$28.656	$59,604.48	1%	$0.29	$603	$60,207.48
Finance Director	Exempt	*12/1/2010*	*10.08*	$31.210	$64,917	20.15%	$6.289	$37.499	$77,997.92	2%	$0.75	$1,560	$79,557.92
City Treasurer/Comptroller	Exempt	*8/30/2004*	*16.34*	$28.020	$58,282	2%	$0.560	$28.580	$59,446.40	3%	$0.86	$1,789	$61,235.40
Payroll/Accts Pay Clerk Regular Part-time	Non-exempt	*12/1/2019*	*1.08*	$17.000	$22,100	0%	$0.000	$17.000	$22,100.00	0%	$0.00	$0	$22,100.00
Accounting/Office Assistant (Treasurer's Of	Non-exempt	*6/6/2018*	*2.57*	$17.480	$36,358	8.70%	$1.521	$19.001	$39,522.08	0%	$0.00	$0	$39,522.08
Facilities and Grounds Foreman	Non-exempt	*8/29/2016*	*4.34*	$24.500	$50,960	2%	$0.490	$24.990	$51,979.20	0%	$0.00	$0	$51,979.20
Facilities Maintenance Custodian	Non-exempt	*5/16/2019*	*1.63*	$17.000	$35,360	2%	$0.340	$17.340	$36,067.20	0%	$0.00	$0	$36,067.20
Facilities Maintenance Technician	Non-exempt	*5/5/2008*	*12.66*	$18.310	$38,085	2%	$0.366	$18.676	$38,846.08	2%	$0.37	$770	$39,616.08
Public Safety													
Fire Chief	Exempt	*6/8/2003*	*17.57*	$37.640	$78,291	2%	$0.753	$38.393	$79,857.44	3%	$1.15	$2,392	$82,249.44
Police Chief	Exempt	*3/3/1997*	*23.83*	$37.640	$78,291	2%	$0.753	$38.393	$79,857.44	4%	$1.54	$3,203	$83,060.44
Police Captain	Exempt	*1/1/1996*	*25.00*	$32.310	$67,205	2%	$0.646	$32.956	$68,548.48	5%	$1.65	$3,432	$71,980.48
Police Records Clerk	Non-exempt	*8/15/1978*	*42.38*	$20.490	$42,619	2%	$0.410	$20.900	$43,472.00	5%	$1.05	$2,184	$45,656.00
Police & Fire Office Assistant	Non-exempt	*5/18/2009*	*11.62*	$19.470	$40,498	2%	$0.389	$19.859	$41,306.72	2%	$0.40	$832	$42,138.72
Humane Officer	Non-exempt	*5/1/2000*	*20.67*	$18.310	$38,085	2%	$0.366	$18.676	$38,846.08	4%	$0.75	$1,560	$40,406.08
Property Maintenance	Non-exempt	*10/22/2018*	*2.19*	$17.000	$35,360	5%	$0.850	$17.850	$37,128.00	0%	$0.00	$0	$37,128.00
Public Works													
Public Works Director-Streets/Utilities	Exempt	*1/7/2019*	*1.98*	$40.385	$84,001	2%	$0.808	$41.193	$85,681.44	0%	$0.00	$0	$85,681.44
Public Works Admin Manager-St/Utilities	Exempt	*5/24/1999*	*21.61*	$27.990	$58,219	2%	$0.560	$28.550	$59,384.00	4%	$1.14	$2,371	$61,755.00
Public Works Office Clerk-Streets/Utilities	Non-exempt	*8/11/2008*	*12.39*	$20.520	$42,682	2%	$0.410	$20.930	$43,534.40	2%	$0.42	$874	$44,408.40
Public Works Streets Foreman	Non-exempt	*5/19/2003*	*17.62*	$26.160	$54,413	2%	$0.523	$26.683	$55,500.64	3%	$0.80	$1,664	$57,164.64
Public Works Street Operator I	Non-exempt	*5/14/2018*	*2.63*	$22.920	$47,674	2%	$0.458	$23.378	$48,626.24	0%	$0.00	$0	$48,626.24

2020 Salary/Hourly Wage Schedule NON-REPRESENTED EMPLOYEE POSITIONS (Included in the 2020 budget)	Exempt or Non-Exempt Position	Date of Hire of Current Employee	Years of Service 12/31/2020	2019 Base Wage Rate	2019 Annual Wage	2020 % Change	2020 Base Increase (Decrease)	2020 Base Wage Rate	2020 Proposed Annual Base Wage	Longevity Percent	Longevity Rate	2020 Annual Longevity	2020 Proposed Total Annual Wage
Public Works Street Operator I	Non-exempt	*3/10/2010*	*10.81*	$22.920	$47,674	2%	$0.458	$23.378	$48,626.24	2%	$0.47	$978	$49,604.24
Public Works Street Operator I	Non-exempt	*1/2/2003*	*18.00*	$22.920	$47,674	2%	$0.458	$23.378	$48,626.24	3%	$0.70	$1,456	$50,082.24
Public Works Street Operator I	Non-exempt	*7/28/2008*	*12.43*	$22.920	$47,674	2%	$0.458	$23.378	$48,626.24	2%	$0.47	$978	$49,604.24
Public Works Street Operator I	Non-exempt	*1/8/2018*	*2.98*	$22.920	$47,674	2%	$0.458	$23.378	$48,626.24	0%	$0.00	$0	$48,626.24
*****Public Works Street Operator I** with Street Sweeper + .20/hr	Non-exempt	*1/10/1984*	*36.98*	$22.920	$47,674	2%	$0.458	$23.378	$48,626.24	5%	$1.17	$2,434	$51,060.24
Public Works Senior Civil Technician	Non-exempt	*9/8/1982*	*38.32*	$26.870	$55,890	2%	$0.537	$27.407	$57,006.56	5%	$1.37	$2,850	$59,856.56
Public Works Geographic Info System (GIS)	Exempt	*7/14/2008*	*12.46*	$24.490	$50,939	2%	$0.490	$24.980	$51,958.40	2%	$0.50	$1,040	$52,998.40
Public Works Operator I / Street Light Tech	Non-exempt	*3/3/2014*	*6.83*	$24.500	$50,960	2%	$0.490	$24.990	$51,979.20	1%	$0.25	$520	$52,499.20
Public Works Fleet Foreman	Non-exempt	*7/17/1995*	*25.46*	$24.500	$50,960	2%	$0.490	$24.990	$51,979.20	5%	$1.25	$2,600	$54,579.20
Public Works Head Mechanic	Non-exempt	*4/18/2011*	*9.70*	$24.500	$50,960	2%	$0.490	$24.990	$51,979.20	1%	$0.25	$520	$52,499.20
Leisure Activities													
Parks Sub Foreman	Non-exempt	*11/16/1992*	*28.12*	$23.860	$49,629	2%	$0.477	$24.337	$50,620.96	5%	$1.22	$2,538	$53,158.96
APR - Parks and Recreation Director	Exempt	*1/16/2006*	*14.96*	$27.990	$58,219	12.97%	$3.630	$31.620	$65,769.60	2%	$0.63	$1,310	$67,079.60
APR-Leisure Services Gymnastics Coordina	Non-exempt	*8/13/2014*	*6.38*	$18.310	$38,085	2%	$0.366	$18.676	$38,846.08	1%	$0.19	$395	$39,241.08
APR-Leisure Services Activities Coordinato	Non-exempt	*1/1/2001*	*20.00*	$19.470	$40,498	2%	$0.389	$19.859	$41,306.72	3%	$0.60	$1,248	$42,554.72
Conservation & Development													
Planning and Development Director	Exempt	*10/9/2017*	*3.23*	$31.000	$64,480	2%	$0.620	$31.620	$65,769.60	0%	$0.00	$0	$65,769.60
Assistant Planner	Non-exempt	*7/1/2020*	*0.50*	$19.500	$20,280	0.00%	$0.000	$19.500	$20,280.00	0%	$0.00	$0	$20,280.00
Vaughn Public Library													
Library Director	Exempt	*11/27/2017*	*3.09*	$29.010	$60,341	2%	$0.580	$29.590	$61,547.20	0%	$0.00	$0	$61,547.20
Library Assistant	Non-exempt	*7/25/1994*	*26.44*	$18.820	$39,146	2%	$0.376	$19.196	$39,927.68	5%	$0.96	$1,997	$41,924.68
Library Assistant	Non-exempt	*7/28/1988*	*32.43*	$18.820	$39,146	2%	$0.376	$19.196	$39,927.68	5%	$0.96	$1,997	$41,924.68
Library Assistant	Non-exempt	*5/2/1988*	*32.67*	$18.820	$39,146	2%	$0.376	$19.196	$39,927.68	5%	$0.96	$1,997	$41,924.68
Library Clerk - Regular Part-Time	Non-exempt	*5/15/2017*	*3.63*	$15.000	$23,400	2%	$0.300	$15.300	$23,868.00	0%	$0.00	$0	$23,868.00
Library Clerk - Regular Part-Time	Non-exempt	*1/2/2019*	*1.99*	$17.000	$26,520	2%	$0.340	$17.340	$27,050.40	0%	$0.00	$0	$27,050.40
Water & Wastewater Utilities													
Utility Manager - (Per letter of hire)	Exempt	*10/8/2018*	*2.23*	$30.048	$62,500	3.50%	$1.051	$31.099	$64,686.13	0%	$0.00	$0	$64,686.13
Water/Wastewater Op I / Foreman I	Non-exempt	*1/31/2007*	*13.92*	$27.060	$56,285	2%	$0.541	$27.601	$57,410.08	2%	$0.55	$1,144	$58,554.08

City of Ashland - Non-Represented Employees - Proposed

2020 Salary/Hourly Wage Schedule NON-REPRESENTED EMPLOYEE POSITIONS (Included in the 2020 budget)	Exempt or Non-Exempt Position	Date of Hire of Current Employee	Years of Service 12/31/2020	2019 Base Wage Rate	2019 Annual Wage	2020 % Change	2020 Base Increase (Decrease)	2020 Base Wage Rate	2020 Proposed Annual Base Wage	Longevity Percent	Longevity Rate	2020 Annual Longevity	2020 Proposed Total Annual Wage
Water/Wastewater Op I / Foreman III	Non-exempt	*6/26/2009*	*11.51*	$26.710	$55,557	2%	$0.534	$27.244	$56,667.52	2%	$0.54	$1,123	$57,790.52
Water/Wastewater Lab Technician	Non-exempt	*8/8/2006*	*14.40*	$25.750	$53,560	2%	$0.515	$26.265	$54,631.20	2%	$0.53	$1,102	$55,733.20
Water/Wastewater Operator III	Non-exempt	*8/22/2012*	*8.36*	$23.750	$49,400	2%	$0.475	$24.225	$50,388.00	1%	$0.24	$499	$50,887.00
Water/Wastewater Operator III	Non-exempt	*11/28/2016*	*4.09*	$23.750	$49,400	2%	$0.475	$24.225	$50,388.00	0%	$0.00	$0	$50,388.00
Water/Wastewater Operator III	Non-exempt	*11/17/2014*	*6.12*	$23.750	$49,400	2%	$0.475	$24.225	$50,388.00	1%	$0.24	$499	$50,887.00
Water/Wastewater Operator III	Non-exempt	*12/5/2016*	*4.07*	$23.750	$49,400	2%	$0.475	$24.225	$50,388.00	0%	$0.00	$0	$50,388.00
Water/Wastewater Operator II	Non-exempt	*6/8/2015*	*5.56*	$24.000	$49,920	2%	$0.480	$24.480	$50,918.40	1%	$0.24	$499	$51,417.40
Water/Wastewater Operator IV	Non-exempt	*5/29/2002*	*18.59*	$23.000	$47,840	2%	$0.460	$23.460	$48,796.80	3%	$0.70	$1,456	$50,252.80
Water/Wastewater Operator IV	Non-exempt	*4/1/2019*	*1.75*	$23.000	$47,840	2%	$0.460	$23.460	$48,796.80	0%	$0.00	$0	$48,796.80
Meter Reader	Non-exempt	*7/15/2013*	*7.46*	$18.820	$39,146	2%	$0.376	$19.196	$39,927.68	1%	$0.19	$395	$40,322.68
JFK Airport and Ashland Marina - as approved by the Statutory Commissions													
Airport Manager	Exempt	*8/6/2018*	*2.40*	$23.300	48,464	20.916%	$4.873	$28.173	$58,599.84	0%	$0.00	$0	$58,599.84
Marina Manager	Exempt	*5/6/2002*	*18.66*	$28.840	59,987	2%	$0.577	$29.417	$61,187.36	3%	$0.88	$1,830	$63,017.36

*** Public Works Street Operator I - receives an additional 0.20 per hour for Street Sweeper duties - 6-8 months per year

Longevity prorated based on anniversary date

City of Ashland

2020 Capital Project Funds - Budget Summary - Preliminary

Fund Name	Fund #	Estimated Fund Balance Jan 1, 2020	Tax Levy	General Fund Transfers In	Cap Proj Special Revenue Transfers In	Other Revenue	Total Revenues	Expenditures	Transfers out to other funds	Total Expenditures	Estimated Fund Balance Dec 31, 2020	Notes
TID #9-Mixed Use	413	(738,000)	0	0	0	0	0	151,980	0	151,980	(889,980)	Expenditure period ends 8/8/2021 (RESTRICTED) Expenses/transfer are payments on development agreements/interest expense/WIDOR fees
TID #10	414	(9,700)	0	0	0	0	0	150	0	150	(9,850)	Expenditure period ends 5/30/2039 (RESTRICTED)
Public Transportation	415	22,000	0	0	0	0	0	5,000	0	5,000	17,000	Restricted-BART transportation capital
Building Facilities Fund	450	268,330	0	0	0	4,730,000	4,730,000	4,998,330	0	4,998,330	0	See 2020 Capital List for other projects
Waterfront Development	453	226,200	0	0	0	120,000	120,000	8,000	74,000	82,000	264,200	Restricted - Room Tax Revenue Fund for Waterfront parks/trails improvements.
Equipment Leases	454	18,300	0	0	0	0	0	0	4,800	4,800	13,500	Vehicle leases
Land Acquisition	455	(110,500)	0	0	0	110,500	110,500	0	0	0	0	Future land sales to recover costs
Public Works Capital	460	48,500	0	50,000	0	0	50,000	48,500	0	48,500	50,000	Equipment replacement-street sweeper
Fire Department Capital	461	41,000	0	0	0	650,000	650,000	650,000	0	650,000	41,000	Equipment replacements - Engine #3 and restricted grants/donations.
Police Department Capital	462	29,200	0	0	0	10,000	10,000	25,000	0	25,000	14,200	Police vehicle leases and equipment
Technology Capital Equipment	463	13,600	0	0	0	0	0	5,330	0	5,330	8,270	Website/Civic Clerk software
Capital Street Improvement including storm	470	886,300	0	190,000	0	1,120,000	1,310,000	1,337,530	0	1,337,530	858,770	Reserve 6th St W and balance of CN RR donation and project contingency
Capital Sidewalk Improvement including special assessments	471	228,334		0	0	25,000	25,000	0	0	0	253,334	Sidewalk Special Assessments and Capital Projects (2019 final debt payment)
Urban Forestry	480	15,400	0	0	0	0	0	15,400	0	15,400	0	2020/2021 forestry grant match
Parks and Recs Improvements	481	32,200	0	0	58,000	4,112,000	4,170,000	4,202,200	0	4,202,200	0	Ore Dock projects $4M funded by grants and the Ore Dock Trust. Other-misc equipment and trail repair engineering
Landfill Improvement	491	43,600	0	5,000	0		5,000	48,600	0	48,600	0	Equipment replacement and site improvements
Total Capital Project Funds		1,014,764	0	245,000	58,000	10,877,500	11,180,500	11,496,020	78,800	11,574,820	620,444	

DRAFT 10/29/2019

City of Ashland

2020 Enterprise and Internal Service Funds - Budget Summary

Fund Name	Fund #	Estimated Fund Balance Jan 1, 2020	CIAC	General Fund Transfers In	Appropriate Fund Balance	Other Revenue	Total Revenues	Expenditures	Interest	Transfer to General Fund	Depreciation	Total Expenditures	Estimated Fund Balance Dec 31, 2020
Airport	610	2,253,000	0	45,000	0	215,770	260,770	260,770	0	0	143,000	403,770	2,110,000
Marina	620	2,024,000	0	0	0	195,330	195,330	177,566	0	0	69,000	246,566	1,972,764
Water - to be completed	680						0					0	0
Sewer - to be completed	690						0					0	0
Total Enterprise		4,277,000	0	45,000	0	411,100	456,100	438,336	0	0	212,000	650,336	4,082,764
							456,100					650,336	
Flex/Dental/EE Benefits	723	256,090	0	0	0	143,000	143,000	143,000	0	124,450	0	267,450	131,640
Retirement Benefits	750	0	0	85,000	0	0	85,000	85,000	0	0	0	85,000	0
Total Internal Service		256,090	0	85,000	0	143,000	228,000	228,000	0	124,450	0	352,450	131,640

