COMMITTEE OF THE WHOLE MEETING

The Common Council of the City of Ashland will meet as the Committee of the Whole on October 27, 2020 immediately following the City Council meeting which begins at 5:30 PM

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The following items will be considered:

1. Roll Call
2. Council President's Report
3. Administrator's Report
4. Approval of Agenda
5. Committee Updates
6. Discussion Items
   A. **Continuation of Presentation and Discussion of Proposed 2021 Budget**
7. 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: 2020-202 **COMMITTEE AGENDA: 6.A. (10/27/2020)**

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:

DEPARTMENT OF ORIGIN: Administrator

CLEARANCES: Administrator

EXHIBITS: 1. 2021 Proposed Budgets - Oct 27, 2020

SUMMARY STATEMENT:

Presentation and discussion of:

1. Update on the 2021 General Fund Budget

2. Budget items:
   2021 budgets review and questions as the Committee of the Whole desires

3. Approval of 2021 recommended budgets for Council approval and the Public Budget Hearing at the November 17, 2020 Council 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
2021 BUDGET DRAFT 10/27/202
SUMMARY WORKSHEET

DRAFT AS OF 10/27/2020

	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	420,903,200	157,900	0.04%
Mill Rate	9.7495	9.6842	9.7651	9.8898	9.8898	10.4530	0.5632	5.69%
Gross Levy	$ 4,021,290	$ 4,024,512	$ 4,040,950	$ 4,161,103	$ 4,161,103	$ 4,399,708	$ 238,605	**5.73%**
Less Restricted Levy:								
TIF Levy	(185,714)	(134,761)	(173,243)	(234,690)	(234,690)	(225,846)	8,844	-3.77%
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)	(1,619,983)	(235,356)	17.00%
Net Expendable Levy	**$ 2,680,871**	**$ 2,725,346**	**$ 2,716,873**	**$ 2,776,476**	**$ 2,776,476**	**$ 2,779,725**	**$ 3,249**	**0.12%**
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**	**$ 2,779,725**	**3,249**	**0.12%**
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	8,107,269	14,730	0.18%
Appropriation of Fund Balance				-		145,028	145,028	NA
Total General Fund Revenues	**$ 10,389,079**	**$ 10,416,830**	**$ 10,695,939**	**$ 10,869,015**	**$ 10,691,887**	**$ 11,032,022**	**$ 163,007**	**1.50%**

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)	(118,600)	71,400	-37.58%
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)**	**$ (732,262)**	**$ 73,658**	**-9.14%**
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

2021 BUDGET DRAFT 10/27/202

SUMMARY WORKSHEET

DRAFT AS OF 10/27/2020

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 & DEVELOPMEN								
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 Operat	**$ (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)**	**$ (11,032,022)**	**$ (163,007)**	**1.50%**
Net (Expenditures) over Revenue	**$ (2,001)**	**$ 98,533**	**$ 35,321**	**$ (0)**	**$ 100,596**	**$ (0)**	**$ (1)**	**na**

CITY OF ASHLAND
2021 BUDGET DRAFT 10/27/2020
GENERAL FUND REVENUES

DRAFT AS OF 10/27/2020

ACCOUNT DESCRIPTION			2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 June 30	2020 Projected	2021 Budget	2020-21 Change
TAXES										
100	41110	GENERAL PROPERTY TAXES	2,600,954	2,630,764	2,677,267	2,776,476	1,853,431	2,776,476	2,779,725	0.12%
100	41140	MOBILE HOME TAXES	25,165	23,388	22,968	24,000	24,195	24,195	24,000	0.00%
100	41210	MOTEL/HOTEL TAXES	8,123	8,042	8,669	10,000	0	8,700	10,000	0.00%
100	41222	SALES TAX - CITY SHARE	141	141	136	120	61	120	120	0.00%
100	41310	TAXES - WATER UTILITY PILOT	388,558	382,076	385,353	392,000	198,870	392,000	394,000	0.51%
100	41320	TAXES - TAX EXEMPT PILOT	47,892	32,015	35,599	32,000	30	35,000	35,000	9.38%
100	41800	PENALTIES ON DELINQUENT TAXES-PP	532	655	422	1,000	845	2,445	1,000	0.00%
100	41810	PENALTIES ON DELINQUENT TAXES-Utilities	1,126	2,609	1,507	1,500	143	1,500	1,500	0.00%
100	41900	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**	**3,245,345**	0.25%
SPECIAL ASSESSMENTS										
100	42000	SPECIAL ASSESSMENTS	0	0	0	0	0	0	0	NA
TOTAL SPECIAL ASSESSMENTS:			**0**	**0**	**0**	**0**	**0**	**0**	**0**	NA
INTERGOVERNMENTAL										
100	43300	FEDERAL GRANTS	0	0	0	0	0	60,000	0	NA
100	43410	SHARED REVENUES	3,712,690	3,710,592	3,707,961	3,723,661	0	3,723,661	3,707,485	-0.43%
100	43411	EXPENDITURE RESTRAINT	134,724	124,740	118,006	115,497	0	115,497	114,042	-1.26%
100	43412	EXEMPT COMPUTER AID	16,121	18,091	18,529	19,000	0	19,000	19,000	0.00%
100	43413	PERSONAL PROPERTY TAX AID	0	0	46,268	47,871	47,870	47,870	49,474	3.35%
100	43414	VIDEO SERVICE PROVIDER AID	0	0	0	9,527	0	9,527	18,533	94.53%
100	43420	STATE FIRE DUES	19,733	19,109	20,947	20,000	0	21,057	21,000	5.00%
100	43529	OTHER PUBLIC REVENUE	46,585	50,378	52,088	34,000	0	34,000	49,000	44.12%
100	43531	STATE GENERAL TRANS AID	450,926	497,460	520,446	598,513	299,257	598,513	599,070	0.09%
100	43530	STATE GRANT REVENUE	7,031	18,645	10,097	100	0	5,080	100	0.00%
100	43533	STATE CONNECTING HWY AID	73,737	74,143	74,092	73,907	36,954	73,907	76,465	3.46%
100	43610	PAYMENT FOR MUNICIPAL SERVICE	17,449	12,556	12,533	12,500	8,793	12,500	12,500	0.00%
100	43799	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	44100	LICENSES - BUSINESS & OCCUPATIONAL	28,320	27,017	38,934	31,400	18,440	27,800	28,000	-10.83%
100	44110	CABLE FRANCHISE FEE	89,863	95,270	92,664	81,673	20,842	82,100	82,100	0.52%
100	44200	LICENSES - NON BUSINESS	16	19	11	10	1	10	10	0.00%
100	44300	BUILDING & STREET-CUT PERMITS	52,264	29,513	43,364	45,000	43,972	61,700	37,000	-17.78%
100	44400	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	45100	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	46100	OTHER REVENUES - GENERAL GOVT	12,836	8,699	9,207	9,000	3,900	8,900	9,000	0.00%
100	46210	POLICE SERVICES	2,561	2,574	4,445	3,500	1,711	3,500	3,500	0.00%
100	46220	FIRE PROTECTION FEES	1,364	1,085	1,171	1,000	0	1,000	1,000	0.00%
100	46230	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	46231	AMB PROTECTION FEES	13,125	13,405	16,244	13,400	210	13,400	13,400	0.00%
100	46290	SPECIAL CHARGES	5,195	925	947	5,800	80	5,800	5,800	0.00%
100	46310	PUBLIC WORKS CHARGES	45,721	61,939	74,141	49,000	20,094	49,715	50,000	2.04%
100	46330	PARKING RENT & FINES	14,575	15,233	13,228	14,500	4,900	10,000	14,500	0.00%

CITY OF ASHLAND
2021 BUDGET DRAFT 10/27/2020
GENERAL FUND REVENUES

DRAFT AS OF 10/27/2020

ACCOUNT DESCRIPTION			2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 June 30	2020 Projected	2021 Budget	2020-21 Change
PUBLIC CHARGES FOR SERVICES Cont.										
100	46420	REFUSE/GARBAGE COLLECTION FEES	348,324	347,748	346,862	348,000	183,570	348,000	348,000	0.00%
100	46421	RECYCLING FEES (started February 2016)	19,307	19,315	19,270	19,300	0	19,290	19,300	0.00%
100	46431	SPRING CLEANUP FEES	1,876	2,000	1,440	1,800	0	0	1,800	0.00%
100	46440	WEED/NUISANCE CONTROL	0	0	0	0	950	2,000	2,000	NA
100	46510	ANIMAL CONTROL FEES	2,370	1,944	2,652	2,500	1,812	2,500	2,500	0.00%
100	46720	PARKS REVENUE	113,135	123,009	109,326	136,000	17,983	110,000	119,250	-12.32%
100	46721	PW FUEL TAX REFUND	1,227	3,499	3,638	3,500	2,184	3,500	3,500	0.00%
100	46722	PW ADMIN FEE	4,467	5,405	5,587	5,400	1,711	5,400	5,400	0.00%
100	46755	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 SERVICES										
100	47321	LIAISON OFFICER-REIMBURSE	69,509	66,986	85,105	75,000	25,632	58,000	75,000	0.00%
100	47323	FIRE- TOWNSHIP CONTRACTS	163,107	165,757	169,042	170,600	65,321	136,150	138,290	-18.94%
100	47324	AMBULANCE - TOWNSHIP CONTRACTS	223,278	226,628	230,025	233,475	116,739	233,475	305,980	31.05%
100	47330	GIS REIMBURSEMENT (COUNTY)	0	0	1,650	0	0	0	0	NA
100	47400	ATTORNEY - UTILITY REIMBURSE	12,171	5,689	0	5,000	0	5,000	5,000	0.00%
100	47401	UTILITY COST SHARE	280,353	267,917	281,130	235,620	117,810	235,620	244,520	3.78%
100	47403	AIRPORT ADMIN REIMBURSEMENT	8,000	8,000	8,000	8,000	4,000	8,000	8,000	0.00%
100	47405	CHARGES TO LIBRARY	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	48110	INTEREST ON CASH & INVESTMENTS	10,863	23,400	45,250	40,000	125	18,000	15,000	-62.50%
100	48200	PROPERTY RENTS & LEASES	27,129	27,011	28,148	30,000	8,725	25,000	27,430	-8.57%
100	48309	SALES OF OTHER EQUIP & PROPERTY	1,998	95	235	0	0	0	0	NA
100	48500	GENERAL DONATIONS & GIFTS	847	607	1,479	1,000	2,051	2,100	1,000	0.00%
100	48900	WORKERS COMP WAGE REIMB	12,309	1,444	5,688	2,000	3,386	6,780	2,000	0.00%
100	48901	MISCELLANEOUS	1,394	2,924	2,672	320	2,251	3,500	2,000	525.00%
100	48910	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 & TRANSFERS										
100	49220	TRANS FROM SPEC REVENUE	0	0	0	2,800	0	2,800	2,800	0.00%
100	49240	TRANS FROM CAPITAL PROJ (Waterfront)	11,000	11,000	11,000	17,700	0	17,700	17,700	0.00%
100	49270	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**	**10,886,994**	0.17%
Non Property Tax GF Revenues			**7,788,125**	**7,786,066**	**8,018,672**	**8,092,539**	**1,887,626**	**7,915,411**	**8,107,269**	0.18%

CITY OF ASHLAND
2021 BUDGET DRAFT 10/27/2020

Assessed Value and Property Tax Levy Comparison

	Actual	PROPOSED BUDGET	Change	
Assessment Year:	1/1/2019	1/1/2020	2019 to 2020	
Assessed Value of Property Within City Limits				
Real Estate:				
Residential	$252,544,200	$253,104,200	$560,000	0.22%
Commercial	139,458,800	138,900,200	(558,600)	-0.40%
Manufacturing	12,879,200	13,123,000	243,800	1.89%
Agricultural, S&W, Forest	1,508,600	1,456,200	(52,400)	-3.47%
Other	674,200	674,200	0	0.00%
Total Real Estate	$407,065,000	$407,257,800	$192,800	0.05%
Personal Property:				
Boats & Watercraft	$600	600	$0	0.00%
Machinery, Tools & Patterns	722,600	755,800	33,200	4.59%
Furniture, Fixtures & Equipment	10,819,000	10,990,900	171,900	1.59%
Other	2,138,100	1,898,100	(240,000)	-11.22%
Total Personal Property	$13,680,300	$13,645,400	(34,900)	-0.26%
Total Assessed Value	$420,745,300	$420,903,200	$157,900	0.04%
Total Assessed Value less Manufacturing Value	$406,456,400	$406,421,200	($35,200)	-0.01%
Total Equalized Value less Manufacturing Value	$459,853,400	$451,060,400	($8,793,000)	-1.91%
Assessment Ratio	88.3883%	90.1035%	1.7152%	
City Equalized Value (TID in)	$476,018,800	$467,052,000	($8,966,800)	-1.88%
TID Equalized Value (Increment)	$26,847,900	$23,974,700	($2,873,200)	-10.70%
City Equalized Value (TID out)	$449,170,900	$443,077,300	($6,093,600)	-1.36%

CITY OF ASHLAND
2021 BUDGET DRAFT 10/27/2020
GENERAL FUND OPERATING EXPENDITURES BY TYPE

SUMMARY OF ALL GENERAL FUND DEPARTMENTS		% of Total	2020 Budget	% of Total	2021 Budget	Increase (Decrease)
PERSONNEL COSTS:						
111	SALARIES/PERMANENT/REGULAR	42.52%	4,278,406	42.58%	4,385,706	107,300
112	OVERTIME WAGES	1.34%	134,540	1.53%	157,500	22,960
113	SALARIES/UPGRADE/SHIFT DIFF	0.11%	11,000	0.11%	11,000	-
125	WAGES/TEMP/OTHER	2.04%	205,058	1.92%	197,458	(7,600)
127	OUT-OF TOWN TRANSFERS	0.24%	23,900	0.23%	23,900	-
131	LONGEVITY PAY	0.68%	68,209	0.65%	66,834	(1,375)
132	HOLIDAY PAY	1.38%	138,605	1.41%	144,906	6,301
136	CLOTHING/UNIFORM ALLOWANCE	0.09%	9,400	0.14%	14,900	5,500
137	CLOTHING ALLOWANCE	0.21%	20,900	0.15%	15,950	(4,950)
151	SOCIAL SECURITY	2.58%	259,370	2.60%	268,225	8,855
152	EMPLOYER SHARE RETIREMENT	5.84%	587,316	5.89%	606,799	19,483
154	MEDICAL & DENTAL	12.20%	1,227,648	12.50%	1,287,334	59,686
155	LIFE INSURANCE	0.11%	11,046	0.11%	11,742	697
156	WORKER'S COMPENSATION	1.50%	151,278	1.52%	156,196	4,918
157	H.S.A. CONTRIBUTION	1.74%	175,009	1.76%	181,569	6,560
158	UNEMPLOYMENT	0.16%	16,000	0.16%	16,000	-
159	OTHER EMPLOYER CONT	0.24%	23,900	0.22%	22,700	(1,200)
161	RECRUITMENT/TESTING	0.08%	8,250	0.08%	7,850	(400)
162	EMPLOYEE RECOGNITION	0.02%	2,000	0.01%	1,500	(500)
190	POST EMPLOYMENT BENEFITS	0.42%	42,150	0.37%	37,715	(4,435)
191	RETIREE HRA DEDUCTIBLE	0.06%	6,000	0.04%	4,500	(1,500)
TOTAL PERSONNEL COSTS		73.54%	7,399,985	73.99%	7,620,285	220,300
SERVICES:						
210	PROFESSIONAL SERVICES	0.45%	45,000	0.58%	60,000	15,000
211	FINANCIAL SERVICES	0.70%	70,000	0.68%	70,000	-
213	OTHER PROFESSIONAL SERVICES	3.17%	318,500	3.08%	317,700	(800)
216	SAFETY PROGRAM	0.01%	1,000	0.01%	1,000	-
219	OTHER ANIMAL SHELTER	0.01%	1,500	0.01%	1,500	-
221	WATER	0.37%	37,281	0.39%	40,230	2,949
222	ELECTRIC	1.85%	186,000	1.75%	180,500	(5,500)
224	NATURAL GAS	0.53%	53,500	0.52%	54,000	500
225	TELEPHONE	0.75%	75,194	0.74%	75,860	666
227	PROPANE/FUEL OIL	0.01%	950	0.01%	950	-
250	PROPERTY MAINTENANCE	0.01%	1,000	0.02%	2,000	1,000
215	SPECIAL EVENTS & PROGRAMS	0.00%	300	0.00%	300	-
290	CONTRACTUAL SERVICES	5.03%	506,500	4.66%	480,358	(26,142)
299	OTHER SERVICES/WEIGHTS & MEASURES	0.06%	5,600	0.05%	5,600	-
TOTAL SERVICES		12.94%	1,302,325	12.52%	1,289,998	(12,327)
MATERIALS & SUPPLIES:						
311	POSTAGE	0.36%	36,340	0.16%	16,740	(19,600)
313	PRINTING/COPYING	0.30%	30,100	0.49%	50,750	20,650
319	OFFICE SUPPLIES	0.14%	14,435	0.10%	10,285	(4,150)
320	ADVERTISING/PUBLISHING	0.18%	17,930	0.15%	15,380	(2,550)
322	MAGAZINES/NEWSPAPER SUBS	0.00%	500	0.00%	500	-
324	MEMBERSHIP DUES	0.10%	10,020	0.11%	11,390	1,370
332	AUTO ALLOWANCE	0.01%	610	0.00%	200	(410)
337	CERTIFICATION - CONT ED	0.10%	9,850	0.14%	14,000	4,150
339	TRAVEL/TRAINING	0.45%	45,150	0.39%	40,550	(4,600)
340	OPERATING SUPPLIES	4.23%	426,040	4.45%	458,610	32,570
342	GAS AND OIL	1.33%	133,610	1.30%	133,810	200
343	MEAL EXPENSE	0.05%	5,000	0.05%	5,000	-
344	JANITORIAL SUPPLIES	0.16%	16,350	0.16%	16,612	262
345	SMALL TOOLS & EQUIP	0.15%	15,150	0.15%	15,100	(50)
349	OTHER SUPPLIES	0.05%	4,850	0.05%	4,850	-
350	R & M TRANS VEHICLES	0.57%	56,980	0.53%	54,780	(2,200)
351	R&M HEAVY EQUIPMENT	0.34%	34,000	0.34%	35,000	1,000
352	R&M EQUIP/MACH/TOOLS	0.15%	15,120	0.14%	14,720	(400)
353	R & M FURNITURE/OFFICE EQUIPMENT	0.01%	600	0.01%	600	-
354	R&M - TELE/DATA COMM EQUIP	0.07%	6,850	0.08%	7,850	1,000
355	R & M BUILDINGS	0.42%	42,550	0.42%	43,300	750
357	R & M EQUIP/MAINT-OTHER	0.20%	20,500	0.21%	21,500	1,000
368	OTHER INSURANCE CLAIMS	0.01%	1,000	0.01%	1,000	-
390	MISCELLANEOUS EXPENSE	0.16%	15,750	0.15%	15,900	150
394	BANK SERVICE CHARGES	0.02%	2,100	0.02%	2,100	-
532	RENT BUILDINGS	0.01%	1,200	0.00%	200	(1,000)
533	RENT-EQUIPMENT	0.05%	5,000	0.05%	5,000	-
535	HYDRANT RENTAL	0.19%	19,200	0.19%	19,200	-
TOTAL MATERIALS & SUPPLIES		9.81%	986,785	9.85%	1,014,927	28,142

