



**Annual Budget
for the Fiscal Year
Ending June 30, 2018**



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Ashland
Kentucky**

For the Fiscal Year Beginning

July 1, 2016

Executive Director

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June 28, 2017

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, 2018. 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 estimated expenditures exceeding projected revenues by \$2,875,897, which will be offset with reserves from the General and Utility Funds. Total budgeted revenues (including other financing sources) for all appropriated funds are \$49,093,680, which is a decrease of \$1,342,719, or 2.66%, from the current fiscal year’s budget. Total budgeted expenditures (including other financing uses) for all appropriated funds are \$51,969,577, which is a decrease of \$2,128,142, or 3.93%, from the current fiscal year’s budget.

The General Fund’s budget includes a contingency of \$1,287,220. As such, these funds do not currently have a predetermined purpose within the budget and will simply add to the fund balance at the end of the fiscal year if they remain unused.

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
 Steve Gilmore

City Manager
 Michael Graese

Corporation Counsel
 John Vincent

CED Director
 Chris Pullem

Chief of Police
 Todd Kelley

Commissioners:
 Amanda Clark
 Marty Gute
 Matt Perkins
 Marshall Steen

Finance Director
 Tony D. Grubb

City Clerk
 Susan Maddix

Acting PW Director
 Randy Carpenter

Fire Chief
 Greg Ray

Asst. Finance Director
 Michelle Veach

HR / Parks Director
 Sean Murray

Eng. & Utilities Director
 Ryan Eastwood

ORDINANCE NO. 70, 2017

AN ORDINANCE OF THE CITY OF ASHLAND, KENTUCKY, APPROVING AND ADOPTING THE 2017–2018 BUDGET AND APPROPRIATING REVENUES ON HAND AND TO BE RECEIVED DURING THE YEAR 2017–2018 FOR THE PAYMENT OF EXPENSES OF THE CITY OF ASHLAND FOR THE TWELVE-MONTH PERIOD BEGINNING JULY 1, 2017 AND ENDING JUNE 30, 2018 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 2017–2018, 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 2017–2018 by the City of Ashland, Kentucky:

FROM GENERAL FUND

FOR:

DEPARTMENT OF GENERAL GOVERNMENT	\$6,722,166
DEPARTMENT OF FINANCE	653,038
DEPARTMENT OF PUBLIC WORKS	5,212,411
DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT	744,100
DEPARTMENT OF POLICE	5,122,138
DEPARTMENT OF FIRE	5,950,446
DEPARTMENT OF ENGINEERING	147,773
TOTAL FROM GENERAL FUND	<u>\$24,552,072</u>

FROM MUNICIPAL AID ROAD FUND

FOR:

DEPARTMENT OF MUNICIPAL AID PROGRAM	\$432,010
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FROM COMMUNITY DEVELOPMENT FUND

FOR:

DIVISION OF GENERAL CDBG	\$93,357
DIVISION OF CDBG ACTIVITIES	1,028,658
TOTAL FROM COMMUNITY DEVELOPMENT FUND	<u>\$1,122,015</u>

FROM SECTION 8 VOUCHER PROGRAM FUND

FOR:

DIVISION OF ASSISTED HOUSING	\$2,771,305
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FROM FLOODWALL OPERATING FUND

FOR:

DIVISION OF FLOODWALL MAINTENANCE	\$198,145
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FROM UTILITY FUND

FOR:

DEPARTMENT OF UTILITY ADMINISTRATION	\$5,678,437
DEPARTMENT OF WATER SERVICES	7,656,983
DEPARTMENT OF SEWER SERVICES	5,732,108
TOTAL FROM UTILITY FUND	<u>\$19,067,528</u>

FROM BUS SYSTEM FUND

FOR:

DIVISION OF BUS SYSTEM	\$1,280,849
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FROM RECREATION OPERATING FUND

FOR:

DIVISION OF CENTRAL PARK	\$638,869
DIVISION OF DAWSON POOL	145,905
DIVISION OF SPORTS PARK	103,194
DIVISION OF OTHER PARKS	151,006
TOTAL FROM RECREATION OPERATING FUND	<u>\$1,038,974</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 2018 (in no particular order)

Prepare for potential \$2 million increase in Kentucky Retirement contributions.

