COMMITTEE OF THE WHOLE MEETING

The Common Council of the City of Ashland will meet as the Committee of the Whole on October 22, 2020 immediately following the City Council meeting which begins at 5:30 PM

AMENDED AGENDA

OCTOBER 22, 2020 COMMITTEE OF THE WHOLE BUDGET WORK SESSION

NOTE: THERE WILL BE NO COUNCIL MEETING PRIOR TO THIS BUDGET WORK SESSION

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The following items will be considered:

1. Roll Call
2. Approval of Agenda
3. Discussion Items
   A. Continue Discussion and Presentation of Proposed 2021 City of Ashland Budget and Approve a Recommended 2021 Budget for Council Approval and Public Budget Hearing at the November 17, 2020 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: 2020-193 **COMMITTEE AGENDA: 3.A. (10/22/2020)**

SUBJECT: **Continue Discussion and Presentation of Proposed 2021 City of Ashland Budget and Approve a Recommended 2021 Budget for Council Approval and Public Budget Hearing at the November 17, 2020 Council Meeting**

RECOMMENDATION: Discussion and Presentation

DEPARTMENT OF ORIGIN: Administration

CLEARANCES: Administration

EXHIBITS:

1. 2021 Proposed General Fund Budget 10.22.2020
2. 2021 JFK Proposed Airport Budget
3. 2021 Proposed Marina budget
4. 2021 Proposed Water Utility Budget
5. 2021 Proposed Sewer Utility Budget
6. 2021 Proposed Non-Represented Salary-Wages
7. Special Revenue, Capital Proj, Internal Service, Debt Service Funds Proposed Budgets

SUMMARY STATEMENT:

Presentation and discussion of:

1. Update on the 2021 General Fund Budget

2. Various budgets:

JFK Airport
Marina
Water and Wastewater Utilities
2021 Non-represented Salary and Wage Schedule
Special Revenue Funds Budget
Capital Projects Funds Budget
Internal Service Funds Budget
Debt Service Funds Budget
Other budget items

3. Approval of 2021 recommended budgets for Council approval and the Public Budget Hearing at the November 17, 2020 Council meeting or schedule another budget work session for the October 27, 2020 Committee of the Whole meeting.

Recommendation for Approval: Approve to forward the 2021 budgets to Council for approval and for the 2021 Public Budget Hearing at the November 17, 2020 Council meeting as presented to the Committee of the Whole through the budget work sessions and allow the City Administrator to make necessary adjustments to the 2021 budgets as final budget related items are released by the State of Wisconsin to stay in compliance with State Statutes.

CITY OF ASHLAND

DRAFT AS OF 10/22/2020

2021 BUDGET DRAFT 10/22/2020

SUMMARY WORKSHEET

	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Projected	2021 Budget	2020-21 $	%
Property Tax Levy								
Assessed Value	412,459,670	415,577,050	413,813,750	420,745,300	420,745,300	421,531,995	786,695	0.19%
Mill Rate	9.7495	9.6842	9.7651	9.8898	9.8898	10.4414	0.5516	5.58%
Gross Levy	$ 4,021,290	$ 4,024,512	$ 4,040,950	$ 4,161,103	$ 4,161,103	$ 4,401,397	$ 240,294	**5.77%**
Less Restricted Levy:								
TIF Levy	(185,714)	(134,761)	(173,243)	(234,690)	(234,690)	(225,932)	8,758	-3.73%
Debt Service Levy								NA
Total G.O. Debt Service	(1,154,705)	(1,164,405)	(1,150,834)	(1,149,937)	(1,149,937)	(1,394,137)	(244,200)	21.24%
Debt Service Reserve Applied	-	-	-	-	-	-	-	NA
Net Debt Service Levy	(1,154,705)	(1,164,405)	(1,150,834)	(1,149,937)	(1,149,937)	(1,394,137)	(244,200)	21.24%
Total Restricted Levy	(1,340,419)	(1,299,166)	(1,324,077)	(1,384,627)	(1,384,627)	(1,620,069)	(235,442)	17.00%
Net Expendable Levy	**$ 2,680,871**	**$ 2,725,346**	**$ 2,716,873**	**$ 2,776,476**	**$ 2,776,476**	**$ 2,781,328**	**$ 4,852**	**0.17%**
Less Direct Expense Levy:								
CP - Fire Capital Equip.	(55,000)	(55,000)	-	-	-	-	-	NA
CP 462 Police Capital Equip.	(25,000)	(40,000)	(40,000)	-	-	-	-	NA
Total Direct Expense Levy	**$ (80,000)**	**$ (95,000)**	**$ (40,000)**	**$ -**	**$ -**	**$ -**	**$ -**	**NA**
Net Levy Available for General Fund	**$ 2,600,871**	**$ 2,630,346**	**$ 2,676,873**	**$ 2,776,476**	**$ 2,776,476**	**$ 2,781,328**	**4,852**	**0.17%**
Post-Levy Property Tax Adjustments	83	418	394	-	-	-	-	NA
Non-Tax General Fund Revenues	7,788,125	7,786,066	8,018,672	8,092,539	7,915,411	8,105,269	12,730	0.16%
Appropriation of Fund Balance				-		148,625	148,625	NA
Total General Fund Revenues	**$ 10,389,079**	**$ 10,416,830**	**$ 10,695,939**	**$ 10,869,015**	**$ 10,691,887**	**$ 11,035,222**	**$ 166,207**	**1.53%**

Uses of General Funds

	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Projected	2021 Budget	2020-21 $	%
General Fund Transfer to Other Funds:								
SR 215 - Vaughn Library	(312,000)	(316,000)	(316,000)	(322,320)	(322,320)	(314,262)	8,058	-2.50%
SR 229 - Insured Loss Deductible	(5,000)	(5,000)	-		-	-	-	NA
SR 245 - Planning & Redevelopment	(50,000)	(12,000)	(14,000)	(14,000)	(14,000)	(14,000)	-	0.00%
SR 246 - Home Improvement Programs	-	-	(5,000)	(5,000)	(5,000)	-	5,000	-100.00%
SR 260 - Recycling	(72,500)	(76,502)	(79,835)	(78,600)	(78,600)	(83,100)	(4,500)	5.73%
SR 277 - Wetland Mitigation	(12,500)	(12,000)	(11,000)	(11,000)	(11,000)	(12,300)	(1,300)	11.82%
SR 233 - Police Programs	-	(1,000)	-	-	-	-	-	NA
SR 281 - Tax Increment Dist #6	-	-	(3,641)					
CP 414 - Tax Increment Dist #10	(13,000)							
CP 450 - Building Facilities.	-	(26,850)	(9,914)	-	-	-	-	NA
CP 454 - Equipment Leases-General Gvnt	(5,000)	(5,000)	-	-	-	(5,000)	(5,000)	NA
CP 460 - Public Works Capital Equip.	(70,292)	(45,000)	-	(50,000)	(50,000)	(50,000)	-	0.00%
CP 461 - Fire/Amb Capital Equip.	(20,827)	-	(95,714)	-	-	-	-	NA
CP 462 - Police Dept Capital Equip.	-	-	-	-	-	-	-	NA
CP 463 - Computer Capital Equip.	(23,500)	(10,950)	(25,760)	-	-	-	-	NA
CP 470 - Capital Street Improvements	(128,361)	(121,850)	(241,105)	(190,000)	(190,000)	(121,800)	68,200	-35.89%
CP 481 - Parks & Rec	(12,500)	(10,000)	-	-	-	-	-	NA
EF 610 - JFK Airport	(43,000)	(45,000)	(45,000)	(45,000)	(45,000)	(45,000)	-	0.00%
CP 470 - Storm Water	(15,000)	(10,000)	-	-	-	-	-	NA
IS 750 - Post Retirement Benefits Reserve	(50,000)	(90,000)	(114,850)	(85,000)	(85,000)	(85,000)	-	0.00%
CP 491 / TA 810 - Landfill (LTC)	(15,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	-	0.00%
Total Transfers to Other Funds	**$ (848,480)**	**$ (792,152)**	**$ (966,819)**	**$ (805,920)**	**$ (805,920)**	**$ (735,462)**	**$ 70,458**	**-8.74%**
Net Available for General Fund Operations	**$ 9,540,599**	**$ 9,624,678**	**$ 9,729,120**	**$ 10,063,095**	**$ 9,885,967**	**$ 10,299,760**	**$ 236,665**	**2.35%**

CITY OF ASHLAND

DRAFT AS OF 10/22/2020

2021 BUDGET DRAFT 10/22/2020

SUMMARY WORKSHEET

General Fund Operations

	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Projected	2021 Budget	2020-21 $	%
GENERAL GOVERNMENT								
Mayor	(28,383)	(27,649)	(26,148)	(30,740)	(27,928)	(29,940)	800	-2.60%
City Council	(39,277)	(41,174)	(39,966)	(66,400)	(41,180)	(63,130)	3,270	-4.92%
City Administrator	(120,050)	(91,278)	(132,557)	(136,175)	(135,735)	(137,750)	(1,575)	1.16%
Police & Fire Commission	(3,704)	(4,008)	(6,967)	(5,300)	(5,300)	(5,300)	-	0.00%
City Attorney	(61,827)	(100,970)	(40,381)	(70,000)	(60,000)	(60,000)	10,000	-14.29%
City Clerk	(69,881)	(85,046)	(88,166)	(98,640)	(97,002)	(98,860)	(220)	0.22%
Human Resources (Personnel)	(87,550)	(80,159)	(52,500)	(55,120)	(64,405)	(69,795)	(14,675)	26.62%
Elections	(47,376)	(70,155)	(48,505)	(107,765)	(74,055)	(41,405)	66,360	-61.58%
Technology Services	(274,460)	(277,301)	(263,494)	(282,320)	(269,280)	(287,560)	(5,240)	1.86%
Other City Hall	(143,743)	(151,278)	(138,139)	(124,230)	(174,867)	(88,855)	35,375	-28.48%
Finance	(443,953)	(442,305)	(449,663)	(419,165)	(418,975)	(428,765)	(9,600)	2.29%
Assessor	(31,137)	(56,755)	(61,823)	(62,650)	(62,550)	(63,150)	(500)	0.80%
Buildings & Facilities Maintenance	(379,913)	(385,316)	(422,712)	(457,951)	(421,000)	(471,079)	(13,128)	2.87%
Misc, Insurance & Contingency	(118,970)	(121,624)	(139,553)	(131,100)	(130,100)	(130,100)	1,000	-0.76%
Budget Development Contingency	-	-	-	-	-	-	-	NA
TOTAL GENERAL GOVERNMENT	**$ (1,850,224)**	**$ (1,935,018)**	**$ (1,910,574)**	**$ (2,047,556)**	**$ (1,982,377)**	**$ (1,975,689)**	**$ 71,867**	**-3.51%**
PUBLIC SAFETY								
Police	(2,024,005)	(2,021,061)	(2,139,315)	(2,111,480)	(2,082,872)	(2,217,686)	(106,206)	5.03%
Fire	(1,336,826)	(1,253,860)	(1,082,791)	(1,416,790)	(1,186,315)	(1,453,056)	(36,266)	2.56%
Ambulance	(1,389,188)	(1,462,096)	(1,576,808)	(1,411,060)	(1,535,662)	(1,486,385)	(75,325)	5.34%
Public Fire Protection Fee	(19,779)	(18,684)	(19,069)	(19,200)	(19,200)	(19,200)	-	0.00%
Building Inspection	(96,878)	(74,325)	(121,394)	(109,050)	(122,206)	(124,685)	(15,635)	14.34%
TOTAL PUBLIC SAFETY	**$ (4,866,676)**	**$ (4,830,026)**	**$ (4,939,377)**	**$ (5,067,580)**	**$ (4,946,255)**	**$ (5,301,012)**	**$ (233,432)**	**4.61%**
HEALTH & SOCIAL SERVICES								
Animal Control	(79,035)	(83,396)	(76,531)	(78,930)	(76,537)	(79,210)	(280)	0.35%
Pest Control	(7,761)	(7,761)	(7,761)	(8,000)	(8,094)	(8,500)	(500)	6.25%
Mt. Hope Cemetery	(61,000)	(61,000)	(61,000)	(61,000)	(61,000)	(61,000)	-	0.00%
TOTAL HEALTH & SOCIAL SERVICES	**$ (147,796)**	**$ (152,157)**	**$ (145,292)**	**$ (147,930)**	**$ (145,631)**	**$ (148,710)**	**$ (780)**	**0.53%**
PUBLIC WORKS								
Public Works	(1,586,760)	(1,525,591)	(1,646,487)	(1,651,902)	(1,655,279)	(1,661,974)	(10,072)	0.61%
Transportation	(30,000)	(30,000)	(30,000)	(30,000)	(31,000)	(31,000)	(1,000)	3.33%
Sanitation	(336,823)	(356,587)	(350,560)	(376,892)	(354,758)	(381,276)	(4,384)	1.16%
TOTAL PUBLIC WORKS	**$ (1,953,583)**	**$ (1,912,178)**	**$ (2,027,047)**	**$ (2,058,794)**	**$ (2,041,037)**	**$ (2,074,250)**	**$ (15,456)**	**0.75%**
LEISURE ACTIVITIES								
Community Programs	(26,139)	(26,192)	(29,900)	(26,550)	(27,300)	(27,550)	(1,000)	3.77%
City Parks Maintenance	(217,097)	(195,377)	(232,712)	(221,105)	(180,224)	(235,534)	(14,429)	6.53%
Parks & Recreation Programs (APR)	(275,833)	(276,524)	(282,346)	(301,440)	(285,080)	(299,790)	1,650	-0.55%
Municipal Band	(5,123)	(4,919)	(4,557)	(4,950)	-	(4,950)	-	0.00%
TOTAL LEISURE ACTIVITIES	**$ (524,192)**	**$ (503,012)**	**$ (549,515)**	**$ (554,045)**	**$ (492,604)**	**$ (567,824)**	**$ (13,779)**	**2.49%**
CONSERVATION & DEVELOPMENT								
Planning and Development	(200,129)	(193,754)	(121,995)	(187,190)	(177,466)	(232,275)	(45,085)	24.09%
TOTAL CONSERVATION & DEVELOPMENT	**$ (200,129)**	**$ (193,754)**	**$ (121,995)**	**$ (187,190)**	**$ (177,466)**	**$ (232,275)**	**$ (45,085)**	**24.09%**
Total General Fund Expenditures for Operation	**$ (9,542,600)**	**$ (9,526,145)**	**$ (9,693,799)**	**$ (10,063,095)**	**$ (9,785,371)**	**$ (10,299,760)**	**$ (236,665)**	**2.35%**
Total Uses of General Funds	**$ (10,391,080)**	**$ (10,318,297)**	**$ (10,660,618)**	**$ (10,869,015)**	**$ (10,591,291)**	**$ (11,035,222)**	**$ (166,207)**	**1.53%**
Net (Expenditures) over Revenue	**$ (2,001)**	**$ 98,533**	**$ 35,321**	**$ (0)**	**$ 100,596**	**$ (0)**	**$ (1)**	**na**

CITY OF ASHLAND
2021 BUDGET DRAFT 10/22/2020
GENERAL FUND REVENUES

DRAFT AS OF 10/22/2020

	ACCOUNT DESCRIPTION	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 June 30	2020 Projected	2021 Budget	2020-21 Change
TAXES									
100	GENERAL PROPERTY TAXES	2,600,954	2,630,764	2,677,267	2,776,476	1,853,431	2,776,476	2,781,328	0.17%
100	MOBILE HOME TAXES	25,165	23,388	22,968	24,000	24,195	24,195	24,000	0.00%
100	MOTEL/HOTEL TAXES	8,123	8,042	8,669	10,000	0	8,700	10,000	0.00%
100	SALES TAX - CITY SHARE	141	141	136	120	61	120	120	0.00%
100	TAXES - WATER UTILITY PILOT	388,558	382,076	385,353	392,000	198,870	392,000	392,000	0.00%
100	TAXES - TAX EXEMPT PILOT	47,892	32,015	35,599	32,000	30	35,000	35,000	9.38%
100	PENALTIES ON DELINQUENT TAXES-PP	532	655	422	1,000	845	2,445	1,000	0.00%
100	PENALTIES ON DELINQUENT TAXES-Utilities	1,126	2,609	1,507	1,500	143	1,500	1,500	0.00%
100	OTHER TAXES	0	22	7,884	0	10,148	10,148	0	NA
TOTAL TAXES:		**3,072,491**	**3,079,712**	**3,139,805**	**3,237,096**	**2,087,723**	**3,250,584**	**3,244,948**	0.24%
SPECIAL ASSESSMENTS									
100	SPECIAL ASSESSMENTS	0	0	0	0	0	0	0	NA
TOTAL SPECIAL ASSESSMENTS:		**0**	**0**	**0**	**0**	**0**	**0**	**0**	NA
INTERGOVERNMENTAL									
100	FEDERAL GRANTS	0	0	0	0	0	60,000	0	NA
100	SHARED REVENUES	3,712,690	3,710,592	3,707,961	3,723,661	0	3,723,661	3,707,485	-0.43%
100	EXPENDITURE RESTRAINT	134,724	124,740	118,006	115,497	0	115,497	114,042	-1.26%
100	EXEMPT COMPUTER AID	16,121	18,091	18,529	19,000	0	19,000	19,000	0.00%
100	PERSONAL PROPERTY TAX AID	0	0	46,268	47,871	47,870	47,870	49,474	3.35%
100	VIDEO SERVICE PROVIDER AID	0	0	0	9,527	0	9,527	18,533	94.53%
100	STATE FIRE DUES	19,733	19,109	20,947	20,000	0	21,057	21,000	5.00%
100	OTHER PUBLIC REVENUE	46,585	50,378	52,088	34,000	0	34,000	49,000	44.12%
100	STATE GENERAL TRANS AID	450,926	497,460	520,446	598,513	299,257	598,513	599,070	0.09%
100	STATE GRANT REVENUE	7,031	18,645	10,097	100	0	5,080	100	0.00%
100	STATE CONNECTING HWY AID	73,737	74,143	74,092	73,907	36,954	73,907	76,465	3.46%
100	PAYMENT FOR MUNICIPAL SERVICE	17,449	12,556	12,533	12,500	8,793	12,500	12,500	0.00%
100	OTHER LOCAL GOVT GRANTS	2,413	3,598	16,988	250	500	3,776	250	0.00%
TOTAL INTERGOVERNMENTAL:		**4,481,409**	**4,529,312**	**4,597,955**	**4,654,826**	**393,374**	**4,724,388**	**4,666,919**	0.26%
LICENSES & PERMITS									
100	LICENSES - BUSINESS & OCCUPATIONAL	28,320	27,017	38,934	31,400	18,440	27,800	28,000	-10.83%
100	CABLE FRANCHISE FEE	89,863	95,270	92,664	81,673	20,842	82,100	82,100	0.52%
100	LICENSES - NON BUSINESS	16	19	11	10	1	10	10	0.00%
100	BUILDING & STREET-CUT PERMITS	52,264	29,513	43,364	45,000	43,972	61,700	37,000	-17.78%
100	ZONING PERMITS & FEES	8,305	6,890	8,845	8,845	490	2,830	8,000	-9.55%
TOTAL LICENSES & PERMITS:		**178,768**	**158,709**	**183,818**	**166,928**	**83,745**	**174,440**	**155,110**	-7.08%
FINES, FORFEITS & PENALTIES									
100	LAW & ORDINANCE VIOLATIONS	29,326	28,605	21,070	25,000	6,453	20,000	20,000	-20.00%
TOTAL FINES, FORFEITS & PENALTIES:		**29,326**	**28,605**	**21,070**	**25,000**	**6,453**	**20,000**	**20,000**	-20.00%
PUBLIC CHARGES FOR SERVICES									
100	OTHER REVENUES - GENERAL GOVT	12,836	8,699	9,207	9,000	3,900	8,900	9,000	0.00%
100	POLICE SERVICES	2,561	2,574	4,445	3,500	1,711	3,500	3,500	0.00%
100	FIRE PROTECTION FEES	1,364	1,085	1,171	1,000	0	1,000	1,000	0.00%
100	AMBULANCE/EMS FEES	1,063,511	1,055,175	1,123,826	1,069,000	546,988	1,069,000	1,069,000	0.00%
100	AMB PROTECTION FEES	13,125	13,405	16,244	13,400	210	13,400	13,400	0.00%
100	SPECIAL CHARGES	5,195	925	947	5,800	80	5,800	5,800	0.00%
100	PUBLIC WORKS CHARGES	45,721	61,939	74,141	49,000	20,094	49,715	50,000	2.04%