City of Ashland
2020 Budget Preliminary
Water Utility Enterprise Fund

	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ESTIMATE	2020 BUDGET	PERCENT CHANGE
Operating Revenues:								
Sales of Water	$1,408,861	$1,425,479	$1,705,609	$1,735,956	$1,733,735	$1,660,162	$1,653,723	-4.62%
Fire Protection Service	613,351	631,645	659,775	655,425	668,510	662,441	662,441	-0.91%
Other Operating Revenues	18,060	20,587	17,507	17,520	17,230	14,533	14,533	-15.65%
Estimated Increase in Revenue Stream					0		0	NA
Total Operating Revenues	**$2,040,272**	**$2,077,711**	**$2,382,891**	**$2,408,901**	**$2,419,475**	**$2,337,136**	**$2,330,697**	-3.67%
Non-Operating Income (Expense):	($125,145)	$252,898	$339,543	$301,133	($125,666)	($127,246)	($120,120)	NA
Operating Expenses:								
Source of Supply / Pumping								
Maintenance of Intake	$1,195	$4,762	$5,330	$1,926	$7,041	$2,322	$7,118	1.10%
Power & Fuel for Pumping	56,669	54,015	62,746	58,468	60,628	60,650	61,747	1.85%
Pumping Labor & Expense	42,450	35,305	51,296	47,748	52,456	53,800	53,212	1.44%
Misc. Pumping Expenses	877	727	1,276	2,731	2,400	2,700	3,400	41.67%
Maint. of Pumping Buildings & Grounds	2,308	9,063	4,733	1,247	6,169	1,410	6,236	1.09%
Maint. of Pumping Equipment	10,120	15,355	10,585	7,718	14,387	9,530	13,766	-4.32%
Total SOS/Pumping Expense	$113,619	$119,227	$135,967	$119,838	$143,081	$130,412	$145,479	1.68%
Water Treatment								
Treatment Operation Supervision	$0	$0	$0	$0	$0	$0	$0	NA
Treatment Chemicals	48,336	47,073	44,338	45,366	50,917	54,000	52,206	2.53%
Treatment Labor & Expense	66,555	76,641	81,148	84,826	85,802	93,255	87,481	1.96%
Treatment Expense - Lead/Copper Testing	0	205	0	654	0	660	0	NA
Maint. of Treatment Buildings & Grounds	12,433	21,318	9,524	2,950	14,498	5,595	14,263	-1.62%
Maintenance of Treatment Equipment	67,830	64,130	65,317	65,468	71,499	39,100	38,914	-45.57%
Total Treatment Expense	$195,154	$209,367	$200,326	$199,264	$222,716	$192,610	$192,864	-13.40%
Distribution Operation								
Distribution System Supervision	$0	$0	$0	$0	$0	$0	$0	NA
Storage Facilities Expense	2,183	3,292	5,338	2,447	6,505	8,005	6,577	1.11%
Line Operation Labor & Expense	76,392	91,964	84,012	109,866	122,379	91,172	96,509	-21.14%
Meter Testing & Setting Expense	3,802	9,228	7,989	6,167	6,993	11,345	9,950	42.28%
Misc. Dist. System Expense	0	0	0	0	0	0	0	NA
Dist. System Rental Expense	0	0	0	0	0	0	0	NA
Total Dist. System Operation Expense	$82,377	$104,484	$97,339	$118,480	$135,877	$110,522	$113,036	-16.81%
Distribution Maintenance								
Maint. of Dist. Buildings & Grounds	$14,694	$13,757	$15,088	$8,564	$21,677	$12,285	$29,356	35.43%
Maintenance of Storage Reservoirs	1,986	9	21	18	5,250	12,000	500	-90.48%
Maintenance of Mains	123,233	63,864	73,820	110,491	124,763	84,841	125,748	0.79%
Maintenance of Services	37,383	33,174	65,508	104,296	67,458	80,072	92,177	36.64%
Maintenance of Meters	4,152	5,851	8,195	12,920	9,477	10,440	9,606	1.36%
Maintenance of Hydrants	21,779	17,109	40,049	29,058	33,472	32,570	35,497	6.05%
Maint. of Misc. Distribution Equipment	2,523	415	854	1,987	2,308	2,130	2,324	0.67%
Total Dist. System Maint. Expense	$205,750	$134,179	$203,535	$267,334	$264,404	$234,338	$295,208	11.65%
Customer Accounts								
Customer Accounts Supervision	$11,145	$10,598	$10,950	$11,325	$11,385	$11,385	$12,254	7.63%
Meter Reading Expenses	17,446	18,209	17,541	22,425	19,670	19,670	7,458	-62.08%
Customer Records & Collection Expense	24,269	22,701	23,074	20,796	29,350	29,340	42,587	45.10%
Misc. Customer Service Expense	25,946	25,752	25,386	24,745	30,160	29,660	12,994	-56.92%
Total Customer Accounts Expense	$78,806	$77,260	$76,950	$79,291	$90,565	$90,055	$75,293	-16.86%

City of Ashland
2020 Budget Preliminary
Water Utility Enterprise Fund

	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2017 ACTUAL	2018 BUDGET	2018 ESTIMATE	2019 BUDGET	PERCENT CHANGE
Administrative & General								
Administrative & General Salaries	$171,745	$197,946	$162,792	$133,155	$191,920	$201,582	$200,048	4.24%
Office Supplies & Expense	24	676	847	719	1,500	720	1,500	0.00%
Outside Professional Services	62,757	36,222	65,876	44,157	62,000	37,460	81,000	30.65%
Property Insurance	4,108	5,448	5,499	6,268	6,000	6,000	6,000	0.00%
Injuries & Damages	6,822	6,351	5,502	6,290	9,000	6,900	9,000	0.00%
Employee Benefits	67,276	78,630	84,814	64,695	85,010	83,440	82,010	-3.53%
Regulatory Commission Expense	1,061	8,825	530	521	1,350	530	1,350	0.00%
Misc. General Expense	2,326	4,289	1,862	1,816	2,000	1,320	2,000	0.00%
Rents	1,227	1,237	1,264	1,297	1,270	1,300	1,400	10.24%
Maintenance of General Plant	0	0	0	0	0	0	0	NA
Total Admin. & General Expense	317,346	339,624	328,987	258,918	360,050	339,252	384,308	6.74%
Total Direct Operating Expenses	$993,052	$984,141	$1,043,104	$1,043,125	$1,216,692	$1,097,188	$1,206,188	-0.86%
Other Operating Expenses (Credits)								
Joint O&M Charged to AWWU (CR)	$0	$0	$0	$0	$0	$0	$0	NA
Depreciation Expense	389,476	418,379	440,645	456,816	440,166	440,166	440,166	0.00%
Taxes Expense	341,771	371,337	383,953	378,035	394,528	384,310	394,528	0.00%
Total Other Operating Expense	$731,247	$789,716	$824,598	$834,851	$834,694	$824,476	$834,694	0.00%
Total Operating Expenses	**$1,724,299**	**$1,773,857**	**$1,867,702**	**$1,877,976**	**$2,051,386**	**$1,921,664**	**$2,040,882**	-0.51%
Net Operating Income (Loss)	**$315,973**	**$303,855**	**$515,189**	**$530,925**	**$368,089**	**$415,472**	**$289,815**	-21.26%
Net Income (Loss)	**$190,828**	**$556,752**	**$854,732**	**$832,058**	**$242,423**	**$288,226**	**$169,695**	-30.00%

Adjust Net Income for Contributions in Aid of Construction - CIAC

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

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

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

	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ESTIMATE	2020 BUDGET
Net Income (Loss)	$ 190,828	$ 556,752	$ 854,732	$ 832,058	$ 242,423	$ 288,226	$ 169,695
Remove-Contribution in aid of construction	(63,334)	(434,101)	(594,255)	(439,751)	(1,350)	(1,350)	(1,350)
Add depreciation on contributed asset	91,957	96,108	99,805	109,695	99,805	99,805	99,805
Net Income (Loss) removing CIAC	$ 221,466	$ 220,775	$ 362,299	$ 504,020	$ 342,897	$ 388,700	$ 270,170

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

Calculate Average Net Investment Base and Authorized Net Operating Income	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ESTIMATE	2020 BUDGET
Add: Plant In Service- Utility Financed							
Beginning of year	13,969,811	14,006,356	16,007,742	16,726,839	17,046,839	16,777,103	16,777,103
2020-CWA (Vaughn Ave & 6th Ave Lift Station)	14,006,356	16,007,742	16,726,839	16,777,103	17,296,839	16,777,103	17,027,103
Average Plant in Service	**$13,988,084**	**$15,007,049**	**$16,367,291**	**$16,751,971**	**$17,171,839**	**$16,777,103**	**$16,902,103**
Add: Materials and Supplies Inventory							
Beginning of year	115,918	117,441	117,736	132,309	120,000	120,000	120,000
End of year	117,441	117,736	132,309	114,296	120,000	120,000	120,000
Average Materials and Supplies	**$116,680**	**$117,589**	**$125,023**	**$123,303**	**$120,000**	**$120,000**	**$120,000**
Less: Accumulated Depreciation- Utility Financed							
Beginning of year	4,982,497	5,285,403	5,564,437	5,941,528	6,281,889	6,086,967	6,427,328
End of year	5,285,403	5,564,437	5,941,528	6,086,967	6,622,250	6,427,328	6,767,689
Average Accumulated Depreciation	**$5,133,950**	**$5,424,920**	**$5,752,983**	**$6,014,248**	**$6,452,070**	**$6,257,148**	**$6,597,509**
Less: Regulatory Liability							
Beginning of year	129,592	115,193	100,794	86,395	71,996	71,996	57,597
End of year	115,193	100,794	86,395	71,996	57,597	57,597	43,198
Average Regulatory Liability	**$122,393**	**$107,994**	**$93,595**	**$79,196**	**$64,797**	**$64,797**	**$50,398**
Calculated Average Net Investment Base	**$8,848,421**	**$9,591,724**	**$10,645,736**	**$10,781,831**	**$10,774,973**	**$10,575,159**	**$10,374,197**
PSC Authorized Rate of Return	**5.00%**	**5.00%**	**5.00%**	**5.00%**	**5.00%**	**5.00%**	**5.00%**
AUTHORIZED Net Operating Income	**$442,421**	**$479,586**	**$532,287**	**$539,092**	**$538,749**	**$528,758**	**$518,710**

Reconcile Net Operating Income to the PSC Annual Report	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ESTIMATE	2020 BUDGET
Net Operating Income (Loss)-Utility books	315,973	303,855	515,189	530,925	368,089	415,472	289,815
Depreciation on Contributed Assets	91,957	96,108	99,805	109,695	99,805	99,805	99,805
Pension/OPEB liability adjustments	7,611	18,891	20,436	(13,477)	20,440	20,440	20,440
Water hook-ups	0	2,621	0	0	1,600	1,600	1,600
Variances	(37)	(171)	4	422	0	0	0
Net Operating Income for PSC report	**$415,504**	**$421,304**	**$635,434**	**$627,565**	**$489,934**	**$537,317**	**$411,660**

Actual / Budgeted Rate of Return Percentage							
Calculated Average Net Investment Base	8,848,421	9,591,724	10,645,736	10,781,831	10,774,973	10,575,159	10,374,197
Actual / Budgeted Net Operating Income	415,504	421,304	635,434	627,565	489,934	537,317	411,660
Actual/Budget Rate of Return	**4.696%**	**4.392%**	**5.969%**	**5.821%**	**4.547%**	**5.081%**	**3.968%**
	4.7%	**4.39%**	**5.97%**	**5.82%**			

Net Operating Income Comparison							
PSC Authorized Net Operating Income	442,421	479,586	532,287	539,092	538,749	528,758	518,710
Utility Actual/Budgeted Net Oper Income	415,504	421,304	635,434	627,565	489,934	537,317	411,660
Operating Income UNDER (Over) PSC authorized	**$26,917**	**$58,283**	**($103,147)**	**($88,473)**	**$48,815**	**($8,559)**	**$107,050**

CALCULATION OF NET INCOME REQUIREMENT FOR DEBT SERVICE PAYMENTS

Net Operating Inc Adjustments	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ESTIMATE	2020 BUDGET
Net OPERATING Income (Loss)	315,973	303,855	515,189	530,925	368,089	415,472	289,815
Add misc non-operating items	20,075	14,412	12,810	11,802	13,502	10,205	9,850
Add general fund loan repayment	13,314	13,314	13,313	13,313	13,312	13,313	13,312
Add back depreciation	389,476	418,379	440,645	456,816	440,166	440,166	440,166
Add back amortization	39,694	88,705	79,555	31,024	69,941	69,941	69,941
Adjusted Net Income	**$778,532**	**$838,664**	**$1,061,513**	**$1,043,880**	**$905,010**	**$949,097**	**$823,084**

Calculation of minimum Net Income Requirement

Principal and Interest Payments	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ESTIMATE	2020 BUDGET
1999 Rev Bond-Tower/Booster-Refunded 2017	239,987	239,991	163,608	163,608	0	0	0
2017 Refunding Rev Bonds for 1999 USDA issue	0	0	45,118	45,118	218,326	218,326	216,670
2001 Revenue Bond-Microfilter	137,694	137,672	137,651	137,651	137,610	137,610	137,588
2008 Rev Bond-USH2 PhI & Turner	26,558	26,555	26,553	26,553	26,549	26,549	26,544
2009 Rev Bond-USH2 Phase II	21,110	21,108	21,106	21,106	21,101	21,101	21,099
2009A GO Refunding Bonds	64,085	51,253	50,337	50,337	17,276	17,276	0
2009B GO BAB Bonds	136,948	143,953	142,027	142,027	145,207	145,207	0
2016 USDA-RD Revenue Bond-6th St W	0	0	66,685	66,685	66,698	66,698	66,772
2020 SDWA-(Vaughn Ave & Water Intake Design)							33,398
Unfunded Pension Liability	3,223	3,223	2,868	2,868	0	0	0
Total Principal & Interest Payments	**$629,605**	**$623,755**	**$655,953**	**$655,953**	**$632,767**	**$632,767**	**$502,071**
Debt Service Coverage Ratio	**110%**	**110%**	**110%**	**110%**	**110%**	**110%**	**110%**
Minimum Net Income Requirement	**$692,566**	**$686,131**	**$721,548**	**$721,548**	**$696,044**	**$696,044**	**$552,278**

Compare minimum Net Income Requirement to Actual / Budgeted Net Income

	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ESTIMATE	2020 BUDGET
Calc. Minimum Net Income Requirement	692,566	686,131	721,548	721,548	696,044	696,044	552,278
Adjusted Net Income	778,532	838,664	1,061,513	1,043,880	905,010	949,097	823,084
Adj Net Income Over (Under) requirement	**$85,967**	**$152,534**	**$339,964**	**$322,332**	**$208,966**	**$253,053**	**$270,806**
Cash flow available for other purposes	**$85,967**	**$152,534**	**$339,964**	**$322,332**	**$208,966**	**$253,053**	**$270,806**

Fixed assest replacement, emergency situations, recouping of negative cash balance, etc.