As a result of a severely underfunded pension system, Kentucky Retirement System contributions may be significantly higher in fiscal year 2019. Reports currently suggest that hazardous rates may increase from 31.55% to 50.67%, and nonhazardous rates may increase from 19.18% to 28.86%. At current staffing levels, the Department of Finance estimates an additional \$2 million in personnel costs if these substantial increases are approved in December. City management has already begun researching alternatives to mitigate the impact on fiscal year 2019's budget, such as tax and service rate adjustments or staff layoffs and elimination of vacant positions through attrition.

Streetscape/Judd Plaza Improvements.

A large capital project of \$875,000 planned to continue next budget year is the Streetscape project that began in 2003 but was suspended due to lack of funding and discontinuation of grant funds. This project began by adopting an historic preservation ordinance in June 2003 for the central business district listed in the Ashland Commercial Historic District in the National Register of Historic Places. In FY14, the project was restarted with the completion of the 1700 block of Winchester Avenue near the recently remodeled KDMC Home Medical Equipment building. The goal of the City is to add beautification of the streets and to install underground utilities. The downtown identity will be partially determined by visual clues, such as architecture and environmental graphics. The upgraded technology and additional lights will improve pedestrians' feeling of safety and security, leading to an increased level of sidewalk presence. For the downtown to be vital after dark, enhanced lighting features will create a secure, attractive, and exciting place for people to live, dine, shop, and work.

Upgrade playground equipment at Central Park.

Significant structural deterioration over several decades of utilization has begun to compromise the overall functionality and safety of the wooden playground located in Central Park. This recommendation would replace the existing structure with a structure of equitable size and functionality as well as meet current OSHA safety standards and handicap accessibility requirements.



Perform a curbside recycling study.

In order to provide for the general health, welfare, and betterment of the City of Ashland, it is the general intent and purpose of the City Commission to study the cost effectiveness of a comprehensive recycling program. Currently, the only recycling centers available are located under the 12th Street bridge. This program would potentially provide alternate, convenient drop-off locations and/or a fenced location with an attendant as well as curbside services to collect and recycle all of the commingled recyclable materials directly from residential units within the City. Approximately 8,000 recycling collection sites would be provided for curb or alley locations of the premises as determined by the City.

\$16.5M hotel redevelopment project located in downtown Ashland.

The project consists of a total renovation of the 149-room Ashland Plaza Hotel into a Marriott Delta Hotel. The City has approved a \$4.5 million general obligation bond, which will be used for the construction of public spaces within and around the hotel property, courtyard sidewalks, and utility improvements to be paid with tax increment financing.

Examine the cost effectiveness of a Home Fleet Program for the Police Department.

Although a home fleet program requires a large investment at the beginning to purchase the additional vehicles, it is potentially a cost savings in the long run. Vehicles that operate 24 hours per day have significantly shorter lives and nullify warranties within 18 to 24 months. With a home fleet program, warranties can be utilized to their fullest extent, saving the City significant repair costs. Other notable benefits listed included officers' ability to keep equipment in one place without moving it from cruiser to cruiser, increased time efficiency, better response time to emergency calls, and increased officer visibility and levels of enforcement. Furthermore, take-home vehicles provide a positive recruiting tool to attract top law enforcement talent to the community, given the competitive market for such personnel.

Cost reduction, route restructuring, and ridership study at the Ashland Bus System.

The Bus System is relying more on the General Fund to cover its costs. It is currently budgeted at \$1,280,849, which is \$126,726 greater than the current fiscal year. To balance this budget, the transfer from the General Fund is \$526,619, which is \$116,328 greater than fiscal year 2017's budget. This division has been placed under the supervision of the Finance Department until costs can be contained



and reduced. Immediately after this transition, overtime was frozen, and a ridership survey began. This 90-to-120-day statistical study will help to restructure routes, maximize ridership, and reduce costs. The Finance Department is also researching more effective marketing techniques, increasing the visual appeal of the depot and its bus fleet, and considering changes to hours of operation that may limit Saturday service and extend hours to cover times when potential riders are traveling to and from work.

Economic Development Incentives

An emphasis on supporting economic growth was the primary theme of the 2016 election. By creating this program, the Board of Commissioners will give the Economic Development division the ability to do more than provide technical support to new and existing businesses. Funds will be used to support new and existing businesses, as well as to create and maintain jobs. The funds will be programmed into forgivable loans, facade grants, and other economic development incentives approved by a five-member review panel consisting of the Mayor, the CED Director, and three appointed members representing the following sectors: small business, banking/finance, and accounting.

