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# City of Ashland, Kentucky

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## Mayor

Chuck Charles

## Commissioners

Larry Brown

Kevin Gunderson

Marty Gute

Cheryl Spriggs

## City Manager

Benjamin Bitter

## Finance Director

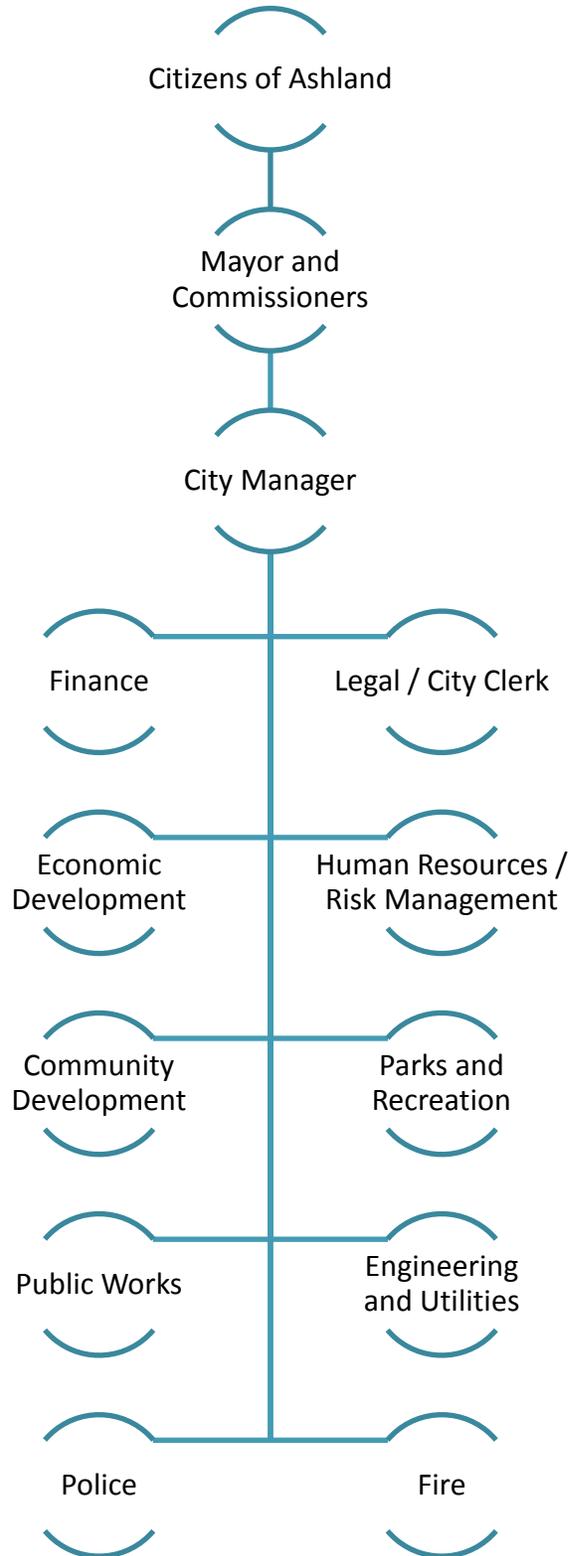
Tony Grubb

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# Organizational Chart

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# Organizational Matrix

	General Fund	Municipal Aid Road Fund	Community Develop Fund	Sec 8 Voucher Program Fund	Floodwall Fund	Utility Fund	Bus System Fund	Recreation Fund	Cemetery Fund	Capital Fund	Total
<b>Total Revenues</b>	22.9	0.5	1.2	2.6	0.2	19.3	1.1	1.1	0.2	0.4	49.5
<b>General Government:</b>											
Mayor and Commissioners	(0.1)										(0.1)
City Manager	(0.1)										(0.1)
Legal / City Clerk	(0.2)										(0.2)
Economic Development	(0.1)										(0.1)
Human Resources / Risk Mgt	(0.2)									-	(0.2)
General Unclassified	(4.9)									(0.1)	(5.0)
<b>Finance:</b>											
Director of Finance	(0.6)										(0.6)
Data Processing	-										-
Assisted Housing				(2.6)							(2.6)
Utility Cashier						(0.8)					(0.8)
<b>Public Works:</b>											
Public Works Administration	(0.2)									-	(0.2)
Street Maintenance	(2.4)									-	(2.4)
Solid Waste	(1.5)									(0.1)	(1.6)
Central Garage	(0.4)									-	(0.4)
Animal Control	(0.1)										(0.1)
Floodwall Maintenance					(0.2)						(0.2)
Bus System							(1.1)				(1.1)
<b>Community Development:</b>											
Planning and Code Enforce	(0.6)										(0.6)
General CDBG			(0.1)								(0.1)
CDBG Activities			(1.1)								(1.1)
<b>Public Safety:</b>											
Police - Technical Services	(1.6)										(1.6)
Police - Field Operations	(3.8)									(0.1)	(3.9)
Fire	(5.9)									-	(5.9)
<b>Engineering and Utilities:</b>											
Engineering	(0.2)									-	(0.2)
Municipal Aid Program		(0.5)									(0.5)
Utility Director						(0.2)					(0.2)
Utility Unclassified						(5.5)					(5.5)
Water Production						(2.3)					(2.3)
Water Distribution						(3.1)					(3.1)
Water Capital						(2.3)					(2.3)
Wastewater Treatment						(1.5)					(1.5)
Wastewater Collection						(1.5)					(1.5)
Wastewater Capital						(1.2)					(1.2)
<b>Parks and Recreation:</b>											
Central Park								(0.6)			(0.6)
Dawson Pool								(0.2)			(0.2)
Sports Park								(0.1)			(0.1)
Other Parks								(0.2)			(0.2)
Cemetery									(0.2)		(0.2)
<b>Total Expenditures</b>	(22.9)	(0.5)	(1.2)	(2.6)	(0.2)	(18.4)	(1.1)	(1.1)	(0.2)	(0.3)	(48.5)
<b>Net Increase (Decrease)</b>	-	-	-	-	-	0.9	-	-	-	0.1	1.0
<b>Beginning Fund Balance</b>											-
<b>Ending Fund Balance</b>	-	-	-	-	-	0.9	-	-	-	0.1	1.0

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## Budget Process

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The budget process begins in February with the Department of Finance. Finance computes all personnel costs based on the most recent authorized position list, which may or may not include a percentage increase in salaries and wages. These personnel costs are then compiled into a budget worksheet that presents each revenue and expense line item's totals for the prior year actual, the current year budget and actual, and the proposed budget year. Initially, many expense line-items are presented as equal to the current year's budget. These worksheets are then provided to each department head along with summaries of personnel costs by employee and the budget calendar.

The budget worksheets are then resubmitted to Finance for review. All travel/training requests, all capital requests, and all increases to noncapital line-items of \$5,000 or more must be substantiated on separate special request forms designed to allow for more detailed descriptions of such requests. Once the proposed budget has been adjusted to reflect the department requests, the budget worksheet and all special request forms are presented to the City Manager for review.

The City Manager then submits the proposed budget to the City Commission. Public hearings are conducted at commission meetings in order to review the proposed budget and to obtain comments from taxpayers and other interested parties. Before July 1, the first day of the upcoming fiscal year, the budget is legally adopted by ordinance for all funds, and a separate budgetary report is prepared for utilization by the city and for informational purposes of the general public.

The City Manager is authorized to transfer budgeted amounts within departments of any fund; however, any revisions that alter the total expenditures of any department or fund must be approved by the City Commission. Therefore, the level of control on budgetary items is maintained at the department level.

Budgets for the General Fund, special revenue funds, and capital funds are adopted on the modified accrual basis. Budgets for all enterprise funds are adopted on the accrual basis. Both methods are consistent with Generally Accepted Accounting Principles (GAAP). Budgets are not prepared for the city's internal service fund or its fiduciary funds.

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## Budget Calendar

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February 10, 2014	Budget worksheets provided to departments.
February 24, 2014	Budget worksheets returned to Finance for review.
March 12, 2014	Budget worksheets forwarded to City Manager for review.
March 28, 2014	Final date for City Manager to review budget worksheets.
April 14, 2014	Proposed budget provided to City Commission.
April 24, 2014	City Commission budget session starts.
May 8, 2014	First reading and approval of budget and tax rates.
May 22, 2014	Second reading and adoption of budget and tax rates.

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# Fund Accounting

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Fund accounting is a system that focuses on accountability instead of profitability. A fund is a self-balancing set of accounts designated for a specific purpose.

**Governmental funds** are used to account for most typical governmental functions.

A ***general fund*** is used to account for all financial resources that aren't required to be accounted for in another fund.

***Special revenue funds*** are used to account for the proceeds of specific revenue sources, such as taxes or grants, and are legally restricted to expenditures for specified purposes, excluding debt service and capital projects. The city's special revenue funds include the Municipal Aid Road Fund, the Community Development Fund, the Section 8 Voucher Program Fund, and the Floodwall Operating Fund.

***Capital project funds*** are used to account for financial resources to be used in acquiring, constructing, and maintaining capital facilities and assets, except for those assets that are financed by proprietary funds.

**Proprietary funds** are used to account for a government's activities that are similar to businesses found in the private sector. These funds are considered self-supporting because they are generally financed with user charges or by cost reimbursement.

***Enterprise funds*** are used to account for business-like activities in which fees are charged to cover the costs of providing service. The city's enterprise funds include the Utility Fund, the Bus System Fund, the Recreation Operating Fund, and the Cemetery Fund.

***Internal service funds*** are used to account for the provision of goods or services from one department to other departments on a cost reimbursement basis. The city's only internal service fund is the Employees Health Insurance Fund.

**Fiduciary funds** are used to account for assets held by a government unit in a trustee capacity or as an agent for individuals, private organizations, and/or other governmental units. The city's fiduciary funds are the Police and Fire Pension Fund and the Utility Pension Fund.

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## Fund Descriptions

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The funds described below are appropriated within this budget; therefore, all schedules and graphs contained within this budget only include these appropriated funds. Internal service funds and fiduciary funds are neither appropriated nor included in any schedules or graphs.

***The General Fund*** is the city's primary fund and is used to account for all financial resources that are not required to be accounted for in another fund.

***The Municipal Aid Road Fund*** is a special revenue fund used to account for the construction, reconstruction, and maintenance of city streets and sidewalks.

***The Community Development Fund*** is a special revenue fund used to account for the Department of Housing and Urban Development's Community Development Block Grant program, which provides communities with resources to address a wide range of needs, such as providing decent housing and/or suitable living environments and the ability to expand economic opportunities for low- and moderate-income families.

***The Section 8 Voucher Program Fund*** is a special revenue fund used to account for the Department of Housing and Urban Development's voucher program, which provides assistance to low-income families in the private rental market.

***The Floodwall Operating Fund*** is a special revenue fund used to account for the maintenance of the city's floodwall.

***The Utility Fund*** is an enterprise fund used to account for water and wastewater services provided to the city and its surrounding communities.

***The Bus System Fund*** is an enterprise fund used to account for the city's mass transportation system, which is partially subsidized by the federal government's Department of Transportation.

***The Recreation Operating Fund*** is an enterprise fund used to account for the operations at the city's central park, swimming pool, sports park, and other miscellaneous parks, including vending and concession activities.

***The Cemetery Fund*** is an enterprise fund used to account for the operation and maintenance of the city's cemetery.

***The Capital Improvement Fund*** is used to account for financial resources to be used in acquiring, constructing, and maintaining capital facilities and assets, except for those assets that are financed by enterprise funds.

**City of Ashland  
Summary of All Funds  
Revenues, Expenditures,  
and Changes in Fund Balance**

<u>Description</u>	<u>Actual 2012 - 2013</u>	<u>Budget 2013 - 2014</u>	<u>Budget 2014 - 2015</u>	<u>Change from Prior Year</u>	<u>Percent Change</u>
<b>Revenues by Fund</b>					
General Fund	21,945,572	22,969,728	22,923,295	(46,433)	-0.20%
Municipal Aid Road Fund	557,449	521,210	538,410	17,200	3.30%
Community Development Fund	302,139	1,000,251	1,226,197	225,946	22.59%
Section 8 Voucher Program Fund	2,569,535	2,444,406	2,557,489	113,083	4.63%
Floodwall Operating Fund	269,838	267,217	194,111	(73,106)	-27.36%
Utility Fund	15,675,902	18,445,171	19,291,050	845,879	4.59%
Bus System Fund	1,346,706	1,256,759	1,137,325	(119,434)	-9.50%
Recreation Operating Fund	1,078,408	1,004,021	1,073,788	69,767	6.95%
Cemetery Fund	140,702	245,268	206,498	(38,770)	-15.81%
Capital Improvement Fund	256,940	361,225	443,442	82,217	22.76%
Total Revenues	<u>44,143,191</u>	<u>48,515,256</u>	<u>49,591,605</u>	<u>1,076,349</u>	<u>2.22%</u>
<b>Expenditures by Fund</b>					
General Fund	21,510,962	22,969,728	22,923,295	(46,433)	-0.20%
Municipal Aid Road Fund	356,857	521,210	538,410	17,200	3.30%
Community Development Fund	302,139	1,000,251	1,226,197	225,946	22.59%
Section 8 Voucher Program Fund	2,629,213	2,444,406	2,557,489	113,083	4.63%
Floodwall Operating Fund	269,838	267,217	194,111	(73,106)	-27.36%
Utility Fund	14,553,061	18,445,171	18,491,235	46,064	0.25%
Bus System Fund	1,483,318	1,256,759	1,137,325	(119,434)	-9.50%
Recreation Operating Fund	1,078,408	1,004,021	1,073,788	69,767	6.95%
Cemetery Fund	312,684	245,268	206,498	(38,770)	-15.81%
Capital Improvement Fund	243,113	361,225	443,442	82,217	22.76%
Total Expenditures	<u>42,739,593</u>	<u>48,515,256</u>	<u>48,791,790</u>	<u>276,534</u>	<u>0.57%</u>
Net Increase (Decrease)	<u>1,403,598</u>	<u>-</u>	<u>799,815</u>	<u>799,815</u>	<u>0.00%</u>
Beginning Fund Balance	<u>42,111,062</u>	<u>43,514,660</u>	<u>43,514,660</u>	<u>-</u>	<u>0.00%</u>
<b>Ending Fund Balance</b>	<u><u>43,514,660</u></u>	<u><u>43,514,660</u></u>	<u><u>44,314,475</u></u>	<u><u>799,815</u></u>	<u><u>1.84%</u></u>

**City of Ashland  
Summary of All Funds  
Revenues, Expenditures,  
and Changes in Fund Balance**

<u>Description</u>	<u>Actual 2012 - 2013</u>	<u>Budget 2013 - 2014</u>	<u>Budget 2014 - 2015</u>	<u>Change from Prior Year</u>	<u>Percent Change</u>
<b>Revenues and Other Financing Sources by Type</b>					
Taxes	8,479,163	7,241,268	7,729,301	488,033	6.74%
Licenses and Permits	9,696,724	11,892,095	11,358,500	(533,595)	-4.49%
Fees / Fines / Reimbursements	1,873,466	1,746,190	1,821,530	75,340	4.31%
Charges for Services	17,247,944	20,054,951	21,061,325	1,006,374	5.02%
Grants / Entitlements	4,330,772	4,910,100	4,998,980	88,880	1.81%
Miscellaneous Revenues	675,899	642,525	662,285	19,760	3.08%
Other Financing Sources:					
Transfers from General Fund	1,839,223	2,028,127	1,959,684	(68,443)	-3.37%
<b>Total Revenues &amp; Other Financing Sources</b>	<b>44,143,191</b>	<b>48,515,256</b>	<b>49,591,605</b>	<b>1,076,349</b>	<b>2.22%</b>
<b>Expenditures and Other Financing Uses by Function</b>					
Salaries and Wages	13,993,347	13,580,824	14,248,824	668,000	4.92%
Benefits	10,969,384	10,816,950	10,959,207	142,257	1.32%
Services and Supplies	13,963,968	13,453,454	12,079,099	(1,374,355)	-10.22%
Contributions and Dues	244,282	222,831	286,851	64,020	28.73%
Debt Service Payments	1,271,486	2,372,850	2,888,527	515,677	21.73%
Fund Balance Replenishment	-	1,250,000	1,250,000	-	0.00%
Grants and Projects	194,016	861,551	1,018,440	156,889	18.21%
Capital Outlay	263,887	3,928,669	4,101,158	172,489	4.39%
Other Financing Uses:					
Transfer to Floodwall Fund	83,383	92,004	-	(92,004)	-100.00%
Transfer to Bus System Fund	521,694	512,299	412,701	(99,598)	-19.44%
Transfer to Recreation Fund	1,002,206	940,516	1,014,033	73,517	7.82%
Transfer to Capital Fund	231,940	361,225	443,442	82,217	22.76%
Transfer to Cemetery Fund	-	122,083	89,508	(32,575)	-26.68%
<b>Total Expenditures &amp; Other Financing Uses</b>	<b>42,739,593</b>	<b>48,515,256</b>	<b>48,791,790</b>	<b>276,534</b>	<b>0.57%</b>
<b>Expenditures by Department</b>					
General Government	4,947,698	6,609,212	5,793,400	(815,812)	-12.34%
Finance	4,011,777	3,834,196	4,018,089	183,893	4.80%
Public Works	6,120,927	5,952,654	6,112,989	160,335	2.69%
Community Development	900,761	1,562,110	1,830,104	267,994	17.16%
Public Safety	11,039,540	10,948,014	11,368,302	420,288	3.84%
Engineering and Utilities	14,327,798	18,359,781	18,388,620	28,839	0.16%
Parks and Recreation	1,391,092	1,249,289	1,280,286	30,997	2.48%
<b>Total Expenditures</b>	<b>42,739,593</b>	<b>48,515,256</b>	<b>48,791,790</b>	<b>276,534</b>	<b>0.57%</b>
Net Increase (Decrease)	1,403,598	-	799,815	799,815	0.00%
Beginning Fund Balance	42,111,062	43,514,660	43,514,660	-	0.00%
<b>Ending Fund Balance</b>	<b>43,514,660</b>	<b>43,514,660</b>	<b>44,314,475</b>	<b>799,815</b>	<b>1.84%</b>

**City of Ashland  
General Fund  
Revenues, Expenditures,  
and Changes in Fund Balance**

<u>Description</u>	<u>Actual 2012 - 2013</u>	<u>Budget 2013 - 2014</u>	<u>Budget 2014 - 2015</u>	<u>Change from Prior Year</u>	<u>Percent Change</u>
<b>Revenues by Type</b>					
Taxes	8,292,733	7,066,080	7,535,215	469,135	6.64%
Licenses and Permits	9,696,724	11,892,095	11,358,500	(533,595)	-4.49%
Fees / Fines / Reimbursements	1,701,807	1,597,960	1,683,100	85,140	5.33%
Charges for Services	1,954,180	1,981,785	2,155,100	173,315	8.75%
Grants / Entitlements	159,269	256,023	20,995	(235,028)	-91.80%
Miscellaneous Revenues	140,859	175,785	170,385	(5,400)	-3.07%
Total Revenues	<u>21,945,572</u>	<u>22,969,728</u>	<u>22,923,295</u>	<u>(46,433)</u>	<u>-0.20%</u>
<b>Expenditures and Other Financing Uses by Function</b>					
Salaries and Wages	8,477,006	8,235,803	8,797,734	561,931	6.82%
Benefits	7,104,087	6,889,287	7,029,363	140,076	2.03%
Services and Supplies	2,975,007	3,563,767	3,463,362	(100,405)	-2.82%
Contributions and Dues	244,282	222,831	286,851	64,020	28.73%
Debt Service Payments	844,910	907,014	876,301	(30,713)	-3.39%
Fund Balance Replenishment	-	750,000	500,000	(250,000)	-33.33%
Grants and Projects	26,447	372,899	10,000	(362,899)	-97.32%
Other Financing Uses:					
Transfers to Other Funds	1,839,223	2,028,127	1,959,684	(68,443)	-3.37%
Total Expenditures & Other Financing Uses	<u>21,510,962</u>	<u>22,969,728</u>	<u>22,923,295</u>	<u>(46,433)</u>	<u>-0.20%</u>
<b>Expenditures by Division</b>					
Mayor and Commissioners	108,757	128,637	132,035	3,398	2.64%
City Manager	133,782	153,479	133,385	(20,094)	-13.09%
Legal / City Clerk	156,884	172,866	183,977	11,111	6.43%
Economic Development	132,254	136,241	145,415	9,174	6.73%
Human Resources / Risk Management	198,054	218,931	173,204	(45,727)	-20.89%
General Unclassified	4,191,078	5,797,833	4,949,734	(848,099)	-14.63%
Director of Finance	561,826	566,371	603,468	37,097	6.55%
Data Processing	26,933	33,125	35,378	2,253	6.80%
Public Works Administration	234,843	225,406	240,044	14,638	6.49%
Street Maintenance	2,028,422	2,194,549	2,425,590	231,041	10.53%
Solid Waste	1,434,619	1,432,728	1,487,595	54,867	3.83%
Central Garage	366,331	342,024	358,076	16,052	4.69%
Animal Control	102,916	73,971	77,248	3,277	4.43%
Planning and Code Enforcement	598,622	561,859	603,907	42,048	7.48%
Police	5,350,617	5,143,433	5,330,564	187,131	3.64%
Fire	5,683,339	5,604,581	5,879,946	275,365	4.91%
Engineering	201,685	183,694	163,729	(19,965)	-10.87%
Total Expenditures	<u>21,510,962</u>	<u>22,969,728</u>	<u>22,923,295</u>	<u>(46,433)</u>	<u>-0.20%</u>
Net Increase (Decrease)	<u>434,610</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
Beginning Fund Balance	1,173,799	1,608,409	1,608,409	-	0.00%
<b>Ending Fund Balance</b>	<u><u>1,608,409</u></u>	<u><u>1,608,409</u></u>	<u><u>1,608,409</u></u>	<u><u>-</u></u>	<u><u>0.00%</u></u>