DRAFT AS OF 10/22/2020

	ACCOUNT DESCRIPTION	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 June 30	2020 Projected	2021 Budget	2020-21 Change
100	PARKING RENT & FINES	14,575	15,233	13,228	14,500	4,900	10,000	14,500	0.00%
	PUBLIC CHARGES FOR SERVICES Cont.								
100	REFUSE/GARBAGE COLLECTION FEES	348,324	347,748	346,862	348,000	183,570	348,000	348,000	0.00%
100	RECYCLING FEES (started February 2016)	19,307	19,315	19,270	19,300	0	19,290	19,300	0.00%
100	SPRING CLEANUP FEES	1,876	2,000	1,440	1,800	0	0	1,800	0.00%
100	WEED/NUISANCE CONTROL	0	0	0	0	950	2,000	2,000	NA
100	ANIMAL CONTROL FEES	2,370	1,944	2,652	2,500	1,812	2,500	2,500	0.00%
100	PARKS REVENUE	113,135	123,009	109,326	136,000	17,983	110,000	119,250	-12.32%
100	PW FUEL TAX REFUND	1,227	3,499	3,638	3,500	2,184	3,500	3,500	0.00%
100	PW ADMIN FEE	4,467	5,405	5,587	5,400	1,711	5,400	5,400	0.00%
100	LEISURE PROGRAMS & REC FEES	83,045	78,858	80,056	85,000	19,088	39,400	80,000	-5.88%
	TOTAL PUBLIC CHARGES:	**1,732,639**	**1,740,813**	**1,812,040**	**1,766,700**	**805,181**	**1,691,405**	**1,747,950**	-1.06%
	INTERGOVERNMENTAL CHARGES FOR SE								
100	LIAISON OFFICER-REIMBURSE	69,509	66,986	85,105	75,000	25,632	58,000	75,000	0.00%
100	FIRE- TOWNSHIP CONTRACTS	163,107	165,757	169,042	170,600	65,321	136,150	138,290	-18.94%
100	AMBULANCE - TOWNSHIP CONTRACTS	223,278	226,628	230,025	233,475	116,739	233,475	305,980	31.05%
100	GIS REIMBURSEMENT (COUNTY)	0	0	1,650	0	0	0	0	NA
100	ATTORNEY - UTILITY REIMBURSE	12,171	5,689	0	5,000	0	5,000	5,000	0.00%
100	UTILITY COST SHARE	280,353	267,917	281,130	235,620	117,810	235,620	244,520	3.78%
100	AIRPORT ADMIN REIMBURSEMENT	8,000	8,000	8,000	8,000	4,000	8,000	8,000	0.00%
100	CHARGES TO LIBRARY	39,874	38,876	43,841	42,500	18,541	38,600	42,500	0.00%
	TOTAL INTERGOVERNMENTAL CHARGES:	**796,292**	**779,853**	**818,793**	**770,195**	**348,043**	**714,845**	**819,290**	6.37%
	MISCELLANEOUS REVENUES								
100	INTEREST ON CASH & INVESTMENTS	10,863	23,400	45,250	40,000	125	18,000	15,000	-62.50%
100	PROPERTY RENTS & LEASES	27,129	27,011	28,148	30,000	8,725	25,000	27,430	-8.57%
100	SALES OF OTHER EQUIP & PROPERTY	1,998	95	235	0	0	0	0	NA
100	GENERAL DONATIONS & GIFTS	847	607	1,479	1,000	2,051	2,100	1,000	0.00%
100	WORKERS COMP WAGE REIMB	12,309	1,444	5,688	2,000	3,386	6,780	2,000	0.00%
100	MISCELLANEOUS	1,394	2,924	2,672	320	2,251	3,500	2,000	525.00%
100	INSURANCE DIVIDENDS	32,614	33,345	27,986	30,000	0	40,345	40,000	33.33%
	TOTAL MISCELLANEOUS:	**87,154**	**88,826**	**111,458**	**103,320**	**16,538**	**95,725**	**87,430**	-15.38%
	OTHER FINANCING SOURCES & TRANSF								
100	TRANS FROM SPEC REVENUE	0	0	0	2,800	0	2,800	2,800	0.00%
100	TRANS FROM CAPITAL PROJ (Waterfront)	11,000	11,000	11,000	17,700	0	17,700	17,700	0.00%
100	TRANS FROM INTERNAL SERVICE FUND	0	0	0	124,450	0	0	124,450	0.00%
	TOTAL OTHER FIN. SOURCES:	**11,000**	**11,000**	**11,000**	**144,950**	**0**	**20,500**	**144,950**	0.00%
	TOTAL GENERAL FUND REVENUES:	**10,389,079**	**10,416,830**	**10,695,939**	**10,869,015**	**3,741,057**	**10,691,887**	**10,886,597**	0.16%
	Non Property Tax GF Revenues	**7,788,125**	**7,786,066**	**8,018,672**	**8,092,539**	**1,887,626**	**7,915,411**	**8,105,269**	0.16%

CITY OF ASHLAND
2021 BUDGET PRELIMINARY
JFK AIRPORT - ENTERPRISE 610

			2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Actual to June 30	2020 Estimate	2021 Budget	Percent Change
OPERATING REVENUES										
SALES REVENUE										
610 46340		FUEL SALES	108,546	180,941	186,561	130,000	50,404	130,000	130,000	0.00%
610 46100		MISC SALES & CALL OUT CHARGES	773	2,203	1,965	9,420	756	9,420	9,420	0.00%
TOTAL SALES			**109,319**	**183,144**	**188,526**	**139,420**	**51,160**	**139,420**	**139,420**	**0.00%**
COST OF SALES										
610 53511	341	COST OF FUEL	82,163	128,708	127,300	97,500	30,005	91,000	91,000	-6.67%
610 53511	394	BANK SERVICE CHARGES	2,858	5,243	5,364	3,510	1,620	3,510	3,510	0.00%
610 53511	530	RENTAL VEHICLE LEASE	0	0	761	3,380	2,144	4,288	4,300	27.22%
TOTAL COST OF SALES			**85,021**	**133,951**	**133,425**	**104,390**	**33,769**	**98,798**	**98,810**	**-5.35%**
GROSS PROFIT ON SALES			**24,298**	**49,193**	**55,101**	**35,030**	**17,391**	**40,622**	**40,610**	**15.93%**
			22.23%	26.86%						
OTHER OPERATING REVENUE										
610 48200		RENTS	10,196	9,625	13,052	10,300	9,152	13,000	10,300	0.00%
610 43530		STATE GRANT	0	0	0	0	0	9,800	0	NA
610 48110		INTEREST ON INVESTMENTS	288	615	1,056	650	0	400	400	-38.46%
610 48130		INTEREST EXP ON UNFUNDED PEN LIA	(11)	0	0	0	0	0	0	NA
610 47339		OTHER LOCAL GOVT CONT.	10,000	10,000	10,000	20,000	10,000	10,000	15,000	-25.00%
610 48500		DONATIONS	0	0	0	400	0	0	0	-100.00%
610 48910		INSURANCE DIVIDENDS	0	645	1,612	0	0	1,600	1,600	NA
610 34100		***USE OF FUND BALANCE***	100,453	67,366	16,826	0	0	8,305	0	NA
TOTAL OTHER OPER REVENUE			**120,926**	**88,251**	**42,546**	**31,350**	**19,152**	**43,105**	**27,300**	**-12.92%**
TOTAL OPERATING REVENUE			**145,224**	**137,444**	**97,647**	**66,380**	**36,543**	**83,727**	**67,910**	**2.30%**
OPERATING EXPENSES										
PERSONNEL EXPENSES										
610 53511	111	SALARIES & WAGES	49,230	51,637	54,223	60,100	9,549	25,242	61,300	2.00%
610 53511	112	OVERTIME WAGES	0	35	305	0	0	0	0	NA
610 53511	125	WAGES TEMP/OTHER	11,669	10,284	20,358	15,760	23,412	40,220	15,000	-4.82%
610 53511	131	LONGEVITY PAY	486	0	0	0	0	0	0	NA
610 53511	133	RETIREMENT PAYOUT	0	17,005	0	0	0	0	0	NA
610 53511	137	CLOTHING ALLOWANCE	0	0	151	200	0	150	200	0.00%
610 53511	138	ACCRUED SICK/VACATION	0	(10,283)	1,552	2,000	0	1,500	1,500	-25.00%
610 53511	151	SOCIAL SECURITY	4,703	5,256	5,838	5,795	2,520	5,010	5,825	0.52%
610 53511	152	EMPLOYER SHARE RETIREMENT	3,379	3,856	3,748	4,290	645	1,704	4,135	-3.61%
610 53511	154	MEDICAL & DENTAL	0	338	1,406	1,410	703	1,410	1,410	0.00%
610 53511	155	LIFE INSURANCE	350	363	270	285	137	270	285	0.00%
610 53511	156	WORKER'S COMPENSATION	6,341	6,640	6,107	5,920	0	4,700	6,330	6.93%
610 53511	191	POST EMPLOYMENT BENEFITS	3,500	182	0	500	0	0	0	-100.00%
TOTAL PERSONEL EXPENSES			**79,658**	**85,313**	**93,958**	**96,260**	**36,966**	**80,206**	**95,985**	**-0.29%**

CITY OF ASHLAND
2021 BUDGET PRELIMINARY
AIRPORT OPERATIONS

				2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Actual to June 30	2020 Estimate	2021 Budget	Percent Change
PROFESSIONAL SERVICES											
610	53511	213	PROFESSIONAL SERVICES	538	140	0	200	0	200	200	0.00%
610	53511	290	CONTRACTED SERVICES	6,322	6,124	3,181	2,610	0	3,181	3,200	22.61%
TOTAL PROFESSIONAL SERVICES:				**6,860**	**6,264**	**3,181**	**2,810**	**0**	**3,381**	**3,400**	**21.00%**
UTILITY SERVICES											
610	53511	221	WATER/SEWER	1,135	1,560	1,170	1,680	520	1,200	1,200	-28.57%
610	53511	222	ELECTRICITY	8,959	5,958	9,584	9,300	4,520	9,500	9,500	2.15%
610	53511	225	TELEPHONE	856	1,423	2,462	2,400	1,228	2,460	2,465	2.71%
610	53511	227	PROPANE (HEAT)	2,204	3,378	2,703	3,000	1,622	3,000	3,000	0.00%
TOTAL UTILITY SERVICES:				**13,154**	**12,319**	**15,919**	**16,380**	**7,890**	**16,160**	**16,165**	**-1.31%**
SUPPLIES & OPERATING EXPENSES											
610	53511	319	OFFICE SUPPLIES	290	155	160	250	80	159	250	0.00%
610	53511	320	ADVERTISING/PUBLISHING	260	620	55	280	0	100	280	0.00%
610	53511	332	AUTO ALLOWANCE	0	555	187	100	0	0	0	-100.00%
610	53511	339	TRAVEL/TRAINING	163	1,377	934	1,000	0	0	500	-50.00%
610	53511	342	GAS & OIL (Equipment)	2,930	3,559	6,414	5,000	1,723	5,000	5,000	0.00%
610	53511	344	JANITORIAL SUPPLIES	196	169	48	200	53	200	200	0.00%
610	53511	345	SMALL TOOLS/EQUIP	659	407	1,968	1,000	160	500	1,000	0.00%
TOTAL SUPPLIES & OPERATING EXPENSES:				**4,498**	**6,842**	**9,766**	**7,830**	**2,016**	**5,959**	**7,230**	**-7.66%**
REPAIRS & MAINTENANCE											
610	53511	351	EQUIPMENT REPAIRS	12,862	9,348	6,460	6,000	6,459	7,647	6,000	0.00%
610	53511	355	BLDG REPAIRS & MAINT.	3,159	1,008	708	4,000	5,639	5,800	1,000	-75.00%
610	53511	356	ROAD & RUNWAYS/LAND CLEARING	16,302	8,002	4,451	8,000	0	1,000	2,000	-75.00%
610	53511	357	OTHER REPAIRS & MAINT.	0	356	1,745	0	0	500	500	NA
TOTAL REPAIRS & MAINTENANCE:				**32,323**	**18,714**	**13,364**	**18,000**	**12,098**	**14,947**	**9,500**	**-47.22%**
MISCELLANEOUS & INSURANCE EXPENSE											
610	53511	390	MISCELLANEOUS EXPENSE	839	1,653	401	1,000	897	1,000	1,000	0.00%
610	53511	425	INTER-FUND CHARGES	8,000	8,000	8,000	8,000	4,000	8,000	8,000	0.00%
610	53511	511	PROPERTY INSURANCE	1,669	1,932	1,873	1,900	0	1,900	1,900	0.00%
610	53511	512	VEHICLE INSURANCE	1,003	970	621	1,000	0	800	1,000	0.00%
610	53511	513	LIABILITY INSURANCE	3,220	5,437	564	3,200	3,504	3,504	3,500	9.38%
TOTAL MISC. & INSURANCE EXPENSE				**14,731**	**17,992**	**11,459**	**15,100**	**8,401**	**15,204**	**15,400**	**1.99%**
			TOTAL OPERATING EXPENSES	**151,224**	**147,444**	**147,647**	**156,380**	**67,371**	**135,857**	**147,680**	**-5.56%**
			NET OPERATING INCOME (DEFICIT)	**(6,000)**	**(10,000)**	**(50,000)**	**(90,000)**	**(30,828)**	**(52,130)**	**(79,770)**	**-11.37%**

CITY OF ASHLAND
2021 BUDGET PRELIMINARY
AIRPORT OPERATIONS

CAPITAL ACTIVITY	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Actual to June 30	2020 Estimate	2021 Budget	Percent Change
CURRENT EXPENDITURES								
610 53511 810 EQUIP & MISC CAPITAL EXPENSE	0	12,251	0	0	0	0	0	NA
610 18600 3400 EQUIP NEW/USED	0	0	52,392	25,000	4,515	4,515	12,500	-50.00%
610 18600 3200 LAND & LAND IMPROVEMETS	0	6,930	0	0	0	0	0	NA
610 18600 3300 BUILDING IMPROVEMENTS	0	0	0	0	0	0	0	NA
610 18600 0000 CONTRIBUTED ASSETS	11,006	143,142	0	0	0	0	0	NA
SUB-TOTAL	**11,006**	**162,323**	**52,392**	**25,000**	**4,515**	**4,515**	**12,500**	**-50.00%**
RESERVE FUNDS FOR CAPITAL PROJECTS	**80,000**	**80,000**	**0**	**0**	**0**	**0**	**92,600**	**NA**
TOTAL CURRENT EXPENDITURES	**91,006**	**242,323**	**52,392**	**25,000**	**4,515**	**4,515**	**105,100**	**320.40%**
SOURCES OF CURRENT CAPITAL FUNDS								
OPERATING AND CAPITAL FUNDS IN RESERVE								
FUNDS AVAILABLE FROM RESERVES	0	19,181	52,392	25,000	4,515	4,515	12,500	-50.00%
STATE/FEDERAL CONTRIBUTIONS	11,006	143,142	0	0	0	0	0	NA
OTHER CONTRIBUTIONS/FINANCING	0	0	0	0	0	0	0	NA
TOTAL SOURCES OF CURRENT CAPITAL FUNDS	**11,006**	**162,323**	**52,392**	**25,000**	**4,515**	**4,515**	**12,500**	**-50.00%**
TOTAL CAPITAL ACTIVITY REQUIREMENTS	**(80,000)**	**(80,000)**	**0**	**0**	**0**	**0**	**(92,600)**	**NA**
AIRPORT PARTNERSHIP CONTRIBUTIONS								
OPERATING CONTRIBUTION (50/50 Split of Deficit)								
50% City of Ashland	3,000	5,000	25,000	45,000	15,414	26,065	39,885	-11.37%
50% Ashland County	3,000	5,000	25,000	45,000	15,414	26,065	39,885	-11.37%
TOTAL OPERATING CONTRIBUTION	**6,000**	**10,000**	**50,000**	**90,000**	**30,828**	**52,130**	**79,770**	**-11.37%**
CAPITAL CONTRIBUTION (50/50 Split of Requirements)								
50% City of Ashland	40,000	40,000	0	0	0	0	46,300	NA
50% Ashland County	40,000	40,000	0	0	0	0	46,300	NA
TOTAL CAPITAL CONTRIBUTION	**80,000**	**80,000**	**0**	**0**	**0**	**0**	**92,600**	**NA**
TOTAL PARTNERSHIP CONTRIBUTIONS								
City of Ashland	43,000	45,000	25,000	45,000	15,414	26,065	86,185	91.52%
Ashland County	43,000	45,000	25,000	45,000	15,414	26,065	86,185	91.52%
TOTAL OPERATING & CAPITAL CONTRIBUTIONS	**86,000**	**90,000**	**50,000**	**90,000**	**30,828**	**52,130**	**172,370**	**91.52%**

CITY OF ASHLAND **Updated 5.27.20**

This version of the 2018-2029 Capital Improvement Plan for the Airport are the projects that the Bureau of Aviation, the engineering firm Becher - Hoppe and B Moore have agreed upon that are in the best interest of the airport.

AIRPORT PROJECTS

	Projects in 2021 forward are estimated year of expenditures	ALL ESTIMATES				Funding Contributions		Capital Funds Balance
Estimated Year	**Projects**	**Estimated Cost**	**Outside Funding**	**Outside Amount**	**To be funded**	**City of Ashland**	**Ashland County**	**Jan 1, 2018**
								$ 90,504
2018	**Sidewalks** - Need replacement. Heaving and unsafe.	4,541	None	0	4,541	40,000	40,000	**$ 165,963**
2018	**County Line Access Road** - per agreement with landowner	6,930	None	0	6,930			**$ 159,033**
2018	**Garage Doors** - Replace. (2 of 3)	7,710	None	0	7,710			**$ 151,323**
2019	**Runway Plow Truck - 1 ton**	35,994	0	0	35,994			**$ 115,329**
2019	**New outside credit card reader** - current one is old	13,808	0	0	16,398			**$ 98,931**
2020	**Equipment** - Lawn mower	20,000	FAA/BOA	16,000	4,000			**$ 94,931**
2020	**Purchase snow removal equipment - Carrier Vehicle** - This is in process.	300,000	FAA/BOA	285,000	15,000			**$ 79,931**
2020	**Avgas containment sump**	10,000	FAA/BOA	0	10,000			**$ 69,931**
2021	**Reimburse Development of Airport Overlay Land Use Ordinance**	62,500	FAA/BOA	50,000	12,500	46,300	46,300	**$ 150,031**
2022	**Runway 2/20 Pavement and Lighting Reconstruction**	4,000,000	FAA/BOA	3,800,000	200,000	45,000	45,000	**$ 40,031**
2022	**New Shell Oil compatible Fuel Truck -** Shell may assist in funding. Unknown.	40,000	Unknown	0	40,000			**$ 31**
2023	**SRE building rehab**	150,000	FAA/BOA	142,500	7,500	30,000	30,000	**$ 52,531**
2024	**Runway 13/31 Pavement and Lighting Reconstruction Applying for grant to reduce local cost**	2,500,000	FAA/BOA	2,375,000	125,000	36,500	36,500	**$ 531**
2028	**Apron and taxilanes reconstruction, parking lot rehabilitation, terminal area drainage improvements**	1,000,000	FAA/BOA	950,000	50,000	50,000	50,000	**$ 50,531**
2029	**Avgas Fuel System Replacement**	250,000	FAA/BOA	200,000	50,000			**$ 531**
2029	**Runway 2 Approach Lighting System**	600,000	FAA/BOA	480,000	120,000	60,000	60,000	**$ 531**

CITY OF ASHLAND
2021 BUDGET
ASHLAND MARINA - ENTERPRISE 620

		2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Actual to June 30	2020 Estimate	2021 Budget	Percent Change
OPERATING REVENUES									
SALES REVENUE									
620 46340	FUEL SALES	32,025	33,910	34,793	32,000	7,689	30,000	32,000	0.00%
620 46110	RETAIL SALES (Ship Store & Ice)	17,975	7,496	4,678	6,500	626	4,000	4,500	-30.77%
TOTAL SALES		**50,000**	**41,406**	**39,471**	**38,500**	**8,315**	**34,000**	**36,500**	-5.19%
COST OF SALES									
620 55480 342	COST OF FUEL	24,880	30,742	21,620	26,000	3,916	24,500	24,000	-7.69%
620 55480 341	COST OF GOODS SOLD	8,904	4,357	4,920	4,500	624	2,500	3,000	-33.33%
620 55480 394	BANK CARD SERVICE CHARGES	1,214	1,258	1,260	1,450	269	1,450	1,450	0.00%
TOTAL COST OF SALES		**34,998**	**36,357**	**27,800**	**31,950**	**4,809**	**28,450**	**28,450**	-10.95%
	GROSS PROFIT ON SALES	**15,002**	**5,049**	**11,671**	**6,550**	**3,506**	**5,550**	**8,050**	22.90%
LEASE & OTHER OPERATING INCOME									
620 43300	FED GRANT-BAB INT SUBSIDY	2,397	1,498	512	0	0	0	0	NA
620 46100	MISC REVENUES & INSUR CLAIMS	121,588	153,847	8,283	0	558	3,855	0	NA
620 46750	ANNUAL SLIP LEASE	128,079	130,070	119,240	105,000	98,260	98,260	100,000	-4.76%
620 46751	TRANSIENT SLIP LEASE	7,448	6,572	6,145	5,500	4,368	5,000	5,500	0.00%
620 46752	STORAGE	31,967	35,155	35,720	22,500	8,442	29,500	29,500	31.11%
620 46754	BOAT HOIST	20,790	21,182	19,535	22,700	10,691	21,500	22,700	0.00%
620 46755	LABOR AND SERVICE FEES	0	0	0	500	0	500	500	0.00%
620 48110	INTEREST ON INVESTMENTS	624	695	925	90	0	600	90	0.00%
620 48309	OTHER EQUIPMENT/PROPERTY SALE	0	8,000	0	0	0	0	0	NA
620 48910	INSURANCE DIVIDENDS	0	946	0	540	0	540	540	0.00%
TOTAL OTHER OPER INCOME		**312,893**	**357,965**	**190,360**	**156,830**	**122,319**	**159,755**	**158,830**	1.28%
	OPERATING INCOME	**327,895**	**363,014**	**202,031**	**163,380**	**125,825**	**165,305**	**166,880**	2.14%
OPERATING EXPENSES									
PERSONNEL COSTS									
620 55480 111	SALARIES & WAGES	67,697	76,644	82,321	73,285	30,466	73,285	81,670	11.44%
620 55480 112	OVERTIME WAGES	0	0	0	275	0	0	275	0.00%
620 55480 125	WAGES/TEMPORARY/REGULAR	5,998	5,728	4,817	5,665	3,420	5,000	4,000	-29.39%
620 55480 131	LONGEVITY	1,142	1,330	1,419	1,370	0	1,370	1,690	23.36%
620 55480 151	SOCIAL SECURITY	5,728	6,406	6,778	6,003	2,592	6,003	6,248	4.08%
620 55480 152	EMPLOYER SHARE RETIREMENT	4,679	5,071	5,425	5,000	2,056	3,915	3,920	-21.60%
620 55480 153	HSA CONTRIBUTION	0	0	0	61	0	0	61	0.00%
620 55480 154	MED/DENT	0	0	0	132	0	0	132	0.00%
620 55480 155	LIFE INSURANCE	76	76	84	80	45	78	92	15.00%
620 55480 156	WORKER'S COMPENSATION	4,324	4,032	3,874	4,920	0	4,920	3,241	-34.13%
620 55480 158	UNEMPLOYMENT COMPENSATION	8,370	5,839	6,553	8,100	6,190	8,060	6,500	-19.75%
620 55480 190	POST-EMPLOYM HEALTH/PENSION	3,894	753	4,882	0	0	0	0	NA
TOTAL PERSONNEL COSTS:		**101,908**	**105,879**	**116,153**	**104,891**	**44,769**	**102,631**	**107,829**	**2.80%**
SERVICES									
620 55480 213	OTHER PROFESSIONAL SERVICES	176	6,527	1,142	1,000	182	1,150	1,000	0.00%
620 55480 221	WATER	1,819	1,681	1,877	1,800	470	1,800	1,800	0.00%
620 55480 222	ELECTRICITY	4,872	3,958	4,226	4,000	791	3,800	4,000	0.00%
620 55480 225	TELEPHONE	1,055	1,482	3,003	1,350	1,731	3,000	1,350	0.00%
620 55480 227	PROPANE	635	1,821	1,690	1,900	590	1,800	1,900	0.00%
TOTAL SERVICES:		**8,557**	**15,469**	**11,938**	**10,050**	**3,764**	**11,550**	**10,050**	**0.00%**