Selected CDBG Projects

- Install ADA-compliant walkways, steps, and handrails at Debord Terrace Apartments due to a letter of concern after a State inspection. This project was approved in the 2016 Action Plan, but due to the death of the director of the public housing authority, it was put on hold until a new director was hired.
- Rehabilitate approximately 10 homes for low-to-moderate income and elderly homeowners. These repairs include roofs, gutters, HVAC, and electrical upgrades. Fiscal year 2016 carryover funding will provide for five homes.
- Install new playground equipment at Hillcrest Apartments to include an ADA-compliant swing at the public housing complex in the target area of Pollard Mills.
- Replace the two HVAC units for the Ashland Child Development Center.



Status Updates for Priorities Continued from Fiscal Year 2017 to Fiscal Year 2018

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 2017, \$2.6 million had been budgeted for the 29th Street Separation Project.

The 29th Street Separation Project continues into fiscal year 2018 and has been budgeted at \$2,000,000.

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.

The website has been redesigned, but customers are not yet able to access their accounts online or by phone. The City is currently transitioning to a new phone/internet service provider as well as researching



new credit card payment providers. Additionally, the City Commission began recording/publishing public meetings in January 2017 and has increased their presence on social media websites, such as Facebook.

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 fiscal year 2016 budget 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.

Minor repairs were completed in fiscal year 2016, but the large-scale remodel had been rebudgeted for fiscal year 2017 at an estimated cost of \$850,000. Additionally, the Construction Specialist position from the Department of Parks and Recreation has been reclassified as Facilities Superintendent and transferred to the Department of General Government. This new position will supervise the remodel of the facility and will personally perform much of the construction himself.

Fiscal year 2018's budget is \$675,000 to continue this project.

Security and software improvements at the Central Garage.

After a review conducted by the Department of Finance, it was determined that the garage facility would need several upgrades in order to prevent further loss of inventory. These upgrades include extending the length and height of the fence to eliminate gaps; installing barbed wire on the top of the fence; repairing the entrance and exit gates so that they can be locked properly during cold weather; installing security cameras inside the facility; upgrading the security system to keep recordings for at least three months; and upgrading the inventory software to provide better tracking of parts. Fiscal year 2017's budget has appropriated \$50,000 for these items.

As of June 30, 2017, fencing repairs have been completed, with the exception of a new gate motor. New security cameras have also been installed, and new inventory software has been installed, but it is being used concurrently with the old software until training is complete.



Resurface the tennis courts.

Local school systems, recreational clubs, and athletic organizations have either limited or discontinued using the tennis courts due to safety and liability concerns. In addition, the inability to offer competitive playing surfaces to Ashland's community recreational programming partners has rendered the potential for tennis lessons, sanctioned tennis matches, and sanctioned tennis tournaments obsolete. Resurfacing also allows for additional recreational programming opportunities, such as pickleball and other outdoor court activities. Currently, the tennis courts are primarily limited to special event programming (Trick-or-Treat) due to the potential safety concerns associated with the court surfaces.

As of June 30, 2017, the old surface has been removed from the courts, but the new surface has not been installed.

Completed Goals from Fiscal Year 2017

Appointment of a new City Manager.

After Benjamin Bitter resigned in February 2016, retired Corporation Counsel, Richard Martin, was appointed as Interim City Manager for the remainder of fiscal year 2016. He remained at this position until December 2016 and was then succeeded by retired City Manager, Stephen Corbitt. Mr. Corbitt will continue at this position until a suitable replacement can be found. The hiring process should be completed by the end of fiscal year 2017.

Mr. Corbitt completed fiscal year 2017 and will remain in this position until August 2017, where he will then be succeeded by the newly appointed City Manager, Michael Graese.

Prepare for the potential revenue loss resulting from the Boyd County vote on alcohol sales.

Boyd County has been “moist” as of 2007, which means that permitted alcohol sales are available in restaurants that seat over 100 people and earn at least 70% of their income from food sales. A petition has been circulating since March to change the status to “wet,” which would allow alcohol sales in gas stations, convenient stores, and bars throughout all of Boyd County. As one of Boyd County’s only limited-sale precincts, Ashland collects a 4% regulatory license fee from alcohol sales and collects over



\$600,000 in revenues annually. If the vote is successful, these revenues could be redistributed throughout from the city to the county.

The results of the vote held on August 23, 2016 were 3,829–2,724 against the measure. Another countywide vote cannot take place for three years.

