



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

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

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

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

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

Thursday, October 3, 2024 Ashland Committee of the Whole Meeting Agenda

1. **Roll Call**
2. **Approval of Agenda**
3. **Presentation and Discussion Regarding the 2025 Budgets and Budget Development**
4. **Adjournment**

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

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

SUBJECT: Presentation and Discussion Regarding the 2025 Budgets and Budget Development

RECOMMENDATION: NA

DEPARTMENT OF ORIGIN: Finance

CLEARANCES: Administrator

EXHIBITS: 1. 2025 Budget Presentation

COMPLIANCE WITH STRATEGIC PLAN: NA

SUMMARY STATEMENT:

The Administrator has the following recommended schedule for 2025 budget presentations and discussions:

- **October 3, 2024** presentation and/or continued discussion of the budgets for the Airport, Marina, Library, Utility budgets, debt service funds, special revenue funds, and other budget items as needed.
- **Move the October 17, 2024 budget work session to October 16, 2024** to allow enough time for the 15-day public hearing notice, on the proposed 2025 budgets, to be published in time for the November 12, 2024 public hearing date.
- **October 16, 2024** presentation and discussion of the 2025 general fund budget, capital project fund budgets, and other budget items as needed.
- **October 16, 2024** the Committee of the Whole **will recommend 2025 budgets for the public hearing on November 12, 2024**. The Committee of the Whole may decide to further discuss the 2025 budgets at the October 29, 2024 meeting or the scheduled budget work session on November 7, 2024, if needed.
- **November 12, 2024** the Council will hold the public hearing on the proposed 2025 budgets. The Council may change the proposed 2025 budgets before final approval at this meeting.

City of Ashland
DRAFT - 2025 Debt Service Funds -Budget Summary

Fund Name	Fund #	Estimated Fund Balance Jan 1, 2025	Tax Levy	Other Revenue & Transfers In	Total Revenues	Principal	Interest	Fees	Applied to Debt Payments	Total Expenditures	Estimated Fund Balance Dec 31, 2025	Notes
2007 Safe Drinking Water Loan-Street Portion-Turner Road	310	859	13,310	0	13,310	12,840	463	0	0	13,303	866	Year 2027 final pmt
GO Promissory Note 2023A	331	0	27,875	100,000	127,875	20,000	107,375	500	0	127,875	0	Year 2034 final pmt
GO Promissory Note 2024	332	0	380,550		380,550	210,000	170,000	550	0	380,550	0	Year 2054 final pmt Library Projects
GO Bonds 2015A - 4/01/2015	362	-100	430,031	0	430,031	355,000	74,481	550	0	430,031	-100	Year 2035 final pmt
GO Promissory Note 2015B	363	0	130,289	0	130,289	127,000	3,289	0	0	130,289	0	Year 2025 final pmt
GO Promissory Note 2020C	366	100	495,500	0	495,500	400,000	95,500	0	0	495,500	100	Year 2030 balloon payment
GO Promissory Note 2017B	367	30	197,672	0	197,672	185,000	12,173	500	0	197,673	30	Year 2027 final pmt
State Trust Fund Loan TID# 10	392	0	0	75,473	75,473	64,515	10,958	0	0	75,473	0	Year 2028 final pmt
State Trust Fund Loan - AADC pass-thru	392	0	0	9,006	9,006	7,323	1,683	0	0	9,006	0	Revenue from AADC for Solar Array - 2022
Funds for Levelizing Annual Debt Levy	395	212,100	0	0	0	0	0	0	100,000	100,000	112,100	For future levelizing of annual debt pmts
Totals - Long-Term Debt		212,989	1,675,227	184,479	1,859,706	1,381,678	475,922	2,100	100,000	1,959,700	112,996	
Dec 2024 One Yr Loan for 2025 General Operation	371	0	202,500	0	202,500	200,000	2,500	0	0	202,500	0	Due Dec 2025 (Early pmt after 90 days)
Total One Year Debt		0	202,500	0	202,500	200,000	2,500	0	0	202,500	0	

City of Ashland
Draft - 2025 Levy for Debt Service

Program Explanation

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

2025 General Obligation Debt	Total Principal Interest Pmts and Fees	General Tax Levy	Other Fund Sources
<i>2024 November Issue GO Notes - 20 years \$4.34M</i> General Tax Levy	380,000	380,000	0
<i>Banker's Bank - GO Notes 2023A</i> General Tax Levy	127,375	127,375	0
<i>WI State Trust Fund Loan - 2021 4.00%</i> AADC Solar Array	9,006	-	9,006
<i>Bremer Bank NA - Note 2020A 4/01/2030 2.75%</i> Marina	47,123	-	47,123
<i>Bremer Bank NA - Note 2020B 4/01/2030 2.27%</i> Water Utility	78,943	-	78,943
<i>Bremer Bank NA - Note 2020C 5/01/2030 1.91%</i> General Tax Levy	495,500	495,500	0
<i>WI State Trust Fund Loan - 2018 4.00%</i> Tax Increment District #10	75,473	-	75,473
<i>US Bank - GO Bonds 2017B 12/01/2027 2.023%</i> General Tax Levy	197,173	197,173	
<i>US Bank - GO Bonds 2015A 4/01/2035 2.805%</i> General Tax Levy	429,481	429,481	
<i>Bremer Bank NA - Note 2015B 10/01/2025 2.59%</i> General Tax Levy	130,289	130,289	
<i>2007 Safe Drinking Water Loan - Revenue 1.42%</i> General Tax Levy for Turner Road (Street Portion)	13,310	13,310	
Payment Agent Fees (5 US Bank Issues)	2,100	2,100	
Long-Term GO and Tax Levy Debt Service	\$1,985,773	\$1,775,228	\$210,545
One-Year GO Debt Service Tax Levy	202,500	202,500	0
Apply Debt Savings Reserve	(100,000)	(100,000)	0
Total GO Debt Service and Tax Levy for Debt Service	\$2,088,273	\$1,877,728	\$210,545

City of Ashland
DRAFT - 2025 Special Revenue Funds - Budget Summary

Fund Name	Fund	Estimated Fund Balance Jan 1, 2025	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, 2025	Notes
Library Donations	214	239,000	0	0	0	250,000	250,000	470,000	0	0	470,000	19,000	State statute & Donor restricted; includes grants and fundraising/expenses for library renovations
Library Operations	215	96,330	0	312,000	0	154,080	466,080	489,890	0	0	489,890	72,520	State statute - restricted - VPL operations
Insurance Loss Deductible Reser	229	59,460	0	0	0	10,000	10,000	40,545	0	0	40,545	28,915	Restricted-City's insurance claims deductible. Includes BV Pier insurance received \$30,545 to be expended in 2025
State Hazmat Contract	230	0	0	0	0	30,000	30,000	30,000		0	30,000	0	State Grant- Training/equipment/hazmat calls
Police Programs	233	116,800	0	0	0	20,000	20,000	40,000	0	0	40,000	96,800	Grant & Donor - restricted - K-9 program; training; equipment
Revolving Loan Fund - Housing	240	58,000	0	0	0	50,000	50,000	108,000	0	0	108,000	0	State grant restricted
Revolving Loan Fund - Economic	241	0	0	0	0	10,820	10,820	10,820	0	0	10,820	0	DOA Program Close-Out in 2021 - payments received by the City are forwarded to DOA
Comprehensive Planning	245	324,000	0	0	0	4,500	4,500	304,500	0	0	304,500	24,000	\$300K ARPA for 2025 Projects; sustainability initiatives; downtown streetscape; Farmers Market operations
Home Improvement Programs	246	0	0	5,000	0	2,500	7,500	7,500	0	0	7,500	0	Donor restricted
Breakwall Maintenance	250	556,740	0	0	0	8,000	8,000	0	0	0	0	564,740	Fund balance includes an advance of funds to TID #10 for improvement program; TID #10 will repay with interest over 20 years or less
City-wide recycling	260	10,600	0	149,400	0	57,525	206,925	206,925	0	0	206,925	10,600	State Grant \$57,525 restricted
BCC Teen Center	272	45,000	0	0	0	10,000	10,000	30,000	0	0	30,000	25,000	Grant/Donor restricted; Scholarships for BCC programs
Community Imprv (Beautification)	274	2,285	0	0	0	7,000	7,000	9,285	0	0	9,285	0	Donor restricted - downtown flowers & beautification committee
Tax Increment #10 (Main St W Area)	280	0	54,290	0	0	85,130	139,420	150	75,473	(63,797)	11,826	127,594	State restricted-Tax increment transfer to debt service for the STFL & repayment of advance to Fund 250 \$12,688 and then balance of tax to increment transfers to TID# 10 Capital Projects fund for future development costs
Totals		1,508,215	54,290	466,400	0	699,555	1,220,245	1,747,615	75,473	(63,797)	1,759,291	969,169	

CITY OF ASHLAND
2025 PROPOSED BUDGET - updated 10.3.2024
JFK AIRPORT - ENTERPRISE 610

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Actual to June 30	2024 Estimate	2025 Budget	Percent Change
OPERATING REVENUES								
SALES REVENUE								
610 46340 0000 FUEL SALES	156,536	166,804	169,590	154,000	46,734	168,000	168,000	9.09%
610 46100 0000 MISC SALES & CALL OUT CHARGES	6,325	5,580	5,873	9,420	750	9,420	9,420	0.00%
TOTAL SALES (Includes Vehicle Rent)	162,861	172,384	175,463	163,420	47,484	177,420	177,420	8.57%
COST OF SALES								
	70%	77%	73%	70%	39%	70%	70%	
610 53511 341 COST OF FUEL	109,531	129,079	123,538	107,800	18,019	117,600	117,600	9.09%
610 53511 394 BANK SERVICE CHARGES	4,661	4,635	5,186	4,280	1,458	5,200	5,200	21.50%
610 53511 530 RENTAL VEHICLE LEASE	4,289	4,289	4,289	4,300	2,144	4,300	4,300	0.00%
TOTAL COST OF SALES	118,481	138,003	133,013	116,380	21,621	127,100	127,100	9.21%
GROSS PROFIT ON SALES	44,380	34,381	42,450	47,040	25,863	50,320	50,320	6.97%
OTHER OPERATING REVENUE								
610 48200 0000 RENTS	9,854	10,248	17,031	10,300	10,724	12,000	12,000	16.50%
610 43500 0000 STATE CONTRIBUTIONS	0	0	0	0	0	0	0	NA
610 43530 0000 STATE GRANT	6,674	13,548	45,000	0	0	0	0	NA
610 43537 0000 STATE AID/TVOR	0	0	0	0	0	0	0	NA
610 48110 0000 INTEREST ON INVESTMENTS	40	350	2,393	300	0	2,200	2,000	566.67%
610 48130 0000 INTEREST EXP ON UNFUNDED PENSION LIABILITY	0	0	0	0	0	0	0	NA
610 48309 0000 OTHER EQUIP & PROPERTY	0	0	0	0	0	0	0	NA
610 47339 0000 OTHER LOCAL GOVT CONT.	10,000	15,000	10,000	15,000	10,000	10,000	15,000	0.00%
610 48303 0000 EQUIPMENT SALES	0	0	0	0	0	0	0	NA
610 48440 0000 INSURANCE RECOVERIES	0	0	9,290	0	0	0	0	NA
610 48500 0000 DONATIONS	0	1	100	0	2	2	0	NA
610 48910 0000 INSURANCE DIVIDENDS/EQUIP RECOVERIES	3,150	1,303	1,184	1,300	1,089	1,089	1,000	-23.08%
610 34100 0000 REDUCE FUND BALANCE-PRIOR YRS STATE GRANT REVERSALS	0	0	0	0	0	0	0	
610 34100 USE OF FUND BALANCE	0	0	0	0	0	0	0	NA
TOTAL OTHER OPER REVENUE	29,718	40,450	84,998	26,900	21,815	25,291	30,000	11.52%
TOTAL OPERATING REVENUE	74,098	74,831	127,448	73,940	47,678	75,611	80,320	8.63%
OPERATING EXPENSES								
PERSONNEL EXPENSES								
610 53511 111 SALARIES & WAGES	60,937	67,105	67,892	68,350	38,892	66,700	53,010	-22.44%
610 53511 112 OVERTIME WAGES	0	0	201	0	0	0	0	NA
610 53511 125 WAGES TEMP/OTHER	16,512	14,831	17,310	14,000	6,870	12,000	14,000	0.00%
610 53511 131 LONGEVITY PAY	0	0	263	670	334	334	0	-100.00%
610 53511 133 RETIREMENT PAYOUT	0	0	0	0	0	16,470	0	NA
610 53511 136 CLOTHING ALLOWANCE	0	190	197	200	197	200	200	0.00%
610 53511 138 ACCRUED SICK/VACATION	2,076	2,266	1,872	(7,000)	0	(12,500)	3,000	-142.86%
610 53511 151 SOCIAL SECURITY	6,101	6,453	6,712	6,340	3,533	7,500	5,125	-19.16%
610 53511 152 EMPLOYER SHARE RETIREMENT	4,031	4,304	4,643	4,765	2,723	4,635	3,690	-22.56%
610 53511 UNFUNDED PENSION LIABILITY	0	0	0	0	0	0	0	NA
610 53511 153 HSA CONTRIBUTION	0	0	0	0	0	875	1,500	NA
610 53511 154 MEDICAL & DENTAL	1,291	1,517	1,421	1,560	1,502	10,165	10,210	554.49%
610 53511 155 LIFE INSURANCE	298	371	448	430	233	270	55	-87.21%
610 53511 156 WORKER'S COMPENSATION	6,338	6,103	5,895	4,750	0	5,360	3,795	-20.11%
610 53511 191 POST EMPLOYMENT BENEFITS	45	(16,938)	0	0	0	0	0	NA
TOTAL PERSONEL EXPENSES	97,629	86,202	106,854	94,065	54,284	112,009	94,585	0.55%

CITY OF ASHLAND
2025 PROPOSED BUDGET - updated 10.3.2024
AIRPORT OPERATIONS

				2021	2022	2023	2024	2024 Actual	2024	2025	Percent
				Actual	Actual	Actual	Budget	to June 30	Estimate	Budget	Change
PROFESSIONAL SERVICES											
610	53511	213	PROFESSIONAL SERVICES	0	0	630	0	60	650	650	NA
610	53511	290	CONTRACTED SERVICES	2,806	2,590	2,037	5,720	0	5,480	5,480	-4.20%
TOTAL PROFESSIONAL SERVICES:				2,806	2,590	2,667	5,720	60	6,130	6,130	7.17%
UTILITY SERVICES											
610	53511	221	WATER/SEWER	925	828	1,305	1,165	745	1,645	1,650	41.63%
610	53511	222	ELECTRICITY	9,643	11,232	9,203	8,400	3,124	7,800	7,800	-7.14%
610	53511	225	TELEPHONE	3,014	2,985	3,137	3,000	1,677	3,385	3,400	13.33%
610	53511	227	PROPANE (HEAT)	3,177	2,278	5,080	4,000	655	5,000	5,000	25.00%
TOTAL UTILITY SERVICES:				16,759	17,323	18,725	16,565	6,201	17,830	17,850	7.76%
SUPPLIES & OPERATING EXPENSES											
610	53511	319	OFFICE SUPPLIES	457	243	1,174	250	677	250	250	0.00%
610	53511	320	ADVERTISING/PUBLISHING	117	168	130	150	0	130	150	0.00%
610	53511	332	AUTO ALLOWANCE	0	0	0	0	0	0	0	NA
610	53511	339	TRAVEL/TRAINING	0	0	0	500	244	1,100	1,200	140.00%
610	53511	342	GAS & OIL (Equipment)	3,739	7,044	8,632	6,500	378	4,700	6,500	0.00%
610	53511	344	JANITORIAL SUPPLIES	18	22	172	100	0	174	175	75.00%
610	53511	345	SMALL TOOLS/EQUIP	2,088	1,404	49	500	1,889	1,920	1,000	100.00%
TOTAL SUPPLIES & OPERATING EXPENSES:				6,419	8,881	10,157	8,000	3,188	8,274	9,275	15.94%
REPAIRS & MAINTENANCE											
610	53511	351	EQUIPMENT REPAIRS	10,044	10,467	3,892	6,000	1,076	6,000	6,000	0.00%
610	53511	355	BLDG REPAIRS & MAINT.	1,522	834	415	1,000	12	800	800	-20.00%
610	53511	356	ROAD & RUNWAYS/LAND CLEAR	683	5,768	13,290	3,500	4,093	4,250	3,500	0.00%
610	53511	357	OTHER REPAIRS & MAINT.	5,935	2,856	3,952	500	439	1,000	1,000	100.00%
TOTAL REPAIRS & MAINTENANCE:				18,184	19,925	21,549	11,000	5,620	12,050	11,300	2.73%
MISCELLANEOUS & INSURANCE EXPENSE											
610	53511	390	MISCELLANEOUS EXPENSE	533	1,656	1,547	800	255	800	800	0.00%
610	53511	425	INTER-FUND CHARGES	8,000	8,000	8,000	8,000	4,002	8,000	8,000	0.00%
610	53511	511	PROPERTY INSURANCE	2,273	2,494	2,789	2,300	0	2,800	2,800	21.74%
610	53511	512	VEHICLE INSURANCE	2,008	2,340	2,310	2,050	0	2,350	2,350	14.63%
610	53511	513	LIABILITY INSURANCE	5,917	6,152	6,994	6,500	270	7,000	7,000	7.69%
TOTAL MISC. & INSURANCE EXPENSE				18,731	20,642	21,640	19,650	4,527	20,950	20,950	6.62%
TOTAL OPERATING EXPENSES				160,528	155,563	181,592	155,000	73,880	177,243	160,090	3.28%
NET OPERATING INCOME (DEFICIT)				(86,430)	(80,732)	(54,144)	(81,060)	(26,202)	(101,632)	(79,770)	-1.59%
				(86430)	(80732)	(54144)	(81060)	(26202)	(101632)	(79770)	