CITY OF ASHLAND
2021 BUDGET
ASHLAND MARINA - ENTERPRISE 620

	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Actual to June 30	2020 Estimate	2021 Budget	Percent Change
MATERIALS & SUPPLIES								
620 55480 311 POSTAGE	33	10	0	300	0	100	100	-66.67%
620 55480 319 OFFICE SUPPLIES	141	10	362	600	0	600	600	0.00%
620 55480 320 ADVERTISING/PUBLISHING	2,616	3,821	1,987	3,900	1,059	2,000	2,000	-48.72%
620 55480 339 TRAVEL/TRAINING	0	0	124	2,100	0	500	2,100	0.00%
620 55480 340 OPERATING SUPPLIES	1,501	1,755	2,202	2,500	1,196	2,500	2,500	0.00%
620 55480 351 R & M - HEAVY EQUIPMENT	0	0	0	2,625	100	2,500	2,550	-2.86%
620 55480 352 R & M - EQUIP/MACH/TOOLS	1,607	962	3,173	3,000	641	2,500	2,500	-16.67%
620 55480 355 R & M - BUILDINGS	2,896	3,067	1,168	1,500	534	1,500	1,500	0.00%
620 55480 356 R & M - LAND IMPROVEMENTS	4,889	1,501	320	2,300	30	1,000	1,650	-28.26%
620 55480 357 R & M - DOCKS	1,866	8,439	1,465	1,200	3,443	3,450	1,200	0.00%
620 55480 358 R &M- NAV AIDS	289	319	167	150	78	150	150	0.00%
620 55480 359 R & M FUEL	908	1,308	1,565	1,200	0	1,200	1,200	0.00%
620 55480 390 MISCELLANEOUS EXPENSE	0	80	3,188	200	1,148	1,200	1,600	700.00%
620 55480 511 STATE FIRE INS-BUILDINGS	2,404	2,564	5,394	5,400	0	5,400	5,400	0.00%
620 55480 513 LIABILITY INSURANCE	3,905	4,992	5,153	3,700	0	3,509	3,700	0.00%
TOTAL MAT. & SUPPLIES:	**23,055**	**28,828**	**26,268**	**30,675**	**8,229**	**28,109**	**28,750**	**-6.28%**
MARINA OPERATING EXPENSE:	**$133,520**	**$150,176**	**$154,359**	**$145,616**	**$56,762**	**$142,290**	**$146,629**	**0.70%**
NET OPERATING INCOME	$194,375	$212,838	$47,672	$17,764	$69,063	$23,015	$20,251	14.00%
OTHER EXPENDITURES								
620 40300 0 DEPRECIATION	60,760	69,005	74,467	69,000	0	69,000	69,000	0.00%
620 58290 690 DEBT ISSUANCE COSTS	0	0	0	0	9,150	9,150	0	
620 46413 430 INTEREST EXPENSE GO DEBT	6,738	3,912	860	0	2,000	8,000	10,805	NA
620 46452 4711 CONTRIB IN AID OF CONSTRUCTION	0	0	(36,900)	0	0	0	0	NA
620 46452 4711 TRANSFER FROM WATERFRONT 453	0	0	(170,030)	0	(47,560)	(47,560)	0	NA
TOTAL OTHER EXPENDITURES:	**67,498**	**72,917**	**(131,603)**	**69,000**	**(36,410)**	**38,590**	**79,805**	**15.66%**
NET INCOME (LOSS)	**126,877**	**139,921**	**179,275**	**(51,236)**	**105,473**	**(15,575)**	**(59,554)**	**16.23%**
	126,877	139,921	179,275	(51,236)	105,473			

CASH FLOW TO COVER DEBT PAYMENTS:	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Actual to June 30	2020 Estimate	2021 Budget	Percent Change
NET OPERATING INCOME	194,375	212,838	47,672	17,764	69,063	23,015	20,251	14.00%
ADD: CONTRIBUTIONS & TRANSFERS	0	0	206,930	0	47,560	47,560	0	NA
LESS: 2009B PRINCIPAL AND INTEREST PAYMENT	(62,538)	(64,322)	(63,938)	0	0	0	(47,805)	NA
LESS: CAPITAL EQUIPMENT PURCHASES	(132,558)	(250,635)	(367,488)	0	(47,560)	(47,560)	0	NA
ADJUSTED NET INCOME (LOSS)	**(721)**	**(102,119)**	**(176,824)**	**17,764**	**69,063**	**23,015**	**(27,554)**	**-255.11%**

2021 - 2022

Enterprise Fund 620

Marina Capital Project Estimate

Marina Project - Superfund Site

2021 Phase 1- Boat Launch Construction	Estimated Project Fund Balance Jan 1st	Project Expenditures: Project Expenditure Request	Transfers OUT to Other Funds	TOTAL EXPENSES TRANSFERS OUT	Sources of Project Revenues: 2020 Levy/Trans	Other Funding	Other Source	GO Note Marina	Transfers IN from Other Funds	Trnsf Fund	*Use (Increase) Project Funds*	TOTAL PROJECT SOURCES	Estimated Project Fund Balance Dec 31st	Funds Restricted to Specific Project
Marina - Enterprise Fund (620)														
Boat launch - Phase I		$ (1,052,000)	$ -	$ (1,052,000)	$ -	$ -			$ -		$ 300,000	$ 300,000		$ -
WIDNR-Sport Fishing Restoration Grant					$ -	125,000	SFR-pending				-	125,000		
WIDNR-Recreational Boating Facilities Grant - 1st						500,000	RBF-secured				-	500,000		
WIDNR-Recreational Boating Facilities Grant - 2nd						601,000	RFB-pending				(474,000)	$ 127,000		
Funding available for Phase II - 2022														474,000
Replacement of 25 year old underground fuel storage tanks		(150,000)		(150,000)							150,000	150,000		-
Total Fund 620 Project	**$ 450,000**	**$ (1,202,000)**	**$ -**	**$ (1,202,000)**	**$ -**	**$ 1,226,000**		**$ -**	**$ -**		**$ (24,000)**	**$ 1,202,000**	**$ 474,000**	**$ 474,000**

Marina Project - Superfund Site

2022 Phase 2 Site Entrances/Parking Lot	Estimated Project Fund Balance Jan 1st	Project Expenditures: Project Expenditure Request	Transfers OUT to Other Funds	TOTAL EXPENSES TRANSFERS OUT	Sources of Project Revenues: 2020 Levy/Trans	Other Funding	Other Source	GO Note Marina	Transfers IN from Other Funds	Trnsf Fund	*Use (Increase) Project Funds*	TOTAL PROJECT SOURCES	Estimated Project Fund Balance Dec 31st	Funds Restricted to Specific Project
Marina - Enterprise Fund (620)														
Site entrances and parking lot		$ (524,000)	$ -	$ (524,000)	$ -	$ -		$ -	$ -		$ 524,000	$ 524,000		$ -
Xcel Energy - parking lot blacktop Ph II						50,000	Xcel grant				(50,000)	-		
Total Fund 620 Project	**$ 474,000**	**$ (524,000)**	**$ -**	**$ (524,000)**	**$ -**	**$ 50,000**		**$ -**	**$ -**		**$ 474,000**	**$ 524,000**	**$ -**	**$ -**

City of Ashland
2021 Budget Preliminary
Water Utility Enterprise Fund

	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ESTIMATE	2021 BUDGET	PERCENT CHANGE
Operating Revenues:							
Sales of Water	$1,705,609	$1,735,956	$1,667,405	$1,653,723	$1,635,670	$1,638,495	-0.92%
Fire Protection Service	659,775	655,425	662,534	662,441	662,680	662,680	0.04%
Other Operating Revenues	17,507	17,520	18,326	14,533	11,480	11,480	-21.01%
Estimated Increase in Revenue Stream				0		0	NA
Total Operating Revenues	**$2,382,891**	**$2,408,901**	**$2,348,265**	**$2,330,697**	**$2,309,830**	**$2,312,655**	-0.77%
Non-Operating Income (Expense):	$339,543	$301,133	($152,423)	($120,120)	($125,521)	($119,922)	NA
Operating Expenses:							
Source of Supply / Pumping							
Maintenance of Intake	$5,330	$1,926	$2,048	$7,118	$2,422	$5,258	-26.12%
Power & Fuel for Pumping	62,746	58,468	60,565	61,747	61,250	59,375	-3.84%
Pumping Labor & Expense	51,296	47,748	62,390	53,207	65,960	57,152	7.41%
Misc. Pumping Expenses	1,276	2,731	3,457	3,400	2,700	3,600	5.88%
Maint. of Pumping Buildings & Grounds	4,733	1,247	1,207	6,235	5,330	6,686	7.23%
Maint. of Pumping Equipment	10,585	7,718	7,143	13,764	21,609	14,493	5.29%
Total SOS/Pumping Expense	$135,967	$119,838	$136,810	$145,471	$159,271	$146,564	0.75%
Water Treatment							
Treatment Operation Supervision	$0	$0	$0	$0	$0	$0	NA
Treatment Chemicals	44,338	45,366	53,838	52,206	51,000	50,000	-4.23%
Treatment Labor & Expense	81,148	84,826	101,042	87,476	107,763	95,072	8.68%
Treatment Expense - Lead/Copper Testing	0	654	0	0	0	0	NA
Maint. of Treatment Buildings & Grounds	9,524	2,950	7,603	14,261	5,895	10,279	-27.92%
Maintenance of Treatment Equipment	65,317	65,468	36,592	38,912	36,800	40,020	2.85%
Total Treatment Expense	$200,326	$199,264	$199,075	$192,855	$201,458	$195,371	1.30%
Distribution Operation							
Distribution System Supervision	$0	$0	$0	$0	$0	$0	NA
Storage Facilities Expense	5,338	2,447	7,744	6,577	8,375	6,912	5.09%
Line Operation Labor & Expense	84,012	109,866	75,530	119,702	106,372	123,852	3.47%
Meter Testing & Setting Expense	7,989	6,167	2,321	9,949	3,725	5,813	-41.57%
Misc. Dist. System Expense	0	0	0	0	0	0	NA
Dist. System Rental Expense	0	0	0	0	0	0	NA
Total Dist. System Operation Expense	$97,339	$118,480	$85,595	$136,228	$118,472	$136,577	0.26%
Distribution Maintenance							
Maint. of Dist. Buildings & Grounds	$15,088	$8,564	$9,582	$29,010	$12,475	$36,408	25.50%
Maintenance of Storage Reservoirs	21	18	11,784	500	25	500	0.00%
Maintenance of Mains	73,820	110,491	88,485	125,743	57,388	118,085	-6.09%
Maintenance of Services	65,508	104,296	98,523	92,171	57,128	71,996	-21.89%
Maintenance of Meters	8,195	12,920	6,973	9,605	7,705	6,968	-27.46%
Maintenance of Hydrants	40,049	29,058	37,111	35,495	30,705	37,678	6.15%
Maint. of Misc. Distribution Equipment	854	1,987	1,849	2,324	2,282	2,428	4.46%
Total Dist. System Maint. Expense	$203,535	$267,334	$254,307	$294,848	$167,707	$274,062	-7.05%
Customer Accounts							
Customer Accounts Supervision	$10,950	$11,325	$11,675	$12,254	$12,254	$13,101	6.91%
Meter Reading Expenses	17,541	22,425	18,952	15,443	26,038	21,059	36.36%
Customer Records & Collection Expense	23,074	20,796	22,943	42,586	35,863	44,754	5.09%
Misc. Customer Service Expense	25,386	24,745	26,427	12,994	6,312	5,140	-60.44%
Total Customer Accounts Expense	$76,950	$79,291	$79,997	$83,277	$80,467	$84,054	0.93%

City of Ashland
2021 Budget Preliminary
Water Utility Enterprise Fund

	2017 ACTUAL	2017 ACTUAL	2017 ACTUAL	2020 BUDGET	2020 ESTIMATE	2021 BUDGET	PERCENT CHANGE
Administrative & General							
Administrative & General Salaries	$162,792	$133,155	$202,953	$200,052	$195,892	$223,454	11.70%
Office Supplies & Expense	847	719	464	1,500	720	1,500	0.00%
Outside Professional Services	65,876	44,157	41,004	81,000	33,350	72,500	-10.49%
Property Insurance	5,499	6,268	5,375	6,000	6,000	6,000	0.00%
Injuries & Damages	5,502	6,290	4,155	9,000	6,900	9,000	0.00%
Employee Benefits	84,814	64,695	70,705	82,010	83,440	85,010	3.66%
Regulatory Commission Expense	530	521	764	1,350	530	1,350	0.00%
Misc. General Expense	1,862	1,816	2,076	2,000	1,320	2,000	0.00%
Rents	1,264	1,297	1,322	1,400	1,300	1,270	-9.29%
Maintenance of General Plant	0	0	0	0	0	0	NA
Total Admin. & General Expense	328,987	258,918	328,818	384,312	329,452	402,084	4.62%
Total Direct Operating Expenses	$1,043,104	$1,043,125	$1,084,602	$1,236,991	$1,056,827	$1,238,712	0.14%
Other Operating Expenses (Credits)							
Joint O&M Charged to AWWU (CR)	$0	$0	$0	$0	$0	$0	NA
Depreciation Expense	440,645	456,816	460,595	440,166	454,361	454,361	3.22%
Taxes Expense	383,953	378,035	381,251	394,528	384,780	384,772	-2.47%
Total Other Operating Expense	$824,598	$834,851	$841,846	$834,694	$839,141	$839,133	0.53%
Total Operating Expenses	**$1,867,702**	**$1,877,976**	**$1,926,448**	**$2,071,685**	**$1,895,968**	**$2,077,845**	0.30%
Net Operating Income (Loss)	**$515,189**	**$530,925**	**$421,817**	**$259,013**	**$413,862**	**$234,810**	-9.34%
Net Income (Loss)	**$854,732**	**$832,058**	**$269,394**	**$138,893**	**$288,341**	**$114,888**	-17.28%

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.

	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ESTIMATE	2021 BUDGET
Net Income (Loss)	$ 854,732	$ 832,058	$ 269,394	$ 138,893	$ 288,341	$ 114,888
Remove-Contribution in aid of construction	(594,255)	(439,751)	25,983	(1,350)	(1,511)	(1,350)
Add depreciation on contributed asset	99,805	109,695	119,111	99,805	114,000	114,000
Net Income (Loss) removing CIAC	$ 362,299	$ 504,020	$ 416,507	$ 239,368	$ 402,850	$ 229,559

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

Calculate Average Net Investment Base and Authorized Net Operating Income	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ESTIMATE	2021 BUDGET
Add: Plant In Service- Utility Financed						
Beginning of year	16,007,742	16,726,839	16,777,103	16,777,103	16,874,320	16,974,320
End of year	16,726,839	16,777,103	16,874,320	17,027,103	16,974,320	17,274,320
Average Plant in Service	**$16,367,291**	**$16,751,971**	**$16,825,712**	**$16,902,103**	**$16,924,320**	**$17,124,320**
Add: Materials and Supplies Inventory						
Beginning of year	117,736	132,309	114,296	120,000	129,729	129,729
End of year	132,309	114,296	129,729	120,000	129,729	129,729
Average Materials and Supplies	**$125,023**	**$123,303**	**$122,013**	**$120,000**	**$129,729**	**$129,729**
Less: Accumulated Depreciation- Utility Financed						
Beginning of year	5,564,437	5,941,528	6,086,967	6,427,328	6,413,511	6,753,872
End of year	5,941,528	6,086,967	6,413,511	6,767,689	6,753,872	7,094,233
Average Accumulated Depreciation	**$5,752,983**	**$6,014,248**	**$6,250,239**	**$6,597,509**	**$6,583,692**	**$6,924,053**
Less: Regulatory Liability						
Beginning of year	100,794	86,395	71,996	57,597	57,597	43,198
End of year	86,395	71,996	57,597	43,198	43,198	28,799
Average Regulatory Liability	**$93,595**	**$79,196**	**$64,797**	**$50,398**	**$50,398**	**$35,999**
Calculated Average Net Investment Base	**$10,645,736**	**$10,781,831**	**$10,632,689**	**$10,374,197**	**$10,419,960**	**$10,293,998**
PSC Authorized Rate of Return	**5.00%**	**5.00%**	**5.00%**	**5.00%**	**5.00%**	**5.00%**
AUTHORIZED Net Operating Income	**$532,287**	**$539,092**	**$531,634**	**$518,710**	**$520,998**	**$514,700**

Reconcile Net Operating Income to the PSC Annual Report	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ESTIMATE	2021 BUDGET
Net Operating Income (Loss)-Utility books	515,189	530,925	421,817	259,013	413,862	234,810
Depreciation on Contributed Assets	99,805	109,695	119,111	99,805	114,000	114,000
Pension/OPEB liability adjustments	20,436	(13,477)	(6,564)	20,440	20,440	20,440
Water hook-ups	0	0	8,769	1,600	1,511	1,600
Variances	4	422	0	0	0	0
Net Operating Income for PSC report	**$635,434**	**$627,565**	**$543,133**	**$380,858**	**$549,813**	**$370,850**

Actual / Budgeted Rate of Return Percentage						
Calculated Average Net Investment Base	10,645,736	10,781,831	10,632,689	10,374,197	10,419,960	10,293,998
Actual / Budgeted Net Operating Income	635,434	627,565	543,133	380,858	549,813	370,850
Actual/Budget Rate of Return	**5.969%**	**5.821%**	**5.108%**	**3.671%**	**5.277%**	**3.603%**
	5.97%	**5.82%**	**5.11%**			

Net Operating Income Comparison						
PSC Authorized Net Operating Income	532,287	539,092	531,634	518,710	520,998	514,700
Utility Actual/Budgeted Net Oper Income	635,434	627,565	543,133	380,858	549,813	370,850
Operating Income UNDER (Over) PSC authorized	**($103,147)**	**($88,473)**	**($11,499)**	**$137,853**	**($28,815)**	**$143,850**

CALCULATION OF NET INCOME REQUIREMENT FOR DEBT SERVICE PAYMENTS

Net Operating Inc Adjustments	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ESTIMATE	2021 BUDGET
Net OPERATING Income (Loss)	515,189	530,925	421,817	259,013	413,862	234,810
Add misc non-operating items	12,810	11,802	11,071	9,850	9,606	10,048
Add general fund loan repayment	13,313	13,313	13,313	13,312	13,313	13,312
Add back depreciation	440,645	456,816	460,595	440,166	454,361	454,361
Add back amortization	79,555	31,024	41,142	69,941	37,858	37,858
Adjusted Net Income	**$1,061,513**	**$1,043,880**	**$947,938**	**$792,282**	**$929,000**	**$750,389**

Calculation of minimum Net Income Requirement

Principal and Interest Payments	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ESTIMATE	2021 BUDGET
1999 Rev Bond-Tower/Booster-Refunded 2017	163,608	163,608	163,608	0	0	0
2017 Refunding Rev Bonds for 1999 USDA issue	45,118	45,118	45,118	216,670	216,670	219,755
2001 Revenue Bond-Microfilter	137,651	137,651	137,651	137,588	137,588	0
2008 Rev Bond-USH2 PhI & Turner	26,553	26,553	26,553	26,544	26,544	26,544
2009 Rev Bond-USH2 Phase II	21,106	21,106	21,106	21,099	21,099	21,097
2009A GO Refunding Bonds	50,337	50,337	50,337	0	0	0
2009B GO BAB Bonds	142,027	142,027	142,027	0	0	0
2016 USDA-RD Revenue Bond-6th St W	66,685	66,685	66,685	66,772	66,772	66,735
2020B General Obligation Notes				33,398	0	79,228
Unfunded Pension Liability	2,868	2,868	2,868	0	0	0
Total Principal & Interest Payments	**$655,953**	**$655,953**	**$655,953**	**$502,071**	**$468,673**	**$413,359**
Debt Service Coverage Ratio	**110%**	**110%**	**110%**	**110%**	**110%**	**110%**
Minimum Net Income Requirement	**$721,548**	**$721,548**	**$721,548**	**$552,278**	**$515,540**	**$454,695**

Compare minimum Net Income Requirement to Actual / Budgeted Net Income

	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ESTIMATE	2021 BUDGET
Calc. Minimum Net Income Requirement	721,548	721,548	721,548	552,278	515,540	454,695
Adjusted Net Income	1,061,513	1,043,880	947,938	792,282	929,000	750,389
Adj Net Income Over (Under) requirement	**$339,964**	**$322,332**	**$226,390**	**$240,003**	**$413,460**	**$295,694**
Cash flow available for other purposes	**$339,964**	**$322,332**	**$226,390**	**$240,003**	**$413,460**	**$295,694**

Fixed assest replacement, emergency situations, etc.