**City of Ashland  
Utility Fund  
Revenues, Expenditures,  
and Changes in Fund Balance**

<u>Description</u>	<u>Actual 2012 - 2013</u>	<u>Budget 2013 - 2014</u>	<u>Budget 2014 - 2015</u>	<u>Change from Prior Year</u>	<u>Percent Change</u>
<b>Revenues by Type</b>					
Charges for Services	15,211,627	18,015,766	18,839,425	823,659	4.57%
Miscellaneous Revenues	464,275	429,405	451,625	22,220	5.17%
<b>Total Revenues</b>	<u>15,675,902</u>	<u>18,445,171</u>	<u>19,291,050</u>	<u>845,879</u>	<u>4.59%</u>
<b>Expenditures by Function</b>					
Salaries and Wages	4,180,740	4,132,918	4,279,668	146,750	3.55%
Benefits	2,940,950	3,030,570	3,081,479	50,909	1.68%
Services and Supplies	6,982,792	5,927,402	4,865,862	(1,061,540)	-17.91%
Debt Service Payments	426,576	1,465,836	2,012,226	546,390	37.27%
Fund Balance Replenishment	-	500,000	750,000	250,000	50.00%
Capital Outlay	22,003	3,388,445	3,502,000	113,555	3.35%
<b>Total Expenditures</b>	<u>14,553,061</u>	<u>18,445,171</u>	<u>18,491,235</u>	<u>46,064</u>	<u>0.25%</u>
<b>Expenditures by Division</b>					
Utility Director	154,423	182,115	194,332	12,217	6.71%
Utility Cashier	793,805	790,294	821,754	31,460	3.98%
Utility Unclassified	4,724,417	4,201,271	5,548,610	1,347,339	32.07%
Water Production	2,195,517	2,185,649	2,261,975	76,326	3.49%
Water Distribution	3,545,772	4,592,996	3,145,004	(1,447,992)	-31.53%
Water Capital	22,003	305,000	2,296,000	1,991,000	652.79%
Wastewater Treatment	1,563,330	1,461,791	1,523,131	61,340	4.20%
Wastewater Collection	1,553,794	1,642,610	1,494,429	(148,181)	-9.02%
Wastewater Capital	-	3,083,445	1,206,000	(1,877,445)	-60.89%
<b>Total Expenditures</b>	<u>14,553,061</u>	<u>18,445,171</u>	<u>18,491,235</u>	<u>46,064</u>	<u>0.25%</u>
<b>Net Increase (Decrease)</b>	<u>1,122,841</u>	<u>-</u>	<u>799,815</u>	<u>799,815</u>	<u>0.00%</u>
<b>Beginning Fund Balance</b>	<u>34,377,168</u>	<u>35,500,009</u>	<u>35,500,009</u>	<u>-</u>	<u>0.00%</u>
<b>Ending Fund Balance</b>	<u><u>35,500,009</u></u>	<u><u>35,500,009</u></u>	<u><u>36,299,824</u></u>	<u><u>799,815</u></u>	<u><u>2.25%</u></u>

**City of Ashland**  
**Nonmajor Funds in the Aggregate**  
**Revenues, Expenditures,**  
**and Changes in Fund Balance**

<u>Description</u>	<u>Actual</u> <u>2012 - 2013</u>	<u>Budget</u> <u>2013 - 2014</u>	<u>Budget</u> <u>2014 - 2015</u>	<u>Change from</u> <u>Prior Year</u>	<u>Percent</u> <u>Change</u>
<b>Revenues and Other Financing Sources by Type</b>					
Taxes	186,430	175,188	194,086	18,898	10.79%
Fees / Fines / Reimbursements	171,659	148,230	138,430	(9,800)	-6.61%
Charges for Services	82,137	57,400	66,800	9,400	16.38%
Grants / Entitlements	4,171,503	4,654,077	4,977,985	323,908	6.96%
Miscellaneous Revenues	70,765	37,335	40,275	2,940	7.87%
Other Financing Sources:					
Transfers from General Fund	1,839,223	2,028,127	1,959,684	(68,443)	-3.37%
<b>Total Revenues &amp; Other Financing Sources</b>	<b>6,521,717</b>	<b>7,100,357</b>	<b>7,377,260</b>	<b>276,903</b>	<b>3.90%</b>
<b>Expenditures by Function</b>					
Salaries and Wages	1,335,601	1,212,103	1,171,422	(40,681)	-3.36%
Benefits	924,347	897,093	848,365	(48,728)	-5.43%
Services and Supplies	4,006,169	3,962,285	3,749,875	(212,410)	-5.36%
Grants and Projects	167,569	488,652	1,008,440	519,788	106.37%
Capital Outlay	241,884	540,224	599,158	58,934	10.91%
<b>Total Expenditures</b>	<b>6,675,570</b>	<b>7,100,357</b>	<b>7,377,260</b>	<b>276,903</b>	<b>3.90%</b>
<b>Expenditures by Fund</b>					
Municipal Aid Road Fund	356,857	521,210	538,410	17,200	3.30%
Community Development Fund	302,139	1,000,251	1,226,197	225,946	22.59%
Section 8 Voucher Program Fund	2,629,213	2,444,406	2,557,489	113,083	4.63%
Floodwall Operating Fund	269,838	267,217	194,111	(73,106)	-27.36%
Bus System Fund	1,483,318	1,256,759	1,137,325	(119,434)	-9.50%
Recreation Operating Fund	1,078,408	1,004,021	1,073,788	69,767	6.95%
Cemetery Fund	312,684	245,268	206,498	(38,770)	-15.81%
Capital Improvement Fund	243,113	361,225	443,442	82,217	22.76%
<b>Total Expenditures</b>	<b>6,675,570</b>	<b>7,100,357</b>	<b>7,377,260</b>	<b>276,903</b>	<b>3.90%</b>
Net Increase (Decrease)	(153,853)	-	-	-	0.00%
Beginning Fund Balance	6,560,095	6,406,242	6,406,242	-	0.00%
<b>Ending Fund Balance</b>	<b>6,406,242</b>	<b>6,406,242</b>	<b>6,406,242</b>	<b>-</b>	<b>0.00%</b>

## Revenue Discussion

The city's major revenue sources are identified as follows:

**Occupational License/Net Profit Fees** are derived from local businesses within city limits. More specifically, occupational license fees (also known as payroll taxes) are withheld from employee paychecks and then remitted to the city on a monthly or quarterly basis, depending on the size of the entity. Net profit fees are based on a business' net income, and returns are filed annually along with its federal tax return. These fees are only applicable when work is performed within city limits. For fiscal year 2015, these revenues are budgeted at \$10,570,780, or 21.38% of total budgeted revenues.

**Property Taxes** are based on the assessment performed by the Boyd County Property Valuation Administrator, and the tax rates are set annually by the Board of Commissioners. For fiscal year 2015, these revenues are budgeted at \$3,721,401, or 7.53% of total budgeted revenues.

**Insurance Premium Taxes** are collected by insurance companies on insurance policies held inside city limits and are remitted on a quarterly basis. For fiscal year 2015, these revenues are budgeted at \$3,878,000, or 7.84% of total budgeted revenues.

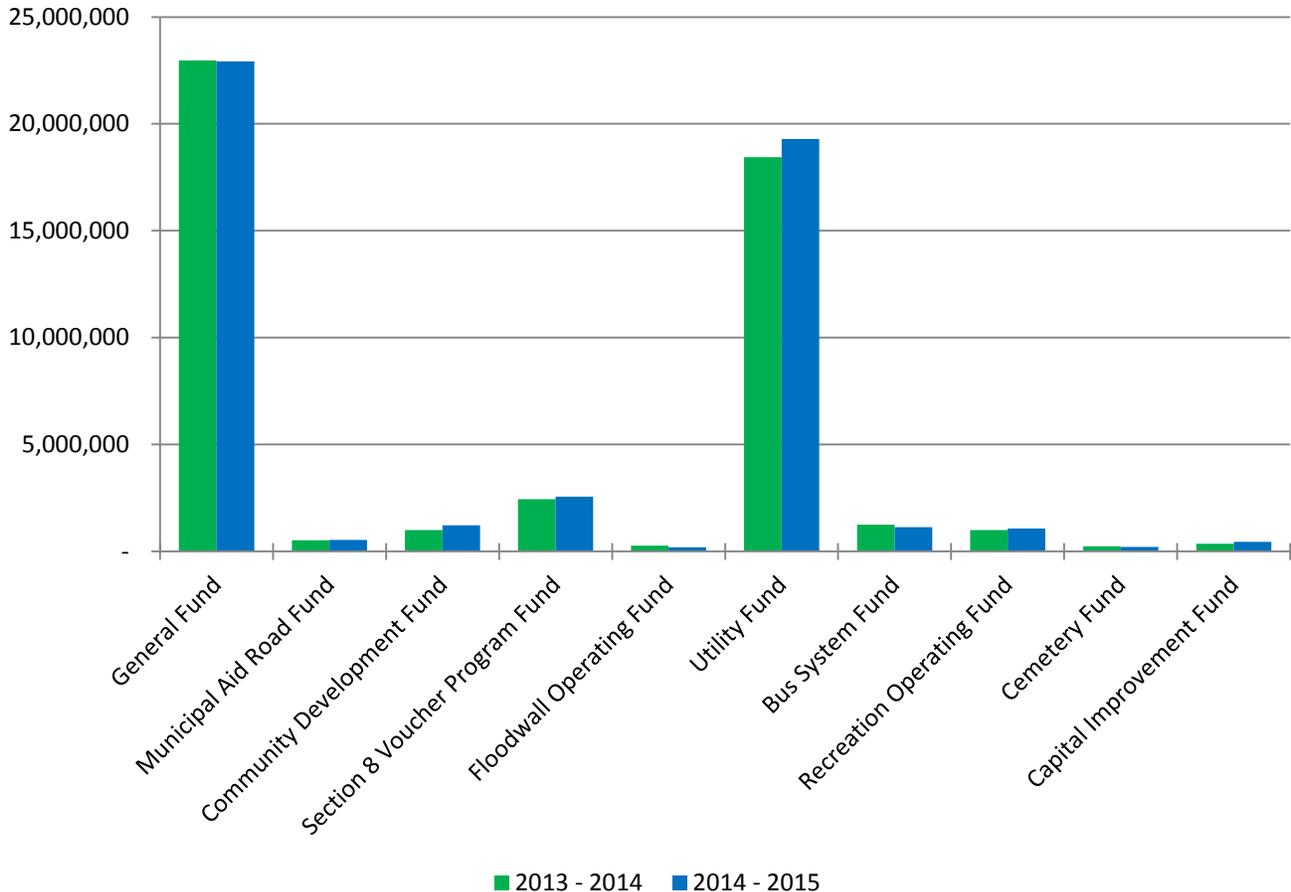
**Grants/Entitlements** are intergovernmental revenues received from federal, state, and local governments. For fiscal year 2015, these revenues are budgeted at \$4,998,980, or 10.11% of total budgeted revenues.

**Charges for Services** are derived from user fees for providing garbage collection, water, and sewer services. For fiscal year 2015, these revenues are budgeted at \$17,300,730, or 35.00% of total budgeted revenues.

Description	General Fund	Utility Fund	Nonmajor Funds	Total Revenue	Percentage of Revenue
Occupational License Fee				-	#DIV/0!
Net Profit Fee				-	#DIV/0!
Property Taxes				-	#DIV/0!
Insurance Premium Tax				-	#DIV/0!
Grants / Entitlements				-	#DIV/0!
Garbage Service Charges				-	#DIV/0!
Water Service Charges				-	#DIV/0!
Sewer Service Charges				-	#DIV/0!
All Other Revenues				-	#DIV/0!
<b>Total Revenues</b>	-	-	-	-	#DIV/0!

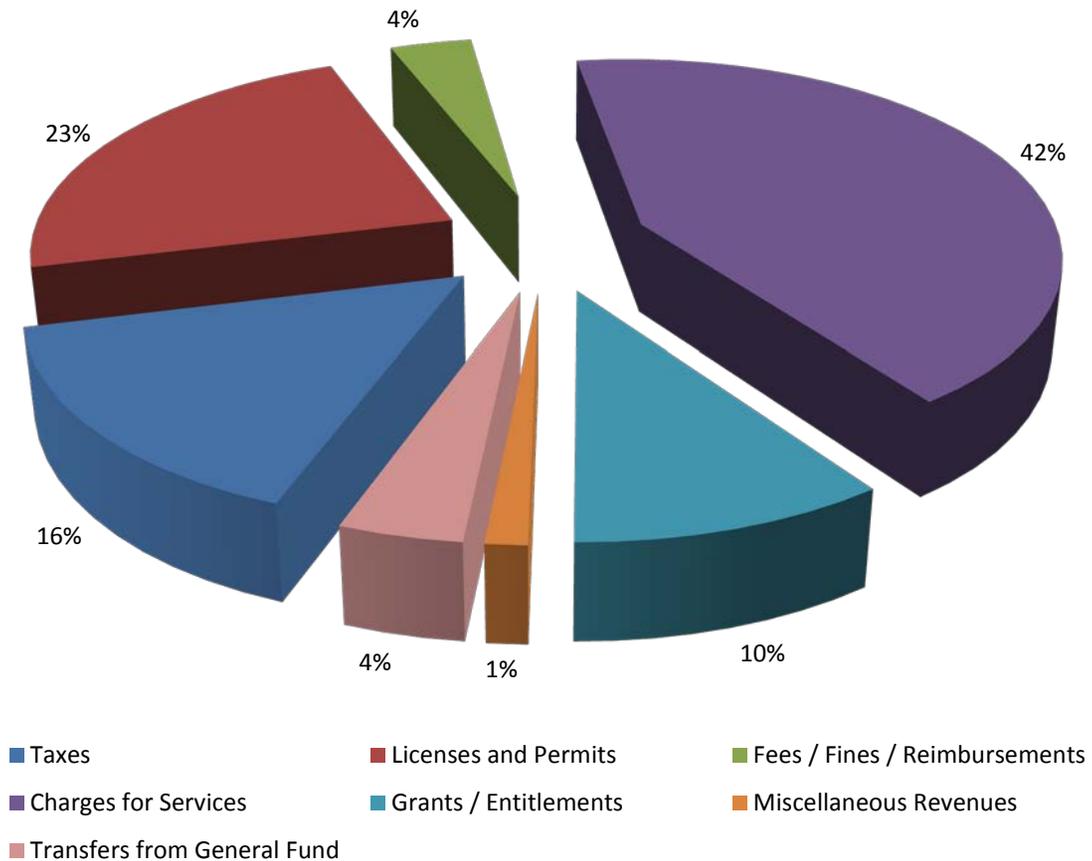
**City of Ashland  
Revenue Discussion  
Summary by Fund**

<b>Description</b>	<b>Actual 2012 - 2013</b>	<b>Budget 2013 - 2014</b>	<b>Budget 2014 - 2015</b>	<b>Change from Prior Year</b>	<b>Percent Change</b>
General Fund	21,945,572	22,969,728	22,923,295	(46,433)	-0.20%
Municipal Aid Road Fund	557,449	521,210	538,410	17,200	3.30%
Community Development Fund	302,139	1,000,251	1,226,197	225,946	22.59%
Section 8 Voucher Program Fund	2,569,535	2,444,406	2,557,489	113,083	4.63%
Floodwall Operating Fund	269,838	267,217	194,111	(73,106)	-27.36%
Utility Fund	15,675,902	18,445,171	19,291,050	845,879	4.59%
Bus System Fund	1,346,706	1,256,759	1,137,325	(119,434)	-9.50%
Recreation Operating Fund	1,078,408	1,004,021	1,073,788	69,767	6.95%
Cemetery Fund	140,702	245,268	206,498	(38,770)	-15.81%
Capital Improvement Fund	256,940	361,225	443,442	82,217	22.76%
<b>Total Revenues</b>	<b>44,143,191</b>	<b>48,515,256</b>	<b>49,591,605</b>	<b>1,076,349</b>	<b>2.22%</b>



**City of Ashland  
Revenue Discussion  
Summary by Type**

<b>Description</b>	<b>Actual 2012 - 2013</b>	<b>Budget 2013 - 2014</b>	<b>Budget 2014 - 2015</b>	<b>Change from Prior Year</b>	<b>Percent Change</b>
Taxes	8,479,163	7,241,268	7,729,301	488,033	6.74%
Licenses and Permits	9,696,724	11,892,095	11,358,500	(533,595)	-4.49%
Fees / Fines / Reimbursements	1,873,466	1,746,190	1,821,530	75,340	4.31%
Charges for Services	17,247,944	20,054,951	21,061,325	1,006,374	5.02%
Grants / Entitlements	4,330,772	4,910,100	4,998,980	88,880	1.81%
Miscellaneous Revenues	675,899	642,525	662,285	19,760	3.08%
Other Financing Sources: Transfers from General Fund	1,839,223	2,028,127	1,959,684	(68,443)	-3.37%
<b>Total Revenues &amp; Other Financing Sources</b>	<b>44,143,191</b>	<b>48,515,256</b>	<b>49,591,605</b>	<b>1,076,349</b>	<b>2.22%</b>



**City of Ashland  
Revenue Discussion  
Revenues by Fund / Type**

<b>Description</b>	<b>Actual 2012 - 2013</b>	<b>Budget 2013 - 2014</b>	<b>Budget 2014 - 2015</b>	<b>Change from Prior Year</b>	<b>Percent Change</b>
<b>General Fund</b>					
Taxes	8,292,733	7,066,080	7,535,215	469,135	6.64%
Licenses and Permits	9,696,724	11,892,095	11,358,500	(533,595)	-4.49%
Fees / Fines / Reimbursements	1,701,807	1,597,960	1,683,100	85,140	5.33%
Charges for Services	1,954,180	1,981,785	2,155,100	173,315	8.75%
Grants / Entitlements	159,269	256,023	20,995	(235,028)	-91.80%
Miscellaneous Revenues	140,859	175,785	170,385	(5,400)	-3.07%
<b>Total General Fund</b>	<b><u>21,945,572</u></b>	<b><u>22,969,728</u></b>	<b><u>22,923,295</u></b>	<b><u>(46,433)</u></b>	<b><u>-0.20%</u></b>
<b>Municipal Aid Road Fund</b>					
Grants / Entitlements	554,022	520,000	535,000	15,000	2.88%
Miscellaneous Revenues	3,427	1,210	3,410	2,200	181.82%
<b>Total Municipal Aid Road Fund</b>	<b><u>557,449</u></b>	<b><u>521,210</u></b>	<b><u>538,410</u></b>	<b><u>17,200</u></b>	<b><u>3.30%</u></b>
<b>Community Development Fund</b>					
Grants / Entitlements	302,139	1,000,251	1,226,197	225,946	22.59%
<b>Total Community Development Fund</b>	<b><u>302,139</u></b>	<b><u>1,000,251</u></b>	<b><u>1,226,197</u></b>	<b><u>225,946</u></b>	<b><u>22.59%</u></b>
<b>Section 8 Voucher Program Fund</b>					
Grants / Entitlements	2,568,966	2,443,816	2,556,989	113,173	4.63%
Miscellaneous Revenues	569	590	500	(90)	-15.25%
<b>Total Section 8 Voucher Program Fund</b>	<b><u>2,569,535</u></b>	<b><u>2,444,406</u></b>	<b><u>2,557,489</u></b>	<b><u>113,083</u></b>	<b><u>4.63%</u></b>
<b>Floodwall Operating Fund</b>					
Taxes	186,430	175,188	194,086	18,898	10.79%
Other Financing Sources	83,383	92,004	-	(92,004)	-100.00%
Miscellaneous Revenues	25	25	25	-	0.00%
<b>Total Floodwall Operating Fund</b>	<b><u>269,838</u></b>	<b><u>267,217</u></b>	<b><u>194,111</u></b>	<b><u>(73,106)</u></b>	<b><u>-27.36%</u></b>