**CITY OF ASHLAND
2025 PROPOSED BUDGET - updated 10.3.2024
AIRPORT OPERATIONS**

	2021	2022	2023	2024	2024 Actual	2024	2025	Percent
CAPITAL ACTIVITY	Actual	Actual	Actual	Budget	to June 30	Estimate	Budget	Change
CURRENT EXPENDITURES								
610 53511 810 EQUIP & MISC CAPITAL EXPENS	0	0	0	0	0	0	0	NA
610 18600 3400 EQUIP NEW/USED	25,798	18,937	14,177	0	0	10,833	10,833	NA
610 18600 3200 LAND & LAND IMPROVEMETS	0	(11,012)	850	230,000	0	0	220,410	-4.17%
610 18600 3300 BUILDING IMPROVEMENTS	0	0	12,925	0	0	0	0	NA
610 18600 0000 CONTRIBUTED ASSETS	0	316,334	0	0	0	0	0	NA
SUB-TOTAL	25,798	324,259	27,952	230,000	0	10,833	231,243	0.54%
RESERVE FUNDS FOR CAPITAL PROJECTS	0	70,000		70,000		70,000	50,000	-28.57%
TOTAL CURRENT EXPENDITURES	25,798	394,259	27,952	300,000	0	80,833	281,243	-6.25%
SOURCES OF CURRENT CAPITAL FUNDS								
OPERATING AND CAPITAL FUNDS IN RESERVE								
<i>FUNDS AVAILABLE FROM RESERVES</i>	25,798	7,925	27,952	230,000	0	10,833	231,243	0.54%
STATE/FEDERAL CONTRIBUTIONS	0	316,334	0	0	0	0	0	NA
OTHER CONTRIBUTIONS/FINANCING	0	0	0	0	0	0	0	NA
TOTAL SOURCES OF CURRENT CAPITAL FUNDS	25,798	324,259	27,952	230,000	0	10,833	231,243	0.54%
TOTAL CAPITAL ACTIVITY REQUIREMENTS	0	(70,000)	0	(70,000)	0	(70,000)	(50,000)	-28.57%
AIRPORT PARTNERSHIP CONTRIBUTIONS								
OPERATING CONTRIBUTION (50/50 Split of Deficit)								
50% City of Ashland	34,500	40,366	40,292	40,530	17,250	50,816	39,885	-1.59%
50% Ashland County	34,500	40,366	34,500	40,530	17,250	50,816	39,885	-1.59%
TOTAL OPERATING CONTRIBUTION	69,000	80,732	74,792	81,060	34,500	101,632	79,770	-1.59%
CAPITAL CONTRIBUTION (50/50 Split of Requirements)								
50% City of Ashland	36,300	35,000	46,500	35,000	17,500	35,000	25,000	-28.57%
50% Ashland County	36,300	35,000	46,500	35,000	17,500	35,000	25,000	-28.57%
TOTAL CAPITAL CONTRIBUTION	72,600	70,000	93,000	70,000	35,000	70,000	50,000	-28.57%
TOTAL PARTNERSHIP CONTRIBUTIONS								
City of Ashland	70,800	75,366	86,792	75,530	34,750	85,816	64,885	-14.09%
Ashland County	70,800	75,366	81,000	75,530	34,750	85,816	64,885	-14.09%
TOTAL OPERATING & CAPITAL CONTRIB	141,600	150,732	167,792	151,060	69,500	171,632	129,770	-14.09%

FUNDING NOTE: City and Ashland County contributions for 2001-2023 each is = \$1,212,000

Bayfield County contributions for 2001-2023 is \$235,000

**CITY OF ASHLAND
2025 BUDGET PRELIMINARY**

ASHLAND MARINA - ENTERPRISE 620

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Actual to June 30	2024 Estimate	2025 Budget	Percent Change
OPERATING REVENUES								
SALES REVENUE								
620 46340 0000 FUEL SALES	48,308	34,746	47,803	40,000	5,268	46,000	47,000	17.50%
620 46110 0000 RETAIL SALES (Ship Store & Fuel)	3,185	7,224	4,606	5,700	911	4,500	5,700	0.00%
TOTAL SALES	51,493	41,970	52,409	45,700	6,179	50,500	52,700	15.32%
COST OF SALES								
	65.67%	87.36%	81.40%	87.00%	175.42%	80.43%	81.91%	
620 55480 342 COST OF FUEL	31,725	30,354	38,912	34,800	9,241	37,000	38,500	10.63%
620 55480 341 COST OF GOODS SOLD	7,036	6,635	8,019	4,000	2,177	5,500	4,000	0.00%
620 55480 394 BANK CARD SERVICE CHARGES	1,024	553	0	1,450	0	550	550	-62.07%
TOTAL COST OF SALES	39,785	37,542	46,931	40,250	11,418	43,050	43,050	6.96%
GROSS PROFIT ON SALES	11,708	4,428	5,478	5,450	(5,239)	7,450	9,650	77.06%
LEASE & OTHER OPERATING INCOME								
620 46100 0000 MISC REVENUES	6,895	3,552	146	0	850	600	0	NA
620 46750 0000 ANNUAL & TRANSIENT SLIP FEES	147,013	138,451	149,368	135,000	91,345	135,000	137,700	2.00%
620 46751 0000 BOAT LAUNCH FEES	7,236	4,770	5,932	6,500	3,982	6,000	6,500	0.00%
620 46752 0000 STORAGE	40,868	33,267	52,225	35,000	8,597	34,000	35,000	0.00%
620 46754 0000 BOAT HOIST	25,353	26,012	23,082	22,500	8,375	22,500	22,500	0.00%
620 46755 0000 LABOR AND SERVICE FEES	0	0	0	800	0	0	500	-37.50%
620 48110 0000 INTEREST ON INVESTMENTS	149	(736)	1,946	90	27	300	90	0.00%
620 48910 0000 INSURANCE DIVIDENDS	780	640	561	540	570	561	540	0.00%
TOTAL OTHER OPER INCOME	228,294	205,956	233,260	200,430	113,746	198,961	202,830	1.20%
OPERATING INCOME	240,002	210,384	238,738	205,880	108,507	206,411	212,480	3.21%
OPERATING EXPENSES								
PERSONNEL COSTS								
620 55480 111 SALARIES & WAGES	52,560	54,860	61,855	63,620	24,870	63,620	65,480	3.00%
620 55480 112 OVERTIME WAGES	250	0	984	275	333	1,000	1,000	263.64%
620 55480 125 WAGES/TEMPORARY/REGULAR	27,461	24,780	28,560	30,915	10,841	30,000	31,410	1.60%
620 55480 131 LONGEVITY	1,650	2,034	2,303	2,545	0	2,545	2,620	2.95%
620 55480 138 ACCR SICK/VACATION	2,094	(2,042)	(1,605)	0	0	0	0	
620 55480 151 SOCIAL SECURITY	6,446	6,096	7,049	7,430	2,757	7,050	7,615	2.49%
620 55480 152 EMPLOYER SHARE RETIREMENT	3,665	3,650	4,380	4,565	1,716	4,565	4,735	3.72%
620 55480 155 LIFE INSURANCE	155	193	193	210	97	210	210	0.00%
620 55480 156 WORKER'S COMPENSATION	3,113	2,891	3,086	3,040	0	3,040	2,955	-2.80%
620 55480 158 UNEMPLOYMENT COMPENSATION	2,590	0	0	6,500	0	6,500	6,500	0.00%
620 55480 190 POST-EMPLOYMENT HEALTH/BENEFITS	(3,072)	(1,490)	(374)	1,300	0	500	500	-61.54%
TOTAL PERSONNEL COSTS:	96,912	90,972	106,431	120,400	40,614	119,030	123,025	2.18%
SERVICES								
620 55480 213 OTHER PROFESSIONAL SERVICES	72	300	0	1,000	139	300	750	-25.00%
620 55480 221 WATER	1,293	2,090	1,999	2,200	732	2,090	2,600	18.18%
620 55480 222 ELECTRICITY	5,542	5,383	5,979	5,700	1,125	5,715	5,950	4.39%
620 55480 225 TELEPHONE	2,850	2,442	3,260	2,680	1,287	2,680	2,680	0.00%
620 55480 227 PROPANE	1,221	3,416	154	1,900	901	500	1,900	0.00%
TOTAL SERVICES:	10,978	13,631	11,392	13,480	4,184	11,285	13,880	2.97%

**CITY OF ASHLAND
2025 BUDGET PRELIMINARY**

ASHLAND MARINA - ENTERPRISE 620

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Actual to June 30	2024 Estimate	2025 Budget	Percent Change
MATERIALS & SUPPLIES								
620 55480 311 POSTAGE	0	0	0	100	0	100	100	0.00%
620 55480 319 OFFICE SUPPLIES	454	112	529	600	30	300	400	-33.33%
620 55480 320 ADVERTISING/PUBLISHING	104	351	0	2,000	0	1,150	2,000	0.00%
620 55480 339 TRAVEL/TRAINING	770	707	0	1,500	0	500	1,250	-16.67%
620 55480 340 OPERATING SUPPLIES	3,711	3,084	2,588	2,750	2,196	2,500	2,750	0.00%
620 55480 351 R & M - HEAVY EQUIPMENT	0	0	1,367	2,750	0	2,500	2,750	0.00%
620 55480 352 R & M - EQUIP/MACH/TOOL	3,863	4,691	2,275	2,750	10,300	2,750	2,750	0.00%
620 55480 355 R & M - BUILDINGS	2,579	294	5,296	1,550	172	1,690	1,550	0.00%
620 55480 356 R & M - LAND IMPROVEMENT	39	132	2,854	1,800	2,276	2,300	1,900	5.56%
620 55480 357 R & M - DOCKS	592	6,195	3,365	1,275	1,845	2,100	2,100	64.71%
620 55480 358 R & M - NAV AIDS	0	606	0	200	0	0	200	0.00%
620 55480 359 R & M FUEL	2,667	770	1,207	1,275	0	200	1,275	0.00%
620 55480 390 MISCELLANEOUS EXPENSES	290	284	95	1,600	0	500	500	-68.75%
620 55480 511 STATE FIRE INS-BUILDINGS	7,730	8,076	8,670	8,100	0	8,076	8,350	3.09%
620 55480 513 LIABILITY INSURANCE	3,542	3,888	3,544	3,900	540	3,888	4,220	8.21%
TOTAL MAT. & SUPPLIES:	26,341	29,190	31,790	32,150	17,359	28,554	32,095	-0.17%
MARINA OPERATING EXPENSE:	\$134,231	\$133,793	\$149,613	\$166,030	\$62,157	\$158,869	\$169,000	1.79%
NET OPERATING INCOME	\$105,771	\$76,591	\$89,125	\$39,850	\$46,350	\$47,542	\$43,480	9.11%
OTHER EXPENDITURES								
620 40300 0 DEPRECIATION	69,853	74,231	82,325	70,000	41,000	82,000	82,500	17.86%
620 58290 690 DEBT ISSUANCE COSTS	0	0	0	0	0	0	0	
620 46413 430 INTEREST EXPENSE GOVERNMENT	10,505	9,494	8,456	8,195	3,695	8,195	7,123	-13.08%
620 46452 4711 CONTRIB IN AID OF CONST	(306,510)	(152,811)	0	0	0	0	0	NA
620 48440 0000 INSURANCE CLAIMS	0	(860)	0	0	0	0	0	NA
TOTAL OTHER EXPENDITURES:	(226,152)	(69,946)	90,781	78,195	44,695	90,195	89,623	14.61%
NET INCOME (LOSS)	331,923	146,537	(1,656)	(38,345)	1,655	(42,653)	(46,143)	20.34%
	331,923	146,537	(1,656)					
CASH FLOW TO COVER DEBT PAYMENTS								
	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Actual to June 30	2024 Estimate	2025 Budget	Percent Change
NET OPERATING INCOME	105,771	76,591	89,125	39,850	46,350	47,542	43,480	9.11%
LESS: PRINCIPAL AND INTEREST PAYMENTS	(47,805)	(47,257)	(47,240)	(47,195)	(47,195)	(47,195)	(47,123)	-0.15%
ADJUSTED NET INCOME (LOSS)	57,966	29,334	41,885	(7,345)	(845)	347	(3,643)	-50.40%