City of Ashland Water Utility Enterprise Fund
2020 Budget Detail

Operating Revenues:

				2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 Actual Jan to June	2019 Projected	2020 BUDGET	PERCENT CHANGE
Sales of Water												
680	46451	4600	UN-METERED/BULK SALES	2,163	2,228	9,869	18,233	7,900	1,169	14,339	7,900	0.00%
680	46451	4611	METERED RESIDENTIAL	812,174	824,284	933,998	917,152	917,220	458,011	923,069	923,069	0.64%
680	46451	4612	METERED COMMERCIAL	337,348	351,392	440,321	450,946	474,120	174,631	385,650	385,650	-18.66%
680	46451	4613	METERED INDUSTRIAL	63,627	34,567	44,698	42,486	42,170	22,247	45,661	45,661	8.28%
680	46451	4614	METERED PUBLIC AUTHORITY	62,320	81,705	102,423	126,982	106,510	50,184	121,999	121,999	14.54%
680	46451	4615	METERED MULTI-FAMILY	131,229	131,303	174,299	180,157	185,815	82,588	169,444	169,444	-8.81%
Total Sales of Water				**$1,408,861**	**$1,425,479**	**$1,705,609**	**$1,735,956**	**$1,733,735**	**$788,830**	**$1,660,162**	**$1,653,723**	**-4.62%**
Fire Protection Service												
680	46451	4620	PRIVATE FIRE PROTECTION	35,424	35,447	50,760	51,334	51,950	25,950	51,894	51,894	-0.11%
680	46451	4630	PUBLIC FIRE PROTECTION	577,927	596,198	609,015	604,091	616,560	304,559	610,547	610,547	-0.98%
Total Fire Protection				**$613,351**	**$631,645**	**$659,775**	**$655,425**	**$668,510**	**$330,509**	**$662,441**	**$662,441**	**-0.91%**
Other Operating Revenues												
680	46452	4700	FORFEITED DISCOUNTS	10,734	12,113	10,656	10,842	10,000	4,925	11,778	11,778	17.78%
680	46452	4710	MISC. SERVICE REVENUES	4,170	5,750	4,230	4,142	4,530	1,825	1,175	1,175	-74.06%
680	46452	4740	OTHER WATER REVENUES	3,156	2,724	2,621	2,536	2,700	0	1,580	1,580	-41.48%
Total Other Revenues				**$18,060**	**$20,587**	**$17,507**	**$17,520**	**$17,230**	**$6,750**	**$14,533**	**$14,533**	**-15.65%**
ESTIMATED INCREASE IN REVENUE STREAM								**0**			**0**	N/A
Total Operating Revenues				**$2,040,272**	**$2,077,711**	**$2,382,891**	**$2,408,901**	**$2,419,475**	**$1,126,089**	**$2,337,136**	**$2,330,697**	-3.67%

Non-Operating Income (Expense):

				2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2018 BUDGET	2019 Actual Jan to June	2019 Projected	2020 BUDGET	PERCENT CHANGE
												N/A
680	46452	4711	CIAC	63,334	434,101	594,255	439,751	1,350	0	1,350	1,350	0.00%
680	46453	4150	MERCH, CONTRACT WORK	2,700	0	0	0		0	0		N/A
680	46453	4180	NON-OPERATING RENTAL	3,421	3,592	3,771	3,960	3,500	0	3,960	3,960	13.14%
680	46453	4190	INTEREST INCOME	3,463	2,662	3,595	4,015	4,000	1,596	3,192	4,000	0.00%
680	46453	4191	IRS BAB INTEREST SUBSIDY	8,900	7,323	5,444	3,402	3,402	1,163	1,163	0	N/A
680	46453	4270	INTEREST EXP. ON LT DEBT	(175,964)	(170,032)	(175,105)	(140,458)	(136,638)	(67,674)	(136,638)	(131,320)	-3.89%
680	46453	4300	INTEREST EXP. ON G.O. DEBT	(32,590)	(25,583)	(17,884)	(9,962)	(3,880)	(2,163)	(2,163)	0	N/A
680	46453	4340	MISC. CREDITS TO SURPLUS	0		(74,534)	0	0	0	0	0	N/A
680	48910		INSURANCE DIVIDENDS/MISC	1,591	835	0	425	2,600	0	1,890	1,890	-27.31%
Total Non-Operating Income/(Exp)				**($125,145)**	**$252,898**	**$339,543**	**$301,133**	**($125,666)**	**($67,078)**	**($127,246)**	**($120,120)**	**-4.41%**

City of Ashland Water Utility Enterprise Fund
2020 Budget Detail

Operating Expenses:

Source of Supply / Pumping

Account			Description	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 Actual Jan to June	2019 Projected	2020 BUDGET	PERCENT CHANGE
Maintenance of Intake												
680	61300	111	WAGES	820	3,030	3,459	1,251	3,854	923	1,520	3,897	1.12%
680	61300	112	OVERTIME WAGES	0	0	0	0	0	0	0	0	N/A
680	61300	151	SOCIAL SECURITY	42	235	248	91	307	68	110	328	6.86%
680	61300	152	EMPLOYER RETIREMENT	56	200	233	84	273	61	100	285	4.58%
680	61300	157	H.S.A. CONTRIBUTION	46	152	194	62	235	24	60	213	-9.57%
680	61300	154	MEDICAL & DENTAL INS	202	987	1,027	403	1,673	191	460	1,707	2.05%
680	61300	155	LIFE INSURANCE	1	4	5	1	8	0	2	9	16.40%
680	61300	156	WORKERS COMPENSATION	28	154	164	34	191	0	70	179	-6.44%
680	61300	400	NON-LABOR M&S	0	0	0	0	500	0	0	500	0.00%
Total				**$1,195**	**$4,762**	**$5,330**	**$1,926**	**$7,041**	**$1,267**	**$2,322**	**$7,118**	**1.10%**
Power & Fuel for Pumping												
680	62300	222	ELECTRICITY	50,488	49,530	56,444	51,662	54,325	24,471	54,325	55,412	2.00%
680	62300	224	NATURAL GAS	5,953	4,407	5,853	6,509	5,638	4,510	5,825	5,670	0.58%
680	62300	227	PROPANE	0	0	0	0	430	0	0	430	0.00%
680	62300	342	GAS & DIESEL FUEL/GENERATOR	228	78	449	297	235	0	500	235	0.00%
Total				**$56,669**	**$54,015**	**$62,746**	**$58,468**	**$60,628**	**$28,981**	**$60,650**	**$61,747**	**1.85%**
Pumping Labor & Expense												
680	62400	111	WAGES	28,477	21,988	31,258	29,673	30,315	18,178	31,500	30,654	1.12%
680	62400	112	OVERTIME WAGES	3	0	159	195	502	0	200	648	29.07%
680	62400	125	WAGES TEMPORARY	221	53	680	0	0	0	0	0	N/A
680	62400	151	SOCIAL SECURITY	2,086	1,554	2,209	2,062	2,418	1,249	2,500	2,584	6.86%
680	62400	152	EMPLOYER RETIREMENT	1,608	1,452	2,135	2,000	2,145	1,191	2,500	2,243	4.58%
680	62400	157	H.S.A. CONTRIBUTION	1,207	1,321	1,457	1,640	1,849	902	1,850	1,672	-9.57%
680	62400	154	MEDICAL & DENTAL INS	7,332	7,346	11,601	10,552	13,162	6,565	13,160	13,431	2.05%
680	62400	155	LIFE INSURANCE	19	29	7	36	62	23	40	73	16.40%
680	62400	156	WORKERS COMPENSATION	1,088	1,276	1,589	1,114	1,503	0	1,500	1,406	-6.44%
680	62400	400	NON-LABOR M&S	409	286	201	476	500	315	550	500	0.00%
Total				**$42,450**	**$35,305**	**$51,296**	**$47,748**	**$52,456**	**$28,423**	**$53,800**	**$53,212**	**1.44%**
Misc. Pumping Expenses												
680	62600	400	NON-LABOR M&S	877	727	1,276	2,731	2,400	1,683	2,700	3,400	41.67%
Total				**$877**	**$727**	**$1,276**	**$2,731**	**$2,400**	**$1,683**	**$2,700**	**$3,400**	**41.67%**
Maint. of Pumping Buildings & Grounds												
680	63100	111	WAGES	1,283	5,462	1,543	797	3,340	160	870	3,377	1.12%
680	63100	112	OVERTIME WAGES	0	0	0	0	0	0	0	0	N/A
680	63100	125	WAGES TEMPORARY	0	0	775	0	0	0	0	0	N/A
680	63100	136	CLOTHING ALLOWANCE	0	0	0	0	0	0	0	0	N/A
680	63100	151	SOCIAL SECURITY	110	369	165	56	266	11	60	285	6.86%
680	63100	152	EMPLOYER RETIREMENT	87	357	105	53	236	10	60	247	4.58%
680	63100	157	H.S.A. CONTRIBUTION	85	247	102	36	204	3	40	184	-9.57%
680	63100	154	MEDICAL & DENTAL INS	328	1,825	584	230	1,450	63	260	1,480	2.05%
680	63100	155	LIFE INSURANCE	2	6	3	1	7	0	0	8	16.40%
680	63100	156	WORKERS COMPENSATION	59	272	89	17	166	0	40	155	-6.44%
680	63100	400	NON-LABOR M&S	354	525	1,366	57	500	39	80	500	0.00%
Total				**$2,308**	**$9,063**	**$4,733**	**$1,247**	**6,169**	**$286**	**$1,410**	**6,236**	**1.09%**
Maint. of Pumping Equipment												
680	63300	111	WAGES	3,535	4,564	5,031	3,236	5,395	1,023	4,080	5,455	1.12%
680	63300	112	OVERTIME WAGES	0	66	0	270	0	18	270	0	N/A
680	63300	151	SOCIAL SECURITY	258	320	351	239	430	75	300	460	6.86%
680	63300	152	EMPLOYER RETIREMENT	240	305	335	235	382	68	290	399	4.58%
680	63300	157	H.S.A. CONTRIBUTION	177	265	232	266	329	54	280	298	-9.57%
680	63300	154	MEDICAL & DENTAL INS	879	1,732	1,461	1,560	2,342	362	1,620	2,390	2.05%
680	63300	155	LIFE INSURANCE	3	8	7	8	11	0	10	13	16.40%
680	63300	156	WORKERS COMPENSATION	132	251	217	142	268	0	180	250	-6.44%
680	63300	400	NON-LABOR M&S	4,896	7,844	2,952	1,762	5,230	1,213	2,500	4,500	-13.96%
Total				**$10,120**	**$15,355**	**$10,585**	**$7,718**	**14,387**	**$2,813**	**$9,530**	**13,766**	**-4.32%**
Total SOS/Pumping Expense				**$113,619**	**$119,227**	**$135,967**	**$119,838**	**$143,081**	**$63,453**	**$130,412**	**$145,479**	**1.68%**

City of Ashland Water Utility Enterprise Fund
2020 Budget Detail

Water Treatment		2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 Actual Jan to June	2019 Projected	2020 BUDGET	PERCENT CHANGE
Treatment Chemicals										
680 64100 410	TREATM' CHEMICALS	48,336	47,073	44,338	45,366	50,917	23,696	54,000	52,206	2.53%
Total		**$48,336**	**$47,073**	**$44,338**	**$45,366**	**$50,917**	**$23,696**	**$54,000**	**$52,206**	**2.53%**
Treatment Labor & Expense										
680 64200 111	WAGES	25,845	32,888	35,110	35,803	34,425	24,636	40,000	33,772	-1.90%
680 64200 112	OVERTIME WAGES	720	809	924	842	1,296	283	910	1,672	29.07%
680 64200 131	LONGEVITY	500	517	540	1,145	3,825	0	3,825	4,399	15.02%
680 64200 125	WAGES TEMPORARY	1,612	925	0	0	0	34	0	0	N/A
680 64200 136	CLOTHING REIMB	400	1,344	1,050	1,303	2,250	450	2,250	2,250	0.00%
680 64200 137	CLOTHING ALLOW	0	0	0	0		0	0		N/A
680 64200 151	SOCIAL SECURITY	2,104	2,645	2,704	2,782	2,746	1,813	3,200	2,847	3.67%
680 64200 152	EMPLOYER RETIREMENT	1,865	2,345	2,423	2,616	2,436	1,466	3,100	2,472	1.46%
680 64200 157	H.S.A. CONTRIBUTION	1,409	2,251	1,894	1,905	2,100	1,278	2,500	1,843	-12.27%
680 64200 154	MEDICAL & DENTAL INS	8,909	11,616	12,223	13,532	14,946	6,941	15,000	14,797	-1.00%
680 64200 155	LIFE INSURANCE	20	35	37	42	71	43	40	80	12.92%
680 64200 156	WORKERS COMPENSATION	1,270	1,752	1,828	1,426	1,707	0	1,430	1,549	-9.23%
680 64200 400	NON-LABOR M&S	21,901	19,514	22,415	23,430	20,000	10,353	21,000	21,800	9.00%
Total		**$66,555**	**$76,641**	**$81,148**	**$84,826**	**$85,802**	**$47,297**	**$93,255**	**$87,481**	**1.96%**
Treatment Expense - Lead/Copper Testing										
680 64210 400	NON-LABOR M&S	0	205	0	654	0	0	660	0	N/A
Total		**$0**	**$205**	**$0**	**$654**	**$0**	**$0**	**$660**	**$0**	N/A
Maint. of Treatment Buildings & Grounds										
680 65100 111	WAGES	7,206	12,535	3,038	1,088	6,936	1,814	3,000	7,014	1.12%
680 65100 112	OVERTIME WAGES	0		0	0	0	0	0	0	N/A
680 65100 125	WAGES TEMPORARY	0	42	0	0	0	68	70	0	N/A
680 65100 151	SOCIAL SECURITY	521	895	216	75	553	133	210	591	6.86%
680 65100 152	EMPLOYER RETIREMENT	490	827	207	73	491	119	210	513	4.58%
680 65100 157	H.S.A. CONTRIBUTION	421	494	86	59	423	80	90	383	-9.57%
680 65100 154	MEDICAL & DENTAL INS	1,886	4,024	790	409	3,012	519	1,200	3,073	2.05%
680 65100 155	LIFE INSURANCE	8	13	4	2	14	2	15	17	16.40%
680 65100 156	WORKERS COMPENSATION	708	625	68	30	344	0	300	322	-6.44%
680 65100 400	NON-LABOR M&S	1,193	1,863	5,117	1,214	2,724	149	500	2,350	-13.73%
Total		**$12,433**	**$21,318**	**$9,524**	**$2,950**	**$14,498**	**$2,884**	**$5,595**	**$14,263**	**-1.62%**
Maintenance of Treatment Equipment										
680 65200 111	WAGES	8,290	6,812	8,172	4,628	9,505	2,970	5,690	9,092	-4.35%
680 65200 112	OVERTIME WAGES	468	12	67	299	365	0	560	471	29.07%
680 65200 125	WAGES TEMPORARY	74	15	0	0	0	0	0	0	N/A
680 65200 151	SOCIAL SECURITY	635	477	572	335	758	208	420	766	1.09%
680 65200 152	EMPLOYER RETIREMENT	595	451	560	330	673	194	420	665	-1.07%
680 65200 157	H.S.A. CONTRIBUTION	437	391	378	283	580	174	360	496	-14.46%
680 65200 154	MEDICAL & DENTAL INS	2,520	2,375	2,536	2,042	4,127	962	2,380	3,984	-3.47%
680 65200 155	LIFE INSURANCE	8	12	10	6	20	2	10	22	10.10%
680 65200 156	WORKERS COMPENSATION	18	330	381	179	471	0	260	417	-11.50%
680 65200 400	NON-LABOR M&S	54,785	53,255	52,642	57,366	55,000	18,236	29,000	23,000	-58.18%
Total		**$67,830**	**$64,130**	**$65,317**	**$65,468**	**$71,499**	**$22,746**	**$39,100**	**$38,914**	**-45.57%**
Total Treatment Expense		**$195,154**	**$209,367**	**$200,326**	**$199,264**	**$222,716**	**$96,623**	**$192,610**	**$192,864**	**-13.40%**