CITY OF ASHLAND
2021 BUDGET DRAFT 10/27/2020
GENERAL FUND OPERATING EXPENDITURES BY TYPE

SUMMARY OF ALL GENERAL FUND DEPARTMENTS		% of Total	2020 Budget	% of Total	2021 Budget	Increase (Decrease)
CONTRIBUTIONS:						
791	CIVIC FUNCTIONS	1.47%	148,000	1.44%	148,500	500
795	MUSEUM CONTRIBUTION	0.10%	10,000	0.10%	10,000	-
796	SENIOR CITIZENS CENTER	0.14%	14,300	0.15%	15,300	1,000
829	ECONOMIC DEVELOPMENT ACTIVITIES	0.04%	4,000	0.04%	4,000	-
TOTAL CONTRIBUTIONS		1.75%	176,300	1.73%	177,800	1,500
CAPITAL EXPENDITURES:						
810	CAPITAL EQUIPMENT	0.26%	26,500	0.27%	28,000	1,500
812	FURNITURE/FURNISHINGS	0.03%	3,300	0.02%	2,350	(950)
813	OFFICE EQUIPMENT	0.30%	29,800	0.29%	29,800	-
816	MEDIA / SOFTWARE	0.04%	4,000	0.04%	4,000	-
840	CONDEMNATION/DEMO	0.03%	3,000	0.02%	2,500	(500)
TOTAL CAPITAL EXPENDITURES		0.66%	66,600	0.65%	66,650	50
INSURANCE & MISCELLANEOUS:						
511	STATE FIRE INSURANCE/BLD	0.54%	54,600	0.53%	54,600	-
512	VEHICLE INSURANCE	0.30%	30,000	0.29%	30,000	-
513	LIABILITY INSURANCE	0.44%	44,000	0.42%	43,000	(1,000)
915	ALLOWANCE FOR UNCOLL. TAXES	0.02%	2,500	0.02%	2,500	-
TOTAL INSURANCE & MISCELLANEOUS		1.30%	131,100	1.26%	130,100	(1,000)
TOTAL GENERAL FUND OPERATING EXPENDITURES		100.00%	10,063,095	100.00%	10,299,760	236,665

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	37,057	0	0	62,370	99,427		75,473	23,954	99,427	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	109,524	0	0	191,728	301,252	150	0	301,102	301,252	0	State restricted-Super One & Depot area
Tax Increment #9 (Distressed)	284	(801,150)	79,265	0	301,102	136,550	516,917	150	0	0	150	(284,383)	State restricted-Timeless Timber & Honda area
Totals		1,032,877	225,846	423,662	301,102	814,206	1,764,816	1,616,790	75,473	325,056	2,017,319	780,374	
							1,764,816				2,017,319	780,374	

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 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 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	23,954	0	23,954	150	0	150	37,854	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	118,600	0	802,429	921,029	1,112,024	0	1,112,024	750,005	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	178,600	376,054	6,609,494	7,164,148	7,541,479	369,800	7,911,279	627,346	

City of Ashland

2021 Proposed Enterprise Funds and 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	Depreciation	Total Expenditures	Estimated Fund Balance Dec 31, 2021
Airport	610	2,222,369	0	45,000	0	211,720	256,720	256,720	0	0	146,000	402,720	2,076,369
Marina	620	2,222,559	0	0	0	195,330	195,330	175,079	10,805	0	69,000	254,884	2,163,005
Water	680	10,437,360	1,350	0	0	2,322,703	2,324,053	1,623,484	131,320		454,361	2,209,165	10,552,248
Sewer	690	14,045,649	22,500			2,158,471	2,180,971	1,574,151	41,330		804,940	2,420,421	13,806,199
Total Enterprise		28,927,937	23,850	45,000	0	4,888,224	4,957,074	3,629,434	183,455	0	1,474,301	5,287,190	28,597,821
							4,957,074					5,287,190	
Flex/Dental/EE Benefits	723	325,000	0	0	0	143,000	143,000	143,000	0	124,450	0	267,450	200,550
Retirement Benefits	750	0	0	85,000	0	0	85,000	85,000	0	0	0	85,000	0
Total Internal Service		325,000	0	85,000	0	143,000	228,000	228,000	0	124,450	0	352,450	200,550

2021 Project and Capital List - Draft 10/27/2020

			Project Expenditures			Sources of Project Revenues									
		Estimated Fund Balance Jan 1st	Project Expenditure Request	Transfers OUT to Other Funds	TOTAL EXPENSES TRANSFERS OUT	2020 Levy/Trans	Other Funding	Other Source	Borrowing	Transfers IN from Other Funds	Trnsf Fund	*Use (Increase) Fund Balance*	TOTAL PROJECT SOURCES	Estimated Fund Balance Dec 31st	Fund Balance Restricted to Specific Project
	Public Transportation (CP 415)														
	BART request for electric bus		$ (5,000)	$ -	$ (5,000)	$ -	$ -		$ -	$ -		$ 5,000	$ 5,000		$ -
	Future transportation projects		-	-	-	-	-		-	-		-	-		17,000
	TOTALS	**$ 22,000**	**$ (5,000)**	**$ -**	**$ (5,000)**	**$ -**	**$ -**		**$ -**	**$ -**		**$ 5,000**	**$ 5,000**	**$ 17,000**	**$ 17,000**
	($19,000 is reserved for BART-WIDOT restriction)														
	Building & Facilities (CP 450)														
	New Police Facility		$ -	$ -	$ -	$ -	$ -			$ -			$ -		
	Transfer to 481-Prentice Park for playground equipment			(40,000)	(40,000)							40,000	40,000		
	Transfer to 461-Fire for Ambulance			(135,100)	(135,100)							135,100	135,100		
	Transfer to 463-Technology for Election Equipment			(15,000)	(15,000)							15,000	15,000		
	Public Works Building - Roof Replacement estimate $160K			-	-	-	-			-		-	-		53,118
	City Hall Building Improvements		(200,000)	-	(200,000)	-	-		-	-		200,000	200,000		
	If PD comes in lower TOTALS	**$ 443,218**	**$ (200,000)**	**$ (190,100)**	**$ (390,100)**	**$ -**	**$ -**		**$ -**	**$ -**		**$ 390,100**	**$ 390,100**	**$ 53,118**	**$ 53,118**
	Waterfront Develop (CP 453)														
	Room tax revenue estimate		$ -	$ -	$ -	$ -	$ 90,000	Rm Tax	$ -	$ -		$ (90,000)	$ -		$ -
	Transfer to GF 100 - GF Parks maintenance reimbursement		-	(17,700)	(17,700)	-	-		-	-		17,700	17,700		-
**	Transfer to CP 481 WIDOT (TAP)Transp. Alternatives Program (		-	(137,000)	(137,000)	-	-			-		137,000	137,000		-
	2017 donation for trail repair for TAP grant match 2022		-	(25,000)	(25,000)	-	-		-	-		25,000	25,000		-
	Restricted for waterfront parks projects		-	-	-	-	-		-	-		-	-		157,300
	TOTALS	**$ 247,000**	**$ -**	**$ (179,700)**	**$ (179,700)**	**$ -**	**$ 90,000**		**$ -**	**$ -**		**$ 89,700**	**$ 179,700**	**$ 157,300**	**$ 157,300**
	Equipment Leases (454)														
	Public Works Truck Lease - two	13,529	$ (16,261)	$ -	$ (16,261)	$ 5,000	$ -		$ -	$ -		$ 11,261	$ 16,261		2,306
	City Hall Car - employee out-of town travel	8,700	(4,331)	-	(4,331)	-	-		-	-		4,331	4,331		4,331
	TOTALS	**$ 22,229**	**$ (20,592)**	**$ -**	**$ (20,592)**	**$ 5,000**	**$ -**		**$ -**	**$ -**		**$ 15,592**	**$ 20,592**	**$ 6,637**	**$ 6,637**
	Public Works Equipment (CP 460)														
	New Street Sweeper		$ -	$ -	$ -	$ 42,000	$ -			$ -		$ (42,000)	$ -		92,000
	Public Works and Parks equipment		(40,020)	-	(40,020)	8,000	-		-	-		32,020	40,020		-
	TOTALS	**$ 82,020**	**$ (40,020)**	**$ -**	**$ (40,020)**	**$ 50,000**	**$ -**		**$ -**	**$ -**		**$ (9,980)**	**$ 40,020**	**$ 92,000**	**$ 92,000**
	Fire Equipment (CP 461)														
	New Ambulance		$ (211,000)	$ -	$ (211,000)	$ -	$ -		$ -	$ 135,100	450	$ 75,900	$ 211,000		-
	Restricted State/Local funding/donations		(55,285)	-	(55,285)	-	20,000	State & Contr	-	-		35,285	55,285		20,015
	TOTALS	**$ 131,200**	**$ (266,285)**	**$ -**	**$ (266,285)**	**$ -**	**$ 20,000**		**$ -**	**$ 135,100**		**$ 111,185**	**$ 266,285**	**$ 20,015**	**$ 20,015**
	Police Equipment (CP 462)														
	Patrol Vehicle Leases		$ (46,463)	$ -	$ (46,463)	$ -	$ 34,700	Veh sales	$ -	$ -		$ 11,763	$ 46,463		
	Future Vehicle Lease payments		-	-	-	-	-		-	-		-	-		14,237
	TOTALS	**$ 26,000**	**$ (46,463)**	**$ -**	**$ (46,463)**	**$ -**	**$ 34,700**		**$ -**	**$ -**		**$ 11,763**	**$ 46,463**	**$ 14,237**	**$ 14,237**

2021 Project and Capital List - Draft 10/27/2020

	Estimated Fund Balance Jan 1st	Project Expenditures: Project Expenditure Request	Project Expenditures: Transfers OUT to Other Funds	Project Expenditures: TOTAL EXPENSES TRANSFERS OUT	Sources of Project Revenues: 2020 Levy/Trans	Sources of Project Revenues: Other Funding	Other Source	Borrowing	Transfers IN from Other Funds	Trnsf Fund	Use (Increase) Fund Balance	TOTAL PROJECT SOURCES	Estimated Fund Balance Dec 31st	Fund Balance Restricted to Specific Project
Tech/Computer Equipment (CP 463)														
2021/2022 - Civic Plus - software purchase		$ (5,330)	$ -	$ (5,330)	$ -	$ -		$ -	$ -		$ 5,330	$ 5,330		4,780
Election equipment - 2 M100 tabulators		(15,000)	-	(15,000)	-	-		-	15,000	450	-	15,000		-
TOTALS	$ 10,110	$ (20,330)	$ -	$ (20,330)	$ -	$ -		$ -	$ 15,000		$ 5,330	$ 20,330	$ 4,780	$ 4,780
Street Improvements (CP 470)														
Waterfront Access Road (St. Claire)		$ (1,062,024)	$ -	$ (1,062,024)	$ 118,100	$ 565,728	DOT	$ -	$ -		$ 123,500	$ 807,328		
Pending grant		-	-	-	-	135,000	Grant	-	-		-	135,000		
To be determined-possibly General Fund-Fund Balance		-	-	-	500	101,701	TBD	-	-		-	102,201		
Apply CN RR - Ore Dock street repair balance											17,495	17,495		
Mill & Overlay - various streets		-		-	-	-		-	-		-	-		
6th Street West - WIDOT fund balance		(50,000)	-	(50,000)	-	-		-	-		50,000	50,000		750,005
TOTALS	$ 941,000	$ (1,112,024)	$ -	$ (1,112,024)	$ 118,600	$ 802,429		$ -	$ -		$ 190,995	$ 1,112,024	$ 750,005	$ 750,005
Urban Forestry (CP 480)														
Urban Forestry - 2020-2021 grant match	$ 11,000	$ (22,000)	$ -	$ (22,000)	$ -	$ 11,000	Grant	$ -	$ -		$ 11,000	$ 22,000	$ -	$ -
Parks & Grounds (CP 481)														
Ore Dock Phase I - Part II Diamond access	Grant & Ore Dock	$ (2,190,365)	$ -	$ (2,190,365)	$ -	$ 2,190,365	Grants/Trust	$ -	$ -		$ -	$ 2,190,365		
Ore Dock Phase II - Stuntz Gateway	Trust Funding	(2,130,000)		(2,130,000)		2,130,000	ACOE/Trust				-	2,130,000		
WIDOT-TAP grant trail repair construction		(810,000)		(810,000)		648,000	TAP grant		162,000	453	-	810,000		
Prentice Park playground equipment		(80,000)		(80,000)		40,000	Grant		40,000	450	-	80,000		
Storm water outfall study		(17,500)		(17,500)		12,500	Grant				5,000	17,500		
15th Avenue East Park Bench (restricted donation)		(7,000)		(7,000)	-	-		-	-		7,000	7,000		
Project(s) contingency		-	-	-	-	-		-	-		-	-		5,810
TOTALS	$ 17,810	$ (5,234,865)	$ -	$ (5,234,865)	$ -	$ 5,020,865		$ -	$ 202,000		$ 12,000	$ 5,234,865	$ 5,810	$ 5,810
Landfill (CP 491)														
Landfill Maintenance & Equipment 2019-2020		$ (48,600)	$ -	$ (48,600)	$ 5,000	$ -		$ -	$ -		$ 43,600	$ 48,600		$ -
		-	-	-	-	-		-	-		-	-		
	$ 43,600	$ (48,600)	$ -	$ (48,600)	$ 5,000	$ -		$ -	$ -		$ 43,600	$ 48,600	$ -	$ -
TOTALS CP 415 - CP 491	$ 1,997,187	$ (7,016,179)	$ (369,800)	$ (7,385,979)	$ 178,600	$ 5,978,994		$ -	$ 352,100		$ 876,285	$ 7,385,979	$ 1,120,902	$ 1,120,902
				$ (7,385,979)								$ 7,385,979	$ 1,120,902	
		GF transfer	17,700											
Balance to transfers IN			$ (352,100)											

** ***WIDOT Transportation Alternatives Program Grant - State Fiscal Years 2018-2022 (2020 - project engineering/design and 2021 - project construction)***

	2021	2020	Total
Grant amount for pedestrian & bike improvements	$ 648,000	$ 72,000	$ 720,000
TAP grant match amount 25%	162,000	18,000	180,000
Total amount	$ 810,000	$ 90,000	$ 900,000
Grant Match:			
2017 donation of $25,000 apply to the grant match	$ 25,000	$ -	$ 25,000
Waterfront Development Fund 453	137,000	18,000	155,000
Total amount	$ 162,000	$ 18,000	$ 180,000

CITY OF ASHLAND
2021 BUDGET DRAFT 10/27/2020
MAYOR

DESCRIPTION				2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Actual to June 30	2020 Estimate	2021 Budget	Percent Change
PERSONNEL COSTS												
100	51410	111	SALARIES/PERMANENT/REG	14,007	14,538	14,000	14,000	14,010	7,000	14,010	14,010	0.00%
100	51410	151	SOCIAL SECURITY	1,071	1,112	1,071	1,071	1,070	535	1,070	1,070	0.00%
100	51410	152	EMPLOYER SHARE RETIREMEN	924	988	937	918	950	473	946	950	0.00%
100	51410	154	MEDICAL & DENTAL INSUR.	0	0	0	0	0	0	0	0	NA
100	51410	155	LIFE INSURANCE	103	106	106	116	125	62	125	125	0.00%
100	51410	156	WORKERS COMPENSATION	44	43	34	29	35	0	35	35	0.00%
100	51410	161	EE WELLNESS/RECOGNITION	1,558	3,015	2,096	2,089	2,050	576	2,050	2,050	0.00%
TOTAL PERSONNEL COSTS:				**17,707**	**19,802**	**18,244**	**18,223**	**18,240**	**8,646**	**18,236**	**18,240**	**0.00%**
SERVICES												
100	51410	225	TELEPHONE	1,015	885	671	672	800	284	700	800	0.00%
TOTAL SERVICES:				**1,015**	**885**	**671**	**672**	**800**	**284**	**700**	**800**	**0.00%**
MATERIALS & SUPPLIES												
100	51410	319	OFFICE SUPPLIES	200	57	0	53	150	0	150	150	0.00%
100	51410	324	MEMBERSHIP DUES/PERIODICA	200	0	1,767	2,200	3,400	4,192	4,192	4,200	23.53%
100	51410	332	AUTO ALLOWANCE	0	0	0	0	0	0	0	0	NA
100	51410	339	TRAVEL/TRAINING	1,395	1,967	1,151	1,071	2,000	159	500	400	-80.00%
100	51410	390	MISCELLANEOUS EXPENSE	2,294	985	1,422	2,314	1,000	340	1,000	1,000	0.00%
TOTAL MAT. & SUPPLIES:				**4,089**	**3,009**	**4,340**	**5,638**	**6,550**	**4,691**	**5,842**	**5,750**	**-12.21%**
CONTRIBUTIONS												
100	51410	791	CIVIC FUNCTIONS	1,174	808	890	1,575	1,150	517	1,150	1,150	0.00%
100	51410	829	ECONOMIC DEVELOPMENT ACT	1,416	3,879	3,504	40	4,000	0	2,000	4,000	0.00%
TOTAL CONTRIBUTIONS:				**2,590**	**4,687**	**4,394**	**1,615**	**5,150**	**517**	**3,150**	**5,150**	**0.00%**
TOTAL MAYOR EXPENDITURES:				**25,401**	**28,383**	**27,649**	**26,148**	**30,740**	**14,138**	**27,928**	**29,940**	**-2.60%**

CITY OF ASHLAND
2021 BUDGET DRAFT 10/27/2020
CITY COUNCIL

DESCRIPTION	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Actual to June 30	2020 Estimate	2021 Budget	Percent Change
PERSONNEL COSTS									
100 51110 125 PER DIEM-BOARD/COMMITTEE	29,675	26,325	26,625	28,000	32,000	12,500	28,325	30,000	-6.25%
100 51110 151 SOCIAL SECURITY	2,270	2,014	2,037	2,142	2,300	956	2,170	2,300	0.00%
100 51110 156 WORK COMPENSATION	93	80	65	58	80	0	65	80	0.00%
TOTAL PERSONNEL COSTS:	**32,038**	**28,419**	**28,727**	**30,200**	**34,380**	**13,456**	**30,560**	**32,380**	**-5.82%**
SERVICES									
100 51110 213 OTHER PROFESSIONAL SERVICES	0	0	0	0	20,000	0	0	20,000	0.00%
TOTAL SERVICES:	**0**	**0**	**0**	**0**	**20,000**	**0**	**0**	**20,000**	**0.00%**
MATERIALS & SUPPLIES									
100 51110 320 PUBLISHING	8,066	8,184	8,838	6,284	7,500	220	7,500	7,800	4.00%
100 51110 324 MEMBERSHIP DUES	1,871	1,924	2,015	1,887	2,020	2,018	2,020	2,100	3.96%
100 51110 339 TRAVEL/TRAINING	0	180	75	1,109	2,000	0	600	600	-70.00%
100 51110 390 MISCELLANEOUS EXPENSE	732	570	1,519	486	500	10	500	250	-50.00%
TOTAL MATERIALS & SUPPLIES:	**10,669**	**10,858**	**12,447**	**9,766**	**12,020**	**2,248**	**10,620**	**10,750**	**-10.57%**
CONTRIBUTIONS									
100 51110 213 ECONOMIC DEVELOPMENT ACTIV	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**NA**
TOTAL CITY COUNCIL:	**42,707**	**39,277**	**41,174**	**39,966**	**66,400**	**15,704**	**41,180**	**63,130**	**-4.92%**