City of Ashland Water Utility Enterprise Fund
2021 Budget Detail

Operating Revenues:

				2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 Actual Jan to June	2020 Projected	2021 BUDGET	PERCENT CHANGE
Sales of Water											
680	46451	4600	UN-METERED/BULK SALES	9,869	18,233	5,781	7,900	240	5,075	7,900	0.00%
680	46451	4611	METERED RESIDENTIAL	933,998	917,152	917,931	923,069	455,391	917,860	917,860	-0.56%
680	46451	4612	METERED COMMERCIAL	440,321	450,946	400,832	385,650	169,284	391,180	391,180	1.43%
680	46451	4613	METERED INDUSTRIAL	44,698	42,486	47,557	45,661	18,381	41,820	41,820	-8.41%
680	46451	4614	METERED PUBLIC AUTHORITY	102,423	126,982	115,405	121,999	40,430	82,470	82,470	-32.40%
680	46451	4615	METERED MULTI-FAMILY	174,299	180,157	179,899	169,444	98,435	197,265	197,265	16.42%
Total Sales of Water				**$1,705,609**	**$1,735,956**	**$1,667,405**	**$1,653,723**	**$782,161**	**$1,635,670**	**$1,638,495**	**-0.92%**
Fire Protection Service											
680	46451	4620	PRIVATE FIRE PROTECTION	50,760	51,334	51,894	51,894	25,944	51,910	51,910	0.03%
680	46451	4630	PUBLIC FIRE PROTECTION	609,015	604,091	610,640	610,547	304,810	610,770	610,770	0.04%
Total Fire Protection				**$659,775**	**$655,425**	**$662,534**	**$662,441**	**$330,754**	**$662,680**	**$662,680**	**0.04%**
Other Operating Revenues											
680	46452	4700	FORFEITED DISCOUNTS	10,656	10,842	11,723	11,778	2,279	7,580	7,580	-35.64%
680	46452	4710	MISC. SERVICE REVENUES	4,230	4,142	4,125	1,175	200	2,320	2,320	97.45%
680	46452	4740	OTHER WATER REVENUES	2,621	2,536	2,478	1,580	0	1,580	1,580	0.00%
Total Other Revenues				**$17,507**	**$17,520**	**$18,326**	**$14,533**	**$2,479**	**$11,480**	**$11,480**	**-21.01%**
ESTIMATED INCREASE IN REVENUE STREAM							**0**			**0**	N/A
Total Operating Revenues				**$2,382,891**	**$2,408,901**	**$2,348,265**	**$2,330,697**	**$1,115,394**	**$2,309,830**	**$2,312,655**	-0.77%

Non-Operating Income (Expense):

				2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 Actual Jan to June	2020 Projected	2021 BUDGET	PERCENT CHANGE
											N/A
680	46452	4711	CIAC	594,255	439,751	(25,983)	1,350	1,511	1,511	1,350	0.00%
680	46453	4150	MERCH, CONTRACT WORK	0	0	0		0	0		N/A
680	46453	4180	NON-OPERATING RENTAL	3,771	3,960	4,158	3,960	0	4,158	4,158	5.00%
680	46453	4190	INTEREST INCOME	3,595	4,015	3,558	4,000	0	3,558	4,000	0.00%
680	46453	4191	IRS BAB INTEREST SUBSIDY	5,444	3,402	1,163	0	0	0	0	N/A
680	46453	4250	MISC. AMORTIZATION'S								N/A
680	46453	4270	INTEREST EXP. ON LT DEBT	(175,105)	(140,458)	(135,348)	(131,320)	(65,417)	(136,638)	(131,320)	0.00%
680	46453	4280	DEBT SERVICE DISCOUNT	0	0	0	0	(15,300)	0		N/A
680	46453	4290	DEBT PREM. AMORT.								N/A
680	46453	4300	INTEREST EXP. ON G.O. DEBT	(17,884)	(9,962)	(2,163)	0	(2,819)	0	0	N/A
680	46453	4340	MISC. CREDITS TO SURPLUS	(74,534)	0	0	0	0	0	0	N/A
680	48910		INSURANCE DIVIDENDS/MISC	0	425	2,192	1,890	0	1,890	1,890	0.00%
Total Non-Operating Income/(Exp)				**$339,543**	**$301,133**	**($152,423)**	**($120,120)**	**($82,025)**	**($125,521)**	**($119,922)**	**-0.16%**

City of Ashland Water Utility Enterprise Fund
2021 Budget Detail

Operating Expenses:

Source of Supply / Pumping

				2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 Actual Jan to June	2020 Projected	2021 BUDGET	PERCENT CHANGE
Maintenance of Intake											
680	61300	111	WAGES	3,459	1,251	1,461	3,897	732	1,520	2,878	-26.14%
680	61300	112	OVERTIME WAGES	0	0	0	0	92	100	0	N/A
680	61300	151	SOCIAL SECURITY	248	91	109	328	61	110	241	-26.65%
680	61300	152	EMPLOYER RETIREMENT	233	84	96	285	56	100	209	-26.70%
680	61300	157	H.S.A. CONTRIBUTION	194	62	38	213	27	60	157	-26.42%
680	61300	154	MEDICAL & DENTAL INS	1,027	403	280	1,707	143	460	1,138	-33.35%
680	61300	155	LIFE INSURANCE	5	1	0	9	0	2	7	-24.97%
680	61300	156	WORKERS COMPENSATION	164	34	64	179	0	70	130	-27.64%
680	61300	400	NON-LABOR M&S	0	0	0	500	0	0	500	0.00%
Total				**$5,330**	**$1,926**	**$2,048**	**$7,118**	**$1,111**	**$2,422**	**$5,258**	**-26.12%**
Power & Fuel for Pumping											
680	62300	222	ELECTRICITY	56,444	51,662	54,355	55,412	22,529	54,325	53,000	-4.35%
680	62300	224	NATURAL GAS	5,853	6,509	6,210	5,670	2,507	5,825	5,745	1.32%
680	62300	227	PROPANE	0	0	0	430	0	0	430	0.00%
680	62300	342	GAS & DIESEL FUEL/GENERATOR	449	297	0	235	0	1,100	200	-14.89%
Total				**$62,746**	**$58,468**	**$60,565**	**$61,747**	**$25,036**	**$61,250**	**$59,375**	**-3.84%**
Pumping Labor & Expense											
680	62400	111	WAGES	31,258	29,673	39,104	30,654	24,497	42,000	33,963	10.79%
680	62400	112	OVERTIME WAGES	159	195	76	648	1,064	1,300	502	-22.55%
680	62400	125	WAGES TEMPORARY	680	0	0	0	0	0	0	N/A
680	62400	151	SOCIAL SECURITY	2,209	2,062	2,687	2,581	1,759	2,800	2,839	10.00%
680	62400	152	EMPLOYER RETIREMENT	2,135	2,000	2,568	2,243	1,725	2,800	2,465	9.90%
680	62400	157	H.S.A. CONTRIBUTION	1,457	1,640	1,826	1,672	1,247	1,850	1,849	10.61%
680	62400	154	MEDICAL & DENTAL INS	11,601	10,552	13,644	13,431	9,063	13,160	13,426	-0.04%
680	62400	155	LIFE INSURANCE	7	36	48	73	34	40	80	9.16%
680	62400	156	WORKERS COMPENSATION	1,589	1,114	1,692	1,405	0	1,500	1,528	8.78%
680	62400	400	NON-LABOR M&S	201	476	745	500	0	510	500	0.00%
Total				**$51,296**	**$47,748**	**$62,390**	**$53,207**	**$39,389**	**$65,960**	**$57,152**	**7.41%**
Misc. Pumping Expenses											
680	62600	400	NON-LABOR M&S	1,276	2,731	3,457	3,400	1,709	2,700	3,600	5.88%
Total				**$1,276**	**$2,731**	**$3,457**	**$3,400**	**$1,709**	**$2,700**	**$3,600**	**5.88%**
Maint. of Pumping Buildings & Grounds											
680	63100	111	WAGES	1,543	797	682	3,377	334	870	3,742	10.80%
680	63100	112	OVERTIME WAGES	0	0	0	0	0	0	0	N/A
680	63100	125	WAGES TEMPORARY	775	0	0	0	0	0	0	N/A
680	63100	136	CLOTHING ALLOWANCE	0	0	0	0	0	0	0	N/A
680	63100	151	SOCIAL SECURITY	165	56	48	284	24	60	313	10.13%
680	63100	152	EMPLOYER RETIREMENT	105	53	44	247	23	60	272	9.95%
680	63100	157	H.S.A. CONTRIBUTION	102	36	53	184	8	40	204	10.74%
680	63100	154	MEDICAL & DENTAL INS	584	230	293	1,480	69	260	1,479	-0.06%
680	63100	155	LIFE INSURANCE	3	1	0	8	0	0	9	9.74%
680	63100	156	WORKERS COMPENSATION	89	17	30	155	0	40	168	8.63%
680	63100	400	NON-LABOR M&S	1,366	57	57	500	10	4,000	500	0.00%
Total				**$4,733**	**$1,247**	**$1,207**	**6,235**	**$468**	**$5,330**	**6,686**	**7.23%**
Maint. of Pumping Equipment											
680	63300	111	WAGES	5,031	3,236	2,401	5,455	2,940	5,400	6,044	10.80%
680	63300	112	OVERTIME WAGES	0	270	18	0	386	400	0	N/A
680	63300	151	SOCIAL SECURITY	351	239	171	459	235	459	505	10.08%
680	63300	152	EMPLOYER RETIREMENT	335	235	159	399	225	399	439	9.95%
680	63300	157	H.S.A. CONTRIBUTION	232	266	90	298	166	298	329	10.45%
680	63300	154	MEDICAL & DENTAL INS	1,461	1,560	664	2,390	1,065	2,390	2,389	-0.03%
680	63300	155	LIFE INSURANCE	7	8	1	13	4	13	14	9.09%
680	63300	156	WORKERS COMPENSATION	217	142	93	250	0	250	272	8.80%
680	63300	400	NON-LABOR M&S	2,952	1,762	3,546	4,500	6,095	12,000	4,500	0.00%
Total				**$10,585**	**$7,718**	**$7,143**	**13,764**	**$11,116**	**$21,609**	**14,493**	**5.29%**
Total SOS/Pumping Expense				**$135,967**	**$119,838**	**$136,810**	**$145,471**	**$78,829**	**$159,271**	**$146,564**	**0.75%**

City of Ashland Water Utility Enterprise Fund
2021 Budget Detail

Water Treatment

				2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 Actual Jan to June	2020 Projected	2021 BUDGET	PERCENT CHANGE
Treatment Chemicals											
680	64100	410	TREATM' CHEMICALS	44,338	45,366	53,838	52,206	18,008	51,000	50,000	-4.23%
Total				**$44,338**	**$45,366**	**$53,838**	**$52,206**	**$18,008**	**$51,000**	**$50,000**	**-4.23%**
Treatment Labor & Expense											
680	64200	111	WAGES	35,110	35,803	47,399	33,772	34,179	52,000	38,568	14.20%
680	64200	112	OVERTIME WAGES	924	842	819	1,672	1,516	1,800	1,296	-22.50%
680	64200	131	LONGEVITY	540	1,145	2,339	4,399	0	3,825	5,263	19.64%
680	64200	125	WAGES TEMPORARY	0	0	34	0	0	0	0	N/A
680	64200	136	CLOTHING REIMB	1,050	1,303	1,238	2,250	214	2,250	2,250	0.00%
680	64200	137	CLOTHING ALLOW	0	0	0		0	0		N/A
680	64200	151	SOCIAL SECURITY	2,704	2,782	3,748	2,843	2,606	3,900	3,224	13.40%
680	64200	152	EMPLOYER RETIREMENT	2,423	2,616	3,214	2,472	2,424	3,100	2,799	13.24%
680	64200	157	H.S.A. CONTRIBUTION	1,894	1,905	2,378	1,843	1,608	2,500	2,100	13.96%
680	64200	154	MEDICAL & DENTAL INS	12,223	13,532	13,745	14,797	10,290	15,000	15,246	3.03%
680	64200	155	LIFE INSURANCE	37	42	75	80	46	40	90	13.11%
680	64200	156	WORKERS COMPENSATION	1,828	1,426	2,142	1,548	0	1,548	1,736	12.12%
680	64200	400	NON-LABOR M&S	22,415	23,430	23,911	21,800	13,615	21,800	22,500	3.21%
Total				**$81,148**	**$84,826**	**$101,042**	**$87,476**	**$66,498**	**$107,763**	**$95,072**	**8.68%**
Treatment Expense - Lead/Copper Testing											
680	64210	400	NON-LABOR M&S	0	654	0	0	0	0	0	N/A
Total				**$0**	**$654**	**$0**	**$0**	**$0**	**$0**	**$0**	**N/A**
Maint. of Treatment Buildings & Grounds											
680	65100	111	WAGES	3,038	1,088	4,570	7,014	2,127	3,000	4,893	-30.24%
680	65100	112	OVERTIME WAGES	0	0	27	0	257	300	0	N/A
680	65100	125	WAGES TEMPORARY	0	0	68	0	0	70	0	N/A
680	65100	151	SOCIAL SECURITY	216	75	334	590	169	210	409	-30.67%
680	65100	152	EMPLOYER RETIREMENT	207	73	302	513	161	210	355	-30.77%
680	65100	157	H.S.A. CONTRIBUTION	86	59	115	383	168	90	266	-30.43%
680	65100	154	MEDICAL & DENTAL INS	790	409	1,428	3,073	857	1,200	1,934	-37.06%
680	65100	155	LIFE INSURANCE	4	2	2	17	2	15	11	-32.47%
680	65100	156	WORKERS COMPENSATION	68	30	191	321	0	300	220	-31.41%
680	65100	400	NON-LABOR M&S	5,117	1,214	566	2,350	140	500	2,190	-6.81%
Total				**$9,524**	**$2,950**	**$7,603**	**$14,261**	**$3,881**	**$5,895**	**$10,279**	**-27.92%**
Maintenance of Treatment Equipment											
680	65200	111	WAGES	8,172	4,628	6,005	9,092	5,677	8,890	10,074	10.80%
680	65200	112	OVERTIME WAGES	67	299	98	471	590	700	365	-22.51%
680	65200	125	WAGES TEMPORARY	0	0	0	0	0	0	0	N/A
680	65200	151	SOCIAL SECURITY	572	335	425	765	436	600	842	10.08%
680	65200	152	EMPLOYER RETIREMENT	560	330	401	665	423	600	731	9.95%
680	65200	157	H.S.A. CONTRIBUTION	378	283	305	496	240	360	549	10.60%
680	65200	154	MEDICAL & DENTAL INS	2,536	2,042	1,931	3,984	2,353	2,380	3,982	-0.05%
680	65200	155	LIFE INSURANCE	10	6	10	22	4	10	24	7.43%
680	65200	156	WORKERS COMPENSATION	381	179	236	417	0	260	453	8.71%
680	65200	400	NON-LABOR M&S	52,642	57,366	27,181	23,000	12,027	23,000	23,000	0.00%
Total				**$65,317**	**$65,468**	**$36,592**	**$38,912**	**$21,750**	**$36,800**	**$40,020**	**2.85%**
Total Treatment Expense				**$200,326**	**$199,264**	**$199,075**	**$192,855**	**$110,137**	**$201,458**	**$195,371**	**1.30%**

City of Ashland Water Utility Enterprise Fund
2021 Budget Detail

Distribution Operation

				2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 Actual Jan to June	2020 Projected	2021 BUDGET	PERCENT CHANGE
Storage Facilities Expense											N/A
680	66100	111	WAGES	3,264	1,336	5,097	3,637	1,583	5,000	4,029	10.79%
680	66100	112	OVERTIME WAGES	101	0	18	0	312	400	0	N/A
680	66100	151	SOCIAL SECURITY	238	95	361	306	139	325	337	10.08%
680	66100	152	EMPLOYER RETIREMENT	228	89	335	266	128	325	292	9.95%
680	66100	157	H.S.A. CONTRIBUTION	97	86	107	198	94	225	219	10.82%
680	66100	154	MEDICAL & DENTAL INS	984	452	1,474	1,594	464	1,560	1,593	-0.07%
680	66100	155	LIFE INSURANCE	3	2	6	9	2	10	9	5.05%
680	66100	156	WORKERS COMPENSATION	160	43	214	167	0	210	181	8.58%
680	66100	400	NON-LABOR M&S	261	344	132	400	75	320	250	-37.50%
Total				**$5,338**	**$2,447**	**$7,744**	**$6,577**	**$2,797**	**$8,375**	**$6,912**	**5.09%**
Line Operation Labor & Expense											
680	66200	111	WAGES	46,995	62,565	41,279	68,096	31,163	62,000	71,004	-13.10%
680	66200	112	OVERTIME WAGES	7	58	142	119	947	1,000	119	-0.42%
680	66200	125	WAGES TEMPORARY	153	0	198	0	0	0	0	N/A
680	66200	131	LONGEVITY	635	483	494	0	0	630	0	N/A
680	66200	136	CLOTHING REIMB	450	700	900	0	0	450	0	N/A
680	66200	151	SOCIAL SECURITY	3,404	4,533	3,067	5,624	2,292	4,500	5,880	-12.04%
680	66200	152	EMPLOYER RETIREMENT	3,256	4,030	2,799	4,892	2,167	4,050	5,121	-12.20%
680	66200	157	H.S.A. CONTRIBUTION	2,971	3,564	2,347	163	1,621	3,560	27,597	1876.98%
680	66200	154	MEDICAL & DENTAL INS	17,924	21,750	14,610	30,268	11,942	23,392	3,151	-22.72%
680	66200	155	LIFE INSURANCE	128	105	137	163	39	50	172	-14.82%
680	66200	156	WORKERS COMPENSATION	2,347	2,621	1,945	3,377	0	2,070	3,808	-21.14%
680	66200	400	NON-LABOR M&S	5,743	9,457	7,612	7,000	474	4,670	7,000	0.00%
Total				**$84,012**	**$109,866**	**$75,530**	**$119,702**	**$50,645**	**$106,372**	**$123,852**	**3.47%**
Meter Testing & Setting Expense-Customers											
680	66300	111	WAGES	6,478	7,196	2,724	6,713	1,950	2,700	3,454	-48.55%
680	66300	112	OVERTIME WAGES	58	0	36	0	73	100	0	N/A
680	66300	151	SOCIAL SECURITY	465	502	198	554	145	200	289	-47.88%
680	66300	152	EMPLOYER RETIREMENT	444	481	181	486	137	180	251	-48.42%
680	66300	157	H.S.A. CONTRIBUTION	313	363	194	387	59	200	188	-51.40%
680	66300	154	MEDICAL & DENTAL INS	2,288	2,380	1,117	2,941	630	2,600	1,365	-53.58%
680	66300	155	LIFE INSURANCE	5	5	3	16	0	10	8	-49.35%
680	66300	156	WORKERS COMPENSATION	293	258	146	302	0	310	155	-48.53%
680	66300	400	NON-LABOR M&S	5,658	1,150	43	6,000	4,685	1,150	6,000	0.00%
680	66300	925	INTERDEPARTMENTAL	(8,048)	(6,168)	(2,321)	(7,450)	0	(3,725)	(5,897)	N/A
Total				**$7,989**	**$6,167**	**$2,321**	**$9,949**	**$7,679**	**$3,725**	**$5,813**	**($0)**
Total Dist. System Operation Expense				**$97,339**	**$118,480**	**$85,595**	**$136,228**	**$61,121**	**$118,472**	**$136,577**	**0.26%**

City of Ashland Water Utility Enterprise Fund
2021 Budget Detail

Distribution Maintenance

Maint. of Dist. Buildings & Grounds

				2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 Actual Jan to June	2020 Projected	2021 BUDGET	PERCENT CHANGE
											N/A
680	67100	111	WAGES	7,026	4,313	5,532	6,495	1,776	3,000	10,937	68.39%
680	67100	112	OVERTIME WAGES	70	0	0	0	291	300	0	N/A
680	67100	125	WAGES TEMPORARY	3,612	853	970	17,280	291	1,800	17,626	2.00%
680	67100	151	SOCIAL SECURITY	774	373	472	547	170	470	914	67.14%
680	67100	152	EMPLOYER RETIREMENT	474	296	363	475	139	360	794	67.13%
680	67100	157	H.S.A. CONTRIBUTION	244	295	243	354	76	310	596	68.25%
680	67100	154	MEDICAL & DENTAL INS	2,162	1,729	1,624	2,846	590	1,880	4,323	51.91%
680	67100	155	LIFE INSURANCE	7	5	6	15	1	10	26	71.08%
680	67100	156	WORKERS COMPENSATION	504	187	283	298	0	345	492	65.16%
680	67100	400	NON-LABOR M&S	217	513	89	700	74	4,000	700	0.00%
Total				**$15,088**	**$8,564**	**$9,582**	**$29,010**	**$3,408**	**$12,475**	**$36,408**	**25.50%**

Maintenance of Storage Reservoirs

				2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 Actual Jan to June	2020 Projected	2021 BUDGET	PERCENT CHANGE
680	67200	111	WAGES				0	0		0	N/A
680	67200	151	SOCIAL SECURITY				0	0		0	N/A
680	67200	152	EMPLOYER RETIREMENT				0	0		0	N/A
680	67200	157	H.S.A. CONTRIBUTION				0	0		0	N/A
680	67200	154	MEDICAL & DENTAL INS				0	0		0	N/A
680	67200	155	LIFE INSURANCE				0	0		0	N/A
680	67200	156	WORKERS COMPENSATION				0	0		0	N/A
680	67200	400	NON-LABOR M&S	21	18	11,784	500	0	25	500	0.00%
Total				**$21**	**$18**	**$11,784**	**$500**	**$0**	**$25**	**$500**	**0.00%**

Maintenance of Mains

				2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 Actual Jan to June	2020 Projected	2021 BUDGET	PERCENT CHANGE
680	67300	111	WAGES	27,404	27,627	26,746	51,350	5,612	23,850	48,021	-6.48%
680	67300	112	OVERTIME WAGES	585	890	820	1,001	666	1,050	776	-22.51%
680	67300	125	TEMPORARY LABOR	2,012	1,004	3,392	0	0	100	0	N/A
680	67300	151	SOCIAL SECURITY	2,121	2,078	2,200	3,215	440	858	2,887	-10.20%
680	67300	152	EMPLOYER RETIREMENT	1,880	1,908	1,803	2,795	424	755	2,507	-10.31%
680	67300	157	H.S.A. CONTRIBUTION	1,256	1,432	1,331	2,084	214	585	1,881	-9.75%
680	67300	154	MEDICAL & DENTAL INS	8,613	9,354	9,546	16,732	2,277	4,675	13,653	-18.40%
680	67300	155	LIFE INSURANCE	40	53	39	91	7	15	81	-10.95%
680	67300	156	WORKERS COMPENSATION	1,363	1,135	1,395	1,750	0	0	1,554	-11.18%
680	67300	400	NON-LABOR M&S	28,546	65,010	41,213	46,725	1,576	25,500	46,725	0.00%
Total				**$73,820**	**$110,491**	**$88,485**	**$125,743**	**$11,214**	**$57,388**	**$118,085**	**-6.09%**

Maintenance of Services

				2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 Actual Jan to June	2020 Projected	2021 BUDGET	PERCENT CHANGE
680	67500	111	WAGES	24,602	28,450	30,322	36,069	4,407	23,000	28,782	-20.20%
680	67500	112	OVERTIME WAGES	378	535	658	919	581	850	712	-22.55%
680	67500	125	WAGES TEMPORARY	17	90	4,172	0	0	800	0	N/A
680	67500	151	SOCIAL SECURITY	1,730	2,024	2,468	3,025	349	1,108	2,406	-20.46%
680	67500	152	EMPLOYER RETIREMENT	1,691	1,940	2,030	2,635	337	1,105	2,089	-20.72%
680	67500	157	H.S.A. CONTRIBUTION	1,404	1,376	1,617	1,988	307	835	1,567	-21.16%
680	67500	154	MEDICAL & DENTAL INS	8,483	9,792	11,119	15,803	1,941	8,175	11,378	-28.00%
680	67500	155	LIFE INSURANCE	40	40	44	85	7	55	68	-20.55%
680	67500	156	WORKERS COMPENSATION	1,183	1,129	1,548	1,647	0	0	1,295	-21.36%
680	67500	400	NON-LABOR M&S	25,980	58,920	44,545	30,000	1,809	21,200	23,700	-21.00%
Total				**$65,508**	**$104,296**	**$98,523**	**92,171**	**$9,736**	**$57,128**	**71,996**	**-21.89%**

