

The City of 
Ashland,
Kentucky

**Annual Budget
for the Fiscal Year
Ending June 30, 2016**



Artwork by Janice LeBrun

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June 11, 2015

To the Honorable Mayor and City Commission:

I am pleased to present the City of Ashland’s budget proposal for the fiscal year ending June 30, 2016. The Department of Finance has worked diligently and cooperatively with each department in order to prepare this comprehensive budget for the City’s operations in the upcoming fiscal year.

The budget has been balanced with projected revenues exceeding estimated expenditures by \$1,250,000. Total budgeted revenues for all appropriated funds are \$52,006,006, which is an increase of \$1,572,546, or 3.12%, from the current fiscal year’s budget. Total budgeted expenditures for all appropriated funds are \$50,756,006, which is an increase of \$1,302,011, or 2.63%, from the current fiscal year’s budget.

After your review, I respectfully request your approval of the following appropriation ordinance that reflects the contents of this budget. Thank you.

Warmest regards,



Tony D. Grubb, CGFM
 Finance Director

Mayor
 Chuck Charles

City Manager
 Benjamin Bitter

Corporation Counsel
 John Vincent

Economic Devt. Director
 Chris Pullem

Community Devt. Director
 Michael Miller

Commissioners:
 Larry Brown
 Kevin Gunderson
 Marty Gute
 Amanda Clark

Finance Director
 Tony D. Grubb

City Clerk
 Susan Maddix

Public Works Director
 Marion Russell

Eng. and Utilities Director
 Ryan Eastwood

Asst. Finance Director
 Michelle Veach

HR / Parks Director
 Sean Murray

Chief of Police
 Robert Ratliff

Fire Chief
 Scott Penick

ORDINANCE NO. 63, 2015

AN ORDINANCE OF THE CITY OF ASHLAND, KENTUCKY, APPROVING AND ADOPTING THE 2015-2016 BUDGET AND APPROPRIATING REVENUES ON HAND AND TO BE RECEIVED DURING THE YEAR 2015-2016 FOR THE PAYMENT OF EXPENSES OF THE CITY OF ASHLAND FOR THE TWELVE-MONTH PERIOD BEGINNING JULY 1, 2015 AND ENDING JUNE 30, 2016 AND REPEALING ALL ORDINANCES AND PARTS OF ORDINANCES IN CONFLICT HEREWITH.

* * * *

BE IT ORDAINED BY THE CITY OF ASHLAND, KENTUCKY:

SECTION 1. That the annual budget for the fiscal year 2015-2016, as presented by the City Manager to the Board of Commissioners be and the same is hereby approved and adopted.

SECTION 2. That the following appropriations be and the same are hereby made from revenues on hand and to be received during the year 2015-2016 by the City of Ashland, Kentucky:

FROM GENERAL FUND

FOR:

DEPARTMENT OF GENERAL GOVERNMENT	\$5,314,829
DEPARTMENT OF FINANCE	605,507
DEPARTMENT OF PUBLIC WORKS	4,822,342
DEPARTMENT OF PLANNING AND CODE ENFORCEMENT	643,902
DEPARTMENT OF POLICE	5,243,735
DEPARTMENT OF FIRE	6,027,415
DEPARTMENT OF ENGINEERING	148,030
TOTAL FROM GENERAL FUND	<u>\$22,805,760</u>

FROM MUNICIPAL AID ROAD FUND

FOR:

DEPARTMENT OF MUNICIPAL AID PROGRAM	\$535,030
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FROM COMMUNITY DEVELOPMENT FUND

FOR:

DIVISION OF GENERAL CDBG	\$104,347
DIVISION OF CDBG ACTIVITIES	1,187,808
TOTAL FROM COMMUNITY DEVELOPMENT FUND	<u>\$1,292,155</u>

FROM SECTION 8 VOUCHER PROGRAM FUND

FOR:

DIVISION OF ASSISTED HOUSING	\$2,674,881
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FROM FLOODWALL OPERATING FUND

FOR:

DIVISION OF FLOODWALL MAINTENANCE	\$226,867
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FROM UTILITY FUND

FOR:

DEPARTMENT OF UTILITY ADMINISTRATION	\$5,777,917
DEPARTMENT OF WATER SERVICES	8,470,660
DEPARTMENT OF SEWER SERVICES	6,116,144
TOTAL FROM UTILITY FUND	<u>\$20,364,721</u>

FROM BUS SYSTEM FUND

FOR:

DIVISION OF BUS SYSTEM	\$1,067,009
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FROM RECREATION OPERATING FUND

FOR:

DIVISION OF CENTRAL PARK	\$599,677
DIVISION OF DAWSON POOL	154,229
DIVISION OF SPORTS PARK	105,571
DIVISION OF OTHER PARKS	140,459
TOTAL FROM RECREATION OPERATING FUND	<u>\$999,936</u>

Budget Overview

Vision Statement

“ASHLAND’S VISION is centered on its **people and character** as a caring and involved community. Welcoming to all, the City strives to build **strong, vibrant, and stable neighborhoods**. Ashland aims to connect people to the river and be known for its **recreational opportunities** by reclaiming the riverfront with open space and activity. The City seeks to **transform downtown** into a regional attraction for dining and specialty shopping by capitalizing on our **cultural heritage through music, arts, and entertainment**. Building upon a strong educational foundation, Ashland strives to **create an atmosphere for business development** that **draws younger generations to Ashland**. The City desires to embrace its **industrial past** while incorporating the **medical and technical industries** of tomorrow. Ashland seeks to provide the **infrastructure improvements** that are needed to support our community and expand our businesses. Ashland aspires to be well-connected with **multiple transportation options** – from roads and buses to sidewalks and trails. As we grow, we will ensure our actions speak to who we are as a community and continue to **make Ashland a great place live.”**

Long-Term Goals and Objectives

1. Promote business development.
 - A. Retain existing industry and attract new industry;
 - B. Continue to build Ashland as a regional medical center;
 - C. Attract new technical industries to Ashland;
 - D. Foster an environment that supports small business and entrepreneurial development;
 - E. Grow jobs for current residents and young professionals.
2. Create vibrant neighborhoods.
 - A. Encourage a variety of housing types, including options for seniors and young professionals;
 - B. Encourage a variety of housing opportunities for residents of all socio-economic backgrounds;
 - C. Continue to reinvest in deteriorating housing;
 - D. Allow new housing to be constructed in sustainable areas;
 - E. Foster appropriate land uses mixes, housing types, and transitions within neighborhoods, including single-family, multi-family, and neighborhood commercial;
 - F. Create transitions between neighboring incompatible land uses and place new developments in appropriate locations that do not have land use conflicts;
 - G. Build programs that enhance existing neighborhoods, such as neighborhood watch programs, maintenance programs, or community events;
 - H. Maintain or enhance existing neighborhood facilities, such as parks and other public spaces.
3. Transform downtown into an entertainment destination.
 - A. Create or enhance key partnerships, including public-private partnerships, to aid in redevelopment;
 - B. Promote downtown as a destination for shopping, dining, live music, and the arts for all ages;
 - C. Promote downtown living opportunities with a focus on young professionals and seniors;
 - D. Support building rehabilitation and development of vacant lots;

- E. Develop a branding and identity program for downtown that ensures Ashland's history and culture are incorporated into the built environment;
 - F. Protect historic or significant buildings or spaces that are unique to Ashland;
 - G. Consider redesigning parking spaces from parallel to angled;
 - H. Evaluate the effectiveness of parking meters and traffic light timing, which may encourage potential visitors to bypass downtown entirely.
4. Provide multiple transportation options.
- A. Plan for multiple types of transportation that serve residents of all socio-economic backgrounds;
 - B. Improve safety and provide alternatives for congestion along major roadways;
 - C. Create opportunities for residents and visitors to easily access Ashland from I-64, including the development of the US-60 connector;
 - D. Coordinate with regional partners to enhance public transportation between communities;
 - E. Develop access management tools for new and existing development that would improve the quality of Ashland's roads;
 - F. Expand the sidewalk and trail network throughout the city for both transportation and recreation;
 - G. Visually define gateways into Ashland.
5. Promote education and learning opportunities.
- A. Continue to provide a strong educational foundation for youth (preschool to grade 12);
 - B. Continue to coordinate programs and resources, such as certification programs or training centers, offered by existing secondary education facilities that meet the needs of existing businesses and the future workforce;
 - C. Coordinate with nearby programs to encourage the expansion of higher education, including additional four-year college or university programs that coordinate with workforce demands.
6. Reclaim and utilize the riverfront.
- A. Redevelop the riverfront with opportunities for open space, recreation, and entertainment for people of all ages;
 - B. Provide for recreational opportunities along the riverfront while still preserving environmentally sensitive areas;
 - C. Allow for the appropriate entertainment opportunities to utilize the riverfront;
 - D. Create physical and visual connections between the riverfront and downtown.
7. Provide infrastructure improvements.
- A. Upgrade the aging water and sewer systems, including elimination of combined sanitary/storm sewers;
 - B. Promote technology improvements that are needed to attract and retain young professionals and businesses;
 - C. Encourage infill development or redevelopment that uses existing infrastructure;
 - D. Coordinate infrastructure improvements to maximize investments and limited funding resources;
 - E. Require new development to have adequate infrastructure.

Selected Priorities for Fiscal Year 2016 (in no particular order)

Continue progress on the Combined Sewer Overflow Long-Term Control Plan (CSO-LTCP).

On December 21, 2007, the United States Environmental Protection Agency (USEPA) issued an administrative order requiring combined sewer communities to develop a plan for controlling CSOs. Implementation of Ashland's LTCP will result in the elimination or capture for treatment of 91% (above the 85% required by the CSO policy) by volume of the combined sewage collected in the combined sewer system during precipitation events on a system-wide annual basis. These improvements are financed with a surcharge of \$3.50 per 1,000 gallons of water consumption, and the project should be completed by 2026. For fiscal year 2016, \$2.1 million has been budgeted for the 29th Street Separation Project, and another \$200,000 will be dedicated to engineering costs for the Wastewater Treatment Plant upgrades to accommodate the additional sewer inflows.

Enhance communication, transparency, and overall customer service.

The City's website will be redesigned to provide easier navigation for citizens and other interested parties. Citizens have often expressed how difficult it can be simply to find the correct phone number for a department, and department pages should be edited and updated monthly so that citizens have a better understanding of each department's functions. Furthermore, the City should research the cost effectiveness of upgrading the website and the phone system to allow customers easier access to their information without speaking to a customer service representative. For example, the current system does have an online bill pay service, but bill pay is not yet offered through the phone system, nor can customers access accounts with either option. Additionally, the phone system could allow customers to search a directory or to be placed in a call queue, which would help significantly manage and reduce overall call volume and, at the very least, keep customers informed of approximate wait time to speak with a representative. The City should also consider broadcasting commission meetings and increasing utilization of other mainstream social media in departments with frequent community interaction.

Coordinate interdepartmentally to review and update procurement and inventory procedures.

As a result of the tire misappropriation scandal that was discovered during the fiscal year 2014 audit—which subsequently crossed into 2015—the Finance Department created a presentation to refresh all employees involved with purchasing at any and every level about each step of the process for multiple scenarios with special emphasis on the importance of internal control. These employees were encouraged to ask questions and to provide input regarding how and why results differ between expected and actual. After training, the City's administration determined that current policies do not yet require change, but compliance will be more carefully monitored and strictly enforced. These procedures are constantly evaluated for compliance and effectiveness, especially after control deficiencies are discovered, and will continue to be re-evaluated as necessary to prevent further loss of taxpayer funds.

Restore fund balance of the General Fund to a minimum of three months of operating expenditures.

Per City policy, "Each major fund shall reserve a minimum of three months of its operating expenditures in unrestricted fund balance to finance unforeseen opportunities or requirements and to protect against future uncertainties and emergencies." The General Fund's unrestricted balance has fallen short of this requirement since fiscal year 2010, which coincides with the completion of the new police station, construction of Riverfront Park, and the city building remodel. Fiscal years 2011's and 2012's balances dropped even further largely as a result of health insurance costs escalating to record

levels (from \$5.3 million in 2010 to \$7.1 million in 2012) and significant job loss within the city (about 2,000 jobs between 2010 and 2013). Several measures were implemented in order to reverse these deficits. For example, employee benefits were modified to reduce health insurance costs, which dropped to \$5.9 million in 2015. Eighteen vacant positions were eliminated in fiscal year 2012, and positions are currently re-assessed as they become vacant to determine necessity. With exception to the CSO-LTCP, capital purchases were reduced to a minimum for 2012 and 2013. These strategies, along with several other adjustments, successfully increased total General Fund balance by \$400,000 in 2013 and by \$2 million in 2014. Unrestricted fund balance in 2014 was \$2.7 million, or 13.15% of total operating expenditures, and the City plans to continue this trending growth in 2015 and 2016 by budgeting fund balance replenishments of \$500,000 for both years.

Compare current pay scales to a compensation study.

In an effort to retain current valued and experienced employees, as well as attract high-quality applicants for the future, the City should confirm that current pay scales are comparable to similar jobs of other local governments and the private sector through an independent compensation study. Department directors should also update and redefine position descriptions as necessary so that comparisons are as accurate as possible.

Continue construction on the Russell Trail project.

In 1978, Charles and Betty Russell donated land to the City as a natural park to promote exercise and physical activity. The City of Ashland and the Foundation for the Tri-State Community received a grant for \$12,500 from the Foundation for a Healthy Kentucky for phase one construction of the hiking trail, which began in April 2015. Phase two will be completed by fiscal year 2017, and it will be reimbursed by the Bon Secours Mission Grant Fund for \$43,000. After completion, the Russell Trail will encompass approximately 2.5 miles built upon 40 acres of land between Forest and Ashland Avenues.

Prepare for potential revenue loss from AK Steel Corporation.

AK Steel's plant will be temporary idling its blast furnace and related steelmaking operations by December 2015, but it has not yet released exactly how many employees will be affected or how long the furnace will remain idle. Preliminary discussion has suggested that approximately 800 employees may be displaced for a period of six months or more. The City collected close to \$178,000 in payroll taxes and about \$936,000 in water services from the plant last calendar year, so City management must proactively anticipate this potential loss in order to minimize its impact on the local economy.

Repair building for the division of Water Distribution.

This facility is in dire need of repairs to ensure personnel safety. The roof has several leaks, some of which drip into electrical boxes, and roof particles constantly fall onto personnel and equipment. When City personnel attempted minor repairs, the roof began to collapse under the weight of one man. The current budget has set aside \$500,000 to remedy these safety hazards, but management may need to consider building or purchasing a new facility or relocating this division to another City-owned facility as an alternative.

Restore water production efficiency.

Currently, the Water Treatment Plant is operating at 50% capacity, and discrepancies between production and billing reports suggest that approximately 47% of total water produced is unbilled. To correct these deficiencies, the Water Plant will install an air scour and replace filters to improve flow

and backwash and restore production capacity from 12 to 24 million gallons per day. Additionally, a team will be appointed to locate the source of these large water leaks, systematically reducing water loss to 20% within five years.

Personnel

Staffing levels remain unchanged for the upcoming fiscal year. This budget proposes a 3% salary increase for all employees and \$5 longevity. This adjustment is effective for all employees, except for first-year probationary employees who will receive the raise upon completion of the probation period. Employees are eligible for longevity after their five-year anniversary, which is paid based on months of service. Total estimated personnel costs (wages and benefits) are \$25.2 million, or 49.72% of total budgeted expenditures.

As shown on the table below, Kentucky retirement contribution rates have decreased slightly for fiscal year 2016. The City estimates pension costs at \$4.6 million, or 9.02% of total budgeted expenditures. In spite of the decreased contribution rates, this projection is about \$36,000 more than the current fiscal year because of the 3% cost of living adjustment.

	FY14	FY15	FY16
Hazardous	35.70%	34.31%	32.95%
Nonhazardous	18.89%	17.67%	17.06%

Health insurance has been and continues to be a growing concern for the City since costs have been rapidly increasing over the past few years; however, this trend seems to have stabilized for the time being, so the \$5.5 million projection, or 10.84% of total budgeted expenditures, remains largely unchanged from the current fiscal year. In addition to the City's contribution of \$19,875 per participant, each employee also pays a premium based on the chart below:

Single	\$ 22 per pay
Employee and Spouse	\$ 44 per pay
Family	\$ 60 per pay

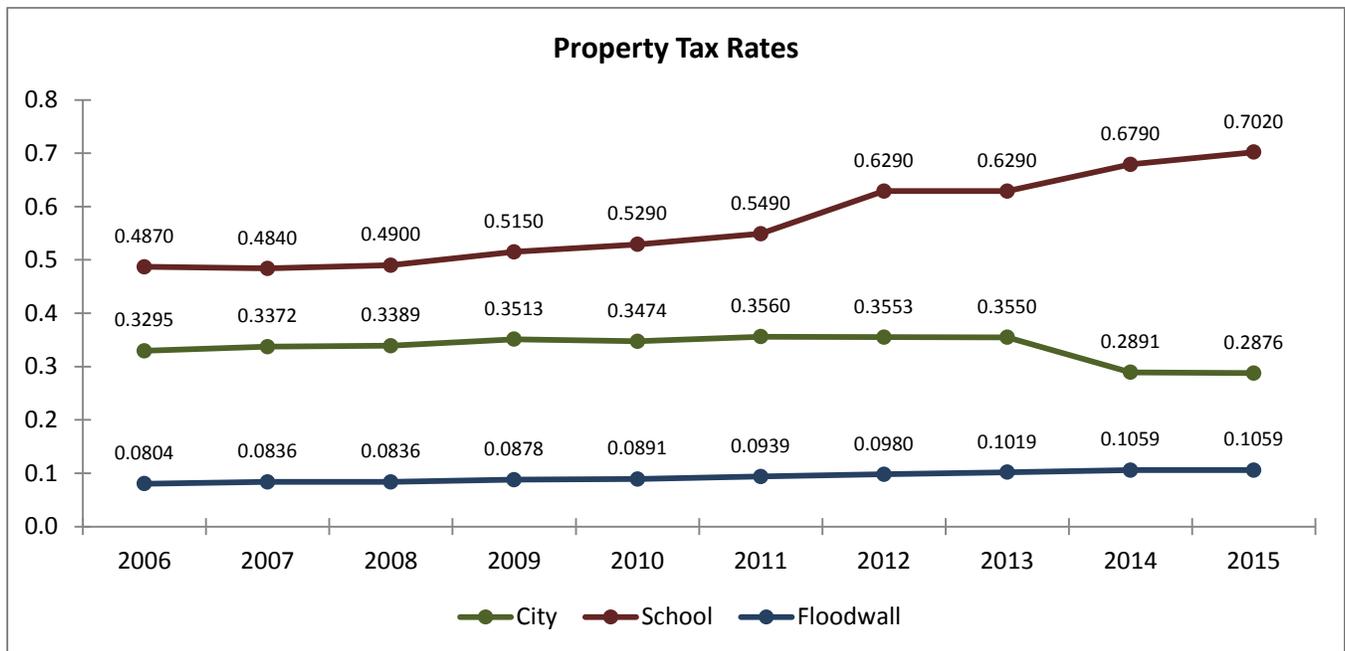
Revenues

During fiscal year 2014, the City Commission voted to institute a new revenue model. This model lowers the property tax rate by 20% (see graph on the next page) and raises the occupational tax rate to 2%. The City's primary revenue sources are identified as follows:

	Budget FY16	% of Rev
Occupational License/Net Profit Fees	10,825,475	20.82%
Current Property Taxes	2,924,519	5.62%
Insurance Premium Taxes	3,898,500	7.50%
CDBG Funds	1,292,155	2.48%
PHA Funds	2,453,042	4.72%
Charges for Services	16,947,018	32.59%
CSO Surcharge	2,110,000	4.06%

Occupational License/Net Profit Fees are derived from local businesses and are only applicable when work is performed 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 estimated with trend analysis by adding the gross payroll/net income totals for the twelve most recent months and then multiplying the totals by the applicable rates. For fiscal year 2016, these revenues are budgeted at \$10,825,475 for an increase of \$172,400, or 1.62%, from the current fiscal year.

Current Property Tax rates are set annually by the Board of Commissioners, and the estimation is based on the assessment performed by the Boyd County Property Valuation Administrator. The assessment is multiplied by the applicable tax rate and then by the collection rate from the prior year. For fiscal year 2016, these revenues are budgeted at \$2,924,519 for an increase of \$153,893, or 5.55%, from the current fiscal year.



Insurance Premium Taxes are collected by insurance companies on policies held inside city limits and are remitted on a quarterly basis. These taxes are estimated with trend analysis by adding the policy collection totals for the twelve most recent months and then multiplying the total by the applicable tax rate. For fiscal year 2016, these revenues are budgeted at \$3,898,500 for an increase of \$20,500, or 0.53%, from the current fiscal year.

Community Development Block Grant (CDBG) Funds are intergovernmental revenues received from the Department of Housing and Urban Development (HUD) to provide communities with resources to address a wide range of needs, such as providing decent housing, suitable living environments, and economic opportunities for low- and moderate-income families. These revenues are estimated simply by adding the current year entitlement to any carryover funds from the previous year. For fiscal year 2016, these revenues are budgeted at \$1,292,155 for an increase of \$65,958, or 5.38%, from the current fiscal year.

Public Housing Agency (PHA) Funds are intergovernmental revenues received from HUD to provide assistance to low-income families in the private rental market. These revenues are estimated by multiplying the actual amount received for the most recent month by twelve. For fiscal year 2016, these revenues are budgeted at \$2,453,042 for an increase of \$102,309, or 4.35%, from the current fiscal year.

Charges for Services are mostly derived from user fees for providing garbage, water, and sewer services. These service charges are estimated with trend analysis by multiplying the most recent month’s usage levels by twelve at the applicable rates of two six-month periods. For fiscal year 2016, these revenues are budgeted at \$16,947,018 for an increase of \$1,193,738, or 7.58%, from the current fiscal year.

Combined Sewer Overflow (CSO) Surcharge provides funding for sewer system improvements to reduce the frequency, duration, and volume of CSOs, which occur when waste and storm waters overflow into local bodies of water, such as the Ohio River. This surcharge is estimated with trend analysis by multiplying the average monthly collection from the current fiscal year by twelve. For fiscal year 2016, these revenues are budgeted at \$2,110,000 for an increase of \$562,550, or 36.35%, from the current fiscal year.

Major Funds

Any fund whose revenues or expenditures, excluding other financing sources and uses, constitute more than 10% of the revenues or expenditures of the appropriated budget is considered a major fund. The City’s two major funds are the General Fund and the Utility Fund.

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. Budgeted revenues are set at \$23,305,760 for an increase of \$292,487, or 1.27%, from the current fiscal year. Budgeted expenditures are set at \$22,805,760 for an increase of \$292,487, or 1.30%, from the current fiscal year. The net difference will increase fund balance by \$500,000, or 12.01%, from the current fiscal year. As discussed previously, this increase is specifically designated for fund balance replenishment to restore compliance with financial policy. The General Fund’s primary revenue sources and largest expenditures are as follows:

	Budget FY16	% of Rev
Current Property Taxes	2,750,982	11.80%
Insurance Premium Taxes	3,898,500	16.73%
Net Profit Fees	1,420,000	6.09%
Occupational License Fees	9,405,475	40.36%
Garbage Service Charges	2,114,488	9.07%

	Budget FY16	% of Exp
General Unclassified	4,577,108	20.07%
Street Maintenance	2,666,738	11.69%
Solid Waste	1,469,082	6.44%
Police	5,243,735	22.99%
Fire	6,027,415	26.43%

The General Unclassified division accumulates all expenditures that are not specifically attributable to another division within the General Fund. These costs include pension funding; contributions and dues; debt service payments; general liability, property, and equipment insurance; fund balance replenishment; grants and projects; and transfers to other funds from the General Fund.