**City of Ashland  
Revenue Discussion  
Revenues by Fund / Type**

<b>Description</b>	<b>Actual 2012 - 2013</b>	<b>Budget 2013 - 2014</b>	<b>Budget 2014 - 2015</b>	<b>Change from Prior Year</b>	<b>Percent Change</b>
<b>Utility Fund</b>					
Charges for Services	15,211,627	18,015,766	18,839,425	823,659	4.57%
Miscellaneous Revenues	464,275	429,405	451,625	22,220	5.17%
<b>Total Utility Fund</b>	<b><u>15,675,902</u></b>	<b><u>18,445,171</u></b>	<b><u>19,291,050</u></b>	<b><u>845,879</u></b>	<b><u>4.59%</u></b>
<b>Bus System Fund</b>					
Charges for Services	78,595	54,400	64,800	10,400	19.12%
Other Financing Sources	521,694	512,299	412,701	(99,598)	-19.44%
Grants / Entitlements	746,376	690,010	659,799	(30,211)	-4.38%
Miscellaneous Revenues	41	50	25	(25)	-50.00%
<b>Total Bus System Fund</b>	<b><u>1,346,706</u></b>	<b><u>1,256,759</u></b>	<b><u>1,137,325</u></b>	<b><u>(119,434)</u></b>	<b><u>-9.50%</u></b>
<b>Recreation Operating Fund</b>					
Fees / Fines / Reimbursements	31,759	25,480	22,230	(3,250)	-12.76%
Charges for Services	3,542	3,000	2,000	(1,000)	-33.33%
Other Financing Sources	1,002,206	940,516	1,014,033	73,517	7.82%
Miscellaneous Revenues	40,901	35,025	35,525	500	1.43%
<b>Total Recreation Operating Fund</b>	<b><u>1,078,408</u></b>	<b><u>1,004,021</u></b>	<b><u>1,073,788</u></b>	<b><u>69,767</u></b>	<b><u>6.95%</u></b>
<b>Cemetery Fund</b>					
Fees / Fines / Reimbursements	139,900	122,750	116,200	(6,550)	-5.34%
Other Financing Sources	-	122,083	89,508	(32,575)	-26.68%
Miscellaneous Revenues	802	435	790	355	81.61%
<b>Total Cemetery Fund</b>	<b><u>140,702</u></b>	<b><u>245,268</u></b>	<b><u>206,498</u></b>	<b><u>(38,770)</u></b>	<b><u>-15.81%</u></b>
<b>Capital Improvement Fund</b>					
Other Financing Sources	231,940	361,225	443,442	82,217	22.76%
Miscellaneous Revenues	25,000	-	-	-	0.00%
<b>Total Capital Improvement Fund</b>	<b><u>256,940</u></b>	<b><u>361,225</u></b>	<b><u>443,442</u></b>	<b><u>82,217</u></b>	<b><u>22.76%</u></b>

**City of Ashland  
General Fund  
Revenues by Source**

<b>Description</b>	<b>Actual 2012 - 2013</b>	<b>Budget 2013 - 2014</b>	<b>Budget 2014 - 2015</b>	<b>Change from Prior Year</b>	<b>Percent Change</b>
Current Property Tax	3,423,363	2,517,275	2,617,965	100,690	4.00%
Penalty and Interest	33,626	33,500	29,945	(3,555)	-10.61%
Delinquent Property Tax	189,404	160,960	189,405	28,445	17.67%
Vehicle Property Tax	613,882	501,965	525,000	23,035	4.59%
PSC Property Tax	197,679	135,340	195,000	59,660	44.08%
Bank Franchise Tax	96,508	96,500	99,900	3,400	3.52%
Insurance Premium Tax	3,738,271	3,620,540	3,878,000	257,460	7.11%
Business License / Net Profit Fees	1,213,204	1,352,180	1,305,295	(46,885)	-3.47%
Occupational License Fees	7,812,466	9,790,430	9,347,780	(442,650)	-4.52%
Alcohol Beverage License Fees	572,450	682,285	638,225	(44,060)	-6.46%
Construction Permit Fees	97,867	66,500	66,500	-	0.00%
Other Licenses and Permits	737	700	700	-	0.00%
Parking Fees / Fines	25,288	22,500	25,000	2,500	11.11%
Tax Collection Fees	118,875	112,750	118,875	6,125	5.43%
District Court Rebate	37,520	35,335	31,985	(3,350)	-9.48%
Electric Franchise	899,128	866,000	900,000	34,000	3.93%
Telecommunication Franchise	273,162	252,000	272,135	20,135	7.99%
Natural Gas Franchise	187,365	176,200	189,200	13,000	7.38%
Police and Fire Incentive Pension Reimb.	114,665	105,675	104,675	(1,000)	-0.95%
Bond Proceeds	-	-	-	-	0.00%
Code Enforcement Fees / Fines	45,804	27,500	41,230	13,730	49.93%
Garbage Service Charges	1,910,841	1,937,850	2,091,400	153,550	7.92%
Greyhound Ticket Sales	23,706	23,935	23,700	(235)	-0.98%
Rental Revenue	19,633	20,000	40,000	20,000	100.00%
Homeless Shelter Grant	18,024	-	-	-	0.00%
Police Grants	110,181	30,129	8,000	(22,129)	-73.45%
Miscellaneous Grants	31,064	225,894	12,995	(212,899)	-94.25%
Coal Severance (LGEA)	14,680	27,990	25,000	(2,990)	-10.68%
Interest Income	2,464	2,845	2,345	(500)	-17.57%
AHA - Pilot Payment	43,040	44,990	43,040	(1,950)	-4.33%
Miscellaneous Revenues	80,675	99,960	100,000	40	0.04%
<b>Total Revenues</b>	<b>21,945,572</b>	<b>22,969,728</b>	<b>22,923,295</b>	<b>(46,433)</b>	<b>-0.20%</b>

**City of Ashland  
Utility Fund  
Revenues by Source**

<b>Description</b>	<b>Actual 2012 - 2013</b>	<b>Budget 2013 - 2014</b>	<b>Budget 2014 - 2015</b>	<b>Change from Prior Year</b>	<b>Percent Change</b>
Res and Com Meter Sales - City	1,900,830	1,926,350	2,056,000	129,650	6.73%
Res and Com Meter Sales - Noncity	1,555,868	1,610,050	1,663,000	52,950	3.29%
Res and Com Meter Sales - Catlettsburg	437,281	437,715	487,000	49,285	11.26%
Industrial Meter Sales - Industrial Park	32,445	37,550	35,720	(1,830)	-4.87%
Industrial Meter Sales - City	1,313,746	1,178,120	1,228,890	50,770	4.31%
Industrial Meter Sales - Noncity	1,535,819	1,404,075	1,643,930	239,855	17.08%
Industrial Meter Sales - Catlettsburg	653,286	681,000	570,860	(110,140)	-16.17%
Sales to Russell	3,496	17,000	3,500	(13,500)	-79.41%
Sales to Cannonsburg	1,057,667	1,075,545	1,027,500	(48,045)	-4.47%
Sales to Flatwoods	317,632	292,000	200,600	(91,400)	-31.30%
Water Tap Fees	67,793	68,380	68,380	-	0.00%
Fire Protection Sprinkler Service	100,267	124,850	103,800	(21,050)	-16.86%
Turn Fees	134,733	136,570	123,300	(13,270)	-9.72%
Sewer Service Charges - City	2,554,487	2,539,675	2,659,680	120,005	4.73%
Sewer Service Charges - Noncity	74,488	73,110	67,700	(5,410)	-7.40%
Boyd County Sewer	1,609,199	1,514,060	1,610,000	95,940	6.34%
United Wastewater Sewer	259,020	311,688	348,000	36,312	11.65%
Industrial Pretreatment	63,874	82,850	59,500	(23,350)	-28.18%
CSO Surcharge	1,535,409	1,612,690	1,547,450	(65,240)	-4.05%
Sewer Tap Fees	4,287	4,235	4,275	40	0.94%
CSO / Bond Proceeds	-	2,888,253	3,330,340	442,087	15.31%
Interest Income	12,705	13,900	9,850	(4,050)	-29.14%
Billing Charges	16,985	17,055	17,000	(55)	-0.32%
Late Payment Charges	346,163	319,300	330,400	11,100	3.48%
Returned Check Charges	7,815	5,100	5,175	75	1.47%
Laboratory Test Fees	22,181	21,200	21,200	-	0.00%
Fines	28,063	12,850	28,000	15,150	117.90%
Miscellaneous Revenues	30,363	40,000	40,000	-	0.00%
<b>Total Revenues</b>	<b>15,675,902</b>	<b>18,445,171</b>	<b>19,291,050</b>	<b>845,879</b>	<b>4.59%</b>

**City of Ashland**  
**Nonmajor Funds in the Aggregate**  
**Revenues by Fund / Source**

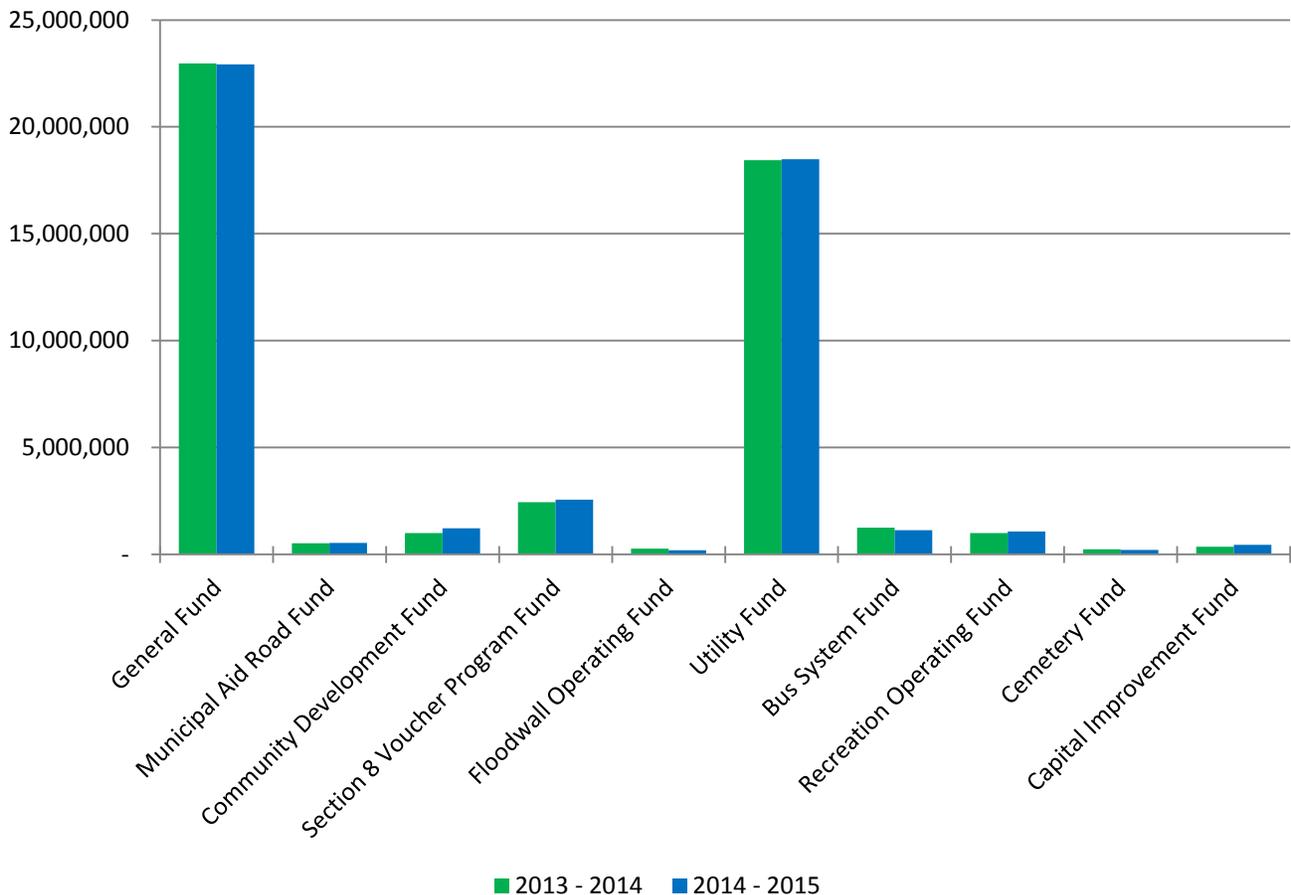
<b>Description</b>	<b>Actual 2012 - 2013</b>	<b>Budget 2013 - 2014</b>	<b>Budget 2014 - 2015</b>	<b>Change from Prior Year</b>	<b>Percent Change</b>
<b>Municipal Aid Road Fund</b>					
Municipal Aid Revenue	554,022	520,000	535,000	15,000	2.88%
Intergovernmental Grant	-	-	-	-	0.00%
75/25 Sidewalk Payments	3,418	1,200	3,400	2,200	183.33%
Interest Income	9	10	10	-	0.00%
<b>Total Municipal Aid Road Fund</b>	<b><u>557,449</u></b>	<b><u>521,210</u></b>	<b><u>538,410</u></b>	<b><u>17,200</u></b>	<b><u>3.30%</u></b>
<b>Community Development Fund</b>					
CDBG Funds	302,139	1,000,251	1,226,197	225,946	22.59%
CDBG Program Income	-	-	-	-	0.00%
<b>Total Community Development Fund</b>	<b><u>302,139</u></b>	<b><u>1,000,251</u></b>	<b><u>1,226,197</u></b>	<b><u>225,946</u></b>	<b><u>22.59%</u></b>
<b>Section 8 Voucher Program Fund</b>					
PHA Housing Funds	2,335,021	2,229,906	2,350,733	120,827	5.42%
Administrative Fee Revenue	233,945	213,910	206,256	(7,654)	-3.58%
Interest Income	569	590	500	(90)	-15.25%
Application Fee Income	-	-	-	-	0.00%
Miscellaneous Revenues	-	-	-	-	0.00%
<b>Total Section 8 Voucher Program Fund</b>	<b><u>2,569,535</u></b>	<b><u>2,444,406</u></b>	<b><u>2,557,489</u></b>	<b><u>113,083</u></b>	<b><u>4.63%</u></b>
<b>Floodwall Operating Fund</b>					
Current Property Tax	144,573	135,750	152,661	16,911	12.46%
Penalty and Interest	1,599	1,250	1,250	-	0.00%
Delinquent Property Tax	4,865	4,188	4,865	677	16.17%
Vehicle Property Tax	9,134	8,000	9,100	1,100	13.75%
PSC Property Tax	26,259	26,000	26,210	210	0.81%
Transfer from General Fund	83,383	92,004	-	(92,004)	-100.00%
Interest Income	25	25	25	-	0.00%
<b>Total Floodwall Operating Fund</b>	<b><u>269,838</u></b>	<b><u>267,217</u></b>	<b><u>194,111</u></b>	<b><u>(73,106)</u></b>	<b><u>-27.36%</u></b>

**City of Ashland**  
**Nonmajor Funds in the Aggregate (Continued)**  
**Revenues by Fund / Source**

<b>Description</b>	<b>Actual 2012 - 2013</b>	<b>Budget 2013 - 2014</b>	<b>Budget 2014 - 2015</b>	<b>Change from Prior Year</b>	<b>Percent Change</b>
<b>Bus System Fund</b>					
Passenger Fares	58,955	38,500	46,800	8,300	21.56%
Paratransit Fares	19,640	15,900	18,000	2,100	13.21%
Transfer from General Fund	521,694	512,299	412,701	(99,598)	-19.44%
FTA Operating Grant	526,336	145,332	330,335	185,003	127.30%
FTA Capital Grant	188,826	511,546	329,464	(182,082)	-35.59%
KDOT Capital Grant	31,214	33,132	-	(33,132)	-100.00%
Interest Income	41	50	25	(25)	-50.00%
<b>Total Bus System Fund</b>	<b><u>1,346,706</u></b>	<b><u>1,256,759</u></b>	<b><u>1,137,325</u></b>	<b><u>(119,434)</u></b>	<b><u>-9.50%</u></b>
<b>Recreation Operating Fund</b>					
Admission Fees - Dawson Pool	23,775	19,000	19,000	-	0.00%
Admission Fees - Skating	3,232	3,250	-	(3,250)	-100.00%
Admission Fees - Parties	4,752	3,230	3,230	-	0.00%
Miscellaneous Rentals	3,542	3,000	2,000	(1,000)	-33.33%
Transfer from General Fund	1,002,206	940,516	1,014,033	73,517	7.82%
Interest Income	492	425	350	(75)	-17.65%
Brick Donation Program	100	150	100	(50)	-33.33%
Concession Sales - Sports Park	3,176	3,000	3,175	175	5.83%
Concession Sales - Skating	509	450	-	(450)	-100.00%
Concession Sales - Central Park	18,093	16,000	14,500	(1,500)	-9.38%
Concession Sales - Dawson Pool	14,082	11,000	13,000	2,000	18.18%
Miscellaneous Revenues	4,449	4,000	4,400	400	10.00%
<b>Total Recreation Operating Fund</b>	<b><u>1,078,408</u></b>	<b><u>1,004,021</u></b>	<b><u>1,073,788</u></b>	<b><u>69,767</u></b>	<b><u>6.95%</u></b>
<b>Cemetery Fund</b>					
Opening / Closing Fees	81,900	82,750	76,200	(6,550)	-7.92%
Lots / Niche / Mausoleum	48,950	30,500	30,500	-	0.00%
Foundation Fees	9,050	9,500	9,500	-	0.00%
Transfer from General Fund	-	122,083	89,508	(32,575)	-26.68%
Interest Income	37	35	40	5	14.29%
Miscellaneous Revenues	765	400	750	350	87.50%
<b>Total Cemetery Fund</b>	<b><u>140,702</u></b>	<b><u>245,268</u></b>	<b><u>206,498</u></b>	<b><u>(38,770)</u></b>	<b><u>-15.81%</u></b>
<b>Capital Improvement Fund</b>					
Transfer from General Fund	231,940	361,225	443,442	82,217	22.76%
Miscellaneous Revenues	25,000	-	-	-	0.00%
<b>Total Capital Improvement Fund</b>	<b><u>256,940</u></b>	<b><u>361,225</u></b>	<b><u>443,442</u></b>	<b><u>82,217</u></b>	<b><u>22.76%</u></b>

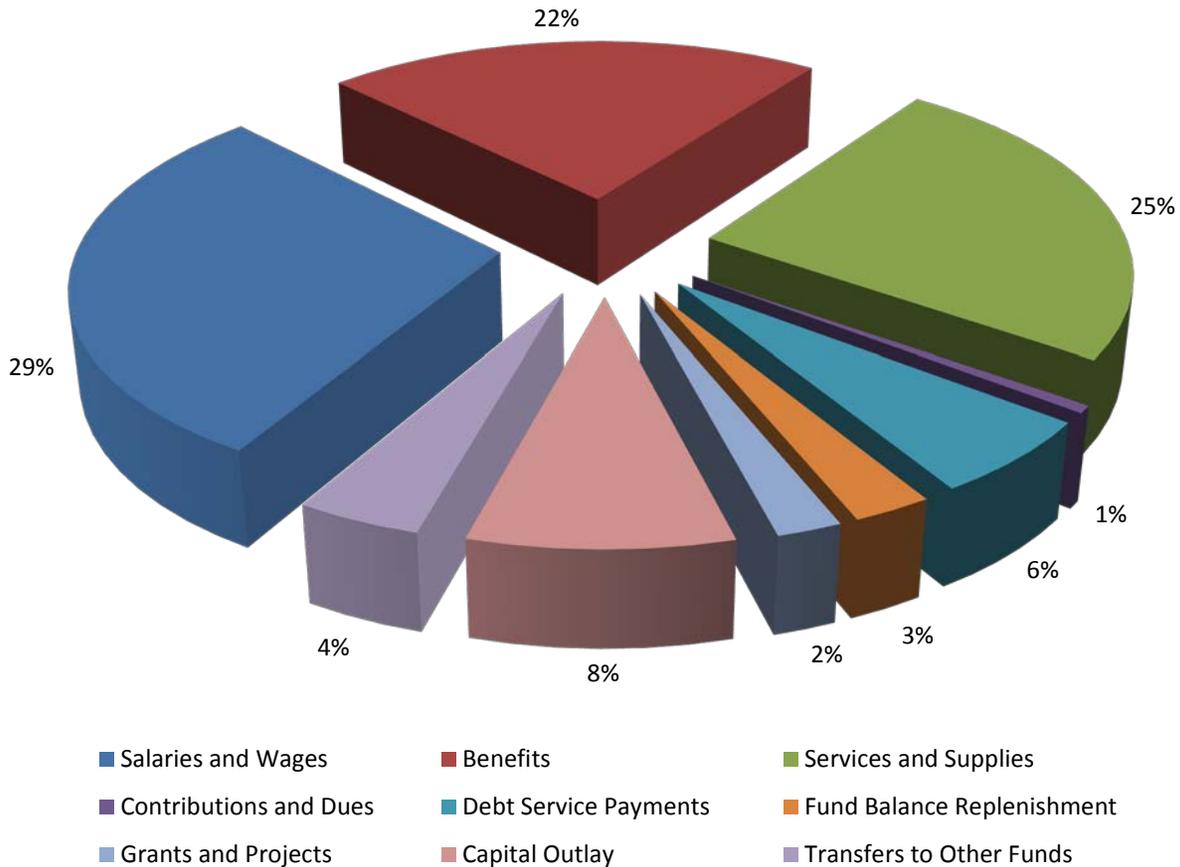
**City of Ashland  
Expenditure Discussion  
Summary by Fund**

<b>Description</b>	<b>Actual 2012 - 2013</b>	<b>Budget 2013 - 2014</b>	<b>Budget 2014 - 2015</b>	<b>Change from Prior Year</b>	<b>Percent Change</b>
General Fund	21,510,962	22,969,728	22,923,295	(46,433)	-0.20%
Municipal Aid Road Fund	356,857	521,210	538,410	17,200	3.30%
Community Development Fund	302,139	1,000,251	1,226,197	225,946	22.59%
Section 8 Voucher Program Fund	2,629,213	2,444,406	2,557,489	113,083	4.63%
Floodwall Operating Fund	269,838	267,217	194,111	(73,106)	-27.36%
Utility Fund	14,553,061	18,445,171	18,491,235	46,064	0.25%
Bus System Fund	1,483,318	1,256,759	1,137,325	(119,434)	-9.50%
Recreation Operating Fund	1,078,408	1,004,021	1,073,788	69,767	6.95%
Cemetery Fund	312,684	245,268	206,498	(38,770)	-15.81%
Capital Improvement Fund	243,113	361,225	443,442	82,217	22.76%
<b>Total Expenditures</b>	<b>42,739,593</b>	<b>48,515,256</b>	<b>48,791,790</b>	<b>276,534</b>	<b>0.57%</b>



**City of Ashland  
Expenditure Discussion  
Summary by Function**

<b>Description</b>	<b>Actual 2012 - 2013</b>	<b>Budget 2013 - 2014</b>	<b>Budget 2014 - 2015</b>	<b>Change from Prior Year</b>	<b>Percent Change</b>
Salaries and Wages	13,993,347	13,580,824	14,248,824	668,000	4.92%
Benefits	10,969,384	10,816,950	10,959,207	142,257	1.32%
Services and Supplies	13,963,968	13,453,454	12,079,099	(1,374,355)	-10.22%
Contributions and Dues	244,282	222,831	286,851	64,020	28.73%
Debt Service Payments	1,271,486	2,372,850	2,888,527	515,677	21.73%
Fund Balance Replenishment	-	1,250,000	1,250,000	-	0.00%
Grants and Projects	194,016	861,551	1,018,440	156,889	18.21%
Capital Outlay	263,887	3,928,669	4,101,158	172,489	4.39%
Other Financing Uses: Transfers to Other Funds	1,839,223	2,028,127	1,959,684	(68,443)	-3.37%
<b>Total Expenditures &amp; Other Financing Uses</b>	<b><u>42,739,593</u></b>	<b><u>48,515,256</u></b>	<b><u>48,791,790</u></b>	<b><u>276,534</u></b>	<b><u>0.57%</u></b>



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## General Government

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The Department of General Government includes the divisions of Mayor and Commissioners, City Manager, Legal/City Clerk, Economic Development, Human Resources/Risk Management, General Unclassified, and Grants and Projects.