City of Ashland Water Utility Enterprise Fund
2021 Budget Detail

Maintenance of Meters		2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 Actual Jan to June	2020 Projected	2021 BUDGET	PERCENT CHANGE
680 67600 111	WAGES	7,990	12,919	7,251	9,311	3,156	6,500	6,332	-31.99%
680 67600 112	OVERTIME WAGES	52	123	0	0	0	0	0	N/A
680 67600 151	SOCIAL SECURITY	559	918	500	772	217	450	529	-31.44%
680 67600 152	EMPLOYER RETIREMENT	547	873	472	676	213	450	460	-32.01%
680 67600 157	H.S.A. CONTRIBUTION	394	748	383	529	95	690	345	-34.82%
680 67600 154	MEDICAL & DENTAL INS	2,880	4,244	2,461	4,079	1,195	3,530	2,503	-38.64%
680 67600 155	LIFE INSURANCE	15	19	10	22	2	20	15	-32.47%
680 67600 156	WORKERS COMPENSATION	382	550	326	421	0	470	285	-32.32%
680 67600 400	NON-LABOR M&S	3,616	5,447	2,600	3,400	91	3,300	3,400	0.00%
680 67600 925	INTERDEPARTMENTAL	(8,240)	(12,921)	(7,030)	(9,605)	0	(7,705)	(6,901)	N/A
Total		**$8,195**	**$12,920**	**$6,973**	**$9,605**	**$4,969**	**$7,705**	**$6,968**	**-27.46%**

Maintenance of Hydrants		2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 Actual Jan to June	2020 Projected	2021 BUDGET	PERCENT CHANGE
680 67700 111	WAGES	14,399	12,185	14,605	16,366	3,772	14,500	18,133	10.79%
680 67700 112	OVERTIME WAGES	22	37	338	0	292	400	0	N/A
680 67700 125	WAGES TEMPORARY	608	656	1,679	0	0	1,680	0	N/A
680 67700 151	SOCIAL SECURITY	1,069	916	1,166	1,378	289	1,165	1,516	10.00%
680 67700 152	EMPLOYER RETIREMENT	980	848	981	1,198	274	1,190	1,316	9.86%
680 67700 157	H.S.A. CONTRIBUTION	616	561	533	893	167	910	987	10.57%
680 67700 154	MEDICAL & DENTAL INS	4,294	4,252	4,557	7,171	1,677	6,080	7,168	-0.04%
680 67700 155	LIFE INSURANCE	20	11	14	39	1	20	43	9.09%
680 67700 156	WORKERS COMPENSATION	818	462	685	750	0	760	816	8.80%
680 67700 400	NON-LABOR M&S	17,223	9,130	12,553	7,700	81	4,000	7,700	0.00%
Total		**$40,049**	**$29,058**	**$37,111**	**$35,495**	**$6,553**	**$30,705**	**$37,678**	**6.15%**

Maint. of Misc. Distribution Equipment		2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 Actual Jan to June	2020 Projected	2021 BUDGET	PERCENT CHANGE
680 67800 111	WAGES				779		750	863	10.84%
680 67800 112	OVERTIME WAGES				0		0	0	N/A
680 67800 151	SOCIAL SECURITY				66	0	65	72	9.36%
680 67800 152	EMPLOYER RETIREMENT				57	0	50	63	9.95%
680 67800 157	H.S.A. CONTRIBUTION				43	0	40	47	9.35%
680 67800 154	MEDICAL & DENTAL INS				341	0	340	341	0.10%
680 67800 155	LIFE INSURANCE				2	0	2	2	1.29%
680 67800 156	WORKERS COMPENSATION				36	0	35	39	7.94%
680 67800 400	NON-LABOR M&S	854	1,987	1,849	1,000	52	1,000	1,000	0.00%
Total		**$854**	**$1,987**	**$1,849**	**$2,324**	**$52**	**$2,282**	**$2,428**	**4.46%**
Total Dist. System Maint. Expense		**$203,535**	**$267,334**	**$254,307**	**$294,848**	**$35,931**	**$167,707**	**$274,062**	**-7.05%**

City of Ashland Water Utility Enterprise Fund
2021 Budget Detail

Customer Accounts

				2020 Projected	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 Actual Jan to June	2020 Projected	2021 BUDGET	PERCENT CHANGE
Customer Accounts Supervision											N/A
680	90100	925	INTERDEPARTMENTAL CHARGES	$10,950	$11,325	$11,675	$12,254	$6,079	$12,254	$13,101	6.91%
Total				**$10,950**	**$11,325**	**$11,675**	**$12,254**	**$6,079**	**$12,254**	**$13,101**	**6.91%**
Meter Reading Expenses											
680	90200	111	WAGES				7,986	8,021	11,000	10,620	32.99%
680	90200	151	SOCIAL SECURITY				580	591	900	888	53.07%
680	90200	152	EMPLOYER RETIREMENT				544	541	800	771	41.70%
680	90200	154	MEDICAL & DENTAL INS				3,497	3,429	4,500	4,198	20.05%
680	90200	155	LIFE INSURANCE				18	10	20	25	38.44%
680	90200	156	WORKERS COMPENSATION				318		318	478	50.30%
680	90200	157	H.S.A. CONTRIBUTION				0	455	500	578	#DIV/0!
680	90200	400	NON-LABOR M&S	2,254	11,055	2,822	2,500	2,119	8,000	3,500	40.00%
680	90200	925	INTERDEPARTMENTAL CHARGES	15,287	$11,370	$16,130	0	0	$0	0	N/A
Total				**$17,541**	**$22,425**	**$18,952**	**$15,443**	**$15,166**	**$26,038**	**$21,059**	**36.36%**
Customer Records & Collection Expense											
680	90300	111	WAGES				7,986	1,968	7,986	10,793	35.15%
680	90300	151	SOCIAL SECURITY				580	144	580	902	55.56%
680	90300	152	EMPLOYER RETIREMENT				544	133	544	783	44.01%
680	90300	154	MEDICAL & DENTAL INS				3,497	963	3,497	4,267	22.01%
680	90300	155	LIFE INSURANCE				18	4	18	25	40.69%
680	90300	156	WORKERS COMPENSATION				318	0	318	486	52.74%
680	90300	157	H.S.A. CONTRIBUTION				0	185	0	588	#DIV/0!
680	90300	925	INTERDEPARTMENTAL CHARGES	23,074	$20,796	$22,943	29,643	11,464	$22,920	26,910	-9.22%
Total				**23,074**	**20,796**	**22,943**	**42,586**	**14,861**	**35,863**	**44,754**	**5.09%**
Misc. Customer Service Expense											
680	90500	400	NON-LABOR M&S	778	728	400	1,000	0	1,000	1,000	0.00%
680	90500	925	INTERDEPARTMENTAL CHARGES	24,608	$24,017	$26,027	11,994	2,656	$5,312	4,140	-65.48%
Total				**$25,386**	**$24,745**	**$26,427**	**$12,994**	**$2,656**	**$6,312**	**$5,140**	**-60.44%**
Total Customer Accounts Expense				**$76,950**	**$79,291**	**$79,997**	**$83,277**	**$38,762**	**$80,467**	**$84,054**	**0.93%**

Administrative & General

				2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 Actual Jan to June	2020 Projected	2021 BUDGET	PERCENT CHANGE
Administrative & General Salaries											
680	92000	111	WAGES	46,858	51,237	80,221	75,116	37,818	75,116	87,993	17.14%
680	92000	112	OVERTIME WAGES	276	164	0	0	822	850	0	N/A
680	92000	125	TEMPORARY LABOR	0	1,054	984		0	0		N/A
680	92000	131	LONGEVITY	420	500	556	812	0	0	828	1.94%
680	92000	138	ADMIN/GENERAL ACCR SICK/VAC	1,097	849	9,601	0	0	1,100		N/A
680	92000	151	SOCIAL SECURITY	3,566	3,901	6,788	5,652	2,850	3,380	6,641	17.49%
680	92000	152	EMPLOYER RETIREMENT	2,890	3,059	5,128	5,125	2,608	5,125	5,995	16.98%
680	92000	157	H.S.A. CONTRIBUTION	2,095	1,830	2,697	2,850	1,464	1,850	3,450	21.05%
680	92000	154	MEDICAL & DENTAL INS	9,151	10,155	14,901	16,182	7,944	16,182	21,171	30.83%
680	92000	155	LIFE INSURANCE	219	145	183	226	102	175	236	4.62%
680	92000	156	WORKERS COMPENSATION	690	916	2,328	2,003	0	2,003	2,479	23.76%
680	92000	190	POST-EMPLOYMENT HEALTH INS	14,618	(16,670)	0	5,000	0	5,000	5,000	0.00%
680	92000	400	ADMIN/GENERAL MATERIALS	8,048	6,488	8,142	6,500	2,874	3,235	6,500	0.00%
680	92000	925	INTERDEPARTMENTAL CHARGES	72,866	69,527	71,424	80,586	40,942	81,876	83,160	3.19%
Total				**$162,792**	**$133,155**	**$202,953**	**$200,052**	**$97,424**	**$195,892**	**$223,454**	**11.70%**
Office Supplies & Expense											
680	92100	400	OFFICE SUPPLIES MATERIALS	187	719	464	500	5	720	500	0.00%
680	92100	925	INTERDEPARTMENTAL CHARGES	661	0	0	1,000	0	0	1,000	0.00%
Total				**$847**	**$719**	**$464**	**$1,500**	**$5**	**$720**	**$1,500**	**0.00%**
Outside Professional Services											
680	92300	210	PROFESSIONAL SERVICES	62,150	40,366	34,222	75,000	17,020	29,350	66,500	-11.33%
680	92300	295	INTERDEPARTMENTAL CHARGES	3,726	3,791	6,782	6,000	0	4,000	6,000	0.00%
Total				**$65,876**	**$44,157**	**$41,004**	**$81,000**	**$17,020**	**$33,350**	**$72,500**	**-10.49%**
Property Insurance											
680	92400	511	LOCAL GOVT. PROP INS FUND	5,499	6,268	5,375	6,000	0	6,000	6,000	0.00%
Total				**$5,499**	**$6,268**	**$5,375**	**$6,000**	**$0**	**$6,000**	**$6,000**	**0.00%**
Injuries & Damages											
680	92500	513	LIABILITY INSURANCE	5,502	6,290	4,155	9,000	0	6,900	9,000	0.00%
Total				**$5,502**	**$6,290**	**$4,155**	**$9,000**	**$0**	**$6,900**	**$9,000**	**0.00%**

Administrative & General Continued:

				2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 Actual Jan to June	2020 Projected	2021 BUDGET	PERCENT CHANGE
Employee Benefits											
680	92600	131	LONGEVITY	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	20,436	3,193	20,704	20,440	0	20,440	20,440	0.00%
680	92600	157	H.S.A. CONTRIBUTION				0	0		0	N/A
680	92600	154	HEALTH/DENTAL	61,378	58,502	48,501	60,000	21,952	60,000	60,000	0.00%
680	92600	191	POST -EMPLOYMENT HSA	3,000	3,000	1,500	0	0	3,000	3,000	#DIV/0!
680	92600	400	MATERIALS					0			N/A
Total				**$84,814**	**$64,695**	**$70,705**	**$82,010**	**$21,952**	**$83,440**	**$85,010**	**3.66%**
Regulatory Commission Expense											
680	92800	210	REGULATORY COMMISSION EXP	0	0	0	200	0	0	200	0.00%
680	92800	400	REGULATORY COMMISSION EXP	530	521	764	1,150	1,012	530	1,150	0.00%
Total				**$530**	**$521**	**$764**	**$1,350**	**$1,012**	**$530**	**$1,350**	**0.00%**
Misc. General Expense											
680	93000	400	NON-LABOR M&S	1,862	1,816	2,076	2,000	155	1,320	2,000	0.00%
Total				**$1,862**	**$1,816**	**$2,076**	**$2,000**	**$155**	**$1,320**	**$2,000**	**0.00%**
Rents											
680	93100	539	RENTALS/LEASES	1,264	1,297	1,322	1,400	0	1,300	1,270	-9.29%
Total				**$1,264**	**$1,297**	**$1,322**	**$1,400**	**$0**	**$1,300**	**$1,270**	**-9.29%**
Total Admin. & General Expense				**$328,987**	**$258,918**	**$328,818**	**$384,312**	**$137,568**	**$329,452**	**$402,084**	**4.62%**

Other Operating Expenses (Credits)

				2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 Actual Jan to June	2020 Projected	2021 BUDGET	PERCENT CHANGE
Depreciation Expense											N/A
680	40300	000	DEPRECIATION- UTILITY FINANCED	375,479	364,383	358,254	375,000	187,500	375,000	375,000	0.00%
680	40300	471	DEPRECIATION ON CONTRIBUTED	99,805	109,695	119,111	99,805	49,903	114,000	114,000	14.22%
680	40300	925	INTERDEPARTMENTAL CHARGES	(34,639)	(17,262)	(16,770)	(34,639)	(17,320)	(34,639)	(34,639)	N/A
Total				**$440,645**	**$456,816**	**$460,595**	**$440,166**	**$220,083**	**$454,361**	**$454,361**	**3.22%**
Taxes Expense											
680	40800	0000	PROPERTY TAX EQUIVALENT	390,519	384,478	387,677	401,940	198,870	392,000	392,000	-2.47%
680	40800	925	INTERDEPARTMENTAL CHARGES	(6,566)	(6,443)	(6,426)	(7,412)	0	(7,220)	(7,228)	N/A
Total				**$383,953**	**$378,035**	**$381,251**	**$394,528**	**$198,870**	**$384,780**	**$384,772**	**-2.47%**
Total Other Operating Expense				**$824,598**	**$834,851**	**$841,846**	**$834,694**	**$418,953**	**$839,141**	**$839,133**	0.53%
Total Operating Expenses				**$1,867,702**	**$1,877,976**	**$1,926,448**	**$2,071,685**	**$881,301**	**$1,895,968**	**$2,077,845**	0.30%
Net Operating Income (Loss)				**$515,189**	**$530,925**	**$421,817**	**$259,013**	**$234,093**	**$413,862**	**$234,810**	-9.34%
Net Income (Loss)				**$854,732**	**$832,058**	**$269,394**	**$138,893**	**$152,068**	**$288,341**	**$114,888**	-17.28%
				854,732	832,058	269,394	138,893	152,068			

City of Ashland Water Utility Enterprise Fund
2021 Budget Detail

WATER UTILITY EXPENSE
ANALYSIS BY OBJECT CODE

			2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 Actual Jan to June	2020 Projected	2021 BUDGET	PERCENT CHANGE
										N/A
680	111	WAGES	272,627	284,304	315,399	383,165	171,712	349,082	401,123	4.69%
	112	OVERTIME WAGES	2,698	3,413	3,050	4,830	7,888	9,550	3,769	-21.98%
	125	TEMPORARY WAGES	7,891	3,657	11,497	17,280	291	4,450	17,626	2.00%
	131	LONGEVITY	1,595	2,128	3,389	6,781	0	4,455	7,661	12.98%
	136	CLOTHING REIMBURSEMENT	1,500	2,003	2,138	2,250	214	2,700	2,250	0.00%
	138	ACCR SICK/VAC	1,097	849	9,601	0	0	1,100	0	N/A
	151	SOCIAL SECURITY	20,391	20,980	24,742	30,149	12,915	22,139	31,634	4.92%
	152	EMPLOYER RETIREMENT	38,824	22,108	41,580	46,957	12,137	42,643	48,152	2.55%
	157	H.S.A. CONTRIBUTION	13,732	14,506	14,257	14,578	8,201	14,903	43,498	198.38%
	154	MEDICAL & DENTAL INS	148,378	151,338	141,895	205,813	78,843	171,261	174,705	-15.11%
	155	LIFE INSURANCE	550	481	578	926	265	525	945	2.08%
	156	WORKERS COMPENSATION	12,076	10,243	13,318	15,662	0	10,807	16,577	5.84%
	190	POST -EMPLOYMENT	14,618	(16,670)	0	5,000	0	5,000	5,000	0.00%
	191	POST -EMPLOYMENT H.S.A.	3,000	3,000	1,500	0	0	3,000	3,000	#DIV/0!
		TOTAL LABOR EXPENSE	**$538,975**	**$502,340**	**$582,944**	**$733,391**	**$292,466**	**$641,615**	**$755,939**	3.07%
	210	PROFESSIONAL SERVICES	62,150	40,366	34,222	75,200	17,020	29,350	66,700	-11.30%
	222	ELECTRICITY	56,444	51,662	54,355	55,412	22,529	54,325	53,000	-4.35%
	224	NATURAL GAS	5,853	6,509	6,210	5,670	2,507	5,825	5,745	1.32%
	227	PROPANE	0	0	0	430	0	0	430	0.00%
	295	ENGINEERING SERVICES	3,726	3,791	6,782	6,000	0	4,000	6,000	0.00%
	342	GAS/DIESEL FOR FUEL GENERATOR	449	297	0	235	0	1,100	200	-14.89%
	400	MATERIALS/R&M	187,747	260,993	196,551	173,625	48,677	144,480	168,915	-2.71%
	410	CHEMICALS	44,338	45,366	53,838	52,206	18,008	51,000	50,000	-4.23%
	511	LOCAL GOVT PROP INS FUND	5,499	6,268	5,375	6,000	0	6,000	6,000	0.00%
	513	LIABILITY INSURANCE	5,502	6,290	4,155	9,000	0	6,900	9,000	0.00%
	539	RENTALS/ LEASES	1,264	1,297	1,322	1,400	0	1,300	1,270	-9.29%
	925	INTERDEPARTMENTAL CHARGES	131,157	117,946	138,848	118,422	61,141	110,932	115,513	-2.46%
		TOTAL OTHER EXPENSES	**$504,129**	**$540,785**	**$501,658**	**$503,600**	**$169,882**	**$415,212**	**$482,773**	-4.14%
		SUBTOTAL	**$1,043,104**	**$1,043,125**	**$1,084,602**	**$1,236,991**	**$462,348**	**$1,056,827**	**$1,238,712**	0.14%
40300	0000	DEPRECIATION	440,645	456,816	460,595	440,166	220,083	454,361	454,361	3.22%
40800	0000	TAXES	383,953	378,035	381,251	394,528	198,870	384,780	384,772	-2.47%
		TOTAL OPERATING EXPENSES	**$1,867,702**	**$1,877,976**	**$1,926,448**	**$2,071,685**	**$881,301**	**$1,895,968**	**$2,077,845**	0.30%

City of Ashland
2021 Budget Preliminary
Wastewater Utility Enterprise Fund

	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ESTIMATE	2021 BUDGET	Percent Change
Operating Revenues:							
Bulk Waste Treatment	$84,283	$70,171	$61,836	$62,000	$62,000	$62,000	0.00%
Metered Customer Revenues	2,020,313	2,099,033	1,997,415	2,013,685	2,013,685	2,020,971	0.36%
Other Operating Revenues	69,417	64,601	60,146	54,000	64,191	61,000	12.96%
Estimated Increase in Revenue Stream	0	0	0	0	0	0	0.00%
Total Operating Revenues	**$2,174,013**	**$2,233,805**	**$2,119,397**	**$2,129,685**	**$2,139,876**	**$2,143,971**	**0.67%**
Non-Operating Income (Expense):	**$35,586**	**$288,083**	**($5,550)**	**($5,597)**	**($30,825)**	**($4,330)**	**-22.64%**
Operating Expenses:							
Collection System							
Collection System Supervision	$0	$0	$0	$0	$0	$0	0.00%
Collection Operation Labor & Expense	79,720	94,010	90,824	72,788	83,470	69,598	-4.38%
Power & Fuel for Lift Stations	65,475	65,508	69,823	73,470	70,230	71,300	-2.95%
Misc. Collection System Expense	18,317	17,209	15,559	18,000	16,000	16,330	-9.28%
Maint. of Collection System	72,290	14,629	35,364	51,991	195,113	208,387	300.81%
Maint. of Lift Stn. Buildings & Grounds	5,017	8,146	12,182	9,369	7,940	10,079	7.58%
Maint. of Lift Stn Equipment	15,308	32,187	27,072	32,174	43,550	33,218	3.24%
Maint. of Misc. Collection Equipment	3,111	1,591	2,710	5,139	3,180	4,912	-4.42%
Total Collection System Expense	$259,238	$233,280	$253,534	$262,931	$419,483	$413,824	57.39%
Wastewater Treatment							
Treatment Operation Supervision	$0	$0	$0	$0	$0	$0	0.00%
Treatment Operation Labor & Expense	86,074	91,966	81,017	131,948	96,810	128,538	-2.58%
Power & Fuel for WWTP	101,659	94,182	106,965	107,094	117,372	99,985	-6.64%
Laboratory & Testing Expense	118,047	119,240	116,619	126,245	125,490	123,587	-2.11%
Sludge Treatment/Disposal Expenses	22,969	26,515	35,735	43,965	53,620	45,670	3.88%
Misc. Treatment Plant Expense	59,660	61,229	71,220	54,532	71,891	44,102	-19.13%
Disinfection Expense	3,101	4,083	16,976	12,429	7,040	12,314	-0.93%
Maint. of Treatment Buildings & Grounds	44,761	36,452	52,930	33,437	31,050	35,416	5.92%
Maintenance of Treatment Equipment	54,888	54,912	98,913	63,947	77,445	49,819	-22.09%
Maint. of Misc. Plant Equipment	10,995	9,524	10,968	13,233	14,365	12,689	-4.11%
Utility Locates	0	0	0	24,503	12,440	12,978	-47.03%
Total Wastewater Treatment Expense	$502,154	$498,103	$591,343	$611,333	$607,523	$565,098	-7.56%
Customer Accounts							
Customer Billing & Accounting	$64,549	$62,940	$65,212	$78,313	$78,313	$69,929	-10.71%
Meter Reading Expenses	14,059	18,839	15,048	16,933	16,933	13,611	-19.62%
Uncollectible Accounts Expense	0	0	0	0	0	0	0.00%
Joint Meter Expenses	22,823	25,449	15,708	23,000	22,850	23,000	0.00%
Total Customer Accounts Expense	$101,431	$107,228	$95,968	$118,246	$118,096	$106,540	-9.90%

City of Ashland
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Administrative & General	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ESTIMATE	2021 BUDGET	Percent Change
Administrative & General Salaries	$152,002	$124,589	$315,236	$142,563	$243,243	$298,412	109.32%
Office Supplies & Expense	1,673	2,995	3,025	2,800	2,670	1,200	-57.14%
Outside Professional Services	32,581	14,136	160,463	92,200	28,850	63,100	-31.56%
Property Insurance	13,873	15,061	14,792	19,675	16,675	19,675	0.00%
Injuries & Damages	17,937	17,168	11,301	21,000	18,000	21,000	0.00%
Employee Benefits	69,702	53,521	68,541	71,600	70,910	73,000	1.96%
Regulatory Expense	9,370	9,686	8,945	8,000	8,000	8,000	0.00%
Misc. General Expense	28	0	0	383	0	390	1.87%
Maintenance of General Plant	2,652	2,617	2,548	2,685	2,700	2,685	0.00%
Rents	1,264	1,297	1,322	1,227	1,300	1,227	0.00%
Total Admin. & General Expense	$301,082	$241,070	$586,173	$362,133	$392,348	$488,689	34.95%
Clearing accounts balance	$0	$0	$0	$0	$0	$0	0.00%
Total Direct Operating Expenses	**$1,163,905**	**$1,079,681**	**$1,527,018**	**$1,354,643**	**$1,537,450**	**$1,574,151**	**16.20%**
Other Operating Expenses (Credits)							0.00%
Depreciation Expense	$804,940	$741,549	$730,176	$804,940	$804,939	$804,940	0.00%
Taxes Expense	0	0	0	0	0	0	0.00%
Total Other Operating Expense	$804,940	$741,549	$730,176	$804,940	$804,939	$804,940	0.00%
Total Operating Expenses	**$1,968,845**	**$1,821,230**	**$2,257,194**	**$2,159,583**	**$2,342,389**	**$2,379,091**	10.16%
Net Operating Income (Loss)	**$205,168**	**$412,575**	**($137,797)**	**($29,898)**	**($202,513)**	**($235,121)**	686.42%
Net Income (Loss)	**$240,754**	**$700,658**	**($143,347)**	**($35,495)**	**($233,338)**	**($239,451)**	574.61%

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.