CITY OF ASHLAND
2021 BUDGET DRAFT 10/27/2020
CITY ADMINISTRATOR

DESCRIPTION	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Actual to June 30	2020 Estimate	2021 Budget	Percent Change
PERSONNEL COSTS									
100 51411 111 SALARIES/PERMANENT/REG	75,289	79,612	68,348	96,369	97,925	48,871	97,925	99,890	2.01%
100 51411 131 LONGEVITY PAY	1,035	1,592	0	0	0	0	0	0	NA
100 51411 133 RETIREMENT PAYOUT	0	0	0	0	0	0	0	0	NA
100 51411 151 SOCIAL SECURITY	5,260	5,667	5,052	7,278	7,380	3,682	7,380	7,530	2.03%
100 51411 152 EMPLOYER SHARE RETIREME	5,038	5,519	3,653	6,321	6,610	3,299	6,610	6,745	2.04%
100 51411 157 HSA CONTRIBUTION	3,000	3,000	1,750	3,000	3,000	1,500	3,000	3,000	0.00%
100 51411 154 MEDICAL & DENTAL INSUR.	19,021	16,790	10,882	15,827	17,900	8,908	17,900	17,820	-0.45%
100 51411 155 LIFE INSURANCE	62	80	65	166	210	83	170	215	2.38%
100 51411 156 WORKERS COMPENSATION	240	248	165	200	200	0	200	200	0.00%
TOTAL PERSONNEL COSTS:	**108,945**	**112,508**	**89,915**	**129,161**	**133,225**	**66,343**	**133,185**	**135,400**	**1.63%**
SERVICES									
100 51411 225 TELEPHONE	850	837	1,143	1,007	900	456	1,000	1,000	11.11%
TOTAL SERVICES:	**850**	**837**	**1,143**	**1,007**	**900**	**456**	**1,000**	**1,000**	**11.11%**
MATERIALS & SUPPLIES									
100 51411 319 OFFICE SUPPLIES	645	76	70	4	100	0	100	100	0.00%
100 51411 324 MEMBERSHIP DUES	598	524	0	144	0	0	0	500	NA
100 51411 332 AUTO ALLOWANCE	0	0	58	0	250	0	250	0	-100.00%
100 51411 339 TRAVEL/TRAINING	2,012	5,479	55	1,333	1,000	343	500	250	-75.00%
100 51411 390 MISCELLANEOUS EXPENSE	1,269	593	37	908	500	67	500	500	0.00%
TOTAL MAT. & SUPPLIES:	**4,524**	**6,672**	**220**	**2,389**	**1,850**	**410**	**1,350**	**1,350**	**-27.03%**
CAPITAL EXPENDITURES									
100 51411 812 OFFICE EQUIP/FURN	0	33	0	0	200	0	200	0	-100.00%
TOTAL CAPITAL EXPEND:	**0**	**33**	**0**	**0**	**200**	**0**	**200**	**0**	**-100.00%**
TOTAL CITY ADMINISTRATOR:	**$114,319**	**$120,050**	**$91,278**	**$132,557**	**136,175**	**$67,209**	**$135,735**	**137,750**	**1.16%**

CITY OF ASHLAND
2021 BUDGET DRAFT 10/27/2020
POLICE & FIRE COMMISSION

DESCRIPTION	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Actual to June 30	2020 Estimate	2021 Budget	Percent Change
PERSONNEL COSTS									
100 51120 161 TESTING	5,251	3,689	3,467	6,967	4,000	650	4,000	4,000	0.00%
TOTAL PERSONNEL COSTS:	**5,251**	**3,689**	**3,467**	**6,967**	**4,000**	**650**	**4,000**	**4,000**	**0.00%**
SERVICES									
TOTAL SERVICES:	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**NA**
MATERIALS & SUPPLIES									
100 51120 320 ADVERTISING/PUBLISHING	255	0	0	0	200	0	200	200	0.00%
100 51120 339 TRAVEL/TRAINING	0	0	511	0	1,000	0	1,000	1,000	0.00%
100 51120 390 MISCELLANEOUS EXPENSE	0	15	30	0	100	75	100	100	0.00%
TOTAL MAT. & SUPPLIES:	**255**	**15**	**541**	**0**	**1,300**	**75**	**1,300**	**1,300**	**0.00%**
CAPITAL EXPENDITURES									
TOTAL CAPITAL EXPEND:	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**NA**
TOTAL POLICE/FIRE COMMISSION:	**5,506**	**3,704**	**4,008**	**6,967**	**5,300**	**725**	**5,300**	**5,300**	**0.00%**

CITY OF ASHLAND
2021 BUDGET DRAFT 10/27/2020
CITY ATTORNEY

DESCRIPTION	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Actual to June 30	2020 Estimate	2021 Budget	Percent Change
PERSONNEL COSTS									
100 51310 111 WAGES/PERMANENT/REG	44,832	45,323	18,670	0	0	0	0	0	NA
100 51310 131 LONGEVITY PAY	0	0	0	0	0	0	0	0	NA
100 51310 151 SOCIAL SECURITY	3,430	3,467	1,428	0	0	0	0	0	NA
100 51310 152 EMPLOYER SHARE RETIRI	2,959	3,080	1,251	0	0	0	0	0	NA
100 51310 153 HRA / HSA CONTRIBUTION	0	0	0	0	0	0	0	0	NA
100 51310 154 MEDICAL & DENTAL	0	0	0	0	0	0	0	0	NA
100 51310 155 LIFE INSURANCE	318	348	123	0	0	0	0	0	NA
100 51310 156 WORKER'S COMPENSATIO	141	139	50	0	0	0	0	0	NA
TOTAL PERSONNEL COSTS:	**51,680**	**52,357**	**21,522**	**0**	**0**	**0**	**0**	**0**	**NA**
SERVICES									
100 51310 213 PROFESSIONAL SERV/ARE	2,075	4,007	74,982	40,381	70,000	24,560	60,000	60,000	-14.29%
100 51310 210 SUPERFUND ATTORNEY	9,939	405	1,336	0	0	0	0	0	NA
100 51310 225 TELEPHONE	0	0	0	0	0	0	0	0	NA
TOTAL SERVICES:	**12,014**	**4,412**	**76,318**	**40,381**	**70,000**	**24,560**	**60,000**	**60,000**	**-14.29%**
MATERIALS & SUPPLIES									
100 51310 319 OFFICE SUPPLIES	3,561	5,042	2,495	0	0	0	0	0	NA
100 51310 390 MISC EXPENSE	0	16	635	0	0	0	0	0	NA
TOTAL MAT. & SUPPLIES:	**3,561**	**5,058**	**3,130**	**0**	**0**	**0**	**0**	**0**	**NA**
TOTAL CITY ATTORNEY:	**67,255**	**61,827**	**100,970**	**40,381**	**70,000**	**24,560**	**60,000**	**60,000**	**-14.29%**

CITY OF ASHLAND
2021 BUDGET DRAFT 10/27/2020
CITY CLERK

DESCRIPTION	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Actual to June 30	2020 Estimate	2021 Budget	Percent Change
PERSONNEL COSTS									
100 51420 111 SALARIES/PERMAN	54,108	44,192	51,200	52,217	58,605	28,997	58,605	59,770	1.99%
100 51420 131 LONGEVITY PAY	0	0	0	0	0	0	0	0	NA
100 51420 151 SOCIAL SECURITY	3,997	3,050	3,589	3,847	4,330	2,138	4,330	4,420	2.08%
100 51420 152 EMPLOYER SHARE	3,572	3,003	3,427	3,425	3,960	1,957	3,960	4,035	1.89%
100 51420 157 HSA CONTRIBUTIO	1,500	2,000	3,000	3,000	3,000	1,500	3,000	3,000	0.00%
100 51420 154 MEDICAL & DENTAL	6,048	15,017	21,511	23,170	25,400	12,622	25,245	25,250	-0.59%
100 51420 155 LIFE INSURANCE	248	69	83	86	90	51	102	100	11.11%
100 51420 156 WORKERS COMPEN	169	129	125	108	120	0	110	120	0.00%
TOTAL PERSONNEL COSTS:	**69,642**	**67,460**	**82,935**	**85,853**	**95,505**	**47,265**	**95,352**	**96,695**	**1.25%**
SERVICES									
100 51420 225 TELEPHONE	162	268	363	386	385	193	385	400	3.90%
TOTAL SERVICES:	**162**	**268**	**363**	**386**	**385**	**193**	**385**	**400**	**3.90%**
MATERIALS & SUPPLIES									
100 51420 319 OFFICE SUPPLIES	23	373	(2)	50	100	0	100	100	0.00%
100 51420 324 MEMBERSHIP DUES	190	245	250	65	50	65	65	65	30.00%
100 51420 339 TRAVEL/TRAINING	28	1,535	1,487	1,812	2,250	80	1,000	1,500	-33.33%
100 51420 390 MISCELLANEOUS E	0	0	13	0	100	21	100	100	0.00%
TOTAL MAT. & SUPPLIES:	**241**	**2,153**	**1,748**	**1,927**	**2,500**	**166**	**1,265**	**1,765**	**-29.40%**
CAPITAL EXPENDITURES									
100 51420 812 NEW OFFICE EQUIP	0	0	0	0	250	0	0	0	-100.00%
TOTAL CAPITAL EXPEND:	**0**	**0**	**0**	**0**	**250**	**0**	**0**	**0**	**-100.00%**
TOTAL CITY CLERK:	**70,045**	**69,881**	**85,046**	**88,166**	**98,640**	**47,624**	**97,002**	**98,860**	**0.22%**

CITY OF ASHLAND
2021 BUDGET DRAFT 10/27/2020
HUMAN RESOURCES/PERSONNEL

DESCRIPTION	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Actual to June 30	2020 Estimate	2021 Budget	Percent Change
PERSONNEL COSTS									
100 51430 111 SALARIES/PERMANENT/REG	41,478	62,400	38,742	32,585	33,110	21,417	44,600	47,275	42.78%
100 51430 125 WAGES/TEMP/REG	0	0	17,000	0	0	0	0	0	NA
100 51430 131 LONGEVITY PAY	413	0	0	0	0	0	0	0	NA
100 51430 151 SOCIAL SECURITY	2,852	4,631	4,108	2,238	2,215	1,534	3,235	3,460	56.21%
100 51430 152 EMPLOYER SHARE RETIREMI	2,765	4,241	2,387	9	2,240	842	2,410	3,195	42.63%
100 51430 157 HSA CONTRIBUTION	2,625	1,500	875	1,500	1,500	750	1,500	1,500	0.00%
100 51430 154 MEDICAL & DENTAL INSUR.	11,236	6,408	3,658	3,307	4,435	1,784	3,930	4,900	10.48%
100 51430 155 LIFE INSURANCE	193	303	168	0	50	14	45	70	40.00%
100 51430 156 WORKERS COMPENSATION	131	190	139	71	70	0	85	95	35.71%
100 51430 161 EMPLOYEE RECRUITMENT	1,594	2,768	5,346	2,291	2,200	599	1,800	1,800	-18.18%
100 51430 162 EMPLOYEE RECOGNITION	1,644	1,603	1,257	2,242	2,000	0	1,000	1,500	-25.00%
TOTAL PERSONNEL COSTS:	**64,931**	**84,044**	**73,680**	**44,243**	**47,820**	**26,940**	**58,605**	**63,795**	**33.41%**
SERVICES									
100 51430 213 PROFESSIONAL SERVICES	73	614	799	5,666	1,800	1,850	2,500	2,500	38.89%
100 51430 225 TELEPHONE	0	443	493	469	600	234	520	600	0.00%
TOTAL SERVICES:	**73**	**1,057**	**1,292**	**6,135**	**2,400**	**2,084**	**3,020**	**3,100**	**29.17%**
MATERIALS & SUPPLIES									
100 51430 313 PRINTING/COPYING	0	0	21	529	300	79	180	300	0.00%
100 51430 319 OFFICE SUPPLIES	0	35	117	48	2,000	42	500	500	-75.00%
100 51430 320 ADVERTISING/PUBLISHING	827	2,058	5,035	1,386	2,000	753	2,000	1,500	-25.00%
100 51430 339 TRAVEL/TRAINING	177	318	0	104	500	0	0	500	0.00%
100 51430 390 MISCELLANEOUS EXPENSE	0	38	14	55	100	30	100	100	0.00%
LIES:	**1,004**	**2,449**	**5,187**	**2,122**	**4,900**	**904**	**2,780**	**2,900**	**-40.82%**
CAPITAL EXPENDITURES									
TOTAL CAPITAL EXPEND:	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**NA**
TOTAL PERSONNEL:	**66,008**	**87,550**	**80,159**	**52,500**	**55,120**	**29,928**	**64,405**	**69,795**	**26.62%**

Human Resources
Personnel

CITY OF ASHLAND
2021 BUDGET DRAFT 10/27/2020
ELECTIONS

DESCRIPTION	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Actual to June 30	2020 Estimate	2021 Budget	Percent Change
PERSONNEL COSTS									
100 51440 111 SALARIES & WAGES	19,261	19,469	19,936	20,325	33,775	11,264	20,250	19,625	-41.89%
100 51440 112 WAGES-OVERTIME	0	0		0	0	0	0	0	NA
100 51440 131 LONGEVITY	767	779	794	882	540	532	620	0	-100.00%
100 51440 151 SOCIAL SECURITY	1,328	1,335	1,369	1,374	2,450	823	1,370	1,495	-38.98%
100 51440 152 EMPLOYER SHARE F	1,322	1,376	1,388	1,386	2,320	777	1,390	1,325	-42.89%
100 51440 157 HSA CONTRIBUTION	1,500	1,500	1,500	1,500	2,450	750	1,500	750	-69.39%
100 51440 154 MEDICAL & DENTAL	6,739	7,069	7,508	8,089	18,300	4,494	8,015	3,350	-81.69%
100 51440 155 LIFE INSURANCE	129	141	143	147	155	73	150	18	-88.39%
100 51440 156 WORKERS COMPEN	138	85	110	54	75	0	60	42	-44.00%
TOTAL PERSONNEL COSTS:	**31,184**	**31,754**	**32,748**	**33,757**	**60,065**	**18,713**	**33,355**	**26,605**	**-55.71%**
SERVICES									
100 51440 213 OTHER PROF SERVI	7,745	3,287	5,836	3,157	9,000	0	8,000	3,500	-61.11%
100 51440 290 PER DIEM-POLL WO	23,875	7,565	24,030	4,660	30,000	13,355	25,000	7,500	-75.00%
TOTAL SERVICES:	**31,620**	**10,852**	**29,866**	**7,817**	**39,000**	**13,355**	**33,000**	**11,000**	**-71.79%**
MATERIALS & SUPPLIES									
100 51440 311 POSTAGE	718	439	1	0	300	1	300	500	66.67%
100 51440 313 PRINTING/COPYING	1,238	1,149	876	970	1,500	73	1,500	500	-66.67%
100 51440 319 OFFICE SUPPLIES	258	385	283	0	300	0	300	100	-66.67%
100 51440 320 ADVERTISING/PUBL	1,824	1,547	2,632	1,116	3,000	1,374	3,000	750	-75.00%
100 51440 339 TRAVEL/TRAINING	0	0	168	615	1,000	110	500	500	-50.00%
100 51440 340 OPERATING SUPPLI	464	380	2,685	3,930	1,000	186	700	1,000	0.00%
100 51440 390 MISCELLANEOUS EX	151	870	304	300	500	623	900	250	-50.00%
TOTAL MAT. & SUPPLIES:	**4,653**	**4,770**	**6,949**	**6,931**	**7,600**	**2,367**	**7,200**	**3,600**	**-52.63%**
CAPITAL EXPENDITURES									
100 51440 532 RENT BUILDINGS	300	0	592	0	1,100	0	500	200	-81.82%
100 51440 810 EQUIPMENT	0	0	0	0	0	0	0	0	NA
TOTAL CAPITAL EXPEND:	**300**	**0**	**592**	**0**	**1,100**	**0**	**500**	**200**	**-81.82%**
TOTAL ELECTIONS:	**67,757**	**47,376**	**70,155**	**48,505**	**107,765**	**34,435**	**74,055**	**41,405**	**-61.58%**

CITY OF ASHLAND
2021 BUDGET DRAFT 10/27/2020
TECHNOLOGY SERVICES

DESCRIPTION	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Actual to June 30	2020 Estimate	2021 Budget	Percent Change
PERSONNEL COSTS									
100 51450 111 SALARIES & WAGES	42,136	46,500	48,629	56,137	59,600	29,747	59,494	60,810	2.03%
100 51450 131 LONGEVITY PAY	0	306	484	584	600	0	600	610	1.67%
100 51450 151 SOCIAL SECURITY	2,912	3,268	3,450	4,197	4,445	2,205	4,410	4,540	2.14%
100 51450 152 EMPLOYER RETIREMENT	2,781	3,181	3,288	3,721	4,065	2,008	4,016	4,150	2.09%
100 51450 157 HSA CONTRIBUTION	3,000	3,000	3,000	3,000	3,000		3,000	3,000	0.00%
100 51450 154 MED/DENT INSURANCE	19,022	19,957	21,250	22,932	25,410	11,192	22,384	25,250	-0.63%
100 51450 155 LIFE INSURANCE	36	36	39	46	80	25	45	80	0.00%
100 51450 156 WORKERS COMP INSURAN	132	142	120	117	120	0	120	120	0.00%
TOTAL PERSONNEL COSTS:	**70,019**	**76,390**	**80,260**	**90,734**	**97,320**	**45,177**	**94,069**	**98,560**	**1.27%**
SERVICES									
100 51450 213 OTHER PROFESSIONAL SE	3,022	5,362	7,470	165	4,000	0	4,000	4,000	0.00%
100 51450 225 TELEPHONE/DATA COMM.	28,905	27,632	31,023	34,050	33,000	16,966	33,000	33,000	0.00%
100 51450 290 SERVICE CONTRACTS (SW	119,970	125,321	130,561	105,592	111,000	85,537	111,000	115,000	3.60%
TOTAL SERVICES:	**151,897**	**158,315**	**169,054**	**139,807**	**148,000**	**102,503**	**148,000**	**152,000**	**2.70%**
MATERIALS & SUPPLIES									
100 51450 339 TRAVEL/TRAINING	0	31	0	0	1,000	0	0	1,000	0.00%
100 51450 340 OPERATING SUPPLIES	1,499	3,844	3,425	2,918	4,000	757	3,000	4,000	0.00%
100 51450 349 OTHER SUPPLIES	0	0	0	0	1,000	0	1,000	1,000	0.00%
100 51450 354 R&M - TELE/DATA COMM E	1,776	1,554	6,626	2,558	2,000	588	2,000	2,000	0.00%
100 51450 390 MISCELLANEOUS	0	0	0	0	0	0	0	0	NA
TOTAL MAT. & SUPPLIES:	**3,275**	**5,429**	**10,051**	**5,476**	**8,000**	**1,345**	**6,000**	**8,000**	**0.00%**
CAPITAL EXPENDITURES									
100 51450 812 OFFICE EQUIPMENT	0	0	0	0	0	211	211	0	NA
100 51450 813 TELE/DATA COMM EQUIPM	17,268	32,716	12,121	24,954	25,000	1,254	19,000	25,000	0.00%
100 51450 816 MEDIA & SOFTWARE	3,615	1,610	5,815	2,523	4,000	0	2,000	4,000	0.00%
TOTAL CAPITAL EXPEND:	**20,883**	**34,326**	**17,936**	**27,477**	**29,000**	**1,465**	**21,211**	**29,000**	**0.00%**
TOTAL TECH SERVICES:	**246,074**	**274,460**	**277,301**	**263,494**	**282,320**	**150,490**	**269,280**	**287,560**	**1.86%**