The Board of Commissioners is voted into office by non-partisan elections and consists of a mayor, who is elected for a term of four years, and four commissioners, who serve two years each. The Board serves as the legislative branch for the city and is responsible for passing ordinances, adopting the budget, appointing committees, and the hiring and termination of employees.

The City Manager, who is appointed by the Board of Commissioners, serves as the executive branch of the city and is responsible for enforcing city ordinances as well as carrying out day-to-day operations.

Legal/City Clerk provides legal assistance to all departments within the city, represents the city in court cases as needed, and maintains official records.

Economic Development oversees the business development review process and guides companies through zoning laws, building code regulations, and licensing requirements.

Human Resources conducts and monitors the employment process, maintains all personnel records on current and former employees, manages employee benefits, and administrates the alcohol beverage control program.

Risk Management coordinates city-wide safety training, loss control, workers compensation, general liability insurance, property/equipment insurance, and other insurance programs to promote a safe and healthy work environment. Furthermore, this division conducts and reviews hazard assessments, analyzes injury statistics, develops safety policies and procedures, and ensures that the city remains within OSHA rules and regulations.

The General Unclassified division accumulates all expenses that are not specifically attributable to another division within the General Fund. It also includes costs associated with general liability insurance, property/equipment insurance, debt service payments, and transfers to other funds from the General Fund.

The Grants and Projects division contains major grant and construction projects.

**City of Ashland  
General Government  
Expenditures by Division / Function**

<b>Description</b>	<b>Actual 2012 - 2013</b>	<b>Budget 2013 - 2014</b>	<b>Budget 2014 - 2015</b>	<b>Change from Prior Year</b>	<b>Percent Change</b>
<b>Mayor and Commissioners</b>					
Salaries and Wages	34,138	35,210	37,982	2,772	7.87%
Benefits	57,642	77,177	77,303	126	0.16%
Services and Supplies	16,977	16,250	16,750	500	3.08%
Total Mayor and Commissioners	<u>108,757</u>	<u>128,637</u>	<u>132,035</u>	<u>3,398</u>	<u>2.64%</u>
<b>City Manager</b>					
Salaries and Wages	83,432	83,066	77,957	(5,109)	-6.15%
Benefits	43,116	45,113	43,228	(1,885)	-4.18%
Services and Supplies	7,234	25,300	12,200	(13,100)	-51.78%
Total City Manager	<u>133,782</u>	<u>153,479</u>	<u>133,385</u>	<u>(20,094)</u>	<u>-13.09%</u>
<b>Legal / City Clerk</b>					
Salaries and Wages	68,692	78,692	85,568	6,876	8.74%
Benefits	35,696	40,724	41,459	735	1.80%
Services and Supplies	52,496	53,450	56,950	3,500	6.55%
Total Legal / City Clerk	<u>156,884</u>	<u>172,866</u>	<u>183,977</u>	<u>11,111</u>	<u>6.43%</u>
<b>Economic Development</b>					
Salaries and Wages	75,150	79,195	84,671	5,476	6.91%
Benefits	44,750	43,746	44,144	398	0.91%
Services and Supplies	12,354	13,300	16,600	3,300	24.81%
Total Economic Development	<u>132,254</u>	<u>136,241</u>	<u>145,415</u>	<u>9,174</u>	<u>6.73%</u>
<b>Human Resources / Risk Management</b>					
Salaries and Wages	105,429	138,779	99,418	(39,361)	-28.36%
Benefits	71,461	57,712	60,471	2,759	4.78%
Services and Supplies	21,164	22,440	13,315	(9,125)	-40.66%
Capital Outlay	7,299	-	-	-	0.00%
Total Human Resources / Risk Mgmt	<u>205,353</u>	<u>218,931</u>	<u>173,204</u>	<u>(45,727)</u>	<u>-20.89%</u>

**City of Ashland**  
**General Government (Continued)**  
**Expenditures by Division / Function**

<b>Description</b>	<b>Actual 2012 - 2013</b>	<b>Budget 2013 - 2014</b>	<b>Budget 2014 - 2015</b>	<b>Change from Prior Year</b>	<b>Percent Change</b>
<b>General Unclassified</b>					
Benefits	470,079	414,533	504,532	89,999	21.71%
Services and Supplies	767,366	1,103,654	813,016	(290,638)	-26.33%
Contributions and Dues	244,282	222,831	286,851	64,020	28.73%
Debt Service Payments	844,910	907,014	876,301	(30,713)	-3.39%
Fund Balance Replenishment	-	750,000	500,000	(250,000)	-33.33%
Grants and Projects	26,447	372,899	10,000	(362,899)	-97.32%
Capital Outlay	18,361	-	75,000	75,000	0.00%
Other Financing Uses:					
Transfer to Floodwall Fund	83,383	92,004	-	(92,004)	-100.00%
Transfer to Bus System Fund	521,694	512,299	412,701	(99,598)	-19.44%
Transfer to Recreation Fund	1,002,206	940,516	1,014,033	73,517	7.82%
Transfer to Capital Fund	231,940	361,225	443,442	82,217	22.76%
Transfer to Cemetery Fund	-	122,083	89,508	(32,575)	-26.68%
<b>Total General Unclassified</b>	<b>4,210,668</b>	<b>5,799,058</b>	<b>5,025,384</b>	<b>(773,674)</b>	<b>-13.34%</b>
<b>Total Expenditures</b>	<b>4,947,698</b>	<b>6,609,212</b>	<b>5,793,400</b>	<b>(815,812)</b>	<b>-12.34%</b>

**City of Ashland  
Mayor and Commissioners  
Expenditures by Object**

<b>Description</b>	<b>Actual 2012 - 2013</b>	<b>Budget 2013 - 2014</b>	<b>Budget 2014 - 2015</b>	<b>Change from Prior Year</b>	<b>Percent Change</b>
Regular Pay	34,138	35,210	37,982	2,772	7.87%
FICA / Medicare	3,216	3,318	3,521	203	6.12%
Kentucky Retirement	6,949	8,636	8,567	(69)	-0.80%
Health / Life Insurance	37,950	54,659	54,659	-	0.00%
Workers Compensation	61	48	38	(10)	-20.83%
Unemployment Insurance	16	16	18	2	12.50%
Auto Allowance	9,450	10,500	10,500	-	0.00%
Postage / Freight	109	100	100	-	0.00%
Travel / Training	199	-	500	500	0.00%
Advertising	307	350	350	-	0.00%
Printing / Reproduction	313	150	150	-	0.00%
Telephone	3,200	3,550	3,550	-	0.00%
Equipment Repairs	75	-	-	-	0.00%
Rental / Maintenance Agreements	180	200	200	-	0.00%
Dues / Publications	1,503	800	800	-	0.00%
General Supplies	1,188	1,100	1,100	-	0.00%
Office Supplies	361	500	500	-	0.00%
Miscellaneous Expenses	9,542	9,500	9,500	-	0.00%
<b>Total Expenditures</b>	<b>108,757</b>	<b>128,637</b>	<b>132,035</b>	<b>3,398</b>	<b>2.64%</b>

**City of Ashland  
City Manager  
Expenditures by Object**

<b>Description</b>	<b>Actual 2012 - 2013</b>	<b>Budget 2013 - 2014</b>	<b>Budget 2014 - 2015</b>	<b>Change from Prior Year</b>	<b>Percent Change</b>
Regular Pay	83,432	83,066	77,957	(5,109)	-6.15%
FICA / Medicare	5,832	5,828	5,839	11	0.19%
Kentucky Retirement	16,377	15,691	14,305	(1,386)	-8.83%
Health / Life Insurance	20,660	19,876	19,876	-	0.00%
Workers Compensation	149	120	96	(24)	-20.00%
Unemployment Insurance	98	98	112	14	14.29%
Auto Allowance	-	3,500	3,000	(500)	-14.29%
Postage / Freight	367	375	375	-	0.00%
Travel / Training	352	7,500	2,600	(4,900)	-65.33%
Printing / Reproduction	118	150	150	-	0.00%
Telephone	1,394	1,425	1,425	-	0.00%
Equipment Repairs	934	500	500	-	0.00%
Rental / Maintenance Agreements	180	190	190	-	0.00%
Dues / Publications	1,661	1,050	3,600	2,550	242.86%
General Supplies	274	3,675	300	(3,375)	-91.84%
Office Supplies	304	360	360	-	0.00%
Fuel	1,372	1,500	500	(1,000)	-66.67%
Miscellaneous Expenses	278	8,575	2,200	(6,375)	-74.34%
<b>Total Expenditures</b>	<b>133,782</b>	<b>153,479</b>	<b>133,385</b>	<b>(20,094)</b>	<b>-13.09%</b>

**City of Ashland  
Legal / City Clerk  
Expenditures by Object**

<b>Description</b>	<b>Actual 2012 - 2013</b>	<b>Budget 2013 - 2014</b>	<b>Budget 2014 - 2015</b>	<b>Change from Prior Year</b>	<b>Percent Change</b>
Regular Pay	68,692	78,692	85,568	6,876	8.74%
FICA / Medicare	4,906	5,720	6,219	499	8.72%
Kentucky Retirement	13,340	14,866	15,120	254	1.71%
Health / Life Insurance	17,147	19,876	19,876	-	0.00%
Workers Compensation	223	180	144	(36)	-20.00%
Unemployment Insurance	80	82	100	18	21.95%
Professional Services	35,201	37,500	37,500	-	0.00%
Postage / Freight	234	350	350	-	0.00%
Travel / Training	-	-	1,500	1,500	0.00%
Printing / Reproduction	234	350	350	-	0.00%
Telephone	509	550	550	-	0.00%
Rental / Maintenance Agreements	1,355	1,200	1,200	-	0.00%
Dues / Publications	13,994	12,000	14,000	2,000	16.67%
General Supplies	103	500	500	-	0.00%
Office Supplies	866	1,000	1,000	-	0.00%
<b>Total Expenditures</b>	<b>156,884</b>	<b>172,866</b>	<b>183,977</b>	<b>11,111</b>	<b>6.43%</b>

**City of Ashland  
Economic Development  
Expenditures by Object**

<b>Description</b>	<b>Actual 2012 - 2013</b>	<b>Budget 2013 - 2014</b>	<b>Budget 2014 - 2015</b>	<b>Change from Prior Year</b>	<b>Percent Change</b>
Regular Pay	75,150	79,195	84,671	5,476	6.91%
FICA / Medicare	5,266	5,755	6,154	399	6.93%
Kentucky Retirement	14,919	14,960	14,961	1	0.01%
Health / Life Insurance	24,370	22,856	22,856	-	0.00%
Workers Compensation	107	86	69	(17)	-19.77%
Unemployment Insurance	88	89	104	15	16.85%
Auto Allowance	-	-	-	-	0.00%
Professional Services	2,230	-	1,000	1,000	0.00%
Postage / Freight	578	700	500	(200)	-28.57%
Travel / Training	3,258	9,000	9,000	-	0.00%
Advertising	1,181	-	1,000	1,000	0.00%
Printing / Reproduction	-	100	100	-	0.00%
Telephone	1,770	1,750	1,750	-	0.00%
Rental / Maintenance Agreements	360	375	375	-	0.00%
Dues / Publications	150	175	175	-	0.00%
General Supplies	2,827	500	500	-	0.00%
Office Supplies	-	500	500	-	0.00%
Fuel	-	-	1,500	1,500	0.00%
Miscellaneous Expenses	-	200	200	-	0.00%
<b>Total Expenditures</b>	<b>132,254</b>	<b>136,241</b>	<b>145,415</b>	<b>9,174</b>	<b>6.73%</b>

**City of Ashland**  
**Human Resources / Risk Management**  
**Expenditures by Object**

<b>Description</b>	<b>Actual 2012 - 2013</b>	<b>Budget 2013 - 2014</b>	<b>Budget 2014 - 2015</b>	<b>Change from Prior Year</b>	<b>Percent Change</b>
Regular Pay	105,429	99,594	99,418	(176)	-0.18%
Standby / Seasonal Pay	-	10,000	-	(10,000)	-100.00%
Separation Pay	-	29,185	-	(29,185)	-100.00%
FICA / Medicare	7,496	7,225	7,184	(41)	-0.57%
Kentucky Retirement	20,490	18,814	17,569	(1,245)	-6.62%
Health / Life Insurance	42,097	30,536	34,783	4,247	13.91%
Workers Compensation	1,253	1,006	804	(202)	-20.08%
Unemployment Insurance	125	131	131	-	0.00%
Professional Services	5,273	10,300	500	(9,800)	-95.15%
Postage / Freight	573	550	575	25	4.55%
Travel / Training	2,566	3,390	3,390	-	0.00%
Printing / Reproduction	207	150	225	75	50.00%
Telephone	2,256	2,475	2,675	200	8.08%
Equipment Repairs	836	425	800	375	88.24%
Rental / Maintenance Agreements	780	800	800	-	0.00%
Dues / Publications	1,090	1,250	1,250	-	0.00%
General Supplies	466	675	675	-	0.00%
Office Supplies	2,190	2,250	2,250	-	0.00%
Protective Apparel	100	175	175	-	0.00%
Miscellaneous Expenses	4,827	-	-	-	0.00%
Office Equipment	7,299	-	-	-	0.00%
<b>Total Expenditures</b>	<b>205,353</b>	<b>218,931</b>	<b>173,204</b>	<b>(45,727)</b>	<b>-20.89%</b>

**City of Ashland  
General Unclassified  
Expenditures by Object**

<b>Description</b>	<b>Actual 2012 - 2013</b>	<b>Budget 2013 - 2014</b>	<b>Budget 2014 - 2015</b>	<b>Change from Prior Year</b>	<b>Percent Change</b>
Police and Fire Retirement Transfer	367,165	316,277	411,220	94,943	30.02%
Medicare Supplement	102,914	98,256	93,312	(4,944)	-5.03%
Professional Services - General Fund	107,959	126,500	190,500	64,000	50.59%
Professional Services - Capital Fund	1,229	1,225	650	(575)	-46.94%
Judgments / Claims	3,396	15,000	15,000	-	0.00%
Postage / Freight	3,987	8,000	4,000	(4,000)	-50.00%
Advertising	21,599	20,000	20,000	-	0.00%
Utilities	45,260	42,000	45,500	3,500	8.33%
Telephone	1,017	2,000	1,275	(725)	-36.25%
Building Repairs	95,390	55,000	95,000	40,000	72.73%
Rental / Maintenance Agreements	76,598	72,000	74,500	2,500	3.47%
Contributions / Dues	244,282	222,831	286,851	64,020	28.73%
Debt Service Payments	844,910	907,014	876,301	(30,713)	-3.39%
Human Rights Commission	5,000	5,000	5,000	-	0.00%
Property / Equipment Insurance	60,928	65,076	30,626	(34,450)	-52.94%
General Liability Insurance	138,432	145,426	194,115	48,689	33.48%
General Supplies	45,218	30,000	30,000	-	0.00%
Tax Collection Expense	16,857	16,250	16,850	600	3.69%
Transfer to Floodwall Fund	83,383	92,004	-	(92,004)	-100.00%
Transfer to Bus System Fund	521,694	512,299	412,701	(99,598)	-19.44%
Transfer to Recreation Fund	1,002,206	940,516	1,014,033	73,517	7.82%
Transfer to Capital Fund	231,940	361,225	443,442	82,217	22.76%
Transfer to Cemetery Fund	-	122,083	89,508	(32,575)	-26.68%
Fund Balance Replenishment	-	750,000	500,000	(250,000)	-33.33%
Contingency	-	411,977	-	(411,977)	-100.00%
Miscellaneous Expenses	144,496	88,200	90,000	1,800	2.04%
Miscellaneous Projects	7,073	10,000	10,000	-	0.00%
Homeless Shelter Grant	16,924	-	-	-	0.00%
Streetscape	-	100,000	-	(100,000)	-100.00%
Community Gardens	-	-	-	-	0.00%
Riverfront Development	2,356	250,000	-	(250,000)	-100.00%
State Litter Grant	94	12,899	-	(12,899)	-100.00%
Miscellaneous Grants	-	-	-	-	0.00%
Office Equipment	-	-	75,000	75,000	0.00%
Capital Improvements	18,361	-	-	-	0.00%
<b>Total Expenditures</b>	<b>4,210,668</b>	<b>5,799,058</b>	<b>5,025,384</b>	<b>(773,674)</b>	<b>-13.34%</b>

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# Finance

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The Department of Finance includes the divisions of Director of Finance, Data Processing, Assisted Housing, and Utility Cashier.

Director of Finance is the supervising division for the entire department, and its subdivisions consist of Accounting, Accounts Payable, and Payroll. This division's responsibilities include maintaining the accounting system in accordance with GAAP, processing bi-weekly payroll checks, accounts payable, debt management, pension fund administration, coordination of the annual financial audit, compilation of the budget, and preparation of various financial reports for city management.

Data Processing provides mainframe support for the department. It is also the central processing center for printing various documents, such as utility bills, tax bills, delinquent notices, payroll and accounts payable checks, W-2s, 1099s, and billing reports for neighboring sewer and sanitation districts.

Assisted Housing, which is funded by HUD, assists low-income families in the private rental market throughout Boyd County.

Utility Cashier focuses on billing and collection of all revenues, and its subdivisions include Billing, Customer Service, and Occupational License/Net Profit, which is responsible for registration of all entities conducting business within city limits as well as collecting and auditing employee withholding taxes and net profit returns.