City of Ashland Water Utility Enterprise Fund
2020 Budget Detail

Distribution Operation

Account	Description	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 Actual Jan to June	2019 Projected	2020 BUDGET	PERCENT CHANGE
Storage Facilities Expense										N/A
680 66100 111	WAGES	1,440	2,032	3,264	1,336	3,597	1,440	5,000	3,637	1.12%
680 66100 112	OVERTIME WAGES	0		101	0	0	0	30	0	N/A
680 66100 151	SOCIAL SECURITY	106	146	238	95	287	105	325	307	6.86%
680 66100 152	EMPLOYER RETIREMENT	98	134	228	89	255	94	325	266	4.58%
680 66100 157	H.S.A. CONTRIBUTION	39	91	97	86	219	37	225	198	-9.57%
680 66100 154	MEDICAL & DENTAL INS	294	593	984	452	1,562	327	1,560	1,594	2.05%
680 66100 155	LIFE INSURANCE	1	2	3	2	7	2	10	9	16.40%
680 66100 156	WORKERS COMPENSATION	65	102	160	43	178	0	210	167	-6.44%
680 66100 400	NON-LABOR M&S	140	192	261	344	400	59	320	400	0.00%
Total		**$2,183**	**$3,292**	**$5,338**	**$2,447**	**$6,505**	**$2,064**	**$8,005**	**$6,577**	**1.11%**
Line Operation Labor & Expense										
680 66200 111	WAGES	45,284	50,347	46,995	62,565	69,348	16,587	50,060	68,096	-23.64%
680 66200 112	OVERTIME WAGES	41	66	7	58	119	0	60	119	0.00%
680 66200 125	WAGES TEMPORARY	56	142	153	0	0	0	0	0	N/A
680 66200 131	LONGEVITY	0	315	635	483	0	0	630	0	N/A
680 66200 136	CLOTHING REIMB	0	450	450	700	0	0	450	0	N/A
680 66200 151	SOCIAL SECURITY	3,306	3,610	3,404	4,533	5,501	1,198	3,600	5,630	-19.08%
680 66200 152	EMPLOYER RETIREMENT	3,075	3,368	3,256	4,030	4,857	1,086	3,170	4,892	-20.31%
680 66200 157	H.S.A. CONTRIBUTION	2,330	3,628	2,971	3,564	3,775	1,044	2,880	163	-22.91%
680 66200 154	MEDICAL & DENTAL INS	14,285	20,495	17,924	21,750	24,297	5,834	23,202	7,069	-4.51%
680 66200 155	LIFE INSURANCE	28	87	128	105	149	10	50	163	-15.95%
680 66200 156	WORKERS COMPENSATION	2,165	2,414	2,347	2,621	7,334	0	2,070	3,377	-66.95%
680 66200 400	NON-LABOR M&S	5,822	7,042	5,743	9,457	7,000	3,389	5,000	7,000	0.00%
Total		**$76,392**	**$91,964**	**$84,012**	**$109,866**	**$122,379**	**$29,148**	**$91,172**	**$96,509**	**-21.14%**
Meter Testing & Setting Expense-Customers										
680 66300 111	WAGES	3,247	8,368	6,478	7,196	5,652	2,311	7,480	6,713	18.78%
680 66300 112	OVERTIME WAGES	0	49	58	0	0	0	0	0	N/A
680 66300 151	SOCIAL SECURITY	238	599	465	502	451	165	530	554	22.96%
680 66300 152	EMPLOYER RETIREMENT	221	555	444	481	400	151	500	486	21.60%
680 66300 157	H.S.A. CONTRIBUTION	143	393	313	363	345	129	410	387	12.18%
680 66300 154	MEDICAL & DENTAL INS	886	3,006	2,288	2,380	2,454	686	2,600	2,941	19.86%
680 66300 155	LIFE INSURANCE	2	5	5	5	12	3	10	16	35.86%
680 66300 156	WORKERS COMPENSATION	147	407	293	258	280	0	310	302	7.76%
680 66300 400	NON-LABOR M&S	2,720	5,073	5,658	1,150	4,500	0	6,000	6,000	33.33%
680 66300 925	INTERDEPARTMENTAL	(3,802)	(9,227)	(8,048)	(6,168)	(7,100)	0	(6,495)	(7,450)	N/A
Total		**$3,802**	**$9,228**	**$7,989**	**$6,167**	**$6,993**	**$3,445**	**$11,345**	**$9,950**	**$0**
Total Dist. System Operation Expense		**$82,377**	**$104,484**	**$97,339**	**$118,480**	**$135,877**	**$34,657**	**$110,522**	**$113,036**	**-16.81%**

City of Ashland Water Utility Enterprise Fund
2020 Budget Detail

Distribution Maintenance

Maint. of Dist. Buildings & Grounds

				2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 Actual Jan to June	2019 Projected	2020 BUDGET	PERCENT CHANGE
												N/A
680	67100	111	WAGES	7,366	8,056	7,026	4,313	9,762	2,721	5,700	6,495	-33.47%
680	67100	112	OVERTIME WAGES	199	94	70	0	0	0	0	0	N/A
680	67100	125	WAGES TEMPORARY	2,237	417	3,612	853	4,406	44	2,620	17,626	300.00%
680	67100	151	SOCIAL SECURITY	716	603	774	373	779	203	610	547	-29.70%
680	67100	152	EMPLOYER RETIREMENT	514	538	474	296	691	178	390	475	-31.20%
680	67100	157	H.S.A. CONTRIBUTION	439	500	244	295	596	133	310	354	-40.51%
680	67100	154	MEDICAL & DENTAL INS	2,396	2,915	2,162	1,729	4,239	618	1,880	2,846	-32.86%
680	67100	155	LIFE INSURANCE	7	10	7	5	20	3	10	15	-23.42%
680	67100	156	WORKERS COMPENSATION	449	414	504	187	484	0	345	298	-38.45%
680	67100	400	NON-LABOR M&S	371	210	217	513	700	0	420	700	0.00%
Total				**$14,694**	**$13,757**	**$15,088**	**$8,564**	**$21,677**	**$3,900**	**$12,285**	**$29,356**	**35.43%**

Maintenance of Storage Reservoirs

				2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 Actual Jan to June	2019 Projected	2020 BUDGET	PERCENT CHANGE
680	67200	111	WAGES	0				0	0		0	N/A
680	67200	151	SOCIAL SECURITY	0				0	0		0	N/A
680	67200	152	EMPLOYER RETIREMENT	0				0	0		0	N/A
680	67200	157	H.S.A. CONTRIBUTION	0				0	0		0	N/A
680	67200	154	MEDICAL & DENTAL INS	0				0	0		0	N/A
680	67200	155	LIFE INSURANCE	0				0	0		0	N/A
680	67200	156	WORKERS COMPENSATION	0				0	0		0	N/A
680	67200	400	NON-LABOR M&S	1,986	9	21	18	5,250	0	12,000	500	-90.48%
Total				**$1,986**	**$9**	**$21**	**$18**	**$5,250**	**$0**	**$12,000**	**$500**	**-90.48%**

Maintenance of Mains

				2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 Actual Jan to June	2019 Projected	2020 BUDGET	PERCENT CHANGE
680	67300	111	WAGES	43,473	29,763	27,404	27,627	50,927	13,004	29,754	51,350	0.83%
680	67300	112	OVERTIME WAGES	3,521	837	585	890	776	977	736	1,001	29.07%
680	67300	125	TEMPORARY LABOR	66	216	2,012	1,004	0	70	2,020	0	N/A
680	67300	151	SOCIAL SECURITY	3,401	2,181	2,121	2,078	3,012	969	2,301	3,219	6.86%
680	67300	152	EMPLOYER RETIREMENT	3,193	2,013	1,880	1,908	2,672	915	2,053	2,795	4.58%
680	67300	157	H.S.A. CONTRIBUTION	1,925	2,210	1,256	1,432	2,304	738	1,624	2,084	-9.57%
680	67300	154	MEDICAL & DENTAL INS	12,825	11,049	8,613	9,354	16,396	5,313	10,183	16,732	2.05%
680	67300	155	LIFE INSURANCE	51	62	40	53	78	25	63	91	16.40%
680	67300	156	WORKERS COMPENSATION	1,984	1,687	1,363	1,135	1,873	0	1,110	1,752	-6.44%
680	67300	400	NON-LABOR M&S	52,794	13,846	28,546	65,010	46,725	8,251	35,000	46,725	0.00%
Total				**$123,233**	**$63,864**	**$73,820**	**$110,491**	**$124,763**	**$30,261**	**$84,841**	**$125,748**	**0.79%**

Maintenance of Services

				2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 Actual Jan to June	2019 Projected	2020 BUDGET	PERCENT CHANGE
680	67500	111	WAGES	19,715	16,634	24,602	28,450	26,975	14,070	29,074	36,069	33.71%
680	67500	112	OVERTIME WAGES	203	246	378	535	712	647	686	919	29.07%
680	67500	125	WAGES TEMPORARY	60	98	17	90	0	74	90	0	N/A
680	67500	151	SOCIAL SECURITY	1,432	1,207	1,730	2,024	2,151	1,027	2,081	3,029	40.77%
680	67500	152	EMPLOYER RETIREMENT	1,354	1,115	1,691	1,940	1,909	963	1,993	2,635	38.03%
680	67500	157	H.S.A. CONTRIBUTION	951	857	1,404	1,376	1,646	770	1,294	1,988	20.82%
680	67500	154	MEDICAL & DENTAL INS	6,552	5,756	8,483	9,792	11,712	5,558	9,813	15,803	34.94%
680	67500	155	LIFE INSURANCE	19	17	40	40	56	27	43	85	53.73%
680	67500	156	WORKERS COMPENSATION	896	831	1,183	1,129	1,338	0	1,000	1,649	23.27%
680	67500	400	NON-LABOR M&S	6,201	6,413	25,980	58,920	20,960	19,548	34,000	30,000	43.13%
Total				**$37,383**	**$33,174**	**$65,508**	**$104,296**	**67,458**	**$42,683**	**$80,072**	**92,177**	**36.64%**

City of Ashland Water Utility Enterprise Fund
2020 Budget Detail

				2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 Actual Jan to June	2019 Projected	2020 BUDGET	PERCENT CHANGE
Maintenance of Meters												
680	67600	111	WAGES	4,399	6,501	7,990	12,919	8,221	4,058	11,240	9,311	13.26%
680	67600	112	OVERTIME WAGES	0		52	123	0	0	70	0	N/A
680	67600	151	SOCIAL SECURITY	319	458	559	918	656	281	800	773	17.93%
680	67600	152	EMPLOYER RETIREMENT	299	429	547	873	582	266	760	676	16.28%
680	67600	157	H.S.A. CONTRIBUTION	155	324	394	748	502	222	690	529	5.38%
680	67600	154	MEDICAL & DENTAL INS	1,305	2,407	2,880	4,244	3,569	1,383	3,530	4,079	14.29%
680	67600	155	LIFE INSURANCE	2	8	15	19	17	5	20	22	29.78%
680	67600	156	WORKERS COMPENSATION	201	311	382	550	408	0	470	421	3.32%
680	67600	400	NON-LABOR M&S	1,624	1,264	3,616	5,447	5,000	(16)	3,300	3,400	-32.00%
680	67600	925	INTERDEPARTMENTAL	(4,152)	(5,851)	(8,240)	(12,921)	(9,477)	0	(10,440)	(9,606)	N/A
Total				**$4,152**	**$5,851**	**$8,195**	**$12,920**	**$9,477**	**$6,199**	**$10,440**	**$9,606**	**1.36%**
Maintenance of Hydrants												
680	67700	111	WAGES	10,912	7,748	14,399	12,185	16,185	5,294	16,870	16,366	1.12%
680	67700	112	OVERTIME WAGES	0	34	22	37	0	0	860	0	N/A
680	67700	125	WAGES TEMPORARY	1,619	1,590	608	656	0	0	580	0	N/A
680	67700	151	SOCIAL SECURITY	934	668	1,069	916	1,291	368	1,300	1,379	6.86%
680	67700	152	EMPLOYER RETIREMENT	751	515	980	848	1,145	347	1,190	1,198	4.58%
680	67700	157	H.S.A. CONTRIBUTION	585	448	616	561	987	295	910	893	-9.57%
680	67700	154	MEDICAL & DENTAL INS	2,925	2,676	4,294	4,252	7,027	2,182	6,080	7,171	2.05%
680	67700	155	LIFE INSURANCE	6	8	20	11	33	3	20	39	16.40%
680	67700	156	WORKERS COMPENSATION	584	405	818	462	803	0	760	751	-6.44%
680	67700	400	NON-LABOR M&S	3,463	3,017	17,223	9,130	6,000	668	4,000	7,700	28.33%
Total				**$21,779**	**$17,109**	**$40,049**	**$29,058**	**$33,472**	**$9,157**	**$32,570**	**$35,497**	**6.05%**
Maint. of Misc. Distribution Equipment												
680	67800	111	WAGES	0				771			779	1.12%
680	67800	112	OVERTIME WAGES	0				0			0	N/A
680	67800	151	SOCIAL SECURITY	0				61	0		66	6.86%
680	67800	152	EMPLOYER RETIREMENT	0				55	0		57	4.58%
680	67800	157	H.S.A. CONTRIBUTION	0				47	0		43	-9.57%
680	67800	154	MEDICAL & DENTAL INS	0				335	0		341	2.05%
680	67800	155	LIFE INSURANCE	0				2	0		2	16.40%
680	67800	156	WORKERS COMPENSATION	0				38	0		36	-6.44%
680	67800	400	NON-LABOR M&S	2,523	415	854	1,987	1,000	978	2,130	1,000	0.00%
Total				**$2,523**	**$415**	**$854**	**$1,987**	**$2,308**	**$978**	**$2,130**	**$2,324**	**0.67%**
Total Dist. System Maint. Expense				**$205,750**	**$134,179**	**$203,535**	**$267,334**	**$264,404**	**$93,178**	**$234,338**	**$295,208**	**11.65%**

City of Ashland Water Utility Enterprise Fund
2020 Budget Detail

Customer Accounts

Account	Description	2015 ACTUAL	2016 ACTUAL	2019 Projected	2018 ACTUAL	2019 BUDGET	2019 Actual Jan to June	2019 Projected	2020 BUDGET	PERCENT CHANGE
Customer Accounts Supervision										N/A
680 90100 925	INTERDEPARTMENTAL CHARGES	$11,145	$10,598	$10,950	$11,325	$11,385	$5,693	$11,385	$12,254	7.63%
Total		**$11,145**	**$10,598**	**$10,950**	**$11,325**	**$11,385**	**$5,693**	**$11,385**	**$12,254**	**7.63%**
Meter Reading Expenses										
680 90200 111	WAGES								7,986	#DIV/0!
680 90200 112	OVERTIME WAGES								0	N/A
680 90200 151	SOCIAL SECURITY								580	#DIV/0!
680 90200 152	EMPLOYER RETIREMENT								544	#DIV/0!
680 90200 154	MEDICAL & DENTAL INS								3,497	#DIV/0!
680 90200 155	LIFE INSURANCE								18	#DIV/0!
680 90200 156	WORKERS COMPENSATION								318	#DIV/0!
680 90200 355	EQUIPMENT MAINTENANCE									N/A
680 90200 400	NON-LABOR M&S	1,893	2,345	2,254	11,055	2,500	1,713	2,500	2,500	0.00%
680 90200 925	INTERDEPARTMENTAL CHARGES	15,553	15,864	15,287	$11,370	17,170	8,585	$17,170	0	N/A
Total		**$17,446**	**$18,209**	**$17,541**	**$22,425**	**$19,670**	**$10,298**	**$19,670**	**$7,458**	**-62.08%**
Customer Records & Collection Expense										
680 90300 111	WAGES								7,986	#DIV/0!
680 90300 112	OVERTIME WAGES								0	N/A
680 90300 151	SOCIAL SECURITY								580	#DIV/0!
680 90300 152	EMPLOYER RETIREMENT								544	#DIV/0!
680 90300 154	MEDICAL & DENTAL INS								3,497	#DIV/0!
680 90300 155	LIFE INSURANCE								18	#DIV/0!
680 90300 156	WORKERS COMPENSATION								318	#DIV/0!
680 90300 355	EQUIPMENT MAINTENANCE									N/A
680 90300 400	NON-LABOR M&S									N/A
680 90300 925	INTERDEPARTMENTAL CHARGES	24,269	22,701	23,074	$20,796	29,350	14,676	$29,340	29,643	1.00%
Total		**24,269**	**22,701**	**23,074**	**20,796**	**29,350**	**14,676**	**29,340**	**42,587**	**45.10%**
Misc. Customer Service Expense										
680 90500 400	NON-LABOR M&S	323	1,173	778	728	1,000	0	500	1,000	0.00%
680 90500 925	INTERDEPARTMENTAL CHARGES	25,623	24,579	24,608	$24,017	29,160	14,581	$29,160	11,994	-58.87%
Total		**$25,946**	**$25,752**	**$25,386**	**$24,745**	**$30,160**	**$14,581**	**$29,660**	**$12,994**	**-56.92%**
Total Customer Accounts Expense		**$78,806**	**$77,260**	**$76,950**	**$79,291**	**$90,565**	**$45,248**	**$90,055**	**$75,293**	**-16.86%**