CITY OF ASHLAND
2021 BUDGET DRAFT 10/27/2020
OTHER CITY HALL

DESCRIPTION	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Actual to June 30	2020 Estimate	2021 Budget	Percent Change
PERSONNEL COSTS									
100 51470 111 WAGES	63,507	64,210	65,750	69,511	48,735	29,384	66,800	36,265	-25.59%
100 51470 131 LONGEVITY PAY	2,971	3,016	3,076	3,095	540	532	532	0	-100.00%
100 51470 151 SOCIAL SECURITY	4,393	4,490	4,586	4,890	3,250	2,194	4,590	2,760	-15.08%
100 51470 152 EMPLOYER SHARE RE	4,388	4,569	4,607	4,778	2,320	2,019	4,590	2,450	5.60%
100 51470 157 HSA CONTRIBUTION	4,500	4,500	4,500	4,500	4,000	1,500	4,500	1,500	-62.50%
100 51470 154 MEDICAL & DENTAL IN	21,596	21,206	22,518	23,293	22,760	7,518	24,045	7,120	-68.72%
100 51470 155 LIFE INSURANCE	391	405	407	391	170	90	410	32	-81.06%
100 51470 156 WORKERS COMPENSA	208	205	168	152	105	0	180	78	-25.71%
100 51470 158 UNEMPLOYMENT COM	7,662	13,062	18,832	13,583	16,000	11,526	14,000	16,000	0.00%
TOTAL PERSONNEL COSTS:	**109,616**	**115,663**	**124,444**	**124,193**	**97,880**	**54,763**	**119,647**	**66,205**	**-32.36%**
SERVICES									
100 51470 221 PROFESSIONAL SERV	0	0	0	0	0	0	0	0	NA
100 51470 225 TELEPHONE	5,284	5,932	5,746	3,504	6,000	1,180	5,700	6,000	0
TOTAL SERVICES:	**5,284**	**5,932**	**5,746**	**3,504**	**6,000**	**1,180**	**5,700**	**6,000**	**0.00%**
MATERIALS & SUPPLIES									
100 51470 311 POSTAGE	8,883	7,109	11,180	1,436	7,000	9,313	7,000	7,000	0.00%
100 51470 313 PRINTING	7,504	9,243	7,915	5,212	7,000	2,123	5,000	5,000	-28.57%
100 51470 319 OFFICE SUPPLIES	2,006	3,462	1,148	1,747	2,500	496	2,000	1,000	-60.00%
100 51470 339 TRAVEL/TRAINING	0	279	70	70	2,000	0	500	1,000	-50.00%
100 51470 342 GAS & OIL	0	238	0	0	100	0	0	100	0.00%
100 51470 350 R&M TRANSPORT VEH	0	0	484	652	300	19	20	300	0.00%
100 51470 390 MISCELLANEOUS EXP	250	1,657	291	1,325	1,200	25,140	35,000	2,000	66.67%
100 51470 533 RENT - EQUIPMENT	0	0	0	0	0	0	0	0	NA
TOTAL MAT. & SUPPLIES:	**18,643**	**21,988**	**21,088**	**10,442**	**20,100**	**37,091**	**49,520**	**16,400**	**-18.41%**
CAPITAL EXPENDITURES									
100 51470 810 CAPITAL EQUIPMENT	0	0	0	0	0	0	0	0	NA
100 51470 812 OFFICE EQUIPMENT/F	0	160	0	0	250	0	0	250	0.00%
TOTAL CAPITAL EXPEND:	**0**	**160**	**0**	**0**	**250**	**0**	**0**	**250**	**0.00%**
TOTAL OTHER CITY HALL:	**$133,543**	**$143,743**	**$151,278**	**$138,139**	**$124,230**	**$93,034**	**$174,867**	**$88,855**	**-28.48%**

CITY OF ASHLAND
2021 BUDGET DRAFT 10/27/2020
FINANCE

DESCRIPTION	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Actual To June 30	2020 Estimate	2021 Budget	Percent Change
PERSONNEL COSTS									
100 51500 111 SALARIES & WAGES	222,443	233,979	239,075	235,890	199,100	95,037	190,380	197,150	-0.98%
100 51500 112 OVERTIME	1,250	0	758	2,976	1,500	480	1,000	1,000	-33.33%
100 51500 125 WAGES TEMP/OTHER	0	0	0	0	0	330	990	0	NA
100 51500 131 LONGEVITY PAY	1,719	2,454	2,835	3,051	2,285	892	2,550	3,420	49.67%
100 51500 137 CLOTHING ALLOWAN	46	362	407	437	0	0	0	0	NA
100 51500 151 SOCIAL SECURITY	16,001	16,918	17,457	17,672	14,850	6,867	13,800	14,975	0.84%
100 51500 152 EMPLOYER RETIREM	14,688	16,093	16,114	15,815	12,520	6,508	13,010	13,610	8.71%
100 51500 157 HSA CONTRIBUTION	12,570	12,000	11,125	10,357	10,500	4,912	9,425	9,750	-7.14%
100 51500 154 MED/DENT INSURANC	54,649	56,093	54,247	57,365	65,110	35,938	72,170	72,490	11.33%
100 51500 155 LIFE INSURANCE	486	712	724	685	530	241	550	960	81.13%
100 51500 156 WORKERS COMP INS	2,363	2,664	2,317	2,160	410	0	370	410	0.00%
TOTAL PERSONNEL COSTS:	326,215	341,275	345,059	346,408	306,805	151,205	304,245	313,765	2.27%
SERVICES									
100 51500 211 FINANCIAL SERVICES	59,551	65,900	63,275	67,130	70,000	6,550	65,500	70,000	0.00%
100 51500 225 TELEPHONE/DATA CO	949	1,334	1,319	1,827	1,500	695	1,500	1,500	0.00%
100 51500 213 OTHER PROFESSION	1,303	1,851	1,547	1,543	2,000	3,656	7,500	2,000	0.00%
TOTAL SERVICES:	61,803	69,085	66,141	70,500	73,500	10,901	74,500	73,500	0.00%
MATERIALS & SUPPLIES									
100 51500 311 POSTAGE	25,671	24,720	23,250	21,878	26,000	0	6,800	6,800	-73.85%
100 51500 313 PRINTING & COPYING	2,851	4,987	5,907	6,743	7,000	12,158	31,580	31,550	350.71%
100 51500 319 OFFICE SUPPLIES	949	536	891	857	1,700	32	500	1,000	-41.18%
100 51500 324 MEMBERSHIP DUES	580	635	300	645	700	310	400	500	-28.57%
100 51500 332 AUTO ALLOWANCE	0	0	0	0	110	0	0	0	-100.00%
100 51500 339 TRAVEL/TRAINING	1,057	374	573	791	2,000	0	800	800	-60.00%
100 51500 390 MISCELLANEOUS EXP	45	47	162	1,091	350	10	150	350	0.00%
100 51500 394 BANK SERVICE CHAR	53	0	22	0	0	0	0	0	NA
TOTAL MAT. & SUPPLIES:	31,206	31,299	31,105	32,005	37,860	12,510	40,230	41,000	8.29%
CAPITAL EXPENDITURES									
100 51500 812 OFFICE EQUIPMENT/I	0	2,294	0	750	1,000	0	0	500	-50.00%
TOTAL CAPITAL EXPENDITURES:	0	2,294	0	750	1,000	0	0	500	-50.00%
TOTAL FINANCE:	**$419,224**	**$443,953**	**$442,305**	**$449,663**	**$419,165**	**$174,616**	**$418,975**	**$428,765**	2.29%

CITY OF ASHLAND
2021 BUDGET DRAFT 10/27/2020
CITY ASSESSOR

DESCRIPTION	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Actual to June 30	2020 Estimate	2021 Budget	Percent Change
PERSONNEL COSTS									
100 51530 141 PER DIEM-BOARD/COMMITTEE	0	0	0	0	0	0	0	0	NA
TOTAL PERSONNEL COSTS:	0	0	0	0	0	0	0	0	NA
SERVICES									
100 51530 213 PROFESSIONAL SERVICES	23,726	30,066	55,726	61,823	61,000	30,396	60,800	61,000	0.00%
100 51530 213 STATE MANUFACTURING ASSMT	1,019	1,036	994	0	1,100	0	1,050	1,100	0.00%
100 51530 320 ADVERTISING/PUBLISHING	0	0	0	0	500	595	650	1,000	100.00%
TOTAL SERVICES:	24,745	31,102	56,720	61,823	62,600	30,991	62,500	63,100	0.80%
MATERIALS & SUPPLIES									
100 51530 390 MISCELLANEOUS EXPENSE	0	35	35	0	50	45	50	50	0.00%
TOTAL MAT. & SUPPLIES:	0	35	35	0	50	45	50	50	0.00%
TOTAL CITY ASSESSOR:	$24,745	$31,137	$56,755	$61,823	$62,650	$31,036	$62,550	$63,150	0.80%

CITY OF ASHLAND
2021 BUDGET DRAFT 10/27/2020
FACILITIES MAINTENANCE

DESCRIPTION				2017 Actual	2018 Actual	2019 Actual	2021 Budget	2020 Actual To June 30	2020 Estimate	2021 Budget	Percent Change
PERSONNEL COSTS											
100	51610	111	SALARIES/PERM/REGULAR	130,171	131,498	137,836	146,344	70,492	142,500	165,555	13.13%
100	51610	112	OVERTIME WAGES	292	921	2,188	2,000	294	1,500	2,000	0.00%
100	51610	125	TEMP WAGES	28,759	25,864	29,963	33,936	1,369	12,500	33,936	0.00%
100	51610	131	LONGEVITY PAY	1,397	1,241	762	777	0	775	1,338	72.27%
100	51610	136	CLOTHING/UNIFORM ALLOV	1,112	1,239	1,182	1,350	294	1,350	1,350	0.00%
100	51610	137	CLOTHING/UNIFORM ALLOV	0	0	0	0	0	.	0	NA
100	51610	151	SOCIAL SECURITY	11,925	11,748	12,513	13,314	5,149	12,500	14,081	5.76%
100	51610	152	EMPLOYER SHARE RETIRE	8,576	9,026	9,253	10,066	4,798	9,500	11,400	13.26%
100	51610	154	MEDICAL & DENTAL	38,365	43,517	50,988	71,229	25,962	51,730	70,816	-0.58%
100	51610	155	LIFE INSURANCE	487	519	550	641	268	600	689	7.52%
100	51610	156	WORKER'S COMPENSATIO	8,864	7,394	7,397	7,665	0	7,665	8,120	5.94%
100	51610	157	HRA / HSA CONTRIBUTION	6,152	8,144	8,090	12,000	4,006	8,100	10,200	-15.00%
100	51610	158	UNEMPLOYMENT INSURAN	0	0	0	0	0	0	0	NA
TOTAL PERSONNEL COSTS:				**236,100**	**241,111**	**260,723**	**299,321**	**112,632**	**248,720**	**319,487**	**6.74%**
SERVICES											
100	51610	213	OTHER PROFESSIONAL SE	11,787	12,809	25,238	16,800	7,396	15,000	16,800	0.00%
100	51610	221	WATER/SEWER	7,945	6,985	6,310	7,140	2,847	7,000	7,140	0.00%
100	51610	222	ELECTRICITY	30,642	30,427	27,610	31,000	10,010	28,000	31,000	0.00%
100	51610	224	GAS	22,671	26,821	26,911	24,500	13,400	23,000	24,500	0.00%
100	51610	225	TELEPHONE	3,568	3,506	3,747	4,000	1,806	4,200	4,200	5.00%
100	51610	290	SERVICE CONTRACTS	0	6,571	0	12,500	0	0	0	-100.00%
TOTAL SERVICES:				**76,613**	**87,119**	**89,816**	**95,940**	**35,459**	**77,200**	**83,640**	**-12.82%**
MATERIALS & SUPPLIES											
100	51610	311	POSTAGE	0	0	0	50	0	50	50	0.00%
100	51610	319	OFFICE SUPPLIES	539	11	48	200	10	200	200	0.00%
100	51610	320	ADVERTISING	151	0	0	180	0	180	180	0.00%
100	51610	339	TRAVEL/TRAINING	356	0	137	500	0	500	500	0.00%
100	51610	340	OPERATING SUPPLIES	0	134	85	0	77	33,000	0	NA
100	51610	342	GAS & OIL	3,415	3,460	4,052	4,360	503	1,200	4,360	0.00%
100	51610	344	JANITORIAL SUPPLIES	10,105	14,844	19,076	13,100	1,739	13,100	13,362	2.00%
100	51610	345	SMALL TOOLS & EQUIPMEN	6,309	3,363	4,245	2,800	1,423	6,000	2,800	0.00%
100	51610	349	OTHER OPERATING SUPPL	2,233	1,175	3,324	1,850	764	1,850	1,850	0.00%
100	51610	350	R&M - TRANSPORTATION	343	183	120	1,030	589	500	1,030	0.00%
100	51610	352	R&M - EQUIP/MACH/TOOLS	0	1,442	294	1,120	74	500	1,120	0.00%
100	51610	355	R&M - BUILDING	43,529	32,434	40,738	37,500	12,874	38,000	42,500	13.33%
100	51610	390	MISC EXPENSE	220	40	53	0	0	0	0	NA
100	51610	532	RENT - PROPERTY/BUILDIN	0	0	0	0	0	0	0	NA
TOTAL MAT. & SUPPLIES:				**67,200**	**57,086**	**72,173**	**62,690**	**18,052**	**95,080**	**67,952**	**8.39%**
CAPITAL EXPENDITURES											
TOTAL CAPITAL EXPEND:				0	0	0	0	0	0	0	NA
TOTAL FACILITIES MAINTENANCE				**379,913**	**385,316**	**422,712**	**457,951**	**166,143**	**421,000**	**471,079**	**2.87%**

CITY OF ASHLAND
2021 BUDGET DRAFT 10/27/2020
INSURANCE/CONTINGENT FUND

DESCRIPTION				2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Actual To June 30	2020 Estimate	2021 Budget	Percent Change
100	51910	915	ALLOWANCE FOR UNCOLL. TAXES	5,535	499	28,140	2,500	859	2,500	2,500	0.00%
100	51931	512	VEHICLE INSURANCE	38,601	40,828	25,229	30,000	0	30,000	30,000	0.00%
100	51932	513	LIABILITY INSURANCE	44,791	48,207	40,066	44,000	1,351	43,000	43,000	-2.27%
100	51933	511	STATE FIRE INSURANCE/BLD	30,043	32,090	46,118	54,600	0	54,600	54,600	0.00%
100	51990	910	CONTINGENT FUND	0	0	0	0	0	0	0	NA
TOTAL INSURANCE/LAND/CONTINGENCY:				$118,970	$121,624	$139,553	$131,100	$2,210	$130,100	$130,100	-0.76%

CITY OF ASHLAND
2021 BUDGET DRAFT 10/27/2020
POLICE

DESCRIPTION				2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Actual to June 30	2020 Estimate	2021 Budget	Percent Change
PERSONNEL COSTS												
100	52110	111	SALARIES/WAGES	1,021,506	1,076,754	1,087,430	1,116,594	1,118,700	559,629	1,105,385	1,146,340	2.47%
100	52110	112	OVERTIME SALARY	35,796	52,105	75,823	101,363	50,000	41,981	100,000	70,000	40.00%
100	52110	113	SALARIES/UPGRADE	0	7,333	8,162	4,720	6,500	3,119	6,500	6,500	0.00%
100	52110	125	WAGES/TEMP/OTHE	0	0	0	0	0	4,452	13,000	20,100	NA
100	52110	131	LONGEVITY PAY	24,576	26,292	22,372	21,817	20,340	3,851	20,340	19,726	-3.02%
100	52110	132	HOLIDAY PAY	49,793	54,442	56,213	57,814	56,970	984	56,970	60,795	6.71%
100	52110	133	RETIREMENT PAYOU	0	0	0	0	0	0	0	0	NA
100	52110	136	CLOTHING REIMBUR	3,280	1,875	2,371	3,838	1,000	3,108	3,900	2,000	100.00%
100	52110	137	CLOTHING ALLOWA	6,426	8,136	7,941	7,767	8,900	5,635	6,000	8,450	-5.06%
100	52110	159	POST EMPLOY HEAL	0	0	0	0	0	0	0	0	NA
100	52110	151	SOCIAL SECURITY	81,832	88,112	91,611	95,290	92,500	45,191	89,000	98,380	6.36%
100	52110	152	EMPLOYER SHARE F	156,465	187,360	184,097	180,160	175,890	84,843	167,000	181,850	3.39%
100	52110	157	HSA CONTRIBUTION	45,521	46,500	43,358	50,364	50,000	20,875	45,000	50,500	1.00%
100	52110	154	MEDICAL & DENTAL	257,236	264,288	246,936	285,920	339,790	141,820	285,000	350,680	3.20%
100	52110	155	LIFE INSURANCE	1,757	1,870	1,691	1,809	2,490	822	1,700	2,555	2.61%
100	52110	156	WORKER'S COMPEN	53,862	52,662	44,638	39,331	36,500	0	35,000	42,900	17.53%
100	52110	159	OTHER EMPLOYER (	7,650	9,000	7,550	6,600	11,400	2,688	7,550	10,200	-10.53%
100	52110	190	POST EMPLOYMENT	30,279	30,643	32,565	24,655	22,350	13,925	27,300	18,860	-15.62%
100	52110	191	RETIREE HSA CONT	5,125	4,500	4,500	3,125	3,000	1,500	3,000	3,000	0.00%
TOTAL PERSONNEL COSTS:				**1,781,104**	**1,911,872**	**1,917,258**	**2,001,168**	**1,996,330**	**934,423**	**1,972,645**	**2,092,836**	**4.83%**
SERVICES												
100	52110	221	WATER/SEWER	0	0	0	0	0	0	0	4,000	NA
100	52110	222	ELECTRICITY	0	0	0	0	0	0	0	2,500	NA
100	52110	224	NATURAL GAS	0	0	0	0	0	0	0	5,000	NA
100	52110	225	TELEPHONE	6,821	8,456	10,449	10,254	9,800	4,580	9,800	10,000	2.04%
100	52110	290	CONTRACT SERVICE	0	0	0	0	0		0	0	NA
100	52110	290	CONTRIBUTION TO D	10,000	10,000	10,356	10,048	10,000	10,000	10,000	10,000	0.00%
TOTAL SERVICES:				**16,821**	**18,456**	**20,805**	**20,302**	**19,800**	**14,580**	**19,800**	**31,500**	**59.09%**
MATERIALS & SUPPLIES												
100	52110	311	POSTAGE	615	581	299	566	400	133	300	400	0.00%
100	52110	313	PRINTING/COPYING	1,033	1,268	1,679	3,203	2,500	1,368	2,600	2,500	0.00%
100	52110	319	OFFICE SUPPLIES	3,119	2,966	520	960	4,000	1,085	3,000	4,000	0.00%
100	52110	324	MEMBERSHIP DUES	100	218	130	130	500	205	500	500	0.00%
100	52110	339	TRAVEL/TRAINING	13,083	16,777	2,872	27,955	17,000	15,085	13,000	17,000	0.00%
100	52110	340	OPERATING SUPPLI	6,457	8,824	3,703	6,265	7,000	6,260	9,000	7,000	0.00%
100	52110	342	GAS & OIL	20,437	26,509	32,668	33,948	30,000	11,569	22,000	28,500	-5.00%
100	52110	349	OTHER OPERATING	543	1,931	2,356	0	2,000	71	2,000	2,000	0.00%
100	52110	350	R&M TRANSPORT VE	7,740	15,148	6,368	3,987	8,000	3,022	7,000	7,500	-6.25%
100	52110	352	R&M EQUIP/MACH/T	705	0	4	0	500	33	500	500	0.00%
100	52110	354	R&M TELE/DATA CO	1,033	731	668	2,251	850	132	850	850	0.00%
100	52110	368	OTHER INSURANCE	501	154	30	545	1,000	0	1,000	1,000	0.00%
100	52110	390	MISCELLANEOUS	1,815	1,405	2,676	3,640	2,000	2,877	2,877	2,000	0.00%
100	52110	533	RENT - EQUIPMENT	4,753	4,757	4,857	5,151	5,000	2,995	5,000	5,000	0.00%
TOTAL MAT. & SUPPLIES:				**61,934**	**81,269**	**58,830**	**88,601**	**80,750**	**44,835**	**69,627**	**78,750**	**-2.48%**
CAPITAL EXPENDITURES												
100	52110	810	EQUIPMENT	17,229	10,108	21,891	19,159	10,000	10,069	18,500	10,000	0.00%
100	52110	813	TELE/DATA/COMM E	910	2,300	2,277	10,085	4,600	21	2,300	4,600	0.00%
TOTAL CAPITAL EXPEND:				**18,139**	**12,408**	**24,168**	**29,245**	**14,600**	**10,090**	**20,800**	**14,600**	**0.00%**
TOTAL POLICE:				**$1,877,998**	**$2,024,005**	**$2,021,061**	**$2,139,315**	**$2,111,480**	**$1,003,927**	**$2,082,872**	**$2,217,686**	**5.03%**