The **Utility Fund** is an enterprise fund used to account for water and wastewater services provided to the city and its surrounding communities. Budgeted revenues are set at \$21,114,721 for an increase of \$1,337,483, or 6.76%, from the current fiscal year. Budgeted expenditures are set at \$20,364,721 for an increase of \$1,316,948, or 6.91%, from the current fiscal year. The net difference will increase fund balance by \$750,000, or 1.97%, from the current fiscal year. The Utility Fund’s primary revenue sources and largest expenditures are as follows:

	Budget FY16	% of Rev
Residential and Commercial Meter Sales	4,229,800	20.03%
Industrial Meter Sales	3,962,850	18.77%
Sales to Other Cities	1,374,580	6.51%
Sewer Service Charges	5,265,300	24.94%
CSO Surcharges	2,110,000	9.99%
CSO / Bond Proceeds	3,419,236	16.19%

	Budget FY16	% of Exp
Utility Unclassified	4,730,173	23.23%
Water Production	3,609,215	17.72%
Water Distribution	4,861,445	23.87%
Wastewater Treatment	1,561,859	7.67%
Wastewater Collection	4,554,285	22.36%

Similarly to the General Unclassified division, the Utility Unclassified division accumulates all expenditures that are not specifically attributable to another division within the Utility Fund. These costs include pension funding; debt service payments; general liability, property, and equipment insurance; depreciation; amortization; fund balance replenishment; and administrative overhead—a percentage of payroll from other departments that is indirectly affiliated with management of the Utility Fund.

Nonmajor Funds

The **Municipal Aid Road Fund** is a special revenue fund used to account for the construction, reconstruction, and maintenance of city streets and sidewalks. It is funded by motor fuel taxes collected by the State and then allocated to the City based on population. Both budgeted revenues and expenditures are set at \$535,030 for a decrease of \$3,380, or 0.63%, from the current fiscal year.

The **Community Development Fund** is a special revenue fund used to account for the HUD’s CDBG program, which provides communities with resources to address a wide range of needs, such as providing decent housing, suitable living environments, and economic opportunities for low- and moderate-income families. Both budgeted revenues and expenditures are set at \$1,292,155 for an

increase of \$65,958, or 5.38%, from the current fiscal year. Since HUD determines the revenue entitlement for this fund, this increase is outside of the City's control.

The **Section 8 Voucher Program Fund** is a special revenue fund used to account for HUD's voucher program, which provides assistance to low-income families in the private rental market. Both revenues and expenditures are set at \$2,674,881 for an increase of \$117,392, or 4.59%, from the current fiscal year. Once again, HUD determines the revenue allocation for this fund, which is based on how many families are assisted by the City's program.

The **Floodwall Operating Fund** is a special revenue fund used to account for the maintenance of the city's floodwall and is funded from property taxes levied against citizens who live within the city's flood zone. Both revenues and expenditures are set at \$226,867 for an increase of \$32,756, or 16.87%, from the current fiscal year. This increase is primarily for the purchase of a new truck.

The **Bus System Fund** is an enterprise fund used to account for the city's mass transportation system and is funded by passenger/paratransit fares, the Federal Transit Authority (FTA), and a transfer from the General Fund. Both revenues and expenditures are set at \$1,067,009 for a decrease of \$253,828, or 19.22%, from the current fiscal year. This decrease is primarily due to a reallocation of funds from FTA grants after being combined with Huntington and Ironton as an urbanized service area.

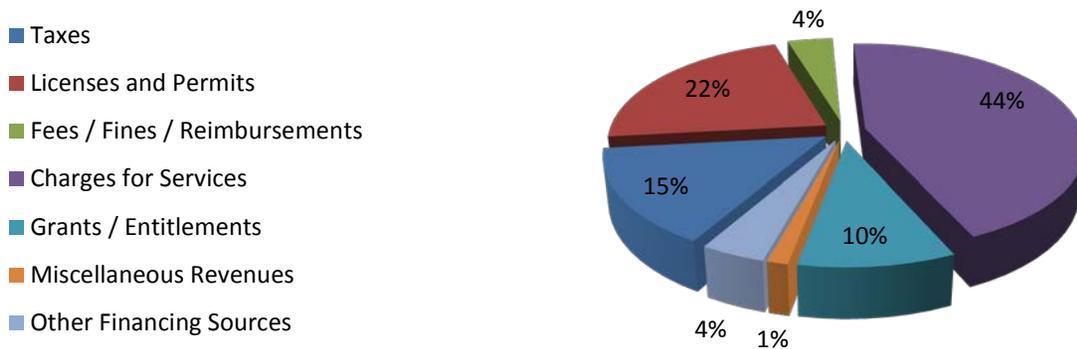
The **Recreation Operating Fund** is an enterprise fund used to account for the operations at the city's central park, swimming pool, sports park, and other miscellaneous parks. It is funded by admission fees, concession sales, miscellaneous rentals, and a transfer from the General Fund. Both revenues and expenditures are set at \$999,936 for a decrease of \$148,951, or 12.96%, from the current fiscal year. This decrease is primarily due to this fund's capital budget. Fiscal year 2015 included construction of a hiking trail on land donated by Charles and Betty Russell (\$30,000); one utility vehicle for use on the new hiking trail (\$15,000); a picnic shelter, picnic tables, grills, and sidewalks at Riverfront Park (\$20,000); a new pool cover (\$7,500); and two new trucks (\$60,000). However, no capital assets have been authorized for fiscal year 2016.

The **Cemetery Fund** is an enterprise fund used to account for the operation and maintenance of the city's cemetery and is funded by miscellaneous fees and a transfer from the General Fund. Both revenues and expenditures are set at \$217,706 for an increase of \$11,208, or 5.43%, from the current fiscal year. This increase is primarily for roof repairs at the mausoleum.

The **Capital Improvement Fund** is used to account for the acquisition, construction, and maintenance of capital facilities and assets, except for those assets that are financed by enterprise funds. It is funded entirely by a transfer from the General Fund. Both revenues and expenditures are set at \$571,941 for an increase of \$121,421, or 26.95%, from the current fiscal year. Unlike the other governmental funds, this fund does not often have a consistent level of activity. Its budget can fluctuate greatly from year to year because it mostly contains specific, nonrecurring items.

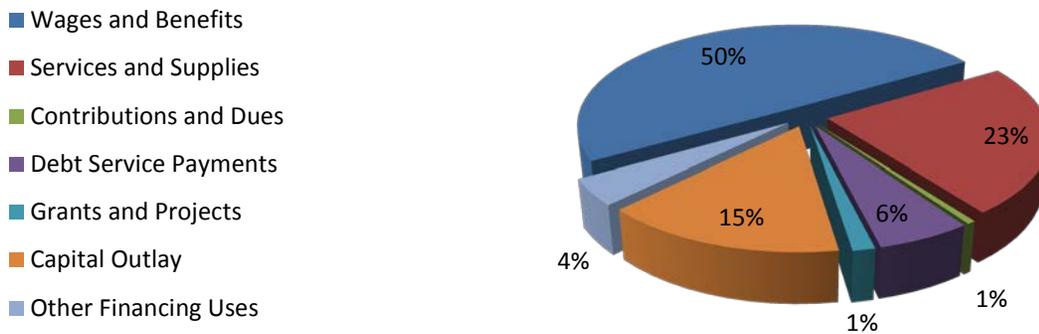
All Appropriated Funds

Total Budgeted Revenues by Type for Fiscal Year 2016



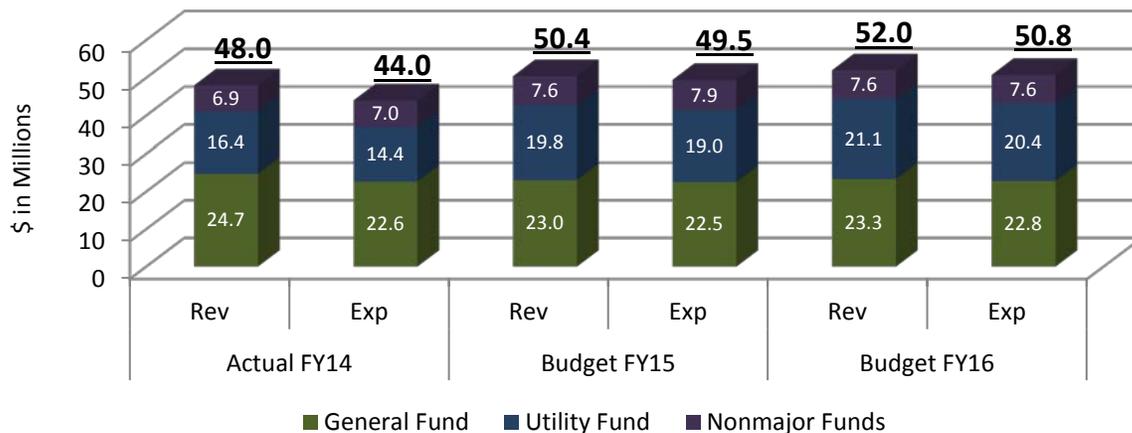
Total Budgeted Revenues = \$52,006,006

Total Budgeted Expenditures by Function for Fiscal Year 2016



Total Budgeted Expenditures = \$50,756,006

Three-Year Comparison of Total Revenues and Expenditures



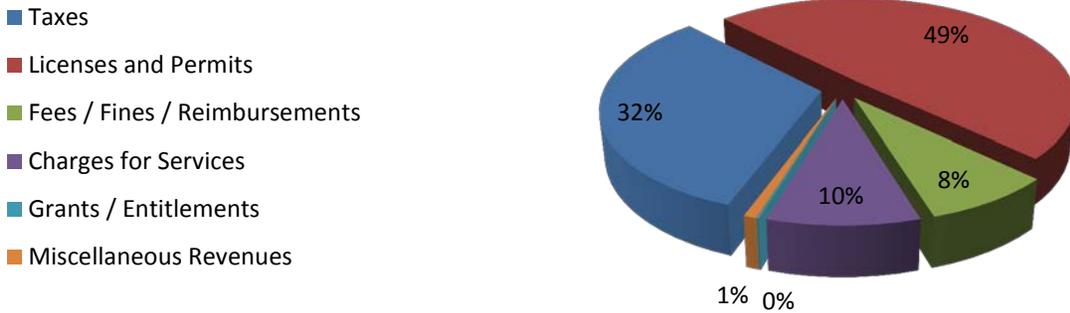
*** See next page for graph data.

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

Revenues by Type	Actual	Budget	Budget	Change from	Percent
Expenditures by Function and Department	2013 - 2014	2014 - 2015	2015 - 2016	Prior Year	Change
Taxes	7,615,615	7,729,301	7,752,274	22,973	0.30%
Licenses and Permits	11,421,295	11,358,500	11,480,625	122,125	1.08%
Fees / Fines / Reimbursements	1,924,925	1,839,881	2,055,370	215,489	11.71%
Charges for Services	18,005,126	21,512,513	22,909,259	1,396,746	6.49%
Grants / Entitlements	4,508,620	5,164,141	5,044,950	(119,191)	(2.31%)
Miscellaneous Revenues	2,491,854	784,011	679,080	(104,931)	(13.38%)
Other Financing Sources	2,018,801	2,045,113	2,084,448	39,335	1.92%
Total Revenues	47,986,236	50,433,460	52,006,006	1,572,546	3.12%
Wages and Benefits	23,421,686	25,151,834	25,236,632	84,798	0.34%
Services and Supplies	15,497,674	11,829,540	11,866,183	36,643	0.31%
Contributions and Dues	260,855	286,851	272,644	(14,207)	(4.95%)
Debt Service Payments	1,104,401	2,888,527	2,956,956	68,429	2.37%
Grants and Projects	939,546	1,008,440	706,700	(301,740)	(29.92%)
Capital Outlay	776,872	6,243,690	7,632,443	1,388,753	22.24%
Other Financing Uses	2,018,801	2,045,113	2,084,448	39,335	1.92%
Total Expenditures by Function	44,019,835	49,453,995	50,756,006	1,302,011	2.63%
General Government	6,280,630	5,258,829	5,315,079	56,250	1.07%
Finance	3,925,782	4,038,132	4,124,012	85,880	2.13%
Public Works	5,779,169	6,294,001	6,315,218	21,217	0.34%
Community Development	1,608,516	1,890,104	1,936,057	45,953	2.43%
Police and Fire	10,852,381	11,442,429	11,643,841	201,412	1.76%
Engineering and Utilities	14,214,222	19,175,115	20,204,157	1,029,042	5.37%
Parks and Recreation	1,359,135	1,355,385	1,217,642	(137,743)	(10.16%)
Total Expenditures by Department	44,019,835	49,453,995	50,756,006	1,302,011	2.63%
Beginning General Fund Balance	1,609,409	3,664,375	4,164,375	500,000	13.64%
Net Increase (Decrease) in General Fund	2,054,966	500,000	500,000	-	0.00%
Ending General Fund Balance	3,664,375	4,164,375	4,664,375	500,000	12.01%
Beginning Utility Fund Balance	35,434,932	37,437,771	38,167,236	729,465	1.95%
Net Increase (Decrease) in Utility Fund	2,002,839	729,465	750,000	20,535	2.82%
Ending Utility Fund Balance	37,437,771	38,167,236	38,917,236	750,000	1.97%
Beginning Nonmajor Fund Balance	6,406,636	6,315,232	6,065,232	(250,000)	(3.96%)
Net Increase (Decrease) in Nonmajor Funds	(91,404)	(250,000)	-	250,000	(100.00%)
Ending Nonmajor Fund Balance	6,315,232	6,065,232	6,065,232	-	0.00%

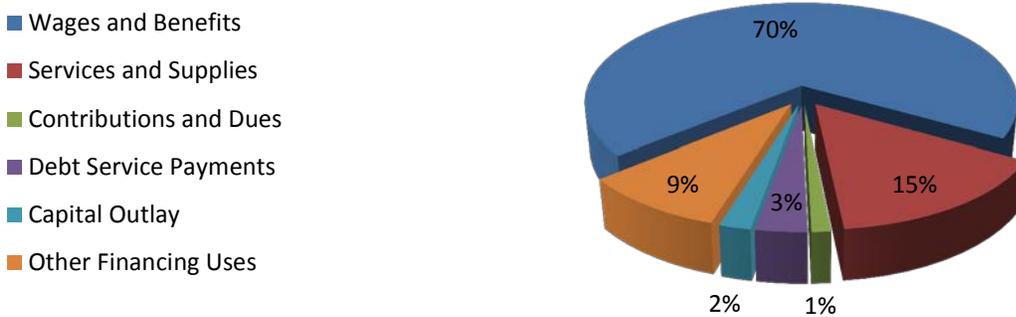
General Fund

Total Budgeted Revenues by Type for Fiscal Year 2016



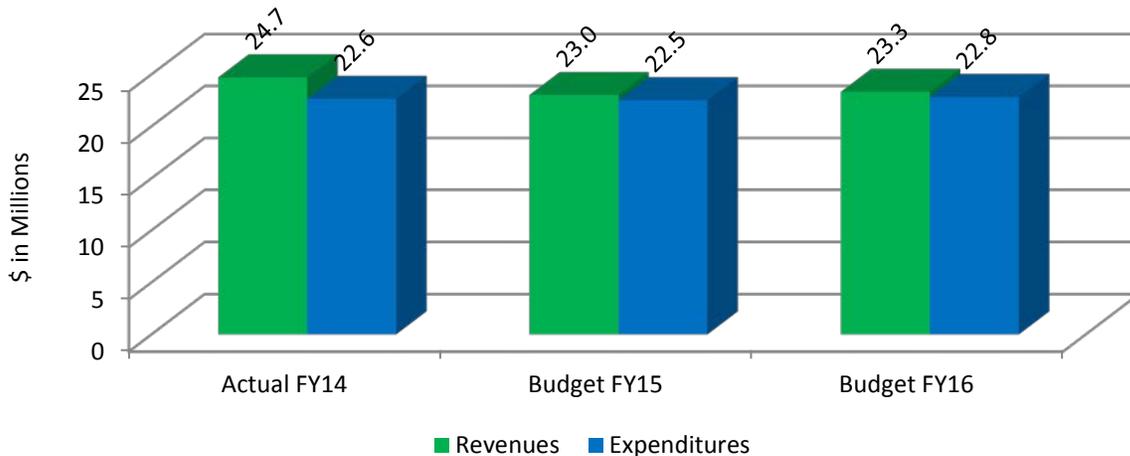
Total Budgeted Revenues = \$23,305,760

Total Budgeted Expenditures by Function for Fiscal Year 2016



Total Budgeted Expenditures = \$22,805,760

Three-Year Comparison of Total Revenues and Expenditures



*** See next page for graph data.

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

Revenues by Type Expenditures by Function and Division	Actual 2013 - 2014	Budget 2014 - 2015	Budget 2015 - 2016	Change from Prior Year	Percent Change
Taxes	7,385,706	7,535,215	7,525,432	(9,783)	(0.13%)
Licenses and Permits	11,421,295	11,358,500	11,480,625	122,125	1.08%
Fees / Fines / Reimbursements	1,791,510	1,701,451	1,897,770	196,319	11.54%
Charges for Services	2,070,568	2,155,100	2,189,338	34,238	1.59%
Grants / Entitlements	75,104	20,995	29,095	8,100	38.58%
Miscellaneous Revenues	1,949,636	242,012	183,500	(58,512)	(24.18%)
Total Revenues	24,693,819	23,013,273	23,305,760	292,487	1.27%
Wages and Benefits	15,085,178	15,827,612	15,831,194	3,582	0.02%
Services and Supplies	4,456,019	3,192,713	3,446,436	253,723	7.95%
Contributions and Dues	260,855	286,851	272,644	(14,207)	(4.95%)
Debt Service Payments	702,882	876,301	724,543	(151,758)	(17.32%)
Capital Outlay	115,118	284,683	446,495	161,812	56.84%
Other Financing Uses	2,018,801	2,045,113	2,084,448	39,335	1.92%
Total Expenditures by Function	22,638,853	22,513,273	22,805,760	292,487	1.30%
Mayor and Commissioners	121,997	132,035	115,903	(16,132)	(12.22%)
City Manager	157,221	133,385	141,392	8,007	6.00%
Legal / City Clerk	159,784	183,977	188,212	4,235	2.30%
Economic Development	125,954	145,415	126,668	(18,747)	(12.89%)
Human Resources / Risk Management	177,084	173,204	165,546	(7,658)	(4.42%)
General Unclassified	5,518,615	4,490,163	4,577,108	86,945	1.94%
Director of Finance	542,853	603,468	569,026	(34,442)	(5.71%)
Data Processing	32,131	35,378	36,481	1,103	3.12%
Public Works Administration	226,911	240,044	245,184	5,140	2.14%
Street Maintenance	2,193,046	2,425,590	2,666,738	241,148	9.94%
Solid Waste	1,364,308	1,487,595	1,469,082	(18,513)	(1.24%)
Central Garage	370,706	358,076	365,659	7,583	2.12%
Animal Control	71,395	77,248	75,679	(1,569)	(2.03%)
Planning and Code Enforcement	606,051	603,907	643,902	39,995	6.62%
Police - Technical Services	1,446,349	1,612,833	1,546,293	(66,540)	(4.13%)
Police - Field Operations	3,549,610	3,755,780	3,697,442	(58,338)	(1.55%)
Fire	5,842,157	5,891,446	6,027,415	135,969	2.31%
Engineering	132,681	163,729	148,030	(15,699)	(9.59%)
Total Expenditures by Division	22,638,853	22,513,273	22,805,760	292,487	1.30%
Net Increase (Decrease)	2,054,966	500,000	500,000	-	0.00%
Beginning Fund Balance	1,609,409	3,664,375	4,164,375	500,000	13.64%
Ending Fund Balance	3,664,375	4,164,375	4,664,375	500,000	12.01%

Revenues by Type / Source	Actual 2013 - 2014	Budget 2014 - 2015	Budget 2015 - 2016	Change from Prior Year	Percent Change
Current Property Tax	2,359,129	2,617,965	2,750,982	133,017	5.08%
Penalty and Interest	29,943	29,945	21,935	(8,010)	(26.75%)
Delinquent Property Tax	175,235	189,405	196,750	7,345	3.88%
Vehicle Property Tax	508,515	525,000	415,000	(110,000)	(20.95%)
PSC Property Tax	200,076	195,000	154,125	(40,875)	(20.96%)
Bank Franchise Tax	99,929	99,900	88,140	(11,760)	(11.77%)
Insurance Premium Tax	4,012,879	3,878,000	3,898,500	20,500	0.53%
Total Taxes	7,385,706	7,535,215	7,525,432	(9,783)	(0.13%)
Business License / Net Profit Fees	1,369,252	1,305,295	1,420,000	114,705	8.79%
Occupational License Fees	9,328,812	9,347,780	9,405,475	57,695	0.62%
Alcohol Beverage License Fees	647,388	638,225	610,000	(28,225)	(4.42%)
Construction Permit Fees	75,273	66,500	44,000	(22,500)	(33.83%)
Other Licenses and Permits	570	700	1,150	450	64.29%
Total Licenses and Permits	11,421,295	11,358,500	11,480,625	122,125	1.08%
Parking Fees / Fines	20,195	25,000	20,000	(5,000)	(20.00%)
Tax Collection Fees	119,286	118,875	130,000	11,125	9.36%
District Court Rebate	32,040	31,985	28,300	(3,685)	(11.52%)
Electric Franchise	950,424	918,351	1,055,250	136,899	14.91%
Telecommunication Franchise	262,112	272,135	273,600	1,465	0.54%
Natural Gas Franchise	260,610	189,200	260,000	70,800	37.42%
Police and Fire Incentive Pension Reimb.	105,478	104,675	101,120	(3,555)	(3.40%)
Bond Proceeds	-	-	-	-	0.00%
Code Enforcement Fees / Fines	41,365	41,230	29,500	(11,730)	(28.45%)
Total Fees / Fines / Reimbursements	1,791,510	1,701,451	1,897,770	196,319	11.54%
Garbage Service Charges	2,010,627	2,091,400	2,114,488	23,088	1.10%
Greyhound Ticket Sales	18,088	23,700	19,500	(4,200)	(17.72%)
Rental Revenue	41,853	40,000	55,350	15,350	38.38%
Total Charges for Services	2,070,568	2,155,100	2,189,338	34,238	1.59%
Homeless Shelter Grant	27,473	-	-	-	0.00%
Police Grants	37,931	8,000	17,500	9,500	118.75%
Miscellaneous Grants	9,700	12,995	11,595	(1,400)	(10.77%)
Total Grants / Entitlements	75,104	20,995	29,095	8,100	38.58%
Coal Severance (LGEA)	23,047	25,000	23,000	(2,000)	(8.00%)
Concrete Cost Share Revenue	-	-	5,000	5,000	0.00%
Interest Income	2,900	2,345	2,100	(245)	(10.45%)
AHA - Pilot Payment	43,405	43,040	43,400	360	0.84%
Miscellaneous Revenues	1,880,284	171,627	110,000	(61,627)	(35.91%)
Total Miscellaneous Revenues	1,949,636	242,012	183,500	(58,512)	(24.18%)
Total Revenues	24,693,819	23,013,273	23,305,760	292,487	1.27%