Administrative & General

Account	Description	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 Actual Jan to June	2019 Projected	2020 BUDGET	PERCENT CHANGE
Administrative & General Salaries										
680 92000 111	WAGES	62,703	69,286	46,858	51,237	72,765	41,424	78,950	75,116	3.23%
680 92000 112	OVERTIME WAGES	0	100	276	164	0	0	160	0	N/A
680 92000 125	TEMPORARY LABOR	352	609	0	1,054		1,201	1,200		N/A
680 92000 131	LONGEVITY	481	374	420	500	796	0	420	812	2.00%
680 92000 138	ADMIN/GENERAL ACCR SICK/VAC	511	(9)	1,097	849		0	1,100		N/A
680 92000 151	SOCIAL SECURITY	4,504	5,027	3,566	3,901	5,484	3,118	5,500	5,651	3.05%
680 92000 152	EMPLOYER RETIREMENT	4,276	3,907	2,890	3,059	4,818	2,708	5,000	5,125	6.37%
680 92000 157	H.S.A. CONTRIBUTION	3,540	3,310	2,095	1,830	2,850	1,344	2,850	2,850	0.00%
680 92000 154	MEDICAL & DENTAL INS	19,708	17,217	9,151	10,155	14,829	7,838	14,500	16,182	9.13%
680 92000 155	LIFE INSURANCE	374	337	219	145	209	85	200	223	6.69%
680 92000 156	WORKERS COMPENSATION	2,257	2,886	690	916	2,205	0	2,250	2,003	-9.18%
680 92000 190	POST-EMPLOYMENT HEALTH INS	0	25,313	14,618	(16,670)	5,000	0	5,000	5,000	0.00%
680 92000 400	ADMIN/GENERAL MATERIALS	7,969	5,593	8,048	6,488	6,500	6,275	8,000	6,500	0.00%
680 92000 925	INTERDEPARTMENTAL CHARGES	65,070	63,996	72,866	69,527	76,465	38,232	76,452	80,586	5.39%
Total		**$171,745**	**$197,946**	**$162,792**	**$133,155**	**$191,920**	**$102,225**	**$201,582**	**$200,048**	**4.24%**
Office Supplies & Expense										
680 92100 400	OFFICE SUPPLIES MATERIALS	24	676	187	719	500	0	720	500	0.00%
680 92100 925	INTERDEPARTMENTAL CHARGES	0	0	661	0	1,000	0	0	1,000	0.00%
Total		**$24**	**$676**	**$847**	**$719**	**$1,500**	**$0**	**$720**	**$1,500**	**0.00%**
Outside Professional Services										
680 92300 210	PROFESSIONAL SERVICES	60,356	32,560	62,150	40,366	56,000	16,620	33,460	75,000	33.93%
680 92300 295	INTERDEPARTMENTAL CHARGES	2,401	3,662	3,726	3,791	6,000	0	4,000	6,000	0.00%
Total		**$62,757**	**$36,222**	**$65,876**	**$44,157**	**$62,000**	**$16,620**	**$37,460**	**$81,000**	**30.65%**
Property Insurance										
680 92400 511	LOCAL GOVT. PROP INS FUND	4,108	5,448	5,499	6,268	6,000	5,375	6,000	6,000	0.00%
Total		**$4,108**	**$5,448**	**$5,499**	**$6,268**	**$6,000**	**$5,375**	**$6,000**	**$6,000**	**0.00%**
Injuries & Damages										
680 92500 513	LIABILITY INSURANCE	6,822	6,351	5,502	6,290	9,000	2,172	6,900	9,000	0.00%
Total		**$6,822**	**$6,351**	**$5,502**	**$6,290**	**$9,000**	**$2,172**	**$6,900**	**$9,000**	**0.00%**

City of Ashland Water Utility Enterprise Fund
2020 Budget Detail

Administrative & General Continued:

				2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 Actual Jan to June	2019 Projected	2020 BUDGET	PERCENT CHANGE
Employee Benefits												
680	92600	131	LONGEVITY	0	0	0	0	1,570	0	0	1,570	0.00%
680	92600	133	RETIREMENT PAYOUT		0	0	0		0	0		N/A
680	92600	152	PENSION	7,611	18,891	20,436	3,193	20,440	0	20,440	20,440	0.00%
680	92600	157	H.S.A. CONTRIBUTION	0				0	0		0	N/A
680	92600	154	HEALTH/DENTAL	55,665	56,739	61,378	58,502	60,000	28,584	60,000	60,000	0.00%
680	92600	191	POST -EMPLOYMENT HSA	4,000	3,000	3,000	3,000	3,000	1,500	3,000	0	N/A
680	92600	400	MATERIALS						0			N/A
Total				**$67,276**	**$78,630**	**$84,814**	**$64,695**	**$85,010**	**$30,084**	**$83,440**	**$82,010**	**-3.53%**
Regulatory Commission Expense												
680	92800	210	REGULATORY COMMISSION EXP	0	0	0	0	200	0	0	200	0.00%
680	92800	400	REGULATORY COMMISSION EXP	1,061	8,825	530	521	1,150	249	530	1,150	0.00%
Total				**$1,061**	**$8,825**	**$530**	**$521**	**$1,350**	**$249**	**$530**	**$1,350**	**0.00%**
Misc. General Expense												
680	93000	400	NON-LABOR M&S	2,326	4,289	1,862	1,816	2,000	193	1,320	2,000	0.00%
Total				**$2,326**	**$4,289**	**$1,862**	**$1,816**	**$2,000**	**$193**	**$1,320**	**$2,000**	**0.00%**
Rents												
680	93100	539	RENTALS/LEASES	1,227	1,237	1,264	1,297	1,270	1,322	1,300	1,400	10.24%
Total				**$1,227**	**$1,237**	**$1,264**	**$1,297**	**$1,270**	**$1,322**	**$1,300**	**$1,400**	**10.24%**
Total Admin. & General Expense				**$317,346**	**$339,624**	**$328,987**	**$258,918**	**$360,050**	**$158,240**	**$339,252**	**$384,308**	**6.74%**

Other Operating Expenses (Credits)

				2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 Actual Jan to June	2019 Projected	2020 BUDGET	PERCENT CHANGE
Depreciation Expense												N/A
680	40300	000	DEPRECIATION- UTILITY FINANCED	313,566	338,066	375,479	364,383	375,000	173,744	375,000	375,000	0.00%
680	40300	471	DEPRECIATION ON CONTRIBUTED	91,957	96,108	99,805	109,695	99,805	59,650	99,805	99,805	0.00%
680	40300	925	INTERDEPARTMENTAL CHARGES	(16,047)	(15,795)	(34,639)	(17,262)	(34,639)	0	(34,639)	(34,639)	N/A
Total				**$389,476**	**$418,379**	**$440,645**	**$456,816**	**$440,166**	**$233,394**	**$440,166**	**$440,166**	**0.00%**
Taxes Expense												
680	40800	0000	PROPERTY TAX EQUIVALENT	348,183	378,282	390,519	384,478	401,940	194,780	391,530	401,940	0.00%
680	40800	925	INTERDEPARTMENTAL CHARGES	(6,412)	(6,945)	(6,566)	(6,443)	(7,412)	0	(7,220)	(7,412)	N/A
Total				**$341,771**	**$371,337**	**$383,953**	**$378,035**	**$394,528**	**$194,780**	**$384,310**	**$394,528**	**0.00%**
Total Other Operating Expense				**$731,247**	**$789,716**	**$824,598**	**$834,851**	**$834,694**	**$428,174**	**$824,476**	**$834,694**	0.00%
Total Operating Expenses				**$1,724,299**	**$1,773,857**	**$1,867,702**	**$1,877,976**	**$2,051,386**	**$919,573**	**$1,921,664**	**$2,040,882**	-0.51%
Net Operating Income (Loss)				**$315,973**	**$303,855**	**$515,189**	**$530,925**	**$368,089**	**$206,516**	**$415,472**	**$289,815**	-21.26%
Net Income (Loss)				**$190,828**	**$556,752**	**$854,732**	**$832,058**	**$242,423**	**$139,438**	**$288,226**	**$169,695**	-30.00%
				190,828	556,752	854,732	832,058	242,423	137,718			

City of Ashland Water Utility Enterprise Fund
2020 Budget Detail

WATER UTILITY EXPENSE			2015	2016	2017	2018	2019	2019 Actual	2019	2020	PERCENT
ANALYSIS BY OBJECT CODE			**ACTUAL**	**ACTUAL**	**ACTUAL**	**ACTUAL**	**BUDGET**	**Jan to June**	**Projected**	**BUDGET**	**CHANGE**
											N/A
680	111	WAGES	273,995	286,014	272,627	284,304	357,972	150,613	320,787	383,167	7.04%
	112	OVERTIME WAGES	5,155	2,313	2,698	3,413	3,769	1,925	4,542	4,830	28.15%
	125	TEMPORARY WAGES	6,297	4,107	7,891	3,657	4,406	1,491	6,580	17,626	300.00%
	131	LONGEVITY	981	1,206	1,595	2,128	6,190	0	4,875	6,781	9.54%
	136	CLOTHING REIMBURSEMENT	400	1,794	1,500	2,003	2,250	450	2,700	2,250	0.00%
	138	ACCR SICK/VAC	511	(9)	1,097	849	0	0	1,100	0	N/A
	151	SOCIAL SECURITY	20,712	20,994	20,391	20,980	27,152	10,990	23,846	30,176	11.14%
	152	EMPLOYER RETIREMENT	26,333	37,402	38,824	22,108	44,458	9,817	42,500	46,959	5.63%
	157	H.S.A. CONTRIBUTION	13,889	16,882	13,732	14,506	18,991	7,226	16,372	14,577	-23.24%
	154	MEDICAL & DENTAL INS	138,897	152,758	148,378	151,338	187,131	73,926	167,427	182,616	-2.41%
	155	LIFE INSURANCE	551	643	550	481	776	233	543	922	18.84%
	156	WORKERS COMPENSATION	12,051	14,117	12,076	10,243	19,591	0	12,304	15,672	-20.00%
	190	POST -EMPLOYMENT	0	25,313	14,618	(16,670)	5,000	0	5,000	5,000	0.00%
	191	POST -EMPLOYMENT H.S.A.	4,000	3,000	3,000	3,000	3,000	1,500	3,000	0	N/A
		TOTAL LABOR EXPENSE	**$503,772**	**$566,534**	**$538,975**	**$502,340**	**$680,685**	**$258,171**	**$611,576**	**$710,575**	4.39%
	210	PROFESSIONAL SERVICES	60,356	32,560	62,150	40,366	56,200	16,620	33,460	75,200	33.81%
	222	ELECTRICITY	50,488	49,530	56,444	51,662	54,325	24,471	54,325	55,412	2.00%
	224	NATURAL GAS	5,953	4,407	5,853	6,509	5,638	4,510	5,825	5,670	0.58%
	227	PROPANE	0	0	0	0	430	0	0	430	0.00%
	295	ENGINEERING SERVICES	2,401	3,662	3,726	3,791	6,000	0	4,000	6,000	0.00%
	342	GAS/DIESEL FOR FUEL GENERATOR	228	78	449	297	235	0	500	235	0.00%
	400	MATERIALS/R&M	175,655	144,601	187,747	260,993	198,039	73,295	172,730	173,625	-12.33%
	410	CHEMICALS	48,336	47,073	44,338	45,366	50,917	23,696	54,000	52,206	2.53%
	511	LOCAL GOVT PROP INS FUND	4,108	5,448	5,499	6,268	6,000	5,375	6,000	6,000	0.00%
	513	LIABILITY INSURANCE	6,822	6,351	5,502	6,290	9,000	2,172	6,900	9,000	0.00%
	539	RENTALS/ LEASES	1,227	1,237	1,264	1,297	1,270	1,322	1,300	1,400	10.24%
	925	INTERDEPARTMENTAL CHARGES	133,706	122,660	131,157	117,946	147,953	81,767	146,572	118,421	-19.96%
		TOTAL OTHER EXPENSES	**$489,280**	**$417,607**	**$504,129**	**$540,785**	**$536,007**	**$233,228**	**$485,612**	**$503,598**	-6.05%
		SUBTOTAL	**$993,052**	**$984,141**	**$1,043,104**	**$1,043,125**	**$1,216,692**	**$491,399**	**$1,097,188**	**$1,214,173**	-0.21%
40300	0000	DEPRECIATION	389,476	418,379	440,645	456,816	440,166	233,394	440,166	440,166	0.00%
40800	0000	TAXES	341,771	371,337	383,953	378,035	394,528	194,780	384,310	394,528	0.00%
		TOTAL OPERATING EXPENSES	**$1,724,299**	**$1,773,857**	**$1,867,702**	**$1,877,976**	**$2,051,386**	**$919,573**	**$1,921,664**	**$2,048,867**	-0.12%

City of Ashland
2020 Budget Preliminary
Wastewater Utility Enterprise Fund

	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ESTIMATE	2020 BUDGET	Percent Change
Operating Revenues:								
Bulk Waste Treatment	$61,362	$63,497	$84,283	$70,171	$62,000	$62,000	$62,000	0.00%
Metered Customer Revenues	1,677,948	1,842,894	2,020,313	2,099,033	2,131,950	2,013,685	2,013,685	-5.55%
Other Operating Revenues	46,384	67,004	69,417	64,601	37,000	54,339	54,000	45.95%
Estimated Increase in Revenue Stream	0	0	0	0	0	0	0	0.00%
Total Operating Revenues	**$1,785,694**	**$1,973,395**	**$2,174,013**	**$2,233,805**	**$2,230,950**	**$2,130,024**	**$2,129,685**	**-4.54%**
Non-Operating Income (Expense):	**($7,161)**	**$896,193**	**$35,586**	**$288,083**	**$9,414**	**($26,446)**	**($5,597)**	**-159.45%**
Operating Expenses:								
Collection System								
Collection System Supervision	$0	$0	$0	$0	$0	$0	$0	0.00%
Collection Operation Labor & Expense	67,413	60,058	79,720	94,010	71,196	63,380	76,093	6.88%
Power & Fuel for Lift Stations	48,530	61,405	65,475	65,508	68,235	72,050	73,470	7.67%
Misc. Collection System Expense	14,142	16,425	18,317	17,209	18,000	17,110	18,000	0.00%
Maint. of Collection System	37,879	19,093	72,290	14,629	54,412	25,715	55,735	2.43%
Maint. of Lift Stn. Buildings & Grounds	11,328	10,480	5,017	8,146	9,174	5,480	9,769	6.49%
Maint. of Lift Stn Equipment	44,916	33,018	15,308	32,187	26,697	26,850	1,800	-93.26%
Maint. of Misc. Collection Equipment	6,710	3,756	3,111	1,591	5,026	3,075	5,374	6.92%
Total Collection System Expense	$230,918	$204,235	$259,238	$233,280	$252,740	$213,660	$240,239	-4.95%
Wastewater Treatment								
Treatment Operation Supervision	$0	$0	$0	$0	$0	$0	$0	0.00%
Treatment Operation Labor & Expense	130,826	99,281	86,074	91,966	131,222	77,770	135,433	3.21%
Power & Fuel for WWTP	95,709	101,140	101,659	94,182	105,000	99,180	107,094	1.99%
Laboratory & Testing Expense	108,257	106,463	118,047	119,240	126,121	120,466	131,485	4.25%
Sludge Treatment/Disposal Expenses	34,095	50,904	22,969	26,515	42,649	26,650	45,242	6.08%
Misc. Treatment Plant Expense	41,889	58,855	59,660	61,229	44,567	60,501	45,994	3.20%
Disinfection Expense	1,040	2,588	3,101	4,083	12,372	22,915	12,549	1.43%
Maint. of Treatment Buildings & Grounds	37,838	35,073	44,761	36,452	35,928	43,555	34,494	-3.99%
Maintenance of Treatment Equipment	107,430	83,681	54,888	54,912	64,691	101,665	66,554	2.88%
Maint. of Misc. Plant Equipment	11,172	10,253	10,995	9,524	12,961	10,315	13,797	6.44%
Utility Locates	0	0	0	0	23,372	12,440	26,852	14.89%
Total Wastewater Treatment Ex	$568,255	$548,238	$502,154	$498,103	$598,884	$575,457	$619,494	3.44%
Customer Accounts								
Customer Billing & Accounting	$67,906	$61,485	$64,549	$62,940	$72,880	$72,880	$78,312	7.45%
Meter Reading Expenses	$13,775	12,143	14,059	18,839	13,110	13,110	0	-100.00%
Uncollectible Accounts Expense	$0	0	0	0	0	0	0	0.00%
Joint Meter Expenses	$14,574	21,881	22,823	25,449	17,064	22,850	23,000	34.79%
Total Customer Accounts Expen	$96,255	$95,509	$101,431	$107,228	$103,054	$108,840	$101,312	-1.69%