**City of Ashland**  
**Finance**  
**Expenditures by Division / Function**

<b>Description</b>	<b>Actual 2012 - 2013</b>	<b>Budget 2013 - 2014</b>	<b>Budget 2014 - 2015</b>	<b>Change from Prior Year</b>	<b>Percent Change</b>
<b>Director of Finance</b>					
Salaries and Wages	294,725	289,859	323,485	33,626	11.60%
Benefits	207,656	219,312	223,383	4,071	1.86%
Services and Supplies	59,445	57,200	56,600	(600)	-1.05%
Total Director of Finance	<u>561,826</u>	<u>566,371</u>	<u>603,468</u>	<u>37,097</u>	<u>6.55%</u>
<b>Data Processing</b>					
Salaries and Wages	16,665	16,436	17,761	1,325	8.06%
Benefits	8,000	14,279	14,407	128	0.90%
Services and Supplies	2,268	2,410	3,210	800	33.20%
Total Data Processing	<u>26,933</u>	<u>33,125</u>	<u>35,378</u>	<u>2,253</u>	<u>6.80%</u>
<b>Assisted Housing</b>					
Salaries and Wages	120,390	111,258	111,847	589	0.53%
Benefits	63,664	67,555	62,276	(5,279)	-7.81%
Services and Supplies	2,445,159	2,265,593	2,383,366	117,773	5.20%
Total Assisted Housing	<u>2,629,213</u>	<u>2,444,406</u>	<u>2,557,489</u>	<u>113,083</u>	<u>4.63%</u>
<b>Utility Cashier</b>					
Salaries and Wages	374,609	362,877	390,263	27,386	7.55%
Benefits	289,337	305,417	308,491	3,074	1.01%
Services and Supplies	129,859	122,000	123,000	1,000	0.82%
Total Utility Cashier	<u>793,805</u>	<u>790,294</u>	<u>821,754</u>	<u>31,460</u>	<u>3.98%</u>
<b>Total Expenditures</b>	<u><u>4,011,777</u></u>	<u><u>3,834,196</u></u>	<u><u>4,018,089</u></u>	<u><u>183,893</u></u>	<u><u>4.80%</u></u>

**City of Ashland  
Director of Finance  
Expenditures by Object**

<b>Description</b>	<b>Actual 2012 - 2013</b>	<b>Budget 2013 - 2014</b>	<b>Budget 2014 - 2015</b>	<b>Change from Prior Year</b>	<b>Percent Change</b>
Regular Pay	290,887	286,259	319,885	33,626	11.75%
Overtime Pay	3,838	3,600	3,600	-	0.00%
FICA / Medicare	20,346	21,011	23,483	2,472	11.77%
Kentucky Retirement	58,249	54,753	56,419	1,666	3.04%
Health / Life Insurance	128,130	142,703	142,703	-	0.00%
Workers Compensation	575	469	375	(94)	-20.04%
Unemployment Insurance	356	376	403	27	7.18%
Professional Services	186	175	175	-	0.00%
Postage / Freight	9,117	11,500	11,500	-	0.00%
Travel / Training	7,631	500	2,500	2,000	400.00%
Advertising	713	750	750	-	0.00%
Printing / Reproduction	3,574	3,250	3,250	-	0.00%
Telephone	6,877	6,750	6,750	-	0.00%
Equipment Repairs	79	150	150	-	0.00%
Rental / Maintenance Agreements	3,376	3,975	3,575	(400)	-10.06%
Dues / Publications	5,274	4,200	4,200	-	0.00%
General Supplies	11,744	12,750	11,750	(1,000)	-7.84%
Office Supplies	9,927	12,000	11,000	(1,000)	-8.33%
Miscellaneous Expenses	947	1,200	1,000	(200)	-16.67%
<b>Total Expenditures</b>	<b>561,826</b>	<b>566,371</b>	<b>603,468</b>	<b>37,097</b>	<b>6.55%</b>

**City of Ashland  
Data Processing  
Expenditures by Object**

<b>Description</b>	<b>Actual 2012 - 2013</b>	<b>Budget 2013 - 2014</b>	<b>Budget 2014 - 2015</b>	<b>Change from Prior Year</b>	<b>Percent Change</b>
Regular Pay	16,663	16,186	17,511	1,325	8.19%
Overtime Pay	2	250	250	-	0.00%
FICA / Medicare	1,213	1,195	1,291	96	8.03%
Kentucky Retirement	3,278	3,105	3,138	33	1.06%
Health / Life Insurance	3,463	9,938	9,938	-	0.00%
Workers Compensation	26	21	17	(4)	-19.05%
Unemployment Insurance	20	20	23	3	15.00%
Postage / Freight	-	10	10	-	0.00%
Travel / Training	1,080	-	800	800	0.00%
Telephone	339	375	375	-	0.00%
Equipment Repairs	-	-	-	-	0.00%
Rental / Maintenance Agreements	720	725	725	-	0.00%
General Supplies	-	1,000	1,000	-	0.00%
Office Supplies	129	300	300	-	0.00%
<b>Total Expenditures</b>	<b>26,933</b>	<b>33,125</b>	<b>35,378</b>	<b>2,253</b>	<b>6.80%</b>

**City of Ashland  
Assisted Housing  
Expenditures by Object**

<b>Description</b>	<b>Actual 2012 - 2013</b>	<b>Budget 2013 - 2014</b>	<b>Budget 2014 - 2015</b>	<b>Change from Prior Year</b>	<b>Percent Change</b>
Regular Pay	114,674	111,258	111,847	589	0.53%
Overtime Pay	5,716	-	-	-	0.00%
FICA / Medicare	7,875	8,065	8,106	41	0.51%
Kentucky Retirement	22,175	21,017	19,763	(1,254)	-5.97%
Health / Life Insurance	32,758	37,764	33,789	(3,975)	-10.53%
Workers Compensation	726	582	465	(117)	-20.10%
Unemployment Insurance	130	127	153	26	20.47%
Professional Services	6,892	5,400	5,700	300	5.56%
Postage / Freight	4,551	4,200	5,000	800	19.05%
Travel / Training	6,726	1,500	500	(1,000)	-66.67%
Advertising	1,103	800	625	(175)	-21.88%
Printing / Reproduction	106	1,100	750	(350)	-31.82%
Utilities	-	-	-	-	0.00%
Telephone	1,563	1,550	1,600	50	3.23%
Building Repairs	1,818	-	-	-	0.00%
Equipment Repairs	2,681	610	515	(95)	-15.57%
Rental / Maintenance Agreements	9,463	9,600	9,800	200	2.08%
Dues / Publications	4,156	4,000	4,160	160	4.00%
Property / Equipment Insurance	338	374	176	(198)	-52.94%
General Liability Insurance	1,310	1,447	1,932	485	33.52%
General Supplies	6,388	2,000	500	(1,500)	-75.00%
Office Supplies	1,951	2,000	500	(1,500)	-75.00%
Fuel	817	906	825	(81)	-8.94%
Housing Assistance Payments	2,395,268	2,229,906	2,350,733	120,827	5.42%
Contingency	-	-	-	-	0.00%
Miscellaneous Expenses	28	200	50	(150)	-75.00%
<b>Total Expenditures</b>	<b>2,629,213</b>	<b>2,444,406</b>	<b>2,557,489</b>	<b>113,083</b>	<b>4.63%</b>

**City of Ashland  
Utility Cashier  
Expenditures by Object**

<b>Description</b>	<b>Actual 2012 - 2013</b>	<b>Budget 2013 - 2014</b>	<b>Budget 2014 - 2015</b>	<b>Change from Prior Year</b>	<b>Percent Change</b>
Regular Pay	367,779	355,377	387,763	32,386	9.11%
Overtime Pay	6,830	7,500	2,500	(5,000)	-66.67%
FICA / Medicare	24,779	26,000	28,353	2,353	9.05%
Kentucky Retirement	70,449	67,602	68,219	617	0.91%
Health / Life Insurance	193,244	211,043	211,074	31	0.01%
Workers Compensation	456	359	287	(72)	-20.06%
Unemployment Insurance	409	413	558	145	35.11%
Professional Services	1,113	200	-	(200)	-100.00%
Postage / Freight	86,099	91,500	91,500	-	0.00%
Travel / Training	3,824	1,000	2,500	1,500	150.00%
Advertising	-	-	-	-	0.00%
Printing / Reproduction	1,796	1,250	1,250	-	0.00%
Telephone	2,198	2,225	2,225	-	0.00%
Equipment Repairs	-	250	200	(50)	-20.00%
Rental / Maintenance Agreements	736	850	2,100	1,250	147.06%
Dues / Publications	951	500	500	-	0.00%
General Supplies	25,589	14,550	14,050	(500)	-3.44%
Office Supplies	7,450	9,500	8,500	(1,000)	-10.53%
Miscellaneous Expenses	103	175	175	-	0.00%
<b>Total Expenditures</b>	<b><u>793,805</u></b>	<b><u>790,294</u></b>	<b><u>821,754</u></b>	<b><u>31,460</u></b>	<b><u>3.98%</u></b>

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# Public Works

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The Department of Public Works includes the divisions of Public Works Administration, Street Maintenance, Solid Waste, Central Garage, Animal Control, Floodwall Maintenance, and Bus System.

Public Works Administration is the supervising division for the entire department.

Street Maintenance is manages construction, repairs, improvements, sweeping, and painting of all streets and sidewalks within city limits. It also coordinates snow and ice removal, storm sewer maintenance, and traffic control.

Solid Waste is responsible for garbage collection and transportation.

Central Garage provides maintenance for all vehicles of the city's fleet.

Animal Control enforces ordinances related to the control, impoundment, and disposition of animals.

Floodwall Maintenance maintains the city's floodwall, which stretches about 2 miles along the Ohio River from 7<sup>th</sup> Street to 35<sup>th</sup> Street.

The Bus System is the city's mass transit system and is partially funded by passenger fares, the Federal Transit Authority, and the Kentucky Department of Transportation. It offers both a fixed route service as well as a paratransit service, which allows passengers the opportunity to schedule rides in advance and to be picked up and/or dropped off at their homes.

**City of Ashland**  
**Public Works**  
**Expenditures by Division / Function**

<b>Description</b>	<b>Actual 2012 - 2013</b>	<b>Budget 2013 - 2014</b>	<b>Budget 2014 - 2015</b>	<b>Change from Prior Year</b>	<b>Percent Change</b>
<b>Public Works Administration</b>					
Salaries and Wages	143,228	130,014	139,881	9,867	7.59%
Benefits	87,433	89,092	94,338	5,246	5.89%
Services and Supplies	4,182	6,300	5,825	(475)	-7.54%
Capital Outlay	-	-	36,000	36,000	0.00%
Total Public Works Administration	234,843	225,406	276,044	50,638	22.47%
<b>Street Maintenance</b>					
Salaries and Wages	737,086	730,495	811,041	80,546	11.03%
Benefits	635,577	648,254	647,511	(743)	-0.11%
Services and Supplies	655,759	815,800	967,038	151,238	18.54%
Capital Outlay	200,640	20,000	12,000	(8,000)	-40.00%
Total Street Maintenance	2,229,062	2,214,549	2,437,590	223,041	10.07%
<b>Solid Waste</b>					
Salaries and Wages	538,650	521,562	559,822	38,260	7.34%
Benefits	514,096	519,191	515,523	(3,668)	-0.71%
Services and Supplies	381,873	391,975	412,250	20,275	5.17%
Capital Outlay	-	140,000	145,000	5,000	3.57%
Total Solid Waste	1,434,619	1,572,728	1,632,595	59,867	3.81%
<b>Central Garage</b>					
Salaries and Wages	161,796	144,874	153,452	8,578	5.92%
Benefits	122,152	111,330	118,754	7,424	6.67%
Services and Supplies	82,383	85,820	85,870	50	0.06%
Capital Outlay	-	-	-	-	0.00%
Total Central Garage	366,331	342,024	358,076	16,052	4.69%

**City of Ashland**  
**Public Works (Continued)**  
**Expenditures by Division / Function**

<b>Description</b>	<b>Actual 2012 - 2013</b>	<b>Budget 2013 - 2014</b>	<b>Budget 2014 - 2015</b>	<b>Change from Prior Year</b>	<b>Percent Change</b>
<b>Animal Control</b>					
Salaries and Wages	45,542	31,249	35,130	3,881	12.42%
Benefits	44,678	28,572	29,043	471	1.65%
Services and Supplies	12,696	14,150	13,075	(1,075)	-7.60%
Total Animal Control	<u>102,916</u>	<u>73,971</u>	<u>77,248</u>	<u>3,277</u>	<u>4.43%</u>
<b>Floodwall Maintenance</b>					
Salaries and Wages	69,723	74,868	79,858	4,990	6.67%
Benefits	58,623	52,639	52,356	(283)	-0.54%
Services and Supplies	141,492	139,710	61,897	(77,813)	-55.70%
Capital Outlay	-	-	-	-	0.00%
Total Floodwall Maintenance	<u>269,838</u>	<u>267,217</u>	<u>194,111</u>	<u>(73,106)</u>	<u>-27.36%</u>
<b>Bus System</b>					
Salaries and Wages	589,855	448,089	407,874	(40,215)	-8.97%
Benefits	371,365	330,532	321,336	(9,196)	-2.78%
Services and Supplies	522,098	297,914	309,249	11,335	3.80%
Capital Outlay	-	180,224	98,866	(81,358)	-45.14%
Total Bus System	<u>1,483,318</u>	<u>1,256,759</u>	<u>1,137,325</u>	<u>(119,434)</u>	<u>-9.50%</u>
<b>Total Expenditures</b>	<u><u>6,120,927</u></u>	<u><u>5,952,654</u></u>	<u><u>6,112,989</u></u>	<u><u>160,335</u></u>	<u><u>2.69%</u></u>

**City of Ashland**  
**Public Works Administration**  
**Expenditures by Object**

<b>Description</b>	<b>Actual 2012 - 2013</b>	<b>Budget 2013 - 2014</b>	<b>Budget 2014 - 2015</b>	<b>Change from Prior Year</b>	<b>Percent Change</b>
Regular Pay	141,435	128,014	139,381	11,367	8.88%
Overtime Pay	1,793	2,000	500	(1,500)	-75.00%
FICA / Medicare	10,554	9,885	10,590	705	7.13%
Kentucky Retirement	29,153	25,694	25,778	84	0.33%
Health / Life Insurance	38,297	44,719	49,688	4,969	11.11%
Workers Compensation	3,254	2,613	2,088	(525)	-20.09%
Unemployment Insurance	175	181	194	13	7.18%
Auto Allowance	6,000	6,000	6,000	-	0.00%
Professional Services	481	100	100	-	0.00%
Postage / Freight	318	325	325	-	0.00%
Travel / Training	58	400	200	(200)	-50.00%
Advertising	-	-	-	-	0.00%
Printing / Reproduction	-	100	100	-	0.00%
Telephone	1,546	1,600	1,600	-	0.00%
Equipment Repairs	64	150	150	-	0.00%
Rental / Maintenance Agreements	723	525	725	200	38.10%
Dues / Publications	126	150	150	-	0.00%
General Supplies	243	1,975	1,500	(475)	-24.05%
Office Supplies	616	750	625	(125)	-16.67%
Miscellaneous Expenses	7	225	350	125	55.56%
Building Improvements	-	-	36,000	36,000	0.00%
<b>Total Expenditures</b>	<b>234,843</b>	<b>225,406</b>	<b>276,044</b>	<b>50,638</b>	<b>22.47%</b>

**City of Ashland  
Street Maintenance  
Expenditures by Object**

<b>Description</b>	<b>Actual 2012 - 2013</b>	<b>Budget 2013 - 2014</b>	<b>Budget 2014 - 2015</b>	<b>Change from Prior Year</b>	<b>Percent Change</b>
Regular Pay	714,656	703,270	783,816	80,546	11.45%
Overtime Pay	22,430	27,225	27,225	-	0.00%
FICA / Medicare	50,843	53,037	58,960	5,923	11.17%
Kentucky Retirement	143,262	137,992	138,898	906	0.66%
Health / Life Insurance	392,044	417,375	417,375	-	0.00%
Workers Compensation	48,576	38,991	31,153	(7,838)	-20.10%
Unemployment Insurance	852	859	1,125	266	30.97%
Professional Services	5,540	12,500	6,000	(6,500)	-52.00%
Postage / Freight	130	175	130	(45)	-25.71%
Travel / Training	30	1,000	2,000	1,000	100.00%
Advertising	595	1,000	1,000	-	0.00%
Printing / Reproduction	298	375	375	-	0.00%
Utilities	366,354	375,250	375,250	-	0.00%
Telephone	1,698	1,850	1,850	-	0.00%
Building Repairs	455	1,500	750	(750)	-50.00%
Equipment Repairs	77,138	72,000	80,000	8,000	11.11%
Rental / Maintenance Agreements	19,583	19,500	19,500	-	0.00%
Tree Trimming / Removal	34,179	25,000	25,000	-	0.00%
Dues / Publications	-	100	100	-	0.00%
Street Repairs / Improvements	-	90,000	262,183	172,183	191.31%
Sidewalk Repairs / Improvements	-	37,500	22,500	(15,000)	-40.00%
General Supplies	38,188	50,000	40,000	(10,000)	-20.00%
Office Supplies	591	750	600	(150)	-20.00%
Chemical Supplies	24,300	35,000	35,000	-	0.00%
Fuel	79,113	84,000	86,000	2,000	2.38%
Protective Apparel	2,886	3,500	4,000	500	14.29%
Tools / Equipment	4,422	4,500	4,500	-	0.00%
Miscellaneous Expenses	259	300	300	-	0.00%
Building Improvements	-	-	-	-	0.00%
Automotive Equipment	-	-	-	-	0.00%
Operating Equipment	185,234	20,000	12,000	(8,000)	-40.00%
Capital Improvements	15,406	-	-	-	0.00%
<b>Total Expenditures</b>	<b><u>2,229,062</u></b>	<b><u>2,214,549</u></b>	<b><u>2,437,590</u></b>	<b><u>223,041</u></b>	<b><u>10.07%</u></b>

**City of Ashland  
Solid Waste  
Expenditures by Object**

<b>Description</b>	<b>Actual 2012 - 2013</b>	<b>Budget 2013 - 2014</b>	<b>Budget 2014 - 2015</b>	<b>Change from Prior Year</b>	<b>Percent Change</b>
Regular Pay	509,850	499,062	537,322	38,260	7.67%
Overtime Pay	28,800	22,500	22,500	-	0.00%
FICA / Medicare	37,101	37,773	40,529	2,756	7.30%
Kentucky Retirement	105,570	98,524	98,922	398	0.40%
Health / Life Insurance	327,901	347,813	347,813	-	0.00%
Workers Compensation	42,897	34,433	27,511	(6,922)	-20.10%
Unemployment Insurance	627	648	748	100	15.43%
Professional Services	9,949	10,000	10,000	-	0.00%
Postage / Freight	52	75	75	-	0.00%
Travel / Training	43	-	500	500	0.00%
Advertising	3,740	2,500	4,000	1,500	60.00%
Printing / Reproduction	-	175	400	225	128.57%
Telephone	933	1,300	1,300	-	0.00%
Building Repairs	1,882	1,350	1,350	-	0.00%
Equipment Repairs	72,835	60,000	85,000	25,000	41.67%
Rental / Maintenance Agreements	5,749	6,500	12,750	6,250	96.15%
Dues / Publications	-	125	125	-	0.00%
Recycling	11,433	12,000	11,500	(500)	-4.17%
Landfill	178,159	192,250	178,500	(13,750)	-7.15%
General Supplies	3,985	7,500	10,000	2,500	33.33%
Office Supplies	674	700	700	-	0.00%
Fuel	86,024	88,000	88,000	-	0.00%
Protective Apparel	6,166	9,000	7,500	(1,500)	-16.67%
Tools / Equipment	74	250	300	50	20.00%
Miscellaneous Expenses	175	250	250	-	0.00%
Buildings	-	-	-	-	0.00%
Automotive Equipment	-	140,000	-	(140,000)	-100.00%
Operating Equipment	-	-	145,000	145,000	0.00%
<b>Total Expenditures</b>	<b>1,434,619</b>	<b>1,572,728</b>	<b>1,632,595</b>	<b>59,867</b>	<b>3.81%</b>

**City of Ashland  
Central Garage  
Expenditures by Object**

<b>Description</b>	<b>Actual 2012 - 2013</b>	<b>Budget 2013 - 2014</b>	<b>Budget 2014 - 2015</b>	<b>Change from Prior Year</b>	<b>Percent Change</b>
Regular Pay	157,848	139,474	149,452	9,978	7.15%
Overtime Pay	3,948	5,400	4,000	(1,400)	-25.93%
FICA / Medicare	11,478	10,528	11,152	624	5.93%
Kentucky Retirement	31,605	27,368	27,115	(253)	-0.92%
Health / Life Insurance	73,063	68,569	76,519	7,950	11.59%
Workers Compensation	5,817	4,669	3,731	(938)	-20.09%
Unemployment Insurance	189	196	237	41	20.92%
Professional Services	692	500	500	-	0.00%
Postage / Freight	-	35	35	-	0.00%
Travel / Training	258	1,200	500	(700)	-58.33%
Advertising	241	375	375	-	0.00%
Printing / Reproduction	-	50	50	-	0.00%
Utilities	30,279	31,500	31,500	-	0.00%
Telephone	1,061	1,100	1,100	-	0.00%
Building Repairs	4,689	4,000	4,000	-	0.00%
Equipment Repairs	6,977	5,560	5,560	-	0.00%
Rental / Maintenance Agreements	12,781	12,250	13,000	750	6.12%
Dues / Publications	295	150	150	-	0.00%
General Supplies	12,077	13,750	13,750	-	0.00%
Office Supplies	571	1,450	1,450	-	0.00%
Fuel	5,013	5,250	5,250	-	0.00%
Protective Apparel	2,417	2,500	2,500	-	0.00%
Tools / Equipment	4,792	6,000	6,000	-	0.00%
Miscellaneous Expenses	240	150	150	-	0.00%
Capital Improvements	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>366,331</b>	<b>342,024</b>	<b>358,076</b>	<b>16,052</b>	<b>4.69%</b>

**City of Ashland  
Animal Control  
Expenditures by Object**

<b>Description</b>	<b>Actual 2012 - 2013</b>	<b>Budget 2013 - 2014</b>	<b>Budget 2014 - 2015</b>	<b>Change from Prior Year</b>	<b>Percent Change</b>
Regular Pay	41,925	29,089	32,970	3,881	13.34%
Overtime Pay	3,617	2,160	2,160	-	0.00%
FICA / Medicare	3,232	2,271	2,553	282	12.42%
Kentucky Retirement	9,146	5,903	6,207	304	5.15%
Health / Life Insurance	31,685	19,875	19,875	-	0.00%
Workers Compensation	561	450	359	(91)	-20.22%
Unemployment Insurance	54	73	49	(24)	-32.88%
Professional Services	66	125	125	-	0.00%
Postage / Freight	12	25	25	-	0.00%
Travel / Training	-	-	-	-	0.00%
Advertising	-	250	-	(250)	-100.00%
Printing / Reproduction	-	450	-	(450)	-100.00%
Telephone	849	850	850	-	0.00%
Building Repairs	882	500	250	(250)	-50.00%
Equipment Repairs	2,948	2,250	2,250	-	0.00%
Rental / Maintenance Agreements	1,260	1,100	1,100	-	0.00%
Dues / Publications	125	125	-	(125)	-100.00%
General Supplies	1,332	1,300	1,300	-	0.00%
Office Supplies	66	350	350	-	0.00%
Chemical Supplies	254	450	450	-	0.00%
Fuel	4,572	5,250	5,250	-	0.00%
Protective Apparel	320	375	375	-	0.00%
Tools / Equipment	10	750	750	-	0.00%
<b>Total Expenditures</b>	<b>102,916</b>	<b>73,971</b>	<b>77,248</b>	<b>3,277</b>	<b>4.43%</b>