Personnel

Staffing levels have a net increase of five authorized positions. Eleven new positions were created, including an Economic Development Specialist, a Public Information Officer, and a Financial Administrative Assistant. The Department of Parks and Recreation will also receive one additional maintenance worker, and the Department of Engineering and Utilities will receive the following additional positions—one crew leader, one pump station technician, one equipment operator, two water distribution operators, and two wastewater collection operators. Two part-time Public Service Officers were replaced by one full-time employee, and four meter reader positions were discontinued. Furthermore, the Community Development Director position was eliminated after the position was vacated by Mike Miller in fiscal year 2017. This position's duties were then absorbed by the Economic Development Director, Chris Pullem.

Two divisions were transferred to new administrative departments. As previously mentioned, the Bus System's costs have increased significantly, so to contain and reduce these costs, the Bus System—originally a division of Public Works—is now supervised by the Department of Finance. Additionally, the Division of Assisted Housing is now categorized under the Department of Community and Economic Development instead of the Department of Finance. With this new arrangement, Assisted Housing should have improved communication with the Division of Code Enforcement, which performs inspections for the program's rental properties. Likewise, Assisted Housing and CDBG are both HUD programs, so locating these divisions within the same department may present unique opportunities and mutual benefits.

This budget proposes a 2% salary increase for all active employees and a 3% increase for retirees. Employees are eligible for a \$5 longevity bonus after their five-year anniversary, which paid semi-



annually at \$2.50 per month of service. Total estimated personnel costs (salaries, wages, and benefits) are \$26.3 million, or 50.64% of total budgeted expenditures, which is an increase of \$749,972, or 2.93% from the current fiscal year.

As shown on the following table, Kentucky retirement contribution rates have increased by 0.49% for hazardous positions and by 0.5% for nonhazardous positions. The City estimates pension costs at \$5.1 million, or 9.81% of total budgeted expenditures, which is an increase of \$508,999, or 11.1%, from the current fiscal year.

	FY14	FY15	FY16	FY17	FY18
Hazardous	35.70%	34.31%	32.95%	31.06%	31.55%
Nonhazardous	18.89%	17.67%	17.06%	18.68%	19.18%

Although health insurance trends have remained stable for the past few fiscal years, these costs remain as a growing concern for the City. The City estimates health insurance costs at \$5.8 million, or 11.15% of total budgeted expenditures, which is an increase of \$126,086, or 2.23%, 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 table below:

Health Only		Health and Dental	
Single	\$20 per pay	Single	\$22 per pay
Employee and Spouse	\$40 per pay	Employee and Spouse	\$44 per pay
Family	\$55 per pay	Family	\$60 per pay

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 \$23,850,072 for a decrease of \$383,973, or 1.58%, from the current fiscal year. Budgeted expenditures are set at \$24,552,072 for an increase of \$13,159, or 0.05%, from the current fiscal year. The General Fund's primary revenue sources and largest expenditures are as follows:

Revenue Source	Budget FY18	% of Rev	Division	Budget FY18	% of Exp
Current Property Taxes	2,697,900	11.31%	General Unclassified	6,097,182	24.83%
Insurance Premium Taxes	4,017,705	16.85%	Street Maintenance	3,184,402	12.97%
Net Profit Fees	1,645,540	6.90%	Solid Waste	1,437,660	5.86%
Occupational License Fees	9,700,000	40.67%	Police	5,122,138	20.86%
Garbage Service Charges	2,151,500	9.02%	Fire	5,950,446	24.24%

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 \$17,415,970 for an increase of \$32,070, or 0.18%, from the current fiscal year. Budgeted expenditures are set at \$19,067,528 for a decrease of \$1,055,408, or 5.24%, from the current fiscal year. The Utility Fund's primary revenue sources and largest expenditures are as follows:

Revenue Source	Budget FY18	% of Rev	Division	Budget FY18	% of Exp
Residential Meter Sales	4,212,088	24.19%	Utility Unclassified	4,465,164	23.42%
Industrial Meter Sales	3,409,837	19.58%	Water Production	2,481,650	13.02%
Sales to Other Cities	1,608,640	9.24%	Water Distribution	5,175,333	27.14%
Sewer Service Charges	5,349,080	30.71%	Wastewater Treatment	1,870,362	9.81%
CSO Surcharges	2,022,500	11.61%	Wastewater Collection	3,861,746	20.25%



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 \$432,010 for a decrease of \$8,005, or 1.82%, in revenues and a decrease of 358,005, or 45.32%, in expenditures 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 \$1,122,015 for an increase of \$115,165, or 11.44%, 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 budgeted revenues and expenditures are set at \$2,771,305 for an increase of \$117,415, or 4.42%, 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. Budgeted revenues are set at 250,806 for an increase of \$9,592, or 3.98% from the current fiscal year. Budgeted expenditures are set at \$198,145 for a decrease of \$43,069, or 17.86%, from the current



fiscal year. This decrease includes reductions in overtime of \$5,000, general supplies of \$7,818, and operating equipment of \$30,000.