City of Ashland
2020 Budget Preliminary
Wastewater Utility Enterprise Fund

Administrative & General	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2017 ACTUAL	2019 BUDGET	2018 ESTIMATE	2019 BUDGET	Percent Change
Administrative & General Salaries	$183,868	$181,767	$152,002	$124,589	$173,480	$172,009	$142,563	-17.82%
Office Supplies & Expense	640	1,551	1,673	2,995	1,200	2,670	2,800	133.33%
Outside Professional Services	13,230	51,212	32,581	14,136	27,700	123,850	92,200	232.85%
Property Insurance	12,817	14,937	13,873	15,061	19,675	14,800	19,675	0.00%
Injuries & Damages	19,941	16,764	17,937	17,168	21,000	18,000	21,000	0.00%
Employee Benefits	58,789	74,828	69,702	53,521	53,000	71,600	71,600	35.09%
Regulatory Expense	8,355	8,460	9,370	9,686	8,000	9,210	8,000	0.00%
Misc. General Expense	517	0	28	0	390	0	390	0.05%
Maintenance of General Plant	2,800	2,868	2,652	2,617	2,685	2,700	2,685	0.00%
Rents	1,227	1,237	1,264	1,297	1,227	1,300	1,227	0.00%
Total Admin. & General Expens	$302,184	$353,624	$301,082	$241,070	$308,357	$416,139	$362,140	17.44%
Clearing accounts balance	$0	$0	$0	$0	$0	$0	$0	0.00%
Total Direct Operating Expenses	**$1,197,612**	**$1,201,606**	**$1,163,905**	**$1,079,681**	**$1,263,035**	**$1,314,097**	**$1,323,185**	**4.76%**
Other Operating Expenses (Credits)								0.00%
Depreciation Expense	$735,244	$742,217	$804,940	$741,549	$804,940	$804,939	$804,940	0.00%
Taxes Expense	0	0	0	0	0	0	0	0.00%
Total Other Operating Expense	$735,244	$742,217	$804,940	$741,549	$804,940	$804,939	$804,940	0.00%
Total Operating Expenses	**$1,932,856**	**$1,943,823**	**$1,968,845**	**$1,821,230**	**$2,067,975**	**$2,119,036**	**$2,128,125**	2.91%
Net Operating Income (Loss)	**($147,162)**	**$29,572**	**$205,168**	**$412,575**	**$162,975**	**$10,988**	**$1,560**	-99.04%
Net Income (Loss)	**($154,323)**	**$925,765**	**$240,754**	**$700,658**	**$172,389**	**($15,458)**	**($4,037)**	-102.34%

Adjust Net Income for Contributions in Aid of Construction - CIAC

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

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

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

	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ESTIMATE	2020 BUDGET	
Net Income (Loss)	(154,323)	925,765	240,754	700,658	172,389	(15,458)	(4,037)	-102.34%
ve-Contribution in aid of construction	(14,966)	(807,100)	(55,015)	(300,542)	(22,500)	0	(22,500)	0.00%
Depreciation on CIAC not available	0	0	0	0	0	0	0	0.00%
Net Income (Loss) removing CIAC	**($169,289)**	**$118,665**	**$185,739**	**$400,116**	**$149,889**	**($15,458)**	**($26,537)**	-117.70%

City of Ashland
2020 Budget Preliminary
Wastewater Utility Enterprise Fund

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

Calculate Adjusted Net Income Available for Debt Service & Capital Assets	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ESTIMATE	2020 BUDGET	Percent Change
Gross Operating Revenues	$1,785,694	$1,973,395	$2,174,013	$2,233,805	$2,230,950	$2,130,024	$2,129,685	21.91%
Add: Interest/Dividend Revenues	15,043	128,481	13,466	22,217	12,416	19,472	14,500	-35.80%
Less: Operating Expenses	(1,932,856)	(1,943,823)	(1,968,845)	(1,821,230)	(2,067,975)	(2,119,036)	(2,128,125)	0.00%
Add: Depreciation	735,244	742,217	804,940	741,549	804,940	804,939	804,940	21.80%
Add: Amortization	0	0	0	0	0	0	0	-100.00%
Add: Pension & OPEB liability adjus	9,134	28,730	18,600	4,026	0	18,600	18,600	0.00%
Subtotal - Cash Flow	**612,259**	**929,000**	**1,042,174**	**1,180,367**	**980,331**	**853,999**	**839,600**	**0.00%**
Less: Debt Payments	(314,846)	(332,707)	(338,951)	(338,951)	(212,267)	(200,648)	(262,089)	-31.62%
Less: Provision-Collection sys/Other	(200,000)	(259,000)	(259,000)	(259,000)	(259,000)	(259,000)	(259,000)	0.00%
Less: Equipment Replacement Reserv	(130,000)	(135,000)	(142,850)	(142,850)	(172,750)	(172,750)	(172,750)	41.51%
Adjusted Cash Flow Income (Loss)	**($32,587)**	**$202,293**	**$301,373**	**$439,566**	**$336,314**	**$221,601**	**$145,761**	0.00%

Calculation of Debt Service Payments using debt ratio of 110%	2015	2016	2017	2018	2019	2019	2020	Percent
Principal and Interest Payments	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET	Change
2014 CWF Bonds - Force Main	$10,605	$38,434	$38,932	$38,932	$38,915	$38,915	$38,906	-0.02%
1998/99 Clean Water Fund Bonds	168,801	168,746	168,690	168,690	0	0	0	0.00%
2009A GO Refunding Bonds	66,130	52,889	51,943	51,943	17,827	17,827	0	-100.00%
2009B GO BAB Bonds	65,065	68,393	67,477	67,477	68,988	68,988	0	-100.00%
2016 CWF Bonds - 6th St W	0	0	8,133	8,133	11,627	11,835	11,853	1.94%
2018 USDA-RD SCADA	0	0	0	0	74,910	63,083	63,177	-15.66%
2020-CWA (Vaughn Ave & 6th Ave Lift Station)							148,153	
Unfunded Pension Liability	4,245	4,245	3,776	3,776	0	0	0	0.00%
Total Principal and Interest Payme	$314,846	$332,707	$338,951	$338,951	$212,267	$200,648	$262,089	23.47%
Debt Service Coverage Ratio	**110%**	**110%**	**110%**	**110%**	**110%**	**110%**	**110%**	
Calculated Minimum Net Income	**$346,331**	**$365,978**	**$372,846**	**$372,846**	**$233,494**	**$220,713**	**$288,298**	23.47%

Compare Adjusted Net Income Calculation to Debt Service Payments @110	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 ESTIMATE	2020 BUDGET	Percent Change
justed Net Income available for debt payments	612,259	929,000	1,042,174	1,180,367	980,331	853,999	839,600	0.00%
lculated Minimum Debt Coverage Net Income	(346,331)	(365,978)	(372,846)	(372,846)	(233,494)	(220,713)	(288,298)	-31.62%
Adj Net Income Over minimum calculated	**$265,928**	**$563,022**	**$669,328**	**$807,521**	**$746,837**	**$633,286**	**$551,302**	0.00%

City of Ashland
2020 Detail
Wastewater Utility Enterprise Fund

Operating Revenues:

	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 Actual Jan to June	2019 Yr End Estimate	2020 BUDGET	PERCENT CHANGE
Waste Treatment									
690 46411 ### UN-METERED/BULK TREATME	61,362	63,497	84,283	70,171	62,000	29,783	62,000	62,000	0.00%
690 46411 ### METERED RESIDENTIAL	874,054	945,496	1,022,373	1,016,115	1,016,500	508,957	1,017,260	1,017,260	0.07%
690 46411 ### METERED COMMERCIAL	685,001	762,503	847,396	877,235	919,500	381,352	800,715	800,715	-12.92%
690 46411 ### METERED INDUSTRIAL	29,698	33,729	35,796	41,635	37,050	20,677	42,805	42,805	15.53%
690 46411 ### METERED PUBLIC AUTHORITY	74,288	83,429	98,172	148,584	142,190	72,124	138,310	138,310	-2.73%
690 46411 ### METERED SUBURBAN	14,907	17,737	16,576	15,464	16,710	6,127	14,595	14,595	-12.66%
Metered Revenue	**1,677,948**	**1,842,894**	**2,020,313**	**2,099,033**	**2,131,950**	**989,237**	**2,013,685**	**2,013,685**	-5.55%
Total Waste Treatment	**$1,739,310**	**$1,906,391**	**$2,104,596**	**$2,169,204**	**$2,193,950**	**$1,019,020**	**$2,075,685**	**$2,075,685**	-5.39%
Other Operating Revenues									
690 46412 ### FORFEITED DISCOUNTS	7,406	8,919	8,208	8,317	7,000	3,973	8,333	8,000	14.29%
690 46412 ### MISC. SERVICE REVENUES	38,978	58,085	61,209	56,284	30,000	23,003	46,006	46,000	53.33%
Total Other Revenues	**$46,384**	**$67,004**	**$69,417**	**$64,601**	**$37,000**	**$26,976**	**$54,339**	**$54,000**	45.95%
ESTIMATED INCREASE IN REVENUE STREAM								0	N/A
Total Operating Revenu	**$1,785,694**	**$1,973,395**	**$2,174,013**	**$2,233,805**	**$2,230,950**	**$1,045,996**	**$2,130,024**	**$2,129,685**	-4.54%

Non-Operating Income (Expense):

	2015 ESTIMATE	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 Actual Jan to June	2019 Yr End Estimate	2020 BUDGET	PERCENT CHANGE
									N/A
690 46412 ### CIAC	14,966	807,100	55,015	300,542	22,500	0	0	22,500	0.00%
690 46413 ### INTEREST INCOME	8,480	7,788	10,880	11,234	7,700	7,636	15,272	9,500	23.38%
690 46413 ### INTEREST EXP. ON LT DEBT	(26,836)	(24,678)	(22,952)	(29,343)	(19,192)	(21,815)	(44,773)	(42,597)	121.95%
690 46413 ### AMORT. OF DEBT EXP.	0	0	0	0	0	0	0	0	N/A
690 46413 ### INTEREST EXP. ON G.O. DEBT	(19,134)	(14,710)	(9,943)	(5,333)	(6,310)	(1,145)	(1,145)	0	N/A
690 46413 ### INTEREST SUBSIDY	4,228	3,478	2,586	1,617	1,616	552	552	0	N/A
690 46413 ### MISC. CREDITS TO SURPLUS	8,800	0	0	0	0	0	0	0	N/A
690 48910)000 INSURANCE DIVIDENDS/MISC	2,335	117,215	0	9,366	3,100	3,648	3,648	5,000	61.29%
Total Non-Operating Income/(Exp)	**($7,161)**	**$896,193**	**$35,586**	**$288,083**	**$9,414**	**($11,124)**	**($26,446)**	**($5,597)**	-159.45%

City of Ashland
2020 Detail
Wastewater Utility Enterprise Fund

Operating Expenses:

Collection System

	2015 ESTIMATE	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 Actual Jan to June	2019 Yr End Estimate	2020 BUDGET	PERCENT CHANGE
Collection Operation Labor & Expense									
690 82100 111 WAGES	38,654	37,285	48,019	57,385	42,608	22,435	37,500	45,163	6.00%
690 82100 112 OVERTIME WAGES	50	66	29	155	263	59	275	263	0.00%
690 82100 125 WAGES/TEMP	46	469	274	0	0	0	85	0	N/A
690 82100 136 CLOTHING ALLOWANCE	0	445	900	900		0	450		N/A
690 82100 151 SOCIAL SECURITY	2,800	2,811	3,601	4,308	3,314	1,663	2,800	3,507	5.80%
690 82100 152 EMPLOYER RETIREMENT	2,630	2,256	3,313	3,909	2,874	1,473	3,320	3,139	9.24%
690 82100 157 HSA CONTRIBUTION	2,174	1,630	2,303	2,395	2,144	1,033	1,890	2,144	0.00%
690 82100 154 MEDICAL & DENTAL INS	10,645	8,483	12,558	15,414	13,073	6,264	12,430	14,333	9.64%
690 82100 155 LIFE INSURANCE	35	34	85	90	106	13	10	120	13.72%
690 82100 156 WORKERS COMPENSATION	1,973	2,097	2,724	2,545	1,315	0	2,000	1,924	46.24%
690 82100 290 SERVICES	0	0	0	0	0	0	0	0	N/A
690 82100 400 NON-LABOR M&S	8,406	4,482	5,914	6,909	5,500	1,116	2,620	5,500	0.00%
Total	**$67,413**	**$60,058**	**$79,720**	**$94,010**	**$71,196**	**$34,056**	**$63,380**	**$76,093**	**6.88%**
Power & Fuel for Lift Stations									
690 82200 222 ELECTRICITY	40,549	53,217	57,515	55,535	58,917	29,096	62,000	63,240	7.34%
690 82200 224 NATURAL GAS	7,430	7,324	7,109	9,762	8,518	6,570	9,200	9,430	10.71%
690 82200 342 GAS & DIESEL FUEL	551	864	851	211	800	0	850	800	0.00%
Total	**$48,530**	**$61,405**	**$65,475**	**$65,508**	**$68,235**	**$35,666**	**$72,050**	**$73,470**	**7.67%**
Misc. Collection System Expense									
690 82300 400 NON-LABOR M&S	14,142	16,425	18,317	17,209	18,000	7,304	17,110	18,000	0.00%
Total	**$14,142**	**$16,425**	**$18,317**	**$17,209**	**$18,000**	**$7,304**	**$17,110**	**$18,000**	**0.00%**
Maint. of Collection System									
690 82500 111 WAGES	19,086	8,267	21,223	5,815	11,508	5,819	13,000	12,198	6.00%
690 82500 112 OVERTIME WAGES	404	171	563	750	21	285	500	21	0.00%
690 82500 125 WAGES/TEMP	30	614	7,230	0	13,219	153	1,700	13,219	0.00%
690 82500 151 SOCIAL SECURITY	1,421	669	2,147	483	895	456	1,100	947	5.80%
690 82500 152 EMPLOYER RETIREMENT	1,328	557	1,480	440	776	400	850	848	9.24%
690 82500 157 HSA CONTRIBUTION	886	283	950	343	579	258	600	579	0.00%
690 82500 154 MEDICAL & DENTAL INS	4,577	1,503	5,374	1,770	3,531	1,741	3,600	3,871	9.64%
690 82500 155 LIFE INSURANCE	33	6	17	3	29	4	10	33	13.72%
690 82500 156 WORKERS COMPENSATION	1,014	495	1,691	36	355	0	355	520	46.24%
690 82500 400 NON-LABOR M&S	9,100	6,528	31,615	4,989	23,500	4,640	4,000	23,500	0.00%
Total	**$37,879**	**$19,093**	**$72,290**	**$14,629**	**$54,412**	**$13,756**	**$25,715**	**$55,735**	**2.43%**
Maint. of Lift Stn. Buildings & Grounds									
690 82600 111 WAGES	6,543	6,389	2,274	4,084	5,178	678	2,300	5,489	6.00%
690 82600 112 OVERTIME WAGES	0	66	121	0	21	0	0	21	0.00%
690 82600 125 WAGES/TEMP	394	405	468	0	0	34	50	0	N/A
690 82600 151 SOCIAL SECURITY	511	511	210	301	403	53	250	426	5.80%
690 82600 152 EMPLOYER RETIREMENT	445	426	163	274	349	45	150	382	9.24%
690 82600 157 HSA CONTRIBUTION	297	210	109	207	261	25	170	261	0.00%
690 82600 154 MEDICAL & DENTAL INS	1,358	1,048	684	1,137	1,589	140	500	1,742	9.64%
690 82600 155 LIFE INSURANCE	5	4	2	7	13	0	10	15	13.72%
690 82600 156 WORKERS COMPENSATION	357	424	166	177	160	0	150	234	46.24%
690 82600 400 NON-LABOR M&S	1,418	997	820	1,959	1,200	378	1,900	1,200	0.00%
Total	**$11,328**	**$10,480**	**$5,017**	**$8,146**	**$9,174**	**$1,353**	**$5,480**	**$9,769**	**6.49%**