	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ESTIMATE	2021 BUDGET	
Net Income (Loss)	240,754	700,658	(143,347)	(35,495)	(233,338)	(239,451)	574.61%
Remove-Contribution in aid of construction	(55,015)	(300,542)	1,768	(22,500)	(800)	(22,500)	0.00%
Depreciation on CIAC not available	0	0	0	0	0	0	0.00%
Net Income (Loss) removing CIAC	**$185,739**	**$400,116**	**($141,579)**	**($57,995)**	**($234,138)**	**($261,951)**	351.68%

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

Calculate Adjusted Net Income Available for Debt Service & Capital Assets	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ESTIMATE	2021 BUDGET	Percent Change
Gross Operating Revenues	$2,174,013	$2,233,805	$2,119,397	$2,129,685	$2,139,876	$2,143,971	16.38%
Add: Interest/Dividend Revenues	13,466	22,217	40,563	14,500	13,148	14,500	-25.02%
Less: Operating Expenses	(1,968,845)	(1,821,230)	(2,257,194)	(2,159,583)	(2,342,389)	(2,379,091)	0.00%
Add: Depreciation	804,940	741,549	730,176	804,940	804,939	804,940	21.80%
Add: Amortization	0	0	0	0	0	0	-100.00%
Add: Pension & OPEB liability adjustment	19,960	2,028	156,800	18,600	118,688	118,688	0.00%
Subtotal - Cash Flow	**1,043,534**	**1,178,369**	**789,742**	**808,142**	**734,262**	**703,007**	**0.00%**
Less: Debt Payments	(338,951)	(329,409)	(200,647)	(113,936)	(114,003)	(114,020)	-63.29%
Less: Provision-Collection sys/Other Assets	(259,000)	(259,000)	(259,000)	(259,000)	(259,000)	(164,000)	0.00%
Less: Equipment Replacement Reserve fun	(142,850)	(142,850)	(178,455)	(172,750)	(178,455)	(178,455)	41.51%
Adjusted Cash Flow Income (Loss)	**$302,733**	**$447,110**	**$151,640**	**$262,456**	**$182,804**	**$246,532**	0.00%

Calculation of Debt Service Payments
using debt ratio of 110%

Principal and Interest Payments	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ESTIMATE	2021 BUDGET	Percent Change
2014 CWF Bonds - Force Main	$38,932	$38,924	$38,915	$38,906	$38,906	$38,897	-0.02%
1998/99 Clean Water Fund Bonds	168,690	168,633	0	0	0	0	0.00%
2009A GO Refunding Bonds	51,943	34,570	17,827	0	0	0	0.00%
2009B GO BAB Bonds	67,477	69,403	68,988	0	0	0	0.00%
2016 CWF Bonds - 6th St W	8,133	11,603	11,835	11,853	11,853	11,851	-0.02%
2018 USDA-RD SCADA	0	6,276	63,082	63,177	63,244	63,272	0.15%
Unfunded Pension Liability	3,776	0	0	0	0	0	0.00%
2021 CWF-Sewer Rehab-(pmts start 2022 estimated at $57,000)						0	
Total Principal and Interest Payments	$338,951	$329,409	$200,647	$113,936	$114,003	$114,020	0.07%
Debt Service Coverage Ratio	**110%**	**110%**	**110%**	**110%**	**110%**	**110%**	
Calculated Minimum Net Income	**$372,846**	**$362,350**	**$220,712**	**$125,330**	**$125,403**	**$125,422**	**0.07%**

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

	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 ESTIMATE	2021 BUDGET	Percent Change
Adjusted Net Income available for debt payments	1,043,534	1,178,369	789,742	808,142	734,262	703,007	0.00%
Calculated Minimum Debt Coverage Net Income	(372,846)	(362,350)	(220,712)	(125,330)	(125,403)	(125,422)	-63.29%
Adj Net Income Over minimum calculated	**$670,688**	**$816,019**	**$569,030**	**$682,813**	**$608,858**	**$577,585**	**0.00%**

City of Ashland
2021 Detail
Wastewater Utility Enterprise Fund

Operating Revenues:

				2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 Actual Jan to June	2020 Yr End Estimate	2021 BUDGET	PERCENT CHANGE
Waste Treatment											
690	46411	4600	UN-METERED/BULK TREATMEI	84,283	70,171	61,836	62,000	26,025	62,000	62,000	0.00%
690	46411	4611	METERED RESIDENTIAL	1,022,373	1,016,115	1,010,235	1,017,260	510,395	1,017,260	1,016,663	-0.06%
690	46411	4612	METERED COMMERCIAL	847,396	877,235	796,979	800,715	395,220	800,715	836,056	4.41%
690	46411	4613	METERED INDUSTRIAL	35,796	41,635	43,299	42,805	19,559	42,805	42,745	-0.14%
690	46411	4614	METERED PUBLIC AUTHORITY	98,172	148,584	131,962	138,310	54,830	138,310	113,430	-17.99%
690	46411	4615	METERED SUBURBAN	16,576	15,464	14,940	14,595	4,459	14,595	12,077	-17.25%
			Metered Revenue	**2,020,313**	**2,099,033**	**1,997,415**	**2,013,685**	**984,463**	**2,013,685**	**2,020,971**	**0.36%**
Total Waste Treatment				**$2,104,596**	**$2,169,204**	**$2,059,251**	**$2,075,685**	**$1,010,488**	**$2,075,685**	**$2,082,971**	**0.35%**
Other Operating Revenues											
690	46412	4700	FORFEITED DISCOUNTS	8,208	8,317	8,027	8,000	1,958	8,333	8,000	0.00%
690	46412	4710	MISC. SERVICE REVENUES	61,209	56,284	52,119	46,000	27,929	55,858	53,000	15.22%
Total Other Revenues				**$69,417**	**$64,601**	**$60,146**	**$54,000**	**$29,887**	**$64,191**	**$61,000**	**12.96%**
ESTIMATED INCREASE IN REVENUE STREAM										0	**N/A**
Total Operating Revenues				**$2,174,013**	**$2,233,805**	**$2,119,397**	**$2,129,685**	**$1,040,375**	**$2,139,876**	**$2,143,971**	**0.67%**

Non-Operating Income (Expense):

				2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 Actual Jan to June	2020 Yr End Estimate	2021 BUDGET	PERCENT CHANGE
											N/A
690	46412	4711	CIAC	55,015	300,542	(1,768)	22,500	800	800	22,500	0.00%
690	46413	4190	INTEREST INCOME	10,880	11,234	35,948	9,500	0	9,500	9,500	0.00%
690	46413	4270	INTEREST EXP. ON LT DEBT	(22,952)	(29,343)	(43,200)	(42,597)	(21,183)	(44,773)	(41,330)	-2.97%
690	46413	4280	AMORT. OF DEBT EXP.	0	0	0	0	0	0	0	N/A
690	46413	4300	INTEREST EXP. ON G.O. DEBT	(9,943)	(5,333)	(1,145)	0	0	0	0	N/A
690	46413	4301	INTEREST SUBSIDY	2,586	1,617	552	0	0	0	0	N/A
690	46413	4340	MISC. CREDITS TO SURPLUS	0	0	0	0	0	0	0	N/A
690	48910	0000	INSURANCE DIVIDENDS/MISC	0	9,366	4,063	5,000	0	3,648	5,000	0.00%
Total Non-Operating Income/(Exp)				**$35,586**	**$288,083**	**($5,550)**	**($5,597)**	**($20,383)**	**($30,825)**	**($4,330)**	**-22.64%**

City of Ashland
2021 Detail
Wastewater Utility Enterprise Fund

Operating Expenses:

Collection System

				2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 Actual Jan to June	2020 Yr End Estimate	2021 BUDGET	PERCENT CHANGE
Collection Operation Labor & Expense											
690	82100	111	WAGES	48,019	57,385	56,183	43,105	29,571	52,700	41,821	-2.98%
690	82100	112	OVERTIME WAGES	29	155	190	263	1,152	1,500	263	-0.19%
690	82100	125	WAGES/TEMP	274	0	370	0	0	0	0	N/A
690	82100	136	CLOTHING ALLOWANCE	900	900	900	0	450	450		N/A
690	82100	151	SOCIAL SECURITY	3,601	4,308	4,312	3,280	2,296	3,670	3,336	1.70%
690	82100	152	EMPLOYER RETIREMENT	3,313	3,909	3,825	3,000	2,104	3,320	2,934	-2.21%
690	82100	157	HSA CONTRIBUTION	2,303	2,395	2,236	2,144	1,242	1,890	1,933	-9.85%
690	82100	154	MEDICAL & DENTAL INS	12,558	15,414	15,726	13,557	8,076	12,430	11,953	-11.83%
690	82100	155	LIFE INSURANCE	85	90	125	113	24	10	114	0.47%
690	82100	156	WORKERS COMPENSATION	2,724	2,545	2,464	1,826	0	2,000	1,745	-4.42%
690	82100	290	SERVICES	0	0	0	0	0	0	0	N/A
690	82100	400	NON-LABOR M&S	5,914	6,909	4,493	5,500	1,478	5,500	5,500	0.00%
Total				**$79,720**	**$94,010**	**$90,824**	**$72,788**	**$46,393**	**$83,470**	**$69,598**	**-4.38%**
Power & Fuel for Lift Stations											
690	82200	222	ELECTRICITY	57,515	55,535	59,100	63,240	29,709	60,000	61,500	-2.75%
690	82200	224	NATURAL GAS	7,109	9,762	9,559	9,430	5,045	9,430	9,000	-4.56%
690	82200	342	GAS & DIESEL FUEL	851	211	1,164	800	0	800	800	0.00%
Total				**$65,475**	**$65,508**	**$69,823**	**$73,470**	**$34,754**	**$70,230**	**$71,300**	**-2.95%**
Misc. Collection System Expense											
690	82300	400	NON-LABOR M&S	18,317	17,209	15,559	18,000	5,724	16,000	16,330	-9.28%
Total				**$18,317**	**$17,209**	**$15,559**	**$18,000**	**$5,724**	**$16,000**	**$16,330**	**-9.28%**
Maint. of Collection System											
690	82500	111	WAGES	21,223	5,815	15,151	11,642	5,233	16,055	11,295	-2.98%
690	82500	112	OVERTIME WAGES	563	750	338	21	2,289	880	21	0.00%
690	82500	125	WAGES/TEMP	7,230	0	1,818	10,368	0	0	17,626	70.00%
690	82500	151	SOCIAL SECURITY	2,147	483	1,255	886	542	713	901	1.68%
690	82500	152	EMPLOYER RETIREMENT	1,480	440	1,001	810	510	655	792	-2.19%
690	82500	157	HSA CONTRIBUTION	950	343	599	579	372	458	522	-9.85%
690	82500	154	MEDICAL & DENTAL INS	5,374	1,770	4,085	3,661	2,455	2,548	3,228	-11.82%
690	82500	155	LIFE INSURANCE	17	3	14	31	30	4	31	-1.09%
690	82500	156	WORKERS COMPENSATION	1,691	36	748	493	0	300	471	-4.39%
690	82500	400	NON-LABOR M&S	31,615	4,989	10,355	23,500	4,032	173,500	173,500	638.30%
Total				**$72,290**	**$14,629**	**$35,364**	**$51,991**	**$15,463**	**$195,113**	**$208,387**	**300.81%**
Maint. of Lift Stn. Buildings & Grounds											
690	82600	111	WAGES	2,274	4,084	4,186	5,239	2,957	4,680	5,083	-2.98%
690	82600	112	OVERTIME WAGES	121	0	0	21	282	0	21	0.00%
690	82600	125	WAGES/TEMP	468	0	34	0	0	50	0	N/A
690	82600	151	SOCIAL SECURITY	210	301	310	399	243	300	405	1.60%
690	82600	152	EMPLOYER RETIREMENT	163	274	274	365	219	270	357	-2.32%
690	82600	157	HSA CONTRIBUTION	109	207	169	261	107	170	235	-10.01%
690	82600	154	MEDICAL & DENTAL INS	684	1,137	950	1,648	575	1,090	1,453	-11.85%
690	82600	155	LIFE INSURANCE	2	7	6	14	2	10	14	-1.44%
690	82600	156	WORKERS COMPENSATION	166	177	186	222	0	170	212	-4.45%
690	82600	400	NON-LABOR M&S	820	1,959	6,067	1,200	943	1,200	2,300	91.67%
Total				**$5,017**	**$8,146**	**$12,182**	**$9,369**	**$5,328**	**$7,940**	**$10,079**	**7.58%**

City of Ashland
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Collection System

Maint. of Lift Stn Equipment				2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 Actual Jan to June	2020 Yr End Estimate	2021 BUDGET	PERCENT CHANGE
690	82700	111	WAGES	5,999	10,709	6,436	12,928	9,710	17,000	12,543	-2.97%
690	82700	112	OVERTIME WAGES	269	0	71	71	36	0	71	0.56%
690	82700	125	WAGES/TEMP	0	0	34	0	0	0	0	N/A
690	82700	151	SOCIAL SECURITY	462	786	473	984	709	840	1,000	1.67%
690	82700	152	EMPLOYER RETIREMENT	425	717	425	900	658	760	880	-2.24%
690	82700	157	HSA CONTRIBUTION	122	655	263	643	483	630	580	-9.85%
690	82700	154	MEDICAL & DENTAL INS	1,103	3,211	1,802	4,066	2,704	3,140	3,585	-11.83%
690	82700	155	LIFE INSURANCE	2	12	8	34	33	10	34	0.15%
690	82700	156	WORKERS COMPENSATION	322	501	298	548	0	480	523	-4.48%
690	82700	400	NON-LABOR M&S	6,604	15,596	17,262	12,000	9,305	20,690	14,000	16.67%
Total				**$15,308**	**$32,187**	**$27,072**	**$32,174**	**$23,638**	**$43,550**	**$33,218**	**3.24%**

Maint. of Misc. Collection Equipment											
690	82800	111	WAGES	1,702	982	1,601	3,064	1,138	1,750	2,972	-2.99%
690	82800	112	OVERTIME WAGES	69	0	0	0	181	0	0	N/A
690	82800	125	TEMPORARY WAGES	238	0	17	0	0	190	0	N/A
690	82800	151	SOCIAL SECURITY	146	72	114	233	97	110	237	1.75%
690	82800	152	EMPLOYER RETIREMENT	120	66	103	213	89	90	208	-2.11%
690	82800	157	HSA CONTRIBUTION	155	76	74	152	29	120	137	-9.63%
690	82800	154	MEDICAL & DENTAL INS	564	352	522	964	238	480	850	-11.87%
690	82800	155	LIFE INSURANCE	2	1	2	8	1	0	8	0.86%
690	82800	156	WORKERS COMPENSATION	115	23	73	130	0	65	124	-4.58%
690	82800	400	NON-LABOR M&S	0	19	204	375	20	375	375	0.00%
Total				**$3,111**	**$1,591**	**$2,710**	**$5,139**	**$1,793**	**$3,180**	**$4,912**	**-4.42%**
Total Collection System Expense				**$259,238**	**$233,280**	**$253,534**	**$262,931**	**$133,093**	**$419,483**	**$413,824**	**57.39%**

Wastewater Treatment

Treatment Operation Labor & Expense				2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 Actual Jan to June	2020 Yr End Estimate	2021 BUDGET	PERCENT CHANGE
690	83100	111	WAGES	21,139	21,729	24,572	45,464	15,281	29,500	44,110	-2.98%
690	83100	112	OVERTIME WAGES	673	1,075	606	508	1,045	1,140	508	0.04%
690	83100	125	TEMPORARY WAGES	65	0	34	0	0	0	0	N/A
690	83100	131	LONGEVITY PAY	0	0	0	2,846	0	0	4,701	65.17%
690	83100	136	CLOTHING ALLOWANCE	962	586	450	0	0	590	0	N/A
690	83100	151	SOCIAL SECURITY	1,679	1,730	1,881	3,459	1,193	1,680	3,518	1.71%
690	83100	152	EMPLOYER RETIREMENT	1,543	1,566	1,669	3,165	1,102	1,520	3,094	-2.24%
690	83100	157	HSA CONTRIBUTION	1,105	1,097	920	2,261	625	970	2,038	-9.85%
690	83100	154	MEDICAL & DENTAL INS	6,001	5,930	5,761	14,299	3,500	5,460	12,608	-11.83%
690	83100	155	LIFE INSURANCE	13	22	19	120	9	10	120	-0.21%
690	83100	156	WORKERS COMPENSATION	1,354	911	1,063	1,926	0	940	1,841	-4.42%
690	83100	400	NON-LABOR M&S	6,976	5,438	5,021	10,900	1,306	8,000	7,500	-31.19%
690	83100	410	TREATMENT CHEMICALS: ALU	44,564	51,882	39,021	47,000	17,743	47,000	48,500	3.19%
Total				**$86,074**	**$91,966**	**$81,017**	**$131,948**	**$41,804**	**$96,810**	**$128,538**	**-2.58%**

Power & Fuel for WWTP											
690	83200	222	ELECTRICITY	76,543	71,244	78,799	80,070	37,667	80,000	75,935	-5.16%
690	83200	224	NATURAL GAS	23,950	22,855	28,095	26,724	18,101	36,202	23,750	-11.13%
690	83200	342	GAS & DIESEL FUEL/GENERATO	1,166	83	71	300	0	1,170	300	0.00%
690	83200	400	POWER FOR WWTP	0	0	0	0	0	0	0	N/A
Total				**$101,659**	**$94,182**	**$106,965**	**$107,094**	**$55,768**	**$117,372**	**$99,985**	**-6.64%**

City of Ashland
2021 Detail
Wastewater Utility Enterprise Fund

Wastewater Treatment

Laboratory & Testing Expense

				2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 Actual Jan to June	2020 Yr End Estimate	2021 BUDGET	PERCENT CHANGE
690	83300	111	WAGES	62,791	64,769	64,559	68,349	34,340	68,500	66,314	-2.98%
690	83300	112	OVERTIME WAGES	0	0	0	466	3,564	0	466	0.00%
690	83300	131	LONGEVITY	991	1,011	1,071	0	546	1,010	0	N/A
690	83300	136	CLOTHING ALLOWANCE	450	450	443	0	0	450	0	N/A
690	83300	151	SOCIAL SECURITY	4,818	5,001	4,979	5,201	2,902	4,970	5,289	1.70%
690	83300	152	EMPLOYER RETIREMENT	4,359	4,431	4,323	4,757	2,595	4,450	4,652	-2.22%
690	83300	157	HSA CONTRIBUTION	3,517	3,723	3,395	3,399	1,765	3,940	3,064	-9.84%
690	83300	154	MEDICAL & DENTAL INS	17,360	17,757	16,768	21,497	9,641	18,520	18,954	-11.83%
690	83300	155	LIFE INSURANCE	57	74	57	180	27	90	180	0.01%
690	83300	156	WORKERS COMPENSATION	3,801	2,598	2,957	2,896	0	2,750	2,767	-4.44%
690	83300	213	OUTSIDE SERVICES	3,890	3,796	3,954	4,500	1,726	5,100	4,500	0.00%
690	83300	400	NON-LABOR M&S	16,013	15,630	14,113	15,000	4,585	15,710	17,400	16.00%
Total				**$118,047**	**$119,240**	**$116,619**	**$126,245**	**$61,691**	**$125,490**	**$123,587**	**-2.11%**

Sludge Treatment/Disposal Expenses

				2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 Actual Jan to June	2020 Yr End Estimate	2021 BUDGET	PERCENT CHANGE
690	83400	111	WAGES	10,723	10,660	12,621	21,273	7,602	18,500	21,015	-1.21%
690	83400	112	OVERTIME WAGES	45	0	315	143	35	0	143	-0.14%
690	83400	125	TEMPORARY WAGES	1,119	117	462	0	0	0	0	N/A
690	83400	151	SOCIAL SECURITY	878	798	980	1,268	546	730	1,290	1.71%
690	83400	152	EMPLOYER RETIREMENT	732	714	847	1,160	516	660	1,134	-2.22%
690	83400	157	HSA CONTRIBUTION	280	428	443	829	149	430	747	-9.86%
690	83400	154	MEDICAL & DENTAL INS	2,507	2,527	3,368	5,242	1,630	2,390	4,622	-11.83%
690	83400	155	LIFE INSURANCE	1	4	14	44	6	0	44	-0.24%
690	83400	156	WORKERS COMPENSATION	698	414	594	706	0	410	675	-4.42%
690	83400	400	NON-LABOR M&S	1,648	4,209	2,784	4,300	20,100	21,500	7,000	62.79%
690	83400	410	PRESS CHEMICALS: POLYMER	4,338	6,644	13,307	9,000	0	9,000	9,000	0.00%
Total				**$22,969**	**$26,515**	**$35,735**	**$43,965**	**$30,584**	**$53,620**	**$45,670**	**3.88%**