Expenditures by Function / Object	Actual 2013 - 2014	Budget 2014 - 2015	Budget 2015 - 2016	Change from Prior Year	Percent Change
Regular Pay	34,990	37,982	37,699	(283)	(0.75%)
FICA / Medicare	3,210	3,521	3,525	4	0.11%
Kentucky Retirement	7,342	8,567	6,979	(1,588)	(18.54%)
Health / Life Insurance	52,612	54,659	39,752	(14,907)	(27.27%)
Workers Compensation	48	38	30	(8)	(21.05%)
Unemployment Insurance	19	18	18	-	0.00%
Auto Allowance	8,400	10,500	10,500	-	0.00%
Total Wages and Benefits	106,621	115,285	98,503	(16,782)	(14.56%)
Postage / Freight	65	100	100	-	0.00%
Travel / Training	25	500	500	-	0.00%
Advertising	213	350	350	-	0.00%
Printing / Reproduction	153	150	150	-	0.00%
Telephone	3,464	3,550	3,550	-	0.00%
Equipment Repairs	79	-	-	-	0.00%
Rental / Maintenance Agreements	180	200	200	-	0.00%
Dues / Publications	247	800	800	-	0.00%
General Supplies	2,090	1,100	1,500	400	36.36%
Office Supplies	625	500	750	250	50.00%
Miscellaneous Expenses	8,235	9,500	9,500	-	0.00%
Total Services and Supplies	15,376	16,750	17,400	650	3.88%
Total Expenditures	121,997	132,035	115,903	(16,132)	(12.22%)

Expenditures by Function / Object	Actual 2013 - 2014	Budget 2014 - 2015	Budget 2015 - 2016	Change from Prior Year	Percent Change
Regular Pay	92,678	77,957	82,740	4,783	6.14%
FICA / Medicare	6,490	5,839	6,144	305	5.22%
Kentucky Retirement	16,846	14,305	14,628	323	2.26%
Health / Life Insurance	18,962	19,876	19,876	-	0.00%
Workers Compensation	120	96	77	(19)	(19.79%)
Unemployment Insurance	138	112	112	-	0.00%
Auto Allowance	1,615	3,000	3,000	-	0.00%
Total Wages and Benefits	136,849	121,185	126,577	5,392	4.45%
Postage / Freight	398	375	450	75	20.00%
Travel / Training	7,551	2,600	3,600	1,000	38.46%
Printing / Reproduction	89	150	150	-	0.00%
Telephone	1,400	1,425	1,425	-	0.00%
Equipment Repairs	298	500	500	-	0.00%
Rental / Maintenance Agreements	180	190	190	-	0.00%
Dues / Publications	1,991	3,600	3,600	-	0.00%
General Supplies	1,981	300	300	-	0.00%
Office Supplies	342	360	400	40	11.11%
Fuel	866	500	200	(300)	(60.00%)
Miscellaneous Expenses	5,276	2,200	4,000	1,800	81.82%
Total Services and Supplies	20,372	12,200	14,815	2,615	21.43%
Total Expenditures	157,221	133,385	141,392	8,007	6.00%

Expenditures by Function / Object	Actual 2013 - 2014	Budget 2014 - 2015	Budget 2015 - 2016	Change from Prior Year	Percent Change
Regular Pay	71,963	85,568	81,403	(4,165)	(4.87%)
FICA / Medicare	5,055	6,219	5,880	(339)	(5.45%)
Kentucky Retirement	13,297	15,120	13,888	(1,232)	(8.15%)
Health / Life Insurance	15,585	19,876	19,876	-	0.00%
Workers Compensation	180	144	115	(29)	(20.14%)
Unemployment Insurance	101	100	100	-	0.00%
Total Wages and Benefits	106,181	127,027	121,262	(5,765)	(4.54%)
Professional Services	35,135	37,500	47,500	10,000	26.67%
Postage / Freight	302	350	350	-	0.00%
Travel / Training	-	1,500	1,500	-	0.00%
Printing / Reproduction	64	350	350	-	0.00%
Telephone	456	550	550	-	0.00%
Rental / Maintenance Agreements	1,140	1,200	1,200	-	0.00%
Dues / Publications	14,813	14,000	14,000	-	0.00%
General Supplies	599	500	500	-	0.00%
Office Supplies	1,094	1,000	1,000	-	0.00%
Total Services and Supplies	53,603	56,950	66,950	10,000	17.56%
Total Expenditures	159,784	183,977	188,212	4,235	2.30%

Expenditures by Function / Object	Actual 2013 - 2014	Budget 2014 - 2015	Budget 2015 - 2016	Change from Prior Year	Percent Change
Regular Pay	74,713	84,671	75,393	(9,278)	(10.96%)
FICA / Medicare	5,281	6,154	5,479	(675)	(10.97%)
Kentucky Retirement	14,296	14,961	12,862	(2,099)	(14.03%)
Health / Life Insurance	20,587	22,856	19,875	(2,981)	(13.04%)
Workers Compensation	86	69	55	(14)	(20.29%)
Unemployment Insurance	108	104	104	-	0.00%
Auto Allowance	-	-	-	-	0.00%
Total Wages and Benefits	115,071	128,815	113,768	(15,047)	(11.68%)
Professional Services	950	1,000	1,000	-	0.00%
Postage / Freight	6	500	300	(200)	(40.00%)
Travel / Training	5,406	9,000	6,000	(3,000)	(33.33%)
Advertising	1,399	1,000	1,000	-	0.00%
Printing / Reproduction	-	100	100	-	0.00%
Telephone	1,678	1,750	1,750	-	0.00%
Rental / Maintenance Agreements	360	375	375	-	0.00%
Dues / Publications	150	175	175	-	0.00%
General Supplies	341	500	500	-	0.00%
Office Supplies	513	500	500	-	0.00%
Fuel	-	1,500	1,000	(500)	(33.33%)
Miscellaneous Expenses	80	200	200	-	0.00%
Total Services and Supplies	10,883	16,600	12,900	(3,700)	(22.29%)
Total Expenditures	125,954	145,415	126,668	(18,747)	(12.89%)

Expenditures by Function / Object	Actual 2013 - 2014	Budget 2014 - 2015	Budget 2015 - 2016	Change from Prior Year	Percent Change
Regular Pay	68,493	99,418	91,392	(8,026)	(8.07%)
Overtime Pay	6	-	-	-	0.00%
Standby / Seasonal Pay	8,935	-	1,000	1,000	0.00%
Separation Pay	19,489	-	-	-	0.00%
FICA / Medicare	7,140	7,184	6,696	(488)	(6.79%)
Kentucky Retirement	14,633	17,569	15,593	(1,976)	(11.25%)
Health / Life Insurance	26,712	34,783	28,820	(5,963)	(17.14%)
Workers Compensation	1,006	804	644	(160)	(19.90%)
Unemployment Insurance	143	131	131	-	0.00%
Total Wages and Benefits	146,557	159,889	144,276	(15,613)	(9.76%)
Professional Services	16,236	500	750	250	50.00%
Postage / Freight	633	575	700	125	21.74%
Travel / Training	4,176	3,390	5,320	1,930	56.93%
Printing / Reproduction	257	225	300	75	33.33%
Telephone	2,452	2,675	2,675	-	0.00%
Equipment Repairs	680	800	800	-	0.00%
Rental / Maintenance Agreements	1,256	800	800	-	0.00%
Dues / Publications	794	1,250	1,250	-	0.00%
General Supplies	1,087	675	1,000	325	48.15%
Office Supplies	2,477	2,250	2,500	250	11.11%
Protective Apparel	159	175	175	-	0.00%
Miscellaneous Expenses	320	-	5,000	5,000	0.00%
Total Services and Supplies	30,527	13,315	21,270	7,955	59.74%
Total Expenditures	177,084	173,204	165,546	(7,658)	(4.42%)

Expenditures by Function / Object	Actual 2013 - 2014	Budget 2014 - 2015	Budget 2015 - 2016	Change from Prior Year	Percent Change
Police and Fire Retirement	316,277	411,220	419,610	8,390	2.04%
Medicare Supplement	95,408	93,312	89,112	(4,200)	(4.50%)
Total Benefits	411,685	504,532	508,722	4,190	0.83%
Professional Services	119,768	163,000	187,050	24,050	14.75%
Judgments / Claims	51,015	15,000	15,000	-	0.00%
Postage / Freight	3,321	4,000	4,000	-	0.00%
Advertising	20,961	20,000	21,000	1,000	5.00%
Utilities	46,762	45,500	55,100	9,600	21.10%
Telephone	1,018	1,275	1,100	(175)	(13.73%)
Building Repairs	72,344	77,500	55,000	(22,500)	(29.03%)
Rental / Maintenance Agreements	76,466	74,500	70,000	(4,500)	(6.04%)
Human Rights Commission	4,347	5,000	5,000	-	0.00%
Property / Equipment Insurance	37,231	30,626	36,194	5,568	18.18%
General Liability Insurance	139,604	194,115	226,178	32,063	16.52%
General Supplies	39,101	30,000	25,000	(5,000)	(16.67%)
Tax Collection Expense	16,821	16,850	16,850	-	0.00%
Contingency	-	-	174,300	174,300	0.00%
Miscellaneous Projects	377,838	10,000	10,000	-	0.00%
Miscellaneous Expenses	1,117,795	90,000	84,979	(5,021)	(5.58%)
Total Services and Supplies	2,124,392	777,366	986,751	209,385	26.94%
Ashland Alliance	15,000	15,000	15,000	-	0.00%
Ashland in Motion	30,000	32,500	32,500	-	0.00%
Ashland Regional Airport	5,000	5,000	5,000	-	0.00%
Ashland School Safety Patrol	2,400	3,000	2,700	(300)	(10.00%)
Ashland Senior Center	4,480	4,480		(4,480)	(100.00%)
Booker T. Washington Festival	800			-	0.00%
Boyd County Dept. of Emergency Services	70,000	85,770	83,193	(2,577)	(3.00%)
Boyd County Old Timers				-	0.00%
FIVCO	7,589	7,589	7,589	-	0.00%
Highlands Museum and Discovery Center	16,000	20,000	14,400	(5,600)	(28.00%)
Hope's Place		1,300		(1,300)	(100.00%)
Jesse Stuart Foundation			1,800	1,800	0.00%
KYOVA	7,589	7,589	7,589	-	0.00%
Kentucky League of Cities	5,674	6,241	6,241	-	0.00%
NAACP Freedom Fund	1,600	1,500		(1,500)	(100.00%)
Northeast Kentucky Care Center				-	0.00%
Paramount Arts Center	5,920	10,000	13,500	3,500	35.00%
Poage Landing Days	20,612	22,983	25,706	2,723	11.85%
Shelter of Hope	4,000	5,000		(5,000)	(100.00%)
Summer Motion	54,895	48,628	46,951	(1,677)	(3.45%)
Tri-State Airport	5,000	5,000	5,000	-	0.00%
Winter Wonderland of Lights	3,517	4,796	5,475	679	14.16%
Miscellaneous Contributions and Dues	779	475		(475)	(100.00%)
Total Contributions and Dues	260,855	286,851	272,644	(14,207)	(4.95%)
Melody Mountain GO Bonds	215,587	216,287	-	(216,287)	(100.00%)
2015 GO Bonds	-	-	201,850	201,850	0.00%
Police Station Pool Bonds	312,199	312,043	311,881	(162)	(0.05%)
KBC Revenue Bonds	159,669	158,377	92,940	(65,437)	(41.32%)
Melody Mountain Phase II	15,427	119,594	117,872	(1,722)	(1.44%)
HRA Allocation	-	70,000	-	(70,000)	(100.00%)
Total Debt Service Payments	702,882	876,301	724,543	(151,758)	(17.32%)
Transfer to Floodwall Fund	45,931	-	-	-	0.00%
Transfer to Bus System Fund	403,653	431,052	490,725	59,673	13.84%
Transfer to Recreation Fund	1,025,579	1,074,033	937,136	(136,897)	(12.75%)
Transfer to Capital Fund	382,337	450,520	571,941	121,421	26.95%
Transfer to Cemetery Fund	161,301	89,508	84,646	(4,862)	(5.43%)
Other Financing Uses	2,018,801	2,045,113	2,084,448	39,335	1.92%
Total Expenditures	5,518,615	4,490,163	4,577,108	86,945	1.94%

Expenditures by Function / Object	Actual 2013 - 2014	Budget 2014 - 2015	Budget 2015 - 2016	Change from Prior Year	Percent Change
Regular Pay	292,184	319,885	312,030	(7,855)	(2.46%)
Overtime Pay	3,367	3,600	3,600	-	0.00%
Standby / Seasonal Pay	-	-	-	-	0.00%
FICA / Medicare	20,428	23,483	22,895	(588)	(2.50%)
Kentucky Retirement	56,004	56,419	53,847	(2,572)	(4.56%)
Health / Life Insurance	114,978	142,703	115,376	(27,327)	(19.15%)
Workers Compensation	469	375	300	(75)	(20.00%)
Unemployment Insurance	397	403	403	-	0.00%
Total Wages and Benefits	487,827	546,868	508,451	(38,417)	(7.02%)
Professional Services	488	175	175	-	0.00%
Postage / Freight	13,326	11,500	14,000	2,500	21.74%
Travel / Training	2,240	2,500	3,000	500	20.00%
Advertising	735	750	750	-	0.00%
Printing / Reproduction	270	3,250	2,750	(500)	(15.38%)
Telephone	7,371	6,750	7,500	750	11.11%
Equipment Repairs	114	150	200	50	33.33%
Rental / Maintenance Agreements	2,596	3,575	3,250	(325)	(9.09%)
Dues / Publications	7,579	4,200	5,700	1,500	35.71%
General Supplies	7,961	11,750	10,750	(1,000)	(8.51%)
Office Supplies	11,520	11,000	11,500	500	4.55%
Miscellaneous Expenses	826	1,000	1,000	-	0.00%
Total Services and Supplies	55,026	56,600	60,575	3,975	7.02%
Total Expenditures	542,853	603,468	569,026	(34,442)	(5.71%)

Expenditures by Function / Object	Actual 2013 - 2014	Budget 2014 - 2015	Budget 2015 - 2016	Change from Prior Year	Percent Change
Regular Pay	16,737	17,511	18,049	538	3.07%
Overtime Pay	1	250	125	(125)	(50.00%)
FICA / Medicare	1,205	1,291	1,321	30	2.32%
Kentucky Retirement	3,146	3,138	3,101	(37)	(1.18%)
Health / Life Insurance	9,504	9,938	9,938	-	0.00%
Workers Compensation	21	17	14	(3)	(17.65%)
Unemployment Insurance	24	23	23	-	0.00%
Total Wages and Benefits	30,638	32,168	32,571	403	1.25%
Postage / Freight	-	10	10	-	0.00%
Travel / Training	33	800	1,500	700	87.50%
Telephone	340	375	375	-	0.00%
Rental / Maintenance Agreements	720	725	725	-	0.00%
General Supplies	400	1,000	1,000	-	0.00%
Office Supplies	-	300	300	-	0.00%
Total Services and Supplies	1,493	3,210	3,910	700	21.81%
Total Expenditures	32,131	35,378	36,481	1,103	3.12%

Expenditures by Function / Object	Actual 2013 - 2014	Budget 2014 - 2015	Budget 2015 - 2016	Change from Prior Year	Percent Change
Regular Pay	129,118	139,381	143,661	4,280	3.07%
Overtime Pay	214	500	500	-	0.00%
FICA / Medicare	9,456	10,590	10,901	311	2.94%
Kentucky Retirement	25,557	25,778	25,617	(161)	(0.62%)
Health / Life Insurance	47,438	49,688	49,688	-	0.00%
Workers Compensation	2,613	2,088	1,673	(415)	(19.88%)
Unemployment Insurance	193	194	194	-	0.00%
Auto Allowance	6,000	6,000	6,000	-	0.00%
Total Wages and Benefits	220,589	234,219	238,234	4,015	1.71%
Professional Services	-	100	100	-	0.00%
Postage / Freight	286	325	350	25	7.69%
Travel / Training	23	200	1,000	800	400.00%
Printing / Reproduction	-	100	350	250	250.00%
Telephone	1,621	1,600	1,600	-	0.00%
Equipment Repairs	1,322	150	150	-	0.00%
Rental / Maintenance Agreements	465	725	725	-	0.00%
Dues / Publications	117	150	200	50	33.33%
General Supplies	2,006	1,500	1,500	-	0.00%
Office Supplies	231	625	625	-	0.00%
Miscellaneous Expenses	251	350	350	-	0.00%
Total Services and Supplies	6,322	5,825	6,950	1,125	19.31%
Total Expenditures	226,911	240,044	245,184	5,140	2.14%

Expenditures by Function / Object	Actual 2013 - 2014	Budget 2014 - 2015	Budget 2015 - 2016	Change from Prior Year	Percent Change
Regular Pay	708,069	783,816	785,739	1,923	0.25%
Overtime Pay	36,700	27,225	30,000	2,775	10.19%
Standby / Seasonal Pay	-	-	24,960	24,960	0.00%
FICA / Medicare	51,414	58,960	61,110	2,150	3.65%
Kentucky Retirement	139,751	138,898	139,166	268	0.19%
Health / Life Insurance	384,662	417,375	417,375	-	0.00%
Workers Compensation	38,991	31,153	24,963	(6,190)	(19.87%)
Unemployment Insurance	1,062	1,125	1,125	-	0.00%
Total Wages and Benefits	1,360,649	1,458,552	1,484,438	25,886	1.77%
Professional Services	6,601	6,000	11,000	5,000	83.33%
Postage / Freight	8	130	130	-	0.00%
Travel / Training	180	2,000	2,000	-	0.00%
Advertising	1,170	1,000	1,000	-	0.00%
Printing / Reproduction	73	375	375	-	0.00%
Utilities	389,238	375,250	435,950	60,700	16.18%
Telephone	1,771	1,850	1,850	-	0.00%
Building Repairs	658	750	750	-	0.00%
Equipment Repairs	96,165	80,000	80,000	-	0.00%
Rental / Maintenance Agreements	15,681	19,500	15,750	(3,750)	(19.23%)
Tree Trimming / Removal	22,342	25,000	30,000	5,000	20.00%
Dues / Publications	30	100	100	-	0.00%
General Supplies	42,273	40,000	35,000	(5,000)	(12.50%)
Office Supplies	254	600	600	-	0.00%
Chemical Supplies	47,822	35,000	50,000	15,000	42.86%
Fuel	83,453	86,000	62,500	(23,500)	(27.33%)
Protective Apparel	4,035	4,000	4,000	-	0.00%
Tools / Equipment	5,435	4,500	4,500	-	0.00%
Miscellaneous Expenses	90	300	300	-	0.00%
Total Services and Supplies	717,279	682,355	735,805	53,450	7.83%
Street Repairs / Improvements	90,000	201,729	299,345	97,616	48.39%
Sidewalk Repairs / Improvements	25,118	82,954	127,150	44,196	53.28%
Concrete Cost Share	-	-	20,000	20,000	0.00%
Total Capital Outlay	115,118	284,683	446,495	161,812	56.84%
Total Expenditures	2,193,046	2,425,590	2,666,738	241,148	9.94%

Expenditures by Function / Object	Actual 2013 - 2014	Budget 2014 - 2015	Budget 2015 - 2016	Change from Prior Year	Percent Change
Regular Pay	473,060	537,322	535,480	(1,842)	(0.34%)
Overtime Pay	30,608	22,500	28,000	5,500	24.44%
Standby / Seasonal Pay	-	-	11,825	11,825	0.00%
FICA / Medicare	34,319	40,529	40,792	263	0.65%
Kentucky Retirement	94,308	98,922	96,129	(2,793)	(2.82%)
Health / Life Insurance	298,254	347,813	347,813	-	0.00%
Workers Compensation	34,433	27,511	22,045	(5,466)	(19.87%)
Unemployment Insurance	715	748	748	-	0.00%
Total Wages and Benefits	965,697	1,075,345	1,082,832	7,487	0.70%
Professional Services	12,225	10,000	10,000	-	0.00%
Postage / Freight	20	75	75	-	0.00%
Travel / Training	-	500	-	(500)	(100.00%)
Advertising	2,629	4,000	4,000	-	0.00%
Printing / Reproduction	311	400	400	-	0.00%
Telephone	1,459	1,300	1,300	-	0.00%
Building Repairs	396	1,350	1,350	-	0.00%
Equipment Repairs	90,151	85,000	65,000	(20,000)	(23.53%)
Rental / Maintenance Agreements	5,414	12,750	12,750	-	0.00%
Dues / Publications	-	125	125	-	0.00%
Recycling	11,253	11,500	13,000	1,500	13.04%
Landfill	176,534	178,500	180,000	1,500	0.84%
General Supplies	6,613	10,000	25,000	15,000	150.00%
Office Supplies	842	700	700	-	0.00%
Fuel	84,147	88,000	65,000	(23,000)	(26.14%)
Protective Apparel	6,245	7,500	7,000	(500)	(6.67%)
Tools / Equipment	262	300	300	-	0.00%
Miscellaneous Expenses	110	250	250	-	0.00%
Total Services and Supplies	398,611	412,250	386,250	(26,000)	(6.31%)
Total Expenditures	1,364,308	1,487,595	1,469,082	(18,513)	(1.24%)

Expenditures by Function / Object	Actual 2013 - 2014	Budget 2014 - 2015	Budget 2015 - 2016	Change from Prior Year	Percent Change
Regular Pay	151,104	149,452	146,254	(3,198)	(2.14%)
Overtime Pay	4,903	4,000	5,000	1,000	25.00%
FICA / Medicare	11,096	11,152	10,984	(168)	(1.51%)
Kentucky Retirement	29,551	27,115	25,805	(1,310)	(4.83%)
Health / Life Insurance	76,177	76,519	76,519	-	0.00%
Workers Compensation	4,669	3,731	2,990	(741)	(19.86%)
Unemployment Insurance	224	237	237	-	0.00%
Total Wages and Benefits	277,724	272,206	267,789	(4,417)	(1.62%)
Professional Services	346	500	500	-	0.00%
Postage / Freight	7	35	35	-	0.00%
Travel / Training	129	500	500	-	0.00%
Advertising	373	375	375	-	0.00%
Printing / Reproduction	-	50	50	-	0.00%
Utilities	35,880	31,500	42,750	11,250	35.71%
Telephone	1,034	1,100	1,100	-	0.00%
Building Repairs	3,433	4,000	4,000	-	0.00%
Equipment Repairs	7,699	5,560	5,560	-	0.00%
Rental / Maintenance Agreements	14,298	13,000	14,500	1,500	11.54%
Dues / Publications	180	150	150	-	0.00%
General Supplies	13,713	13,750	13,750	-	0.00%
Office Supplies	653	1,450	1,450	-	0.00%
Fuel	6,956	5,250	5,000	(250)	(4.76%)
Protective Apparel	2,153	2,500	2,000	(500)	(20.00%)
Tools / Equipment	5,998	6,000	6,000	-	0.00%
Miscellaneous Expenses	130	150	150	-	0.00%
Total Services and Supplies	92,982	85,870	97,870	12,000	13.97%
Total Expenditures	370,706	358,076	365,659	7,583	2.12%