FIRE

DESCRIPTION				FIRE 2017 Actual	FIRE 2018 Actual	FIRE 2019 Actual	FIRE 2020 Budget	FIRE 2020 Actual to June 30	FIRE 2020 Estimate	FIRE 2021 Budget	Percent Change
PERSONNEL COSTS											
100	52210	111	SALARIES & WAGES	$714,876	643,668	$544,846	$757,195	$270,147	$605,000	$783,215	3.44%
100	52210	112	OVERTIME WAGES	14,879	20,982	14,953	16,000	12,118	14,000	16,000	0.00%
100	52210	113	UPGRADE & SHIFT D	3,909	4,378	4,613	4,000	1,298	4,000	4,000	0.00%
100	52210	125	WAGES-PAID ON CA	0	0	35	0	0	35	0	NA
100	52210	131	LONGEVITY PAY	15,383	16,247	14,303	16,435	1,827	20,100	16,015	-2.56%
100	52210	132	HOLIDAY PAY	37,046	35,876	35,401	41,895	1,454	41,930	43,741	4.41%
100	52210	133	RETIREMENT/TERMI	0	0	0	0	0	0	0	NA
100	52210	136	CLOTHING PAYOUT	2,563	3,632	2,582	3,300	80	3,300	3,300	0.00%
100	52210	137	CLOTHING REIMBUR	2,659	1,698	2,336	3,300	1,551	3,300	3,300	0.00%
100	52210	151	SOCIAL SECURITY	11,285	10,437	8,934	12,370	4,181	9,100	13,050	5.50%
100	52210	152	EMPLOYER RETIREM	141,876	132,293	110,590	154,005	53,925	112,000	159,480	3.56%
100	52210	153	HSA CONTRIBUTION	26,672	26,854	22,787	27,000	9,825	24,800	27,750	2.78%
100	52210	154	MED/DENT INSURAN	172,165	190,827	176,010	228,700	74,367	195,000	232,210	1.53%
100	52210	155	LIFE INSURANCE	1,072	954	831	1,500	383	1,000	1,580	5.33%
100	52210	156	WORKER'S COMP IN	72,555	38,906	28,378	32,640	0	39,600	33,410	2.36%
100	52210	159	OTHER EMPLOYEE C	0	0	0	0	0	0	0	NA
100	52210	190	POST EMPLOYMENT	37,146	26,630	22,787	19,800	10,521	25,000	18,855	-4.77%
100	52210	191	RETIREE HSA DEDU	6,000	3,875	3,000	3,000	750	1,500	1,500	-50.00%
TOTAL PERSONNEL COSTS				**$1,260,086**	**$1,157,257**	**$992,386**	**$1,321,140**	**$442,427**	**$1,099,665**	**$1,357,406**	**2.75%**
SERVICES											
100	52210	213	OTHER PROFESSION	38	0	0	0	0	0	0	NA
100	52210	221	WATER/SEWER	4,683	5,350	4,351	5,250	1,662	4,800	5,250	0.00%
100	52210	222	ELECTRICITY	9,017	8,528	7,678	9,100	3,064	8,000	9,100	0.00%
100	52210	224	NATURAL GAS	4,624	5,506	4,599	5,200	2,595	5,890	5,200	0.00%
100	52210	225	TELEPHONE	2,536	2,403	2,143	3,200	996	2,410	3,200	0.00%
100	52210	290	SERVICE CONTRACT	849	0	2,771	2,850	0	2,500	2,850	0.00%
TOTAL SERVICES:				**$21,747**	**$21,787**	**$21,542**	**$25,600**	**$8,317**	**$23,600**	**$25,600**	**0.00%**
MATERIALS/SUPPLIES/MAINTENANCE											
100	52210	311	POSTAGE	366	172	50	400	30	300	400	0.00%
100	52210	313	PRINT/COPY	958	981	767	1,200	280	1,000	1,200	0.00%
100	52210	319	OFFICE SUPPLIES	224	434	198	500	145	250	500	0.00%
100	52210	320	PUBLISHING/ADVERT	617	0	0	300	156	200	300	0.00%
100	52210	322	SUBSCRIPTIONS	159	223	0	200	0	200	200	0.00%
100	52210	324	MEMBERSHIP DUES	505	659	450	900	230	550	900	0.00%
100	52210	337	CERTIFICATION - CO	600	442	1,449	2,000	100	2,000	3,000	50.00%
100	52210	339	TRAVEL/TRAINING-C	2,598	2,313	2,010	3,000	1,959	2,500	3,500	16.67%
100	52210	340	OPERATING SUPPLI	5,931	7,042	4,382	6,000	605	6,000	6,000	0.00%
100	52210	342	GAS & OIL	7,245	10,336	7,557	8,000	2,516	7,500	8,000	0.00%
100	52210	343	MEAL EXPENSE	284	572	111	500	57	500	500	0.00%
100	52210	344	JANITORIAL	1,791	1,003	1,193	1,800	778	1,800	1,800	0.00%
100	52210	349	OTHER SUPPLIES		0	0	0	0	0	0	NA
100	52210	350	R&M - TRANSPORTA	19,093	24,765	34,856	20,000	2,586	20,000	18,000	-10.00%
100	52210	352	R&M - EQUIP/MACHI	2,333	7,480	1,413	5,500	807	5,500	5,500	0.00%
100	52210	354	R&M-TEL/DATA COM	1,581	1,055	1,072	2,000	1,211	2,000	2,500	25.00%
100	52210	357	R&M-MAINTENANCE	1,491	30	741	750	152	750	750	0.00%
100	52210	390	MISCELLANEOUS	1,510	1,624	1,495	1,500	20	1,500	1,500	0.00%
100	52210	394	BANK SERVICE CHA	0	0	0	0	0	0	0	NA
TOTAL MAT/SUPPLIES/MAINT:				**$47,286**	**$59,131**	**$57,744**	**$54,550**	**$11,632**	**$52,550**	**$54,550**	**0.00%**
CAPITAL EXPENDITURES											
100	52210	810	CAPITAL EQUIPMENT	7,707	15,268	10,569	15,000	9,439	10,000	15,000	0.00%
100	52210	812	OFFICE EQUIP/FURN	0	417	550	500	0	500	500	0.00%
TOTAL CAPITAL EXPEND:				**$7,707**	**$15,685**	**$11,119**	**$15,500**	**$9,439**	**$10,500**	**$15,500**	**0.00%**
TOTAL FIRE				**$1,336,826**	**$1,253,860**	**$1,082,791**	**$1,416,790**	**$471,815**	**$1,186,315**	**$1,453,056**	**2.56%**

CITY OF ASHLAND
2021 BUDGET DRAFT 10/27/2020
PUBLIC FIRE PROTECTION - HYDRANT RENTAL CHARGE

DESCRIPTION	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Actual To June 30	2020 Estimate	2021 Budget	Percent Change
SERVICES								
100 52220 535 HYDRANT RENTAL	19,779	18,684	19,069	19,200	19,141	19,200	19,200	0.00%
TOTAL SERVICES:	19,779	18,684	19,069	19,200	19,141	19,200	19,200	0.00%
TOTAL FIRE PROTECTION:	$19,779	$18,684	$19,069	$19,200	$19,141	$19,200	$19,200	0.00%

This budget is to cover the public fire protection fee for City owned properties.

CITY OF ASHLAND
2021 BUDGET DRAFT 10/27/2020
BUILDING INSPECTION/WEIGHTS & MEASURES

DESCRIPTION	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Actual to June 30	2020 Estimate	2021 Budget	Percent Change
PERSONNEL COSTS									
100 52410 111 SALARIES & WAGES	54,524	54,205	27,645	34,272	37,130	18,482	37,130	37,890	2.05%
100 52410 131 LONGEVITY PAY	2,670	2,710	0	0	0	0	0	0	NA
100 52410 151 SOCIAL SECURITY	4,129	4,117	2,009	2,521	2,720	1,388	2,780	2,850	4.78%
100 52410 152 EMPLOYER SHARE RETIREMENT	3,777	3,868	1,852	2,320	2,510	1,248	2,500	2,560	1.99%
100 52410 157 HSA CONTRIBUTIONS	3,000	3,000	1,500	1,375	1,500	750	1,500	1,500	0.00%
100 52410 154 MEDICAL & DENTAL	17,776	18,133	8,084	6,681	7,950	4,013	8,030	8,030	1.01%
100 52410 155 LIFE INSURANCE	335	387	176	211	265	127	255	265	0.00%
100 52410 156 WORKER'S COMPENSATION	3,462	3,338	1,477	1,500	1,475	0	1,475	1,505	2.03%
TOTAL PERSONNEL COSTS:	**89,673**	**89,758**	**42,743**	**48,880**	**53,550**	**26,009**	**53,670**	**54,600**	**1.96%**
SERVICES									
100 52410 210 PROFESSIONAL SERVICES	0	0	26,588	60,871	45,000	24,130	59,500	60,000	33.33%
100 52410 225 TELEPHONE	176	191	210	209	200	103	210	210	5.00%
100 52420 299 OTHER SERVICES/W & M	4,000	4,000	4,000	5,600	5,600	5,600	5,600	5,600	0.00%
TOTAL SERVICES:	**4,176**	**4,191**	**30,798**	**66,680**	**50,800**	**29,833**	**65,310**	**65,810**	**29.55%**
MATERIALS & SUPPLIES									
100 52410 319 OFFICE SUPPLIES	13	41	0	117	100	28	75	100	0.00%
100 52410 320 ADVERTISING	22	0	0	149	150	48	101	50	-66.67%
100 52410 324 MEMBERSHIP DUES	25	25	0	0	0	0	0	0	NA
100 52410 339 TRAVEL/TRAINING	402	317	299	395	600	0	0	1,200	100.00%
100 52410 340 SUPPLIES	24	240	131	89	150	174	50	75	-50.00%
100 52410 342 GAS & OIL	1,341	803	247	85	350	0	0	100	-71.43%
100 52410 350 R&M TRANSPORTATION EQUIP	142	1,503	67	0	250	0	0	150	-40.00%
100 52410 390 MISCELLANEOUS EXPENSE	85	0	40	0	100	0	0	100	0.00%
TOTAL MAT. & SUPPLIES:	**2,054**	**2,929**	**784**	**834**	**1,700**	**249**	**226**	**1,775**	**4.41%**
CAPITAL EXPENDITURES									
100 52410 840 CONDEMNATION/DEMO	0	0	0	5,000	3,000	0	3,000	2,500	-16.67%
100 52410 960 CONDEMNATION/PRELIM EXP					0			0	NA
TOTAL CAPITAL EXPEND:	**0**	**0**	**0**	**5,000**	**3,000**	**0**	**3,000**	**2,500**	**-16.67%**
TOTAL BUILDING INSPECT/WEIGHTS & MEASURES:	**$95,903**	**$96,878**	**$74,325**	**$121,394**	**$109,050**	**$56,091**	**$122,206**	**$124,685**	**14.34%**

CITY OF ASHLAND
2021 BUDGET DRAFT 10/27/2020
ANIMAL CONTROL

DESCRIPTION	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Actual to June 30	2020 Estimate	2021 Budget	Percent Change
PERSONNEL COSTS								
100 54150 111 SALARIES & WAGES	35,200	36,553	36,837	37,355	18,267	36,620	38,110	2.02%
100 54150 131 LONGEVITY	1,098	1,120	1,099	1,495	0	1,465	1,525	2.01%
100 54150 137 CLOTHING ALLOWANCE	453	289	450	450	363	450	450	0.00%
100 54150 151 SOCIAL SECURITY	2,523	2,638	2,752	2,845	1,350	2,700	2,985	4.92%
100 54150 152 EMPLOYER SHARE RETIRE	2,481	2,522	2,513	2,625	1,258	2,516	2,675	1.90%
100 54150 157 HSA CONTRIBUTION	3,000	3,000	2,125	1,500	750	1,500	1,500	0.00%
100 54150 154 MEDICAL & DENTAL	14,137	15,012	9,486	8,215	4,013	8,026	8,030	-2.25%
100 54150 155 LIFE INSURANCE	64	64	97	100	60	120	133	33.00%
100 54150 156 WORKER'S COMPENSATIO	2,141	1,896	1,675	1,545	0	1,540	1,502	-2.78%
TOTAL PERSONNEL COSTS:	**61,097**	**63,094**	**57,034**	**56,130**	**26,061**	**54,937**	**56,910**	**1.39%**
SERVICES								
100 54150 213 OTHER PROF SERVICES -	16,172	16,088	16,000	16,000	9,333	16,000	16,000	0.00%
100 54150 219 OTHER ANIMAL SHELTER	40	1,386	2,053	1,500	0	1,500	1,500	0.00%
100 54150 225 TELEPHONE	77	0	0	0	0	0	0	NA
100 54150 290 ANIMAL DISPOSAL	0	0	0	350	0	350	350	0.00%
TOTAL SERVICES:	**16,289**	**17,474**	**18,053**	**17,850**	**9,333**	**17,850**	**17,850**	**0.00%**
MATERIALS & SUPPLIES								
100 54150 339 TRAVEL/TRAINING	349	189	189	350	0	150	350	0.00%
100 54150 340 OPERATING SUPPLIES	0	4	0	300	0	300	300	0.00%
100 54150 342 GAS & OIL	1,138	1,722	1,255	1,800	523	1,300	1,300	-27.78%
100 54150 350 R&M TRANSPORATION VE	162	913	0	2,500	0	2,000	2,500	0.00%
TOTAL MAT. & SUPPLIES:	**1,649**	**2,828**	**1,444**	**4,950**	**523**	**3,750**	**4,450**	**-10.10%**
TOTAL ANIMALCONTROL	**$79,035**	**$83,396**	**$76,531**	**$78,930**	**$35,917**	**$76,537**	**$79,210**	**0.35%**

CITY OF ASHLAND
2021 BUDGET DRAFT 10/27/2020
PEST CONTROL

DESCRIPTION	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Actual To June 30	2020 Estimate	2021 Budget
SERVICES							
100 54151 217 OTHER PROF SERVICES	7,761	7,761	7,761	8,000	8,094	8,094	8,500
TOTAL SERVICES:	7,761	7,761	7,761	8,000	8,094	8,094	8,500
TOTAL PEST CONTROL	$7,761	$7,761	$7,761	$8,000	$8,094	$8,094	$8,500

PROGRAM INFORMATION

Operations	Funding request
Contracted Service:	Municipal facilities - rodent and pest control City - skunk control

CITY OF ASHLAND
2021 BUDGET DRAFT 10/27/2020
MT. HOPE CEMETERY

DESCRIPTION	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Actual To June 30	2020 Estimate	2021 Budget
CONTRIBUTIONS							
100 54910 791 MT. HOPE CEMETERY	61,000	61,000	61,000	61,000	30,500	61,000	61,000
TOTAL CONTRIBUTIONS:	**61,000**	**61,000**	**61,000**	**61,000**	**30,500**	**61,000**	**61,000**
TOTAL MT. HOPE CEMETERY	**$61,000**	**$61,000**	**$61,000**	**$61,000**	**$30,500**	**$61,000**	**$61,000**

PROGRAM INFORMATION

Operations **Funding request** **$61,000**

Contribution: Assistance to the Cemetery Association to help it continue to be sustainable in the operation and care of Mount Hope Cemetery