**City of Ashland  
Floodwall Maintenance  
Expenditures by Object**

<b>Description</b>	<b>Actual 2012 - 2013</b>	<b>Budget 2013 - 2014</b>	<b>Budget 2014 - 2015</b>	<b>Change from Prior Year</b>	<b>Percent Change</b>
Regular Pay	60,203	62,868	67,858	4,990	7.94%
Overtime Pay	9,520	12,000	12,000	-	0.00%
FICA / Medicare	4,860	5,440	5,803	363	6.67%
Kentucky Retirement	13,873	14,143	14,110	(33)	-0.23%
Health / Life Insurance	35,861	29,813	29,813	-	0.00%
Workers Compensation	3,947	3,168	2,531	(637)	-20.11%
Unemployment Insurance	82	75	99	24	32.00%
Professional Services	95,867	94,250	15,000	(79,250)	-84.08%
Postage / Freight	-	25	25	-	0.00%
Travel / Training	-	-	600	600	0.00%
Advertising	-	-	200	200	0.00%
Printing / Reproduction	94	125	125	-	0.00%
Utilities	24,048	25,800	25,800	-	0.00%
Telephone	771	800	800	-	0.00%
Building Repairs	2,163	2,000	2,000	-	0.00%
Equipment Repairs	4,770	3,500	3,500	-	0.00%
Rental / Maintenance Agreements	2,474	1,750	1,750	-	0.00%
Property / Equipment Insurance	283	313	147	(166)	-53.04%
General Liability Insurance	1,310	1,447	1,932	485	33.52%
General Supplies	2,614	2,500	2,818	318	12.72%
Office Supplies	215	225	225	-	0.00%
Fuel	4,485	4,575	4,575	-	0.00%
Protective Apparel	867	750	750	-	0.00%
Tools / Equipment	1,531	1,500	1,500	-	0.00%
Miscellaneous Expenses	-	150	150	-	0.00%
Automotive Equipment	-	-	-	-	0.00%
Operating Equipment	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>269,838</b>	<b>267,217</b>	<b>194,111</b>	<b>(73,106)</b>	<b>-27.36%</b>

**City of Ashland  
Bus System  
Expenditures by Object**

<b>Description</b>	<b>Actual 2012 - 2013</b>	<b>Budget 2013 - 2014</b>	<b>Budget 2014 - 2015</b>	<b>Change from Prior Year</b>	<b>Percent Change</b>
Regular Pay	317,448	249,332	230,389	(18,943)	-7.60%
Overtime Pay	59,902	15,000	10,000	(5,000)	-33.33%
Maintenance Pay	42,794	48,717	38,436	(10,281)	-21.10%
Standby / Seasonal Pay	166,017	135,040	129,049	(5,991)	-4.44%
Separation Pay	3,694	-	-	-	0.00%
FICA / Medicare	40,361	32,488	29,554	(2,934)	-9.03%
Kentucky Retirement	103,282	84,645	72,071	(12,574)	-14.85%
Health / Life Insurance	210,913	199,748	208,690	8,942	4.48%
Workers Compensation	16,137	12,953	10,349	(2,604)	-20.10%
Unemployment Insurance	672	698	672	(26)	-3.72%
Professional Services	7,294	5,000	5,000	-	0.00%
Postage / Freight	292	350	450	100	28.57%
Travel / Training	4,745	2,000	2,000	-	0.00%
Advertising	3,722	2,500	2,500	-	0.00%
Printing / Reproduction	814	1,350	1,000	(350)	-25.93%
Utilities	23,906	23,750	23,750	-	0.00%
Telephone	1,224	1,200	1,200	-	0.00%
Building Repairs	29,693	12,500	12,500	-	0.00%
Equipment Repairs	118,663	80,000	90,000	10,000	12.50%
Rental / Maintenance Agreements	28,778	26,000	26,000	-	0.00%
Dues / Publications	1,382	1,000	2,000	1,000	100.00%
Property / Equipment Insurance	3,807	4,205	1,979	(2,226)	-52.94%
General Liability Insurance	7,206	7,959	10,623	2,664	33.47%
General Supplies	29,258	25,000	24,797	(203)	-0.81%
Office Supplies	2,358	2,200	2,200	-	0.00%
Fuel	119,421	100,000	100,000	-	0.00%
Tools / Equipment	-	150	500	350	233.33%
Depreciation	136,612	-	-	-	0.00%
Miscellaneous Expenses	2,923	2,750	2,750	-	0.00%
Automotive Equipment	-	180,224	39,402	(140,822)	-78.14%
Capital Improvements	-	-	59,464		
<b>Total Expenditures</b>	<b>1,483,318</b>	<b>1,256,759</b>	<b>1,137,325</b>	<b>(119,434)</b>	<b>-9.50%</b>

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# Community Development

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The Department of Community Development includes the divisions of Planning, Code Enforcement and Community Development Block Grant.

Planning is responsible short-range and long-range land use planning. This division also reviews subdivision plats, site plans, zoning changes, street closings, conditional use permits, and variances in conjunction with the Planning Commission and the Board of Zoning Adjustment.

Code Enforcement issues building, sign, and electrical permits, inspects construction projects to ensure conformance with building codes and zoning requirements, and inspects properties to ensure compliance with property maintenance codes.

The Community Development Block Grant, which is sponsored by HUD, provides communities with resources to address a wide range of needs, such as providing decent housing and/or suitable living environments and the ability to expand economic opportunities for low- and moderate-income families.

**City of Ashland  
Community Development  
Expenditures by Division / Function**

<b>Description</b>	<b>Actual 2012 - 2013</b>	<b>Budget 2013 - 2014</b>	<b>Budget 2014 - 2015</b>	<b>Change from Prior Year</b>	<b>Percent Change</b>
<b>Planning and Code Enforcement</b>					
Salaries and Wages	295,553	271,022	302,706	31,684	11.69%
Benefits	210,770	185,112	192,376	7,264	3.92%
Services and Supplies	92,299	105,725	108,825	3,100	2.93%
Total Planning and Code Enforcement	<u>598,622</u>	<u>561,859</u>	<u>603,907</u>	<u>42,048</u>	<u>7.48%</u>
<b>General CDBG</b>					
Salaries and Wages	43,110	36,551	33,633	(2,918)	-7.98%
Benefits	37,764	30,660	27,949	(2,711)	-8.84%
Services and Supplies	18,495	35,670	42,657	6,987	19.59%
Total General CDBG	<u>99,369</u>	<u>102,881</u>	<u>104,239</u>	<u>1,358</u>	<u>1.32%</u>
<b>CDBG Activities</b>					
Salaries and Wages	20,069	24,550	21,055	(3,495)	-14.24%
Benefits	15,132	16,866	13,607	(3,259)	-19.32%
Services and Supplies	-	367,302	78,856	(288,446)	-78.53%
Grants and Projects	167,569	488,652	1,008,440	519,788	106.37%
Total CDBG Activities	<u>202,770</u>	<u>897,370</u>	<u>1,121,958</u>	<u>224,588</u>	<u>25.03%</u>
<b>Total Expenditures</b>	<u><u>900,761</u></u>	<u><u>1,562,110</u></u>	<u><u>1,830,104</u></u>	<u><u>267,994</u></u>	<u><u>17.16%</u></u>

**City of Ashland**  
**Planning and Code Enforcement**  
**Expenditures by Object**

<b>Description</b>	<b>Actual 2012 - 2013</b>	<b>Budget 2013 - 2014</b>	<b>Budget 2014 - 2015</b>	<b>Change from Prior Year</b>	<b>Percent Change</b>
Regular Pay	287,217	261,822	295,806	33,984	12.98%
Overtime Pay	8,336	9,200	6,900	(2,300)	-25.00%
Standby / Seasonal Pay	-	-	-	-	0.00%
FICA / Medicare	20,424	19,697	21,998	2,301	11.68%
Kentucky Retirement	58,001	51,197	53,489	2,292	4.48%
Health / Life Insurance	126,314	109,314	112,792	3,478	3.18%
Workers Compensation	5,687	4,564	3,647	(917)	-20.09%
Unemployment Insurance	344	340	450	110	32.35%
Professional Services	45,679	60,000	65,000	5,000	8.33%
Postage / Freight	3,596	4,000	3,600	(400)	-10.00%
Travel / Training	6,261	4,000	4,000	-	0.00%
Advertising	8,684	7,500	7,500	-	0.00%
Printing / Reproduction	372	1,000	400	(600)	-60.00%
Telephone	4,804	4,875	4,875	-	0.00%
Equipment Repairs	1,349	1,500	1,500	-	0.00%
Rental / Maintenance Agreements	10,671	10,500	11,000	500	4.76%
Dues / Publications	816	950	950	-	0.00%
General Supplies	2,162	3,250	2,200	(1,050)	-32.31%
Office Supplies	4,279	4,000	4,000	-	0.00%
Fuel	3,556	4,000	3,650	(350)	-8.75%
Miscellaneous Expenses	70	150	150	-	0.00%
<b>Total Expenditures</b>	<b>598,622</b>	<b>561,859</b>	<b>603,907</b>	<b>42,048</b>	<b>7.48%</b>

**City of Ashland  
General CDBG  
Expenditures by Object**

<b>Description</b>	<b>Actual 2012 - 2013</b>	<b>Budget 2013 - 2014</b>	<b>Budget 2014 - 2015</b>	<b>Change from Prior Year</b>	<b>Percent Change</b>
Regular Pay	42,867	36,551	33,633	(2,918)	-7.98%
Overtime Pay	243	-	-	-	0.00%
FICA / Medicare	2,985	2,656	2,444	(212)	-7.98%
Kentucky Retirement	8,370	6,905	5,942	(963)	-13.95%
Health / Life Insurance	26,136	20,869	19,379	(1,490)	-7.14%
Workers Compensation	223	180	144	(36)	-20.00%
Unemployment Insurance	50	50	40	(10)	-20.00%
Professional Services	587	750	750	-	0.00%
Postage / Freight	1,095	900	900	-	0.00%
Travel / Training	5,557	-	3,500	3,500	0.00%
Advertising	7,254	3,500	3,500	-	0.00%
Printing / Reproduction	-	100	100	-	0.00%
Telephone	339	375	375	-	0.00%
Property / Equipment Insurance	541	598	281	(317)	-53.01%
General Liability Insurance	1,965	2,171	2,897	726	33.44%
General Supplies	-	250	250	-	0.00%
Office Supplies	1,157	1,750	1,750	-	0.00%
Contingency	-	25,276	28,354	3,078	12.18%
Miscellaneous Expenses	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>99,369</b>	<b>102,881</b>	<b>104,239</b>	<b>1,358</b>	<b>1.32%</b>

**City of Ashland  
CDBG Activities  
Expenditures by Object**

<b>Description</b>	<b>Actual 2012 - 2013</b>	<b>Budget 2013 - 2014</b>	<b>Budget 2014 - 2015</b>	<b>Change from Prior Year</b>	<b>Percent Change</b>
Regular Pay	20,069	24,550	21,055	(3,495)	-14.24%
FICA / Medicare	1,405	1,784	1,530	(254)	-14.24%
Kentucky Retirement	3,891	4,638	3,720	(918)	-19.79%
Health / Life Insurance	9,215	9,938	7,950	(1,988)	-20.00%
Workers Compensation	598	480	384	(96)	-20.00%
Unemployment Insurance	23	26	23	(3)	-11.54%
Contingency	-	367,302	78,856	(288,446)	-78.53%
Project - Human Rights	192	1,000	1,000	-	0.00%
Project - Spot Rehab	69,973	115,868	115,868	-	0.00%
Project - Barrier Removal	-	295,000	225,000	(70,000)	-23.73%
Project - Safe Harbor	-	-	5,000	5,000	0.00%
Project - Acquisition	5,807	-	-	-	0.00%
Project - Infrastructure	-	-	565,000	565,000	0.00%
10-Year Implementation	-	9,784	14,784	5,000	51.10%
Project - Emergency Rehab	22,557	-	-	-	0.00%
Project - Senior Center	13,941	15,000	13,000	(2,000)	-13.33%
Project - ACDC Utility	5,000	2,000	5,000	3,000	150.00%
Project - Rehab Delivery	2,931	-	8,788	8,788	0.00%
Project - CAREs Case Managers	40,000	38,000	34,000	(4,000)	-10.53%
Project - Shelter of Hope	-	-	8,000	8,000	0.00%
Project - Community Kitchen	4,263	12,000	13,000	1,000	8.33%
Project - Rehab Administration	948	-	-	-	0.00%
Project - EM Rehab Administration	1,957	-	-	-	0.00%
<b>Total Expenditures</b>	<b>202,770</b>	<b>897,370</b>	<b>1,121,958</b>	<b>224,588</b>	<b>25.03%</b>

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## Public Safety

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The Department of Public Safety includes the divisions of Police and Fire.

The Police Department's primary goals include law enforcement, criminal investigation, crime prevention, crowd control, traffic regulation, and maintaining general order throughout the city. Its subdivisions are Technical Services and Field Operations.

The Fire Department's main focuses are fire suppression and fire prevention. These functions include emergency rescue services, fire investigations, hazardous materials response, and conducting semi-annual life safety inspections of all multi-family and commercial occupancies.

**City of Ashland  
Public Safety  
Expenditures by Division / Function**

<b>Description</b>	<b>Actual 2012 - 2013</b>	<b>Budget 2013 - 2014</b>	<b>Budget 2014 - 2015</b>	<b>Change from Prior Year</b>	<b>Percent Change</b>
<b>Police - Technical Services</b>					
Salaries and Wages	720,181	688,811	738,424	49,613	7.20%
Benefits	583,687	541,667	544,871	3,204	0.59%
Services and Supplies	236,514	243,538	292,383	48,845	20.06%
Total Police - Technical Services	<u>1,540,382</u>	<u>1,474,016</u>	<u>1,575,678</u>	<u>101,662</u>	<u>6.90%</u>
<b>Police - Field Operations</b>					
Salaries and Wages	1,909,212	1,848,082	1,943,603	95,521	5.17%
Benefits	1,628,197	1,541,005	1,547,383	6,378	0.41%
Services and Supplies	272,826	280,330	263,900	(16,430)	-5.86%
Capital Outlay	5,584	-	117,792	117,792	0.00%
Total Police - Field Operations	<u>3,815,819</u>	<u>3,669,417</u>	<u>3,872,678</u>	<u>203,261</u>	<u>5.54%</u>
<b>Fire</b>					
Salaries and Wages	3,138,142	3,036,324	3,299,107	262,783	8.65%
Benefits	2,276,750	2,259,607	2,277,384	17,777	0.79%
Services and Supplies	268,447	308,650	303,455	(5,195)	-1.68%
Capital Outlay	-	200,000	40,000	(160,000)	-80.00%
Total Fire	<u>5,683,339</u>	<u>5,804,581</u>	<u>5,919,946</u>	<u>115,365</u>	<u>1.99%</u>
<b>Total Expenditures</b>	<u><u>11,039,540</u></u>	<u><u>10,948,014</u></u>	<u><u>11,368,302</u></u>	<u><u>420,288</u></u>	<u><u>3.84%</u></u>

**City of Ashland**  
**Police - Technical Services**  
**Expenditures by Object**

<b>Description</b>	<b>Actual 2012 - 2013</b>	<b>Budget 2013 - 2014</b>	<b>Budget 2014 - 2015</b>	<b>Change from Prior Year</b>	<b>Percent Change</b>
Regular Pay	668,208	631,856	681,268	49,412	7.82%
Overtime Pay	44,673	49,555	49,556	1	0.00%
Educational Incentives	7,300	7,400	7,600	200	2.70%
FICA / Medicare	12,541	12,800	13,834	1,034	8.08%
Kentucky Retirement	273,813	243,381	249,035	5,654	2.32%
Health / Life Insurance	268,162	258,375	258,375	-	0.00%
Workers Compensation	19,307	15,497	12,382	(3,115)	-20.10%
Unemployment Insurance	867	864	1,095	231	26.74%
Clothing Allowance	8,380	10,050	9,450	(600)	-5.97%
Meal Allowance	617	700	700	-	0.00%
Professional Services	150	2,000	2,000	-	0.00%
Postage / Freight	440	500	1,000	500	100.00%
Tuition Assistance	-	-	-	-	0.00%
Travel / Training	10,324	12,000	12,000	-	0.00%
Advertising	-	-	1,000	1,000	0.00%
Printing / Reproduction	2,044	500	500	-	0.00%
Utilities	47,614	43,500	48,000	4,500	10.34%
Telephone	17,740	17,500	17,500	-	0.00%
Building Repairs	3,818	4,000	4,000	-	0.00%
Equipment Repairs	12,125	12,000	10,000	(2,000)	-16.67%
Rental / Maintenance Agreements	22,233	42,564	42,810	246	0.58%
Dues / Publications	6,963	4,000	3,062	(938)	-23.45%
General Supplies	13,526	15,000	15,000	-	0.00%
Office Supplies	5,265	5,500	5,500	-	0.00%
DARE / Neighborhood Watch	2,191	5,000	4,000	(1,000)	-20.00%
Fuel	11,926	13,000	14,000	1,000	7.69%
Protective Apparel	789	1,000	1,000	-	0.00%
Tools / Equipment	62,550	41,562	88,756	47,194	113.55%
Evidence Purchases	14,500	20,000	20,000	-	0.00%
Miscellaneous Expenses	2,316	3,912	2,255	(1,657)	-42.36%
<b>Total Expenditures</b>	<b><u>1,540,382</u></b>	<b><u>1,474,016</u></b>	<b><u>1,575,678</u></b>	<b><u>101,662</u></b>	<b><u>6.90%</u></b>

**City of Ashland**  
**Police - Field Operations**  
**Expenditures by Object**

<b>Description</b>	<b>Actual 2012 - 2013</b>	<b>Budget 2013 - 2014</b>	<b>Budget 2014 - 2015</b>	<b>Change from Prior Year</b>	<b>Percent Change</b>
Regular Pay	1,569,308	1,490,738	1,588,216	97,478	6.54%
Overtime Pay	319,413	321,914	335,887	13,973	4.34%
Educational Incentives	17,950	19,500	19,500	-	0.00%
Separation Pay	2,541	15,930	-	(15,930)	-100.00%
FICA / Medicare	27,911	27,943	29,602	1,659	5.94%
Kentucky Retirement	757,167	689,259	699,998	10,739	1.56%
Health / Life Insurance	765,064	755,250	755,250	-	0.00%
Workers Compensation	44,648	35,839	28,635	(7,204)	-20.10%
Unemployment Insurance	2,350	2,464	2,898	434	17.61%
Clothing Allowance	29,287	27,750	28,500	750	2.70%
Meal Allowance	1,770	2,500	2,500	-	0.00%
Professional Services	650	5,500	1,000	(4,500)	-81.82%
Postage / Freight	410	475	475	-	0.00%
Tuition Assistance	1,643	-	-	-	0.00%
Travel / Training	18,208	16,950	16,800	(150)	-0.88%
Advertising	-	1,000	1,000	-	0.00%
Printing / Reproduction	-	500	250	(250)	-50.00%
Telephone	4,868	4,850	4,850	-	0.00%
Building Repairs	446	1,000	500	(500)	-50.00%
Equipment Repairs	59,661	65,000	60,000	(5,000)	-7.69%
Rental / Maintenance Agreements	8,235	5,860	5,730	(130)	-2.22%
Dues / Publications	1,515	1,745	1,795	50	2.87%
General Supplies	32,511	32,450	17,500	(14,950)	-46.07%
Office Supplies	3,519	3,750	3,750	-	0.00%
Fuel	119,590	124,000	126,000	2,000	1.61%
Protective Apparel	4,871	8,000	7,000	(1,000)	-12.50%
Tools / Equipment	15,813	6,500	6,500	-	0.00%
Evidence Purchases	-	2,000	10,000	8,000	400.00%
Miscellaneous Expenses	886	750	750	-	0.00%
Automotive Equipment	-	-	101,037	101,037	0.00%
Operating Equipment	5,584	-	16,755	16,755	0.00%
<b>Total Expenditures</b>	<b>3,815,819</b>	<b>3,669,417</b>	<b>3,872,678</b>	<b>203,261</b>	<b>5.54%</b>

**City of Ashland**  
**Fire**  
**Expenditures by Object**

<b>Description</b>	<b>Actual 2012 - 2013</b>	<b>Budget 2013 - 2014</b>	<b>Budget 2014 - 2015</b>	<b>Change from Prior Year</b>	<b>Percent Change</b>
Regular Pay	2,183,312	2,148,227	2,228,489	80,262	3.74%
Overtime Pay	918,350	888,097	1,020,148	132,051	14.87%
Separation Pay	36,480	-	50,470	50,470	0.00%
FICA / Medicare	44,505	45,492	48,978	3,486	7.66%
Kentucky Retirement	1,190,567	1,129,549	1,156,049	26,500	2.35%
Health / Life Insurance	954,187	1,013,626	1,013,626	-	0.00%
Workers Compensation	83,575	67,084	53,599	(13,485)	-20.10%
Unemployment Insurance	3,916	3,856	5,132	1,276	33.09%
Professional Services	3,355	5,000	5,000	-	0.00%
Postage / Freight	648	750	750	-	0.00%
Travel / Training	11,837	20,500	20,500	-	0.00%
Advertising	-	1,500	1,500	-	0.00%
Printing / Reproduction	238	550	550	-	0.00%
Utilities	53,974	54,000	54,000	-	0.00%
Telephone	7,993	8,500	8,500	-	0.00%
Building Repairs	13,416	15,000	13,500	(1,500)	-10.00%
Equipment Repairs	58,511	59,500	59,500	-	0.00%
Rental / Maintenance Agreements	35,055	29,850	35,055	5,205	17.44%
Dues / Publications	5,110	4,000	4,000	-	0.00%
General Supplies	28,850	32,750	28,850	(3,900)	-11.91%
Office Supplies	3,382	3,750	3,750	-	0.00%
Fuel	30,086	30,000	30,000	-	0.00%
Protective Apparel	4,789	25,000	25,000	-	0.00%
Tools / Equipment	10,429	17,250	12,250	(5,000)	-28.99%
Miscellaneous Expenses	774	750	750	-	0.00%
Buildings	-	200,000	-	(200,000)	-100.00%
Building Improvements	-	-	-	-	0.00%
Automotive Equipment	-	-	-	-	0.00%
Operating Equipment	-	-	40,000	40,000	0.00%
<b>Total Expenditures</b>	<b>5,683,339</b>	<b>5,804,581</b>	<b>5,919,946</b>	<b>115,365</b>	<b>1.99%</b>

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## Engineering and Utilities

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The Department of Engineering and Utilities includes the divisions of Engineering, Municipal Aid Program, Utility Director, Utility Unclassified, Water Production, Water Distribution, Wastewater Treatment, and Wastewater Collection.