City of Ashland
Water Utility Enterprise Fund 2025 Budget Preliminary

	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Operating Revenues:						
Sales of Water	\$1,671,374	\$1,655,606	\$1,647,003	\$1,950,570	\$1,721,580	\$2,006,313
Fire Protection Service	657,603	658,462	659,650	771,610	689,700	777,115
Other Operating Revenues	14,778	16,595	26,492	13,670	18,855	19,850
Estimated Increase in Revenue Stream				0		0
Total Operating Revenues	\$2,343,755	\$2,330,663	\$2,333,146	\$2,735,850	\$2,430,135	\$2,803,278
Non-Operating Income (Expense):						
	\$27,306	\$194,394	\$245,146	(\$188,328)	\$330,036	\$916,851
Operating Expenses:						
Source of Supply / Pumping						
Maintenance of Intake	\$2,073	\$1,698	\$6,175	\$5,390	\$13,131	\$5,349
Power & Fuel for Pumping	65,124	75,579	80,661	81,730	72,800	81,730
Pumping Labor & Expense	70,605	77,718	70,537	53,796	56,386	53,349
Misc. Pumping Expenses	4,444	3,299	14,980	14,800	15,000	16,000
Maint. of Pumping Buildings & Grounds	1,016	3,109	1,613	5,880	3,982	5,834
Maint. of Pumping Equipment	33,750	18,321	52,742	54,782	49,150	52,198
Total SOS/Pumping Expense	\$177,012	\$179,725	\$226,708	\$216,378	\$210,449	\$214,459
Water Treatment						
Treatment Chemicals	58,078	57,589	81,812	75,000	80,000	80,000
Treatment Labor & Expense	111,913	111,822	122,676	96,280	103,228	102,485
Treatment Expense - Lead/Copper Testing	0	0	0	0	0	0
Maint. of Treatment Buildings & Grounds	7,046	9,897	13,699	9,527	10,939	10,273
Maintenance of Treatment Equipment	35,341	30,337	39,879	41,244	59,238	46,870
Total Treatment Expense	\$212,378	\$209,645	\$258,065	\$222,051	\$253,405	\$239,628
Distribution Operation						
Storage Facilities Expense	2,997	1,959	1,083	6,120	1,375	6,069
Line Operation Labor & Expense	103,598	97,888	104,460	104,604	96,701	113,670
Meter Testing & Setting Expense	2,972	5,286	1,982	5,201	1,499	5,182
Total Dist. System Operation Expense	\$109,567	\$105,132	\$107,525	\$115,925	\$99,575	\$124,921
Distribution Maintenance						
Maint. of Dist. Buildings & Grounds	\$7,222	\$4,504	\$8,344	\$31,258	\$22,129	\$49,024
Maintenance of Storage Reservoirs	314	1,553	211	10,000	10,000	10,000
Maintenance of Mains	110,019	32,103	42,648	121,275	40,064	128,181
Maintenance of Services	31,660	27,964	46,826	69,594	42,032	69,087
Maintenance of Meters	5,251	7,016	12,209	11,484	10,833	11,398
Maintenance of Hydrants	17,165	24,791	27,971	64,597	30,582	64,246
Maint. of Misc. Distribution Equipment	2,515	530	1,131	2,468	1,400	2,455
Total Dist. System Maint. Expense	\$174,146	\$98,461	\$139,340	\$310,676	\$157,040	\$334,390
Customer Accounts						
Customer Accounts Supervision	\$13,292	\$13,058	\$11,009	\$8,645	\$8,645	\$8,645
Meter Reading Expenses	24,735	26,162	37,299	34,456	31,379	26,971
Customer Records & Collection Expense	38,468	60,793	56,612	50,143	60,375	51,092
Misc. Customer Service Expense	2,709	7,872	9	1,000	250	1,000
Total Customer Accounts Expense	\$79,204	\$107,886	\$104,929	\$94,244	\$100,649	\$87,708
Administrative & General						
Administrative & General Salaries	\$203,337	\$229,410	\$234,879	\$304,787	\$292,952	\$303,886
Office Supplies & Expense	39	145	352	500	500	500
Outside Professional Services	45,099	50,688	121,321	86,000	86,000	89,000
Property Insurance	7,236	8,040	9,138	10,500	9,500	10,500
Injuries & Damages	5,110	7,041	5,424	9,000	4,524	9,000
Employee Benefits	-6,121	26,872	64,039	74,000	65,833	74,000
Regulatory Commission Expense	1,119	575	563	2,200	2,200	2,200
Misc. General Expense	487	1,896	-3,443	2,000	2,000	2,000
Rents	1,385	8,136	8,997	8,000	6,628	8,000
Total Admin. & General Expense	257,691	332,802	441,270	496,987	470,137	499,086
Total Direct Operating Expenses	\$1,009,998	\$1,033,651	\$1,277,838	\$1,456,261	\$1,291,255	\$1,500,192

City of Ashland
Water Utility Enterprise Fund 2025 Budget Preliminary

	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
<i>Other Operating Expenses (Credits)</i>						
Depreciation Expense	485,153	496,029	496,221	498,750	507,000	507,000
Taxes Expense	435,437	376,660	343,628	392,624	374,956	392,624
Total Other Operating Expense	\$920,590	\$872,689	\$839,850	\$891,374	\$881,956	\$899,624
Total Operating Expenses	\$1,930,588	\$1,906,340	\$2,117,687	\$2,347,635	\$2,173,211	\$2,399,816
Net Operating Income (Loss)	\$413,167	\$424,323	\$215,458	\$388,215	\$256,924	\$403,462
Net Income (Loss)	\$440,473	\$618,717	\$460,604	\$199,887	\$586,960	\$1,320,313
	\$440,473	\$618,717	\$424,943	\$199,887	\$586,960	\$1,320,313

Adjust Net Income for Contributions in Aid of Construction - CIAC

CIAC is grant or contribution dollars received from other governmental agencies and other organizations to be used for capital projects.
 CIAC - this contribution adds to revenue in the year received with only a small portion added to depreciation expense.
 The below adjustment removes the CIAC activity for a better comparison of net operations from year to year.

	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Net Income (Loss)	\$ 440,473	\$ 618,717	\$ 460,604	\$ 199,887	\$ 586,960	\$ 1,320,313
Remove-Contribution in aid of construction	(157,676)	(317,444)	(405,543)	(1,350)	(500,000)	(1,100,000)
Add depreciation on contributed asset	118,500	121,286	131,641	118,500	131,000	131,000
Net Income (Loss) removing CIAC	\$ 403,318	\$ 424,582	\$ 188,725	\$ 319,061	\$ 219,984	\$ 353,338

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

**Calculate Average Net Investment
 and Authorized Net Operating Inc.**

Add: Plant In Service- Utility Financed

	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Beginning of year	17,372,102	18,120,700	18,819,862	19,219,862	19,671,876	20,271,876
End of year	18,120,700	18,819,862	19,671,876	19,519,862	20,271,876	29,271,876
Average Plant in Service	\$17,746,401	\$18,470,281	\$19,245,869	\$19,369,862	\$19,971,876	\$24,771,876

Add: Materials and Supplies Inventory

	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Beginning of year	120,640	145,131	164,888	164,888	155,613	155,613
End of year	145,131	164,888	155,613	164,888	155,613	155,613
Average Materials and Supplies	\$132,886	\$155,010	\$160,251	\$164,888	\$155,613	\$155,613

Less: Accumulated Depreciation- Utility Financed

	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Beginning of year	6,767,388	7,125,746	7,496,014	7,876,264	7,543,269	7,919,269
End of year	7,123,692	7,493,962	7,543,269	8,256,514	7,919,269	8,295,269
Average Accumulated Depreciation	\$6,945,540	\$7,309,854	\$7,519,642	\$8,066,389	\$7,731,269	\$8,107,269

Less: Regulatory Liability

	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Beginning of year	43,198	28,799	14,400	0	0	0
End of year	28,799	14,400	0	0	0	0
Average Regulatory Liability	\$35,999	\$21,600	\$7,200	\$0	\$0	\$0

Calculated Average Net Investment Ba

	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Calculated Average Net Investment Ba	\$10,897,748	\$11,293,837	\$11,879,278	\$11,468,361	\$12,396,220	\$16,820,220

PSC Authorized Rate of Return

	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
PSC Authorized Rate of Return	5.00%	5.00%	5.00%	5.00%	5.00%	5.35%

AUTHORIZED Net Operating Income

	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
<u>AUTHORIZED</u> Net Operating Income	\$544,887	\$564,692	\$593,964	\$573,418	\$619,811	\$899,882

**City of Ashland
Water Utility Enterprise Fund 2025 Budget Preliminary**

Reconcile Net Operating Income to the PSC Annual Report

	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Net Operating Income (Loss)-Utility books	413,167	424,323	215,458	388,215	256,924	403,462
Depreciation on Contributed Assets	118,500	121,286	131,641	118,500	131,000	131,000
Pension/OPEB liability adjustments	(71,331)	(30,507)	(24,962)	(20,000)	(20,000)	(20,000)
Variations	0	0	0	0	0	0
Net Operating Income for PSC report	\$460,336	\$515,102	\$322,137	\$486,715	\$367,924	\$514,462

Actual / Budgeted Rate of Return Percentage

	2021	2022	2023	2024	2024	2025
Calculated Average Net Investment Base	10,897,748	11,293,837	11,879,278	11,468,361	12,396,220	16,820,220
Actual / Budgeted Net Operating Income	460,336	515,102	322,137	486,715	367,924	514,462
Actual/Budget Rate of Return	4.224%	4.561%	2.712%	4.244%	2.968%	3.059%
	4.23%	4.56%	2.71%			

Net Operating Income Comparison

	2021	2022	2023	2024	2024	2025
PSC Authorized Net Operating Income	544,887	564,692	593,964	573,418	619,811	899,882
Utility Actual/Budgeted Net Oper Income	460,336	515,102	322,137	486,715	367,924	514,462
Operating Income UNDER (Over) PSC author	\$84,551	\$49,590	\$271,827	\$86,703	\$251,887	\$385,420

CALCULATION OF NET INCOME REQUIREMENT FOR DEBT SERVICE PAYMENTS

	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
<u>Net Operating Inc Adjustments</u>						
Net OPERATING Income (Loss)	413,167	424,323	215,458	388,215	256,924	403,462
Add misc non-operating items	10,401	12,751	36,440	10,390	9,500	15,400
Add general fund loan repayment	13,313	13,313	13,313	13,312	13,313	13,312
Add back depreciation	485,153	496,029	496,221	498,750	507,000	507,000
Add back amortization/non-cash accrual adjs	(22,350)	6,647	1,678	25,000	25,000	25,000
Adjusted Net Income	\$899,684	\$953,063	\$763,110	\$935,667	\$811,737	\$964,174

Calculation of minimum Net Income Requirement

	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
Principal and Interest Payments						
2017 Refunding Rev Bonds for 1999 USDA	219,755	217,545	220,025	220,025	217,190	219,025
2008 Rev Bond-USH2 Phi & Turner	26,544	26,542	26,539	26,539	26,536	26,534
2009 Rev Bond-USH2 Phase II	21,097	21,094	21,092	21,092	21,089	21,086
2016 USDA-RD Revenue Bond-6th St W	66,735	66,685	66,725	66,725	66,751	66,764
2020B General Obligation Notes	79,228	79,437	78,962	78,962	78,464	78,943
2023 Water Meter Revenue Bonds	0	0	0	133,210	117,062	114,700
2024 SDWL '23 Main Replacements	0	0	0	0	2,715	34,420
2024 SDWL Water In-take	0	0	0	0	0	145,000
Total Principal & Interest Payments	\$413,359	\$411,303	\$413,343	\$546,553	\$529,807	\$706,472
Debt Service Coverage Ratio	110%	110%	110%	110%	110%	110%
Minimum Net Income Requirement	\$454,695	\$452,433	\$454,677	\$601,208	\$582,788	\$777,119

Compare minimum Net Income Requirement

	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET
<u>to Actual / Budgeted Net Income</u>						
Calc. Minimum Net Income Requirement	454,695	452,433	454,677	601,208	582,788	777,119
Adjusted Net Income	899,684	953,063	763,110	935,667	811,737	964,174
Net Income Over (Under) requirement	\$444,989	\$500,630	\$308,433	\$334,459	\$228,950	\$187,054
Cash flow available for other purposes	\$444,989	\$500,630	\$308,433	\$334,459	\$228,950	\$187,054

Fixed assest replacement, emergency situations, etc.

**City of Ashland Water Utility Enterprise Fund
2025 Proposed Budget Detail**

	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 Actual Jan to June	2024 PROJECTED	2025 BUDGET	PERCENT CHANGE
Operating Revenues:								
Sales of Water								
680 46451 4600 UN-METERED/BULK SALES	1,621	2,774	2,696	7,900	1,234	3,600	3,000	-62.03%
680 46451 4611 METERED RESIDENTIAL	932,097	913,836	907,822	1,077,070	461,541	963,490	1,110,681	3.12%
680 46451 4612 METERED COMMERCIAL	434,291	431,582	430,164	507,985	212,879	443,080	522,735	2.90%
680 46451 4613 METERED INDUSTRIAL	41,212	37,260	38,796	46,775	21,216	43,890	47,298	1.12%
680 46451 4614 METERED PUBLIC AUTHORITY	85,762	106,780	109,546	113,565	46,812	96,140	121,842	7.29%
680 46451 4615 METERED MULTI-FAMILY	176,391	163,374	157,979	197,275	82,210	171,380	200,757	1.76%
Total Sales of Water	\$1,671,374	\$1,655,606	\$1,647,003	\$1,950,570	\$825,892	\$1,721,580	\$2,006,313	2.86%
Fire Protection Service								
680 46451 4620 PRIVATE FIRE PROTECTION	51,892	51,888	51,827	60,870	25,944	52,250	61,205	0.55%
680 46451 4630 PUBLIC FIRE PROTECTION	605,711	606,574	607,824	710,740	305,196	637,450	715,909	0.73%
Total Fire Protection	\$657,603	\$658,462	\$659,650	\$771,610	\$331,140	\$689,700	\$777,115	0.71%
Other Operating Revenues								
680 46452 4700 FORFEITED DISCOUNTS	9,388	10,493	11,854	9,000	4,401	13,000	12,500	38.89%
680 46452 4710 MISC. SERVICE REVENUES	2,828	3,373	5,461	2,320	3,277	4,500	5,000	115.52%
680 46452 4740 OTHER WATER REVENUES	2,562	2,730	9,177	2,350	0	1,355	2,350	0.00%
Total Other Revenues	\$14,778	\$16,595	\$26,492	\$13,670	\$7,678	\$18,855	\$19,850	45.21%
ESTIMATED INCREASE IN REVENUE STREAM				0			0	N/A
Total Operating Revenues	\$2,343,755	\$2,330,663	\$2,333,146	\$2,735,850	\$1,164,710	\$2,430,135	\$2,803,278	2.46%

	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 Actual Jan to June	2024 PROJECTED	2025 BUDGET	PERCENT CHANGE
Non-Operating Income (Expense):								
								N/A
680 46452 4711 CIAC	157,676	317,444	405,543	1,350	20,350	500,000	1,100,000	81381.48%
680 46453 4150 MERCH. CONTRACT WORK	0	0	0	0	0	0		N/A
680 46453 4180 NON-OPERATING RENTAL	4,584	4,813	5,054	4,500	0	4,500	4,500	0.00%
680 46453 4190 INTEREST INCOME	2,795	2,473	2,855	4,000	1,072	4,000	4,000	0.00%
680 46453 4270 INTEREST EXP. ON LT DEBT	(125,981)	(122,471)	(119,122)	(188,604)	(87,978)	(168,000)	(188,604)	0.00%
680 46453 4280 DEBT SERVICE DISCOUNT			(101,539)	0	0			N/A
680 46453 4290 DEBT PREM. AMORT.			35,661	0	0			N/A
680 46453 4300 INTEREST EXP. ON G.O. DEBT	(14,790)	(13,330)	(11,837)	(11,464)	(5,161)	(11,464)	(9,945)	-13.25%
680 48110 0000 INTEREST/INVESTMENTS			821	0	33	1,000	5,000	#DIV/0!
680 48901 0000 MISCELLANEOUS			25,617	0	0	0	0	N/A
680 48910 0000 INSURANCE DIVIDENDS	3,022	5,464	2,093	1,890	1,990		1,900	0.53%
Total Non-Operating Income/(Exp)	\$27,306	\$194,394	\$245,146	(\$188,328)	(\$69,694)	\$330,036	\$916,851	-586.84%

**City of Ashland Water Utility Enterprise Fund
2025 Proposed Budget Detail**

Operating Expenses:

Source of Supply / Pumping

				2021	2022	2023	2024	2024 Actual	2024	2025	PERCENT
				ACTUAL	ACTUAL	ACTUAL	BUDGET	Jan to June	PROJECTED	BUDGET	CHANGE
Maintenance of Intake											
680	61300	111	WAGES	1,398	1,046	3,520	2,804	383	1,254	2,925	4.32%
680	61300	112	OVERTIME WAGES	0	0	83	0	0	0	0	N/A
680	61300	151	SOCIAL SECURITY	104	74	258	226	26	96	260	15.19%
680	61300	152	EMPLOYER RETIREMENT	94	68	245	212	26	85	239	12.73%
680	61300	154	MEDICAL & DENTAL INS	361	330	986	1,407	161	320	1,178	-16.27%
680	61300	155	LIFE INSURANCE	1	1	5	5	0	1	7	36.96%
680	61300	156	WORKERS COMPENSATION	54	137	117	99	0	102	113	14.45%
680	61300	157	H.S.A. CONTRIBUTION	61	42	115	137	9	48	126	-7.91%
680	61300	400	NON-LABOR M&S	0	0	845	500	11,225	11,225	500	0.00%
Total				\$2,073	\$1,698	\$6,175	\$5,390	\$11,831	\$13,131	\$5,349	-0.76%
Power & Fuel for Pumping											
680	62300	222	ELECTRICITY	57,759	66,954	73,002	72,100	29,880	65,000	72,100	0.00%
680	62300	224	NATURAL GAS	7,365	8,625	7,659	9,000	3,421	7,800	9,000	0.00%
680	62300	227	PROPANE	0	0	0	430	0	0	430	0.00%
680	62300	342	GAS & DIESEL FUEL/GENERATOR	0	0	0	200	0	0	200	0.00%
Total				\$65,124	\$75,579	\$80,661	\$81,730	\$33,301	\$72,800	\$81,730	0.00%
Pumping Labor & Expense											
680	62400	111	WAGES	44,566	47,858	42,925	29,723	17,049	34,099	31,007	4.32%
680	62400	112	OVERTIME WAGES	316	723	865	450	382	900	450	0.00%
680	62400	131	LONGEVITY			0	0	0		0	N/A
680	62400	125	WAGES TEMPORARY	0	0	0	0	0	0	0	N/A
680	62400	151	SOCIAL SECURITY	3,074	3,395	2,996	2,396	1,213	2,609	2,760	15.17%
680	62400	152	EMPLOYER RETIREMENT	3,027	3,154	2,979	2,252	1,203	2,319	2,533	12.49%
680	62400	154	MEDICAL & DENTAL INS	15,746	17,518	17,151	14,911	7,828	12,616	12,488	-16.25%
680	62400	155	LIFE INSURANCE	96	91	91	57	29	68	73	27.35%
680	62400	156	WORKERS COMPENSATION	1,747	1,591	1,429	1,051	0	1,125	1,201	14.28%
680	62400	157	H.S.A. CONTRIBUTION	1,907	1,860	1,976	1,456	750	1,900	1,337	-8.15%
680	62400	400	NON-LABOR M&S	126	1,528	125	1,500	0	750	1,500	0.00%
Total				\$70,605	\$77,718	\$70,537	\$53,796	\$28,455	\$56,386	\$53,349	-0.83%
Misc. Pumping Expenses											
680	62600	400	NON-LABOR M&S	4,444	3,299	14,980	14,800	7,510	15,000	16,000	8.11%
Total				\$4,444	\$3,299	\$14,980	\$14,800	\$7,510	\$15,000	\$16,000	8.11%
Maint. of Pumping Buildings & Grounds											
680	63100	111	WAGES	482	1,709	820	3,084	1,144	2,289	3,218	4.34%
680	63100	112	OVERTIME WAGES	0	78	0	0	0	0	0	N/A
680	63100	151	SOCIAL SECURITY	33	127	58	249	74	175	286	15.01%
680	63100	152	EMPLOYER RETIREMENT	33	116	56	234	79	156	263	12.34%
680	63100	154	MEDICAL & DENTAL INS	207	718	458	1,547	659	847	1,296	-16.23%
680	63100	155	LIFE INSURANCE	0	5	1	6	10	5	8	25.55%
680	63100	156	WORKERS COMPENSATION	19	61	27	109	0	76	125	14.34%
680	63100	157	H.S.A. CONTRIBUTION	11	106	15	151	118	236	139	-8.09%
680	63100	400	NON-LABOR M&S	231	190	179	500	7	200	500	0.00%
Total				\$1,016	\$3,109	\$1,613	5,880	\$2,092	\$3,982	5,834	-0.79%
Maint. of Pumping Equipment											
680	63300	111	WAGES	4,477	3,333	8,591	5,608	1,129	2,500	5,850	4.32%
680	63300	112	OVERTIME WAGES	0	159	129	0	46	96	0	N/A
680	63300	151	SOCIAL SECURITY	308	245	595	452	81	191	521	15.19%
680	63300	152	EMPLOYER RETIREMENT	302	228	593	425	81	170	478	12.46%
680	63300	154	MEDICAL & DENTAL INS	1,652	1,044	3,971	2,813	551	925	2,356	-16.24%
680	63300	155	LIFE INSURANCE	10	11	22	11	2	5	14	24.51%
680	63300	156	WORKERS COMPENSATION	174	106	293	198	0	83	227	14.45%
680	63300	157	H.S.A. CONTRIBUTION	182	156	424	275	47	180	252	-8.24%
680	63300	400	NON-LABOR M&S	26,645	13,039	38,123	45,000	31,828	45,000	42,500	-5.56%
Total				\$33,750	\$18,321	\$52,742	54,782	\$33,765	\$49,150	52,198	-4.72%
Total SOS/Pumping Expense				\$177,012	\$179,725	\$226,708	\$216,378	\$116,954	\$210,449	\$214,459	-0.89%

**City of Ashland Water Utility Enterprise Fund
2025 Proposed Budget Detail**

Water Treatment

Treatment Chemicals

680 64100 410 TREATM' CHEMICALS
Total

2021	2022	2023	2024	2024 Actual	2024	2025	PERCENT
ACTUAL	ACTUAL	ACTUAL	BUDGET	Jan to June	PROJECTED	BUDGET	CHANGE
58,078	57,589	81,812	75,000	32,903	80,000	80,000	6.67%
\$58,078	\$57,589	\$81,812	\$75,000	\$32,903	\$80,000	\$80,000	6.67%

Treatment Labor & Expense

680 64200 111 WAGES
680 64200 112 OVERTIME WAGES
680 64200 131 LONGEVITY
680 64200 136 CLOTHING REIMB
680 64200 151 SOCIAL SECURITY
680 64200 152 EMPLOYER RETIREMENT
680 64200 154 MEDICAL & DENTAL INS
680 64200 155 LIFE INSURANCE
680 64200 156 WORKERS COMPENSATION
680 64200 157 H.S.A. CONTRIBUTION
680 64200 400 NON-LABOR M&S
Total

50,522	46,318	44,592	37,013	21,868	43,737	43,293	16.97%
899	6,254	8,233	1,125	888	1,776	1,125	0.00%
3,163	2,357	1,820	3,340	0	3,340	2,346	-29.75%
1,290	1,474	1,348	2,250	0	2,250	2,250	0.00%
4,037	4,116	4,144	2,984	1,687	3,499	3,853	29.12%
3,559	3,662	3,808	2,804	1,570	2,974	3,537	26.14%
15,022	16,628	20,252	18,569	9,764	16,183	17,436	-6.10%
68	57	46	72	24	87	101	40.76%
2,172	1,900	1,766	1,309	0	1,443	1,677	28.11%
2,283	1,961	2,536	1,814	1,150	2,300	1,867	2.94%
28,898	27,095	34,130	25,000	12,820	25,639	25,000	0.00%
\$111,913	\$111,822	\$122,676	\$96,280	\$49,771	\$103,228	\$102,485	6.45%

Maint. of Treatment Buildings & Grounds

680 65100 111 WAGES
680 65100 112 OVERTIME WAGES
680 65100 151 SOCIAL SECURITY
680 65100 152 EMPLOYER RETIREMENT
680 65100 154 MEDICAL & DENTAL INS
680 65100 155 LIFE INSURANCE
680 65100 156 WORKERS COMPENSATION
680 65100 157 H.S.A. CONTRIBUTION
680 65100 400 NON-LABOR M&S
Total

3,263	4,422	5,696	4,206	2,303	4,606	4,388	4.32%
0	1,583	0	0	0	0	0	N/A
220	422	382	339	165	352	390	15.19%
220	390	387	319	159	313	358	12.38%
1,184	1,934	2,692	2,110	1,051	1,704	1,767	-16.25%
4	16	15	8	5	9	10	28.40%
127	191	187	149	0	152	170	14.07%
104	277	300	206	151	302	189	-8.13%
1,924	661	4,040	2,190	2,484	3,500	3,000	36.99%
\$7,046	\$9,897	\$13,699	\$9,527	\$6,318	\$10,939	\$10,273	7.83%

Maintenance of Treatment Equipment

680 65200 111 WAGES
680 65200 112 OVERTIME WAGES
680 65200 151 SOCIAL SECURITY
680 65200 152 EMPLOYER RETIREMENT
680 65200 154 MEDICAL & DENTAL INS
680 65200 155 LIFE INSURANCE
680 65200 156 WORKERS COMPENSATION
680 65200 157 H.S.A. CONTRIBUTION
680 65200 400 NON-LABOR M&S
Total

9,760	7,254	11,058	9,814	13,684	27,369	14,626	49.03%
0	0	377	1,125	377	753	1,125	0.00%
675	498	782	791	978	2,094	1,302	64.56%
658	472	778	744	970	1,861	1,195	60.61%
3,833	2,881	4,627	4,923	6,277	10,127	5,891	19.65%
20	20	31	19	35	55	34	80.21%
372	260	348	347	0	903	567	63.26%
460	400	576	481	851	1,701	631	31.15%
19,563	18,552	21,301	23,000	7,188	14,376	21,500	-6.52%
\$35,341	\$30,337	\$39,879	\$41,244	\$30,359	\$59,238	\$46,870	13.64%

Total Treatment Expense

\$212,378	\$209,645	\$258,065	\$222,051	\$119,351	\$253,405	\$239,628	7.92%
------------------	------------------	------------------	------------------	------------------	------------------	------------------	--------------

**City of Ashland Water Utility Enterprise Fund
2025 Proposed Budget Detail**

Distribution Operation

				2021	2022	2023	2024	2024 Actual	2024	2025	PERCENT
				ACTUAL	ACTUAL	ACTUAL	BUDGET	Jan to June	PROJECTED	BUDGET	CHANGE
Storage Facilities Expense											N/A
680	66100	111	WAGES	1,948	1,353	85	3,365	260	520	3,510	4.32%
680	66100	112	OVERTIME WAGES	0	0	159	0	76	152	0	N/A
680	66100	151	SOCIAL SECURITY	144	101	18	271	24	40	312	15.28%
680	66100	152	EMPLOYER RETIREMENT	132	88	17	255	23	35	287	12.46%
680	66100	154	MEDICAL & DENTAL INS	474	184	77	1,688	122	192	1,414	-16.25%
680	66100	155	LIFE INSURANCE	1	1	0	7	0	1	8	17.39%
680	66100	156	WORKERS COMPENSATION	84	47	5	119	0	17	136	14.26%
680	66100	157	H.S.A. CONTRIBUTION	60	27	9	165	9	18	151	-8.24%
680	66100	400	NON-LABOR M&S	154	158	713	250	222	400	250	0.00%
Total				\$2,997	\$1,959	\$1,083	\$6,120	\$736	\$1,375	\$6,069	-0.84%
Line Operation Labor & Expense											
680	66200	111	WAGES	59,785	53,800	53,655	55,520	15,249	56,352	63,807	-9.38%
680	66200	112	OVERTIME WAGES	112	3,635	3,058	0	0	105	225	#DIV/0!
680	66200	131	LONGEVITY	514	714	673	0	0	0	0	N/A
680	66200	136	CLOTHING REIMB	899	802	906	0	414	828	0	N/A
680	66200	151	SOCIAL SECURITY	4,437	4,299	4,321	4,476	1,166	4,311	5,610	0.04%
680	66200	152	EMPLOYER RETIREMENT	4,133	3,839	3,965	4,206	1,081	3,919	5,194	-2.27%
680	66200	157	H.S.A. CONTRIBUTION	2,906	2,774	2,839	2,721	690	2,303	2,760	-20.25%
680	66200	154	MEDICAL & DENTAL INS	20,499	21,524	24,369	27,853	6,879	21,508	25,925	-27.25%
680	66200	155	LIFE INSURANCE	286	216	181	107	19	91	139	10.08%
680	66200	156	WORKERS COMPENSATION	2,352	2,216	1,926	2,721	0	853	2,760	-28.38%
680	66200	400	NON-LABOR M&S	7,675	4,069	8,568	7,000	1,725	6,431	7,250	0.00%
Total				\$103,598	\$97,888	\$104,460	\$104,604	\$27,221	\$96,701	\$113,670	8.67%
Meter Testing & Setting Expense-Customers											
680	66300	111	WAGES	3,613	4,700	2,325	2,524	901	1,803	2,633	4.31%
680	66300	112	OVERTIME WAGES	0	0	0	0	0	0	0	N/A
680	66300	125	WAGES TEMPORARY			0	0	0	0	0	N/A
680	66300	151	SOCIAL SECURITY	260	340	167	203	68	138	234	15.42%
680	66300	152	EMPLOYER RETIREMENT	244	306	158	191	62	123	215	12.61%
680	66300	154	MEDICAL & DENTAL INS	1,467	1,528	1,110	1,266	138	667	1,060	-16.25%
680	66300	155	LIFE INSURANCE	6	7	4	5	0	4	6	23.26%
680	66300	156	WORKERS COMPENSATION	138	164	77	89	0	59	102	14.58%
680	66300	157	H.S.A. CONTRIBUTION	215	197	123	124	3	178	114	-8.43%
680	66300	400	NON-LABOR M&S	0	3,330	0	6,000	28	28	6,000	0.00%
680	66300	925	INTERDEPARTMENTAL	(2,971)	(5,286)	(1,982)	(5,201)	0	(1,500)	(5,182)	N/A
Total				\$2,972	\$5,286	\$1,982	\$5,201	\$1,201	\$1,499	\$5,182	(\$0)
Total Dist. System Operation Expense				\$109,567	\$105,132	\$107,525	\$115,925	\$29,159	\$99,575	\$124,921	7.76%

**City of Ashland Water Utility Enterprise Fund
2025 Proposed Budget Detail**

Distribution Maintenance

Maint. of Dist. Buildings & Grounds

	2021	2022	2023	2024	2024 Actual	2024	2025	PERCENT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	Jan to June	PROJECTED	BUDGET	CHANGE
								N/A
680 67100 111 WAGES	3,881	2,791	3,084	10,095	6,058	12,115	8,190	-18.87%
680 67100 112 OVERTIME WAGES	76	0	0	0	0	0	0	N/A
680 67100 125 WAGES TEMPORARY	274	0	2,633	12,948	2,640	2,640	34,747	168.36%
680 67100 151 SOCIAL SECURITY	301	200	425	814	663	927	729	-10.45%
680 67100 152 EMPLOYER RETIREMENT	267	181	210	765	393	824	669	-12.53%
680 67100 154 MEDICAL & DENTAL INS	1,500	873	1,513	5,064	2,001	4,483	3,299	-34.86%
680 67100 155 LIFE INSURANCE	4	4	5	20	10	24	19	-4.13%
680 67100 156 WORKERS COMPENSATION	172	97	188	357	0	400	317	-11.13%
680 67100 157 H.S.A. CONTRIBUTION	184	160	213	495	283	567	353	-28.63%
680 67100 400 NON-LABOR M&S	563	198	74	700	75	150	700	0.00%
Total	\$7,222	\$4,504	\$8,344	\$31,258	\$12,124	\$22,129	\$49,024	56.84%

Maintenance of Storage Reservoirs

680 67200 111 WAGES			158	0	0	0	0	N/A
680 67200 112 OVERTIME WAGES			0	0	0		0	N/A
680 67200 151 SOCIAL SECURITY			11	0	0	0	0	N/A
680 67200 152 EMPLOYER RETIREMENT			11	0	0	0	0	N/A
680 67200 157 H.S.A. CONTRIBUTION			0	0	0	0	0	N/A
680 67200 154 MEDICAL & DENTAL INS			27	0	0	0	0	N/A
680 67200 155 LIFE INSURANCE			0	0	0	0	0	N/A
680 67200 156 WORKERS COMPENSATION			5	0	0	0	0	N/A
680 67200 400 NON-LABOR M&S	314	1,553	0	10,000	0	10,000	10,000	0.00%
Total	\$314	\$1,553	\$211	\$10,000	\$0	\$10,000	\$10,000	0.00%

Maintenance of Mains

680 67300 111 WAGES	40,041	6,940	7,860	40,329	3,195	6,390	55,733	38.20%
680 67300 112 OVERTIME WAGES	627	451	0	900	0	0	900	0.00%
680 67300 125 TEMPORARY LABOR	370	0	0	0	0	0	0	N/A
680 67300 151 SOCIAL SECURITY	2,922	520	560	2,712	227	489	3,593	32.47%
680 67300 152 EMPLOYER RETIREMENT	2,745	481	534	2,549	220	435	3,298	29.38%
680 67300 154 MEDICAL & DENTAL INS	13,398	2,582	3,406	16,881	1,374	2,364	16,258	-3.69%
680 67300 155 LIFE INSURANCE	73	11	17	65	4	13	95	45.39%
680 67300 156 WORKERS COMPENSATION	1,585	245	266	1,190	0	211	1,564	31.40%
680 67300 157 H.S.A. CONTRIBUTION	1,777	264	479	1,649	81	162	1,741	5.59%
680 67300 400 NON-LABOR M&S	46,481	20,610	29,526	55,000	5,918	30,000	45,000	-18.18%
Total	\$110,019	\$32,103	\$42,648	\$121,275	\$11,019	\$40,064	\$128,181	5.69%