PW - ADMINISTRATIVE & GENERAL				2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Actual to June 30	2020 Estimate	2021 Budget	Percent Change
DESCRIPTION											
PERSONNEL COSTS											
100	53100	111	SALARIES/PERMANEN	100,344	111,435	106,745	102,874	51,351	102,703	104,934	2.00%
100	53100	112	OVERTIME WAGES	0	0	0	0	0	0	0	NA
100	53100	112	OVERTIME WAGES	370	1,893	229	0	16	31	0	NA
100	53100	125	WAGES/TEMP/OTHER	2,668	14,360	7,962	2,262	256	511	2,309	2.07%
100	53100	131	LONGEVITY PAY	1,242	1,650	1,979	1,623	435	871	1,655	2.00%
100	53100	133	RETIREMENT PAYOUT	0	0	0	0	0	0	0	NA
100	53100	137	CLOTHING ALLOWANC	0	0	0	0	0	0	0	NA
100	53100	151	SOCIAL SECURITY	7,669	9,648	8,849	7,875	3,882	7,764	8,039	2.08%
100	53100	152	EMPLOYER SHARE RE	6,929	4,959	7,348	7,054	3,497	6,993	7,195	2.00%
100	53100	154	MEDICAL & DENTAL	22,776	17,539	25,772	27,974	14,313	28,626	28,003	0.10%
100	53100	155	LIFE INSURANCE	529	283	345	497	187	374	508	2.13%
100	53100	156	WORKER'S COMPENS	3,384	3,641	2,835	2,236	0	2,281	2,183	-2.35%
100	53100	157	HSA CONTRIBUTION	4,810	3,367	4,457	4,800	2,410	4,819	4,800	0.00%
100	53100	161	RECRUITMENT/TESTIN	0	0	0	0	0	0	0	NA
100	53100	190	POST-EMPLOYMENT H	0	0	0	0	0	0	0	NA
TOTAL PERSONNEL COSTS:				**$150,721**	**$168,775**	**$166,521**	**$157,195**	**$76,347**	**$154,974**	**$159,626**	**1.55%**
SERVICES											
100	53100	213	OTHER PROFESSIONA	8,265	0	0	0	0	0	0	NA
100	53100	216	SAFETY PROGRAM	0	214	0	200	0	250	200	0.00%
100	53100	221	WATER	7,749	5,680	4,638	7,551	1,773	7,500	6,500	-13.92%
100	53100	222	ELECTRIC	10,782	9,607	9,560	12,000	3,668	9,500	11,000	-8.33%
100	53100	224	NATURAL GAS	12,866	12,271	10,287	16,000	3,708	10,500	11,500	-28.13%
100	53100	225	TELEPHONE	4,166	4,640	4,388	5,065	2,300	4,600	4,500	-11.15%
100	53100	290	CONTRACTUAL SERVI	1,983	1,297	1,186	1,650	467	2,000	1,650	0.00%
TOTAL SERVICES:				**$45,811**	**$33,709**	**$30,058**	**$42,466**	**$11,916**	**$34,350**	**$35,350**	**-16.76%**
MATERIALS & SUPPLIES											
100	53100	311	POSTAGE	16	18	0	200	0	200	200	0.00%
100	53100	313	PRINTING/COPYING	1,402	1,598	2,123	2,000	658	1,000	2,000	0.00%
100	53100	319	OFFICE SUPPLIES	928	770	992	1,085	136	800	1,085	0.00%
100	53100	320	ADVERTISING/PUBLIS	1,575	1,475	551	1,450	155	500	1,450	0.00%
100	53100	324	MEMBERSHIP DUES	350	360	420	700	380	500	700	0.00%
100	53100	332	AUTO ALLOWANCE	0	124	0	0	0	0	0	NA
100	53100	339	TRAVEL/TRAINING	1,013	1,215	564	2,000	30	500	2,000	0.00%
100	53100	340	OPERATING SUPPLIES	395	126	533	1,200	458	600	1,200	0.00%
100	53100	342	GAS & OIL	0	0	0	0	0	0	0	NA
100	53100	344	JANITORIAL SUPPLIES	177	71	114	200	0	120	200	0.00%
100	53100	353	R & M FURNITURE/OFF	945	483	97	100	0	100	100	0.00%
100	53100	355	R & M BUILDINGS	6,063	1,706	750	4,250	729	1,000	0	-100.00%
100	53100	390	MISCELLANEOUS EXP	1,804	753	512	1,000	398	750	1,000	0.00%
TOTAL MAT. & SUPPLIES:				**$14,668**	**$8,699**	**$6,657**	**$14,185**	**$2,944**	**$6,070**	**$9,935**	**-29.96%**
CAPITAL EXPENDITURES											
100	53100	812	FURNITURE/FURNISHI	0	0	0	0	0	0	0	NA
100	53100	813	OFFICE EQUIPMENT	0	0	0	0	0	0	0	NA
TOTAL CAPITAL EXP:				**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**NA**
TOTAL PW-ADMINISTRATION:				**$211,200**	**$211,183**	**$203,236**	**$213,846**	**$91,207**	**$195,394**	**$204,911**	**-4.18%**

PW - ENGINEERING & GIS				2017	2018	2019	2020	2019 Actual	2019	2020	Percent
DESCRIPTION				Actual	Actual	Estimate	Budget	To June 30	Estimate	Budget	Change
PERSONNEL COSTS											
100	53102	111	SALARIES/PERMANEN	102,669	106,965	107,472	108,965	32,039	77,078	87,889	-19.34%
100	53102	112	OVERTIME WAGES	0	0	0	0		0	0	NA
100	53102	125	WAGES/TEMP/OTHER	0	0	0	0		0	0	NA
100	53102	131	LONGEVITY PAY	3,175	3,584	3,825	3,890	699	1,398	1,060	-72.75%
100	53102	133	RETIREMENT PAYOUT	0	0	0	0		0	0	NA
100	53102	136	CLOTHING ALLOWANC	425	450	449	450	28	57	450	0.00%
100	53102	151	SOCIAL SECURITY	8,110	8,471	8,489	8,609	2,315	4,629	6,779	-21.26%
100	53102	152	EMPLOYER SHARE RE	7,222	7,430	7,335	7,618	2,212	4,424	6,004	-21.19%
100	53102	154	MEDICAL & DENTAL	2,566	2,586	4,743	26,711	12,199	24,397	41,757	56.33%
100	53102	155	LIFE INSURANCE	371	375	388	486	60	120	336	-30.96%
100	53102	156	WORKER'S COMPENS	3,483	3,097	2,749	2,481	0	2,416	1,430	-42.35%
100	53102	157	HSA CONTRIBUTION	0	0		3,000	1,500	3,000	4,800	60.00%
TOTAL PERSONNEL COSTS:				$128,021	$132,958	$135,450	$162,210	$51,052	$117,519	$150,505	-7.22%
SERVICES											
100	53102	213	PROFESSIONAL SERV	0	0	0		0	0	5,000	NA
100	53102	225	TELEPHONE	2,432	2,252	2,290	2,544	1,133	2,500	2,550	0.24%
100	53102	290	SERVICE CONTRACTS	12,150	10,249	15,342	11,000	6,667	12,000	11,000	0.00%
TOTAL SERVICES:				$14,582	$12,501	$17,632	$13,544	$7,799	$14,500	$18,550	36.96%
MATERIALS & SUPPLIES											
100	53102	311	POSTAGE	0	0	0	30	0	30	30	0.00%
100	53102	313	PRINTING/COPYING	1,274	1,538	16	1,500	103	200	1,500	0.00%
100	53102	319	OFFICE SUPPLIES	946	251	106	400	0	200	400	0.00%
100	53102	324	MEMBERSHIP DUES	0	0	55	350	55	55	350	0.00%
100	53102	339	TRAVEL/TRAINING	697	519	675	1,000	553	600	1,000	0.00%
100	53102	340	OPERATING SUPPLIES	351	679	1,112	1,000	0	1,000	1,000	0.00%
100	53102	342	GAS & OIL	254	382	185	400	0	100	400	0.00%
100	53102	345	SMALL TOOLS & EQUI	125	51	4,675	500	0	500	500	0.00%
100	53102	350	R&M VEHICLE	122	165	0	300	0	165	300	0.00%
100	53102	390	MISCELLANEOUS EXP	15	672	0	150	0	0	150	0.00%
TOTAL MAT. & SUPPLIES:				$3,784	$4,257	$6,823	$5,630	$711	$2,850	$5,630	0.00%
CAPITAL EXPENDITURES											
100	53102	810	CAPITAL EQUIPMENT	0	0	0	0	0	0	0	NA
100	53102	812	OFFICE EQUIP/FURNIT	0	0	0	0	0	0	0	NA
TOTAL CAPITAL EXP:				$0	$0	$0	$0	$0	$0	$0	NA
TOTAL PW-ENGINEERING & GIS				$146,387	$149,716	$159,905	$181,384	$59,562	$134,869	$174,685	-3.69%

PUBLIC WORKS-ROADWAY MAINTENANCE

DESCRIPTION				2017	2018	2019	2020	2020 Actual	2020	2021	Percent
PERSONNEL COSTS				Actual	Actual	Actual	Budget	to June 30	Estimate	Budget	Change
100	53311	111	SALARIES & WAGES	331,323	371,449	401,229	358,786	229,151	458,301	369,942	3.11%
100	53311	112	OVERTIME WAGES	4,723	14,536	23,706	8,530	10,077	13,000	11,812	38.47%
100	53311	125	WAGES/TEMP/OTHER	42,580	22,295	15,652	23,610	1,841	3,682	15,116	-35.97%
100	53311	131	LONGEVITY PAY	9,922	8,634	9,869	10,990	0	10,990	11,724	6.68%
100	53311	133	NON-RETIREMENT PA	0	0	0	0	0	0		NA
100	53311	136	CLOTHING ALLOWANC	3,565	3,286	3,823	4,500	0	4,500	4,500	0.00%
100	53311	137	CLOTHING ALLOWANC	0	0	0	0	0	0	0	NA
100	53311	151	SOCIAL SECURITY	27,510	30,146	32,578	29,470	17,264	34,527	30,017	1.86%
100	53311	152	EMPLOYER SHARE RE	23,735	27,017	28,832	25,354	16,148	32,296	26,345	3.91%
100	53311	154	MEDICAL & DENTAL	99,468	101,849	112,364	114,063	67,356	134,712	113,206	-0.75%
100	53311	155	LIFE INSURANCE	1,173	1,244	1,438	1,698	870	1,740	1,888	11.20%
100	53311	156	WORKER'S COMPENS	22,599	20,373	19,286	15,855	0	16,343	15,373	-3.04%
100	53311	157	HSA CONTRIBUTION	18,926	16,807	16,514	15,658	9,214	18,427	15,462	-1.25%
100	53311	161	EMPLOYMENT TESTIN	0	0			0	0		NA
TOTAL PERSONNEL COSTS:				**$585,524**	**$617,636**	**$665,291**	**$608,514**	**$351,919**	**$728,518**	**$615,385**	**1.13%**
SERVICES											
100	53311	216	SAFETY PR	1,207	513	1,204	550	321	750	550	0.00%
100	53311	227	PROPANE & FUEL OIL	0	78	80	950	0	250	950	0.00%
100	53311	290	CONTRACTUAL SERVI	3,140	3,087	3,183	3,000	1,604	3,350	3,000	0.00%
TOTAL SERVICES:				**$4,347**	**$3,678**	**$4,467**	**$4,500**	**$1,925**	**$4,350**	**$4,500**	**0.00%**
MATERIALS & SUPPLIES											
100	53311	339	TRAVEL/TRAINING	31	30	938	500	0	200	500	0.00%
100	53311	340	OTHER OPERATING S	234,358	217,063	262,877	225,140	68,656	225,140	249,660	10.89%
100	53311	342	GAS & OIL	45,241	60,462	73,724	63,000	19,257	50,000	63,000	0.00%
100	53311	345	SMALL TOOLS/EQUIP	15,605	1,510	4,126	10,800	2,265	10,800	10,800	0.00%
100	53311	350	R & M TRANS VEHICLE	2,437	1,805	6,450	7,900	4,710	7,900	6,500	-17.72%
100	53311	351	R&M HEAVY EQUIPME	23,622	22,950	35,191	29,000	10,932	29,000	30,000	3.45%
100	53311	352	R&M EQUIP/MACH/TO	1,151	821	3,465	3,000	0	3,000	3,000	0.00%
100	53311	353	R & M FURNITURE/OF	1,160	3,570	325	500	319	500	500	0.00%
100	53311	355	R&M BUILDING	0	0	0	0	0	0	0	NA
100	53311	357	R & M EQUIP/MAINT-O	20,717	15,633	22,350	17,000	3,277	17,000	18,000	5.88%
100	53311	533	RENT-EQUIPMENT	1,750	0	43	0	0	500	0	NA
TOTAL MAT. & SUPPLIES:				**$346,072**	**$323,844**	**$409,488**	**$356,840**	**$109,415**	**$344,040**	**$381,960**	**7.04%**
CAPITAL EXPENDITURES											
100	53311	815	SHOP EQUIPMENT	0	0	0	0	0	0	0	NA
100	53311	817	SMALL TOOLS	0	0	0	0	0	0	0	NA
TOTAL CAPITAL EXP:				**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**NA**
TOTAL PW-ROADWAY MAINTENANCE:				**$935,943**	**$945,158**	**$1,079,246**	**$969,854**	**$463,260**	**$1,076,908**	**$1,001,845**	**3.30%**

PUBLIC WORKS-STREET LIGHTING

DESCRIPTION	2017	2018	2019	2020	2020 Actual	2020	2021	Percent
PERSONNEL COSTS	Actual	Actual	Actual	Budget	to June 30	Estimate	Budget	Change
100 53420 111 SALARIES & WAGES	14,499	11,315	7,696	11,474	2,831	12,000	11,831	3.11%
100 53420 112 OVERTIME WAGES	118	36	0	260	0	100	351	35.00%
100 53420 125 WAGES/TEMP/OTHER	111	0	157	755	0	0	483	-35.97%
100 53420 151 SOCIAL SECURITY	1,095	843	576	942	208	1,060	960	1.91%
100 53420 152 EMPLOYER SHARE RE	993	760	504	811	191	880	843	3.89%
100 53420 154 MEDICAL & DENTAL	4,035	3,968	3,279	3,648	1,338	3,850	3,620	-0.76%
100 53420 155 LIFE INSURANCE	7	55	51	54	13	50	60	11.82%
100 53420 156 WORKER'S COMPENS	837	590	353	507	0	600	492	-3.03%
100 53420 157 HSA CONTRIBUTION	869	598	532	501	138	660	494	-1.30%
TOTAL PERSONNEL COSTS:	**$22,564**	**$18,165**	**$13,149**	**$18,952**	**$4,719**	**$19,200**	**$19,135**	**0.96%**
SERVICES								
100 53420 222 ELECTRIC	101,422	90,883	89,298	102,000	37,746	101,000	95,000	-6.86%
100 53420 290 CONTRACTUAL SERVI	0	1,098	1,153	750	0	1,153	750	0.00%
TOTAL SERVICES:	**$101,422**	**$91,981**	**$90,451**	**$102,750**	**$37,746**	**$102,153**	**$95,750**	**-6.81%**
MATERIALS & SUPPLIES								
100 53420 340 OPERATING SUPPLIES	37,716	21,430	13,957	40,000	2,868	40,000	40,000	0.00%
100 53420 390 MISCELLANEOUS	0	0	0	0	0	0	0	NA
TOTAL MAT. & SUPPLIES:	**$37,716**	**$21,430**	**$13,957**	**$40,000**	**$2,868**	**$40,000**	**$40,000**	**0.00%**
CAPITAL EXPENDITURES								
TOTAL CAPITAL EXP:	$0	$0	$0	$0	$0	$0	$0	NA
TOTAL PW-STREET LIGHTING:	**$161,702**	**$131,576**	**$117,557**	**$161,702**	**$45,333**	**$161,353**	**$154,885**	**-4.22%**

PUBLIC WORKS-SIDEWALK MAINTENANCE

DESCRIPTION	2017	2018	2019	2020	2020 Actual	2020	2021	Percent
PERSONNEL COSTS	Actual	Actual	Actual	Budget	to June 30	Estimate	Budget	Change
100 53431 111 SALARIES & WAGES	1,735	5,559	3,083	9,268	346	691	9,556	3.10%
100 53431 112 OVERTIME WAGES	0	609	935	210	387	774	284	35.00%
100 53431 125 WAGES/TEMP/OTHER	502	0	450	610	83	167	390	-35.99%
100 53431 151 SOCIAL SECURITY	170	454	301	761	60	119	775	1.89%
100 53431 152 EMPLOYER SHARE RE	118	413	238	655	49	99	681	3.89%
100 53431 154 MEDICAL & DENTAL	115	1,398	800	2,946	125	250	2,924	-0.74%
100 53431 155 LIFE INSURANCE	3	20	1	44	0	0	49	10.84%
100 53431 156 WORKER'S COMPENS	159	269	172	410	0	422	397	-3.15%
100 53431 157 HSA CONTRIBUTION	16	186	33	404	2	3	399	-1.14%
TOTAL PERSONNEL COSTS:	**$2,818**	**$8,908**	**$6,013**	**$15,308**	**$1,052**	**$2,525**	**$15,455**	**0.96%**
SERVICES								
TOTAL SERVICES:	**$0**	**$0**	**$4,886**	**$0**	**$0**	**$50**	**$0**	**NA**
MATERIALS & SUPPLIES								
100 53431 340 OPERATING SUPPLIES	2,816	4,729	423	5,000	474	1,000	5,000	0.00%
TOTAL MAT. & SUPPLIES:	**$2,816**	**$4,729**	**$423**	**$5,000**	**$474**	**$1,000**	**$5,000**	**0.00%**
CAPITAL EXPENDITURES								
TOTAL CAPITAL EXP:	$0	$0	$0	$0	$0	$0	$0	NA
TOTAL PW-SIDEWALK MAINTENANCE:	**$5,634**	**$13,637**	**$11,321**	**$20,308**	**$1,526**	**$3,575**	**$20,455**	**0.72%**

PUBLIC WORKS-STORM SEWER MAINTENANCE

DESCRIPTION				2017	2018	2019	2020	2020 Actual	2020	2021	Percent
PERSONNEL COSTS				Actual	Actual	Actual	Budget	to June 30	Estimate	Budget	Change
100	53441	111	SALARIES & WAGES	44,367	33,845	36,252	44,131	9,509	32,500	45,503	3.11%
100	53441	112	OVERTIME WAGES	920	81	53	1,000	0	100	1,000	0.00%
100	53441	125	WAGES/TEMP/OTHER	9,963	666	1,330	2,904	19	0	1,859	-35.97%
100	53441	151	SOCIAL SECURITY	4,067	2,511	2,722	3,625	683	2,490	3,692	1.85%
100	53441	152	EMPLOYER SHARE RE	3,052	2,273	2,378	3,119	642	2,150	3,240	3.89%
100	53441	154	MEDICAL & DENTAL	10,802	7,936	10,315	14,030	2,902	10,000	13,925	-0.75%
100	53441	155	LIFE INSURANCE	249	153	190	209	42	200	232	11.12%
100	53441	156	WORKER'S COMPENS	3,227	1,717	1,672	1,950	0	2,010	1,891	-3.03%
100	53441	157	HSA CONTRIBUTION	2,409	1,416	1,728	1,925	351	1,600	1,902	-1.20%
TOTAL PERSONNEL COSTS:				**$79,056**	**$50,598**	**$56,638**	**$72,893**	**$14,148**	**$51,050**	**$73,245**	**0.48%**
SERVICES											
100	53441	221	WATER	0	0	0	0	0	0	0	NA
TOTAL SERVICES:				**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**NA**
MATERIALS & SUPPLIES											
100	53441	320	ADVERTISING/PUBLISI	0	0	0		0	0	0	NA
100	53441	340	OPERATING SUPPLIES	25,585	20,127	13,633	24,000	4,345	23,000	24,000	0.00%
100	53441	351	R&M HEAVY EQUIPME	9,425	1,565	1,905	5,000	5,413	6,000	5,000	0.00%
TOTAL MAT. & SUPPLIES:				**$35,010**	**$21,692**	**$15,538**	**$29,000**	**$9,758**	**$29,000**	**$29,000**	**0.00%**
CAPITAL EXPENDITURES											
TOTAL CAPITAL EXP:				$0	$0	$0	$0	$0	$0	$0	NA
TOTAL PW-STORM SEWER MAINT:				**$114,066**	**$72,290**	**$72,177**	**$101,893**	**$23,906**	**$80,050**	**$102,245**	**0.35%**