Engineering maintains right-of-way records, updates city maps, prepares plans and drawings for projects, assigns addresses, reviews building plans, and performs surveys for city projects.

Municipal Aid Program accumulates costs related to the construction, reconstruction, and maintenance of city streets and sidewalks.

Utility Director is the supervising division for the entire department.

Utility Unclassified accumulates all expenses that are not specifically attributable to another division within the Utility Fund. It also includes costs associated with general liability insurance, property/equipment insurance, debt service payments, depreciation, and amortization.

Water Production/Distribution provides water for the city and its neighboring communities. The plant averages about 9 million gallons per day with a capacity for 24 million gallons.

Wastewater Treatment/Collection processes all wastewater according to state and federal standards before releasing it into the Ohio River. It also monitors incoming waste before treatment from industrial, commercial, and other sanitation districts to determine the type and strength. Surcharges may be imposed on entities that exceed their permitted usage.

**City of Ashland**  
**Engineering and Utilities**  
**Expenditures by Division / Function**

<b>Description</b>	<b>Actual 2012 - 2013</b>	<b>Budget 2013 - 2014</b>	<b>Budget 2014 - 2015</b>	<b>Change from Prior Year</b>	<b>Percent Change</b>
<b>Engineering</b>					
Salaries and Wages	109,385	112,133	87,726	(24,407)	-21.77%
Benefits	62,347	52,861	53,253	392	0.74%
Services and Supplies	29,953	18,700	22,750	4,050	21.66%
Capital Outlay	10,000	-	17,000	17,000	0.00%
<b>Total Engineering</b>	<b>211,685</b>	<b>183,694</b>	<b>180,729</b>	<b>(2,965)</b>	<b>-1.61%</b>
<b>Municipal Aid Program</b>					
Services and Supplies	356,857	521,210	538,410	17,200	3.30%
<b>Total Municipal Aid Program</b>	<b>356,857</b>	<b>521,210</b>	<b>538,410</b>	<b>17,200</b>	<b>3.30%</b>
<b>Utility Director</b>					
Salaries and Wages	94,876	113,419	117,954	4,535	4.00%
Benefits	56,631	64,371	68,603	4,232	6.57%
Services and Supplies	2,916	4,325	7,775	3,450	79.77%
<b>Total Utility Director</b>	<b>154,423</b>	<b>182,115</b>	<b>194,332</b>	<b>12,217</b>	<b>6.71%</b>
<b>Utility Unclassified</b>					
Salaries and Wages	1,040,972	1,088,063	1,137,931	49,868	4.58%
Benefits	607,639	663,000	767,216	104,216	15.72%
Services and Supplies	2,649,230	484,372	881,237	396,865	81.93%
Debt Service Payments	426,576	1,465,836	2,012,226	546,390	37.27%
Fund Balance Replenishment	-	500,000	750,000	250,000	50.00%
<b>Total Utility Unclassified</b>	<b>4,724,417</b>	<b>4,201,271</b>	<b>5,548,610</b>	<b>1,347,339</b>	<b>32.07%</b>
<b>Water Production</b>					
Salaries and Wages	526,896	508,651	544,215	35,564	6.99%
Benefits	373,060	371,818	372,710	892	0.24%
Services and Supplies	1,295,561	1,305,180	1,345,050	39,870	3.05%
Capital Outlay	-	120,000	800,000	680,000	566.67%
<b>Total Water Production</b>	<b>2,195,517</b>	<b>2,305,649</b>	<b>3,061,975</b>	<b>756,326</b>	<b>32.80%</b>

**City of Ashland**  
**Engineering and Utilities (Continued)**  
**Expenditures by Division / Function**

<b>Description</b>	<b>Actual 2012 - 2013</b>	<b>Budget 2013 - 2014</b>	<b>Budget 2014 - 2015</b>	<b>Change from Prior Year</b>	<b>Percent Change</b>
<b>Water Distribution</b>					
Salaries and Wages	1,173,937	1,060,699	1,080,673	19,974	1.88%
Benefits	888,178	854,147	846,481	(7,666)	-0.90%
Services and Supplies	1,483,657	2,678,150	1,217,850	(1,460,300)	-54.53%
Capital Outlay	22,003	185,000	1,496,000	1,311,000	708.65%
Total Water Distribution	<u>3,567,775</u>	<u>4,777,996</u>	<u>4,641,004</u>	<u>(136,992)</u>	<u>-2.87%</u>
<b>Wastewater Treatment</b>					
Salaries and Wages	487,125	473,829	510,936	37,107	7.83%
Benefits	376,964	374,737	375,995	1,258	0.34%
Services and Supplies	699,241	613,225	636,200	22,975	3.75%
Capital Outlay	-	-	37,000	37,000	0.00%
Total Wastewater Treatment	<u>1,563,330</u>	<u>1,461,791</u>	<u>1,560,131</u>	<u>98,340</u>	<u>6.73%</u>
<b>Wastewater Collection</b>					
Salaries and Wages	482,325	525,380	497,696	(27,684)	-5.27%
Benefits	349,141	397,080	341,983	(55,097)	-13.88%
Services and Supplies	722,328	720,150	654,750	(65,400)	-9.08%
Capital Outlay	-	3,083,445	1,169,000	(1,914,445)	-62.09%
Total Wastewater Collection	<u>1,553,794</u>	<u>4,726,055</u>	<u>2,663,429</u>	<u>(2,062,626)</u>	<u>-43.64%</u>
<b>Total Expenditures</b>	<u><u>14,327,798</u></u>	<u><u>18,359,781</u></u>	<u><u>18,388,620</u></u>	<u><u>28,839</u></u>	<u><u>0.16%</u></u>

**City of Ashland  
Engineering  
Expenditures by Object**

<b>Description</b>	<b>Actual 2012 - 2013</b>	<b>Budget 2013 - 2014</b>	<b>Budget 2014 - 2015</b>	<b>Change from Prior Year</b>	<b>Percent Change</b>
Regular Pay	108,478	79,392	86,226	6,834	8.61%
Overtime Pay	907	1,500	1,500	-	0.00%
Separation Pay	-	31,241	-	(31,241)	-100.00%
FICA / Medicare	7,109	5,868	6,364	496	8.45%
Kentucky Retirement	18,906	15,280	15,502	222	1.45%
Health / Life Insurance	33,992	29,814	29,814	-	0.00%
Workers Compensation	2,223	1,785	1,426	(359)	-20.11%
Unemployment Insurance	117	114	147	33	28.95%
Professional Services	1,200	200	200	-	0.00%
Postage / Freight	130	125	125	-	0.00%
Travel / Training	-	-	450	450	0.00%
Printing / Reproduction	794	150	150	-	0.00%
Telephone	1,722	1,750	1,750	-	0.00%
Equipment Repairs	3,681	2,650	3,000	350	13.21%
Rental / Maintenance Agreements	5,480	4,375	4,375	-	0.00%
Dues / Publications	237	150	150	-	0.00%
General Supplies	11,894	5,500	5,500	-	0.00%
Office Supplies	837	1,000	1,750	750	75.00%
Fuel	2,175	2,200	3,000	800	36.36%
Protective Apparel	200	350	550	200	57.14%
Tools / Equipment	1,603	250	1,750	1,500	600.00%
Automotive Equipment	-	-	-	-	0.00%
Office Equipment	-	-	17,000	17,000	0.00%
Capital Improvements	10,000	-	-	-	0.00%
<b>Total Expenditures</b>	<b>211,685</b>	<b>183,694</b>	<b>180,729</b>	<b>(2,965)</b>	<b>-1.61%</b>

**City of Ashland  
Municipal Aid Program  
Expenditures by Object**

<b>Description</b>	<b>Actual 2012 - 2013</b>	<b>Budget 2013 - 2014</b>	<b>Budget 2014 - 2015</b>	<b>Change from Prior Year</b>	<b>Percent Change</b>
Professional Services	434	500	500	-	0.00%
Street Repairs / Improvements	299,310	361,950	362,660	710	0.20%
Sidewalk Repairs / Improvements	14,325	63,410	87,500	24,090	37.99%
75/25 Sidewalk Projects	5,606	20,000	20,000	-	0.00%
Concrete / Aggregate / Asphalt	5,977	17,500	17,500	-	0.00%
Street Materials	25,747	25,000	25,000	-	0.00%
Pipes / Fittings	5,458	32,600	25,000	(7,600)	-23.31%
Miscellaneous Expenses	-	250	250	-	0.00%
<b>Total Expenditures</b>	<b>356,857</b>	<b>521,210</b>	<b>538,410</b>	<b>17,200</b>	<b>3.30%</b>

**City of Ashland  
Utility Director  
Expenditures by Object**

<b>Description</b>	<b>Actual 2012 - 2013</b>	<b>Budget 2013 - 2014</b>	<b>Budget 2014 - 2015</b>	<b>Change from Prior Year</b>	<b>Percent Change</b>
Regular Pay	94,876	113,419	117,954	4,535	4.00%
FICA / Medicare	6,910	8,600	8,914	314	3.65%
Kentucky Retirement	19,437	22,559	21,903	(656)	-2.91%
Health / Life Insurance	22,542	24,844	29,813	4,969	20.00%
Workers Compensation	2,815	2,259	1,805	(454)	-20.10%
Unemployment Insurance	115	109	168	59	54.13%
Auto Allowance	4,812	6,000	6,000	-	0.00%
Postage / Freight	440	500	550	50	10.00%
Travel / Training	23	750	750	-	0.00%
Advertising	-	-	-	-	0.00%
Printing / Reproduction	-	125	-	(125)	-100.00%
Telephone	1,207	1,250	1,250	-	0.00%
Equipment Repairs	64	100	200	100	100.00%
Rental / Maintenance Agreements	240	250	250	-	0.00%
Dues / Publications	86	275	275	-	0.00%
General Supplies	200	300	1,500	1,200	400.00%
Office Supplies	637	775	1,000	225	29.03%
Tools / Equipment	-	-	2,000	2,000	0.00%
Miscellaneous Expenses	19	-	-	-	0.00%
<b>Total Expenditures</b>	<b>154,423</b>	<b>182,115</b>	<b>194,332</b>	<b>12,217</b>	<b>6.71%</b>

**City of Ashland  
Utility Unclassified  
Expenditures by Object**

<b>Description</b>	<b>Actual 2012 - 2013</b>	<b>Budget 2013 - 2014</b>	<b>Budget 2014 - 2015</b>	<b>Change from Prior Year</b>	<b>Percent Change</b>
Utility Administrative Overhead	1,040,972	1,088,063	1,137,931	49,868	4.58%
Utility Retirement	567,529	622,080	728,300	106,220	17.07%
Medicare Supplement	40,110	40,920	38,916	(2,004)	-4.90%
Professional Services	217,789	120,000	370,000	250,000	208.33%
Judgments / Claims	19,521	25,000	20,000	(5,000)	-20.00%
Rental / Maintenance Agreements	28,482	30,000	28,500	(1,500)	-5.00%
Debt Service Payments	294,360	1,256,813	1,594,591	337,778	26.88%
CSO Debt Service Payments	132,216	209,023	417,635	208,612	99.80%
Property / Equipment Insurance	128,681	140,916	66,319	(74,597)	-52.94%
General Liability Insurance	45,855	50,647	67,603	16,956	33.48%
General Supplies	9,541	11,025	9,500	(1,525)	-13.83%
Bad Debt Expense	111,598	-	-	-	0.00%
Fund Balance Replenishment	-	500,000	750,000	250,000	50.00%
Depreciation	2,021,022	-	-	-	0.00%
Amortization	7,479	-	-	-	0.00%
Contingency	-	76,784	269,315	192,531	250.74%
Miscellaneous Expenses	59,262	30,000	50,000	20,000	66.67%
<b>Total Expenditures</b>	<b>4,724,417</b>	<b>4,201,271</b>	<b>5,548,610</b>	<b>1,347,339</b>	<b>32.07%</b>

**City of Ashland  
Water Production  
Expenditures by Object**

<b>Description</b>	<b>Actual 2012 - 2013</b>	<b>Budget 2013 - 2014</b>	<b>Budget 2014 - 2015</b>	<b>Change from Prior Year</b>	<b>Percent Change</b>
Regular Pay	505,772	486,651	522,215	35,564	7.31%
Overtime Pay	21,124	22,000	22,000	-	0.00%
FICA / Medicare	36,151	36,914	39,493	2,579	6.99%
Kentucky Retirement	100,693	96,084	96,161	77	0.08%
Health / Life Insurance	223,599	228,563	228,563	-	0.00%
Workers Compensation	12,020	9,649	7,709	(1,940)	-20.11%
Unemployment Insurance	597	608	784	176	28.95%
Professional Services	21,086	21,000	17,500	(3,500)	-16.67%
Postage / Freight	265	400	250	(150)	-37.50%
Travel / Training	2,666	4,800	4,800	-	0.00%
Advertising	280	300	300	-	0.00%
Printing / Reproduction	748	850	850	-	0.00%
Utilities	748,042	697,280	800,000	102,720	14.73%
Telephone	1,431	1,400	1,400	-	0.00%
Building Repairs	7,325	4,750	4,750	-	0.00%
Equipment Repairs	14,277	17,500	15,000	(2,500)	-14.29%
Rental / Maintenance Agreements	18,630	20,100	20,100	-	0.00%
Dues / Publications	391	500	500	-	0.00%
General Supplies	36,576	20,000	20,000	-	0.00%
Office Supplies	1,151	1,500	1,200	(300)	-20.00%
Chemical Supplies	433,505	500,000	450,000	(50,000)	-10.00%
Fuel	4,879	8,500	3,000	(5,500)	-64.71%
Protective Apparel	892	1,300	900	(400)	-30.77%
Pipes / Fittings	2,004	2,500	2,000	(500)	-20.00%
Tools / Equipment	1,413	2,500	2,500	-	0.00%
Miscellaneous Expenses	-	-	-	-	0.00%
Building Improvements	-	-	-	-	0.00%
Utility Plant	-	120,000	800,000	680,000	566.67%
Utility Plant - Noncity	-	-	-	-	0.00%
Automotive Equipment	-	-	-	-	0.00%
Operating Equipment	-	-	-	-	0.00%
<b>Total Expenditures</b>	<b>2,195,517</b>	<b>2,305,649</b>	<b>3,061,975</b>	<b>756,326</b>	<b>32.80%</b>

**City of Ashland  
Water Distribution  
Expenditures by Object**

<b>Description</b>	<b>Actual 2012 - 2013</b>	<b>Budget 2013 - 2014</b>	<b>Budget 2014 - 2015</b>	<b>Change from Prior Year</b>	<b>Percent Change</b>
Regular Pay	1,002,010	940,699	960,673	19,974	2.12%
Overtime Pay	137,311	120,000	120,000	-	0.00%
Separation Pay	34,616	-	-	-	0.00%
FICA / Medicare	83,770	76,946	78,337	1,391	1.81%
Kentucky Retirement	225,677	200,366	190,953	(9,413)	-4.70%
Health / Life Insurance	553,738	556,501	556,500	(1)	0.00%
Workers Compensation	23,606	18,949	19,188	239	1.26%
Unemployment Insurance	1,387	1,385	1,503	118	8.52%
Professional Services	1,584	1,000	1,600	600	60.00%
Postage / Freight	338	325	325	-	0.00%
Travel / Training	12,678	8,800	10,000	1,200	13.64%
Advertising	373	450	500	50	11.11%
Printing / Reproduction	676	700	950	250	35.71%
Utilities	248,237	237,300	218,675	(18,625)	-7.85%
Telephone	4,717	4,700	4,700	-	0.00%
Building Repairs	11,135	10,500	10,500	-	0.00%
Equipment Repairs	157,479	121,000	175,000	54,000	44.63%
Rental / Maintenance Agreements	40,874	31,000	41,000	10,000	32.26%
Dues / Publications	645	900	900	-	0.00%
Street Repairs / Improvements	296,863	206,500	236,500	30,000	14.53%
General Supplies	73,731	52,750	35,000	(17,750)	-33.65%
Office Supplies	3,799	3,725	2,750	(975)	-26.17%
Chemical Supplies	5,065	7,500	5,100	(2,400)	-32.00%
Concrete / Aggregate / Asphalt	57,768	47,000	51,000	4,000	8.51%
Fuel	101,151	101,000	110,000	9,000	8.91%
Protective Apparel	8,778	8,700	5,750	(2,950)	-33.91%
Pipes / Fittings	283,820	235,000	235,000	-	0.00%
Tools / Equipment	19,154	21,750	21,750	-	0.00%
Water Meters	146,127	1,576,700	50,000	(1,526,700)	-96.83%
Miscellaneous Expenses	8,665	850	850	-	0.00%
Building Improvements	-	-	-	-	0.00%
Utility Plant	22,003	135,000	456,000	321,000	237.78%
Utility Plant - Noncity	-	15,000	670,000	655,000	4366.67%
Automotive Equipment	-	35,000	240,000	205,000	585.71%
Operating Equipment	-	-	130,000	130,000	0.00%
<b>Total Expenditures</b>	<b>3,567,775</b>	<b>4,777,996</b>	<b>4,641,004</b>	<b>(136,992)</b>	<b>-2.87%</b>

**City of Ashland  
Wastewater Treatment  
Expenditures by Object**

<b>Description</b>	<b>Actual 2012 - 2013</b>	<b>Budget 2013 - 2014</b>	<b>Budget 2014 - 2015</b>	<b>Change from Prior Year</b>	<b>Percent Change</b>
Regular Pay	483,913	469,829	508,436	38,607	8.22%
Overtime Pay	3,212	4,000	2,500	(1,500)	-37.50%
FICA / Medicare	32,854	34,371	37,064	2,693	7.84%
Kentucky Retirement	94,488	89,505	90,283	778	0.87%
Health / Life Insurance	234,360	238,500	238,500	-	0.00%
Workers Compensation	14,701	11,800	9,428	(2,372)	-20.10%
Unemployment Insurance	561	561	720	159	28.34%
Professional Services	7,936	10,000	8,000	(2,000)	-20.00%
Postage / Freight	519	675	525	(150)	-22.22%
Travel / Training	3,909	3,600	4,500	900	25.00%
Advertising	390	450	450	-	0.00%
Printing / Reproduction	124	175	175	-	0.00%
Utilities	273,531	245,000	271,450	26,450	10.80%
Telephone	3,130	3,125	3,125	-	0.00%
Building Repairs	4,679	7,000	5,000	(2,000)	-28.57%
Equipment Repairs	91,945	65,000	55,000	(10,000)	-15.38%
Rental / Maintenance Agreements	16,317	15,750	15,750	-	0.00%
Dues / Publications	1,254	450	450	-	0.00%
Landfill	194,619	160,000	170,000	10,000	6.25%
General Supplies	10,656	14,000	11,000	(3,000)	-21.43%
Office Supplies	2,172	2,500	2,500	-	0.00%
Chemical Supplies	48,010	47,500	47,500	-	0.00%
Concrete / Aggregate / Asphalt	339	500	500	-	0.00%
Fuel	33,109	28,000	34,000	6,000	21.43%
Protective Apparel	2,690	4,000	3,000	(1,000)	-25.00%
Pipes / Fittings	1,044	1,000	1,000	-	0.00%
Tools / Equipment	2,268	4,500	2,275	(2,225)	-49.44%
Miscellaneous Expenses	600	-	-	-	0.00%
Building Improvements	-	-	-	-	0.00%
Utility Plant	-	-	30,000	30,000	0.00%
CSO Construction in Progress	-	-	-	-	0.00%
Automotive Equipment	-	-	-	-	0.00%
Operating Equipment	-	-	7,000	7,000	0.00%
<b>Total Expenditures</b>	<b>1,563,330</b>	<b>1,461,791</b>	<b>1,560,131</b>	<b>98,340</b>	<b>6.73%</b>

**City of Ashland  
Wastewater Collection  
Expenditures by Object**

<b>Description</b>	<b>Actual 2012 - 2013</b>	<b>Budget 2013 - 2014</b>	<b>Budget 2014 - 2015</b>	<b>Change from Prior Year</b>	<b>Percent Change</b>
Regular Pay	428,965	465,380	452,696	(12,684)	-2.73%
Overtime Pay	53,360	60,000	45,000	(15,000)	-25.00%
FICA / Medicare	33,660	38,043	36,066	(1,977)	-5.20%
Kentucky Retirement	94,618	99,244	87,943	(11,301)	-11.39%
Health / Life Insurance	206,880	248,438	208,688	(39,750)	-16.00%
Workers Compensation	13,421	10,773	8,607	(2,166)	-20.11%
Unemployment Insurance	562	582	679	97	16.67%
Professional Services	44,399	15,000	15,000	-	0.00%
CSO Administrative / Support	113,811	80,000	80,000	-	0.00%
Postage / Freight	257	500	275	(225)	-45.00%
Travel / Training	7,866	5,200	5,500	300	5.77%
Advertising	1,027	1,250	1,250	-	0.00%
Utilities	266,710	275,000	255,000	(20,000)	-7.27%
Telephone	1,606	1,600	2,450	850	53.13%
Building Repairs	3,759	20,000	5,000	(15,000)	-75.00%
Equipment Repairs	88,090	100,000	90,000	(10,000)	-10.00%
Rental / Maintenance Agreements	12,902	12,750	13,000	250	1.96%
Tree Trimming / Removal	2,151	4,500	2,200	(2,300)	-51.11%
Dues / Publications	90	200	200	-	0.00%
Street Repairs / Improvements	62,805	65,000	62,800	(2,200)	-3.38%
General Supplies	21,049	18,000	16,500	(1,500)	-8.33%
Office Supplies	259	1,500	1,500	-	0.00%
Chemical Supplies	-	10,000	1,000	(9,000)	-90.00%
Concrete / Aggregate / Asphalt	8,934	12,000	10,000	(2,000)	-16.67%
Fuel	52,937	52,850	56,000	3,150	5.96%
Protective Apparel	7,683	6,800	7,500	700	10.29%
Pipes / Fittings	21,067	30,000	21,075	(8,925)	-29.75%
Tools / Equipment	4,096	6,000	7,500	1,500	25.00%
Miscellaneous Expenses	830	2,000	1,000	(1,000)	-50.00%
Building Improvements	-	-	-	-	0.00%
Utility Plant	-	232,000	375,000	143,000	61.64%
CSO Construction in Progress	-	2,796,445	250,000	(2,546,445)	-91.06%
Automotive Equipment	-	-	75,000	75,000	0.00%
Operating Equipment	-	55,000	469,000	414,000	752.73%
<b>Total Expenditures</b>	<b>1,553,794</b>	<b>4,726,055</b>	<b>2,663,429</b>	<b>(2,062,626)</b>	<b>-43.64%</b>

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## Parks and Recreation

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The Department of Parks and Recreation includes the divisions of Central Park, Dawson Pool, the Sports Park, Other Parks, and the Cemetery.