Maintenance of Services

680 67500 111 WAGES	15,646	13,130	20,696	33,648	12,121	24,243	35,102	4.32%
680 67500 112 OVERTIME WAGES	77	310	529	900	88	176	900	0.00%
680 67500 125 WAGES TEMPORARY	0	0	20	0	0	0	0	N/A
680 67500 151 SOCIAL SECURITY	1,100	955	1,525	2,712	847	1,855	3,124	15.19%
680 67500 152 EMPLOYER RETIREMENT	1,061	874	1,443	2,549	842	1,649	2,868	12.51%
680 67500 154 MEDICAL & DENTAL INS	5,806	4,753	8,764	16,881	5,225	8,970	14,137	-16.25%
680 67500 155 LIFE INSURANCE	33	23	35	65	25	48	82	26.42%
680 67500 156 WORKERS COMPENSATION	612	464	692	1,190	0	800	1,360	14.26%
680 67500 157 H.S.A. CONTRIBUTION	812	635	1,033	1,649	497	995	1,514	-8.18%
680 67500 400 NON-LABOR M&S	6,513	6,819	12,089	10,000	1,649	3,298	10,000	0.00%
Total	\$31,660	\$27,964	\$46,826	69,594	\$21,295	\$42,032	69,087	-0.73%

**City of Ashland Water Utility Enterprise Fund
2025 Proposed Budget Detail**

				2021	2022	2023	2024	2024 Actual	2024	2025	PERCENT
				ACTUAL	ACTUAL	ACTUAL	BUDGET	Jan to June	PROJECTED	BUDGET	CHANGE
Maintenance of Meters											
680	67600	111	WAGES	6,179	5,936	11,920	11,216	5,763	11,526	11,701	4.32%
680	67600	112	OVERTIME WAGES	0	0	125	0	78	156	0	N/A
680	67600	151	SOCIAL SECURITY	434	415	842	904	312	882	1,041	15.19%
680	67600	152	EMPLOYER RETIREMENT	417	387	819	850	408	784	956	12.46%
680	67600	154	MEDICAL & DENTAL INS	2,061	2,226	5,268	5,627	1,916	4,265	4,712	-16.25%
680	67600	155	LIFE INSURANCE	15	12	26	22	724	23	27	24.51%
680	67600	156	WORKERS COMPENSATION	241	192	408	397	4	380	453	14.16%
680	67600	157	H.S.A. CONTRIBUTION	300	293	729	550	200	399	505	-8.24%
680	67600	400	NON-LABOR M&S	855	4,572	4,278	3,400	1,625	3,249	3,400	0.00%
680	67600	925	INTERDEPARTMENTAL	(5,251)	(7,016)	(12,209)	(11,482)	0	(10,832)	(11,398)	N/A
Total				\$5,251	\$7,016	\$12,209	\$11,484	\$11,029	\$10,833	\$11,398	-0.75%

Maintenance of Hydrants											
680	67700	111	WAGES	10,155	12,417	12,751	23,274	3,899	7,798	24,279	4.32%
680	67700	112	OVERTIME WAGES	0	0	76	0	0	0	0	N/A
680	67700	125	WAGES TEMPORARY	0	0	20	0	0	0	0	N/A
680	67700	151	SOCIAL SECURITY	699	870	934	1,876	294	597	2,161	15.18%
680	67700	152	EMPLOYER RETIREMENT	687	807	872	1,763	269	530	1,984	12.51%
680	67700	154	MEDICAL & DENTAL INS	2,874	5,227	5,532	11,676	1,328	2,885	9,778	-16.25%
680	67700	155	LIFE INSURANCE	17	25	24	45	0	16	57	26.31%
680	67700	156	WORKERS COMPENSATION	396	432	422	823	0	257	940	14.27%
680	67700	157	H.S.A. CONTRIBUTION	421	562	765	1,140	10	500	1,047	-8.14%
680	67700	400	NON-LABOR M&S	1,916	4,449	6,575	24,000	188	18,000	24,000	0.00%
Total				\$17,165	\$24,791	\$27,971	\$64,597	\$5,988	\$30,582	\$64,246	-0.54%

Maint. of Misc. Distribution Equipment											
680	67800	111	WAGES			0	841	0	0	878	4.35%
680	67800	112	OVERTIME WAGES			0	0	0	0	0	N/A
680	67800	151	SOCIAL SECURITY		0	0	68	0	0	78	14.85%
680	67800	152	EMPLOYER RETIREMENT		0	0	64	0	0	72	12.03%
680	67800	154	MEDICAL & DENTAL INS		0	0	422	0	0	353	-16.25%
680	67800	155	LIFE INSURANCE		0	0	2	0	0	2	2.72%
680	67800	156	WORKERS COMPENSATION		0	0	30	0	0	34	13.31%
680	67800	157	H.S.A. CONTRIBUTION		0	0	41	0	0	38	-7.68%
680	67800	400	NON-LABOR M&S	2,515	530	1,131	1,000	732	1,400	1,000	0.00%
Total				\$2,515	\$530	\$1,131	\$2,468	\$732	\$1,400	\$2,455	-0.54%

Total Dist. System Maint. Expense				\$174,146	\$98,461	\$139,340	\$310,676	\$62,186	\$157,040	\$334,390	7.63%
--	--	--	--	------------------	-----------------	------------------	------------------	-----------------	------------------	------------------	--------------

City of Ashland Water Utility Enterprise Fund

2025 Proposed Budget Detail

Customer Accounts

	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 Actual Jan to June	2024 PROJECTED	2025 BUDGET	PERCENT CHANGE
Customer Accounts Supervision								N/A
680 90100 925 INTERDEPARTMENTAL CHARGES	13,292	13,058	11,009	8,645	4,541	8,645	8,645	0.00%
Total	\$13,292	\$13,058	\$11,009	\$8,645	\$4,541	\$8,645	\$8,645	0.00%

Meter Reading Expenses

680 90200 111 WAGES	13,325	15,132	19,906	14,020	6,640	13,281	10,238	-26.97%
680 90200 112 OVERTIME WAGES	0	33	0	0	98	195	0	N/A
680 90200 131 LONGEVITY	102	138	0	0	0	0	0	N/A
680 90200 136 CLOTHING REIMB	225	142	0	0	0	0	0	N/A
680 90200 151 SOCIAL SECURITY	1,010	1,133	1,464	1,130	495	1,016	911	-19.37%
680 90200 152 EMPLOYER RETIREMENT	921	876	1,354	1,062	465	903	836	-21.24%
680 90200 154 MEDICAL & DENTAL INS	5,348	4,810	7,849	7,034	3,685	4,914	4,123	-41.38%
680 90200 155 LIFE INSURANCE	34	26	15	27	8	27	24	-11.23%
680 90200 156 WORKERS COMPENSATION	532	543	654	496	0	438	397	-20.05%
680 90200 157 H.S.A. CONTRIBUTION	895	751	600	687	303	606	442	-35.72%
680 90200 400 NON-LABOR M&S	2,343	2,580	5,457	10,000	0	10,000	10,000	0.00%
680 90200 925 INTERDEPARTMENTAL CHARGES	\$0	\$0	0	0	0	0	0	N/A
Total	\$24,735	\$26,162	\$37,299	\$34,456	\$11,694	\$31,379	\$26,971	-21.72%

Customer Records & Collection Expense

680 90300 111 WAGES	9,198	22,018	23,706	24,336	12,620	25,240	26,073	7.14%
680 90300 112 OVERTIME WAGES			0	0	0	0	0	N/A
680 90300 131 LONGEVITY	102	0	0	0	0	0	0	N/A
680 90300 151 SOCIAL SECURITY	685	1,644	1,679	1,636	876	1,931	1,907	16.57%
680 90300 152 EMPLOYER RETIREMENT	627	1,433	1,612	1,679	871	1,716	1,812	7.93%
680 90300 154 MEDICAL & DENTAL INS	4,090	11,744	14,781	17,295	8,196	9,339	16,843	-2.62%
680 90300 155 LIFE INSURANCE	25	32	22	32	11	50	27	-14.95%
680 90300 156 WORKERS COMPENSATION	362	756	81	784	0	833	49	-93.77%
680 90300 157 H.S.A. CONTRIBUTION	702	1,467	1,532	1,500	750	1,500	1,500	0.00%
680 90300 400 NON-LABOR M&S		9,719	9,528	0	6,270	16,000	0	N/A
680 90300 925 INTERDEPARTMENTAL CHARGES	22,677	11,980	3,670	2,881	1,514	3,765	2,881	0.00%
Total	38,468	60,793	56,612	50,143	31,107	60,375	51,092	1.89%

Misc. Customer Service Expense

680 90500 400 NON-LABOR M&S	218	245	9	1,000	0	250	1,000	0.00%
680 90500 925 INTERDEPARTMENTAL CHARGES	2,491	7,627	0	0	0	0	0	N/A
Total	\$2,709	\$7,872	\$9	\$1,000	\$0	\$250	\$1,000	0.00%

Total Customer Accounts Expense

\$79,204	\$107,886	\$104,929	\$94,244	\$47,342	\$100,649	\$87,708	-6.94%
-----------------	------------------	------------------	-----------------	-----------------	------------------	-----------------	---------------

Administrative & General

Administrative & General Salaries

	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 Actual Jan to June	2024 PROJECTED	2025 BUDGET	PERCENT CHANGE
680 92000 111 WAGES	75,487	81,520	85,618	113,827	52,499	104,997	119,483	4.97%
680 92000 112 OVERTIME WAGES	0	18	42	0	0	0	0	N/A
680 92000 125 TEMPORARY LABOR	4,419	8,025	6,729	0	1,663	1,663	0	N/A
680 92000 131 LONGEVITY	606	12	807	1,405	701	1,076	1,455	3.59%
680 92000 138 ADMIN/GENERAL ACCR SICK/VAC	2,410	(14,790)	1,802	0	0	0	0	N/A
680 92000 151 SOCIAL SECURITY	6,124	6,520	7,154	8,447	4,202	8,032	9,015	6.73%
680 92000 152 EMPLOYER RETIREMENT	5,610	5,805	5,764	7,951	3,671	7,140	8,405	5.71%
680 92000 154 MEDICAL & DENTAL INS	15,142	15,781	18,416	46,903	16,874	38,849	34,252	-26.97%
680 92000 155 LIFE INSURANCE	239	103	91	145	58	210	120	-17.27%
680 92000 156 WORKERS COMPENSATION	2,133	2,425	2,243	3,714	0	3,465	2,510	-32.42%
680 92000 157 H.S.A. CONTRIBUTION	2,818	2,872	2,872	4,800	1,962	3,925	4,050	-15.63%
680 92000 190 POST-EMPLOYMENT HEALTH INS	11,195	27,497	(14,277)	5,000	0	5,000	5,000	0.00%
680 92000 295 ENGINEERING DIVISION			0	0	0			N/A
680 92000 400 ADMIN/GENERAL MATERIALS	5,851	15,548	18,166	10,000	8,486	16,000	17,000	70.00%
680 92000 925 INTERDEPARTMENTAL CHARGES	71,303	78,075	99,451	102,595	54,418	102,595	102,595	0.00%
Total	\$203,337	\$229,410	\$234,879	\$304,787	\$144,532	\$292,952	\$303,886	-0.30%

Office Supplies & Expense

680 92100 400 OFFICE SUPPLIES MATERIALS	39	145	352	500	206	500	500	0.00%
Total	\$39	\$145	\$352	\$500	\$206	\$500	\$500	0.00%

Outside Professional Services

680 92300 210 PROFESSIONAL SERVICES	34,516	50,688	121,321	80,000	38,670	80,000	83,000	3.75%
680 92300 213 AUDIT FEES			0	0	0			N/A
680 92300 295 INTERDEPARTMENTAL CHARGES	10,583	0	0	6,000	0	6,000	6,000	0.00%
Total	\$45,099	\$50,688	\$121,321	\$86,000	\$38,670	\$86,000	\$89,000	3.49%

Property Insurance

680 92400 511 LOCAL GOVT. PROP INS FUND	7,236	8,040	9,138	10,500	0	9,500	10,500	0.00%
Total	\$7,236	\$8,040	\$9,138	\$10,500	\$0	\$9,500	\$10,500	0.00%

**City of Ashland Water Utility Enterprise Fund
2025 Proposed Budget Detail**

Administrative & General Continued:

	2021	2022	2023	2024	2024 Actual	2024	2025	PERCENT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	Jan to June	PROJECTED	BUDGET	CHANGE
Injuries & Damages								
680 92500 369 OTHER CLAIMS/DEDUCTIBLES		1,500	0	0	0			N/A
680 92500 513 LIABILITY INSURANCE	5,110	5,541	5,424	9,000	810	4,524	9,000	0.00%
Total	\$5,110	\$7,041	\$5,424	\$9,000	\$810	\$4,524	\$9,000	0.00%
Employee Benefits								
680 92600 133 RETIREMENT PAYOUT	0	16,972	0	0	0	0		N/A
680 92600 152 PENSION (actuarial adjustment)	(45,963)	(33,268)	15,955	20,000	0	20,000	20,000	0.00%
680 92600 151 SOCIAL SECURITY		411	0	0	0	822	0	N/A
680 92600 154 HEALTH/DENTAL	39,842	42,757	48,084	54,000	31,718	45,011	54,000	0.00%
Total	(\$6,121)	\$26,872	\$64,039	\$74,000	\$31,718	\$65,833	\$74,000	0.00%
Regulatory Commission Expense								
680 92800 210 REGULATORY COMMISSION EXP	409	0	0	200	0	200	200	0.00%
680 92800 400 REGULATORY COMMISSION EXP	710	575	563	2,000	5,063	2,000	2,000	0.00%
Total	\$1,119	\$575	\$563	\$2,200	\$5,063	\$2,200	\$2,200	0.00%
Misc. General Expense								
680 93000 400 NON-LABOR M&S	487	1,896	(3,443)	2,000	577	2,000	2,000	0.00%
Total	\$487	\$1,896	(\$3,443)	\$2,000	\$577	\$2,000	\$2,000	0.00%
Rents								
680 93100 539 RENTALS/LEASES	1,385	1,509	1,578	2,000	0	1,578	2,000	0.00%
680 93100 925 INTERDEPARTMENTAL CHARGES		6,627	7,419	6,000	0	5,050	6,000	N/A
Total	\$1,385	\$8,136	\$8,997	\$8,000	\$0	\$6,628	\$8,000	0.00%
Total Admin. & General Expense	\$257,691	\$332,802	\$441,270	\$496,987	\$221,577	\$470,137	\$499,086	0.42%
<u>Other Operating Expenses (Credits)</u>								
	2021	2022	2023	2024	2024 Actual	2024	2025	PERCENT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	Jan to June	PROJECTED	BUDGET	CHANGE
Depreciation Expense								
680 40300 000 DEPRECIATION- UTILITY FINANCE	386,405	394,953	389,414	400,000	0	400,000	400,000	0.00%
680 40300 471 DEPRECIATION ON CONTRIBUTED	118,500	121,286	131,641	118,500	0	131,000	131,000	10.55%
680 40300 925 INTERDEPARTMENTAL CHARGES	(19,752)	(20,209)	(24,834)	(19,750)	0	(24,000)	(24,000)	N/A
Total	\$485,153	\$496,029	\$496,221	\$498,750	\$0	\$507,000	\$507,000	1.65%
Taxes Expense								
680 40800 000 PROPERTY TAX EQUIVALENT	443,662	383,279	349,570	400,000	173,748	382,000	400,000	0.00%
680 40800 925 INTERDEPARTMENTAL CHARGES	(8,225)	(6,620)	(5,941)	(7,376)	0	(7,044)	(7,376)	N/A
Total	\$435,437	\$376,660	\$343,628	\$392,624	\$173,748	\$374,956	\$392,624	0.00%
Total Other Operating Expense	\$920,590	\$872,689	\$839,850	\$891,374	\$173,748	\$881,956	\$899,624	0.93%
Total Operating Expenses	\$1,930,588	\$1,906,340	\$2,117,687	\$2,347,635	\$770,316	\$2,173,211	\$2,399,816	2.22%
Net Operating Income (Loss)	\$413,167	\$424,323	\$215,458	\$388,215	\$394,394	\$256,924	\$403,462	3.93%
Net Income (Loss)	\$440,473	\$618,717	\$460,604	\$199,887	\$324,700	\$586,960	\$1,320,313	560.53%
	440,473	618,717	460,604	199,887	324,056			