City of Ashland
2020 Detail
Wastewater Utility Enterprise Fund

Collection System

Maint. (2020-CWA (Vaughn Ave & 6th Ave Lift Station)	2015 ESTIMATE	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 Actual Jan to June	2019 Yr End Estimate	2020 BUDGET	PERCENT CHANGE
690 82700 111 WAGES	15,485	16,063	5,999	10,709	12,779	2,852	8,000	13,546	6.00%
690 82700 112 OVERTIME WAGES	109	221	269	0	71	71	80	71	0.00%
690 82700 125 WAGES/TEMP	158	360	0	0	0	34	35	0	N/A
690 82700 151 SOCIAL SECURITY	1,140	1,230	462	786	994	215	840	1,052	5.80%
690 82700 152 EMPLOYER RETIREMENT	1,061	1,073	425	717	862	191	760	942	9.24%
690 82700 157 HSA CONTRIBUTION	846	532	122	655	643	184	630	643	0.00%
690 82700 154 MEDICAL & DENTAL INS	3,821	3,140	1,103	3,211	3,921	890	2,600	4,299	9.64%
690 82700 155 LIFE INSURANCE	20	14	2	12	32	3	10	36	13.72%
690 82700 156 WORKERS COMPENSATION	772	1,064	322	501	395	0	395	577	46.24%
690 82700 400 NON-LABOR M&S	21,504	9,321	6,604	15,596	7,000	1,268	13,500	12,000	71.43%
Total	**$44,916**	**$33,018**	**$15,308**	**$32,187**	**$26,697**	**$5,708**	**$26,850**	**$1,800**	**-93.26%**

Maint. of Misc. Collection Equipment	2015 ESTIMATE	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 Actual Jan to June	2019 Yr End Estimate	2020 BUDGET	PERCENT CHANGE
690 82800 111 WAGES	4,256	2,203	1,702	982	3,028	1,168	1,800	3,210	6.00%
690 82800 112 OVERTIME WAGES	50	0	69	0	0	0	20	0	N/A
690 82800 125 TEMPORARY WAGES	11	428	238	0	0	0	100	0	N/A
690 82800 151 SOCIAL SECURITY	316	196	146	72	236	83	100	249	5.80%
690 82800 152 EMPLOYER RETIREMENT	293	145	120	66	204	77	100	223	9.24%
690 82800 157 HSA CONTRIBUTION	159	119	155	76	152	44	90	152	0.00%
690 82800 154 MEDICAL & DENTAL INS	987	397	564	352	929	372	500	1,019	9.64%
690 82800 155 LIFE INSURANCE	2	3	2	1	8	0	0	9	13.72%
690 82800 156 WORKERS COMPENSATION	226	155	115	23	93	0	65	137	46.24%
690 82800 400 NON-LABOR M&S	410	110	0	19	375	165	300	375	0.00%
Total	**$6,710**	**$3,756**	**$3,111**	**$1,591**	**$5,026**	**$1,909**	**$3,075**	**$5,374**	**6.92%**
Total Collection System Expense	**$230,918**	**$204,235**	**$259,238**	**$233,280**	**$252,740**	**$99,752**	**$213,660**	**$240,239**	**-4.95%**

Wastewater Treatment

Treatment Operation Labor & Expense	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 Actual Jan to June	2019 Yr End Estimate	2020 BUDGET	PERCENT CHANGE
690 83100 111 WAGES	42,504	34,669	21,139	21,729	44,940	9,818	20,930	47,635	6.00%
690 83100 112 OVERTIME WAGES	583	888	673	1,075	508	283	600	508	0.00%
690 83100 125 TEMPORARY WAGES	347	910	65	0	0	34	35	0	N/A
690 83100 131 LONGEVITY PAY	0	0	0	0	2,299	0	0	2,846	23.83%
690 83100 136 CLOTHING ALLOWANCE	200	529	962	586	0	0	450	0	N/A
690 83100 151 SOCIAL SECURITY	3,154	2,728	1,679	1,730	3,496	739	1,500	3,699	5.80%
690 83100 152 EMPLOYER RETIREMENT	2,939	2,112	1,543	1,566	3,031	662	1,350	3,311	9.24%
690 83100 157 HSA CONTRIBUTION	2,009	1,722	1,105	1,097	2,261	464	900	2,261	0.00%
690 83100 154 MEDICAL & DENTAL INS	12,424	7,027	6,001	5,930	13,788	3,008	5,460	15,117	9.64%
690 83100 155 LIFE INSURANCE	37	29	13	22	112	14	25	127	13.72%
690 83100 156 WORKERS COMPENSATION	2,310	2,213	1,354	911	1,387	0	1,380	2,029	46.24%
690 83100 400 NON-LABOR M&S	8,167	11,961	6,976	5,438	10,900	1,848	5,000	10,900	0.00%
690 83100 410 TREATMENT CHEMICALS: ALU	56,152	34,493	44,564	51,882	48,500	12,076	40,140	47,000	-3.09%
Total	**$130,826**	**$99,281**	**$86,074**	**$91,966**	**$131,222**	**$28,946**	**$77,770**	**$135,433**	**3.21%**

Power & Fuel for WWTP	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 Actual Jan to June	2019 Yr End Estimate	2020 BUDGET	PERCENT CHANGE
690 83200 222 ELECTRICITY	70,482	82,606	76,543	71,244	78,500	34,400	78,000	80,070	2.00%
690 83200 224 NATURAL GAS	24,875	18,241	23,950	22,855	26,200	18,584	20,010	26,724	2.00%
690 83200 342 GAS & DIESEL FUEL/GENERAT(	352	293	1,166	83	300	0	1,170	300	0.00%
690 83200 400 POWER FOR WWTP	0	0	0	0	0	0	0	0	N/A
Total	**$95,709**	**$101,140**	**$101,659**	**$94,182**	**$105,000**	**$52,984**	**$99,180**	**$107,094**	**1.99%**

City of Ashland
2020 Detail
Wastewater Utility Enterprise Fund

Wastewater Treatment

Laboratory & Testing Expense				2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 Actual Jan to June	2019 Yr End Estimate	2020 BUDGET	PERCENT CHANGE
690	83300	111	WAGES	61,800	61,782	62,791	64,769	67,561	33,791	67,651	71,613	6.00%
690	83300	112	OVERTIME WAGES	66	0	0	0	466	0	0	466	0.00%
690	83300	131	LONGEVITY	488	681	991	1,011	0	536	1,010	0	N/A
690	83300	136	CLOTHING ALLOWANCE	200	450	450	450	0	0	450	0	N/A
690	83300	151	SOCIAL SECURITY	4,728	4,759	4,818	5,001	5,255	2,596	5,250	5,560	5.80%
690	83300	152	EMPLOYER RETIREMENT	4,248	4,159	4,359	4,431	4,557	2,248	4,560	4,978	9.24%
690	83300	157	HSA CONTRIBUTION	2,106	2,203	3,517	3,723	3,399	1,730	3,400	3,399	0.00%
690	83300	154	MEDICAL & DENTAL INS	8,824	8,280	17,360	17,757	20,728	8,480	20,725	22,727	9.64%
690	83300	155	LIFE INSURANCE	51	55	57	74	168	26	170	191	13.72%
690	83300	156	WORKERS COMPENSATION	3,279	3,748	3,801	2,598	2,086	0	2,750	3,050	46.24%
690	83300	213	OUTSIDE SERVICES	5,665	4,193	3,890	3,796	4,500	2,572	4,500	4,500	0.00%
690	83300	400	NON-LABOR M&S	16,802	16,153	16,013	15,630	17,400	5,367	10,000	15,000	-13.79%
Total				**$108,257**	**$106,463**	**$118,047**	**$119,240**	**$126,121**	**$57,346**	**$120,466**	**$131,485**	**4.25%**

Sludge Treatment/Disposal Expenses				2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 Actual Jan to June	2019 Yr End Estimate	2020 BUDGET	PERCENT CHANGE
690	83400	111	WAGES	13,637	10,932	10,723	10,660	21,081	8,102	9,870	22,069	4.69%
690	83400	112	OVERTIME WAGES	29	56	45	0	143	315	0	143	0.00%
690	83400	125	TEMPORARY WAGES	0	1,377	1,119	117	0	462	0	0	N/A
690	83400	151	SOCIAL SECURITY	992	918	878	798	1,281	649	730	1,356	5.80%
690	83400	152	EMPLOYER RETIREMENT	929	725	732	714	1,111	551	660	1,214	9.24%
690	83400	157	HSA CONTRIBUTION	315	421	280	428	829	189	430	829	0.00%
690	83400	154	MEDICAL & DENTAL INS	3,249	2,028	2,507	2,527	5,054	2,399	2,390	5,542	9.64%
690	83400	155	LIFE INSURANCE	8	8	1	4	41	2	0	47	13.72%
690	83400	156	WORKERS COMPENSATION	710	729	698	414	509	0	410	744	46.24%
690	83400	400	NON-LABOR M&S	5,570	20,713	1,648	4,209	8,300	722	5,510	4,300	-48.19%
690	83400	410	PRESS CHEMICALS: POLYMER	8,656	12,997	4,338	6,644	4,300	4,413	6,650	9,000	109.30%
Total				**$34,095**	**$50,904**	**$22,969**	**$26,515**	**$42,649**	**$17,804**	**$26,650**	**$45,242**	**6.08%**

Misc. Treatment Plant Expense				2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 Actual Jan to June	2019 Yr End Estimate	2020 BUDGET	PERCENT CHANGE
690	83500	111	WAGES	11,338	11,391	13,263	18,605	12,416	19,354	36,973	13,161	6.00%
690	83500	112	OVERTIME WAGES	0	0	34	34	0	187	82	0	N/A
690	83500	125	TEMPORARY WAGES	0	2,029	0	0	0	0	563	0	N/A
690	83500	151	SOCIAL SECURITY	814	996	974	1,373	966	1,424	2,743	1,022	5.80%
690	83500	152	EMPLOYER RETIREMENT	771	753	901	1,248	837	1,268	2,279	915	9.24%
690	83500	157	HSA CONTRIBUTION	674	412	611	824	625	719	1,385	625	0.00%
690	83500	154	MEDICAL & DENTAL INS	3,359	2,185	3,337	4,698	3,809	4,529	8,286	4,177	9.64%
690	83500	155	LIFE INSURANCE	14	8	5	5	31	22	34	35	13.72%
690	83500	156	WORKERS COMPENSATION	585	725	810	772	383	0	1,227	561	46.24%
690	83500	400	NON-LABOR M&S	24,334	40,356	39,725	33,670	25,500	6,508	6,930	25,500	0.00%
Total				**$41,889**	**$58,855**	**$59,660**	**$61,229**	**$44,567**	**$34,011**	**$60,501**	**$45,994**	**3.20%**

Disinfection Expense				2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 Actual Jan to June	2019 Yr End Estimate	2020 BUDGET	PERCENT CHANGE
690	83600	111	WAGES	657	754	2,022	2,830	1,544	1,219	1,900	1,637	6.00%
690	83600	151	SOCIAL SECURITY	47	56	147	210	120	88	150	127	5.80%
690	83600	152	EMPLOYER RETIREMENT	45	50	138	190	104	80	125	114	9.24%
690	83600	157	HSA CONTRIBUTION	15	9	124	82	78	102	130	78	0.00%
690	83600	154	MEDICAL & DENTAL INS	241	144	558	467	474	341	550	520	9.64%
690	83600	155	LIFE INSURANCE	0	0	0	1	4	4	10	4	13.72%
690	83600	156	WORKERS COMPENSATION	35	46	112	125	48	0	50	70	46.24%
690	83600	400	NON-LABOR M&S	0	1,529	0	178	10,000	0	20,000	10,000	0.00%
Total				**$1,040**	**$2,588**	**$3,101**	**$4,083**	**$12,372**	**$1,834**	**$22,915**	**$12,549**	**1.43%**

Maint. of Treatment Buildings & Grounds				2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 Actual Jan to June	2019 Yr End Estimate	2020 BUDGET	PERCENT CHANGE
690	83700	111	WAGES	15,203	13,243	11,831	9,248	13,627	10,778	18,500	14,445	6.00%
690	83700	112	OVERTIME WAGES	0	0	4	0	0.00	53	80	0.00	N/A
690	83700	125	WAGES/TEMP	4,037	2,033	1,812	4,091	0	1,563	2,500	0	N/A
690	83700	151	SOCIAL SECURITY	1,410	1,129	948	993	1,060	902	1,500	1,122	5.80%
690	83700	152	EMPLOYER RETIREMENT	1,034	874	753	638	919	709	1,400	1,004	9.24%
690	83700	157	HSA CONTRIBUTION	684	537	439	419	686	426	900	686	0.00%
690	83700	154	MEDICAL & DENTAL INS	3,840	2,589	2,433	2,199	4,181	2,737	5,500	4,584	9.64%
690	83700	155	LIFE INSURANCE	20	19	19	21	34	35	125	39	13.72%
690	83700	156	WORKERS COMPENSATION	1,001	900	812	522	421	0	550	615	46.24%
690	83700	400	NON-LABOR M&S	10,609	13,749	25,710	18,321	15,000	6,969	12,500	12,000	-20.00%
Total				**$37,838**	**$35,073**	**$44,761**	**$36,452**	**$35,928**	**$24,172**	**$43,555**	**$34,494**	**-3.99%**

City of Ashland
2020 Detail
Wastewater Utility Enterprise Fund

Wastewater Treatment

Account	Description	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 Actual Jan to June	2019 Yr End Estimate	2020 BUDGET	PERCENT CHANGE
Maintenance of Treatment Equipment										
690 83800 111	WAGES	58,920	49,366	28,900	32,054	33,614	16,196	31,120	35,630	6.00%
690 83800 112	OVERTIME WAGES	101	339	175	380	370	0	280	370	0.00%
690 83800 125	WAGES/TEMP	278	3,091	306	0	0	0	0	0	N/A
690 83800 131	LONGEVITY	524	524	1,050	1,116	0	0	1,050	0	N/A
690 83800 136	CLOTHING ALLOWANCE	0	450	450	423	2,700	0	450	2,700	0.00%
690 83800 151	SOCIAL SECURITY	4,199	3,958	2,280	2,522	2,615	1,165	2,390	2,766	5.80%
690 83800 152	EMPLOYER RETIREMENT	4,047	3,345	2,078	2,271	2,267	1,061	2,180	2,477	9.24%
690 83800 157	HSA CONTRIBUTION	3,556	2,285	1,729	1,557	1,691	717	1,490	1,691	0.00%
690 83800 154	MEDICAL & DENTAL INS	19,023	10,423	7,218	6,590	10,313	4,096	6,280	11,307	9.64%
690 83800 155	LIFE INSURANCE	146	106	89	86	84	41	80	95	13.72%
690 83800 156	WORKERS COMPENSATION	3,096	3,251	1,993	1,232	1,038	0	1,345	1,518	46.24%
690 83800 400	NON-LABOR M&S	13,540	6,543	8,620	6,681	10,000	857	55,000	8,000	-20.00%
Total		**$107,430**	**$83,681**	**$54,888**	**$54,912**	**$64,691**	**$24,133**	**$101,665**	**$66,554**	**2.88%**
Maint. of Misc. Plant Equipment										
690 83900 111	WAGES	7,057	6,370	6,621	6,079	7,268	3,383	6,350	7,704	6.00%
690 83900 112	OVERTIME WAGES	0	0	67	0	0	0	0	0	N/A
690 83900 125	WAGES/TEMP	115	165	629	0	0	68	270	0	N/A
690 83900 151	SOCIAL SECURITY	529	486	537	449	565	254	490	598	5.80%
690 83900 152	EMPLOYER RETIREMENT	480	420	455	407	490	222	430	535	9.24%
690 83900 157	HSA CONTRIBUTION	220	276	191	188	366	123	160	366	0.00%
690 83900 154	MEDICAL & DENTAL INS	1,360	1,094	1,786	1,438	2,230	722	1,500	2,445	9.64%
690 83900 155	LIFE INSURANCE	4	5	0	3	18	2	0	21	13.72%
690 83900 156	WORKERS COMPENSATION	363	397	434	230	224	0	275	328	46.24%
690 83900 400	NON-LABOR M&S	1,044	1,040	275	730	1,800	734	840	1,800	0.00%
Total		**$11,172**	**$10,253**	**$10,995**	**$9,524**	**$12,961**	**$5,508**	**$10,315**	**$13,797**	**6.44%**
Utility Locates										
690 88300 111	WAGES					30,283	3,703	15,370	32,099	6.00%
690 88300 112	OVERTIME WAGES					237	0	10	237	0.00%
690 88300 151	SOCIAL SECURITY					2,356	262	1,080	2,492	5.80%
690 88300 152	EMPLOYER RETIREMENT					2,043	242	1,030	2,231	9.24%
690 88300 157	HSA CONTRIBUTION					1,524	147	890	1,524	0.00%
690 88300 154	MEDICAL & DENTAL INS					9,291	1,373	5,640	10,187	9.64%
690 88300 155	LIFE INSURANCE					75	79	160	86	13.72%
690 88300 156	WORKERS COMPENSATION					935	0	640	1,367	46.24%
690 88300 400	NON-LABOR M&S						0	60		N/A
925	INTERDEPARTMENTAL -WATER					(23,371)	0	(12,440)	(23,371)	0.00%
Total		**$0**	**$0**	**$0**	**$0**	**$23,372**	**$5,806**	**$12,440**	**$26,852**	**14.89%**
Total Wastewater Treatment Expense		**$568,255**	**$548,238**	**$502,154**	**$498,103**	**$598,884**	**$252,544**	**$575,457**	**$619,494**	**3.44%**