Expenditures by Function / Object	Actual 2013 - 2014	Budget 2014 - 2015	Budget 2015 - 2016	Change from Prior Year	Percent Change
Regular Pay	30,405	32,970	33,988	1,018	3.09%
Overtime Pay	2,634	2,160	2,160	-	0.00%
FICA / Medicare	2,361	2,553	2,627	74	2.90%
Kentucky Retirement	6,281	6,207	6,167	(40)	(0.64%)
Health / Life Insurance	18,982	19,875	19,875	-	0.00%
Workers Compensation	450	359	288	(71)	(19.78%)
Unemployment Insurance	48	49	49	-	0.00%
Total Wages and Benefits	61,161	64,173	65,154	981	1.53%
Professional Services	744	125	125	-	0.00%
Postage / Freight	10	25	25	-	0.00%
Travel / Training	-	-	-	-	0.00%
Advertising	-	-	-	-	0.00%
Printing / Reproduction	-	-	100	100	0.00%
Telephone	885	850	900	50	5.88%
Building Repairs	1,625	250	500	250	100.00%
Equipment Repairs	1,455	2,250	2,250	-	0.00%
Rental / Maintenance Agreements	1,128	1,100	1,200	100	9.09%
Dues / Publications	-	-	125	125	0.00%
General Supplies	769	1,300	1,300	-	0.00%
Office Supplies	-	350	350	-	0.00%
Chemical Supplies	76	450	450	-	0.00%
Fuel	2,638	5,250	2,500	(2,750)	(52.38%)
Protective Apparel	133	375	200	(175)	(46.67%)
Tools / Equipment	771	750	500	(250)	(33.33%)
Total Services and Supplies	10,234	13,075	10,525	(2,550)	(19.50%)
Total Expenditures	71,395	77,248	75,679	(1,569)	(2.03%)

Expenditures by Function / Object	Actual 2013 - 2014	Budget 2014 - 2015	Budget 2015 - 2016	Change from Prior Year	Percent Change
Regular Pay	301,066	295,806	319,547	23,741	8.03%
Overtime Pay	7,436	6,900	6,900	-	0.00%
Standby / Seasonal Pay	-	-	-	-	0.00%
FICA / Medicare	21,441	21,998	23,724	1,726	7.85%
Kentucky Retirement	58,480	53,489	55,692	2,203	4.12%
Health / Life Insurance	125,201	112,792	126,042	13,250	11.75%
Workers Compensation	4,564	3,647	2,922	(725)	(19.88%)
Unemployment Insurance	443	450	450	-	0.00%
Total Wages and Benefits	518,631	495,082	535,277	40,195	8.12%
Professional Services	45,101	65,000	65,000	-	0.00%
Postage / Freight	2,790	3,600	3,600	-	0.00%
Travel / Training	4,635	4,000	4,400	400	10.00%
Advertising	6,445	7,500	7,500	-	0.00%
Printing / Reproduction	127	400	450	50	12.50%
Telephone	4,263	4,875	4,875	-	0.00%
Equipment Repairs	1,408	1,500	1,500	-	0.00%
Rental / Maintenance Agreements	9,502	11,000	11,000	-	0.00%
Dues / Publications	2,407	950	950	-	0.00%
General Supplies	2,382	2,200	2,200	-	0.00%
Office Supplies	4,789	4,000	4,000	-	0.00%
Fuel	3,393	3,650	3,000	(650)	(17.81%)
Miscellaneous Expenses	178	150	150	-	0.00%
Total Services and Supplies	87,420	108,825	108,625	(200)	(0.18%)
Total Expenditures	606,051	603,907	643,902	39,995	6.62%

Expenditures by Function / Object	Actual 2013 - 2014	Budget 2014 - 2015	Budget 2015 - 2016	Change from Prior Year	Percent Change
Regular Pay	645,475	681,268	694,373	13,105	1.92%
Overtime Pay	37,659	49,556	52,500	2,944	5.94%
Educational Incentives	7,550	7,600	6,500	(1,100)	(14.47%)
FICA / Medicare	12,067	13,834	13,941	107	0.77%
Kentucky Retirement	244,722	249,035	244,213	(4,822)	(1.94%)
Health / Life Insurance	247,250	258,375	258,375	-	0.00%
Workers Compensation	15,497	12,382	9,922	(2,460)	(19.87%)
Unemployment Insurance	1,041	1,095	1,095	-	0.00%
Clothing Allowance	9,749	9,450	10,750	1,300	13.76%
Meal Allowance	548	700	700	-	0.00%
Total Wages and Benefits	1,221,558	1,283,295	1,292,369	9,074	0.71%
Professional Services	5,333	2,000	3,999	1,999	99.95%
Postage / Freight	942	1,000	1,000	-	0.00%
Travel / Training	10,467	12,000	13,000	1,000	8.33%
Advertising	-	1,000	1,000	-	0.00%
Printing / Reproduction	47	500	500	-	0.00%
Utilities	41,855	48,000	51,150	3,150	6.56%
Telephone	16,485	17,500	21,808	4,308	24.62%
Building Repairs	3,486	4,000	4,000	-	0.00%
Equipment Repairs	9,343	10,978	11,000	22	0.20%
Rental / Maintenance Agreements	33,512	42,810	45,000	2,190	5.12%
Dues / Publications	1,895	3,062	3,212	150	4.90%
General Supplies	14,886	15,000	16,500	1,500	10.00%
Office Supplies	3,208	5,500	5,500	-	0.00%
DARE / Neighborhood Watch	4,078	4,100	5,000	900	21.95%
Fuel	13,587	14,000	13,000	(1,000)	(7.14%)
Protective Apparel	197	1,000	1,000	-	0.00%
Tools / Equipment	44,782	122,508	35,000	(87,508)	(71.43%)
Evidence Purchases	18,000	22,325	20,000	(2,325)	(10.41%)
Miscellaneous Expenses	2,688	2,255	2,255	-	0.00%
Total Services and Supplies	224,791	329,538	253,924	(75,614)	(22.95%)
Total Expenditures	1,446,349	1,612,833	1,546,293	(66,540)	(4.13%)

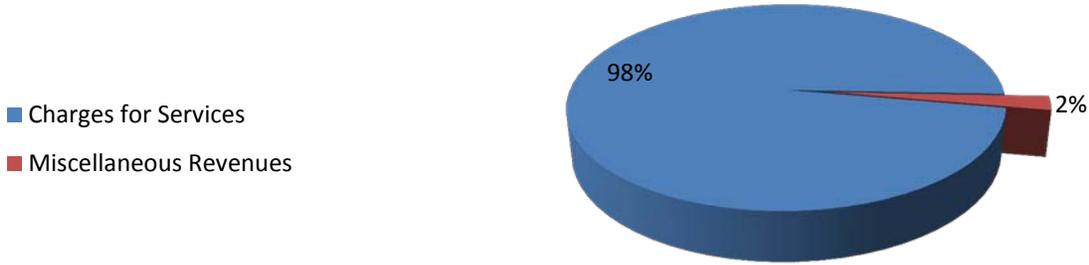
Expenditures by Function / Object	Actual 2013 - 2014	Budget 2014 - 2015	Budget 2015 - 2016	Change from Prior Year	Percent Change
Regular Pay	1,525,818	1,588,731	1,585,094	(3,637)	(0.23%)
Overtime Pay	270,182	335,887	333,632	(2,255)	(0.67%)
Educational Incentives	18,850	19,500	16,900	(2,600)	(13.33%)
Separation Pay	-	-	-	-	0.00%
FICA / Medicare	26,177	29,602	29,544	(58)	(0.20%)
Kentucky Retirement	683,637	699,998	669,478	(30,520)	(4.36%)
Health / Life Insurance	696,266	755,250	755,250	-	0.00%
Workers Compensation	35,839	28,635	22,946	(5,689)	(19.87%)
Unemployment Insurance	2,768	2,898	2,898	-	0.00%
Clothing Allowance	26,954	28,500	31,450	2,950	10.35%
Meal Allowance	1,725	2,500	2,500	-	0.00%
Total Wages and Benefits	3,288,216	3,491,501	3,449,692	(41,809)	(1.20%)
Professional Services	418	1,000	1,200	200	20.00%
Postage / Freight	223	475	475	-	0.00%
Travel / Training	13,250	16,800	18,300	1,500	8.93%
Advertising	879	1,000	1,000	-	0.00%
Printing / Reproduction	197	250	250	-	0.00%
Telephone	5,621	4,850	5,850	1,000	20.62%
Building Repairs	126	500	500	-	0.00%
Equipment Repairs	67,339	60,000	60,000	-	0.00%
Rental / Maintenance Agreements	2,909	5,730	5,000	(730)	(12.74%)
Dues / Publications	1,582	1,795	1,925	130	7.24%
General Supplies	28,072	17,830	19,000	1,170	6.56%
Office Supplies	2,775	3,750	3,750	-	0.00%
Fuel	121,956	126,000	100,000	(26,000)	(20.63%)
Protective Apparel	9,047	7,000	7,000	-	0.00%
Tools / Equipment	160	6,549	16,500	9,951	151.95%
Evidence Purchases	6,000	10,000	6,000	(4,000)	(40.00%)
Miscellaneous Expenses	840	750	1,000	250	33.33%
Total Services and Supplies	261,394	264,279	247,750	(16,529)	(6.25%)
Total Expenditures	3,549,610	3,755,780	3,697,442	(58,338)	(1.55%)

Expenditures by Function / Object	Actual 2013 - 2014	Budget 2014 - 2015	Budget 2015 - 2016	Change from Prior Year	Percent Change
Regular Pay	2,230,896	2,228,489	2,272,102	43,613	1.96%
Overtime Pay	1,028,089	1,020,148	1,065,985	45,837	4.49%
Separation Pay	-	50,470	6,087	(44,383)	(87.94%)
FICA / Medicare	46,242	48,978	51,107	2,129	4.35%
Kentucky Retirement	1,192,520	1,156,049	1,139,411	(16,638)	(1.44%)
Health / Life Insurance	945,170	1,013,626	1,053,375	39,749	3.92%
Workers Compensation	67,084	53,599	42,950	(10,649)	(19.87%)
Unemployment Insurance	4,898	5,132	5,132	-	0.00%
Total Wages and Benefits	5,514,899	5,576,491	5,636,149	59,658	1.07%
Professional Services	9,409	5,000	5,000	-	0.00%
Postage / Freight	1,274	750	750	-	0.00%
Travel / Training	24,978	20,500	22,000	1,500	7.32%
Advertising	1,070	1,500	1,500	-	0.00%
Printing / Reproduction	1,242	550	550	-	0.00%
Utilities	58,496	54,000	72,750	18,750	34.72%
Telephone	9,051	8,500	8,500	-	0.00%
Building Repairs	16,130	13,500	13,500	-	0.00%
Equipment Repairs	53,240	59,500	59,500	-	0.00%
Rental / Maintenance Agreements	37,501	35,055	35,055	-	0.00%
Dues / Publications	2,959	4,000	4,000	-	0.00%
General Supplies	30,898	28,850	38,000	9,150	31.72%
Office Supplies	4,051	3,750	3,750	-	0.00%
Fuel	33,610	30,000	34,000	4,000	13.33%
Protective Apparel	29,110	25,000	35,000	10,000	40.00%
Tools / Equipment	12,548	23,750	56,661	32,911	138.57%
Miscellaneous Expenses	1,691	750	750	-	0.00%
Total Services and Supplies	327,258	314,955	391,266	76,311	24.23%
Total Expenditures	5,842,157	5,891,446	6,027,415	135,969	2.31%

Expenditures by Function / Object	Actual 2013 - 2014	Budget 2014 - 2015	Budget 2015 - 2016	Change from Prior Year	Percent Change
Regular Pay	53,146	86,226	69,029	(17,197)	(19.94%)
Overtime Pay	3,304	1,500	4,000	2,500	166.67%
Standby / Seasonal Pay	-	-	3,000	3,000	0.00%
Separation Pay	15,620	-	-	-	0.00%
FICA / Medicare	6,132	6,364	5,539	(825)	(12.96%)
Kentucky Retirement	12,937	15,502	12,458	(3,044)	(19.64%)
Health / Life Insurance	21,578	29,814	29,814	-	0.00%
Workers Compensation	1,785	1,426	1,143	(283)	(19.85%)
Unemployment Insurance	123	147	147	-	0.00%
Total Wages and Benefits	114,625	140,979	125,130	(15,849)	(11.24%)
Professional Services	-	200	200	-	0.00%
Postage / Freight	277	125	125	-	0.00%
Travel / Training	816	450	1,500	1,050	233.33%
Printing / Reproduction	-	150	150	-	0.00%
Telephone	1,921	1,750	1,750	-	0.00%
Equipment Repairs	4,017	3,000	3,000	-	0.00%
Rental / Maintenance Agreements	1,328	4,375	4,375	-	0.00%
Dues / Publications	-	150	150	-	0.00%
General Supplies	3,714	5,500	5,500	-	0.00%
Office Supplies	1,957	1,750	1,750	-	0.00%
Fuel	3,363	3,000	3,350	350	11.67%
Protective Apparel	438	550	550	-	0.00%
Tools / Equipment	225	1,750	500	(1,250)	(71.43%)
Total Services and Supplies	18,056	22,750	22,900	150	0.66%
Total Expenditures	132,681	163,729	148,030	(15,699)	(9.59%)

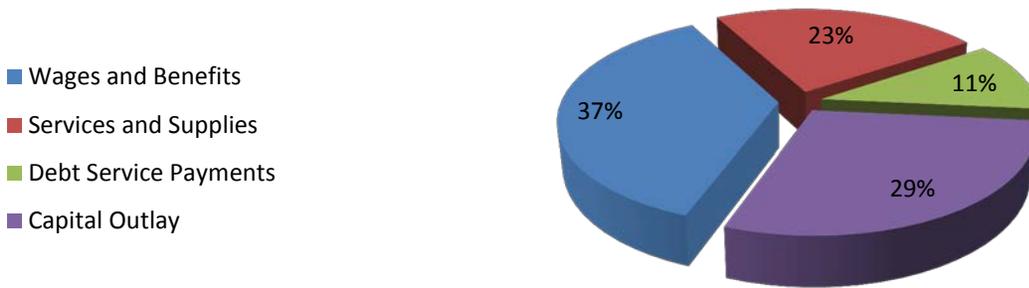
Utility Fund

Total Budgeted Revenues by Type for Fiscal Year 2016



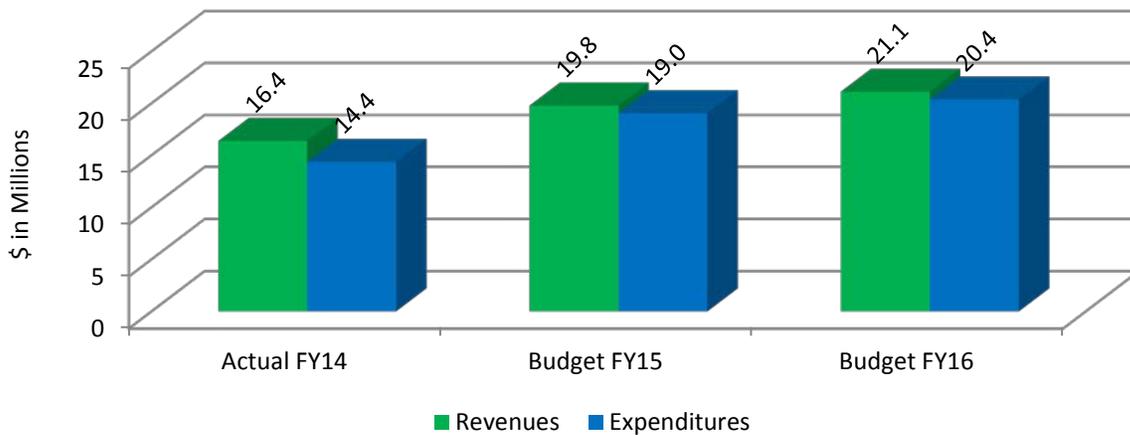
Total Budgeted Revenues = \$21,114,721

Total Budgeted Expenditures by Function for Fiscal Year 2016



Total Budgeted Expenditures = \$20,364,721

Three-Year Comparison of Total Revenues and Expenditures



*** See next page for graph data.

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

Revenues by Type Expenditures by Function and Division	Actual 2013 - 2014	Budget 2014 - 2015	Budget 2015 - 2016	Change from Prior Year	Percent Change
Charges for Services	15,871,229	19,290,613	20,660,221	1,369,608	7.10%
Miscellaneous Revenues	490,479	486,625	454,500	(32,125)	(6.60%)
Total Revenues	16,361,708	19,777,238	21,114,721	1,337,483	6.76%
Wages and Benefits	6,398,244	7,307,435	7,456,439	149,004	2.04%
Services and Supplies	7,549,073	5,354,112	4,765,490	(588,622)	(10.99%)
Debt Service Payments	401,519	2,012,226	2,232,413	220,187	10.94%
Capital Outlay	10,033	4,374,000	5,910,379	1,536,379	35.13%
Total Expenditures by Function	14,358,869	19,047,773	20,364,721	1,316,948	6.91%
Utility Director	168,537	194,332	204,120	9,788	5.04%
Utility Cashier	770,036	841,797	843,624	1,827	0.22%
Utility Unclassified	4,549,231	4,778,567	4,730,173	(48,394)	(1.01%)
Water Production	2,286,222	3,061,975	3,609,215	547,240	17.87%
Water Distribution	3,750,798	5,025,542	4,861,445	(164,097)	(3.27%)
Wastewater Treatment	1,441,185	1,548,001	1,561,859	13,858	0.90%
Wastewater Collection	1,392,860	3,597,559	4,554,285	956,726	26.59%
Total Expenditures by Division	14,358,869	19,047,773	20,364,721	1,316,948	6.91%
Net Increase (Decrease)	2,002,839	729,465	750,000	20,535	2.82%
Beginning Fund Balance	35,434,932	37,437,771	38,167,236	729,465	1.95%
Ending Fund Balance	37,437,771	38,167,236	38,917,236	750,000	1.97%

Revenues by Type / Source	Actual 2013 - 2014	Budget 2014 - 2015	Budget 2015 - 2016	Change from Prior Year	Percent Change
Res and Com Meter Sales - City	1,948,576	2,056,000	2,012,800	(43,200)	(2.10%)
Res and Com Meter Sales - Noncity	1,615,444	1,663,000	1,740,000	77,000	4.63%
Res and Com Meter Sales - Catlettsburg	455,348	487,000	477,000	(10,000)	(2.05%)
Industrial Meter Sales - Industrial Park	31,039	35,720	30,350	(5,370)	(15.03%)
Industrial Meter Sales - City	1,253,549	1,228,890	1,380,000	151,110	12.30%
Industrial Meter Sales - Noncity	1,690,648	1,643,930	1,865,000	221,070	13.45%
Industrial Meter Sales - Catlettsburg	629,588	570,860	687,500	116,640	20.43%
Sales to Russell	16,727	3,500	13,500	10,000	285.71%
Sales to Big Sandy Water	-	-	21,780	21,780	0.00%
Sales to Cannonsburg	1,091,477	1,027,500	1,149,300	121,800	11.85%
Sales to Flatwoods	226,996	200,600	190,000	(10,600)	(5.28%)
Water Tap Fees	87,851	68,380	68,380	-	0.00%
Fire Protection Sprinkler Service	103,543	103,800	102,500	(1,300)	(1.25%)
Turn Fees	119,935	123,300	123,300	-	0.00%
Sewer Service Charges - City	2,646,221	2,659,680	2,884,000	224,320	8.43%
Sewer Service Charges - Noncity	60,302	67,700	71,300	3,600	5.32%
Boyd County Sewer	1,756,884	1,610,000	1,675,000	65,000	4.04%
United Wastewater Sewer	523,148	348,000	600,000	252,000	72.41%
Industrial Pretreatment	81,348	59,500	35,000	(24,500)	(41.18%)
CSO Surcharge	1,505,811	1,547,450	2,110,000	562,550	36.35%
Sewer Tap Fees	26,794	4,275	4,275	-	0.00%
CSO / Bond Proceeds	-	3,781,528	3,419,236	(362,292)	(9.58%)
Total Charges for Services	15,871,229	19,290,613	20,660,221	1,369,608	7.10%
Interest Income	15,258	9,850	15,000	5,150	52.28%
Billing Charges	17,071	17,000	17,000	-	0.00%
Late Payment Charges	302,175	330,400	335,000	4,600	1.39%
Returned Check Charges	4,388	5,175	5,000	(175)	(3.38%)
Laboratory Test Fees	15,488	21,200	14,500	(6,700)	(31.60%)
Fines	29,731	28,000	28,000	-	0.00%
Miscellaneous Revenues	106,368	75,000	40,000	(35,000)	(46.67%)
Total Miscellaneous Revenues	490,479	486,625	454,500	(32,125)	(6.60%)
Total Revenues	16,361,708	19,777,238	21,114,721	1,337,483	6.76%

Expenditures by Function / Object	Actual 2013 - 2014	Budget 2014 - 2015	Budget 2015 - 2016	Change from Prior Year	Percent Change
Regular Pay	103,231	117,954	121,587	3,633	3.08%
FICA / Medicare	7,349	8,914	9,175	261	2.93%
Kentucky Retirement	20,140	21,903	21,766	(137)	(0.63%)
Health / Life Insurance	25,879	29,813	29,813	-	0.00%
Workers Compensation	2,259	1,805	1,446	(359)	(19.89%)
Unemployment Insurance	153	168	168	-	0.00%
Auto Allowance	5,400	6,000	6,000	-	0.00%
Total Wages and Benefits	164,411	186,557	189,955	3,398	1.82%
Postage / Freight	639	550	550	-	0.00%
Travel / Training	-	750	250	(500)	(66.67%)
Telephone	1,342	1,250	1,250	-	0.00%
Equipment Repairs	188	200	200	-	0.00%
Rental / Maintenance Agreements	245	250	4,640	4,390	1,756.00%
Dues / Publications	142	275	275	-	0.00%
General Supplies	568	1,500	5,500	4,000	266.67%
Office Supplies	1,002	1,000	1,000	-	0.00%
Tools / Equipment	-	2,000	500	(1,500)	(75.00%)
Miscellaneous Expenses	-	-	-	-	0.00%
Total Services and Supplies	4,126	7,775	14,165	6,390	82.19%
Total Expenditures	168,537	194,332	204,120	9,788	5.04%

Expenditures by Function / Object	Actual 2013 - 2014	Budget 2014 - 2015	Budget 2015 - 2016	Change from Prior Year	Percent Change
Regular Pay	357,588	387,763	398,230	10,467	2.70%
Overtime Pay	8,821	2,500	2,500	-	0.00%
Standby / Seasonal Pay	-	19,538	25,560	6,022	30.82%
FICA / Medicare	24,176	28,858	31,030	2,172	7.53%
Kentucky Retirement	66,534	68,219	68,367	148	0.22%
Health / Life Insurance	196,850	211,074	193,684	(17,390)	(8.24%)
Workers Compensation	359	287	230	(57)	(19.86%)
Unemployment Insurance	535	558	558	-	0.00%
Total Wages and Benefits	654,863	718,797	720,159	1,362	0.19%
Professional Services	-	-	415	415	0.00%
Postage / Freight	87,018	91,500	91,500	-	0.00%
Travel / Training	410	2,500	2,500	-	0.00%
Printing / Reproduction	673	1,250	1,000	(250)	(20.00%)
Telephone	1,825	2,225	2,225	-	0.00%
Equipment Repairs	151	200	200	-	0.00%
Rental / Maintenance Agreements	2,305	2,100	2,400	300	14.29%
Dues / Publications	-	500	500	-	0.00%
General Supplies	14,680	14,050	14,050	-	0.00%
Office Supplies	7,918	8,500	8,500	-	0.00%
Miscellaneous Expenses	193	175	175	-	0.00%
Total Services and Supplies	115,173	123,000	123,465	465	0.38%
Total Expenditures	770,036	841,797	843,624	1,827	0.22%