**City of Ashland Water Utility Enterprise Fund
2025 Proposed Budget Detail**

WATER UTILITY EXPENSE
ANALYSIS BY OBJECT CODE

			2021	2022	2023	2024	2024 Actual	2024	2025	PERCENT
			ACTUAL	ACTUAL	ACTUAL	BUDGET	Jan to June	PROJECTED	BUDGET	CHANGE
										N/A
680	111	WAGES	353,726	331,678	358,966	425,247	176,766	380,118	466,933	9.80%
	112	OVERTIME WAGES	2,107	13,244	13,676	4,500	2,032	4,308	4,725	5.00%
	125	TEMPORARY WAGES	5,063	8,025	9,401	12,948	4,303	4,303	34,747	168.36%
	131	LONGEVITY	4,487	3,220	3,300	4,745	701	4,416	3,802	-19.88%
	133	RETIREMENT PAYOUT	0	16,972	0	0	0	0	0	N/A
	136	CLOTHING REIMBURSEMENT	2,414	2,418	2,254	2,250	414	3,078	2,250	0.00%
	138	ACCR SICK/VAC	2,410	(14,790)	1,802	0	0	0	0	N/A
	151	SOCIAL SECURITY	26,567	26,286	28,317	32,686	13,397	30,054	38,088	16.53%
	152	EMPLOYER RETIREMENT	(21,226)	(10,101)	41,562	50,874	12,395	45,936	55,199	8.50%
	157	H.S.A. CONTRIBUTION	16,098	14,805	17,137	20,041	7,864	17,819	18,757	-6.41%
	154	MEDICAL & DENTAL INS	150,506	155,040	189,333	258,870	105,747	186,168	228,567	-11.71%
	155	LIFE INSURANCE	932	660	632	720	964	737	853	18.47%
	156	WORKERS COMPENSATION	13,272	11,825	11,134	15,172	4	11,598	14,700	-3.11%
	190	POST -EMPLOYMENT	11,195	27,497	(14,277)	5,000	0	5,000	5,000	0.00%
		TOTAL LABOR EXPENSE	\$567,551	\$586,781	\$663,236	\$833,053	\$324,587	\$693,534	\$873,621	4.87%
	210	PROFESSIONAL SERVICES	34,925	50,688	121,321	80,200	38,670	80,200	83,200	3.74%
	222	ELECTRICITY	57,759	66,954	73,002	72,100	29,880	65,000	72,100	0.00%
	224	NATURAL GAS	7,365	8,625	7,659	9,000	3,421	7,800	9,000	0.00%
	227	PROPANE	0	0	0	430	0	0	430	0.00%
	295	ENGINEERING SERVICES	10,583	0	0	6,000	0	6,000	6,000	0.00%
	342	GAS/DIESEL FOR FUEL GENERATOR	0	0	0	200	0	0	200	0.00%
	369	OTHER CLAIMS/DEDUCTIBLES	0	1,500	0	0	0	0	0	N/A
	400	MATERIALS/R&M	158,465	141,360	207,310	255,340	105,825	235,396	250,600	-1.86%
	410	CHEMICALS	58,078	57,589	81,812	75,000	32,903	80,000	80,000	6.67%
	511	LOCAL GOVT PROP INS FUND	7,236	8,040	9,138	10,500	0	9,500	10,500	0.00%
	513	LIABILITY INSURANCE	5,110	5,541	5,424	9,000	810	4,524	9,000	0.00%
	539	RENTALS/ LEASES	1,385	1,509	1,578	2,000	0	1,578	2,000	0.00%
	925	INTERDEPARTMENTAL CHARGES	101,541	105,065	107,358	103,438	60,472	107,723	103,541	0.10%
		TOTAL OTHER EXPENSES	\$442,447	\$446,870	\$614,602	\$623,208	\$271,981	\$597,721	\$626,571	0.54%
		SUBTOTAL	\$1,009,998	\$1,033,651	\$1,277,838	\$1,456,261	\$596,568	\$1,291,255	\$1,500,192	3.02%
40300	0000	DEPRECIATION	485,153	496,029	496,221	498,750	0	507,000	507,000	1.65%
40800	0000	TAXES	435,437	376,660	343,628	392,624	173,748	374,956	392,624	0.00%
			485,153	496,029	496,221	0				N/A
		TOTAL OPERATING EXPENSES	\$1,930,588	\$1,906,340	\$2,117,687	\$2,347,635	\$770,316	\$2,173,211	\$2,399,816	2.22%

City of Ashland
2025 Budget Preliminary
Wastewater Utility Enterprise Fund

	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET	Percent Change
Operating Revenues:							
Bulk Waste Treatment	\$71,501	\$99,427	\$104,344	\$62,000	\$91,757	\$125,257	102.03%
Metered Customer Revenues	2,034,535	2,009,789	2,003,412	2,022,618	2,048,428	2,083,296	3.00%
Other Operating Revenues	64,402	68,227	70,295	62,350	65,930	71,850	15.24%
Total Operating Revenues	\$2,170,438	\$2,177,443	\$2,178,051	\$2,146,968	\$2,206,115	\$2,280,404	6.22%
Non-Operating Income (Expense):							
	\$620,973	\$1,068,853	\$243,599	(\$9,915)	\$473,179	\$233,100	-2450.98%
Operating Expenses:							
Collection System							
Collection Operation Labor & Expense	98,149	123,014	166,184	81,535	105,715	108,371	32.91%
Power & Fuel for Lift Stations	58,261	56,429	67,562	74,838	62,650	64,075	-14.38%
Misc. Collection System Expense	13,380	21,527	20,493	17,500	16,500	17,500	0.00%
Maint. of Collection System	192,054	157,666	157,532	167,806	152,786	166,322	-0.88%
Maint. of Lift Stn. Buildings & Grounds	10,511	5,562	4,198	10,326	3,974	6,789	-34.26%
Maint. of Lift Stn Equipment	52,308	31,284	17,666	56,853	41,041	38,916	-31.55%
Maint. of Misc. Collection Equipment	4,473	2,647	3,028	5,715	7,393	6,287	10.00%
Total Collection System Expense	\$429,136	\$398,130	\$436,663	\$414,573	\$390,059	\$408,260	-1.52%
Wastewater Treatment							
Treatment Operation Labor & Expense	133,178	147,525	148,723	197,515	146,477	187,863	-4.89%
Power & Fuel for WWTP	109,789	132,888	133,265	135,800	132,800	135,800	0.00%
Laboratory & Testing Expense	133,717	126,516	127,732	143,998	143,103	158,142	9.82%
Sludge Treatment/Disposal Expenses	51,264	38,764	34,978	55,792	68,143	55,140	-1.17%
Misc. Treatment Plant Expense	68,703	78,441	103,438	49,586	97,378	79,895	61.12%
Disinfection Expense	12,208	29,181	2,194	18,026	12,399	23,985	33.06%
Maint. of Treatment Buildings & Grounds	33,210	30,063	54,816	27,841	37,089	37,955	36.33%
Maintenance of Treatment Equipment	97,015	95,384	169,059	95,238	88,823	100,818	5.86%
Maint. of Misc. Plant Equipment	8,483	15,555	22,259	13,203	39,615	14,470	9.60%
Utility Locates	0	0	0	21,253	41,510	23,759	11.79%
Total Wastewater Treatment Expense	\$647,567	\$694,317	\$796,464	\$758,252	\$807,337	\$817,828	7.86%
Customer Accounts							
Customer Billing & Accounting	\$63,265	\$95,299	\$92,765	\$77,753	\$91,709	\$81,028	4.21%
Meter Reading Expenses	19,462	11,005	5,466	12,169	0	12,594	3.49%
Joint Meter Expenses	16,067	19,307	27,063	23,000	20,000	23,000	0.00%
Total Customer Accounts Expense	\$98,794	\$125,610	\$125,294	\$112,922	\$111,709	\$116,622	3.28%

City of Ashland
2025 Budget Preliminary
Wastewater Utility Enterprise Fund

	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET	Percent Change
Administrative & General							
Administrative & General Salaries	\$317,791	\$181,281	\$198,731	\$398,799	\$302,150	\$311,999	-21.77%
Office Supplies & Expense	2,914	2,762	1,775	2,800	2,800	2,800	0.00%
Outside Professional Services	13,186	23,531	113,143	95,000	95,000	55,000	-42.11%
Property Insurance	20,127	22,251	24,670	27,675	24,175	27,675	0.00%
Injuries & Damages	13,624	17,582	21,061	18,000	16,000	18,000	0.00%
Employee Benefits	(6,929)	59,839	59,461	75,000	71,200	75,000	0.00%
Regulatory Expense	9,139	8,987	8,827	17,000	12,000	17,000	0.00%
Misc. General Expense	0	0	0	6,750	750	6,750	0.00%
Maintenance of General Plant	2,942	2,345	2,246	2,900	2,900	2,900	0.00%
Rents	1,385	7,986	8,791	7,800	6,630	7,800	0.00%
Total Admin. & General Expense	\$374,179	\$326,563	\$438,705	\$651,724	\$533,605	\$524,924	-19.46%
Total Direct Operating Expenses	\$1,549,676	\$1,544,620	\$1,797,126	\$1,937,471	\$1,842,711	\$1,867,634	-3.60%
Other Operating Expenses (Credits)							0.00%
Depreciation Expense	\$843,245	\$776,203	\$799,189	\$845,000	\$844,000	\$845,000	0.00%
Total Other Operating Expense	\$843,245	\$776,203	\$799,189	\$845,000	\$844,000	\$845,000	0.00%
Total Operating Expenses	\$2,392,921	\$2,320,824	\$2,596,315	\$2,782,471	\$2,686,711	\$2,712,634	-2.51%
Net Operating Income (Loss)	(\$222,483)	(\$143,381)	(\$418,264)	(\$635,503)	(\$480,595)	(\$432,230)	-31.99%
Net Income (Loss)	\$398,490	\$925,472	(\$174,665)	(\$645,418)	(\$7,416)	(\$199,130)	-69.15%
	398,490	925,472	(174,665)	(645,418)			

Adjust Net Income for Contributions in Aid of Construction - CIAC

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

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

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

	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 ESTIMATE	2025 BUDGET	
Net Income (Loss)	398,490	925,472	(174,665)	(645,418)	(7,416)	(199,130)	-69.15%
Remove-Contribution in aid of construction	(607,121)	(1,075,428)	(338,775)	(22,500)	(500,000)	(250,000)	1011.11%
Depreciation on CIAC not available	0	0	0	0	0	0	0.00%
Net Income (Loss) removing CIAC	(\$208,631)	(\$149,956)	(\$513,440)	(\$667,918)	(\$507,416)	(\$449,130)	-32.76%

City of Ashland
2025 Budget Preliminary
Wastewater Utility Enterprise Fund

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

Calculate Adjusted Net Income Available for Debt Service & Capital Assets

	2021	2022	2023	2024	2024	2025	Percent
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET	Change
Gross Operating Revenues	\$2,170,438	\$2,177,443	\$2,178,051	\$2,146,968	\$2,206,115	\$2,280,404	6.22%
Add: Interest/WC Dividend	21,431	12,611	27,985	7,585	23,179	23,100	204.55%
Less: Operating Expenses	(2,392,921)	(2,320,824)	(2,596,315)	(2,782,471)	(2,686,711)	(2,712,634)	-2.51%
Add: Depreciation	843,245	776,203	799,189	845,000	844,000	845,000	0.00%
Add: Special Assessments collected	0	0	0	0	10,000	10,000	0.00%
Add: Pension & OPEB liability adjustments	89,819	(3,399)	(11,085)	150,000	60,000	70,000	-53.33%
Subtotal - Cash Flow	732,012	642,034	397,825	367,082	456,584	515,870	40.53%
Less: Debt Payments	(113,822)	(130,909)	(142,895)	(151,905)	(199,882)	(292,125)	92.31%
Less: Provision-Collection sys/Other Assets	(164,000)	(164,000)	(76,471)	0	0	0	0.00%
Less: Equipment Replacement Reserve fund	(178,455)	(178,455)	(178,455)	(178,455)	(178,455)	(178,455)	0.00%
Adjusted Cash Flow Income (Loss)	\$275,735	\$168,670	\$4	\$36,722	\$78,247	\$45,290	23.33%

Calculation of Debt Service Payments using debt ratio of 110%

	2021	2022	2023	2024	2024	2025	Percent
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET	Change
Principal and Interest Payments							
2014 CWF Bonds - Force Main	\$38,897	\$38,887	\$38,878	\$38,888	\$38,868	\$38,858	-0.08%
2016 CWF Bonds - 6th St W	11,851	11,849	11,847	11,849	11,846	11,844	-0.04%
2018 USDA-RD SCADA	63,074	63,732	63,993	63,168	64,000	63,899	1.16%
2022A CWF-Sewer Rehab-2021	0	16,441	22,491	38,000	24,174	24,174	-36.38%
2022B CWF-Sewer Rehab-2022	0	0	5,686	0	56,417	58,750	0.00%
2024A CWF-Sewer Rehab-2023				0	4,577	44,600	0.00%
2025 CWF- Lift Stations Upgrades	0	0	0	0	0	50,000	0.00%
Total Principal and Interest Payments	\$113,822	\$130,909	\$142,895	\$151,905	\$199,882	\$292,125	92.31%
Debt Service Coverage Ratio	110%	110%	110%	110%	110%	110%	
Calculated Minimum Net Income	\$125,204	\$144,000	\$157,185	\$167,096	\$219,870	\$321,338	92.31%

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

	2021	2022	2023	2024	2024	2025	Percent
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET	Change
Adjusted Net Income available for debt payments	732,012	642,034	397,825	367,082	456,584	515,870	40.53%
Calculated Minimum Debt Coverage Net Income	(125,204)	(144,000)	(157,185)	(167,096)	(219,870)	(321,338)	92.31%
Adj Net Income Over minimum calculated	\$606,808	\$498,034	\$240,641	\$199,987	\$236,713	\$194,533	-2.73%

City of Ashland
2025 Detail Preliminary
Wastewater Utility Enterprise Fund

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

Operating Revenues:

Waste Treatment

690 46411 4600 UN-METERED/BULK TREATMENT	71,501	99,427	104,344	62,000	41,271	91,757	125,257	102.03%
690 46411 4611 METERED RESIDENTIAL	1,023,258	1,003,793	1,002,933	1,008,595	526,490	1,052,980	1,038,853	3.00%
690 46411 4612 METERED COMMERCIAL	840,099	830,412	808,093	839,280	418,648	837,296	864,458	3.00%
690 46411 4613 METERED INDUSTRIAL	41,775	40,940	49,205	43,244	20,603	41,206	44,542	3.00%
690 46411 4614 METERED PUBLIC AUTHORITY	114,066	118,721	127,931	114,898	50,036	100,072	118,345	3.00%
690 46411 4615 METERED SUBURBAN	15,337	15,922	15,250	16,601	8,437	16,874	17,099	3.00%
Metered Revenue	2,034,535	2,009,789	2,003,412	2,022,618	1,024,214	2,048,428	2,083,296	3.00%
Total Waste Treatment	\$2,106,036	\$2,109,215	\$2,107,756	\$2,084,618	\$1,065,485	\$2,140,185	\$2,208,554	5.95%

Other Operating Revenues

690 46412 4700 FORFEITED DISCOUNTS	7,226	8,435	9,834	9,350	3,869	6,990	9,350	0.00%
690 46412 4710 MISC. SERVICE REVENUES	57,176	59,792	60,461	53,000	23,849	58,940	62,500	17.92%
Total Other Revenues	\$64,402	\$68,227	\$70,295	\$62,350	\$27,718	\$65,930	\$71,850	15.24%