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 budgeted revenues and expenses are set at \$1,280,849 for an increase of \$126,726, or 10.98%, from the current fiscal year. This increase includes additional salaries, wages, and benefits of \$54,009; \$10,050 in utilities expense; \$6,000 in building repairs; and \$152,745 in contingency. Reductions include \$30,000 in equipment repairs and \$72,000 in operating equipment.

The **Recreation Operating Fund** is an enterprise fund used to account for 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 budgeted revenues and expenses are set at \$1,038,974 for a decrease of \$10,379, or 0.99%, in revenues and a decrease of \$91,893, or 8.13%, in expenses. This decrease in expenses primarily includes a reduction in capital purchases of \$137,454, which is offset by an increase in total salaries, wages, and benefits of \$40,608.

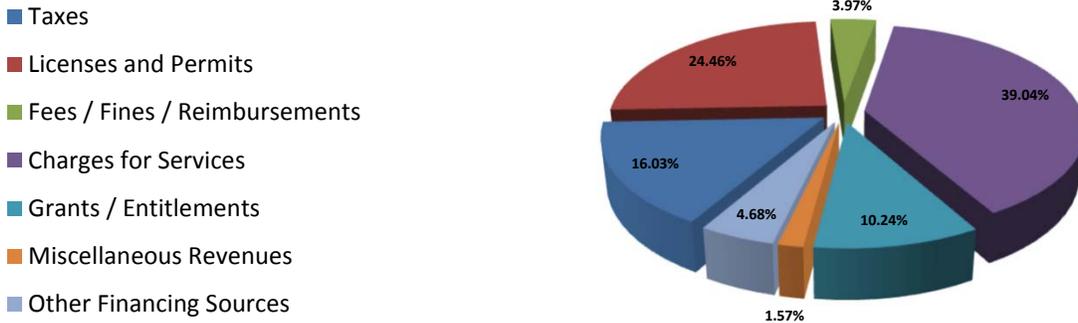
The **Cemetery Fund** is an enterprise fund used to account for the operation and maintenance of the city's cemetery and is funded by miscellaneous fees and a transfer from the General Fund. Both budgeted revenues and expenses are set at \$187,464 for an increase of \$1,169, or 0.63%, from the current fiscal year. This increase includes an additional \$2,000 in utilities expense, \$500 in building repairs, \$1,500 in general supplies, and \$275 in fuel. These increases are offset by a reduction of \$3,361 in total salaries, wages, and benefits as a result of changes in personnel allocation to this division.

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. Budgeted revenues are set at \$744,215 for a decrease of \$1,342,499, or 64.34%, from the current fiscal year. Budgeted expenditures are set at \$1,319,215 for a decrease of \$953,401, or 41.95%, 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.