Expenditures by Function / Object	Actual 2013 - 2014	Budget 2014 - 2015	Budget 2015 - 2016	Change from Prior Year	Percent Change
Utility Administrative Overhead	1,033,454	1,130,826	1,133,535	2,709	0.24%
Utility Retirement	291,438	728,300	782,736	54,436	7.47%
Medicare Supplement	36,854	38,916	38,904	(12)	(0.03%)
Total Wages and Benefits	1,361,746	1,898,042	1,955,175	57,133	3.01%
Professional Services	167,153	350,000	200,000	(150,000)	(42.86%)
Judgments / Claims	13,184	20,000	25,000	5,000	25.00%
Rental / Maintenance Agreements	31,692	28,500	30,000	1,500	5.26%
Property / Equipment Insurance	118,527	66,319	84,847	18,528	27.94%
General Liability Insurance	53,015	67,603	81,834	14,231	21.05%
General Supplies	15,305	9,500	9,500	-	0.00%
Bad Debt Expense	140,793	-	-	-	0.00%
Depreciation	2,058,738	-	-	-	0.00%
Amortization	2,967	-	-	-	0.00%
Contingency	-	269,315	-	(269,315)	(100.00%)
Miscellaneous Expenses	184,592	37,062	56,404	19,342	52.19%
Total Services and Supplies	2,785,966	848,299	487,585	(360,714)	(42.52%)
KIA Loan 1	45,697	160,357	160,066	(291)	(0.18%)
KIA Loan 2	78,944	273,521	273,032	(489)	(0.18%)
2013 Series Bonds	99,118	476,243	478,205	1,962	0.41%
2015 Water and Sewer Bonds	-	43,412	271,938	228,526	526.41%
Meter Radio Lease	55,676	154,228	152,091	(2,137)	(1.39%)
HRA Allocation	-	30,000	30,000	-	0.00%
General Fund Repayment	-	456,830	450,000	(6,830)	(1.50%)
CSO Debt Service Payments	122,084	417,635	417,081	(554)	(0.13%)
Total Debt Service Payments	401,519	2,012,226	2,232,413	220,187	10.94%
Automotive Equipment	-	-	29,000	29,000	0.00%
Operating Equipment	-	-	16,000	16,000	0.00%
Office Equipment	-	20,000	-	(20,000)	(100.00%)
Capital Improvements	-	-	10,000	10,000	0.00%
Total Capital Outlay	-	20,000	55,000	35,000	175.00%
Total Expenditures	4,549,231	4,778,567	4,730,173	(48,394)	(1.01%)

Expenditures by Function / Object	Actual 2013 - 2014	Budget 2014 - 2015	Budget 2015 - 2016	Change from Prior Year	Percent Change
Regular Pay	492,249	522,215	521,591	(624)	(0.12%)
Overtime Pay	24,871	22,000	22,000	-	0.00%
FICA / Medicare	36,362	39,493	39,428	(65)	(0.16%)
Kentucky Retirement	97,997	96,161	92,735	(3,426)	(3.56%)
Health / Life Insurance	218,378	228,563	238,500	9,937	4.35%
Workers Compensation	9,649	7,709	6,177	(1,532)	(19.87%)
Unemployment Insurance	742	784	784	-	0.00%
Total Wages and Benefits	880,248	916,925	921,215	4,290	0.47%
Professional Services	13,363	17,500	17,500	-	0.00%
Postage / Freight	155	250	250	-	0.00%
Travel / Training	6,503	4,800	4,800	-	0.00%
Advertising	584	300	300	-	0.00%
Printing / Reproduction	1,308	850	1,300	450	52.94%
Utilities	823,110	800,000	922,500	122,500	15.31%
Telephone	1,358	1,400	1,400	-	0.00%
Building Repairs	4,243	4,750	4,750	-	0.00%
Equipment Repairs	18,850	15,000	15,000	-	0.00%
Rental / Maintenance Agreements	20,934	20,100	20,100	-	0.00%
Dues / Publications	461	500	500	-	0.00%
General Supplies	28,561	20,000	20,000	-	0.00%
Office Supplies	1,160	1,200	1,200	-	0.00%
Chemical Supplies	464,736	450,000	470,000	20,000	4.44%
Fuel	2,074	3,000	3,000	-	0.00%
Protective Apparel	1,019	900	900	-	0.00%
Pipes / Fittings	2,957	2,000	2,000	-	0.00%
Tools / Equipment	2,988	2,500	2,500	-	0.00%
Miscellaneous Expenses	1,577	-	-	-	0.00%
Total Services and Supplies	1,395,941	1,345,050	1,488,000	142,950	10.63%
Building Improvements	-	-	-	-	0.00%
Utility Plant	10,033	800,000	1,200,000	400,000	50.00%
Utility Plant - Noncity	-	-	-	-	0.00%
Total Capital Outlay	10,033	800,000	1,200,000	400,000	50.00%
Total Expenditures	2,286,222	3,061,975	3,609,215	547,240	17.87%

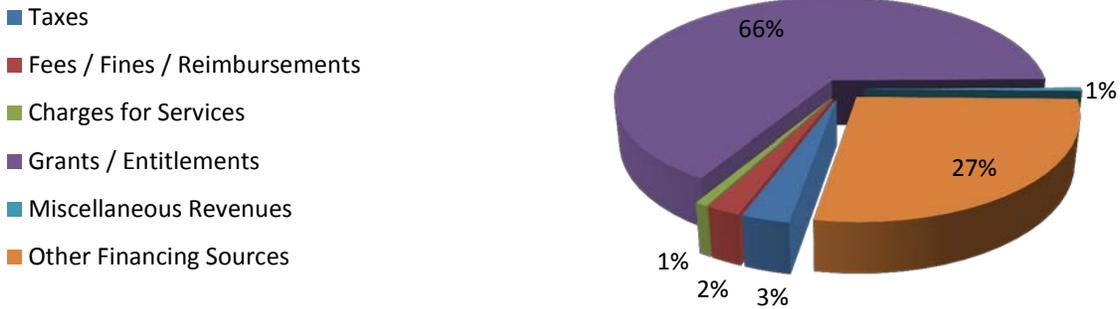
Expenditures by Function / Object	Actual 2013 - 2014	Budget 2014 - 2015	Budget 2015 - 2016	Change from Prior Year	Percent Change
Regular Pay	818,643	923,212	986,275	63,063	6.83%
Overtime Pay	125,815	120,000	120,000	-	0.00%
Standby / Seasonal Pay	-	-	6,000	6,000	0.00%
Separation Pay	613	-	-	-	0.00%
FICA / Medicare	66,883	75,643	80,632	4,989	6.60%
Kentucky Retirement	184,113	184,333	188,730	4,397	2.39%
Health / Life Insurance	489,006	536,625	536,625	-	0.00%
Workers Compensation	18,949	19,188	15,376	(3,812)	(19.87%)
Unemployment Insurance	1,375	1,503	1,503	-	0.00%
Total Wages and Benefits	1,705,397	1,860,504	1,935,141	74,637	4.01%
Professional Services	2,255	1,600	1,600	-	0.00%
Postage / Freight	452	325	325	-	0.00%
Travel / Training	12,870	10,000	10,000	-	0.00%
Advertising	822	500	500	-	0.00%
Printing / Reproduction	1,317	950	950	-	0.00%
Utilities	202,775	218,675	252,750	34,075	15.58%
Telephone	4,024	4,700	4,700	-	0.00%
Building Repairs	4,842	10,500	10,500	-	0.00%
Equipment Repairs	432,784	175,000	150,000	(25,000)	(14.29%)
Rental / Maintenance Agreements	40,640	41,000	41,000	-	0.00%
Dues / Publications	714	900	900	-	0.00%
Street Repairs / Improvements	266,119	236,500	280,000	43,500	18.39%
General Supplies	27,258	35,000	35,000	-	0.00%
Office Supplies	2,613	2,750	2,750	-	0.00%
Chemical Supplies	3,295	5,100	5,100	-	0.00%
Concrete / Aggregate / Asphalt	64,979	51,000	70,000	19,000	37.25%
Fuel	108,369	110,000	104,000	(6,000)	(5.45%)
Protective Apparel	3,176	5,750	5,750	-	0.00%
Pipes / Fittings	269,459	235,000	235,000	-	0.00%
Tools / Equipment	19,594	21,750	26,250	4,500	20.69%
Water Meters	576,611	501,188	50,000	(451,188)	(90.02%)
Miscellaneous Expenses	433	850	850	-	0.00%
Total Services and Supplies	2,045,401	1,669,038	1,287,925	(381,113)	(22.83%)
Building Improvements	-	-	502,369	502,369	0.00%
Utility Plant	-	456,000	301,010	(154,990)	(33.99%)
Utility Plant - Noncity	-	670,000	660,000	(10,000)	(1.49%)
Automotive Equipment	-	240,000	125,000	(115,000)	(47.92%)
Operating Equipment	-	130,000	50,000	(80,000)	(61.54%)
Total Capital Outlay	-	1,496,000	1,638,379	142,379	9.52%
Total Expenditures	3,750,798	5,025,542	4,861,445	(164,097)	(3.27%)

Expenditures by Function / Object	Actual 2013 - 2014	Budget 2014 - 2015	Budget 2015 - 2016	Change from Prior Year	Percent Change
Regular Pay	483,895	508,436	499,930	(8,506)	(1.67%)
Overtime Pay	1,724	2,500	2,500	-	0.00%
FICA / Medicare	32,598	37,064	36,426	(638)	(1.72%)
Kentucky Retirement	90,618	90,283	85,715	(4,568)	(5.06%)
Health / Life Insurance	227,887	238,500	228,563	(9,937)	(4.17%)
Workers Compensation	11,800	9,428	7,555	(1,873)	(19.87%)
Unemployment Insurance	686	720	720	-	0.00%
Total Wages and Benefits	849,208	886,931	861,409	(25,522)	(2.88%)
Professional Services	6,463	8,000	8,000	-	0.00%
Postage / Freight	249	525	525	-	0.00%
Travel / Training	462	4,500	5,200	700	15.56%
Advertising	365	450	450	-	0.00%
Printing / Reproduction	-	175	175	-	0.00%
Utilities	237,331	271,450	323,500	52,050	19.17%
Telephone	3,149	3,125	3,125	-	0.00%
Building Repairs	2,095	5,000	5,000	-	0.00%
Equipment Repairs	49,191	55,000	55,000	-	0.00%
Rental / Maintenance Agreements	14,681	15,750	15,750	-	0.00%
Dues / Publications	801	450	450	-	0.00%
Landfill	175,646	170,000	170,000	-	0.00%
General Supplies	14,717	11,000	11,000	-	0.00%
Office Supplies	3,176	2,500	2,500	-	0.00%
Chemical Supplies	47,655	47,500	50,000	2,500	5.26%
Concrete / Aggregate / Asphalt	153	500	500	-	0.00%
Fuel	30,155	34,000	21,500	(12,500)	(36.76%)
Protective Apparel	2,810	3,000	3,000	-	0.00%
Pipes / Fittings	323	1,000	1,000	-	0.00%
Tools / Equipment	2,555	2,275	2,275	-	0.00%
Miscellaneous Expenses	-	-	-	-	0.00%
Total Services and Supplies	591,977	636,200	678,950	42,750	6.72%
Building Improvements	-	-	-	-	0.00%
Sewer Plant	-	-	14,000	14,000	0.00%
CSO Construction in Progress	-	-	-	-	0.00%
Automotive Equipment	-	24,870	-	(24,870)	(100.00%)
Operating Equipment	-	-	7,500	7,500	0.00%
Total Capital Outlay	-	24,870	21,500	(3,370)	(13.55%)
Total Expenditures	1,441,185	1,548,001	1,561,859	13,858	0.90%

Expenditures by Function / Object	Actual 2013 - 2014	Budget 2014 - 2015	Budget 2015 - 2016	Change from Prior Year	Percent Change
Regular Pay	416,876	452,696	449,085	(3,611)	(0.80%)
Overtime Pay	39,836	45,000	45,000	-	0.00%
Standby / Seasonal Pay	-	-	3,000	3,000	0.00%
FICA / Medicare	31,359	36,066	35,994	(72)	(0.20%)
Kentucky Retirement	85,555	87,943	84,292	(3,651)	(4.15%)
Health / Life Insurance	197,324	208,688	248,438	39,750	19.05%
Workers Compensation	10,773	8,607	6,897	(1,710)	(19.87%)
Unemployment Insurance	648	679	679	-	0.00%
Total Wages and Benefits	782,371	839,679	873,385	33,706	4.01%
Professional Services	14,811	15,000	15,000	-	0.00%
CSO Administrative / Support	74,234	145,000	80,000	(65,000)	(44.83%)
Postage / Freight	51	275	275	-	0.00%
Travel / Training	5,286	5,500	4,800	(700)	(12.73%)
Advertising	691	1,250	1,250	-	0.00%
Utilities	255,308	255,000	295,000	40,000	15.69%
Telephone	2,383	2,450	2,500	50	2.04%
Building Repairs	2,852	5,000	5,000	-	0.00%
Equipment Repairs	72,547	90,000	90,000	-	0.00%
Rental / Maintenance Agreements	12,445	13,000	13,000	-	0.00%
Tree Trimming / Removal	-	2,200	2,200	-	0.00%
Dues / Publications	120	200	500	300	150.00%
Street Repairs / Improvements	53,321	62,800	62,800	-	0.00%
General Supplies	15,232	16,500	16,500	-	0.00%
Office Supplies	1,030	1,500	1,500	-	0.00%
Chemical Supplies	-	1,000	1,000	-	0.00%
Concrete / Aggregate / Asphalt	18,020	10,000	12,000	2,000	20.00%
Fuel	42,030	56,000	42,000	(14,000)	(25.00%)
Protective Apparel	4,972	7,500	7,500	-	0.00%
Pipes / Fittings	25,508	21,075	23,075	2,000	9.49%
Tools / Equipment	9,286	12,500	8,500	(4,000)	(32.00%)
Miscellaneous Expenses	362	1,000	1,000	-	0.00%
Total Services and Supplies	610,489	724,750	685,400	(39,350)	(5.43%)
Building Improvements	-	-	-	-	0.00%
Sewer Plant	-	480,130	325,000	(155,130)	(32.31%)
CSO Construction in Progress	-	1,007,000	2,550,000	1,543,000	153.23%
Automotive Equipment	-	75,000	60,000	(15,000)	(20.00%)
Operating Equipment	-	471,000	60,500	(410,500)	(87.15%)
Total Capital Outlay	-	2,033,130	2,995,500	962,370	47.33%
Total Expenditures	1,392,860	3,597,559	4,554,285	956,726	26.59%

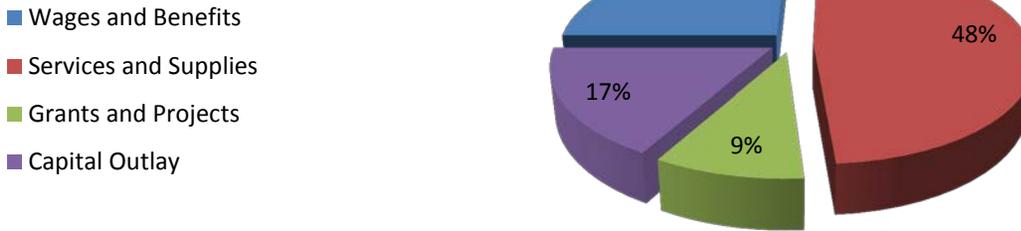
Nonmajor Funds in the Aggregate

Total Budgeted Revenues by Type for Fiscal Year 2016



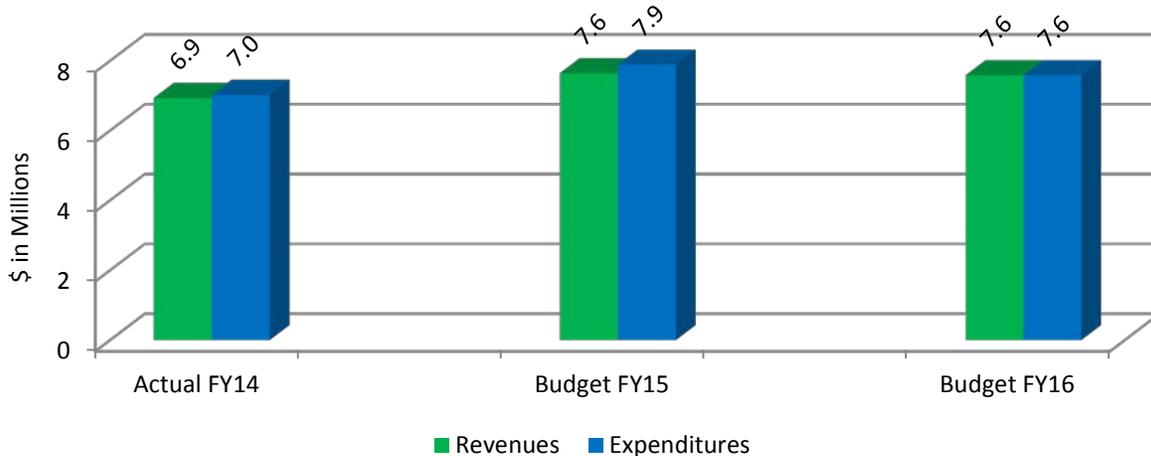
Total Budgeted Revenues = \$7,585,525

Total Budgeted Expenditures by Function for Fiscal Year 2016



Total Budgeted Expenditures = \$7,585,525

Three-Year Comparison of Total Revenues and Expenditures



*** See next page for graph data.

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

Revenues by Fund and Type Expenditures by Fund and Function	Actual 2013 - 2014	Budget 2014 - 2015	Budget 2015 - 2016	Change from Prior Year	Percent Change
Taxes	229,909	194,086	226,842	32,756	16.88%
Fees / Fines / Reimbursements	133,415	138,430	157,600	19,170	13.85%
Charges for Services	63,329	66,800	59,700	(7,100)	(10.63%)
Grants / Entitlements	4,433,516	5,143,146	5,015,855	(127,291)	(2.47%)
Miscellaneous Revenues	51,739	55,374	41,080	(14,294)	(25.81%)
Other Financing Sources	2,018,801	2,045,113	2,084,448	39,335	1.92%
Total Revenues by Type	6,930,709	7,642,949	7,585,525	(57,424)	(0.75%)
Wages and Benefits	1,938,264	2,016,787	1,948,999	(67,788)	(3.36%)
Services and Supplies	3,492,582	3,282,715	3,654,257	371,542	11.32%
Grants and Projects	939,546	1,008,440	706,700	(301,740)	(29.92%)
Capital Outlay	651,721	1,585,007	1,275,569	(309,438)	(19.52%)
Total Expenditures by Function	7,022,113	7,892,949	7,585,525	(307,424)	(3.89%)
Municipal Aid Road Fund	482,708	788,410	535,030	(253,380)	(32.14%)
Community Development Fund	1,002,465	1,226,197	1,292,155	65,958	5.38%
Section 8 Voucher Program Fund	2,580,762	2,557,489	2,674,881	117,392	4.59%
Floodwall Operating Fund	275,860	194,111	226,867	32,756	16.87%
Bus System Fund	1,118,103	1,320,837	1,067,009	(253,828)	(19.22%)
Recreation Operating Fund	1,092,298	1,148,887	999,936	(148,951)	(12.96%)
Cemetery Fund	266,837	206,498	217,706	11,208	5.43%
Capital Improvement Fund	203,080	450,520	571,941	121,421	26.95%
Total Expenditures by Fund	7,022,113	7,892,949	7,585,525	(307,424)	(3.89%)
Net Increase (Decrease)	(91,404)	(250,000)	-	250,000	(100.00%)
Beginning Fund Balance	6,406,636	6,315,232	6,065,232	(250,000)	(3.96%)
Ending Fund Balance	6,315,232	6,065,232	6,065,232	-	0.00%

Revenues by Type / Source Expenditures by Function / Object	Actual 2013 - 2014	Budget 2014 - 2015	Budget 2015 - 2016	Change from Prior Year	Percent Change
Municipal Aid Revenue	517,386	535,000	535,000	-	0.00%
Intergovernmental Grant	-	-	-	-	0.00%
Total Grants / Entitlements	517,386	535,000	535,000	-	0.00%
75/25 Sidewalk Payments	11,216	3,400	-	(3,400)	(100.00%)
Interest Income	38	10	30	20	200.00%
Total Miscellaneous Revenues	11,254	3,410	30	(3,380)	(99.12%)
Total Revenues	528,640	538,410	535,030	(3,380)	(0.63%)
Professional Services	359	500	500	-	0.00%
Concrete / Aggregate / Asphalt	17,397	17,500	-	(17,500)	(100.00%)
Street Materials	13,740	25,000	-	(25,000)	(100.00%)
Pipes / Fittings	9,226	25,000	-	(25,000)	(100.00%)
Miscellaneous Expenses	-	250	-	(250)	(100.00%)
Total Services and Supplies	40,722	68,250	500	(67,750)	(99.27%)
Street Repairs / Improvements	391,412	673,114	534,530	(138,584)	(20.59%)
Sidewalk Repairs / Improvements	15,698	39,914	-	(39,914)	(100.00%)
75/25 Sidewalk Projects	34,876	7,132	-	(7,132)	(100.00%)
Total Capital Outlay	441,986	720,160	534,530	(185,630)	(25.78%)
Total Expenditures	482,708	788,410	535,030	(253,380)	(32.14%)
Net Increase (Decrease)	45,932	(250,000)	-	250,000	(100.00%)
Beginning Fund Balance	261,121	307,053	57,053	(250,000)	(81.42%)
Ending Fund Balance	307,053	57,053	57,053	-	0.00%