ESTIMATED INCREASE IN REVENUE STREAM

							0	N/A
--	--	--	--	--	--	--	---	-----

Total Operating Revenues

	\$2,170,438	\$2,177,443	\$2,178,051	\$2,146,968	\$1,093,203	\$2,206,115	\$2,280,404	6.22%
--	--------------------	--------------------	--------------------	--------------------	--------------------	--------------------	--------------------	--------------

Non-Operating Income (Expense):

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

690 46412 4711 CIAC	607,121	1,075,428	338,775	22,500	32,560	500,000	250,000	1011.11%
690 46413 4190 INTEREST INCOME	3,644	9,518	24,585	4,000	9,537	20,000	20,000	400.00%
690 46413 4191 NON-OPERATING	52	0	0	0	0	0	0	
690 46413 4270 INTEREST EXP. ON LT DEBT	(38,278)	(41,336)	(50,761)	(60,000)	(27,267)	(60,000)	(60,000)	0.00%
690 46413 4340 MISC. CREDITS TO SURPLUS	14,150	0	0	0	0	0	0	N/A
690 46413 4150 JOBBING-SPECIAL ASSESSMENT	30,400	22,150	(72,400)	20,000	330	10,000	20,000	0.00%
690 48110 0000 INTEREST/INVESTMENTS			566	0	11	600	600	#DIV/0!
690 48901 0000 MISCELLANEOUS	299		0	0	0			
690 48910 0000 INSURANCE DIVIDENDS	3,585	3,093	2,834	3,585	2,579	2,579	2,500	-30.26%
Total Non-Operating Income/(Exp)	\$620,973	\$1,068,853	\$243,599	(\$9,915)	\$17,750	\$473,179	\$233,100	-2450.98%

City of Ashland
2025 Detail Preliminary
Wastewater Utility Enterprise Fund

Operating Expenses:

Collection System

Collection Operation Labor & Expense

	2021	2022	2023	2024	2024 Actual	2024 Yr End	2025	PERCENT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	Jan to June	Estimate	BUDGET	CHANGE
690 82100 111 WAGES	61,643	67,891	95,039	48,675	30,922	61,844	61,171	25.67%
690 82100 112 OVERTIME WAGES	373	2,476	3,311	675	294	588	675	0.00%
690 82100 131 LONGEVITY	567	1,095	1,196	0	0	0	0	N/A
690 82100 136 CLOTHING ALLOWANCE	900	957	1,370	450	842	1,000	450	0.00%
690 82100 151 SOCIAL SECURITY	4,687	5,391	7,569	3,876	2,470	4,731	5,134	32.45%
690 82100 152 EMPLOYER RETIREMENT	4,278	4,664	6,809	3,512	2,212	4,205	4,912	39.87%
690 82100 154 MEDICAL & DENTAL INS	16,994	27,842	32,102	15,388	12,868	22,882	25,666	66.80%
690 82100 155 LIFE INSURANCE	196	155	185	83	40	124	96	15.50%
690 82100 156 WORKERS COMPENSATION	2,349	2,575	3,310	1,649	0	2,041	2,092	26.88%
690 82100 290 SERVICES	0	0	0	0	0	0	0	N/A
690 82100 157 HSA CONTRIBUTION	2,304	2,390	3,748	1,727	1,533	2,800	2,674	54.83%
690 82100 400 NON-LABOR M&S	3,858	7,579	11,545	5,500	1,057	5,500	5,500	0.00%
Total	\$98,149	\$123,014	\$166,184	\$81,535	\$52,238	\$105,715	\$108,371	32.91%

Power & Fuel for Lift Stations

690 82200 222 ELECTRICITY	48,921	43,866	58,290	63,038	19,954	51,000	52,275	-17.07%
690 82200 224 NATURAL GAS	8,792	12,271	9,038	11,000	4,039	10,850	11,000	0.00%
690 82200 342 GAS & DIESEL FUEL	548	292	234	800	0	800	800	0.00%
Total	\$58,261	\$56,429	\$67,562	\$74,838	\$23,993	\$62,650	\$64,075	-14.38%

Misc. Collection System Expense

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

Maint. of Collection System

690 82500 111 WAGES	14,263	18,111	32,593	34,768	21,748	46,786	39,582	13.84%
690 82500 112 OVERTIME WAGES	150	191	520	1,350	575	1,150	1,350	0.00%
690 82500 125 WAGES/TEMP	56	0	2,700	12,948	2,640	0	29,137	125.03%
690 82500 151 SOCIAL SECURITY	1,056	1,368	2,652	2,768	1,860	3,966	3,322	20.01%
690 82500 152 EMPLOYER RETIREMENT	973	1,190	2,253	2,509	1,515	3,254	3,179	26.69%
690 82500 157 HSA CONTRIBUTION	470	537	1,252	1,234	839	1,770	1,730	40.21%
690 82500 154 MEDICAL & DENTAL INS	3,533	3,706	12,114	10,992	9,547	19,658	16,608	51.09%
690 82500 155 LIFE INSURANCE	16	11	29	59	48	2	62	5.13%
690 82500 156 WORKERS COMPENSATION	542	640	1,159	1,178	0	1,200	1,354	14.92%
690 82500 400 NON-LABOR M&S	170,995	131,912	102,260	100,000	39,612	75,000	70,000	-30.00%
Total	\$192,054	\$157,666	\$157,532	\$167,806	\$78,384	\$152,786	\$166,322	-0.88%

Maint. of Lift Stn. Buildings & Grounds

690 82600 111 WAGES	5,892	2,348	876	5,215	516	1,032	2,699	-48.25%
690 82600 112 OVERTIME WAGES	148	0	0	0	0	0	0	N/A
690 82600 151 SOCIAL SECURITY	434	167	66	415	40	79	226	-45.43%
690 82600 152 EMPLOYER RETIREMENT	407	153	60	376	36	70	217	-42.36%
690 82600 154 MEDICAL & DENTAL INS	1,555	690	163	1,649	253	382	1,132	-31.33%
690 82600 155 LIFE INSURANCE	14	12	0	9	1	2	4	-53.01%
690 82600 156 WORKERS COMPENSATION	221	86	24	177	0	34	92	-47.85%
690 82600 157 HSA CONTRIBUTION	208	116	23	185	34	75	118	-36.23%
690 82600 400 NON-LABOR M&S	1,632	1,991	2,986	2,300	884	2,300	2,300	0.00%
Total	\$10,511	\$5,562	\$4,198	\$10,326	\$1,764	\$3,974	\$6,789	-34.26%

City of Ashland
2025 Detail Preliminary
Wastewater Utility Enterprise Fund

Collection System

				2021	2022	2023	2024	2024 Actual	2024 Yr End	2025	PERCENT
				ACTUAL	ACTUAL	ACTUAL	BUDGET	Jan to June	Estimate	BUDGET	CHANGE
Maint. of Lift Stn Equipment											
690	82700	111	WAGES	14,580	3,855	2,850	13,907	1,888	3,776	8,096	-41.78%
690	82700	112	OVERTIME WAGES	0	769	0	450	0	0	450	0.00%
690	82700	151	SOCIAL SECURITY	1,057	337	214	1,107	142	289	679	-38.62%
690	82700	152	EMPLOYER RETIREMENT	984	301	194	1,004	130	257	650	-35.24%
690	82700	154	MEDICAL & DENTAL INS	4,268	1,081	265	4,397	443	1,397	3,397	-22.74%
690	82700	155	LIFE INSURANCE	63	18	0	24	3	8	13	-47.13%
690	82700	156	WORKERS COMPENSATION	553	151	95	471	0	125	277	-41.21%
690	82700	157	HSA CONTRIBUTION	651	198	36	493	65	190	354	-28.21%
690	82700	400	NON-LABOR M&S	30,152	24,575	14,012	35,000	8,962	35,000	25,000	-28.57%
Total				\$52,308	\$31,284	\$17,666	\$56,853	\$11,633	\$41,041	\$38,916	-31.55%

Maint. of Misc. Collection Equipment

690	82800	111	WAGES	2,182	1,442	1,722	3,129	2,090	4,180	3,238	3.50%
690	82800	112	OVERTIME WAGES	75	78	0	0	0	0	0	N/A
690	82800	151	SOCIAL SECURITY	160	109	129	249	159	320	272	9.15%
690	82800	152	EMPLOYER RETIREMENT	152	99	117	226	144	284	260	15.07%
690	82800	154	MEDICAL & DENTAL INS	700	412	436	989	661	1,547	1,359	37.39%
690	82800	155	LIFE INSURANCE	11	6	1	5	2	8	5	1.50%
690	82800	156	WORKERS COMPENSATION	84	53	58	106	0	138	111	4.49%
690	82800	157	HSA CONTRIBUTION	144	78	75	111	83	166	142	27.53%
690	82800	400	NON-LABOR M&S	965	370	490	900	114	750	900	0.00%
Total				\$4,473	\$2,647	\$3,028	\$5,715	\$3,253	\$7,393	\$6,287	10.00%

Total Collection System Expense	\$429,136	\$398,130	\$436,663	\$414,573	\$178,955	\$390,059	\$408,260	-1.52%
--	------------------	------------------	------------------	------------------	------------------	------------------	------------------	---------------

Wastewater Treatment

				2021	2022	2023	2024	2024 Actual	2024 Yr End	2025	PERCENT
				ACTUAL	ACTUAL	ACTUAL	BUDGET	Jan to June	Estimate	BUDGET	CHANGE
Treatment Operation Labor & Expense											
690	83100	111	WAGES	29,803	21,459	19,832	50,066	11,322	22,644	42,280	-15.55%
690	83100	112	OVERTIME WAGES	1,200	2,353	247	900	156	312	900	0.00%
690	83100	131	LONGEVITY PAY	47	552	578	2,064	0	0	4,139	100.51%
690	83100	136	CLOTHING ALLOWANCE	450	0	0	0	0	0	0	N/A
690	83100	151	SOCIAL SECURITY	2,299	1,810	1,548	3,986	872	1,732	3,548	-10.98%
690	83100	152	EMPLOYER RETIREMENT	2,123	1,587	1,405	3,613	792	1,540	3,395	-6.03%
690	83100	154	MEDICAL & DENTAL INS	7,114	5,988	7,292	15,828	4,441	8,378	17,740	12.08%
690	83100	155	LIFE INSURANCE	24	21	18	85	9	45	66	-22.05%
690	83100	156	WORKERS COMPENSATION	1,141	858	707	1,697	0	747	1,446	-14.79%
690	83100	157	HSA CONTRIBUTION	1,006	759	957	1,776	539	1,078	1,848	4.06%
690	83100	400	NON-LABOR M&S	5,099	4,388	9,385	12,500	4,951	10,000	12,500	0.00%
690	83100	410	TREATMENT CHEMICALS: ALU	82,872	107,749	106,754	105,000	36,423	100,000	100,000	-4.76%
Total				\$133,178	\$147,525	\$148,723	\$197,515	\$59,505	\$146,477	\$187,863	-4.89%

Power & Fuel for WWTP

690	83200	222	ELECTRICITY	76,616	85,106	97,604	95,500	37,626	92,500	95,500	0.00%
690	83200	224	NATURAL GAS	32,975	48,072	35,195	40,000	17,073	40,000	40,000	0.00%
690	83200	342	GAS & DIESEL FUEL/GENERATOR	198	(291)	441	300	0	300	300	0.00%
690	83200	400	POWER FOR WWTP	0	0	25	0	0	0	0	N/A
Total				\$109,789	\$132,888	\$133,265	\$135,800	\$54,699	\$132,800	\$135,800	0.00%

City of Ashland
2025 Detail Preliminary
Wastewater Utility Enterprise Fund

Wastewater Treatment

Laboratory & Testing Expense

				2021	2022	2023	2024	2024 Actual	2024 Yr End	2025	PERCENT
				ACTUAL	ACTUAL	ACTUAL	BUDGET	Jan to June	Estimate	BUDGET	CHANGE
690	83300	111	WAGES	66,465	71,007	64,745	77,533	37,435	74,870	80,243	3.49%
690	83300	112	OVERTIME WAGES	524	556	1,253	225	336	672	225	0.00%
690	83300	131	LONGEVITY	1,336	1,867	538	2,100	0	1,900	2,100	0.00%
690	83300	136	CLOTHING ALLOWANCE	450	450	450	450	0	450	450	0.00%
690	83300	151	SOCIAL SECURITY	5,105	5,492	4,962	6,173	2,839	5,728	6,734	9.09%
690	83300	152	EMPLOYER RETIREMENT	4,638	4,807	4,557	5,595	2,606	5,091	6,444	15.17%
690	83300	154	MEDICAL & DENTAL INS	18,489	13,488	11,123	24,512	8,289	27,702	33,668	37.35%
690	83300	155	LIFE INSURANCE	67	46	22	132	39	150	126	-4.74%
690	83300	156	WORKERS COMPENSATION	2,570	2,595	2,200	2,627	0	2,471	2,744	4.47%
690	83300	157	HSA CONTRIBUTION	3,265	2,433	1,834	2,751	1,085	2,170	3,508	27.50%
690	83300	213	OUTSIDE SERVICES	6,755	5,726	8,487	4,500	3,500	4,500	4,500	0.00%
690	83300	400	NON-LABOR M&S	24,053	18,049	27,561	17,400	5,443	17,400	17,400	0.00%
Total				\$133,717	\$126,516	\$127,732	\$143,998	\$61,572	\$143,103	\$158,142	9.82%

Sludge Treatment/Disposal Expenses

690	83400	111	WAGES	19,875	16,479	9,927	23,608	3,989	15,000	22,657	-4.03%
690	83400	112	OVERTIME WAGES	0	0	0	0	0	0	0	N/A
690	83400	125	TEMPORARY WAGES	111	0	291	0	0	0	0	N/A
690	83400	151	SOCIAL SECURITY	1,443	1,208	757	1,135	299	1,148	377	-66.74%
690	83400	152	EMPLOYER RETIREMENT	1,342	1,071	675	1,029	275	1,020	361	-64.90%
690	83400	154	MEDICAL & DENTAL INS	5,968	3,745	2,294	4,507	711	5,550	1,887	-58.13%
690	83400	155	LIFE INSURANCE	77	28	8	24	2	30	7	-70.63%
690	83400	156	WORKERS COMPENSATION	751	762	342	483	0	495	154	-68.15%
690	83400	157	HSA CONTRIBUTION	1,035	403	441	506	76	400	197	-61.14%
690	83400	400	NON-LABOR M&S	11,794	5,857	10,375	14,500	7,070	14,500	14,500	0.00%
690	83400	410	PRESS CHEMICALS: POLYMER	8,868	9,211	9,868	10,000	9,867	30,000	15,000	50.00%
Total				\$51,264	\$38,764	\$34,978	\$55,792	\$22,289	\$68,143	\$55,140	-1.17%

Misc. Treatment Plant Expense

690	83500	111	WAGES	31,528	32,848	38,237	10,778	24,350	48,880	25,188	133.70%
690	83500	112	OVERTIME WAGES	323	163	101	0	140	280	0	N/A
690	83500	125	TEMPORARY WAGES	0	0	0	0	0	0	0	N/A
690	83500	151	SOCIAL SECURITY	2,339	2,454	2,859	858	1,858	3,729	2,114	146.37%
690	83500	152	EMPLOYER RETIREMENT	2,149	2,148	2,607	778	1,690	3,392	2,023	159.99%
690	83500	154	MEDICAL & DENTAL INS	7,355	8,102	11,251	3,407	9,226	2,319	10,569	210.20%
690	83500	155	LIFE INSURANCE	21	25	35	18	39	78	39	119.29%
690	83500	156	WORKERS COMPENSATION	1,203	1,132	1,298	365	0	1,381	861	136.03%
690	83500	157	HSA CONTRIBUTION	1,074	931	1,614	382	1,159	2,319	1,101	188.23%
690	83500	400	NON-LABOR M&S	22,711	30,638	45,436	33,000	24,319	35,000	38,000	15.15%
Total				\$68,703	\$78,441	\$103,438	\$49,586	\$62,781	\$97,378	\$79,895	61.12%