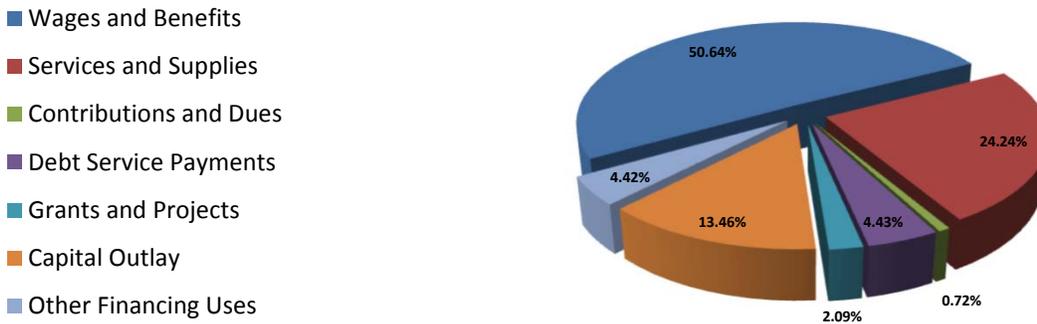
All Appropriated Funds

Total Budgeted Revenues by Type for Fiscal Year 2018



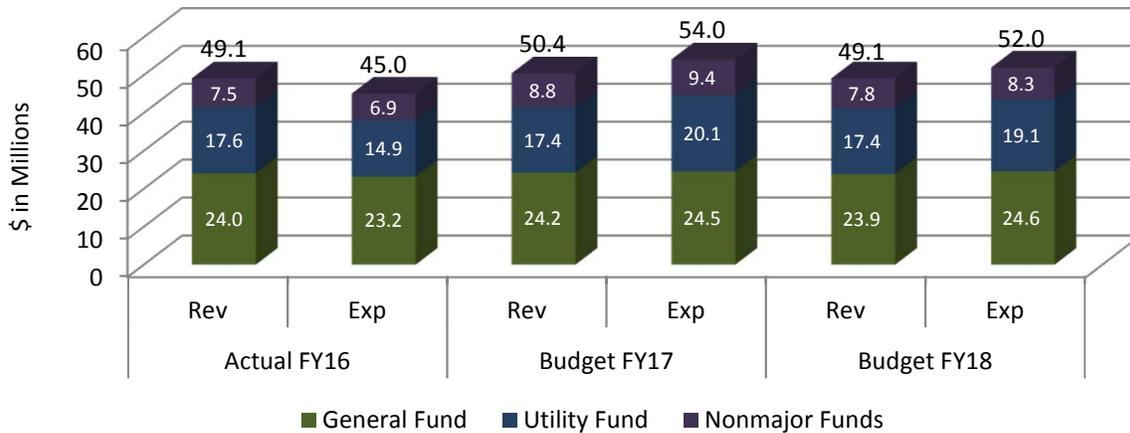
Total Budgeted Revenues = \$49,093,680

Total Budgeted Expenditures by Function for Fiscal Year 2018



Total Budgeted Expenditures = \$51,969,577

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

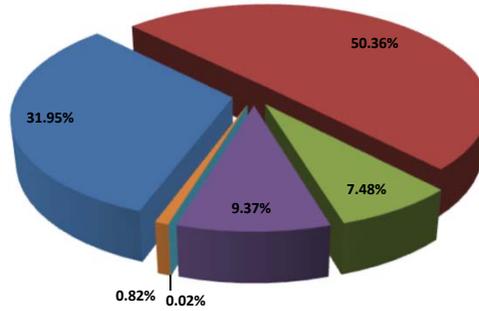
Revenues by Type	Actual	Budget	Budget	Change from	Percent
Expenditures by Function and Department	2015–2016	2016–2017	2017–2018	Prior Year	Change
Taxes	7,720,589	7,892,655	7,871,176	(21,479)	(0.27%)
Licenses and Permits	12,062,385	11,651,425	12,009,715	358,290	3.08%
Fees / Fines / Reimbursements	1,872,306	2,024,190	1,950,250	(73,940)	(3.65%)
Charges for Services	19,215,381	19,175,000	19,165,220	(9,780)	(0.05%)
Grants / Entitlements	4,785,392	5,259,936	5,029,275	(230,661)	(4.39%)
Miscellaneous Revenues	997,508	930,390	768,562	(161,828)	(17.39%)
Other Financing Sources	2,461,025	3,502,803	2,299,482	(1,203,321)	(34.35%)
Total Revenues	49,114,586	50,436,399	49,093,680	(1,342,719)	(2.66%)
Wages and Benefits	25,497,770	25,569,002	26,318,974	749,972	2.93%
Services and Supplies	13,696,357	11,475,792	12,594,855	1,119,063	9.75%
Contributions and Dues	278,043	274,951	374,790	99,839	36.31%
Debt Service Payments	1,215,664	2,503,322	2,301,366	(201,956)	(8.07%)
Grants and Projects	527,711	968,038	1,087,000	118,962	12.29%
Capital Outlay	1,406,113	9,803,811	6,993,110	(2,810,701)	(28.67%)
Other Financing Uses	2,461,025	3,502,803	2,299,482	(1,203,321)	(34.35%)
Total Expenditures by Function	45,082,683	54,097,719	51,969,577	(2,128,142)	(3.93%)
General Government	10,416,897	11,710,008	11,188,045	(521,963)	(4.46%)
Finance	2,751,784	2,671,287	2,875,323	204,036	7.64%
Public Works	4,992,353	6,698,355	6,385,556	(312,799)	(4.67%)
Community and Economic Development	4,083,907	4,510,694	4,837,420	326,726	7.24%
Police and Fire	11,950,968	12,211,558	11,216,084	(995,474)	(8.15%)
Engineering and Utilities	9,517,908	14,978,655	14,240,711	(737,944)	(4.93%)
Parks and Recreation	1,368,866	1,317,162	1,226,438	(90,724)	(6.89%)
Total Expenditures by Department	45,082,683	54,097,719	51,969,577	(2,128,142)	(3.93%)
Beginning General Fund Balance	4,726,299	5,557,634	5,252,766	(304,868)	(5.49%)
Net Increase (Decrease) in General Fund	831,335	(304,868)	(702,000)	(397,132)	130.26%
Ending General Fund Balance	5,557,634	5,252,766	4,550,766	(702,000)	(13.36%)
Beginning Utility Fund Balance	24,346,026	27,041,045	24,302,009	(2,739,036)	(10.13%)
Net Increase (Decrease) in Utility Fund	2,695,019	(2,739,036)	(1,651,558)	1,087,478	(39.70%)
Ending Utility Fund Balance	27,041,045	24,302,009	22,650,451	(1,651,558)	(6.80%)
Beginning Nonmajor Fund Balance	4,760,785	5,266,334	4,648,918	(617,416)	(11.72%)
Net Increase (Decrease) in Nonmajor Funds	505,549	(617,416)	(522,339)	95,077	(15.40%)
Ending Nonmajor Fund Balance	5,266,334	4,648,918	4,126,579	(522,339)	(11.24%)