Each division of this department accounts for the operation and maintenance of the city's various parks, including vending and concession activities, and the city's cemetery.

Central Park is the largest park and the primary location of many events throughout the year, such as the Easter Egg Hunt, the Memorial Day concert, Summer Motion, Poage Landing Days, the Labor Day concert, Trick or Treat, Winter Wonderland of Lights, and the New Year's Eve celebration. The round house, the log cabin, and the swimming pool are also available to rent for events. They are most commonly scheduled for meetings, weddings, receptions, birthdays, and reunions.

The Cemetery was acquired in September 2009 for \$1 and has a fixed asset and inventory value of over \$5 million. It was established in 1870 and holds a revolutionary war memorial for two of Ashland's founding fathers: General John Poage and Colonel George Poage.

**City of Ashland  
Parks and Recreation  
Expenditures by Division / Function**

<b>Description</b>	<b>Actual 2012 - 2013</b>	<b>Budget 2013 - 2014</b>	<b>Budget 2014 - 2015</b>	<b>Change from Prior Year</b>	<b>Percent Change</b>
<b>Central Park</b>					
Salaries and Wages	212,286	209,124	217,758	8,634	4.13%
Benefits	176,656	166,289	164,907	(1,382)	-0.83%
Services and Supplies	248,126	191,047	197,799	6,752	3.53%
Total Central Park	<u>637,068</u>	<u>566,460</u>	<u>580,464</u>	<u>14,004</u>	<u>2.47%</u>
<b>Dawson Pool</b>					
Salaries and Wages	69,944	71,509	72,402	893	1.25%
Benefits	41,611	39,786	39,036	(750)	-1.89%
Services and Supplies	51,388	50,148	48,946	(1,202)	-2.40%
Capital Outlay	-	-	7,500	7,500	0.00%
Total Dawson Pool	<u>162,943</u>	<u>161,443</u>	<u>167,884</u>	<u>6,441</u>	<u>3.99%</u>
<b>Sports Park</b>					
Salaries and Wages	55,883	62,912	65,000	2,088	3.32%
Benefits	48,677	46,670	46,129	(541)	-1.16%
Services and Supplies	14,038	16,927	14,667	(2,260)	-13.35%
Total Sports Park	<u>118,598</u>	<u>126,509</u>	<u>125,796</u>	<u>(713)</u>	<u>-0.56%</u>
<b>Other Parks</b>					
Salaries and Wages	65,824	64,209	66,610	2,401	3.74%
Benefits	58,452	55,650	55,084	(566)	-1.02%
Services and Supplies	35,523	29,750	27,950	(1,800)	-6.05%
Capital Outlay	-	-	50,000	50,000	0.00%
Total Other Parks	<u>159,799</u>	<u>149,609</u>	<u>199,644</u>	<u>50,035</u>	<u>33.44%</u>
<b>Cemetery</b>					
Salaries and Wages	88,517	109,033	95,385	(13,648)	-12.52%
Benefits	52,403	90,446	65,685	(24,761)	-27.38%
Services and Supplies	171,764	45,789	45,428	(361)	-0.79%
Total Cemetery	<u>312,684</u>	<u>245,268</u>	<u>206,498</u>	<u>(38,770)</u>	<u>-15.81%</u>
<b>Total Expenditures</b>	<u><u>1,391,092</u></u>	<u><u>1,249,289</u></u>	<u><u>1,280,286</u></u>	<u><u>30,997</u></u>	<u><u>2.48%</u></u>

**City of Ashland  
Central Park  
Expenditures by Object**

<b>Description</b>	<b>Actual 2012 - 2013</b>	<b>Budget 2013 - 2014</b>	<b>Budget 2014 - 2015</b>	<b>Change from Prior Year</b>	<b>Percent Change</b>
Regular Pay	191,020	174,824	190,158	15,334	8.77%
Overtime Pay	8,220	16,700	10,000	(6,700)	-40.12%
Standby / Seasonal Pay	13,046	17,600	17,600	-	0.00%
FICA / Medicare	14,758	15,220	15,865	645	4.24%
Kentucky Retirement	39,058	36,181	35,369	(812)	-2.24%
Health / Life Insurance	114,710	108,318	108,318	-	0.00%
Workers Compensation	7,884	6,328	5,056	(1,272)	-20.10%
Unemployment Insurance	246	242	299	57	23.55%
Professional Services	1,710	2,000	2,000	-	0.00%
Postage / Freight	175	500	275	(225)	-45.00%
Travel / Training	-	-	-	-	0.00%
Advertising	500	900	500	(400)	-44.44%
Printing / Reproduction	79	125	100	(25)	-20.00%
Utilities	45,635	44,500	44,500	-	0.00%
Telephone	2,383	2,375	2,375	-	0.00%
Building Repairs	2,175	5,000	5,000	-	0.00%
Equipment Repairs	10,623	12,500	12,500	-	0.00%
Rental / Maintenance Agreements	11,134	10,750	10,750	-	0.00%
Tree Trimming / Removal	16,188	7,000	17,500	10,500	150.00%
Dues / Publications	171	175	175	-	0.00%
Central Park Lighting Exp.	19,465	18,750	18,000	(750)	-4.00%
Tree Purchases	4,270	2,500	2,500	-	0.00%
Property / Equipment Insurance	982	1,085	511	(574)	-52.90%
General Liability Insurance	1,965	2,171	2,897	726	33.44%
Kentucky Sales Tax	2,216	2,116	2,116	-	0.00%
Programs / Events	10,702	8,500	8,500	-	0.00%
General Supplies	30,415	20,000	20,000	-	0.00%
Office Supplies	482	1,000	500	(500)	-50.00%
Chemical Supplies	1,277	6,000	2,500	(3,500)	-58.33%
Concrete / Aggregate / Asphalt	3,531	2,500	2,500	-	0.00%
Fuel	23,248	22,500	24,000	1,500	6.67%
Protective Apparel	1,665	1,750	1,750	-	0.00%
Tools / Equipment	2,623	2,750	2,750	-	0.00%
Purchases for Resale	22,302	12,000	12,000	-	0.00%
Depreciation	31,163	-	-	-	0.00%
Miscellaneous Expenses	1,047	1,600	1,600	-	0.00%
<b>Total Expenditures</b>	<b>637,068</b>	<b>566,460</b>	<b>580,464</b>	<b>14,004</b>	<b>2.47%</b>

**City of Ashland  
Dawson Pool  
Expenditures by Object**

<b>Description</b>	<b>Actual 2012 - 2013</b>	<b>Budget 2013 - 2014</b>	<b>Budget 2014 - 2015</b>	<b>Change from Prior Year</b>	<b>Percent Change</b>
Regular Pay	43,007	40,564	43,957	3,393	8.36%
Overtime Pay	1,505	4,000	1,500	(2,500)	-62.50%
Standby / Seasonal Pay	25,432	26,945	26,945	-	0.00%
FICA / Medicare	5,126	5,293	5,358	65	1.23%
Kentucky Retirement	8,683	8,419	8,032	(387)	-4.60%
Health / Life Insurance	25,067	23,854	23,854	-	0.00%
Workers Compensation	2,653	2,130	1,702	(428)	-20.09%
Unemployment Insurance	82	90	90	-	0.00%
Travel / Training	-	-	600	600	0.00%
Advertising	235	250	250	-	0.00%
Printing / Reproduction	127	75	-	(75)	-100.00%
Utilities	14,666	14,500	13,500	(1,000)	-6.90%
Telephone	339	350	350	-	0.00%
Building Repairs	944	1,000	1,000	-	0.00%
Equipment Repairs	1,288	1,750	1,300	(450)	-25.71%
Rental / Maintenance Agreements	340	350	350	-	0.00%
Property / Equipment Insurance	207	229	108	(121)	-52.84%
General Liability Insurance	2,620	2,894	3,863	969	33.48%
General Supplies	1,143	2,000	1,200	(800)	-40.00%
Office Supplies	18	100	25	(75)	-75.00%
Chemical Supplies	15,386	14,000	14,000	-	0.00%
Tools / Equipment	10	250	-	(250)	-100.00%
Purchases for Resale	13,299	12,000	12,000	-	0.00%
Depreciation	432	-	-	-	0.00%
Miscellaneous Expenses	334	400	400	-	0.00%
Capital Improvements	-	-	7,500	7,500	0.00%
<b>Total Expenditures</b>	<b>162,943</b>	<b>161,443</b>	<b>167,884</b>	<b>6,441</b>	<b>3.99%</b>

**City of Ashland  
Sports Park  
Expenditures by Object**

<b>Description</b>	<b>Actual 2012 - 2013</b>	<b>Budget 2013 - 2014</b>	<b>Budget 2014 - 2015</b>	<b>Change from Prior Year</b>	<b>Percent Change</b>
Regular Pay	51,976	48,781	52,969	4,188	8.59%
Overtime Pay	2,351	4,600	2,500	(2,100)	-45.65%
Standby / Seasonal Pay	1,556	9,531	9,531	-	0.00%
FICA / Medicare	3,926	4,596	4,753	157	3.42%
Kentucky Retirement	10,643	10,085	9,801	(284)	-2.82%
Health / Life Insurance	31,406	29,810	29,810	-	0.00%
Workers Compensation	2,638	2,117	1,691	(426)	-20.12%
Unemployment Insurance	64	62	74	12	19.35%
Utilities	9,031	9,400	9,100	(300)	-3.19%
Building Repairs	122	500	250	(250)	-50.00%
Equipment Repairs	43	150	150	-	0.00%
Rental / Maintenance Agreements	16	1,750	-	(1,750)	-100.00%
Property / Equipment Insurance	163	180	85	(95)	-52.78%
General Liability Insurance	1,310	1,447	1,932	485	33.52%
General Supplies	942	1,350	1,000	(350)	-25.93%
Purchases for Resale	1,423	2,000	2,000	-	0.00%
Depreciation	869	-	-	-	0.00%
Miscellaneous Expenses	119	150	150	-	0.00%
<b>Total Expenditures</b>	<b>118,598</b>	<b>126,509</b>	<b>125,796</b>	<b>(713)</b>	<b>-0.56%</b>

**City of Ashland  
Other Parks  
Expenditures by Object**

<b>Description</b>	<b>Actual 2012 - 2013</b>	<b>Budget 2013 - 2014</b>	<b>Budget 2014 - 2015</b>	<b>Change from Prior Year</b>	<b>Percent Change</b>
Regular Pay	62,795	58,509	63,610	5,101	8.72%
Overtime Pay	3,029	5,700	3,000	(2,700)	-47.37%
FICA / Medicare	4,171	4,649	4,832	183	3.94%
Kentucky Retirement	12,902	12,128	11,772	(356)	-2.94%
Health / Life Insurance	38,776	36,769	36,769	-	0.00%
Workers Compensation	2,527	2,029	1,621	(408)	-20.11%
Unemployment Insurance	76	75	90	15	20.00%
Utilities	26,332	24,750	24,750	-	0.00%
Building Repairs	183	500	500	-	0.00%
Equipment Repairs	43	450	200	(250)	-55.56%
Rental / Maintenance Agreements	15	-	-	-	0.00%
General Supplies	5,803	4,050	2,500	(1,550)	-38.27%
Depreciation	3,147	-	-	-	0.00%
Miscellaneous Expenses	-	-	-	-	0.00%
Capital Improvements	-	-	50,000	50,000	0.00%
<b>Total Expenditures</b>	<b>159,799</b>	<b>149,609</b>	<b>199,644</b>	<b>50,035</b>	<b>33.44%</b>

**City of Ashland  
Cemetery  
Expenditures by Object**

<b>Description</b>	<b>Actual 2012 - 2013</b>	<b>Budget 2013 - 2014</b>	<b>Budget 2014 - 2015</b>	<b>Change from Prior Year</b>	<b>Percent Change</b>
Regular Pay	82,841	97,033	85,585	(11,448)	-11.80%
Overtime Pay	5,676	8,000	5,800	(2,200)	-27.50%
Standby / Seasonal Pay	-	4,000	4,000	-	0.00%
FICA / Medicare	6,221	7,864	6,884	(980)	-12.46%
Kentucky Retirement	16,025	19,840	16,147	(3,693)	-18.61%
Health / Life Insurance	28,788	61,613	41,738	(19,875)	-32.26%
Workers Compensation	1,266	1,016	812	(204)	-20.08%
Unemployment Insurance	103	113	104	(9)	-7.96%
Professional Services	572	550	550	-	0.00%
Postage / Freight	6	25	25	-	0.00%
Travel / Training	1	-	-	-	0.00%
Advertising	1,697	500	500	-	0.00%
Printing / Reproduction	-	150	150	-	0.00%
Utilities	7,976	7,400	10,000	2,600	35.14%
Telephone	1,869	2,000	2,000	-	0.00%
Building Repairs	853	2,000	1,250	(750)	-37.50%
Equipment Repairs	7,292	7,000	5,000	(2,000)	-28.57%
Rental / Maintenance Agreements	2,823	2,600	2,600	-	0.00%
Tree Trimming / Removal	2,708	3,000	2,750	(250)	-8.33%
Dues / Publications	281	400	400	-	0.00%
Property / Equipment Insurance	3,570	3,943	1,856	(2,087)	-52.93%
General Liability Insurance	1,965	2,171	2,897	726	33.44%
General Supplies	8,650	6,750	6,750	-	0.00%
Office Supplies	629	500	500	-	0.00%
Concrete / Aggregate / Asphalt	947	1,200	1,200	-	0.00%
Fuel	2,977	3,500	3,250	(250)	-7.14%
Protective Apparel	789	600	1,000	400	66.67%
Tools / Equipment	43	1,250	2,500	1,250	100.00%
Purchases for Resale	74,050	-	-	-	0.00%
Depreciation	52,038	-	-	-	0.00%
Miscellaneous Expenses	28	250	250	-	0.00%
<b>Total Expenditures</b>	<b>312,684</b>	<b>245,268</b>	<b>206,498</b>	<b>(38,770)</b>	<b>-15.81%</b>

## Capital Expenditures

A capital expenditure is defined as any fixed asset, such as land, buildings, improvements, equipment, and infrastructure, which exceeds \$5,000. The depreciable lives of these assets are determined based on GFOA guidelines, and all depreciation is calculated with the straight-line method. Capital outlay for all divisions of the General Fund is recorded in a separate capital project fund, while capital outlay for all other divisions is recorded in their respective funds.

Total capital outlay for the upcoming fiscal year is set at \$4,101,158, or 8.41% of total budgeted expenditures.

Fund	Classification	Approved Budget	Percentage of Budget
Capital Improvement Fund	Building Improvements	36,000	0.07%
	Automotive Equipment	101,037	0.21%
	Operating Equipment	213,755	0.44%
	Office Equipment	92,000	0.19%
	Total Capital Improvement Fund	442,792	0.91%
Utility Fund	Utility Plant	1,661,000	3.40%
	Utility Plant - Noncity	670,000	1.37%
	CSO Construction in Progress	250,000	0.51%
	Automotive Equipment	315,000	0.65%
	Operating Equipment	606,000	1.24%
	Total Utility Fund	3,502,000	7.18%
Bus System Fund	Automotive Equipment	39,402	0.08%
	Capital Improvements	59,464	0.12%
	Total Bus System Fund	98,866	0.20%
Recreation Operating Fund	Capital Improvements	57,500	0.12%
	Total	4,101,158	8.41%

**City of Ashland  
Capital Improvement Fund  
Capital Expenditures**

<b>Division</b>	<b>Description</b>	<b>Requested Budget</b>	<b>Approved Budget</b>
General Government	Website	25,000	25,000
	IT-in-a-box	50,000	50,000
Public Works Admin.	Roof replacement at Transportation Center	36,000	36,000
Street Maintenance	Pickup truck	30,000	-
	Snow plow assembly replacement	7,000	7,000
	Truck mounted street sweeper	190,000	-
	Traffic signal upgrades	15,000	-
	Backhoe/loader	91,000	-
	Traffic control devices	10,000	5,000
	Roof and siding replacement	30,000	-
Solid Waste	Metal pole barn	100,000	-
	Packer truck	145,000	145,000
Central Garage	Paving for road / parking lot	40,000	-
Police - Field Operations	Seven interceptor sedans and outfitting	235,753	101,037
	Three in-car video systems	16,755	16,755
Fire	Multiple station repairs / renovations	60,000	-
	Staff vehicle	50,000	-
	Custom fire pumper	900,000	-
	Jaws of Life equipment	40,000	40,000
Engineering	Midsize 4WD SUV	35,000	-
	All-in-one large format printer/copier/scanner	12,000	12,000
	Office domain server/scanning station	5,000	5,000
	<b>Total</b>	<b><u>2,123,508</u></b>	<b><u>442,792</u></b>

**City of Ashland  
Utility Fund  
Capital Expenditures**

<b>Division</b>	<b>Description</b>	<b>Requested Budget</b>	<b>Approved Budget</b>
Water Production	Two variable frequency drives	100,000	-
	Water filter upgrades	800,000	800,000
Water Distribution	Floyd Street reservoir upgrades	50,000	50,000
	Floyd Street pump station	180,000	150,000
	Valve repair, replacement, and installation	200,000	200,000
	Pump station bypass connections	56,000	56,000
	Old Buckley pump station	120,000	120,000
	12th Street pump station	100,000	100,000
	55th Street pump station	30,000	30,000
	Barbeque pump station	20,000	20,000
	Catlettsburg and Summit tank cleaning/painting	400,000	400,000
	Two utility trucks	150,000	150,000
	Dump truck	90,000	90,000
	Fence repairs/replacement	80,000	80,000
	Flow meters	50,000	50,000
	30 kw. trailer-mounted generator	35,000	-
Wastewater Treatment	Two aerator blades	14,000	14,000
	Sulfur dioxide pump	16,000	16,000
	Autoclave	7,000	7,000
Wastewater Collection	26th Street pump station pipe repairs	20,000	20,000
	Sewer main from Sellars Street to Oakview Road	20,000	20,000
	Hagan Ct. and 11th St. sewer improvements phase 1	30,000	30,000
	10-inch main from Stella Drive to Gla-low Apts.	15,000	15,000
	Kirk Street and Maynard sewer main replacement	20,000	20,000
	McCullough Hollow sewer main phase 1	100,000	100,000
	Relay and upgrade section of 39th Street main	100,000	100,000
	Dawes Street from Blackburn Ave. to Carroll St.	20,000	20,000
	18-inch main from 13th Street to Pollard Road	20,000	20,000
	6-inch line and manholes on Nichols Place	12,000	12,000
	6-inch line on Automobile Alley	10,000	10,000
	6th Street pump station pipe repairs	100,000	-
	45th Street station manhole upgrades	8,000	8,000
	29th Street storm and sewer line separation	250,000	250,000
	1-ton 4x4 crew cab truck	75,000	75,000
	Sewer jet truck	400,000	400,000
	Phase 1 grinder pump replacement (5)	15,000	-
	4-inch camera for camera truck	50,000	50,000
	Backup pump for 5th Street station	9,500	9,500
	Tunnel Hill station pump	11,500	-
Backup pump for 45th Street station	9,500	9,500	
	<b>Total</b>	<b>3,793,500</b>	<b>3,502,000</b>

**City of Ashland  
All Other Funds  
Capital Expenditures**

<b>Division</b>	<b>Description</b>	<b>Requested Budget</b>	<b>Approved Budget</b>
Floodwall Maintenance	Mower	27,000	-
	Remote-controlled slope mower	44,000	-
Bus System	ADA-compliant minivan	39,402	39,402
	Various improvements at transportation center	59,464	59,464
Dawson Pool	Industrial grade all weather pool cover	7,500	7,500
Other Parks	Shelter, picnic tablese, grills, and sidewalks for Riverfront Park	50,000	50,000
	Total	<u>227,366</u>	<u>156,366</u>