Misc. Treatment Plant Expense

				2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 Actual Jan to June	2020 Yr End Estimate	2021 BUDGET	PERCENT CHANGE
690	83500	111	WAGES	13,263	18,605	24,856	12,561	11,898	22,000	12,187	-2.98%
690	83500	112	OVERTIME WAGES	34	34	71	0	1,508	97	0	N/A
690	83500	125	TEMPORARY WAGES	0	0	1,122	0	0	0	0	N/A
690	83500	151	SOCIAL SECURITY	974	1,373	1,895	956	975	2,488	972	1.68%
690	83500	152	EMPLOYER RETIREMENT	901	1,248	1,628	874	905	2,264	855	-2.19%
690	83500	157	HSA CONTRIBUTION	611	824	828	625	496	1,432	563	-9.89%
690	83500	154	MEDICAL & DENTAL INS	3,337	4,698	6,390	3,951	3,815	8,176	3,483	-11.84%
690	83500	155	LIFE INSURANCE	5	5	16	33	9	34	33	0.25%
690	83500	156	WORKERS COMPENSATION	810	772	1,134	532	0	1,400	509	-4.40%
690	83500	400	NON-LABOR M&S	39,725	33,670	33,280	35,000	(12,359)	34,000	25,500	-27.14%
Total				**$59,660**	**$61,229**	**$71,220**	**$54,532**	**$7,247**	**$71,891**	**$44,102**	**-19.13%**

Disinfection Expense

				2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 Actual Jan to June	2020 Yr End Estimate	2021 BUDGET	PERCENT CHANGE
690	83600	111	WAGES	2,022	2,830	1,994	1,562	724	1,000	1,516	-2.95%
690	83600	112	OVERTIME WAGES			0	0	109		0	N/A
690	83600	151	SOCIAL SECURITY	147	210	144	119	61	210	121	1.60%
690	83600	152	EMPLOYER RETIREMENT	138	190	131	109	56	190	106	-2.45%
690	83600	157	HSA CONTRIBUTION	124	82	124	78	21	80	70	-10.19%
690	83600	154	MEDICAL & DENTAL INS	558	467	483	491	218	550	433	-11.76%
690	83600	155	LIFE INSURANCE	0	1	5	4	1	0	4	2.88%
690	83600	156	WORKERS COMPENSATION	112	125	82	66	0	10	63	-4.15%
690	83600	400	NON-LABOR M&S	0	178	14,013	10,000	158	5,000	10,000	0.00%
Total				**$3,101**	**$4,083**	**$16,976**	**$12,429**	**$1,348**	**$7,040**	**$12,314**	**-0.93%**

Maint. of Treatment Buildings & Grounds

				2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 Actual Jan to June	2020 Yr End Estimate	2021 BUDGET	PERCENT CHANGE
690	83700	111	WAGES	11,831	9,248	21,420	13,786	6,789	10,500	13,376	-2.98%
690	83700	112	OVERTIME WAGES	4	0	71	0	387	0	0.00	N/A
690	83700	125	WAGES/TEMP	1,812	4,091	3,367	0	479	3,830	0	N/A
690	83700	151	SOCIAL SECURITY	948	993	1,797	1,049	541	980	1,067	1.70%
690	83700	152	EMPLOYER RETIREMENT	753	638	1,405	960	484	640	938	-2.27%
690	83700	157	HSA CONTRIBUTION	439	419	1,141	686	306	420	618	-9.85%
690	83700	154	MEDICAL & DENTAL INS	2,433	2,199	5,992	4,336	2,310	2,110	3,823	-11.83%
690	83700	155	LIFE INSURANCE	19	21	106	36	21	20	36	0.86%
690	83700	156	WORKERS COMPENSATION	812	522	1,082	584	0	550	558	-4.42%
690	83700	400	NON-LABOR M&S	25,710	18,321	16,549	12,000	4,336	12,000	15,000	25.00%
Total				**$44,761**	**$36,452**	**$52,930**	**$33,437**	**$15,653**	**$31,050**	**$35,416**	**5.92%**

City of Ashland
2021 Detail
Wastewater Utility Enterprise Fund

Wastewater Treatment

				2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 Actual Jan to June	2020 Yr End Estimate	2021 BUDGET	PERCENT CHANGE
Maintenance of Treatment Equipment											
690	83800	111	WAGES	28,900	32,054	27,971	34,006	19,003	36,900	24,076	-29.20%
690	83800	112	OVERTIME WAGES	175	380	180	370	1,588	280	370	-0.11%
690	83800	125	WAGES/TEMP	306	0	510	0	0	0	0	N/A
690	83800	131	LONGEVITY	1,050	1,116	1,126	0	0	1,050	0	N/A
690	83800	136	CLOTHING ALLOWANCE	450	423	450	2,700	0	450	2,700	0.00%
690	83800	151	SOCIAL SECURITY	2,280	2,522	2,212	2,588	1,490	2,390	1,920	-25.80%
690	83800	152	EMPLOYER RETIREMENT	2,078	2,271	1,964	2,367	1,390	2,180	1,689	-28.65%
690	83800	157	HSA CONTRIBUTION	1,729	1,557	1,377	1,691	965	1,490	1,113	-34.21%
690	83800	154	MEDICAL & DENTAL INS	7,218	6,590	7,983	10,695	5,964	6,280	6,882	-35.66%
690	83800	155	LIFE INSURANCE	89	86	112	89	112	80	65	-26.56%
690	83800	156	WORKERS COMPENSATION	1,993	1,232	1,444	1,441	0	1,345	1,005	-30.27%
690	83800	400	NON-LABOR M&S	8,620	6,681	53,584	8,000	9,477	25,000	10,000	25.00%
Total				**$54,888**	**$54,912**	**$98,913**	**$63,947**	**$39,989**	**$77,445**	**$49,819**	**-22.09%**
Maint. of Misc. Plant Equipment											
690	83900	111	WAGES	6,621	6,079	5,623	7,353	1,806	10,400	7,134	-2.98%
690	83900	112	OVERTIME WAGES	67	0	71	0	72	0	0	N/A
690	83900	125	WAGES/TEMP	629	0	689	0	0	270	0	N/A
690	83900	151	SOCIAL SECURITY	537	449	469	559	136	490	569	1.79%
690	83900	152	EMPLOYER RETIREMENT	455	407	369	512	127	430	500	-2.27%
690	83900	157	HSA CONTRIBUTION	191	188	179	366	16	160	330	-9.93%
690	83900	154	MEDICAL & DENTAL INS	1,786	1,438	1,091	2,313	483	1,500	2,039	-11.85%
690	83900	155	LIFE INSURANCE	0	3	3	19	0	0	19	1.92%
690	83900	156	WORKERS COMPENSATION	434	230	280	311	0	275	298	-4.27%
690	83900	400	NON-LABOR M&S	275	730	2,194	1,800	155	840	1,800	0.00%
Total				**$10,995**	**$9,524**	**$10,968**	**$13,233**	**$2,795**	**$14,365**	**$12,689**	**-4.11%**
Utility Locates											
690	88300	111	WAGES				30,636	4,210	15,370	20,807	-32.08%
690	88300	112	OVERTIME WAGES				237	970	10	237	0.00%
690	88300	151	SOCIAL SECURITY				2,331	372	1,080	1,660	-28.81%
690	88300	152	EMPLOYER RETIREMENT				2,132	350	1,030	1,459	-31.54%
690	88300	157	HSA CONTRIBUTION				1,524	250	890	962	-36.89%
690	88300	154	MEDICAL & DENTAL INS				9,635	1,837	5,640	5,947	-38.28%
690	88300	155	LIFE INSURANCE				81	108	160	56	-30.27%
690	88300	156	WORKERS COMPENSATION				1,298	0	640	868	-33.10%
690	88300	400	NON-LABOR M&S					0	60		N/A
		925	INTERDEPARTMENTAL -WATER				(23,371)	0	(12,440)	(19,018)	-18.63%
Total				**$0**	**$0**	**$0**	**$24,503**	**$8,097**	**$12,440**	**$12,978**	**-47.03%**
Total Wastewater Treatment Expense				**$502,154**	**$498,103**	**$591,343**	**$611,333**	**$264,976**	**$607,523**	**$565,098**	**-7.56%**

City of Ashland
2021 Detail
Wastewater Utility Enterprise Fund

Customer Accounts

				2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 Actual Jan to June	2020 Yr End Estimate	2021 BUDGET	PERCENT CHANGE
Customer Billing & Accounting											
690	84000	111	WAGES				9,982	1,996	9,982	8,917	-10.67%
690	84000	151	SOCIAL SECURITY				726	146	726	711	-2.03%
690	84000	152	EMPLOYER RETIREMENT				681	135	681	625	-8.15%
690	84000	157	HSA CONTRIBUTION				750	190	750	412	-45.06%
690	84000	154	MEDICAL & DENTAL INS				4,371	978	4,371	2,549	-41.69%
690	84000	155	LIFE INSURANCE				23	4	23	24	5.25%
690	84000	156	WORKERS COMPENSATION				400	0	400	372	-6.97%
690	84000	925	INTERDEPARTMENTAL CHARG	64,549	62,940	65,212	61,380	26,968	61,380	56,318	-8.25%
Total				**$64,549**	**$62,940**	**$65,212**	**$78,313**	**$30,417**	**$78,313**	**$69,929**	**-10.71%**
Meter Reading Expenses											
690	84200	111	WAGES				9,982	6,447	9,982	8,917	-10.67%
690	84200	151	SOCIAL SECURITY				726	475	726	711	-2.03%
690	84200	152	EMPLOYER RETIREMENT				681	435	681	625	-8.15%
690	84200	157	HSA CONTRIBUTION				750	451	750	412	-45.06%
690	84200	154	MEDICAL & DENTAL INS				4,371	2,726	4,371	2,549	-41.69%
690	84200	155	LIFE INSURANCE				23	10	23	24	5.25%
690	84200	156	WORKERS COMPENSATION				400	0	400	372	-6.97%
690	84200	925	INTERDEPARTMENTAL CHARG	14,059	18,839	15,048	0	0	0	0	N/A
Total				**$14,059**	**$18,839**	**$15,048**	**$16,933**	**$10,544**	**$16,933**	**$13,611**	**-19.62%**
Joint Meter Expenses											
690	84400	925	INTERDEPARTMENTAL CHARG	22,823	25,449	15,708	23,000	0	22,850	23,000	0.00%
Total				**$22,823**	**$25,449**	**$15,708**	**$23,000**	**$0**	**$22,850**	**$23,000**	**0.00%**
Total Customer Accounts Expense				**$101,431**	**$107,228**	**$95,968**	**$118,246**	**$40,961**	**$118,096**	**$106,540**	**-9.90%**

Administrative & General

				2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 Actual Jan to June	2020 Yr End Estimate	2021 BUDGET	PERCENT CHANGE
690	85000	111	WAGES	57,900	55,256	91,529	75,112	40,485	57,920	87,993	17.15%
690	85000	112	OVERTIME WAGES	319	0	0	0	0	0	0	N/A
690	85000	125	WAGES/TEMP	0	0	1,564	0	0	0	0	N/A
690	85000	131	LONGEVITY	420	500	556	812	0	420	828	2.00%
690	85000	136	CLOTHING ALLOWANCE	0	0	0	0	0	0	0	N/A
690	85000	138	ACCR SICK/VACATION	3,180	(1,275)	805	0	0	3,180	0	N/A
690	85000	151	SOCIAL SECURITY	4,513	3,981	6,952	5,565	2,986	3,840	6,570	18.05%
690	85000	152	EMPLOYER RETIREMENT	3,870	3,421	5,628	5,125	2,733	3,270	5,379	4.96%
690	85000	157	HSA CONTRIBUTION	2,814	2,166	3,176	3,600	1,556	2,170	4,200	16.67%
690	85000	154	MEDICAL & DENTAL INS	12,711	11,032	17,153	24,888	8,268	10,630	29,735	19.48%
690	85000	155	LIFE INSURANCE	258	173	229	276	117	180	276	-0.14%
690	85000	156	WORKERS COMPENSATION	1,955	1,049	2,759	2,013	0	2,175	1,977	-1.79%
690	85000	190	POST-EMPLOYMENT HEALTH I	1,360	(1,998)	130,847	1,541	0	98,688	98,688	6304.15%
690	85000	295	ADMIN ENGINEERING	0	0	0	0	0	0	0	N/A
690	85000	400	NON-LABOR M&S	7,743	1,182	1,368	2,631	1,484	1,170	2,631	0.00%
690	85000	925	INTERDEPARTMENTAL CHARG	54,959	49,102	52,670	21,000	29,700	59,600	60,135	186.36%
Total				**$152,002**	**$124,589**	**$315,236**	**$142,563**	**$87,329**	**$243,243**	**$298,412**	109.32%
Office Supplies & Expense											
690	85100	925	INTERDEPARTMENTAL CHARGES								N/A
690	85100	400	NON-LABOR M&S	1,673	2,995	3,025	2,800	1,124	2,670	1,200	-57.14%
Total				**$1,673**	**$2,995**	**$3,025**	**$2,800**	**$1,124**	**$2,670**	**$1,200**	-57.14%
Outside Professional Services											
690	85200	213	AUDIT FEES	0	54	0	7,700	0	50	2,700	
690	85200	210	ATTORNEY & ENGINEERING ST	21,690	12,805	144,848	84,500	0	25,000	55,400	-34.44%
690	85200	213	PROFESSIONAL SERV ENGINEE	10,891	1,277	15,615	0	0	3,800	5,000	#DIV/0!
Total			(213/295)	**$32,581**	**$14,136**	**$160,463**	**$92,200**	**$0**	**$28,850**	**$63,100**	-31.56%
Property Insurance											N/A
690	85310	511	LOCAL GOVT. PROP INS FUND	13,873	15,061	14,792	18,000	0	15,000	18,000	0.00%
690	85310	514	OTHER CARRIERS	0	0	0	1,675	0	1,675	1,675	0.00%
Total				**$13,873**	**$15,061**	**$14,792**	**$19,675**	**$0**	**$16,675**	**$19,675**	0.00%
Injuries & Damages											
690	85320	513	LIABILITY INSURANCE	17,937	17,168	11,301	21,000	1,128	18,000	21,000	0.00%
690	85320	158	UNEMPLOYMENT COMP.								N/A
690	85320	369	OTHER CLAIMS/DEDUCTIBLES								N/A
Total				**$17,937**	**$17,168**	**$11,301**	**$21,000**	**$1,128**	**$18,000**	**$21,000**	0.00%

City of Ashland
2021 Detail
Wastewater Utility Enterprise Fund

Employee Benefits				2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 Actual Jan to June	2020 Yr End Estimate	2021 BUDGET	PERCENT CHANGE
690	85400	131	LONGEVITY				0			0	N/A
690	85400	133	RETIREMENT PAYOUT				0			0	N/A
690	85000	138	ACCR SICK/VACATION				0			0	N/A
690	85400	152	PENSION	18,600	4,026	25,953	18,600		20,000	20,000	7.53%
690	85400	157	HSA CONTRIBUTION				0			0	N/A
690	85400	154	RETIREE HEALTH/DENTAL	51,102	49,495	42,588	53,000	22,417	50,910	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				**$69,702**	**$53,521**	**$68,541**	**$71,600**	**$22,417**	**$70,910**	**$73,000**	1.96%
Regulatory Expense											
690	85500	210	PROFESSIONAL SERVICES								
690	85500	400	NON-LABOR M&S	9,370	9,686	8,945	8,000	(30)	8,000	8,000	0.00%
Total				**$9,370**	**$9,686**	**$8,945**	**$8,000**	**($30)**	**$8,000**	**$8,000**	0.00%
			NON-LABOR M&S								
Misc. General Expense											
690	85600	400		28	0	0	383	0	0	390	1.87%
690	85600	930	MISC. GEN TRANS TO OTHER FUNDS								N/A
Total				**$28**	**$0**	**$0**	**$383**	**$0**	**$0**	**$390**	1.87%
Maintenance of General Plant											
690	85700	400	NON-LABOR M&S								N/A
690	85700	925	INTERDEPARTMENTAL CHARG	2,652	2,617	2,548	2,685	0	2,700	2,685	0.00%
Total				**$2,652**	**$2,617**	**$2,548**	**$2,685**	**$0**	**$2,700**	**$2,685**	0.00%
Rents											
690	85800	539	RENTALS/LEASES	1,264	1,297	1,322	1,227	0	1,300	1,227	0.00%
690	85800	925	INTERDEPARTMENTAL CHARGES								N/A
		Total		**$1,264**	**$1,297**	**$1,322**	**$1,227**	**$0**	**$1,300**	**$1,227**	0.00%
Total Admin. & General Expense				**$301,082**	**$241,070**	**$586,173**	**$362,133**	**$111,968**	**$392,348**	**$488,689**	34.95%

Other Operating Expenses (Credits)				2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 Actual Jan to June	2020 Yr End Estimate	2021 BUDGET	
Depreciation Expense											
690	40300		DEPRECIATION ON PLANT	770,301	724,287	713,406	770,300	385,150	770,300	770,300	0.00%
690	40300		INTERDEPARTMENTAL CHARG	34,639	17,262	16,770	34,640	17,320	34,639	34,640	0.00%
Total				**$804,940**	**$741,549**	**$730,176**	**$804,940**	**$402,470**	**$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**	N/A
Total Other Operating Expense				**$804,940**	**$741,549**	**$730,176**	**$804,940**	**$402,470**	**$804,939**	**$804,940**	0.00%
Total Operating Expenses				**$1,968,845**	**$1,821,230**	**$2,257,194**	**$2,159,583**	**$953,468**	**$2,342,389**	**$2,379,091**	10.16%
Net Operating Income (Loss)				**$205,168**	**$412,575**	**($137,797)**	**($29,898)**	**$86,907**	**($202,513)**	**($235,121)**	686.42%
Net Income (Loss)				**$240,754**	**$700,658**	**($143,347)**	**($35,495)**	**$66,524**	**($233,338)**	**($239,451)**	574.61%

City of Ashland
2021 Detail
Wastewater Utility Enterprise Fund

WASTEWATER - OBJECT CODE SUMMARY		2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 Actual Jan to June	2020 Yr End Estimate	2021 BUDGET	PERCENT CHANGE
Labor									
111	WAGES	294,407	300,205	358,702	406,044	199,190	382,739	390,077	-3.93%
112	OVERTIME WAGES	2,368	2,394	1,913	2,101	13,218	3,907	2,100	-0.02%
125	TEMPORARY WAGES	12,141	4,208	10,021	10,368	479	4,340	17,626	70.00%
131	LONGEVITY	2,461	2,627	2,753	3,658	546	2,480	5,529	51.15%
136	CLOTHING ALLOW	2,762	2,359	2,243	2,700	450	1,940	2,700	0.00%
138	ACCR SICK/VACATION	3,180	(1,275)	805	0	0	3,180	0	N/A
151	SOCIAL SECURITY	23,340	23,007	27,773	30,329	15,710	25,943	30,277	-0.17%
152	EMPLOYER RETIREMENT	38,930	24,318	49,545	46,411	14,408	43,091	46,229	-0.39%
157	HSA DEDUCTIBLE	14,449	14,160	14,924	20,337	9,023	16,750	17,936	-11.81%
154	MEDICAL & DENTAL INS	125,296	124,017	130,662	182,985	77,835	140,596	167,692	-8.36%
155	LIFE INSURANCE	550	502	716	1,128	514	654	1,083	-4.03%
156	WORKERS COMPENSATION	16,987	11,135	15,164	15,792	0	14,310	14,381	-8.93%
190	POST EMPLOYMENT	1,360	(1,998)	130,847	1,541	0	98,688	98,688	6304.15%
								0	N/A
	TOTAL LABOR	**$538,231**	**$505,659**	**$746,068**	**$723,393**	**$331,373**	**$738,618**	**$794,318**	9.80%
Other Expenses									
210	PROFESSIONAL SERVICES	21,690	12,805	144,848	84,500	0	25,000	55,400	-34.44%
213	OUTSIDE SERVICES	14,781	5,127	19,569	12,200	1,726	8,950	12,200	0.00%
222	ELECTRICITY	134,058	126,779	137,899	143,310	67,376	140,000	137,435	-4.10%
224	NATURAL GAS	31,059	32,617	37,654	36,154	23,146	45,632	32,750	-9.42%
295	ENGINEERING SERVICES	0	0	0	0	0	0	0	N/A
342	GAS/DIESEL FOR FUEL GENERA	2,017	294	1,235	1,100	0	1,970	1,100	0.00%
400	MATERIALS/R&M	181,051	145,401	208,816	171,389	51,838	351,215	318,426	85.79%
410	CHEMICALS	48,902	58,526	52,328	56,000	17,743	56,000	57,500	2.68%
511	LOCAL GOVT PROP INS FUND	13,873	15,061	14,792	18,000	0	15,000	18,000	0.00%
513	LIABILITY INSURANCE	17,937	17,168	11,301	21,000	1,128	18,000	21,000	0.00%
514	INSURANCE OTHER	0	0	0	1,675	0	1,675	1,675	0.00%
539	RENTALS/ LEASES	1,264	1,297	1,322	1,227	0	1,300	1,227	0.00%
925	INTERDEPARTMENTAL CHARG	159,042	158,947	151,186	84,694	56,668	134,090	123,120	45.37%
930	MISC GEN TRANS TO OTHER FU	0	0	0	0	0	0	0	N/A
	TOTAL OTHER EXPENSES	**$625,674**	**$574,022**	**$780,950**	**$631,249**	**$219,625**	**$798,832**	**$779,834**	23.54%
	SUB TOTAL	**$1,163,905**	**$1,079,681**	**$1,527,018**	**$1,354,643**	**$550,998**	**$1,537,450**	**$1,574,151**	16.20%
	DEPRECIATION	**$804,940**	**$741,549**	**$730,176**	**$804,940**	**$402,470**	**$804,939**	**$804,940**	0.00%
	TOTAL OPERATING EXPENSE	**$1,968,845**	**$1,821,230**	**$2,257,194**	**$2,159,583**	**$953,468**	**$2,342,389**	**$2,379,091**	10.16%
	Balance check - to be -0-	0	0	0	0	0	0	0	