PUBLIC WORKS-PARKING FACILITIES

DESCRIPTION				2017	2018	2019	2020	2020 Actual	2020	2021	Percent
PERSONNEL COSTS				Actual	Actual	Actual	Budget	to June 30	Estimate	Budget	Change
100	53450	111	SALARIES & WAGES	352	1,454	2,241	1,765	901	2,000	1,820	3.12%
100	53450	112	OVERTIME WAGES	0	0	0	40	0	0	54	35.00%
100	53450	125	WAGES/TEMP/OTHER	74	0	273	116	0	0	74	-35.89%
100	53450	151	SOCIAL SECURITY	31	108	189	145	67	60	148	1.85%
100	53450	152	EMPLOYER SHARE RE	24	97	118	125	56	60	130	3.70%
100	53450	154	MEDICAL & DENTAL	93	221	123	561	151	750	561	0.00%
100	53450	155	LIFE INSURANCE	0	8	0	8	3	10	9	16.12%
100	53450	156	WORKER'S COMPENS	33	72	102	78	0	100	76	-3.03%
100	53450	157	HSA CONTRIBUTION	0	71	0	77	13	150	76	-1.20%
TOTAL PERSONNEL COSTS:				**$607**	**$2,031**	**$3,046**	**$2,915**	**$1,191**	**$3,130**	**$2,948**	**1.13%**
SERVICES											
TOTAL SERVICES:				**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**NA**
MATERIALS & SUPPLIES											
100	53450	340	OPERATING SUPPLIES	11,221	0	0	0	0	0	0	NA
100	53450	356	R&M - LAND IMPROVE	0	0	0	0	0	0	0	NA
TOTAL MAT. & SUPPLIES:				**$11,221**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**NA**
CAPITAL EXPENDITURES											
TOTAL CAPITAL EXP:				$0	$0	$0	$0	$0	$0	$0	NA
TOTAL PW-PARKING FACILITIES:				**$11,828**	**$2,031**	**$3,046**	**$2,915**	**$1,191**	**$3,130**	**$2,948**	**1.13%**
PUBLIC WORKS-COMBINED BU				**$1,586,760**	**$1,525,591**	**$1,646,487**	**$1,651,902**	**$685,984**	**$1,655,279**	**$1,661,974**	**0.61%**

CITY OF ASHLAND
2021 BUDGET DRAFT 10/27/2020
PUBLIC WORKS TRANSPORTATION

DESCRIPTION		2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Actual To June 30	2020 Estimate	2021 Budget	Percent Change
100 53521 791	**BAY AREA RURAL TRANSIT**	30,000	30,000	30,000	30,000	30,000	31,000	31,000	3.33%
TOTAL BART:		**30,000**	**30,000**	**30,000**	**30,000**	**30,000**	**31,000**	**31,000**	**3.33%**
TOTAL P.W. TRANSPORTATION:		**$30,000**	**$30,000**	**$30,000**	**$30,000**	**$30,000**	**$31,000**	**$31,000**	**3.33%**

PROGRAM INFORMATION

Operations Request:	**$31,000 Funding request**
Public transportation	Cities of Ashland, Bayfield, Washburn
Partnership Members:	Bad River and Red Cliff Native American Tribes
	Counties of Ashland, Bayfield
Services:	Intercity bus transportation
	City of Ashland on demand bus service
	Charter bus transportation

PUBLIC WORKS DEPARTMENT - SANITATION

PW-REFUSE & GARBAGE COLLECTION

DESCRIPTION	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Actual to June 30	2020 Estimate	2021 Budget	Percent Change
PERSONNEL COSTS									
100 53620 111 SALARIES/PERMANENT/REGULAR	9,066	6,246	11,101	12,369	8,385	5,030	11,000	10,238	22.10%
100 53620 112 OVERTIME WAGES	279	276	357	0	0	0	350	0	NA
100 53620 125 WAGES/TEMP/OTHER	3,638	5,863	3,054	2,824	550	748	3,600	418	-23.94%
100 53620 151 SOCIAL SECURITY	960	921	1,085	1,131	689	427	1,085	831	20.57%
100 53620 152 EMPLOYER SHARE RETIREMENT	617	439	805	810	593	325	800	729	22.95%
100 53620 154 MEDICAL & DENTAL	2,308	1,753	1,404	2,118	2,666	1,238	1,405	3,133	17.52%
100 53620 155 LIFE INSURANCE	38	21	20	25	40	14	20	52	30.63%
100 53620 156 WORKER'S COMPENSATION	744	713	680	670	371	0	680	425	14.68%
100 53620 157 HSA CONTRIBUTION	485	341	165	232	366	156	165	428	16.92%
TOTAL PERSONNEL COSTS:	**18,135**	**16,573**	**18,671**	**20,177**	**13,660**	**7,938**	**19,105**	**16,255**	**19.00%**
SERVICES									
100 53620 290 CONTRACTUAL SERVICES	286,927	288,845	297,205	303,664	312,900	126,981	309,590	319,158	2.00%
TOTAL SERVICES:	**286,927**	**288,845**	**297,205**	**303,664**	**312,900**	**126,981**	**309,590**	**319,158**	**2.00%**
MATERIALS & SUPPLIES									
100 53620 340 OPERATING SUPPLIES	14,864	14,850	11,069	10,359	10,000	3,959	10,000	10,000	0.00%
100 53620 390 MISCELLANEOUS	0	272	0	0	0	0	0	0	NA
TOTAL MAT. & SUPPLIES:	**14,864**	**15,122**	**11,069**	**10,359**	**10,000**	**3,959**	**10,000**	**10,000**	**0.00%**
CAPITAL EXPENDITURES									
TOTAL CAPITAL EXP:	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**NA**
TOTAL PW-REFUSE & GARBAGE COLLECTION:	**$319,926**	**$320,540**	**$326,945**	**$334,200**	**$336,560**	**$138,878**	**$338,695**	**$345,413**	**2.63%**

PUBLIC WORKS-LANDFILL OPERATION

DESCRIPTION	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Actual to June 30	2020 Estimate	2021 Budget	Percent Change
PERSONNEL COSTS									
100 53631 111 SALARIES & WAGES	13,862	3,060	4,795	3,006	7,502	549	2,000	6,143	-18.12%
100 53631 112 OVERTIME WAGES	103	16	0	169		0	0	0	NA
100 53631 125 WAGES/TEMP/OTHER	529	790	990	1,073	494	46	0	251	-49.19%
100 53631 151 SOCIAL SECURITY	1,059	281	429	318	616	44	175	498	-19.08%
100 53631 152 EMPLOYER SHARE RETIREMENT	921	209	321	197	530	37	170	437	-17.46%
100 53631 154 MEDICAL & DENTAL	3,052	862	818	351	2,385	195	600	1,880	-21.18%
100 53631 155 LIFE INSURANCE	49	7	8	4	36	1	18	31	-12.91%
100 53631 156 WORKERS COMP	892	227	287	186	332	0	250	255	-23.11%
100 53631 157 HSA CONTRIBUTION	666	125	121	47	327	33	100	257	-21.48%
TOTAL PERSONNEL COSTS:	**21,133**	**5,577**	**7,769**	**5,351**	**12,222**	**905**	**3,313**	**9,753**	**-20.20%**
SERVICES									
100 53631 222 ELECTRIC	1,498	1,120	623	566	1,500	215	750	1,500	0.00%
100 53631 290 CONTRACTUAL SERVICES	4,577	3,635	3,006	2,601	6,000	2,586	4,000	4,000	-33.33%
TOTAL SERVICES:	**6,075**	**4,755**	**3,629**	**3,167**	**7,500**	**2,801**	**4,750**	**5,500**	**-26.67%**
MATERIALS & SUPPLIES									
100 53631 311 POSTAGE	0	0	0	0	10	0	0	10	0.00%
100 53631 340 OPERATING SUPPLIES	12,777	5,951	18,244	7,842	20,000	0	8,000	20,000	0.00%
100 53631 390 MISCELLANEOUS	0	0	0	0	600	0	0	600	0.00%
TOTAL MAT. & SUPPLIES:	**12,777**	**5,951**	**18,244**	**7,842**	**20,610**	**0**	**8,000**	**20,610**	**0.00%**
CAPITAL EXPENDITURES									
TOTAL CAPITAL EXP:	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**NA**
TOTAL PW-LANDFILL OPERATION:	**$39,985**	**$16,283**	**$29,642**	**$16,360**	**$40,332**	**$3,706**	**$16,063**	**$35,863**	**-11.08%**
TOTAL PUBLIC WORKS-SANITATION	**$ 359,911**	**$ 336,823**	**$ 356,587**	**$ 350,560**	**$ 376,892**	**$ 142,584**	**$ 354,758**	**$ 381,276**	**1.16%**

DESCRIPTION	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Actual To June 30	2020 Estimate	2021 Budget	Percent Change
COMMUNITY EVENTS								
100 55330 791 EVENTS	1,839	1,892	1,900	2,250	828	2,000	2,250	0.00%
TOTAL COMMUNITY EVENTS:	**1,839**	**1,892**	**1,900**	**2,250**	**828**	**2,000**	**2,250**	**0.00%**
MUSEUM								
100 55120 795 HISTORICAL SOCIETY	10,000	10,000	10,000	10,000	5,000	10,000	10,000	0.00%
TOTAL MUSEUM:	**10,000**	**10,000**	**10,000**	**10,000**	**5,000**	**10,000**	**10,000**	**0.00%**
SOCIAL SERVICE & HEALTH PROGRAMS								
100 55120 796 SOCIAL SERV & HEALTH	14,300	14,300	18,000	14,300	5,000	15,300	15,300	6.99%
TOTAL SENIOR CITIZEN CTR:	**14,300**	**14,300**	**18,000**	**14,300**	**5,000**	**15,300**	**15,300**	**6.99%**
TOTAL COMMUNITY PROGRAMS:	**26,139**	**26,192**	**29,900**	**26,550**	**10,828**	**27,300**	**27,550**	**3.77%**

Account Number	Explanation	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Actual To June 30	2020 Estimate	2021 Budget
	EVENTS							
100-55330 791	Flag Replacement	0	0	0	250	0	0	250
100-55150 791	Supplies/ Flowers Beautification Council	1,839	1,892	1,900	2,000	828	2,000	2,000
	TOTAL EVENTS	**1,839**	**1,892**	**1,900**	**2,250**	**828**	**2,000**	**2,250**
	PROGRAMS							
100-55120-795	HISTORICAL SOCIETY	10,000	10,000	10,000	10,000	5,000	10,000	10,000
100-54980-793	NUTRITION-TITLE VII	2,700	2,700	6,400	2,700	0	3,700	3,700
100-54980-796	SENIOR CITIZEN CENTER	10,000	10,000	10,000	10,000	5,000	10,000	10,000
100-54980-791	New Day Shelter	1,600	1,600	1,600	1,600	0	1,600	1,600
	TOTAL PROGRAMS	**24,300**	**24,300**	**28,000**	**24,300**	**10,000**	**25,300**	**25,300**
TOTAL COMMUNITY PROGRAMS		**$ 26,139**	**$ 26,192**	**$ 29,900**	**$ 26,550**	**$ 10,828**	**$ 27,300**	**$ 27,550**

CITY OF ASHLAND
2021 BUDGET DRAFT 10/27/2020
PARKS DEPARTMENT

DESCRIPTION	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Actual to June 30	2020 Estimate	2021 Budget	Percent Change
PERSONNEL COSTS								
100 55200 111 SALARIES & WAGES	53,087	44,357	48,697	50,621	23,415	47,000	51,640	2.01%
100 55200 112 OVERTIME WAGES	495	152	-	-	-	250	-	NA
100 55200 125 WAGES/TEMP/OTHER	49,217	44,375	43,676	63,720	6,631	26,500	63,720	0.00%
100 55200 131 LONGEVITY PAY	1,969	2,432	2,481	2,025	-	2,000	2,066	2.00%
100 55200 137 CLOTHING/UNIFORM ALLOWANCE	450	450	-	450	-	450	450	0.00%
100 55200 151 SOCIAL SECURITY	7,902	6,926	7,184	8,753	2,276	8,800	8,834	0.93%
100 55200 152 EMPLOYER SHARE RETIREMENT	3,791	3,160	3,395	3,554	1,556	4,300	3,625	2.00%
100 55200 154 MEDICAL & DENTAL	9,373	6,080	7,214	7,945	3,549	7,500	7,849	-1.21%
100 55200 155 LIFE INSURANCE	290	268	293	328	138	290	334	1.94%
100 55200 156 WORKER'S COMPENSATION	6,792	5,230	4,675	4,619	-	4,619	4,451	-3.64%
100 55200 157 HSA CONTRIBUTION	1,927	1,401	1,500	1,500	694	2,450	1,500	0.00%
100 55200 158 RETIREE HRA DEDUCTIBLE	-	-	-	-	-	-	-	NA
TOTAL PERSONNEL COSTS:	**135,293**	**114,831**	**119,526**	**143,515**	**38,259**	**104,159**	**144,469**	**0.66%**
SERVICES								
100 55200 213 OTHER PROFESSIONAL SERVICES	121	210	180	1,000	0	500	6,000	500.00%
100 55200 216 SAFETY PROGRAM	768	101	20	250	-	200	250	0.00%
100 55200 221 WATER	13,174	11,280	10,544	12,240	1,095	12,000	12,240	0.00%
100 55200 222 ELECTRIC	22,431	20,160	20,333	22,000	4,302	20,000	22,000	0.00%
100 55200 224 NATURAL GAS	1,702	1,875	1,785	1,900	865	1,750	1,900	0.00%
100 55200 225 TELEPHONE	1,728	1,544	2,583	2,200	923	2,100	2,200	0.00%
100 55200 290 CONTRACTUAL SERVICES	-	-	-	-	-	-	-	NA
TOTAL SERVICES:	**39,924**	**35,170**	**35,446**	**39,590**	**7,185**	**36,550**	**44,590**	**12.63%**
MATERIALS & SUPPLIES								
100 55200 320 ADVERTISING/PUBLISHING	-		232	300	-	175	300	0.00%
100 55200 339 TRAVEL/TRAINING	-		30	200	-	20	200	0.00%
100 55200 340 OPERATING SUPPLIES	26,998	32,132	63,536	24,250	5,224	24,250	31,375	29.38%
100 55200 342 GAS & OIL	7,720	8,415	6,711	5,000	1,701	5,000	7,500	50.00%
100 55200 345 SMALL TOOLS & EQUIP	1,909	405	894	1,050	616	2,300	1,000	-4.76%
100 55200 350 R & M TRANS VEHICLES	3,393	2,173	4,771	2,700	1,994	5,520	2,500	-7.41%
100 55200 352 R&M EQUIP/MACH/TOOLS	288	588	354	2,500	-	750	1,600	-36.00%
100 55200 355 R&M BUILDINGS	-	7	-	-	-	-	-	NA
100 55200 357 R & M EQUIP/MAINT-OTHER	1,342	1,447	612	2,000	-	1,000	2,000	0.00%
100 55200 390 MISC EXPENSE	230	209	600	-	430	500	-	NA
TOTAL MAT. & SUPPLIES:	**41,880**	**45,376**	**77,740**	**38,000**	**9,965**	**39,515**	**46,475**	**22.30%**
CAPITAL EXPENDITURES								
100 55200 817 SMALL TOOLS	-	-	-	-	-	-	-	NA
100 55200 818 FIELD EQUIPMENT	-	-	-	-	-	-	-	NA
TOTAL CAPITAL EXP:	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**NA**
TOTAL PW-PARKS OPERATION & MAINT:	**217,097**	**195,377**	**232,712**	**221,105**	**55,409**	**180,224**	**235,534**	**6.53%**

CITY OF ASHLAND
2021 BUDGET DRAFT 10/27/2020
APR RECREATION PROGRAMS

DESCRIPTION	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Actual to June 30	2020 Estimate	2021 Budget	Percent Change
PERSONNEL COSTS								
100 55310 111 SALARIES/PERM/REGULAR	131,978	135,133	137,798	145,925	72,780	145,925	148,855	2.01%
100 55310 112 OVERTIME WAGES	0	0	0	0	0	0	0	NA
100 55310 125 WAGES/TEMP/OTHER	24,270	24,094	22,351	26,000	4,319	15,000	15,700	-39.62%
100 55310 131 LONGEVITY PAY	2,287	2,333	2,526	2,945	0	2,945	4,095	39.05%
100 55310 151 SOCIAL SECURITY	10,957	10,824	10,598	12,315	5,019	10,100	11,740	-4.67%
100 55310 152 EMPLOYER SHARE RETIREMEN	8,845	9,202	9,172	10,050	4,897	9,000	10,325	2.74%
100 55310 157 HSA CONTRIBUTION	9,000	9,000	9,000	9,000	4,500	9,000	9,000	0.00%
100 55310 154 MEDICAL & DENTAL	59,894	57,718	61,764	67,700	33,233	67,700	73,780	8.98%
100 55310 155 LIFE INSURANCE	221	295	347	400	174	400	425	6.25%
100 55310 156 WORKER'S COMPENSATION	7,010	6,057	5,423	5,405	0	5,405	4,820	-10.82%
TOTAL PERSONNEL COSTS:	**254,462**	**254,656**	**258,979**	**279,740**	**124,922**	**265,475**	**278,740**	**-0.36%**
SERVICES								
100 55310 213 OTHER PROF SERVICES	0	325	409	300	3,800	4,000	300	0.00%
100 55310 215 SPECIAL EVENTS & PROGRAMS	89	0	246	300	0	0	300	0.00%
100 55310 225 TELEPHONE	1,037	1,400	1,842	1,400	1,689	1,840	1,800	28.57%
TOTAL SERVICES:	**1,126**	**1,725**	**2,497**	**2,000**	**5,489**	**5,840**	**2,400**	**20.00%**
MATERIALS & SUPPLIES								
100 55310 311 POSTAGE	1,723	1,231	895	1,500	80	100	1,000	-33.33%
100 55310 313 PRINTING	3,608	3,497	3,492	3,400	797	2,000	3,000	-11.76%
100 55310 319 OFFICE SUPPLIES	812	279	360	500	0	500	500	0.00%
100 55310 320 ADVERTISING/PUBLISHING	252	654	220	200	3	15	200	0.00%
100 55310 322 MAGAZINES/NEWSPAPERS	149	200	125	200	0	200	200	0.00%
100 55310 324 MEMBERSHIP DUES	664	330	335	450	450	450	450	0.00%
100 55310 332 AUTO ALLOWANCE	178	389	288	250	8	100	200	-20.00%
100 55310 339 TRAVEL/TRAINING	2,584	2,378	3,175	2,000	146	200	2,000	0.00%
100 55310 340 OPERATING SUPPLIES	6,438	8,263	9,329	7,000	3,408	7,000	7,000	0.00%
100 55310 342 GAS & OIL	0	0	0	0	0	0	0	NA
100 55310 352 R&M - EQUIPMENT/MACH/TOOL	0	0	0	0	0	0	0	NA
100 55310 355 R&M - BUILDINGS	462	0	0	800	0	800	800	0.00%
100 55310 390 MISCELLANEOUS EXPENSE	494	422	166	400	221	400	400	0.00%
100 55310 394 BANK SERVICE CHARGES	1,835	2,250	2,325	2,100	527	1,500	2,100	0.00%
100 55310 532 RENTALS	0	70	100	100	0	0	0	-100.00%
TOTAL MATERIALS & SUPPLIES	**19,199**	**19,963**	**20,810**	**18,900**	**5,640**	**13,265**	**17,850**	**-5.56%**
CAPITAL EXPENDITURES								
100 55310 812 OFFICE EQUIPMENT/FURNITUR	1,046	140	60	600	0	500	600	0.00%
100 55310 813 TELE/DATA COMM EQUIPMENT	0	40	0	200	0	0	200	0.00%
TOTAL CAPITAL EXPEND:	**1,046**	**180**	**60**	**800**	**0**	**500**	**800**	**0.00%**
TOTAL LEISURE SERVICES:	**$275,833**	**$276,524**	**$282,346**	**$301,440**	**$136,051**	**$285,080**	**$299,790**	**-0.55%**