Disinfection Expense

690	83600	111	WAGES	4,482	1,949	1,364	5,215	693	1,500	3,598	-31.00%
690	83600	112	OVERTIME WAGES	0	81	0	0	0	0	0	N/A
690	83600	151	SOCIAL SECURITY	328	152	101	415	51	115	302	-27.23%
690	83600	152	EMPLOYER RETIREMENT	302	132	93	376	48	102	289	-23.15%
690	83600	154	MEDICAL & DENTAL INS	956	450	356	1,649	178	555	1,510	-8.44%
690	83600	155	LIFE INSURANCE	5	2	1	9	1	3	6	-37.34%
690	83600	156	WORKERS COMPENSATION	166	73	45	177	0	50	123	-30.47%
690	83600	157	HSA CONTRIBUTION	354	67	60	185	23	75	157	-14.98%
690	83600	400	NON-LABOR M&S	5,615	26,275	174	10,000	0	10,000	18,000	80.00%
Total				\$12,208	\$29,181	\$2,194	\$18,026	\$994	\$12,399	\$23,985	33.06%

Maint. of Treatment Buildings & Grounds

690	83700	111	WAGES	10,373	10,841	13,624	8,344	8,003	14,000	10,795	29.37%
690	83700	112	OVERTIME WAGES	75	0	0	0	100	100	0.00	N/A
690	83700	125	WAGES/TEMP	999	208	0	0	0	0	0	N/A
690	83700	151	SOCIAL SECURITY	836	829	1,018	664	608	1,071	906	36.44%
690	83700	152	EMPLOYER RETIREMENT	635	627	884	602	559	952	867	44.00%
690	83700	154	MEDICAL & DENTAL INS	2,287	1,097	2,859	2,638	2,088	5,180	4,529	71.70%
690	83700	155	LIFE INSURANCE	40	18	6	14	10	28	17	20.84%
690	83700	156	WORKERS COMPENSATION	429	383	458	283	0	462	369	30.46%
690	83700	157	HSA CONTRIBUTION	352	167	416	296	296	296	472	59.42%
690	83700	400	NON-LABOR M&S	17,184	15,894	35,551	15,000	4,071	15,000	20,000	33.33%
Total				\$33,210	\$30,063	\$54,816	\$27,841	\$15,735	\$37,089	\$37,955	36.33%

City of Ashland
2025 Detail Preliminary
Wastewater Utility Enterprise Fund

Wastewater Treatment

	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 Actual Jan to June	2024 Yr End Estimate	2025 BUDGET	PERCENT CHANGE
Maintenance of Treatment Equipment								
690 83800 111 WAGES	42,338	21,617	31,867	30,596	13,355	26,710	31,665	3.49%
690 83800 112 OVERTIME WAGES	187	4,082	2,961	450	427	854	450	0.00%
690 83800 131 LONGEVITY	1,171	482	0	0	0	0	0	N/A
690 83800 136 CLOTHING ALLOWANCE	450	584	450	2,700	165	450	2,700	0.00%
690 83800 151 SOCIAL SECURITY	3,220	4,213	2,637	2,436	1,052	2,043	2,657	9.09%
690 83800 152 EMPLOYER RETIREMENT	2,977	1,741	2,400	2,208	962	1,816	2,543	15.16%
690 83800 154 MEDICAL & DENTAL INS	12,417	4,147	5,145	9,673	3,941	9,883	13,286	37.35%
690 83800 155 LIFE INSURANCE	248	46	15	52	17	53	50	-4.57%
690 83800 156 WORKERS COMPENSATION	1,648	1,991	1,117	1,037	0	881	1,083	4.44%
690 83800 157 HSA CONTRIBUTION	2,145	878	918	1,086	566	1,132	1,384	27.46%
690 83800 400 NON-LABOR M&S	30,214	55,604	121,549	45,000	28,839	45,000	45,000	0.00%
Total	\$97,015	\$95,384	\$169,059	\$95,238	\$49,324	\$88,823	\$100,818	5.86%

Maint. of Misc. Plant Equipment

690 83900 111 WAGES	5,331	4,738	12,658	6,954	11,428	22,856	7,197	3.49%
690 83900 112 OVERTIME WAGES	0	22	68	0	273	546	0	N/A
690 83900 151 SOCIAL SECURITY	389	352	946	554	897	1,748	604	9.02%
690 83900 152 EMPLOYER RETIREMENT	359	309	866	502	807	1,554	578	15.12%
690 83900 154 MEDICAL & DENTAL INS	1,088	923	3,844	2,198	4,610	8,457	3,020	37.38%
690 83900 155 LIFE INSURANCE	4	7	6	12	11	46	11	-6.02%
690 83900 156 WORKERS COMPENSATION	186	181	417	236	0	754	246	4.30%
690 83900 157 HSA CONTRIBUTION	115	179	453	247	577	1,154	315	27.36%
690 83900 400 NON-LABOR M&S	1,011	8,844	3,001	2,500	1,277	2,500	2,500	0.00%
Total	\$8,483	\$15,555	\$22,259	\$13,203	\$19,880	\$39,615	\$14,470	9.60%

Utility Locates

690 88300 111 WAGES			0	26,076	25,854	51,708	26,987	3.50%
690 88300 112 OVERTIME WAGES			0	450	105	210	450	0.00%
690 88300 151 SOCIAL SECURITY			0	2,076	1,958	3,956	2,265	9.10%
690 88300 152 EMPLOYER RETIREMENT			0	1,882	1,791	3,516	2,167	15.15%
690 88300 154 MEDICAL & DENTAL INS			0	8,244	9,258	19,132	11,323	37.35%
690 88300 155 LIFE INSURANCE			0	44	25	103	42	-3.88%
690 88300 156 WORKERS COMPENSATION			0	884	0	1,706	923	4.42%
690 88300 157 HSA CONTRIBUTION			0	925	913	1,826	1,180	27.53%
690 88300 400 NON-LABOR M&S			0	500	431	862	500	0.00%
690 88300 925 INTERDEPARTMENTAL			0	(19,828)	0	(41,510)	(22,079)	#REF!
Total	\$0	\$0	\$0	\$21,253	\$40,335	\$41,510	\$23,759	11.79%

Total Wastewater Treatment Expense

\$647,567	\$694,317	\$796,464	\$758,252	\$387,114	\$807,337	\$817,828	7.86%
------------------	------------------	------------------	------------------	------------------	------------------	------------------	--------------

City of Ashland
2025 Detail Preliminary
Wastewater Utility Enterprise Fund

Customer Accounts

	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 Actual Jan to June	2024 Yr End Estimate	2025 BUDGET	PERCENT CHANGE
Customer Billing & Accounting								
690 84000 111 WAGES	9,198	22,018	22,450	24,336	12,620	25,240	26,073	7.14%
690 84000 131 LONGEVITY	102	0	0	0	0	0	0	N/A
690 84000 151 SOCIAL SECURITY	685	1,644	1,589	830	876	1,931	906	9.15%
690 84000 152 EMPLOYER RETIREMENT	627	1,433	1,527	753	871	1,716	867	15.12%
690 84000 154 MEDICAL & DENTAL INS	4,090	11,744	14,242	3,298	8,196	9,339	4,529	37.34%
690 84000 155 LIFE INSURANCE	25	32	21	18	11	50	17	-6.02%
690 84000 156 WORKERS COMPENSATION	350	765	40	353	0	833	369	4.59%
690 84000 157 HSA CONTRIBUTION	702	1,467	1,500	370	750	1,500	472	27.53%
690 84000 400 MATERIALS		9,170	8,306	10,250	2,169	7,500	10,250	
690 84000 925 INTERDEPARTMENTAL CHARG	47,486	47,027	43,090	37,545	21,800	43,600	37,545	0.00%
Total	\$63,265	\$95,299	\$92,765	\$77,753	\$47,293	\$91,709	\$81,028	4.21%

Meter Reading Expenses

690 84200 111 WAGES	9,389	4,863	0	12,169	0	0	12,594	3.49%
690 84200 131 LONGEVITY	102	0	0	0	0	0	0	N/A
690 84200 136 CLOTHING REIMB	225	0	0	0	0	0	0	N/A
690 84200 151 SOCIAL SECURITY	716	359	0	0	0	0	0	N/A
690 84200 152 EMPLOYER RETIREMENT	656	316	0	0	0	0	0	N/A
690 84200 154 MEDICAL & DENTAL INS	4,191	2,108	0	0	0	0	0	N/A
690 84200 155 LIFE INSURANCE	25	16	0	0	0	0	0	N/A
690 84200 156 WORKERS COMPENSATION	365	177	0	0	0	0	0	N/A
690 84200 157 HSA CONTRIBUTION	702	342	0	0	0	0	0	N/A
690 84200 400 MATERIALS			5,466	0	230			
690 84200 925 INTERDEPARTMENTAL CHARG	3,091	2,825	0	0	0	0	0	N/A
Total	\$19,462	\$11,005	\$5,466	\$12,169	\$230	\$0	\$12,594	3.49%

Joint Meter Expenses

690 84400 925 INTERDEPARTMENTAL CHARG	16,067	19,307	27,063	23,000	0	20,000	23,000	0.00%
Total	\$16,067	\$19,307	\$27,063	\$23,000	\$0	\$20,000	\$23,000	0.00%

Total Customer Accounts Expense

\$98,794	\$125,610	\$125,294	\$112,922	\$47,523	\$111,709	\$116,622	3.28%
-----------------	------------------	------------------	------------------	-----------------	------------------	------------------	--------------

Administrative & General

Administrative & General Salaries

	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET	2024 Actual Jan to June	2024 Yr End Estimate	2025 BUDGET	PERCENT CHANGE
690 85000 111 WAGES	79,811	75,733	89,068	113,827	53,253	106,506	119,483	4.97%
690 85000 112 OVERTIME WAGES	0	51	42	0	0	0	0	N/A
690 85000 125 WAGES/TEMP	0	2,538	4,902	0	35	35	0	N/A
690 85000 131 LONGEVITY	606	149	807	1,405	701	1,450	1,455	3.59%
690 85000 136 CLOTHING ALLOWANCE	0	313	0	0	0	0	0	N/A
690 85000 138 ACCR SICK/VACATION	3,674	(32,401)	(1,285)	3,600	0	3,600	3,600	0.00%
690 85000 151 SOCIAL SECURITY	6,213	4,732	7,059	8,336	4,157	8,148	9,282	11.35%
690 85000 152 EMPLOYER RETIREMENT	5,379	5,507	5,690	7,951	3,723	7,242	8,097	1.83%
690 85000 154 MEDICAL & DENTAL INS	15,141	15,325	17,694	46,903	15,660	39,407	34,252	-26.97%
690 85000 155 LIFE INSURANCE	239	97	90	145	48	213	106	-26.90%
690 85000 156 WORKERS COMPENSATION	1,933	2,336	2,226	2,256	0	3,515	2,098	-7.02%
690 85000 157 HSA CONTRIBUTION	2,819	2,856	2,841	4,800	1,861	3,722	4,050	-15.63%
690 85000 190 POST-EMPLOYMENT HEALTH I	142,808	31,089	(16,080)	130,000	0	40,000	50,000	-61.54%
690 85000 295 ADMIN ENGINEERING	0	0	0	0	0	0	0	N/A
690 85000 400 NON-LABOR M&S	905	10,576	14,201	2,631	5,249	10,498	2,631	0.01%
690 85000 925 INTERDEPARTMENTAL CHARG	58,263	62,380	71,476	76,945	38,907	77,814	76,945	0.00%
Total	\$317,791	\$181,281	\$198,731	\$398,799	\$123,594	\$302,150	\$311,999	-21.77%

Office Supplies & Expense

690 85100 925 INTERDEPARTMENTAL CHARGES			0	0	0			N/A
690 85100 400 NON-LABOR M&S	2,914	2,762	1,775	2,800	931	2,800	2,800	0.00%
Total	\$2,914	\$2,762	\$1,775	\$2,800	\$931	\$2,800	\$2,800	0.00%

Outside Professional Services

690 85200 210 ATTORNEY & ENGINEERING ST	5,570	7,802	41,247	45,000	504	45,000	20,000	-55.56%
690 85200 213 PROFESSIONAL SERV ENGINEER	7,616	15,729	71,896	50,000	12,617	50,000	35,000	-30.00%
Total	\$13,186	\$23,531	\$113,143	\$95,000	\$13,121	\$95,000	\$55,000	-42.11%

Property Insurance

690 85310 511 LOCAL GOVT. PROP INS FUND	20,127	22,251	24,670	26,000	0	22,500	26,000	0.00%
690 85310 514 OTHER CARRIERS	0	0	0	1,675	0	1,675	1,675	0.00%
Total	\$20,127	\$22,251	\$24,670	\$27,675	\$0	\$24,175	\$27,675	0.00%

Injuries & Damages

690 85320 513 LIABILITY INSURANCE	13,624	16,082	17,799	18,000	2,663	16,000	18,000	0.00%
690 85320 369 OTHER CLAIMS/DEDUCTIBLES		1,500	3,262	0	0			N/A
Total	\$13,624	\$17,582	\$21,061	\$18,000	\$2,663	\$16,000	\$18,000	0.00%

City of Ashland
2025 Detail Preliminary
Wastewater Utility Enterprise Fund

	2021	2022	2023	2024	2024 Actual	2024 Yr End	2025	PERCENT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	Jan to June	Estimate	BUDGET	CHANGE
Employee Benefits								
690 85400 133 RETIREMENT PAYOUT	0	45,981	0	0	0	0	0	N/A
690 85400 152 PENSION	(52,989)	(34,488)	4,995	20,000	0	20,000	20,000	0.00%
690 85400 154 RETIREE HEALTH/DENTAL	46,060	48,346	54,466	55,000	35,657	51,200	55,000	0.00%
Total	(\$6,929)	\$59,839	\$59,461	\$75,000	\$35,657	\$71,200	\$75,000	0.00%
Regulatory Expense								
690 85500 210 PROFESSIONAL SERVICES	0	0	0	5,000	0	0	5,000	0.00%
690 85500 400 NON-LABOR M&S	9,139	8,987	8,827	12,000	7,347	12,000	12,000	0.00%
Total	\$9,139	\$8,987	\$8,827	\$17,000	\$7,347	\$12,000	\$17,000	0.00%
Misc. General Expense								
690 85600 400	0	0	0	750	257	750	750	0.00%
690 85600 925 INTERDEPARTMENTAL CHARGES	0	0	0	6,000	0		6,000	N/A
Total	\$0	\$0	\$0	\$6,750	\$257	\$750	\$6,750	0.00%
Maintenance of General Plant								
690 85700 925 INTERDEPARTMENTAL CHARGES	2,942	2,345	2,246	2,900	0	2,900	2,900	0.00%
Total	\$2,942	\$2,345	\$2,246	\$2,900	\$0	\$2,900	\$2,900	0.00%
Rents								
690 85800 539 RENTALS/LEASES	1,385	1,509	1,578	1,800	0	1,580	1,800	0.00%
690 85800 925 INTERDEPARTMENTAL CHARGES	0	6,477	7,213	6,000	0	5,050	6,000	0.00%
Total	\$1,385	\$7,986	\$8,791	\$7,800	\$0	\$6,630	\$7,800	0.00%
Total Admin. & General Expense	\$374,179	\$326,563	\$438,705	\$651,724	\$183,570	\$533,605	\$524,924	-19.46%
Other Operating Expenses (Credits)								
Depreciation Expense								
690 40300 000 DEPRECIATION ON PLANT	823,493	755,994	774,355	22,000	0	823,000	22,000	0.00%
690 40300 INTERDEPARTMENTAL CHARGES	19,752	20,209	24,834	823,000	0	21,000	823,000	0.00%
Total	\$843,245	\$776,203	\$799,189	\$845,000	\$0	\$844,000	\$845,000	0.00%
Total Other Operating Expense	\$843,245	\$776,203	\$799,189	\$845,000	\$0	\$844,000	\$845,000	0.00%
Total Operating Expenses	\$2,392,921	\$2,320,824	\$2,596,315	\$2,782,471	\$797,162	\$2,686,711	\$2,712,634	-2.51%
Net Operating Income (Loss)	(\$222,483)	(\$143,381)	(\$418,264)	(\$635,503)	\$296,041	(\$480,595)	(\$432,230)	-31.99%
Net Income (Loss)	\$398,490	\$925,472	(\$174,665)	(\$645,418)	\$313,791	(\$7,416)	(\$199,130)	-69.15%
Connect	398,490	925,472	(174,665)	(645,418)	\$313,791			