City of Ashland - 2021 Non-Represented Employees - Proposed

2021 Salary/Hourly Wage Schedule NON-REPRESENTED EMPLOYEE POSITIONS (Included in the 2021 budget)	Exempt or Non-Exempt Position	Date of Hire of Current Employee	Years of Service 12/31/2021	2020 Base Wage Rate	2020 Annual Wage	2021 % Change	2021 Base Increase (Decrease)	2021 Base Wage Rate	2021 Proposed Annual Base Wage	Longevity Percent	Longevity Rate	2021 Annual Longevity	2021 Proposed Total Annual Wage
General Government													
City Administrator	Exempt	*8/27/2018*	*3.34*	$47.08	$97,920	2%	$0.94	$48.02	$99,879.52	0%	$0.00	$0	$99,879.52
City Clerk	Exempt	*2/6/2017*	*4.90*	$28.17	$58,602	2%	$0.56	$28.74	$59,772.96	0%	$0.00	$0	$59,772.96
Deputy Clerk/Elections	Non-exempt	*11/18/2019*	*2.12*	$18.50	$38,480	2%	$0.37	$18.87	$39,249.60	0%	$0.00	$0	$39,249.60
Customer Serv/Admin Assist-per hire letter	Non-exempt	*6/29/2020*	*1.50*	$16.00	$33,280	*0%*	$0.00	$16.00	$33,280.00	0%	$0.00	$0	$33,280.00
Human Resource/Safety Director - Part-time	Exempt	*11/26/2018*	*3.09*	$31.83	$33,107	2%	$0.64	$32.47	$33,769.84	0%	$0.00	$0	$33,769.84
Technology Coordinator	Exempt	*5/21/2012*	*9.61*	$28.66	$59,604	2%	$0.57	$29.23	$60,796.32	1%	$0.29	$603	$61,399.32
Finance Director	Exempt	*12/1/2010*	*11.08*	$37.50	$77,998	2%	$0.75	$38.25	$79,557.92	2%	$0.76	$1,581	$81,138.92
City Treasurer/Comptroller	Exempt	*8/30/2004*	*17.34*	$28.58	$59,446	2%	$0.57	$29.15	$60,636.16	3%	$0.87	$1,810	$62,446.16
Accounting/Office Assistant	Non-exempt	*6/6/2018*	*3.57*	$19.00	$39,522	2%	$0.38	$19.38	$40,312.48	0%	$0.00	$0	$40,312.48
Facilities and Grounds Foreman	Non-exempt	*8/29/2016*	*5.34*	$24.99	$51,979	5%	$1.25	$26.24	$54,579.20	1%	$0.26	$541	$55,120.20
Facilities Maintenance Custodian	Non-exempt	*5/16/2019*	*2.63*	$17.34	$36,067	2%	$0.35	$17.69	$36,788.96	0%	$0.00	$0	$36,788.96
Facilities Maintenance Technician	Non-exempt	*5/5/2008*	*13.66*	$18.68	$38,846	2%	$0.37	$19.05	$39,624.00	2%	$0.38	$790	$40,414.00
Public Safety													
Fire Chief	Exempt	*6/8/2003*	*18.57*	$38.39	$79,857	*2.25%*	$0.86	$39.26	$81,654.56	3%	$1.18	$2,454	$84,108.56
Police Chief	Exempt	*12/1/2020*	*1.08*	$38.39	$79,857	*2.25%*	$0.86	$39.26	$81,654.56	0%	$0.00	$0	$81,654.56
Police Captain	Exempt	*1/1/1996*	*26.00*	$32.96	$68,548	*2.25%*	$0.74	$33.70	$70,091.84	5%	$1.68	$3,494	$73,585.84
Police Records Clerk	Non-exempt	*8/15/1978*	*43.38*	$20.90	$43,472	*4%*	$0.84	$21.74	$45,210.88	5%	$1.09	$2,267	$47,477.88
Police & Fire Office Assistant	Non-exempt	*5/18/2009*	*12.62*	$19.86	$41,307	2%	$0.40	$20.26	$42,132.48	2%	$0.41	$853	$42,985.48
Humane Officer	Non-exempt	*5/1/2000*	*21.67*	$18.68	$38,846	2%	$0.37	$19.05	$39,624.00	4%	$0.76	$1,581	$41,205.00
Property Maintenance	Non-exempt	*10/22/2018*	*3.19*	$17.85	$37,128	2%	$0.36	$18.21	$37,870.56	0%	$0.00	$0	$37,870.56
Public Works													
Public Works Director-Streets/Utilities	Exempt	*1/7/2019*	*2.98*	$41.19	$85,681	2%	$0.82	$42.02	$87,395.36	0%	$0.00	$0	$87,395.36
Public Works Admin Manager-St/Utilities	Exempt	*5/24/1999*	*22.61*	$28.55	$59,384	2%	$0.57	$29.12	$60,571.68	4%	$1.16	$2,413	$62,984.68
Public Works Office Clerk-Streets/Utilities	Non-exempt	*8/11/2008*	*13.39*	$20.93	$43,534	2%	$0.42	$21.35	$44,405.92	2%	$0.43	$894	$45,299.92
Public Works Streets Foreman	Non-exempt	*5/19/2003*	*18.62*	$26.68	$55,501	2%	$0.53	$27.22	$56,611.36	3%	$0.82	$1,706	$58,317.36
PW Streets/Grounds/Facilities-per hire letter	Non-exempt	*10/26/2020*	*1.18*	$22.50	$46,800	*0%*	$0.00	$22.50	$46,800.00	0%	$0.00	$0	$46,800.00
Public Works Street Operator I	Non-exempt	*3/10/2010*	*11.81*	$23.38	$48,626	2%	$0.47	$23.85	$49,599.68	2%	$0.48	$998	$50,597.68
Public Works Street Operator I	Non-exempt	*1/2/2003*	*19.00*	$23.38	$48,626	2%	$0.47	$23.85	$49,599.68	3%	$0.72	$1,498	$51,097.68

City of Ashland - 2021 Non-Represented Employees - Proposed

2021 Salary/Hourly Wage Schedule NON-REPRESENTED EMPLOYEE POSITIONS (Included in the 2021 budget)	Exempt or Non-Exempt Position	Date of Hire of Current Employee	Years of Service 12/31/2021	2020 Base Wage Rate	2020 Annual Wage	2021 % Change	2021 Base Increase (Decrease)	2021 Base Wage Rate	2021 Proposed Annual Base Wage	Longevity Percent	Longevity Rate	2021 Annual Longevity	2021 Proposed Total Annual Wage
Public Works Street Operator I	Non-exempt	*7/28/2008*	*13.43*	$23.38	$48,626	2%	$0.47	$23.85	$49,599.68	2%	$0.48	$998	$50,597.68
Public Works Street Operator I	Non-exempt	*1/8/2018*	*3.98*	$23.38	$48,626	2%	$0.47	$23.85	$49,599.68	0%	$0.00	$0	$49,599.68
*****Public Works Street Operator I** with Street Sweeper + .20/hr	Non-exempt	*1/10/1984*	*37.98*	$23.38	$48,626	2%	$0.47	$23.85	$49,599.68	5%	$1.19	$2,475	$52,074.68
Public Works Civil Tech-vacant-job listing is $26-$30 per hour	Non-exempt	*12/1/2020*	*1.08*	$28.00	$58,240	*0%*	$0.00	$28.00	$58,240.00	0%	$0.00	$0	$58,240.00
Public Works Geographic Info System (GIS)	Exempt	*7/14/2008*	*13.46*	$24.98	$51,958	2%	$0.50	$25.48	$52,998.40	2%	$0.51	$1,061	$54,059.40
Public Works Operator I / Street Light Tech	Non-exempt	*3/3/2014*	*7.83*	$24.99	$51,979	2%	$0.50	$25.49	$53,019.20	1%	$0.25	$520	$53,539.20
Public Works Fleet Foreman	Non-exempt	*7/17/1995*	*26.46*	$24.99	$51,979	2%	$0.50	$25.49	$53,019.20	5%	$1.27	$2,642	$55,661.20
Public Works Head Mechanic	Non-exempt	*4/18/2011*	*10.70*	$24.99	$51,979	2%	$0.50	$25.49	$53,019.20	2%	$0.51	$1,061	$54,080.20
Leisure Activities													
Parks Sub Foreman	Non-exempt	*11/16/1992*	*29.12*	$24.34	$50,621	2%	$0.49	$24.82	$51,633.92	5%	$1.24	$2,579	$54,212.92
APR - Parks and Recreation Director	Exempt	*1/16/2006*	*15.96*	$31.62	$65,770	2%	$0.63	$32.25	$67,084.16	3%	$0.97	$2,018	$69,102.16
APR-Leisure Services Gymnastics Coordina	Non-exempt	*8/13/2014*	*7.38*	$18.68	$38,846	2%	$0.37	$19.05	$39,624.00	1%	$0.19	$395	$40,019.00
APR-Leisure Services Activities Coordinato	Non-exempt	*1/1/2001*	*21.00*	$19.86	$41,307	2%	$0.40	$20.26	$42,132.48	4%	$0.81	$1,685	$43,817.48
Conservation & Development													
Planning and Development Director	Exempt	*10/9/2017*	*4.23*	$31.62	$65,770	2%	$0.63	$32.25	$67,084.16	0%	$0.00	$0	$67,084.16
Assist Planner/Dwntn Manager-per hire letter	Exempt	*8/3/2020*	*1.41*	$25.00	$52,000	*0%*	$0.00	$25.00	$52,000.00	0%	$0.00	$0	$52,000.00
Vaughn Public Library													
Library Director	Exempt	*11/27/2017*	*4.09*	$29.59	$61,547	2%	$0.59	$30.18	$62,778.56	0%	$0.00	$0	$62,778.56
Library Assistant	Non-exempt	*7/25/1994*	*27.44*	$19.77	$41,122	2%	$0.40	$20.17	$41,943.20	5%	$1.01	$2,101	$44,044.20
Library Assistant	Non-exempt	*7/28/1988*	*33.43*	$19.77	$41,122	2%	$0.40	$20.17	$41,943.20	5%	$1.01	$2,101	$44,044.20
Library Assistant	Non-exempt	*5/2/1988*	*33.67*	$19.77	$41,122	2%	$0.40	$20.17	$41,943.20	5%	$1.01	$2,101	$44,044.20
Library Clerk - Regular Part-Time	Non-exempt	*5/15/2017*	*4.63*	$15.30	$25,459	2%	$0.31	$15.61	$25,968.38	0%	$0.00	$0	$25,968.38
Library Clerk - Regular Part-Time	Non-exempt	*1/2/2019*	*2.99*	$17.34	$28,854	2%	$0.35	$17.69	$29,431.17	0%	$0.00	$0	$29,431.17
Water & Wastewater Utilities													
Utility Manager - (Per letter of hire)	Exempt	*10/8/2018*	*3.23*	$30.77	$64,002	*2.72%*	$0.84	$31.61	$65,742.56	0%	$0.00	$0	$65,742.56
Water/Wastewater Op I / Foreman I	Non-exempt	*1/31/2007*	*14.92*	$27.60	$57,410	2%	$0.55	$28.15	$58,558.24	2%	$0.56	$1,165	$59,723.24
Water/Wastewater Op I / Foreman III	Non-exempt	*6/26/2009*	*12.51*	$27.24	$56,668	2%	$0.55	$27.79	$57,801.12	2%	$0.56	$1,165	$58,966.12
Water/Wastewater Lab Technician	Non-exempt	*8/8/2006*	*15.40*	$26.27	$54,631	2%	$0.53	$26.79	$55,723.20	3%	$0.80	$1,664	$57,387.20

City of Ashland - 2021 Non-Represented Employees - Proposed

2021 Salary/Hourly Wage Schedule NON-REPRESENTED EMPLOYEE POSITIONS (Included in the 2021 budget)	Exempt or Non-Exempt Position	Date of Hire of Current Employee	Years of Service 12/31/2021	2020 Base Wage Rate	2020 Annual Wage	2021 % Change	2021 Base Increase (Decrease)	2021 Base Wage Rate	2021 Proposed Annual Base Wage	Longevity Percent	Longevity Rate	2021 Annual Longevity	2021 Proposed Total Annual Wage
Water/Wastewater Operator III	Non-exempt	*8/22/2012*	*9.36*	$24.23	$50,388	2%	$0.49	$24.71	$51,396.80	1%	$0.25	$520	$51,916.80
Water/Wastewater Operator III	Non-exempt	*11/28/2016*	*5.09*	$24.48	$50,918	2%	$0.49	$24.97	$51,937.60	1%	$0.25	$520	$52,457.60
Water/Wastewater Operator III	Non-exempt	*11/17/2014*	*7.12*	$24.23	$50,388	2%	$0.49	$24.71	$51,396.80	1%	$0.25	$520	$51,916.80
Water/Wastewater Operator III	Non-exempt	*12/5/2016*	*5.07*	$24.23	$50,388	2%	$0.49	$24.71	$51,396.80	1%	$0.25	$520	$51,916.80
Water/Wastewater Operator II	Non-exempt	*6/8/2015*	*6.56*	$24.48	$50,918	2%	$0.49	$24.97	$51,937.60	1%	$0.25	$520	$52,457.60
Water/Wastewater Operator IV	Non-exempt	*5/29/2002*	*19.59*	$23.46	$48,797	2%	$0.47	$23.93	$49,772.32	3%	$0.72	$1,498	$51,270.32
Water/Wastewater Operator IV	Non-exempt	*4/1/2019*	*2.75*	$23.46	$48,797	2%	$0.47	$23.93	$49,772.32	0%	$0.00	$0	$49,772.32
Meter Reader	Non-exempt	*7/15/2013*	*8.46*	$19.20	$39,928	2%	$0.38	$19.58	$40,726.40	1%	$0.20	$416	$41,142.40
JFK Airport and Ashland Marina - as approved by the Statutory Commissions													
Airport Manager	Exempt	*8/6/2018*	*3.40*	$28.17	58,600	2%	$0.56	$28.74	$59,770.88	0%	$0.00	$0	$59,770.88
Marina Manager	Exempt	*5/6/2002*	*19.65*	$29.71	61,797	2%	$0.59	$30.30	$63,032.32	3%	$0.91	$1,893	$64,925.32

*** 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

2021 Proposed Special Revenue Funds - Budget Summary

Fund Name	Fund	Estimated Fund Balance Jan 1, 2021	Tax Levy	General Fund Transfers In	Special Revenue Transfers In	Other Revenue	Total Revenues	Expenditures	Transfer out to Debt Service	Transfer out to Spec Rev Cap Proj	Total Expenditures	Estimated Fund Balance Dec 31, 2021	Notes
Library Donations	214	197,900	0	0	0	52,000	52,000	17,000	0	0	17,000	232,900	State statute & Donor restricted; includes grants; includes fundraising for library renovations
Library Operations	215	95,890	0	314,262	0	165,468	479,730	479,600	0	0	479,600	96,020	State statute - restricted
Insurance Loss Deductible Reser	229	19,400	0	0	0	10,000	10,000	15,000	0	0	15,000	14,400	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 calls
Police Programs	233	30,500	0	0	0	20,000	20,000	20,000	0	0	20,000	30,500	Grant & Donor - restricted - K-9 program; training; equipment
Revolving Loan Fund - Housing	240	217,000	0	0	0	30,000	30,000	150,000	0	0	150,000	97,000	State Grant - restricted
Revolving Loan Fund - Economic	241	635,000	0	0	0	0	0	635,000	0	0	635,000	0	DOA Program Close-Out; to be administered by the State
Comprehensive Planning	245	41,800	0	14,000	0	35,000	49,000	75,200	0	0	75,200	15,600	UDO update $30K; Downtown St Scape $30K; Partners in Energy $7.5K; Restricted contributions $7.7K
Home Improvement Programs *	246	14,000	0	0	0	5,000	5,000	19,000	0	0	19,000	0	Donor restricted
Breakwall Maintenance **	250	537,287	0	0	0	800	800	0	0	0	0	538,087	Breakwater Agreement - NSP WI
City-wide recycling	260	0	0	83,100	0	56,600	139,700	139,700	0	0	139,700	0	State Grant $56,600 restricted
BCC Teen Center	272	38,000	0	0	0	10,000	10,000	15,000	0	0	15,000	33,000	Grant/Donor restricted; Scholarships for BCC programs
Community Imprv (Beautification)	274	7,250	0	0	0	7,500	7,500	7,500	0	0	7,500	7,250	Donor restricted - downtown flowers
Wetland Mitigation	277	0	0	12,300	0	0	12,300	12,300	0	0	12,300	0	Required wetland "bank" maintenance thru 2021
Tax Increment #10 (New 2017)	280	0	37,071	0	0	62,370	99,441		75,473	23,968	99,441	0	State restricted-Cobblestone & Main St W Transfer balance of tax increment to TID# 10 Capital Projects fund for future development costs
Tax Increment #6 (Donor)	281	0	109,566	0	0	191,728	301,294	150	0	301,144	301,294	0	State restricted-Super One & Depot area
Tax Increment #9 (Distressed)	284	(801,150)	79,295	0	301,144	136,550	516,989	150	0	0	150	(284,311)	State restricted-Timeless Timber & Honda area
Totals		1,032,877	225,932	423,662	301,144	814,206	1,764,944	1,616,790	75,473	325,112	2,017,375	780,446	
							1,764,944				2,017,375	780,446	

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. An additional contribution from the donor, as well as budgeted funds from the City and grant funding through Associated Bank, have enabled the City to broaden the program starting in 2018. The primary goal of the program is to assist homeowners in making necessary repairs and addressing property maintenance violations, who otherwise would not have the financial and/or physical cabaility to accomplish these projects.

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

2021 Capital Project Funds - Budget Summary - Preliminary

Fund Name	Fund #	Estimated Fund Balance Jan 1, 2021	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, 2021	Notes
TID #9-Mixed Use	413	(773,200)	0	0	0	500,000	500,000	525,150	0	525,150	(798,350)	Expenditure period ends 8/8/2021 (RESTRICTED) Expenses/transfer are payment on development agreement/WIDOR fees. Anticipating 2021 development at Timeless Timber Site with grant funding to cover 100% of the cost estimated at $500,000 for infrastructure.
TID #10	414	14,050	0	0	23,900	0	23,900	150	0	150	37,800	Expenditure period ends 5/30/2039 (RESTRICTED) Main St West. Tax increment transferred in from SR-280 for future development costs.
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	443,218	0	0	0	0	0	200,000	190,100	390,100	53,118	City Hall building improvements and transfers out for Ambulance, playground equipment and election equipment
Waterfront Development	453	247,000	0	0	0	90,000	90,000	0	179,700	179,700	157,300	Restricted - Room Tax Revenue Fund for Waterfront parks/trails improvements.
Equipment Leases	454	22,229	0	5,000	0	0	5,000	20,592	0	20,592	6,637	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	82,020	0	50,000	0	0	50,000	40,020	0	40,020	92,000	Equipment replacement-street sweeper
Fire Department Capital	461	131,200	0	0	135,100	20,000	155,100	266,285	0	266,285	20,015	Equipment replacements - Ambulance and restricted grants/donations.
Police Department Capital	462	26,000	0	0	0	34,700	34,700	46,463	0	46,463	14,237	Police vehicle leases and equipment
Technology Capital Equipme	463	10,110	0	0	15,000	0	15,000	20,330	0	20,330	4,780	Website/Civic Clerk software & election equipment
Capital Street Improvement including storm	470	941,000	0	121,800	0	802,905	924,705	1,112,000	0	1,112,000	753,705	Reserve 6th St W Waterfront access road (St. Claire St)
Improvement including special	471	246,940		0	0	20,000	20,000	0	0	0	266,940	Sidewalk Special Assessments and Capital Projects
Urban Forestry	480	11,000	0	0	0	11,000	11,000	22,000	0	22,000	0	2021 forestry grant
Parks and Recs Improvemer	481	17,810	0	0	202,000	5,020,865	5,222,865	5,234,865	0	5,234,865	5,810	Ore Dock projects $4M funded by grants and the Ore Dock Trust. Other-misc equipment and trail repair
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		1,374,477	0	181,800	376,000	6,609,970	7,167,770	7,541,455	369,800	7,911,255	630,992	

City of Ashland

2021 Proposed Internal Service Funds - Budget Summary

Fund Name	Fund #	Estimated Fund Balance Jan 1, 2021	CIAC	General Fund Transfers In	Appropriate Fund Balance	Other Revenue	Total Revenues	Expenditures	Interest	Transfer to General Fund	Total Expenditures	Estimated Fund Balance Dec 31, 2021
Flex/Dental/EE Benefits	723	325,000	0	0	0	143,000	143,000	143,000	0	124,450	267,450	200,550
Retirement Benefits	750	0	0	85,000	0	0	85,000	85,000	0	0	85,000	0
Total Internal Service		325,000	0	85,000	0	143,000	228,000	228,000	0	124,450	352,450	200,550

City of Ashland

2021 Debt Service Funds -Budget Summary

Fund Name	Fund #	Estimated Fund Balance Jan 1, 2021	Tax Levy	Other Funds Transfers In	Total Revenues	Principal	Interest	Fees	Transfer	Total Expenditures	Estimated Fund Balance Dec 31, 2021	**Notes**
2007 Safe Drinking Water Loan- Street Portion-Turner Road	310	850	13,310	0	13,310	12,136	1,174	0	0	13,310	850	Year 2027 final pmt
GO Promissory Note 2011	361	0	113,030	0	113,030	110,000	2,530	500	0	113,030	0	Year 2021 final pmt
GO Bonds 2015A - 4/01/2015	362	-50	428,531	0	428,531	320,000	108,031	500	0	428,531	-50	Year 2035 final pmt
GO Promissory Note 2015B	363	0	127,462	0	127,462	112,000	15,462	0	0	127,462	0	Year 2025 final pmt
GO Promissory Note 2020C	366	50	495,981	0	495,981	380,000	115,981	0	0	495,981	50	Year 2030 balloon payment
GO Promissory Note 2017B	367	50	215,823	0	215,823	175,000	40,373	450	0	215,823	50	Year 2027 final pmt
State Trust Fund Loan TID# 10	392	0	0	75,473	75,473	55,149	20,324	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	Related debt final payment in 2019
Totals		300,660	1,394,137	75,473	1,469,610	1,164,285	303,875	1,450	0	1,469,610	300,660	

City of Ashland

2021 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

2021 General Obligation Debt	**Total Principal/Int./Fees**	**General Tax Levy**	**Other Fund Sources**
Bremer Bank NA - Note 2020A 4/01/2030 2.75%	*47,805*		
Marina		-	47,805
Bremer Bank NA - Note 2020B 4/01/2030 2.27%	*79,228*		
Water Utility		-	79,228
Bremer Bank NA - Note 2020C 5/01/2030 1.91%	*495,981*		
General Tax Levy		**495,981**	0
WI State Trust Fund Loan - 2018 4.00%	*75,473*		
Tax Increment District #10		-	75,473
US Bank - GO Bonds 2017B 12/01/2027 2.023%	*215,373*		
General Tax Levy		**215,373**	
US Bank - GO Bonds 2015A 4/01/2035 2.805%	*428,031*		
General Tax Levy		**428,031**	
Bremer Bank NA - Note 2015B 10/01/2025 2.59%	*127,462*		
General Tax Levy		**127,462**	
Bankers Bank - GO Promissory Notes 2011A 12/1/2021 1.81%	*112,530*		
General Tax Levy		**112,530**	
2007 Safe Drinking Water Loan - Revenue 1.42%	*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	**$ 1,596,643**	**$ 1,394,137**	**$ 202,506**
Apply Debt Service Reserve	**$ -**	**$ -**	**$ -**
Net GO and Tax Levy Debt Service	**$ 1,596,643**	**$ 1,394,137**	**$ 202,506**