General Fund

Total Budgeted Revenues by Type for Fiscal Year 2018

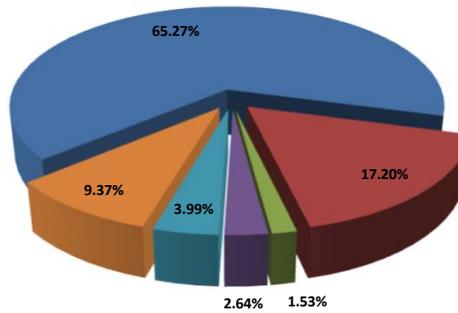
- Taxes
- Licenses and Permits
- Fees / Fines / Reimbursements
- Charges for Services
- Grants / Entitlements
- Miscellaneous Revenues



Total Budgeted Revenues = \$23,850,072

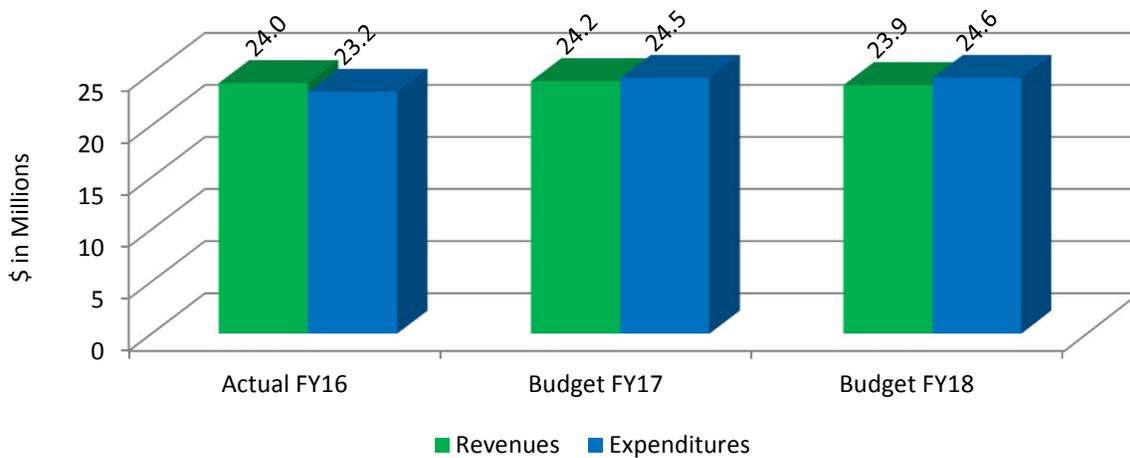
Total Budgeted Expenditures by Function for Fiscal Year 2018

- Wages and Benefits
- Services and Supplies
- Contributions and Dues
- Debt Service Payments
- Capital Outlay
- Other Financing Uses