City of Ashland
2020 Detail
Wastewater Utility Enterprise Fund

Customer Accounts

Customer Billing & Accounting		2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 Actual Jan to June	2019 Yr End Estimate	2020 BUDGET	PERCENT CHANGE
690 84000 111	WAGES								9,982	#DIV/0!
690 84000 112	OVERTIME WAGES								0	N/A
690 84000 125	WAGES/TEMP									N/A
690 84000 151	SOCIAL SECURITY								726	#DIV/0!
690 84000 152	EMPLOYER RETIREMENT								681	#DIV/0!
690 84000 157	HSA CONTRIBUTION								750	#DIV/0!
690 84000 154	MEDICAL & DENTAL INS								4,371	#DIV/0!
690 84000 155	LIFE INSURANCE								23	#DIV/0!
690 84000 156	WORKERS COMPENSATION								400	#DIV/0!
690 84000 925	INTERDEPARTMENTAL CHARG	67,906	61,485	64,549	62,940	72,880	36,439	72,880	61,380	-15.78%
Total		**$67,906**	**$61,485**	**$64,549**	**$62,940**	**$72,880**	**$36,439**	**$72,880**	**$78,312**	**7.45%**

Meter Reading Expenses		2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 Actual Jan to June	2019 Yr End Estimate	2020 BUDGET	PERCENT CHANGE
690 84200 111	WAGES								9,982	#DIV/0!
690 84200 112	OVERTIME WAGES								0	N/A
690 84200 125	WAGES/TEMP								0	N/A
690 84200 151	SOCIAL SECURITY								726	#DIV/0!
690 84200 152	EMPLOYER RETIREMENT								681	#DIV/0!
690 84200 157	HSA CONTRIBUTION								750	#DIV/0!
690 84200 154	MEDICAL & DENTAL INS								4,371	#DIV/0!
690 84200 155	LIFE INSURANCE								23	#DIV/0!
690 84200 156	WORKERS COMPENSATION								400	#DIV/0!
690 84200 925	INTERDEPARTMENTAL CHARG	13,775	12,143	14,059	18,839	13,110	6,557	13,110	0	N/A
Total		**$13,775**	**$12,143**	**$14,059**	**$18,839**	**$13,110**	**$6,557**	**$13,110**	**$0**	**N/A**

Joint Meter Expenses		2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 Actual Jan to June	2019 Yr End Estimate	2020 BUDGET	PERCENT CHANGE
690 84400 925	INTERDEPARTMENTAL CHARG	14,574	21,881	22,823	25,449	17,064	0	22,850	23,000	34.79%
Total		**$14,574**	**$21,881**	**$22,823**	**$25,449**	**$17,064**	**$0**	**$22,850**	**$23,000**	**34.79%**

	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 Actual Jan to June	2019 Yr End Estimate	2020 BUDGET	PERCENT CHANGE
Total Customer Accounts Expense	**$96,255**	**$95,509**	**$101,431**	**$107,228**	**$103,054**	**$42,996**	**$108,840**	**$101,312**	**-1.69%**

Administrative & General

		2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 Actual Jan to June	2019 Yr End Estimate	2020 BUDGET	PERCENT CHANGE
690 85000 111	WAGES	70,770	67,857	57,900	55,256	72,765	42,409	72,765	75,112	3.23%
690 85000 112	OVERTIME WAGES	0	43	319	0	0	0	0	0	N/A
690 85000 125	WAGES/TEMP	231	231	0	0	0	0	0	0	N/A
690 85000 131	LONGEVITY	481	374	420	500	796	0	795	812	2.00%
690 85000 136	CLOTHING ALLOWANCE	0	65	0	0	0	0	0	0	N/A
690 85000 138	ACCR SICK/VACATION	2,410	1,874	3,180	(1,275)	0	0		0	N/A
690 85000 151	SOCIAL SECURITY	5,220	5,009	4,513	3,981	5,404	3,107	5,404	5,565	2.99%
690 85000 152	EMPLOYER RETIREMENT	4,574	4,273	3,870	3,421	4,818	2,685	4,818	5,125	6.36%
690 85000 157	HSA CONTRIBUTION	3,708	3,626	2,814	2,166	3,600	1,536	3,600	3,600	0.00%
690 85000 154	MEDICAL & DENTAL INS	21,230	16,943	12,711	11,032	22,633	8,238	22,633	24,888	9.96%
690 85000 155	LIFE INSURANCE	384	356	258	173	209	102	209	276	32.09%
690 85000 156	WORKERS COMPENSATION	2,276	3,218	1,955	1,049	1,414	0	1,414	2,013	42.31%
690 85000 190	POST-EMPLOYMENT HEALTH I	16,684	18,579	1,360	(1,998)	1,541	0	1,541	1,541	0.00%
690 85000 295	ADMIN ENGINEERING	0	0	0	0	0	0	0	0	N/A
690 85000 400	NON-LABOR M&S	2,755	3,328	7,743	1,182	2,631	505	1,170	2,631	0.00%
690 85000 925	INTERDEPARTMENTAL CHARG	53,145	55,991	54,959	49,102	57,670	28,835	57,660	21,000	-63.59%
Total		**$183,868**	**$181,767**	**$152,002**	**$124,589**	**$173,480**	**$87,417**	**$172,009**	**$142,563**	**-17.82%**

Office Supplies & Expense		2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 Actual Jan to June	2019 Yr End Estimate	2020 BUDGET	PERCENT CHANGE
690 85100 925	INTERDEPARTMENTAL CHARGES									N/A
690 85100 400	NON-LABOR M&S	640	1,551	1,673	2,995	1,200	1,235	2,670	2,800	133.33%
Total		**$640**	**$1,551**	**$1,673**	**$2,995**	**$1,200**	**$1,235**	**$2,670**	**$2,800**	**133.33%**

City of Ashland
2020 Detail
Wastewater Utility Enterprise Fund

Outside Professional Services

690	85200	213	AUDIT FEES	1,959	0	0	54	2,700	0	50	2,700	
690	85200	210	ATTORNEY & ENGINEERING ST	9,117	47,534	21,690	12,805	20,000	0	120,000	84,500	322.50%
690	85200	213	PROFESSIONAL SERV ENGINEE	2,154	3,678	10,891	1,277	5,000	0	3,800	5,000	0.00%
Total				**$13,230**	**$51,212**	**$32,581**	**$14,136**	**$27,700**	**$0**	**$123,850**	**$92,200**	232.85%
												N/A

Property Insurance

												N/A
690	85310	511	LOCAL GOVT. PROP INS FUND	11,897	13,917	13,873	15,061	18,000	14,792	14,800	18,000	0.00%
690	85310	514	OTHER CARRIERS	920	1,020	0	0	1,675	0	0	1,675	0.00%
Total				**$12,817**	**$14,937**	**$13,873**	**$15,061**	**$19,675**	**$14,792**	**$14,800**	**$19,675**	0.00%

Injuries & Damages

690	85320	513	LIABILITY INSURANCE	19,941	16,764	17,937	17,168	21,000	5,303	18,000	21,000	0.00%
690	85320	158	UNEMPLOYMENT COMP.									N/A
690	85320	369	OTHER CLAIMS/DEDUCTIBLES									N/A
Total				**$19,941**	**$16,764**	**$17,937**	**$17,168**	**$21,000**	**$5,303**	**$18,000**	**$21,000**	0.00%

City of Ashland
2020 Detail
Wastewater Utility Enterprise Fund

Employee Benefits		2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 Actual Jan to June	2019 Yr End Estimate	2020 BUDGET	PERCENT CHANGE
690 85400 131	LONGEVITY					0			0	N/A
690 85400 133	RETIREMENT PAYOUT	0	0			0			0	N/A
690 85000 138	ACCR SICK/VACATION					0			0	N/A
690 85400 152	PENSION	9,134	28,730	18,600	4,026	0		18,600	18,600	#DIV/0!
690 85400 157	HSA CONTRIBUTION	0	0			0			0	N/A
690 85400 154	RETIREE HEALTH/DENTAL	49,655	46,098	51,102	49,495	53,000	21,856	53,000	53,000	0.00%
690 85400 155	LIFE									N/A
690 85400 158	RETIREE'S HRA									N/A
690 85400 190	POST EMPLOYMENT									N/A
690 85400 400	MATERIALS									N/A
Total		$58,789	$74,828	$69,702	$53,521	$53,000	$21,856	$71,600	$71,600	35.09%

Regulatory Expense										
690 85500 210	PROFESSIONAL SERVICES									
690 85500 400	NON-LABOR M&S	8,355	8,460	9,370	9,686	8,000	249	9,210	8,000	0.00%
Total		$8,355	$8,460	$9,370	$9,686	$8,000	$249	$9,210	$8,000	0.00%

Misc. General Expense	NON-LABOR M&S									
690 85600 400		517	0	28	0	390	0	0	390	0.05%
690 85600 930	MISC. GEN TRANS TO OTHER FUNDS									N/A
Total		$517	$0	$28	$0	$390	$0	$0	$390	0.05%

Maintenance of General Plant										
690 85700 400	NON-LABOR M&S									N/A
690 85700 925	INTERDEPARTMENTAL CHARG	2,800	2,868	2,652	2,617	2,685	0	2,700	2,685	0.00%
Total		$2,800	$2,868	$2,652	$2,617	$2,685	$0	$2,700	$2,685	0.00%

Rents										
690 85800 539	RENTALS/LEASES	1,227	1,237	1,264	1,297	1,227	1,322	1,300	1,227	0.00%
690 85800 925	INTERDEPARTMENTAL CHARGES									N/A
Total		$1,227	$1,237	$1,264	$1,297	$1,227	$1,322	$1,300	$1,227	0.00%

Total Admin. & General Expense		$302,184	$353,624	$301,082	$241,070	$308,357	$132,174	$416,139	$362,140	17.44%

Other Operating Expenses (Credits)

Depreciation Expense		2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 Actual Jan to June	2019 Yr End Estimate	2020 BUDGET	
690 40300	DEPRECIATION ON PLANT	719,197	726,422	770,301	724,287	770,300	335,724	770,300	770,300	0.00%
690 40300	INTERDEPARTMENTAL CHARG	16,047	15,795	34,639	17,262	34,640	0	34,639	34,640	0.00%
Total		$735,244	$742,217	$804,940	$741,549	$804,940	$335,724	$804,939	$804,940	0.00%

Taxes Expense										
690 40800 151	SOCIAL SECURITY									N/A
690 40800 925	INTERDEPARTMENTAL CHARGES									N/A
Total		$0	$0	$0		$0	$0		$0	N/A
Total Other Operating Expense		$735,244	$742,217	$804,940	$741,549	$804,940	$335,724	$804,939	$804,940	0.00%

Total Operating Expenses		$1,932,856	$1,943,823	$1,968,845	$1,821,230	$2,067,975	$863,190	$2,119,036	$2,128,125	2.91%
Net Income (Loss)		($154,323)	$925,765	$240,754	$700,658	$172,389	$171,682	($15,458)	($4,037)	-102.34%
		(154,323)	925,767	240,754	700,658	172,389	171,682			

City of Ashland
2020 Detail
Wastewater Utility Enterprise Fund

WASTEWATER - OBJECT CODE SUMMARY		2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 BUDGET	2019 Actual Jan to June	2019 Yr End Estimate	2020 BUDGET	PERCENT CHANGE
Labor										
111	WAGES	365,910	326,571	294,407	300,205	380,202	181,705	344,029	420,674	10.65%
112	OVERTIME WAGES	1,392	1,850	2,368	2,394	2,100	1,253	1,927	2,100	0.00%
125	TEMPORARY WAGES	5,647	12,112	12,141	4,208	13,219	2,348	5,338	13,219	0.00%
131	LONGEVITY	1,493	1,579	2,461	2,627	3,094	536	2,855	3,658	18.22%
136	CLOTHING ALLOW	400	1,939	2,762	2,359	2,700	0	1,800	2,700	0.00%
138	ACCR SICK/VACATION	2,410	1,874	3,180	(1,275)	0	0	0	0	N/A
151	SOCIAL SECURITY	27,281	25,456	23,340	23,007	28,960	13,656	26,327	31,939	10.29%
152	EMPLOYER RETIREMENT	33,958	49,898	38,930	24,318	25,243	11,914	42,612	47,398	87.76%
157	HSA DEDUCTIBLE	17,649	14,265	14,449	14,160	18,836	7,697	16,665	20,336	7.96%
154	MEDICAL & DENTAL INS	144,593	111,382	125,296	124,017	168,544	67,186	151,594	188,498	11.84%
155	LIFE INSURANCE	759	647	550	502	961	347	853	1,177	22.43%
156	WORKERS COMPENSATION	17,997	19,462	16,987	11,135	10,764	0	13,007	16,486	53.16%
190	POST EMPLOYMENT	16,684	18,579	1,360	(1,998)	1,541	0	1,541	1,541	0.00%
									0	N/A
	TOTAL LABOR	**$636,172**	**$585,614**	**$538,231**	**$505,659**	**$656,164**	**$286,642**	**$608,547**	**$749,726**	14.26%
Other Expenses										
210	PROFESSIONAL SERVICES	9,117	47,534	21,690	12,805	20,000	0	120,000	84,500	322.50%
213	OUTSIDE SERVICES	9,778	7,871	14,781	5,127	12,200	2,572	8,350	12,200	0.00%
222	ELECTRICITY	111,031	135,823	134,058	126,779	137,417	63,496	140,000	143,310	4.29%
224	NATURAL GAS	32,305	25,565	31,059	32,617	34,718	25,154	29,210	36,154	4.14%
295	ENGINEERING SERVICES	0	0	0	0	0	0	0	0	N/A
342	GAS/DIESEL FOR FUEL GENERA	903	1,157	2,017	294	1,100	0	2,020	1,100	0.00%
400	MATERIALS/R&M	147,313	163,246	181,051	145,401	166,696	39,865	168,320	161,896	-2.88%
410	CHEMICALS	64,808	47,490	48,902	58,526	52,800	16,489	46,790	56,000	6.06%
511	LOCAL GOVT PROP INS FUND	11,897	13,917	13,873	15,061	18,000	14,792	14,800	18,000	0.00%
513	LIABILITY INSURANCE	19,941	16,764	17,937	17,168	21,000	5,303	18,000	21,000	0.00%
514	INSURANCE OTHER	920	1,020	0	0	1,675	0	0	1,675	0.00%
539	RENTALS/ LEASES	1,227	1,237	1,264	1,297	1,227	1,322	1,300	1,227	0.00%
925	INTERDEPARTMENTAL CHARG	152,200	154,368	159,042	158,947	140,038	71,831	156,760	84,694	-39.52%
930	MISC GEN TRANS TO OTHER FU	0	0	0	0	0	0	0	0	N/A
	TOTAL OTHER EXPENSES	**$561,440**	**$615,992**	**$625,674**	**$574,022**	**$606,871**	**$240,824**	**$705,550**	**$621,756**	2.45%
	SUB TOTAL	**$1,197,612**	**$1,201,606**	**$1,163,905**	**$1,079,681**	**$1,263,035**	**$527,466**	**$1,314,097**	**$1,371,483**	8.59%
	DEPRECIATION	**$735,244**	**$742,217**	**$804,940**	**$741,549**	**$804,940**	**$335,724**	**$804,939**	**$804,940**	0.00%
	TOTAL OPERATING EXPENSE	**$1,932,856**	**$1,943,823**	**$1,968,845**	**$1,821,230**	**$2,067,975**	**$863,190**	**$2,119,036**	**$2,176,423**	5.24%