MUNICIPAL BAND

DESCRIPTION	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Actual To June 30	2020 Estimate	2021 Budget	Percent Change
PERSONNEL COSTS								
100 55320 125 WAGES/TEMP/REG	1,250	0	0	0	0	0	0	NA
100 55320 151 SOCIAL SECURITY	96	0	0	0	0	0	0	NA
100 55320 156 WORKER'S COMPENSATION	232	226	0	0	0	0	0	NA
TOTAL PERSONNEL COSTS:	**1,578**	**226**	**0**	**0**	**0**	**0**	**0**	**NA**
SERVICES								
100 55320 290 CONTRACTUAL SERVICES	0	0	0	4,200	0	0	0	-100.00%
TOTAL SERVICES:	**0**	**0**	**0**	**4,200**	**0**	**0**	**0**	**-100.00%**
MATERIALS & SUPPLIES								
100 55320 390 MISCELLANEOUS EXPENSE	3,545	4,693	4,557	750	0	0	4,950	560.00%
TOTAL MAT. & SUPPLIES:	**3,545**	**4,693**	**4,557**	**750**	**0**	**0**	**4,950**	**560.00%**
CAPITAL EXPENDITURES								
TOTAL CAPITAL EXPEND:	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**NA**
TOTAL MUNICIPAL BAND:	**$5,123**	**$4,919**	**$4,557**	**$4,950**	**$0**	**$0**	**$4,950**	**0.00%**
100 48500 DONATIONS	$568	$607	$568	$600	$0	$0	$600	0.00%
NET EXPENSE BAND	**$4,555**	**$4,312**	**$3,989**	**$4,350**	**$0**	**$0**	**$4,350**	**0.00%**

PROGRAM INFORMATION — **Funding request $4,350**

Program oversight and coordination by Christine Hulmer

- Around 40 band members including Band Directors
- Average of 6 performances per year
- Coordinates other outdoor music during the season

City Band

CITY OF ASHLAND
2021 BUDGET DRAFT 10/27/2020
PLANNING AND DEVELOPMENT

DESCRIPTION				2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Actual to June 30	2020 Estimate	2021 Budget	Percent Change
PERSONNEL COSTS											
100	56900	111	SALARIES	110,399	111,847	63,744	86,050	32,825	84,710	119,085	38.39%
100	56900	112	OVERTIME	0	326	0	0	0	0	0	NA
100	56900	125	WAGES/TEMP/OTHER	15,371	21,858	8,507	13,000	7,038	13,000	8,000	-38.46%
100	56900	131	LONGEVITY	0	0	0	0	0	0	0	NA
100	56900	151	SOCIAL SECURITY	9,572	10,200	5,430	7,180	3,047	7,475	9,655	34.47%
100	56900	152	EMPLOYER RETIREMENT	7,412	7,084	4,187	5,810	2,216	5,720	8,040	38.38%
100	56900	157	HSA CONTRIBUTION	5,500	2,625	125	1,500	0	0	3,000	100.00%
100	56900	154	MEDICAL/DENTAL	25,041	12,810	1,168	9,220	284	1,970	16,060	74.19%
100	56900	155	LIFE INSURANCE	101	127	51	80	17	60	105	31.25%
100	56900	156	WORKERS COMPENSATION	715	330	164	200	0	190	255	27.50%
TOTAL PERSONNEL COSTS:				**174,111**	**167,207**	**83,376**	**123,040**	**45,426**	**113,125**	**164,200**	**33.45%**
SERVICES											
100	56900	213	OTHER PROF SERVICES	200	1,040	435	500	2,808	5,000	4,000	700.00%
100	56900	225	TELEPHONE	944	1,062	1,350	1,100	805	1,400	1,400	27.27%
100	56900	250	PROPERTY MAINTENANCE	118	686	2,500	1,000	0	5,000	2,000	100.00%
TOTAL SERVICES:				**1,262**	**2,788**	**4,285**	**2,600**	**3,613**	**11,400**	**7,400**	**184.62%**
MATERIALS & SUPPLIES											
100	56900	311	POSTAGE	52	0	0	250	0	0	150	-40.00%
100	56900	313	PRINTING / COPYING	1,567	1,960	5,956	2,500	640	1,500	2,000	-20.00%
100	56900	316	FILM DEVELOPING	0	0	0	0	0	0	0	NA
100	56900	319	OFFICE SUPPLIES	441	308	633	550	25	50	300	-45.45%
100	56900	320	ADVERTISING	1,167	2,417	745	2,000	210	600	1,500	-25.00%
100	56900	324	MEMBERSHIP DUES	827	984	200	200	0	200	375	87.50%
100	56900	332	AUTO ALLOWANCE	0	0	0	0	0	0	0	NA
100	56900	339	TRAVEL/TRAINING	1,990	1,678	1,434	2,000	360	360	3,000	50.00%
100	56900	342	GAS & OIL	178	203	51	100	0	0	50	-50.00%
100	56900	350	R&M TRANSPORTATION EQUIP	1,993	0	0	0	0	0	0	NA
100	56900	352	R&M EQUIP/TOOLS	0	0	0	0	0	0	0	NA
100	56900	390	MISCELLANEOUS	248	89	167	350	32	32	200	-42.86%
TOTAL MATERIALS & SUPPLIES:				**8,463**	**7,639**	**9,185**	**7,950**	**1,266**	**2,741**	**7,575**	**-4.72%**
CAPITAL EXPENDITURES											
100	56900	840	CONDEMNATIONS	0	0	0	0	0	0	0	NA
TOTAL CAPITAL EXPEND:				**0**	**0**	**0**	**0**	**0**	**0**	**0**	**NA**
CONTRIBUTIONS											
100	56730	791	ECON DEV - AADC CONTRIBUTIOI	16,000	16,000	25,000	50,000	25,000	50,000	50,000	0.00%
100	56740	791	SUPERIOR DAYS	0	0	0	500	0	0	0	-100.00%
100	56760	791	HISTORIC PRESERVATION	293	120	150	600	80	200	600	0.00%
100	56760	791	FARMERS MARKET			0	2,500	0	0	2,500	0.00%
TOTAL CONTRIBUTIONS:				**16,293**	**16,120**	**25,150**	**53,600**	**25,080**	**50,200**	**53,100**	**-0.93%**
TOTAL PLANNING AND DEVELOPMENT:				**$200,129**	**$193,754**	**$121,995**	**$187,190**	**$75,385**	**$177,466**	**$232,275**	**24.09%**

CITY OF ASHLAND
2021 BUDGET - LIBRARY BOARD PROPOSED
VAUGHN PUBLIC LIBRARY - SR FUND 215

DESCRIPTION				2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Actual to June 30	2020 Estimate	2021 Budget	Percent Change
215	51610	213	OTHER PROFESSIONAL SERVIC	7,276	9,541	4,033	8,000	1,933	2,500	3,000	-62.50%
215	51610	221	WATER/SEWER	2,514	2,721	2,442	3,000	781	2,433	3,000	0.00%
215	51610	222	ELECTRICITY	10,898	10,492	9,617	11,000	3,214	9,798	11,000	0.00%
215	51610	224	NATURAL GAS	4,924	5,634	5,189	6,000	3,273	5,639	6,000	0.00%
215	51610	344	JANITORIAL SUPPLIES	2,713	1,243	2,295	1,500	0	1,554	1,500	0.00%
215	51610	345	SMALL TOOLS	4	26	40	0	0	40	0	NA
215	51610	349	OTHER OPERATING SUPPLIES	6	124	93	200	100	151	200	0.00%
215	51610	352	R&M EQUIPMENT	627	0	0	100	0	0	100	0.00%
215	51610	355	R&M BUILDINGS	10,098	7,441	8,849	6,500	1,329	8,731	6,500	0.00%
215	51610	812	OFFICE EQUIPMENT	0	0	0	0	0		0	NA
215	51610	925	INTERDEPARTMENTAL CHARGE	39,874	38,876	43,840	42,840	18,541	36,388	43,697	2.00%
TOTAL MAINTENANCE COSTS:				**78,934**	**76,098**	**76,398**	**79,140**	**29,171**	**67,234**	**74,997**	**-5.24%**
PERSONNEL COSTS											
215	55110	111	SALARIES/PERM/REGULAR	185,643	197,702	207,626	196,930	102,849	208,524	205,311	4.26%
215	55110	125	WAGES/TEMP/REG	14,354	10,986	11,201	7,605	3,908	12,375	4,160	-45.30%
215	55110	131	LONGEVITY PAY	5,268	5,373	5,644	4,223	2,166	5,361	4,200	-0.54%
215	55110	133	RETIREMENT PAYOUT	309	0	0	18,700	15,534	0	0	-100.00%
215	55110	151	SOCIAL SECURITY	15,079	15,806	16,618	14,413	9,250	16,592	15,987	10.92%
215	55110	152	EMPLOYER SHARE RETIREMEN	10,852	13,329	13,099	13,578	6,206	13,055	12,930	-4.77%
215	55110	157	HSA CONTRIBUTION	9,500	10,500	10,000	11,438	4,500	10,500	9,000	-21.31%
215	55110	154	MEDICAL & DENTAL	56,302	63,550	67,376	89,336	33,940	63,575	76,596	-14.26%
215	55110	155	LIFE INSURANCE	821	893	923	401	314	912	940	134.41%
215	55110	156	WORKER'S COMPENSATION	627	505	465	505	0	505	430	-14.85%
215	55110	158	UNEMPLOYMENT	7,030	2,220	0	0	0	0	0	
215	55110	930	TRANSFER OUT-PR YR PERSON	284	0	0	0	0	0	0	NA
TOTAL PERSONNEL COSTS:				**306,069**	**320,864**	**332,952**	**357,129**	**178,667**	**331,399**	**329,554**	**-7.72%**
SERVICES											
215	55110	213	PROFESSIONAL SERVICES	0	84	15,560	15,000	13,990	17,700	17,000	13.33%
215	55110	215	SPECIAL EVENTS & PROGRAMM	0	0	0	0	0	1,500	0	NA
215	55110	225	TELEPHONE	753	767	702	600	249	845	600	0.00%
215	55110	290	MAINT CONTRACTS	14,406	16,555	0	3,900	114	350	500	-87.18%
TOTAL SERVICES:				**15,159**	**17,406**	**16,262**	**19,500**	**14,353**	**20,395**	**18,100**	**-7.18%**

DESCRIPTION	2017 Actual	2018 Estimate	2019 Actual	2020 Budget	2020 Actual to June 30	2020 Estimate	2021 Budget	Percent Change
MATERIALS & SUPPLIES								
215 55110 311 POSTAGE	3,251	594	796	800	342	894	800	0.00%
215 55110 319 OFFICE SUPPLIES	2,160	112	445	0	0	500	0	NA
215 55110 320 ADVERTISING/PUBLISHING	320	0	233	0	0	0	0	NA
215 55110 322 MAGAZINES/NEWSPAPER SUBS	6,533	5,131	6,465	5,000	2,333	4,203	5,000	0.00%
215 55110 324 MEMBERSHIP DUES	(25)	750	303	450	0	377	450	0.00%
215 55110 326 ADVERTISING/PUBLISHING	2,687	4,269	1,748	0	0	2,131	750	NA
215 55110 339 TRAVEL/TRAINING	427	220	1,310	500	113	1,600	750	50.00%
215 55110 340 OPERATING SUPPLIES - PRINTI	2,452	6,263	1,526	5,000	2,418	6,225	6,000	20.00%
215 55110 342 SUMMER READING	0	(11)	0	0		0	0	NA
215 55110 343 PRESCHOOL STORYTIME	157	286	586	500	0	1,000	500	0.00%
215 55110 344 PROGRAMMING	831	877	1,049	250	367	700	500	100.00%
215 55110 345 SMALL TOOLS	4	0	59	0	0	0	0	NA
215 55110 346 YOUNG ADULT	243	125	241	0	0	800	500	NA
215 55110 347 SUMMER READING	0	71	1,766	500	250	1,544	500	0.00%
215 55110 349 OTHER OPERATING SUPPLIES	2,076	4,521	3,642	0	0	0	0	NA
215 55110 511 STATE FIRE INS - CONTENTS	837	925	871	900	0	1,300	1,300	44.44%
TOTAL MATERIALS & SUPPLIES	**21,953**	**24,133**	**21,040**	**13,900**	**5,823**	**21,274**	**17,050**	**22.66%**
REPAIRS & MAINTENANCE:								
215 55110 353 R&M-FURNITURE/OFFICE EQUIP	0	230	0	0	0	0	0	NA
TOTAL REPAIRS & MAINTENANCE	**0**	**230**	**0**	**0**	**0**	**0**	**0**	**NA**
CAPITAL EXPENDITURES								
215 55110 806 ADULT A/V	12,204	12,667	11,111	10,000	5,191	11,502	11,500	15.00%
215 55110 807 JUVENILE/YA A/V	2,859	1,710	1,208	1,000	71	1,358	1,200	20.00%
215 55110 808 E-BOOKS	2,425	0	2,165	2,500	1,934	2,015	2,500	0.00%
215 55110 812 OFFICE EQUIPMENT/FURNITURE	4,775	331	512	0	0	48	0	NA
215 55110 813 TELE/DATA COMM EQUIPMENT	1,304	86	1,352	5,000	6,018	0	4,500	-10.00%
215 55110 816 ADULT BOOKS	16,903	14,637	15,667	10,000	5,134	14,000	12,500	25.00%
215 55110 817 JUVENILE/YA BOOKS	10,688	4,809	7,237	3,000	2,450	5,981	4,500	50.00%
215 55110 818 LARGE PRINT BOOKS	3,344	3,691	3,730	2,500	1,379	3,200	3,200	28.00%
215 55110 820 LIBRARY DATA IMPROVEMENT	0	0	0	0	0	0	0	
TOTAL CAPITAL EXPEND:	**54,502**	**37,931**	**42,982**	**34,000**	**22,177**	**38,104**	**39,900**	**17.35%**
TOTAL VAUGHN PUBLIC LIBRARY:	**$476,617**	**$476,662**	**$489,634**	**$503,669**	**$250,191**	**$478,406**	**$479,601**	**-4.78%**
215 43790 LIBRARY FINANCING CONTRIBU	165,451	141,387	159,468	156,367	156,368	159,468	161,141	3.05%
215 46710 LIBRARY FINES & FEES	5,854	3,271	2,186	5,000	547	4,863	4,000	-20.00%
215 48110 INTEREST	329	817	1,497	325	0	978	325	0.00%
215 48900 OTHER CONTRIBUTIONS	500	0	6,982		0			NA
215 48910 INSURANCE DIVIDENDS	95	94	76	0		0	0	NA
215 49210 GENERAL FUND TRANSFER	312,000	316,000	316,000	322,320	161,160	316,000	314,262	-2.50%
TOTAL LIBRARY REVENUES	**484,229**	**461,569**	**486,209**	**484,012**	**318,075**	**481,309**	**479,728**	**-0.89%**
APPROPRIATION OF FUND BALANCE	**0**	**15,093**	**3,425**	**19,657**	**0**	**0**	**0**	**-100.00%**
NET REVENUES (EXPENSES)	**$ 7,612**	**$ -**	**$ -**	**$ -**	**$ 67,884**	**$ 2,903**	**$ 127**	**NA**

		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%**

				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

Estimated Year	Projects in 2021 forward are estimated year of expenditures Projects	ALL ESTIMATES Estimated Cost	Outside Funding	Outside Amount	To be funded	Funding Contributions City of Ashland	Ashland County	Capital Funds Balance 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

		Project Expenditures			Sources of Project Revenues									
2021 Phase 1- Boat Launch Construction	Estimated Project Fund Balance Jan 1st	Project Expenditure Request	Transfers OUT to Other Funds	TOTAL EXPENSES TRANSFERS OUT	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

		Project Expenditures			Sources of Project Revenues									
2022 Phase 2 Site Entrances/Parking Lot	Estimated Project Fund Balance Jan 1st	Project Expenditure Request	Transfers OUT to Other Funds	TOTAL EXPENSES TRANSFERS OUT	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

City of Ashland
2021 Budget Preliminary
Water Utility Enterprise Fund

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

				2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 Actual Jan to June	2020 Projected	2021 BUDGET	PERCENT CHANGE
Operating Revenues:											
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

				2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 Actual Jan to June	2020 Projected	2021 BUDGET	PERCENT CHANGE
Maint. of Dist. Buildings & Grounds											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											
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											
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											
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

				2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 Actual Jan to June	2020 Projected	2021 BUDGET	PERCENT CHANGE
Maintenance of Meters											
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											
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											
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%**

City of Ashland Water Utility Enterprise Fund
2021 Budget Detail

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
2021 Budget Preliminary
Wastewater Utility Enterprise Fund

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%

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 TREATME	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
2021 Detail
Wastewater Utility Enterprise Fund

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				2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 Actual Jan to June	2020 Yr End Estimate	2021 BUDGET	PERCENT CHANGE
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				2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 Actual Jan to June	2020 Yr End Estimate	2021 BUDGET	PERCENT CHANGE
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%

Misc. General Expense											
			NON-LABOR M&S								
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%

	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 Actual Jan to June	2020 Yr End Estimate	2021 BUDGET	PERCENT CHANGE
Total Admin. & General Expense	**$301,082**	**$241,070**	**$586,173**	**$362,133**	**$111,968**	**$392,348**	**$488,689**	34.95%

Other Operating Expenses (Credits)

Depreciation Expense				2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 Actual Jan to June	2020 Yr End Estimate	2021 BUDGET	
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

	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2020 Actual Jan to June	2020 Yr End Estimate	2021 BUDGET	
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	