Revenues by Type / Source Expenditures by Function / Object	Actual 2013 - 2014	Budget 2014 - 2015	Budget 2015 - 2016	Change from Prior Year	Percent Change
CDBG Funds	1,002,463	1,226,197	1,292,155	65,958	5.38%
Total Grants / Entitlements	1,002,463	1,226,197	1,292,155	65,958	5.38%
Total Revenues	1,002,463	1,226,197	1,292,155	65,958	5.38%
Regular Pay	29,466	54,688	54,970	282	0.52%
Overtime Pay	-	-	-	-	0.00%
FICA / Medicare	2,102	3,974	3,996	22	0.55%
Kentucky Retirement	5,661	9,662	9,378	(284)	(2.94%)
Health / Life Insurance	16,101	27,329	26,997	(332)	(1.21%)
Workers Compensation	660	528	423	(105)	(19.89%)
Unemployment Insurance	43	63	63	-	0.00%
Total Wages and Benefits	54,033	96,244	95,827	(417)	(0.43%)
Professional Services	304	750	650	(100)	(13.33%)
Postage / Freight	190	900	500	(400)	(44.44%)
Travel / Training	2,078	3,500	3,000	(500)	(14.29%)
Advertising	1,478	3,500	7,000	3,500	100.00%
Printing / Reproduction	-	100	650	550	550.00%
Telephone	340	375	1,750	1,375	366.67%
Property / Equipment Insurance	570	281	329	48	17.08%
General Liability Insurance	2,272	2,897	2,273	(624)	(21.54%)
General Supplies	329	250	2,048	1,798	719.20%
Office Supplies	1,325	1,750	2,000	250	14.29%
Contingency	-	107,210	469,428	362,218	337.86%
Miscellaneous Expenses	-	-	-	-	0.00%
Total Services and Supplies	8,886	121,513	489,628	368,115	302.94%
Project - Human Rights	572	1,000	1,500	500	50.00%
Project - Spot Rehab	185,320	265,868	175,000	(90,868)	(34.18%)
Project - Barrier Removal	-	225,000	150,000	(75,000)	(33.33%)
Project - Safe Harbor	-	5,000	-	(5,000)	(100.00%)
Project - Acquisition	4,350	-	-	-	0.00%
Project - Infrastructure	665,906	415,000	-	(415,000)	(100.00%)
10-Year Implementation	9,784	14,784	9,600	(5,184)	(35.06%)
Project - Senior Center	8,580	13,000	12,500	(500)	(3.85%)
Project - ACDC Utility	8,420	5,000	7,100	2,100	42.00%
Project - Rehab Delivery	7,173	8,788	12,000	3,212	36.55%
Project - Handicap Improvements	-	-	40,000	40,000	0.00%
Project - CARES Case Managers	37,441	34,000	27,000	(7,000)	(20.59%)
Project - Shelter of Hope	-	8,000	10,000	2,000	25.00%
Project - Community Kitchen	12,000	13,000	12,000	(1,000)	(7.69%)
Project - EC Target Infrastructure	-	-	250,000	250,000	0.00%
Project - EM Rehab Administration	-	-	-	-	0.00%
Total Grants and Projects	939,546	1,008,440	706,700	(301,740)	(29.92%)
Total Expenditures	1,002,465	1,226,197	1,292,155	65,958	5.38%
Net Increase (Decrease)	(2)	-	-	-	0.00%
Beginning Fund Balance	65,437	65,435	65,435	-	0.00%
Ending Fund Balance	65,435	65,435	65,435	-	0.00%

Revenues by Type / Source Expenditures by Function / Object	Actual 2013 - 2014	Budget 2014 - 2015	Budget 2015 - 2016	Change from Prior Year	Percent Change
PHA Housing Funds	2,177,442	2,350,733	2,453,042	102,309	4.35%
Administrative Fee Revenue	219,647	206,256	221,604	15,348	7.44%
Total Grants / Entitlements	2,397,089	2,556,989	2,674,646	117,657	4.60%
Interest Income	240	500	235	(265)	(53.00%)
Application Fee Income	-	-	-	-	0.00%
Miscellaneous Revenues	-	-	-	-	0.00%
Total Miscellaneous Revenues	240	500	235	(265)	(53.00%)
Total Revenues	2,397,329	2,557,489	2,674,881	117,392	4.59%
Regular Pay	106,411	108,847	109,456	609	0.56%
Overtime Pay	703	-	2,971	2,971	0.00%
FICA / Medicare	7,571	8,106	8,148	42	0.52%
Kentucky Retirement	20,277	19,763	19,180	(583)	(2.95%)
Health / Life Insurance	33,844	33,789	38,758	4,969	14.71%
Workers Compensation	582	465	373	(92)	(19.78%)
Unemployment Insurance	154	153	153	-	0.00%
Total Wages and Benefits	169,542	171,123	179,039	7,916	4.63%
Professional Services	8,116	5,700	5,700	-	0.00%
Postage / Freight	4,876	5,000	5,425	425	8.50%
Travel / Training	-	3,500	5,450	1,950	55.71%
Advertising	-	625	760	135	21.60%
Printing / Reproduction	752	750	750	-	0.00%
Telephone	1,580	1,600	1,900	300	18.75%
Equipment Repairs	572	515	515	-	0.00%
Rental / Maintenance Agreements	10,185	9,800	9,800	-	0.00%
Dues / Publications	3,031	4,160	4,160	-	0.00%
Property / Equipment Insurance	356	176	195	19	10.80%
General Liability Insurance	1,515	1,932	2,273	341	17.65%
General Supplies	185	500	515	15	3.00%
Office Supplies	1,433	500	1,500	1,000	200.00%
Fuel	1,114	825	1,050	225	27.27%
Housing Assistance Payments	2,377,283	2,350,733	2,453,042	102,309	4.35%
Contingency	-	-	2,757	2,757	0.00%
Miscellaneous Expenses	222	50	50	-	0.00%
Total Services and Supplies	2,411,220	2,386,366	2,495,842	109,476	4.59%
Total Expenditures	2,580,762	2,557,489	2,674,881	117,392	4.59%
Net Increase (Decrease)	(183,433)	-	-	-	0.00%
Beginning Fund Balance	258,695	75,262	75,262	-	0.00%
Ending Fund Balance	75,262	75,262	75,262	-	0.00%

Revenues by Type / Source Expenditures by Function / Object	Actual 2013 - 2014	Budget 2014 - 2015	Budget 2015 - 2016	Change from Prior Year	Percent Change
Current Property Tax	167,378	152,661	173,537	20,876	13.67%
Penalty and Interest	1,796	1,250	1,340	90	7.20%
Delinquent Property Tax	7,800	4,865	7,800	2,935	60.33%
Vehicle Property Tax	10,667	9,100	8,665	(435)	(4.78%)
PSC Property Tax	42,268	26,210	35,500	9,290	35.44%
Total Taxes	229,909	194,086	226,842	32,756	16.88%
Transfer from General Fund	45,931	-	-	-	0.00%
Total Other Financing Sources	45,931	-	-	-	0.00%
Interest Income	20	25	25	-	0.00%
Total Miscellaneous Revenues	20	25	25	-	0.00%
Total Revenues	275,860	194,111	226,867	32,756	16.87%
Regular Pay	61,559	67,858	69,936	2,078	3.06%
Overtime Pay	14,650	12,000	12,000	-	0.00%
FICA / Medicare	5,136	5,803	5,955	152	2.62%
Kentucky Retirement	14,267	14,110	13,978	(132)	(0.94%)
Health / Life Insurance	30,531	29,813	29,813	-	0.00%
Workers Compensation	3,168	2,531	2,028	(503)	(19.87%)
Unemployment Insurance	108	99	99	-	0.00%
Total Wages and Benefits	129,419	132,214	133,809	1,595	1.21%
Professional Services	86,834	15,000	1,000	(14,000)	(93.33%)
Postage / Freight	360	25	25	-	0.00%
Travel / Training	-	600	600	-	0.00%
Advertising	-	200	200	-	0.00%
Printing / Reproduction	-	125	125	-	0.00%
Utilities	28,156	25,800	29,500	3,700	14.34%
Telephone	885	800	800	-	0.00%
Building Repairs	328	2,000	500	(1,500)	(75.00%)
Equipment Repairs	5,938	3,500	3,500	-	0.00%
Rental / Maintenance Agreements	3,746	1,750	1,750	-	0.00%
Property / Equipment Insurance	298	147	178	31	21.09%
General Liability Insurance	1,515	1,932	2,273	341	17.65%
General Supplies	4,814	2,818	2,818	-	0.00%
Office Supplies	132	225	225	-	0.00%
Fuel	4,307	4,575	4,575	-	0.00%
Protective Apparel	1,030	750	750	-	0.00%
Tools / Equipment	1,198	1,500	1,500	-	0.00%
Miscellaneous Expenses	-	150	2,739	2,589	1,726.00%
Total Services and Supplies	139,541	61,897	53,058	(8,839)	(14.28%)
Automotive Equipment	-	-	40,000	40,000	0.00%
Operating Equipment	6,900	-	-	-	0.00%
Total Capital Outlay	6,900	-	40,000	40,000	0.00%
Total Expenditures	275,860	194,111	226,867	32,756	16.87%
Net Increase (Decrease)	-	-	-	-	0.00%
Beginning Fund Balance	-	-	-	-	0.00%
Ending Fund Balance	-	-	-	-	0.00%

Revenues by Type / Source Expenditures by Function / Object	Actual 2013 - 2014	Budget 2014 - 2015	Budget 2015 - 2016	Change from Prior Year	Percent Change
Passenger Fares	44,889	46,800	42,100	(4,700)	(10.04%)
Paratransit Fares	16,871	18,000	15,600	(2,400)	(13.33%)
Total Charges for Services	61,760	64,800	57,700	(7,100)	(10.96%)
Transfer from General Fund	403,653	431,052	490,725	59,673	13.84%
Total Other Financing Sources	403,653	431,052	490,725	59,673	13.84%
FTA Operating Grant	300,148	330,335	217,882	(112,453)	(34.04%)
FTA Capital Grant	191,430	476,274	274,097	(202,177)	(42.45%)
KDOT Capital Grant	25,000	18,351	22,075	3,724	20.29%
Total Grants / Entitlements	516,578	824,960	514,054	(310,906)	(37.69%)
Sale of Surplus Property	-	-	4,500	4,500	0.00%
Interest Income	28	25	30	5	20.00%
Miscellaneous Revenues	18	-	-	-	0.00%
Total Miscellaneous Revenues	46	25	4,530	4,505	18,020.00%
Total Revenues	982,037	1,320,837	1,067,009	(253,828)	(19.22%)
Regular Pay	234,559	230,389	251,209	20,820	9.04%
Overtime Pay	26,975	10,000	8,945	(1,055)	(10.55%)
Maintenance Pay	36,410	38,436	37,815	(621)	(1.62%)
Standby / Seasonal Pay	104,632	129,049	117,572	(11,477)	(8.89%)
FICA / Medicare	28,772	29,554	30,257	703	2.38%
Kentucky Retirement	77,652	72,071	64,150	(7,921)	(10.99%)
Health / Life Insurance	162,010	208,690	168,940	(39,750)	(19.05%)
Workers Compensation	12,953	10,349	8,293	(2,056)	(19.87%)
Unemployment Insurance	589	672	672	-	0.00%
Total Wages and Benefits	684,552	729,210	687,853	(41,357)	(5.67%)
Professional Services	4,443	5,000	5,000	-	0.00%
Postage / Freight	239	450	450	-	0.00%
Travel / Training	110	2,000	1,000	(1,000)	(50.00%)
Advertising	1,186	2,500	2,000	(500)	(20.00%)
Printing / Reproduction	369	1,000	1,000	-	0.00%
Utilities	24,602	23,750	27,750	4,000	16.84%
Telephone	986	1,200	1,200	-	0.00%
Building Repairs	4,742	12,500	3,591	(8,909)	(71.27%)
Equipment Repairs	107,278	90,000	95,000	5,000	5.56%
Rental / Maintenance Agreements	17,859	26,000	26,000	-	0.00%
Dues / Publications	1,716	2,000	2,000	-	0.00%
Property / Equipment Insurance	18,783	1,979	2,292	313	15.82%
General Liability Insurance	8,331	10,623	14,775	4,152	39.09%
General Supplies	12,005	24,797	10,000	(14,797)	(59.67%)
Office Supplies	2,181	2,200	2,000	(200)	(9.09%)
Fuel	89,688	100,000	72,500	(27,500)	(27.50%)
Tools / Equipment	487	500	500	-	0.00%
Depreciation	136,065	-	-	-	0.00%
Miscellaneous Expenses	2,481	2,750	2,750	-	0.00%
Total Services and Supplies	433,551	309,249	269,808	(39,441)	(12.75%)
Automotive Equipment	-	222,914	109,348	(113,566)	(50.95%)
Capital Improvements	-	59,464	-	(59,464)	(100.00%)
Total Capital Outlay	-	282,378	109,348	(173,030)	(61.28%)
Total Expenditures	1,118,103	1,320,837	1,067,009	(253,828)	(19.22%)
Net Increase (Decrease)	(136,066)	-	-	-	0.00%
Beginning Fund Balance	1,091,322	955,256	955,256	-	0.00%
Ending Fund Balance	955,256	955,256	955,256	-	0.00%

Revenues by Type / Source Expenditures by Function / Object	Actual 2013 - 2014	Budget 2014 - 2015	Budget 2015 - 2016	Change from Prior Year	Percent Change
Admission Fees - Dawson Pool	21,908	19,000	21,000	2,000	10.53%
Admission Fees - Parties	4,101	3,230	4,100	870	26.93%
Total Fees / Fines / Reimbursements	26,009	22,230	25,100	2,870	12.91%
Miscellaneous Rentals	1,569	2,000	2,000	-	0.00%
Total Charges for Services	1,569	2,000	2,000	-	0.00%
Transfer from General Fund	1,025,579	1,074,033	937,136	(136,897)	(12.75%)
Total Other Financing Sources	1,025,579	1,074,033	937,136	(136,897)	(12.75%)
Interest Income	299	350	300	(50)	(14.29%)
Brick Donation Program	100	100	100	-	0.00%
Concession Sales - Sports Park	5,767	3,175	-	(3,175)	(100.00%)
Concession Sales - Central Park	10,593	14,500	12,500	(2,000)	(13.79%)
Concession Sales - Dawson Pool	13,403	13,000	12,800	(200)	(1.54%)
Miscellaneous Revenues	8,975	19,499	10,000	(9,499)	(48.72%)
Total Miscellaneous Revenues	39,137	50,624	35,700	(14,924)	(29.48%)
Total Revenues	1,092,294	1,148,887	999,936	(148,951)	(12.96%)
Regular Pay	331,468	350,694	337,084	(13,610)	(3.88%)
Overtime Pay	14,857	17,000	17,000	-	0.00%
Standby / Seasonal Pay	34,206	54,076	36,545	(17,531)	(32.42%)
FICA / Medicare	28,742	30,808	28,429	(2,379)	(7.72%)
Kentucky Retirement	145,187	64,974	60,409	(4,565)	(7.03%)
Health / Life Insurance	198,278	198,751	212,664	13,913	7.00%
Workers Compensation	12,604	10,070	8,070	(2,000)	(19.86%)
Unemployment Insurance	589	553	553	-	0.00%
Total Wages and Benefits	765,931	726,926	700,754	(26,172)	(3.60%)
Professional Services	1,712	2,000	2,100	100	5.00%
Postage / Freight	268	275	275	-	0.00%
Travel / Training	306	600	1,620	1,020	170.00%
Advertising	454	750	950	200	26.67%
Printing / Reproduction	220	100	100	-	0.00%
Utilities	87,412	91,850	94,250	2,400	2.61%
Telephone	2,511	2,725	2,725	-	0.00%
Building Repairs	15,831	6,750	8,650	1,900	28.15%
Equipment Repairs	14,436	14,150	15,650	1,500	10.60%
Rental / Maintenance Agreements	11,358	11,100	11,200	100	0.90%
Tree Trimming / Removal	20,079	17,500	17,500	-	0.00%
Dues / Publications	171	175	175	-	0.00%
Central Park Lighting Exp.	18,608	18,000	22,150	4,150	23.06%
Tree Purchases	2,371	2,500	2,500	-	0.00%
Property / Equipment Insurance	1,957	704	829	125	17.76%
General Liability Insurance	5,455	8,692	10,229	1,537	17.68%
Kentucky Sales Tax	1,743	2,116	2,116	-	0.00%
Programs / Events	12,377	8,500	10,400	1,900	22.35%
General Supplies	24,373	24,700	26,938	2,238	9.06%
Office Supplies	555	525	625	100	19.05%
Chemical Supplies	14,735	16,500	16,500	-	0.00%
Concrete / Aggregate / Asphalt	22	2,500	2,000	(500)	(20.00%)
Fuel	23,565	24,000	20,500	(3,500)	(14.58%)
Protective Apparel	1,489	1,750	1,750	-	0.00%
Tools / Equipment	1,936	2,750	2,300	(450)	(16.36%)
Purchases for Resale	28,262	26,000	24,000	(2,000)	(7.69%)
Depreciation	33,224	-	-	-	0.00%
Miscellaneous Expenses	937	2,150	1,150	(1,000)	(46.51%)
Total Services and Supplies	326,367	289,362	299,182	9,820	3.39%
Automotive Equipment	-	60,000	-	(60,000)	(100.00%)
Operating Equipment	-	15,099	-	(15,099)	(100.00%)
Capital Improvements	-	57,500	-	(57,500)	(100.00%)
Total Capital Outlay	-	132,599	-	(132,599)	(100.00%)
Total Expenditures	1,092,298	1,148,887	999,936	(148,951)	(12.96%)
Net Increase (Decrease)	(4)	-	-	-	0.00%
Beginning Fund Balance	283,413	283,409	283,409	-	0.00%
Ending Fund Balance	283,409	283,409	283,409	-	0.00%

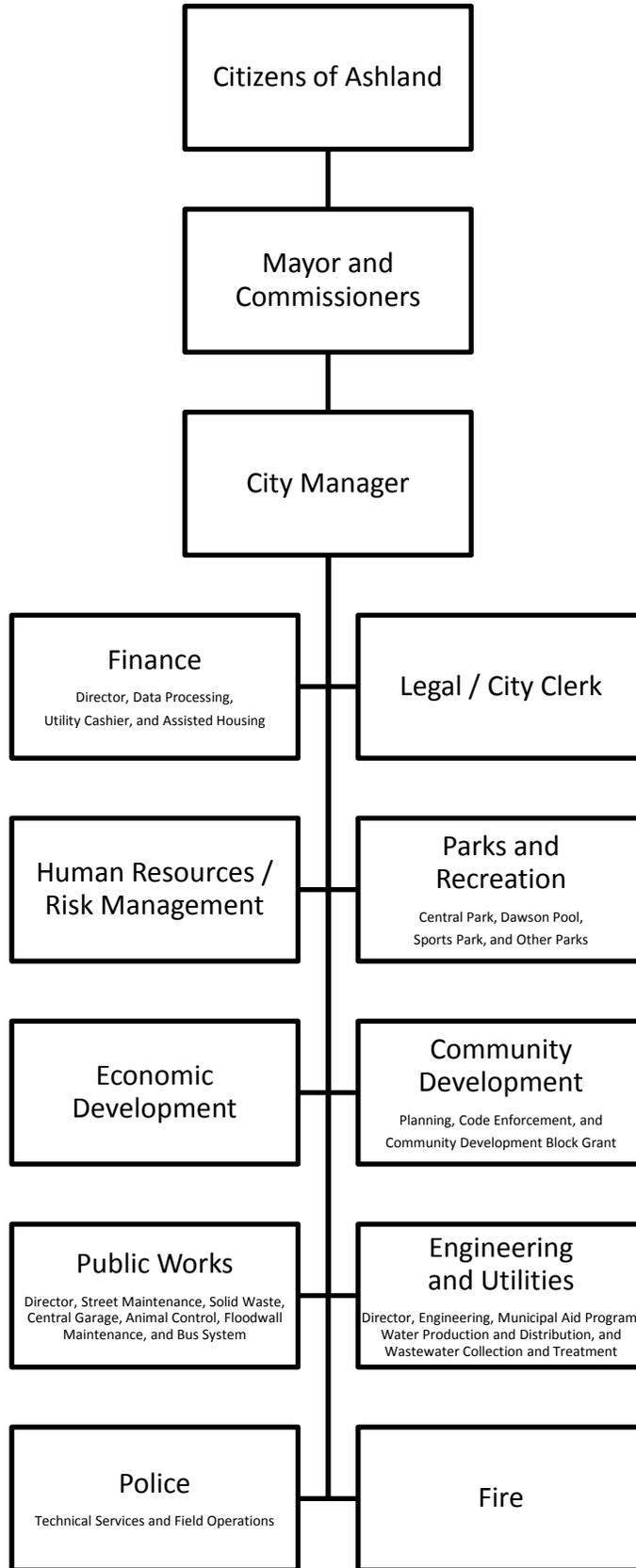
Revenues by Type / Source Expenditures by Function / Object	Actual 2013 - 2014	Budget 2014 - 2015	Budget 2015 - 2016	Change from Prior Year	Percent Change
Opening / Closing Fees	57,924	76,200	83,000	6,800	8.92%
Lots / Niche / Mausoleum	40,420	30,500	40,000	9,500	31.15%
Foundation Fees	9,062	9,500	9,500	-	0.00%
Total Fees / Fines / Reimbursements	107,406	116,200	132,500	16,300	14.03%
Transfer from General Fund	161,301	89,508	84,646	(4,862)	(5.43%)
Total Other Financing Sources	161,301	89,508	84,646	(4,862)	(5.43%)
Interest Income	61	40	60	20	50.00%
Miscellaneous Revenues	981	750	500	(250)	(33.33%)
Total Miscellaneous Revenues	1,042	790	560	(230)	(29.11%)
Total Revenues	269,749	206,498	217,706	11,208	5.43%
Regular Pay	76,481	85,585	85,034	(551)	(0.64%)
Overtime Pay	3,802	5,800	5,800	-	0.00%
Standby / Seasonal Pay	-	4,000	4,000	-	0.00%
FICA / Medicare	5,656	6,884	6,844	(40)	(0.58%)
Kentucky Retirement	14,511	16,147	15,496	(651)	(4.03%)
Health / Life Insurance	33,205	41,738	33,788	(7,950)	(19.05%)
Workers Compensation	1,016	812	651	(161)	(19.83%)
Unemployment Insurance	116	104	104	-	0.00%
Total Wages and Benefits	134,787	161,070	151,717	(9,353)	(5.81%)
Professional Services	314	550	550	-	0.00%
Postage / Freight	90	25	25	-	0.00%
Travel / Training	-	-	-	-	0.00%
Advertising	2,008	500	500	-	0.00%
Printing / Reproduction	79	150	150	-	0.00%
Utilities	10,491	10,000	12,250	2,250	22.50%
Telephone	2,321	2,000	2,000	-	0.00%
Building Repairs	1,054	1,250	2,000	750	60.00%
Equipment Repairs	2,120	5,000	3,000	(2,000)	(40.00%)
Rental / Maintenance Agreements	2,571	2,600	2,600	-	0.00%
Tree Trimming / Removal	850	2,750	2,330	(420)	(15.27%)
Dues / Publications	314	400	400	-	0.00%
Property / Equipment Insurance	2,767	1,856	2,174	318	17.13%
General Liability Insurance	2,272	2,897	3,410	513	17.71%
General Supplies	7,904	6,750	7,500	750	11.11%
Office Supplies	431	500	500	-	0.00%
Concrete / Aggregate / Asphalt	792	1,200	1,200	-	0.00%
Fuel	2,500	3,250	2,900	(350)	(10.77%)
Protective Apparel	857	1,000	750	(250)	(25.00%)
Tools / Equipment	958	2,500	1,500	(1,000)	(40.00%)
Purchases for Resale	39,300	-	-	-	0.00%
Depreciation	52,038	-	-	-	0.00%
Miscellaneous Expenses	19	250	250	-	0.00%
Total Services and Supplies	132,050	45,428	45,989	561	1.23%
Building Improvements	-	-	20,000	20,000	0.00%
Total Capital Outlay	-	-	20,000	20,000	0.00%
Total Expenditures	266,837	206,498	217,706	11,208	5.43%
Net Increase (Decrease)	2,912	-	-	-	0.00%
Beginning Fund Balance	4,429,680	4,432,592	4,432,592	-	0.00%
Ending Fund Balance	4,432,592	4,432,592	4,432,592	-	0.00%

Revenues by Type / Source Expenditures by Division / Object	Actual 2013 - 2014	Budget 2014 - 2015	Budget 2015 - 2016	Change from Prior Year	Percent Change
Transfer from General Fund	382,337	450,520	571,941	121,421	26.95%
Total Other Financing Sources	382,337	450,520	571,941	121,421	26.95%
Total Revenues	382,337	450,520	571,941	121,421	26.95%
Office Equipment	19,730	-	-	-	0.00%
Total Human Resources / Risk Mgmt.	19,730	-	-	-	0.00%
Professional Services	245	650	250	(400)	(61.54%)
Total General Unclassified	245	650	250	(400)	(61.54%)
Building Improvements	-	43,000	-	(43,000)	(100.00%)
Total Public Works Administration	-	43,000	-	(43,000)	(100.00%)
Automotive Equipment	-	-	35,000	35,000	0.00%
Operating Equipment	19,978	-	12,000	12,000	0.00%
Total Street Maintenance	19,978	-	47,000	47,000	0.00%
Operating Equipment	138,862	147,500	152,000	4,500	3.05%
Total Solid Waste	138,862	147,500	152,000	4,500	3.05%
Automotive Equipment	-	60,000	-	(60,000)	(100.00%)
Total Planning and Code Enforcement	-	60,000	-	(60,000)	(100.00%)
Automotive Equipment	-	125,615	72,298	(53,317)	(42.44%)
Operating Equipment	10,490	16,755	16,041	(714)	(4.26%)
Total Field Operations	10,490	142,370	88,339	(54,031)	(37.95%)
Buildings	3,775	-	-	-	0.00%
Automotive Equipment	-	-	250,000	250,000	0.00%
Operating Equipment	-	40,000	34,352	(5,648)	(14.12%)
Total Fire	3,775	40,000	284,352	244,352	610.88%
Office Equipment	-	17,000	-	(17,000)	(100.00%)
Capital Improvements	10,000	-	-	-	0.00%
Total Engineering	10,000	17,000	-	(17,000)	(100.00%)
Total Expenditures	203,080	450,520	571,941	121,421	26.95%
Net Increase (Decrease)	179,257	-	-	-	0.00%
Beginning Fund Balance	16,968	196,225	196,225	-	0.00%
Ending Fund Balance	196,225	196,225	196,225	-	0.00%

Department / Fund Relationship Matrix

Department / Division	General Fund	Utility Fund	Municipal Aid Road Fund	Community Devt. Fund	Sec. 8 Voucher Program Fund	Floodwall Fund	Bus System Fund	Recreation Fund	Cemetery Fund	Capital Fund	Total
General Government:											
Mayor and Commissioners	0.1								0.0		0.1
City Manager	0.1								0.0		0.1
Legal / City Clerk	0.2								0.0		0.2
Economic Development	0.1								0.0		0.1
Human Resources / Risk Mgt.	0.2								0.0		0.2
General Unclassified	4.6								0.0		4.6
Finance:											
Finance Director	0.6								0.0		0.6
Data Processing	0.0								0.0		0.0
Utility Cashier		0.8									0.8
Assisted Housing				2.7							2.7
Public Works:											
Public Works Administration	0.2								0.0		0.2
Street Maintenance	2.7								0.0		2.7
Solid Waste	1.5								0.2		1.7
Central Garage	0.4								0.0		0.4
Animal Control	0.1								0.0		0.1
Floodwall Maintenance					0.2						0.2
Bus System						1.1					1.1
Community Development:											
Planning and Code Enft.	0.6								0.0		0.6
General CDBG				0.1							0.1
CDBG Activities				1.2							1.2
Police and Fire:											
Technical Services	1.5								0.0		1.5
Field Operations	3.7								0.1		3.8
Fire	6.0								0.3		6.3
Engineering and Utilities:											
Engineering	0.1								0.0		0.1
Utility Director		0.2									0.2
Utility Unclassified		4.7									4.7
Water Production		3.6									3.6
Water Distribution		4.9									4.9
Wastewater Treatment		1.6									1.6
Wastewater Collection		4.6									4.6
Municipal Aid Program			0.5								0.5
Parks and Recreation:											
Central Park							0.6				0.6
Dawson Pool							0.2				0.2
Sports Park							0.1				0.1
Other Parks							0.1				0.1
Cemetery								0.2			0.2
Total Expenditures in Millions	22.7	20.4	0.5	1.3	2.7	0.2	1.1	1.0	0.2	0.6	50.7

Organizational Chart



**City of Ashland
Authorized Positions
Summarized by Department**

Department	Fiscal Year 2013 - 2014	Fiscal Year 2014 - 2015	Fiscal Year 2015 - 2016
General Government	10.5	10.0	10.0
Department of Finance	39.0	23.0	23.0
Public Works	56.5	70.5	70.5
Community Development	8.5	7.5	7.5
Police and Fire	105.0	105.0	105.0
Engineering and Utilities	72.5	71.5	71.5
Parks and Recreation	15.0	13.5	13.5
Total Authorized Positions	307.0	301.0	301.0

** No change in staffing levels for fiscal year 2016.

Expenditures by Division	Actual 2013 - 2014	Budget 2014 - 2015	Budget 2015 - 2016	Change from Prior Year	Percent Change
Mayor and Commissioners	121,997	132,035	115,903	(16,132)	(12.22%)
City Manager	157,221	133,385	141,392	8,007	6.00%
Legal / City Clerk	159,784	183,977	188,212	4,235	2.30%
Economic Development	125,954	145,415	126,668	(18,747)	(12.89%)
Human Resources / Risk Mgmt	196,814	173,204	165,546	(7,658)	(4.42%)
General Unclassified	5,518,860	4,490,813	4,577,358	86,545	1.93%
Total Expenditures	6,280,630	5,258,829	5,315,079	56,250	1.07%

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, designating committees, and employee appointment and termination.

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 overseeing 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 expenditures that are not specifically attributable to another division within the General Fund. These costs include pension funding; contributions and dues; debt service payments; general liability, property, and equipment insurance; fund balance replenishment; grants and projects; and transfers to other funds from the General Fund.

Goals:

- Establish insurance savings strategies, wellness initiatives, and employee assistance programs;
- Identify and establish employee appreciation efforts;
- Provide staff with resources and opportunities for career development;
- Promote City programs and highlight accomplishments through public relations outreach;
- Provide communications support to departments in emergency or urgent situations;
- Upgrade existing websites to modern standards and establish new sites as needed;
- Maintain social media presence and monitor content;
- Meet with internal departments and support their communication goals as needed;
- Restore fund balances for both major funds to a minimum of three months of operating expenditures;
- Compare current pay scales to a compensation study;
- Prepare for potential revenue loss from AK Steel Corporation;
- Enhance transparency by posting financial reports and commission meeting minutes to the website;
- Actively pursue collection for delinquent taxes by filing paperwork with the Boyd County Circuit Court for all taxpayers who owe at least \$2,000 and have been delinquent for at least one year.

Expenditures by Division	Actual 2013 - 2014	Budget 2014 - 2015	Budget 2015 - 2016	Change from Prior Year	Percent Change
Finance Director	542,853	603,468	569,026	(34,442)	(5.71%)
Data Processing	32,131	35,378	36,481	1,103	3.12%
Utility Cashier	770,036	841,797	843,624	1,827	0.22%
Assisted Housing	2,580,762	2,557,489	2,674,881	117,392	4.59%
Total Expenditures	3,925,782	4,038,132	4,124,012	85,880	2.13%

Finance Director is the supervising division for the entire department, and its subdivisions consist of Finance Administration, Accounting, Accounts Payable, and Payroll. This division’s responsibilities include maintaining the accounting system in accordance with GAAP, processing bi-weekly payroll checks and semi-monthly accounts payable checks, 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.

Goals:

- Provide customer service training and upgrade telephone system to improve customer relations;
- Increase commitment to provide housing for homeless veterans by petitioning the Veterans Affairs Supportive Housing (VASH) for additional funds;
- Continuously refresh procurement and internal control education at all levels;
- Receive awards from the Government Finance Officers Association for the Certificate of Achievement in Financial Reporting Excellence, the Popular Annual Financial Report, and the Distinguished Budget Presentation.

Expenditures by Division	Actual 2013 - 2014	Budget 2014 - 2015	Budget 2015 - 2016	Change from Prior Year	Percent Change
Public Works Administration	226,911	283,044	245,184	(37,860)	(13.38%)
Street Maintenance	2,213,024	2,425,590	2,713,738	288,148	11.88%
Solid Waste	1,503,170	1,635,095	1,621,082	(14,013)	(0.86%)
Central Garage	370,706	358,076	365,659	7,583	2.12%
Animal Control	71,395	77,248	75,679	(1,569)	(2.03%)
Floodwall Maintenance	275,860	194,111	226,867	32,756	16.87%
Bus System	1,118,103	1,320,837	1,067,009	(253,828)	(19.22%)
Total Expenditures	5,779,169	6,294,001	6,315,218	21,217	0.34%

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

Street Maintenance 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 7th Street to 35th Street.

The Bus System 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.

Goals:

- Effectively maintain city streets and sidewalks, especially during inclement weather;
- Efficiently collect and dispose solid waste in compliance with Federal and State regulations;
- Improve recycling efforts and promote sustainable practices;
- Increase vehicle dependability and service life by developing an in-depth preventative scheduled maintenance program;
- Maximize transit services to provide accessibility to as many citizens and destinations as possible;
- Replace aging bus fleet and lower maintenance costs with newer buses.

Expenditures by Division	Actual 2013 - 2014	Budget 2014 - 2015	Budget 2015 - 2016	Change from Prior Year	Percent Change
Planning and Code Enforcement	606,051	663,907	643,902	(20,005)	(3.01%)
General CDBG	36,406	104,239	104,347	108	0.10%
CDBG Activities	966,059	1,121,958	1,187,808	65,850	5.87%
Total Expenditures	1,608,516	1,890,104	1,936,057	45,953	2.43%

Planning is responsible for short-range and long-range use of land. 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. Although some citizens may consider these duties to be burdensome and/or intrusive, they promote health and safety as well as preserve property values

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, suitable living environments, and economic opportunities for low/moderate-income families.

Goals:

- Continue progress with demolition of dilapidated properties;
- Promote public health, safety, and welfare by reviewing and inspecting all private construction;
- Ensure that regulated construction activities have licensed contractors with proper permits;
- Rehabilitate qualified low/moderate-income homeowner occupied houses located within city limits by providing renovations;
- Remodel kitchen and dining area for King’s Daughters and Sons nursing home;
- Construct handicap-accessible drop-off area for Ashland Child and Development Center;
- Coordinate with other local agencies, such as CARES, Shelter of Hope, Salvation Army, Safe Harbor, Ashland Community Kitchen, and Ashland Child and Development Center, to provide assistance with food, shelter, and financial counseling for low/moderate-income families, the homeless population, senior citizens, children, and victims of domestic violence.

Expenditures by Division	Actual 2013 - 2014	Budget 2014 - 2015	Budget 2015 - 2016	Change from Prior Year	Percent Change
Technical Services	1,446,349	1,612,833	1,546,293	(66,540)	(4.13%)
Field Operations	3,560,100	3,898,150	3,785,781	(112,369)	(2.88%)
Fire	5,845,932	5,931,446	6,311,767	380,321	6.41%
Total Expenditures	10,852,381	11,442,429	11,643,841	201,412	1.76%

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. Technical Services provides administrative support for Field Operations, which patrols the streets and responds to calls. Additionally, Technical Services accumulates costs for the School Resource Officer, the DARE Officer, and the Criminal Investigation Officers. In 2013, the Police Department received its second 5-year accreditation from the Kentucky Association of Chiefs of Police, which is a cost-effective program to evaluate and improve overall performance.

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.

Goals:

- Continue improving relations with the community through the Citizens Police Academy;
- Innovate methods to encourage information sharing by witnesses of criminal activity;
- Establish retention efforts to prevent loss of officers to other law enforcement agencies;
- Increase neighborhood visibility and presence to encourage crime deterrence;
- Replace two police interceptors each year in accordance with the vehicle replacement plan;
- Develop a strategy to restore staffing to NFPA standards (4 firefighters per engine);
- Follow a fire truck replacement plan to replace one truck every five years;
- Comply with the new FCC narrowband requirements;
- Inspect 100% of the City's target fire hazard areas annually;
- Continue promoting fire safety throughout the city and surrounding communities;
- Replace lifesaving vehicle extrication equipment.

Expenditures by Division	Actual 2013 - 2014	Budget 2014 - 2015	Budget 2015 - 2016	Change from Prior Year	Percent Change
Engineering	142,681	180,729	148,030	(32,699)	(18.09%)
Municipal Aid Program	482,708	788,410	535,030	(253,380)	(32.14%)
Utility Director	168,537	194,332	204,120	9,788	5.04%
Utility Unclassified	4,549,231	4,778,567	4,730,173	(48,394)	(1.01%)
Water Production	2,286,222	3,061,975	3,609,215	547,240	17.87%
Water Distribution	3,750,798	5,025,542	4,861,445	(164,097)	(3.27%)
Wastewater Treatment	1,441,185	1,548,001	1,561,859	13,858	0.90%
Wastewater Collection	1,392,860	3,597,559	4,554,285	956,726	26.59%
Total Expenditures	14,214,222	19,175,115	20,204,157	1,029,042	5.37%

Utility Director is the supervising division for the entire department.

Utility Unclassified accumulates all expenditures that are not specifically attributable to another division within the Utility Fund. These costs include pension funding; debt service payments; general liability, property, and equipment insurance; depreciation; amortization; fund balance replenishment; and administrative overhead--a percentage of payroll from other departments that is indirectly affiliated with management of the Utility Fund.

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. This division also oversees the Municipal Aid Program, which accumulates costs related to the construction, reconstruction, and maintenance of city streets and sidewalks.

Water Production and Distribution provide water for the city and its neighboring communities. The plant averages about 10 million gallons per day with a capacity for 24 million gallons.

Wastewater Treatment and 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.

Goals:

- Continue progress on CSO-LTCP with 29th Street Separation Project;
- Design upgrade to Wastewater Treatment Plant to accommodate additional water flow from CSO-LTCP;
- Establish team to locate large leaks that have contributed to 47% total unbilled water loss, and reduce this loss to 20% within five years;
- Develop plan for replacement or refurbishment of Water Distribution building;
- Install air scour and replace filters at Water Plant to improve flow and backwash and restore production capacity from 12 to 24 million gallons per day.

Expenditures by Division	Actual 2013 - 2014	Budget 2014 - 2015	Budget 2015 - 2016	Change from Prior Year	Percent Change
Central Park	665,512	640,464	599,677	(40,787)	(6.37%)
Dawson Pool	158,933	167,884	154,229	(13,655)	(8.13%)
Sports Park	114,457	125,796	105,571	(20,225)	(16.08%)
Other Parks	153,396	214,743	140,459	(74,284)	(34.59%)
Cemetery	266,837	206,498	217,706	11,208	5.43%
Total Expenditures	1,359,135	1,355,385	1,217,642	(137,743)	(10.16%)

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.

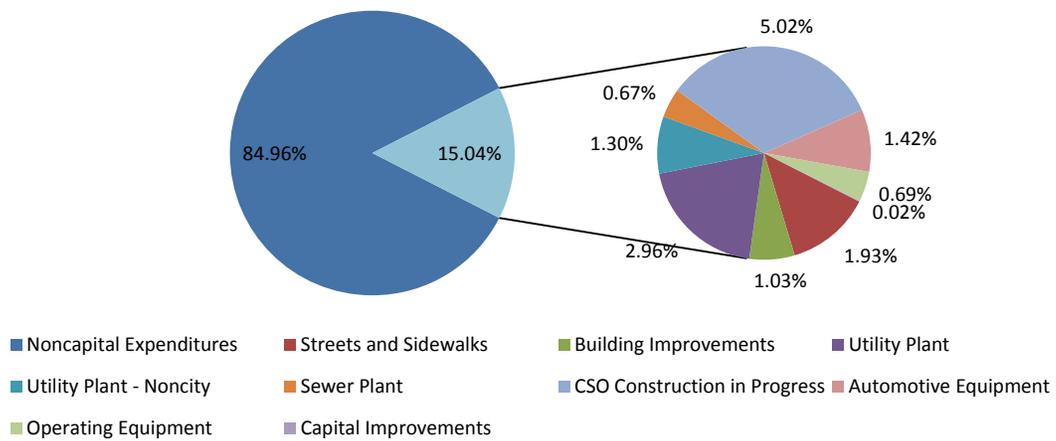
The Cemetery was acquired in September 2009 for \$1 and has a fixed asset and inventory value of over \$5 million. It was established in 1870 and holds a revolutionary war memorial for two of Ashland’s founding fathers: General John Poage and Colonel George Poage.

Goals:

- Perform routine maintenance to maximize safety at all facilities and playing areas;
- Maintain a weekly mowing schedule to preserve the natural beauty of the city’s parks;
- Continue construction on the Russell Trail phase 2 project, which includes construction for stairways and bridges to increase the trail’s accessibility;
- Increase cemetery sales through a marketing plan;
- Develop new revenue strategies to increase admission and concession sales in order to promote fund self-sustainability and to decrease dependence on the General Fund.

Expenditures by Fund / Object	Actual 2013 - 2014	Budget 2014 - 2015	Budget 2015 - 2016	Change from Prior Year	Percent Change
Street Repairs / Improvements	90,000	201,729	299,345	97,616	48.39%
Sidewalk Repairs / Improvements	25,118	82,954	127,150	44,196	53.28%
Concrete Cost Share	-	-	20,000		
Total General Fund	115,118	284,683	446,495	161,812	56.84%
Building Improvements	-	-	502,369		
Utility Plant	10,033	1,256,000	1,501,010	245,010	19.51%
Utility Plant - Noncity	-	670,000	660,000	(10,000)	(1.49%)
Sewer Plant	-	480,130	339,000	(141,130)	(29.39%)
CSO Construction in Progress	-	1,007,000	2,550,000	1,543,000	153.23%
Automotive Equipment	-	339,870	214,000	(125,870)	(37.03%)
Operating Equipment	-	601,000	134,000	(467,000)	(77.70%)
Office Equipment	-	20,000	-	(20,000)	(100.00%)
Capital Improvements	-	-	10,000		
Total Utility Fund	10,033	4,374,000	5,910,379	1,536,379	35.13%
Street Repairs / Improvements	391,412	673,114	534,530	(138,584)	(20.59%)
Sidewalk Repairs / Improvements	15,698	39,914	-	(39,914)	(100.00%)
75/25 Sidewalk Projects	34,876	7,132	-	(7,132)	(100.00%)
Buildings	3,775	-	-	-	0.00%
Building Improvements	-	43,000	20,000	(23,000)	(53.49%)
Automotive Equipment	-	468,529	506,646	38,117	8.14%
Operating Equipment	176,230	219,354	214,393	(4,961)	(2.26%)
Office Equipment	19,730	17,000	-	(17,000)	(100.00%)
Capital Improvements	10,000	116,964	-	(116,964)	(100.00%)
Total Nonmajor Funds	651,721	1,585,007	1,275,569	(309,438)	(19.52%)
Total Expenditures	776,872	6,243,690	7,632,443	1,388,753	22.24%

Total Budgeted Capital for Fiscal Year 2016



Capital Outlay Descriptions

An asset will be capitalized if its value meets or exceeds the threshold of \$5,000. Depreciation is then calculated by the straight-line method for the duration of its useful life until the salvage value is \$0. Capital assets are recorded at historical cost or fair market value (if historical cost is unavailable). Maintenance and repair costs that are considered routine in nature and do not add value to an asset or extend its useful life are not included when determining historical cost. 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 \$7,632,443, or 14.68% of total budgeted expenditures.

Street Maintenance (\$493,495):

- Street repairs/improvements (\$299,345) – Recurring maintenance on city streets.
- Sidewalk repairs/improvements (\$127,150) – Recurring maintenance on city sidewalks.
- Concrete cost share (\$20,000) – Recurring maintenance on city sidewalks.
- Pickup truck (\$35,000) – Unit #919 is a 2000 model with over 170,000 miles.
- Vinyl cutter with software (\$12,000) – The current cutter is obsolete and requires frequent maintenance due to excessive wear.

Solid Waste (\$152,000):

- Packer truck (\$152,000) – To replace unit #265, which requires frequent maintenance.

Police – Field Operations (\$88,339):

- Two interceptor utility vehicles and upfitting (\$72,298) – To replace 2 older sedans that require frequent maintenance. New components are needed fit the new body styles, but these components can be re-used for future replacement vehicles. Additionally, if an outside source outfits the new cars before arrival, then they can be placed in service immediately, which will also give the garage more available space and personnel to repair other vehicles in the City’s fleet.
- Three Kustom Signals Eye Witness G3 Vision in-car video systems (\$16,041) – These systems will replace obsolete VHS/analog systems. Kustom Signals is the sole source for integration with the existing server and radars. Video documentation greatly reduces the number of cases that go to trial, thus saving time spent in court, and it’s also a great training tool for new officers.

Fire (\$284,352):

- Custom fire pumper (\$250,000) – Down payment to replace a 1993 model front-line engine that requires frequent maintenance. The life expectancy of a pumper is between 15 and 20 years, and replacement parts become increasingly unavailable as trucks get older.
- Vehicle extrication equipment (\$34,352) – To replace older combination tools, a vehicle stabilization jack kit, and an air pack fill station that no longer meet performance requirements and are also no longer serviceable.

Utility Unclassified (\$55,000):

- Mid-sized SUV (\$29,000) – To replace a 1996 Ford Bronco, which requires frequent maintenance and lacks many safety features/standards of modern vehicles.
- Trimble GPS mapping unit (\$16,000) – To map the city’s infrastructure and create a more accurate and reliable utility database. We currently use paper maps, some of which are over 100 years old.
- Pictometry (\$10,000) – Continued updates of aerial images, which are used daily by Engineering.

Water Production (\$1,200,000):

- Air scour installation, filter repairs, and bottom gravel placement (\$1,200,000) – Existing filter bottoms are restricting flow and affecting backwash. They are constantly airlocked, especially during winter months when water is denser and the dissolved oxygen content is super saturated. Project has prior approval, but work may continue into the new fiscal year.

Water Distribution (\$1,638,379):

- Building improvements (\$502,369) – Replacement of roof, trusses, gutters, and down spouts. Water is flowing down interior walls and electrical boxes from holes in the roof. Repairs were attempted, but the roof started to collapse under the weight of one man. Puddles frequently form on the floor, and rust and roof particles constantly fall on equipment.
- Floyd Street pump station upgrades (\$162,000) – This upgrade began in fiscal year 2013. The pump station supplies approximately 1.5 to 2 million gallons per day to the southern Boyd County, but it constantly struggles with demand. Most of the equipment dates back to the 1940s. We currently have two 40 hp. pumps in operation, but it has no variable frequency drives, soft starts, or an HVAC, which can harm the electronics. Also, the reservoir has a broken altitude valve, which stops water into the tank when a certain level is reached.
- Floyd Street reservoir upgrades (\$50,000) – This reservoir holds 1 million gallons, but it has a broken altitude valve, which stops water once a certain level is reached. Repair of the valve is cost prohibitive due to its age. We will change the plumbing so that the pump station draws off of the tank, which will give us 1 million gallons of emergency reserve.
- Ashland Avenue pump station upgrades (\$10,000) – This station has high running hours. An additional pump would provide a backup pump for Ashland Avenue’s and Dysard Hill’s stations.
- VFDs at Debord Hill pump station (\$5,000) – The variable frequency drive is malfunctioning.
- VFD at Dysard Hill pump station (\$5,000) – The variable frequency drive is malfunctioning.
- Roberts Drive pump station upgrades (\$60,300) – Electrical service needs to be updated. All five pumps are the original pumps from installation. The check valves do not seal, and six of the OS&Y valves are broken.
- Sherwood Drive pump station upgrades (\$8,710) – The pumps are outdated, and the VFDs are malfunctioning.
- Old Buckley pump station upgrades (\$140,000) – This station was originally built in 1986 to help fill the Summit tank. Over the years, the system has changed, and now it pumps into a high pressure zone that supplies East Park. The old pumps do not operate in the correct design curve and are inefficient. The station also floods frequently, which causes electrical failures.
- 12th Street pump station upgrades (\$120,000) – This station provides water to Catlettsburg and has much of the original equipment from 1974. Only one of the two pumps is operable, and the other cannot be replaced without complete re-plumbing.
- Catlettsburg and Summit tank cleaning/painting (\$400,000) – Both tanks need to be drained and cleaned of all sediment, sand blasted, and repainted both inside and out. Inside paint should also be tested for lead.
- Heavy duty pickup truck (\$30,000) – To replace unit #594, which is a 1998 model with over 150,000 miles. It requires frequent maintenance, the seats are broken, and the bed and boxes are rusted and no longer lock.
- Dump truck (\$95,000) – To replace a dump truck that was auctioned three years ago. We currently divide one truck among four crews, which makes time constraints difficult to manage.
- Five insertion flow meters (\$50,000) – These meters can help determine water flows, pressure, and possible leaks before and/or after pump stations.

Wastewater Treatment (\$21,500):

- Two aerator blades for Carrousel basins (\$14,000) – These blades are used at a very high torque to provide oxidation for wastewater coming into the plant. The current blades can be rebuilt at \$7,000 each instead of replaced at \$15,000 each.
- Dual-chamber incubator (\$7,500) – For e-coli and fecal testing per state standards.

Wastewater Collection (\$2,995,500):

- Sewer main replacement at Cogan (\$15,000) – This main has multiple SSOs from pipe falling out of the bank.
- 39th Street sanitary sewer improvements (\$200,000) – Continuation of ongoing improvements to replace cracked clay tile main and stop infiltration.
- 400 feet of 8-inch sanitary sewer on Dawes Street from Blackburn Avenue to Carroll Street (\$20,000) – Video found roots and revealed that part of this main is underwater.
- 26th Street station piping repairs (\$20,000) – Pipes are leaking 25 feet from bottom of well.
- 500 feet of 8-inch sewer main from Sellars Street to Oakview Road (\$20,000) – This line has had numerous repairs and SSOs due to root infiltration.
- Sewer main replacement at Kirk Street and Maynard Street (\$20,000) – This main is clay, lays in a creek, and has had numerous stop-ups and SSOs from roots and infiltration.
- 800 feet of 6-inch line and 3 manholes at Nichols Place (\$12,000) – This line is clay tile and has several SSOs and root problems. It also does not have any manholes.
- 600 feet of 6-inch line and 2 manholes at Automobile Alley (\$10,000) – This line is clay tile and has several SSOs and root problems. It also does not have any manholes.
- Manhole upgrades at 45th Street station area (\$8,000) – When the river rises, it covers the manholes and causes infiltration.
- CSO-LTCP (\$2,550,000) – Continued construction on 29th Street for the combined sewer overflow long-term control plan as required by the United States Environmental Protection Agency, which will result in the elimination or capture for treatment of 91% of the combined sewage collected during precipitation events on a system-wide annual basis.
- 1-ton, 4x4 crew cab truck (\$60,000) – To replace unit #958, which has high mileage and requires frequent maintenance.
- Push camera (\$10,500) – This camera is operated manually and used to survey pipes.
- Self-propelled 4-inch camera (\$50,000) – This camera is mounted to a truck and can be used in 4, 6, and 8-inch pipes with taps sticking out in the main.

Municipal Aid Program (\$534,530):

- Street repair/improvements (\$534,530) – Recurring maintenance on city streets.

Floodwall Maintenance (\$40,000):

- Pickup truck (\$40,000) – To replace a 2000 model that requires frequent maintenance.

Bus System (\$109,348):

- Two buses (\$49,884) – To be purchased with the remaining funds of the 5339 grant from 2013, which can be combined with other federal funds. FTA funds will contribute 80%.
- Two paratransit vans and one cutaway bus (\$59,464) – To be purchased with the 5339 grant from 2014, which can be combined with other federal funds. FTA funds will contribute 80%.

Cemetery (\$20,000):

- Mausoleum roof repairs (\$20,000) – An inspection revealed several holes and cracks that compromise the overall structural integrity of the facility.

Expenditures by Fund / Object	Actual 2013 - 2014	Budget 2014 - 2015	Budget 2015 - 2016	Change from Prior Year	Percent Change
Melody Mountain GO Bonds	215,587	216,287	-	(216,287)	(100.00%)
2015 GO Bonds	-	-	201,850	201,850	0.00%
Police Station Pool Bonds	312,199	312,043	311,881	(162)	(0.05%)
KBC Revenue Bonds	159,669	158,377	92,940	(65,437)	(41.32%)
Melody Mountain Phase II	15,427	119,594	117,872	(1,722)	(1.44%)
HRA Allocation	-	70,000	-	(70,000)	(100.00%)
Total General Fund	702,882	876,301	724,543	(151,758)	(17.32%)
KIA Loan 1	45,697	160,357	160,066	(291)	(0.18%)
KIA Loan 2	78,944	273,521	273,032	(489)	(0.18%)
2013 Series Bonds	99,118	476,243	478,205	1,962	0.41%
2015 Water and Sewer Bonds	-	43,412	271,938	228,526	526.41%
Meter Radio Lease	55,676	154,228	152,091	(2,137)	(1.39%)
HRA Allocation	-	30,000	30,000	-	0.00%
General Fund Repayment	-	456,830	450,000	(6,830)	(1.50%)
CSO Debt Service Payments	122,084	417,635	417,081	(554)	(0.13%)
Total Utility Fund	401,519	2,012,226	2,232,413	220,187	10.94%
Total Expenditures	1,104,401	2,888,527	2,956,956	68,429	2.37%

The City of Ashland's legal debt limit shall not exceed 10% of total assessed property value within city boundaries under Section 158 of the Constitution of the Commonwealth of Kentucky. As indicated in the calculation below, the City is currently utilizing applicable debt at only 0.09% of its assessed property value.

Legal Debt Margin Calculation

Assessed Property Value	851,252,676	100.00%
Debt Limit (10% of Assessed Property Value)	85,125,268	10.00%
Debt Applicable to Limit:		
2015 GO Bonds	201,850	0.02%
Police Station Pool Bonds	311,881	0.04%
KBC Revenue Bonds	92,940	0.01%
Melody Mountain Phase II	117,872	0.01%
Total Applicable Debt	<u>724,543</u>	<u>0.09%</u>
Legal Debt Margin	<u>84,400,725</u>	<u>9.91%</u>

City of Ashland, Kentucky
Debt Service Repayment Schedule
All Outstanding Debt Issues Plus Anticipated Issues

Fiscal Year	Melody Mountain GO Bonds	Police Station Pool Bonds	KBC Revenue Bonds	Melody Mountain Phase II	2015 GO Bonds MM Phase 1	Utility Bonds 04	Utility Bonds 13	KIA Loan	KIA Loan (2)	KIA Loan (4)	Meter Radio Lease	2015 Water & Sewer Bonds	Total
2003								74,107					74,107
2004								163,266					163,266
2005						632,929		162,742					795,671
2006	99,992					640,596		162,542	277,325				1,180,455
2007	183,717					643,196		162,334	276,951				1,266,198
2008	214,498					650,596		162,118	276,565				1,303,777
2009	216,828	156,008				646,708		161,894	276,168				1,457,606
2010	213,993	312,769				651,708		161,661	275,759				1,615,890
2011	215,985	312,634	604,047			660,296		161,420	275,338				2,229,720
2012	212,803	312,494	429,717			662,246		161,169	274,904				2,053,333
2013	214,437	312,349	318,123			518,071		160,909	274,456				1,798,345
2014	215,587	312,199	159,669	15,427		522,351	472,180	160,638	273,995	209,022	145,259		2,486,327
2015	216,287	312,043	158,377	145,193	165,750		476,243	160,357	273,521	417,635	154,228		2,479,634
2016	refinanced	311,881	92,940	117,872	201,850		478,205	160,066	273,032	417,081	152,091	271,938	2,476,956
2017		311,712		116,409	197,950		485,130	159,763	272,528	416,515	151,641	285,288	2,396,936
2018		311,538		117,030	199,050		491,980	159,449	272,009	415,938	153,485	283,588	2,404,067
2019		311,357		118,438	200,000		493,755	159,122	271,474	415,349	153,084	281,288	2,403,867
2020		311,169		116,862	200,800		495,055	158,783	270,923	414,748	151,755	283,388	2,403,483
2021		310,975		117,079	226,450		506,155	158,432	270,356	414,136	153,275	284,903	2,441,761
2022		310,773		117,660	196,200		511,855	158,066	269,771	413,511	152,549	285,703	2,416,088
2023		310,563		117,299	201,700		512,255	78,892	269,168	412,873	150,775	285,865	2,339,390
2024		310,345		117,710	201,900		521,475		268,548	412,223	151,302	285,475	2,268,978
2025		310,120		117,194	196,950				267,908	411,559	151,114	284,625	1,739,470
2026		309,886		117,443	197,000					410,883	152,796	283,300	1,471,308
2027		309,643		116,764	196,900					410,192	155,010	281,603	1,470,112
2028		309,391		118,886	196,650					409,488	89,993	284,403	1,408,811
2029		309,130		118,646	196,250					408,770		281,653	1,314,449
2030		308,858		117,355	195,700					408,037		283,365	1,313,315
2031		308,577		118,783						407,289		284,488	1,119,137
2032		308,285		119,955						406,526			834,766
2033		307,983		120,940						405,748			834,671
2034		153,874		66,683						202,578			423,135
2035													-
Total	2,004,127	7,766,556	1,762,873	2,349,628	3,171,100	6,228,697	5,444,288	3,207,730	5,460,699	8,240,101	2,218,357	4,530,873	52,385,029

Supplemental Section



Artwork by Janice LeBrun

About Ashland, Kentucky

The City of Ashland, Kentucky began as the Village of Poage Settlement in the early 18th century. In 1854, the name was changed to the Town of Ashland, which was incorporated as a city in 1876. Originally, the



City's council consisted of five trustees, but today, the City operates under the city manager form of government. The City Manager, who is appointed by the Board of Commissioners, is responsible for enforcing ordinances as well as carrying out day-to-day operations. The Board is voted into office by non-partisan elections and is comprised of a mayor, who is elected for a term of four years, and four commissioners, who serve two years each. The Board is responsible for passing ordinances, adopting the budget, designating committees, and employee appointment and termination.



Ashland is part of the "metro triangle" composed of Ironton, Ohio, Huntington, West Virginia, and Ashland, Kentucky. Its borders currently encompass 17.02 square miles with a population of approximately 21,500 citizens as of 2013. We are considered to be eastern Kentucky's largest urban area and a center for health care, commerce, banking, and recreational activities. Our goal is to continue expanding in the areas of art, entertainment, and cultural events while maintaining an aggressive nature for progression and growth.

Ashland is the epicenter of an unparalleled industrial and technological region. Health care is our leading industry with King's Daughter's Medical Center (KDMC) as our largest employer. Established in 1899, KDMC is a locally controlled, nonprofit, 465-bed regional referral center that covers a 150-mile radius including southern Ohio, eastern Kentucky, and western West Virginia. It offers comprehensive cardiac, medical, surgical, pediatric, rehabilitative, psychiatric, cancer, neurological, pain care, wound care, and home care services in one convenient location. With more than 3,600 team members, KDMC is the largest employer between Charleston, West Virginia and Lexington, Kentucky.

Wal-Mart Stores, Inc. is the city's second largest employer and the anchor store of the Melody Mountain area retailers. Melody Mountain is annexed land that was developed in 2005 and currently includes O'Charley's, Outback Steakhouse, Shogun Japanese Steakhouse, Verizon, and Dick's Sporting Goods. Phase II of this \$30 million construction project should be completed by the autumn of 2014 and will provide an additional 150,000 square feet of retail space as well as an estimated 300 permanent, full-time jobs.

The Ashland Independent School District is the city's third largest employer, which includes eight public schools. The city also has two private schools known as Holy Family School and Rose Hill Christian School. Holy Family is affiliated with the Holy Family Catholic Church and offers K-8 education, while Rose Hill is affiliated with the Rose Hill Baptist Church and offers K-12 education. Post-secondary educational opportunities include the Ashland Community and Technical College (ACTC), which is the fourth largest employer, and the Morehead State University satellite campus. ACTC offers certificates, diplomas, and two-year associate's degrees in over 600 credit programs. The most popular area of study is the baccalaureate transfer program, which allows students to earn an associate's degree and then transfer to a four-year Kentucky institution.

The city is also a major manufacturing town with AK Steel producing various steel products for automobiles, appliances, construction, and manufacturing. Located along the Ohio River, this manufacturer covers almost 700 acres and includes both dock and rail facilities.

The Budget Process and Calendar

The budget process begins in February with the Department of Finance. Finance estimates all revenues and computes all personnel costs, including salaries and wages, benefits, and applicable taxes, based on the most recent authorized position list. These calculations are compiled into a budget worksheet that presents each revenue and expense line item's prior year actual, current year budget and actual, and proposed budget year totals. Initially, most other expense line items are set as equal to the current year's budget. This worksheet is provided to each department's director along with summaries of personnel costs by employee and the budget calendar.

Each director confers with his/her staff and submits an edited budget worksheet to Finance. 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 that are designed to allow for more detailed descriptions of such requests. All other modifications are simply noted on the worksheet itself and adjusted accordingly. Once the worksheet reflects the department requests, it is examined by the City Manager along with all personnel cost summaries and special request forms.

The City Manager consults with each department's director, prepares his/her own recommendations, resubmits any additional changes to Finance, and then proposes the budget to the Board of Commissioners. 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 applicable funds, and a separate budgetary report is published for utilization by the City and for informational purposes of the general public.

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

This process tentatively follows the calendar detailed below:

February 20, 2015	Budget worksheets provided to departments.
March 20, 2015	Budget worksheets returned to Finance for review.
April 3, 2015	Budget worksheets forwarded to City Manager for review.
April 17, 2015	Final date for City Manager to review budget worksheets.
May 1, 2015	Proposed budget provided to City Commission.
May 18, 2015	City Commission budget session starts.
June 11, 2015	First reading and approval of budget and tax rates.
June 25, 2015	Second reading and adoption of budget and tax rates.

Selected Financial Policies

Budgetary Policies

Basic and essential services shall be given priority for funding. Although measuring the relationship between costs to the public and benefits received—both public and private—can be complex, the City strives to balance the financial burden as fairly as possible between taxpayers and those who benefit directly from such services.

It is the City Manager’s responsibility to present a balanced budget to the Board of Commissioners for formal review and adoption. The budget is considered to be balanced when the sum of available fund balances and projected revenues meet or exceed estimated expenditures, both of which must have an objective and reasonable basis of determination.

All budgets shall be adopted in accordance with Generally Accepted Accounting Principles. Budgets for governmental funds are adopted on the modified accrual basis, while budgets for enterprise funds are adopted on the accrual basis. Budgets are not prepared for the City’s internal service fund or its fiduciary funds.

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

Financial Reporting Policies

A fiscal year begins on July 1 and ends on June 30.

An independent accounting firm will be employed to perform the annual financial audit.

The Department of Finance continuously monitors the City’s financial performance throughout the year and provides monthly statements to the Board of Commissioners and all department directors. These reports summarize revenues and expenditures while comparing actual to budgeted and ensure that City management is updated regularly about the City’s progress.

Reserve Policies

The Board of Commissioners has the authority to set aside or constrain funds for a specific purpose with the passage of an ordinance.

Each major fund shall reserve a minimum of three months of its operating expenditures in unrestricted fund balance to finance unforeseen opportunities or requirements and to protect against future uncertainties and emergencies.

Revenue Policies

The City endeavors to sustain a solid revenue base by participating in economic and industrial development, recruitment, and retention. Additionally, a broad and diversified revenue base will be maintained to protect against short-term fluctuations in any one revenue source.

Service charges will be established at levels that fully support the cost of providing service. These charges are to be paid by those who directly benefit from the service.

All rates, fees, and charges shall be reviewed periodically. During review, market rates and rates established by other cities of similar size will be taken into consideration.

The City will seek out, apply for, and effectively administer federal, state, and foundation grants that address current priorities and objectives.

Expenditure Policies

When possible, services and supplies shall be purchased from vendors/manufacturers located within city limits or neighboring communities in an effort to actively support the local economy. Price, quality, and the availability of follow-up service shall be factored into this determination.

Every attempt should be made to attain the best possible price and to maximize any and all discounts offered by creditors and vendors. Before payment can be issued, invoices must be accompanied by the following forms and levels of approval:

- A. From \$0.01 to \$2,000.00 – A purchase requisition signed by the department director;
- B. When more than one source is readily available:
 1. From \$2,000.01 to \$5,000.00 – A purchase requisition and three verbal quotes;
 2. From \$5,000.01 to \$20,000.00 – A purchase order signed by both the department director and the Finance Director and three formal, written quotes;
 3. Greater than \$20,000.00 – A purchase order, approval from the Board of Commissioners, and a copy of the contract awarded by competitive bidding.

Procurement shall not be artificially parceled, split, or divided over a period of time in order to satisfy the dollar limitations for small purchase procedures, thus undermining the requirements listed above.

Employee compensation shall be comparable to similar occupations of the private sector, collective bargaining units, and other cities and public agencies.

Policies, programs, and practices will be re-evaluated as necessary to improve productivity. If cost-benefit analysis concludes that an activity has become outdated, ineffective, inefficient, and/or duplicative of another public agency, then it should be restructured, reduced in scope, eliminated, and/or coordinated with another public agency.

Debt Service Policies

Long-term borrowing will be limited to capital improvements that cannot be financed from current revenue sources. It shall not be used to fund operating costs.

The City's primary goals regarding debt include:

- Full disclosure in financial reports and bond requirements;
- Compliance with all applicable state and federal laws;
- Timely repayment to minimize debt service and issuance costs.

Investment Policies

All investments will satisfy the principles of safety, liquidity, and yield, respectively.

Public funds shall only be invested in a manner which provides maximum security for the highest investment return while also meeting daily cash flow demands and conforming to all state statutes and regulations.

Investment funds shall only be placed with the following types of instruments:

- Obligations of/or backed by the full faith and credit of the United States;
- Certificates of deposit or other interest-bearing accounts of any financial institution located within city limits and insured by the Federal Deposit Insurance Corporation;
- Bonds or certificates of indebtedness of the Commonwealth of Kentucky or of its cities, counties, agencies, and instrumentalities.

Capital Outlay Policies

An asset will be capitalized if its value meets or exceeds the threshold of \$5,000. Depreciation is then calculated by the straight-line method for the duration of its useful life until the salvage value is \$0.

Capital assets are recorded at historical cost or fair market value (if historical cost is unavailable). Maintenance and repair costs that are considered routine in nature and do not add value to an asset or extend its useful life are not included when determining historical cost.

Capital assets shall only be disposed by the following methods:

- Sold at public auction;
- Sold by sealed bid in accordance with KRS 45A.365;
- Transferred to another governmental agency with or without compensation;
- In another manner deemed appropriate by the Board of Commissioners.

Fund Accounting

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. Fund types are categorized as follows:

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 enterprise 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 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 Health Insurance Fund, which is not appropriated.

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, which are not appropriated.

Glossary

Accrual basis – a system of accounting in which revenues are recognized when earned and expenditures are recognized when incurred, regardless of when cash is exchanged.

Amortization – the gradual reduction of debt through periodic principal and interest payments.

Appropriation – an authorization of a government’s legislative body which permits officials to incur obligations and to make expenditures for specific purposes within a specified period.

Basis of accounting – the standard used to determine when assets, liabilities, revenues, and expenditures are recorded within the accounts of an entity.

Budget – a financial plan for a given period of time that quantitatively defines an entity’s resources and activities; an estimate of revenues and expenditures that guides and measures financial performance.

Calendar year – a 12-month period beginning on January 1 and ending on December 31.

Capital outlay – an expenditure category that accumulates all costs from the acquisition, construction, and maintenance of assets with values that meet or exceed the threshold of \$5,000, such as land, buildings, improvements, equipment, and infrastructure.

Cash basis – a system of accounting in which revenues and expenditures are recognized only when cash is exchanged.

Contingency – a budgetary reserve set aside for unforeseen opportunities or uncertainties.

Debt service – an expenditure category that accumulates the costs of principal and interest payments.

Deficit – the excess of expenditures over revenues; the excess of liabilities over assets.

Department – the largest organizational unit that provides management for a group of smaller units with similar operations or functions.

Depreciation – the gradual conversion of a capital asset into an expense throughout its useful life; the difference between a capital asset’s historical cost and its current book value due to age, obsolescence, and deterioration.

Division – an organizational unit within a department that performs a specific function.

Expenditure – a decrease in resources from wages, benefits, services, supplies, debt payments, etc.

Fair market value – the probable price of an asset as determined by reasonably knowledgeable buyers and sellers who are behaving in their own interests and free of undue pressure to trade.

Fiscal year – a 12-month period beginning on July 1 and ending on June 30.

Fund balance – the excess of revenues over expenditures.

Generally Accepted Accounting Principles – the body of standards, conventions, and practices that have been established by the Governmental Accounting Standards Board and the Financial Accounting Standards Board, or for which a consensus exists among accounting professionals at a given point in time. These principles are continually evolving as changes occur in the reporting environment.

Grant – an award from another governmental agency to be used for a specific purpose.

Historical cost – the original price of an asset, including all additional direct and indirect costs necessary to make the asset ready for use, but excluding any routine maintenance or repair costs.

Modified accrual basis – a system of accounting in which revenues are recognized when they become available and measurable and expenditures are recognized when liabilities are incurred.

Ordinance – a formal legislative enactment by the governing board of a municipality.

Other financing sources/uses – the transfer of resources between funds.

Policy – a principle that establishes guidelines for decisions and actions.

Revenue – an increase in resources from taxes, licenses, permits, fees, fines, service charges, etc.

Salvage value – the estimated residual value of a capital asset at the end of its useful life.

Services and supplies – an expenditure category that accumulates costs from most external sources, except for items that are considered to be contributions, debt service payments, grants, projects, or capital outlay.

Straight-line method – a calculation of depreciation that divides a capital asset's historical cost equally between the duration of its useful life.

Useful life – a period of time for which a capital asset is expected to be in service.

Wages and benefits – an expenditure category that accumulates personnel costs, including salaries, wages, incentives, allowances, income taxes, pension contributions, health insurance, workers compensation insurance, and unemployment insurance.