Total Budgeted Expenditures = \$24,552,072

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 2015–2016	Budget 2016–2017	Budget 2017–2018	Change from Prior Year	Percent Change
Taxes	7,480,926	7,651,466	7,620,430	(31,036)	(0.41%)
Licenses and Permits	12,062,385	11,651,425	12,009,715	358,290	3.08%
Fees / Fines / Reimbursements	1,709,234	1,831,040	1,783,350	(47,690)	(2.60%)
Charges for Services	2,227,693	2,230,500	2,235,000	4,500	0.20%
Grants / Entitlements	330,276	469,159	5,000	(464,159)	(98.93%)
Miscellaneous Revenues	232,838	400,455	196,577	(203,878)	(50.91%)
Total Revenues	24,043,352	24,234,045	23,850,072	(383,973)	(1.58%)
Wages and Benefits	16,011,301	16,006,373	16,025,465	19,092	0.12%
Services and Supplies	3,210,697	3,061,585	4,223,556	1,161,971	37.95%
Contributions and Dues	278,043	274,951	374,790	99,839	36.31%
Debt Service Payments	722,347	698,021	648,779	(49,242)	(7.05%)
Capital Outlay	528,604	995,180	980,000	(15,180)	(1.53%)
Other Financing Uses	2,461,025	3,502,803	2,299,482	(1,203,321)	(34.35%)
Total Expenditures by Function	23,212,017	24,538,913	24,552,072	13,159	0.05%
Mayor and Commissioners	128,480	120,170	86,592	(33,578)	(27.94%)
City Manager	152,809	112,040	135,101	23,061	20.58%
Legal / City Clerk	189,421	191,208	194,443	3,235	1.69%
Human Resources / Risk Management	168,652	251,868	208,848	(43,020)	(17.08%)
General Unclassified	4,995,716	5,834,839	6,097,182	262,343	4.50%
Director of Finance	569,399	586,074	615,582	29,508	5.03%
Data Processing	36,440	36,822	37,456	634	1.72%
Public Works Administration	244,966	217,005	152,377	(64,628)	(29.78%)
Street Maintenance	2,676,270	3,137,737	3,184,402	46,665	1.49%
Solid Waste	1,332,321	1,420,128	1,437,660	17,532	1.23%
Central Garage	379,264	359,195	362,281	3,086	0.86%
Animal Control	70,396	77,791	75,691	(2,100)	(2.70%)
Planning and Code Enforcement	623,159	645,659	569,912	(75,747)	(11.73%)
Economic Development	122,611	124,885	174,188	49,303	39.48%
Police—Technical Services	1,536,779	1,630,279	1,547,961	(82,318)	(5.05%)
Police—Field Operations	3,685,776	3,649,570	3,574,177	(75,393)	(2.07%)
Fire	6,152,535	5,993,551	5,950,446	(43,105)	(0.72%)
Engineering	147,023	150,092	147,773	(2,319)	(1.55%)
Total Expenditures by Division	23,212,017	24,538,913	24,552,072	13,159	0.05%
Net Increase (Decrease)	831,335	(304,868)	(702,000)	(397,132)	130.26%
Beginning Fund Balance	4,726,299	5,557,634	5,252,766	(304,868)	(5.49%)
Ending Fund Balance	5,557,634	5,252,766	4,550,766	(702,000)	(13.36%)

*** The ending fund balance for the General Fund appears to decrease by 13.36% for FY18. Although this report does not detail FY17 actual results, the Department of Finance had estimated approximately \$702,000 in excess revenues at the time FY18's budget was being finalized. In essence, FY17's excess revenues, which obviously increase fund balance, indirectly become additional revenue for FY18.



Revenues by Type / Source	Actual 2015-2016	Budget 2016-2017	Budget 2017-2018	Change from Prior Year	Percent Change
Current Property Tax	2,591,460	2,750,987	2,697,900	(53,087)	(1.93%)
Penalty and Interest	28,633	28,630	28,630	-	0.00%
Delinquent Property Tax	176,274	200,000	200,000	-	0.00%
Vehicle Property Tax	441,093	449,425	441,000	(8,425)	(1.87%)
PSC Property Tax	138,028	165,400	143,500	(21,900)	(13.24%)
Bank Franchise Tax	90,948	90,925	91,695	770	0.85%
Insurance Premium Tax	4,014,490	3,966,099	4,017,705	51,606	1.30%
Total Taxes	7,480,926	7,651,466	7,620,430	(31,036)	(0.41%)
Business License / Net Profit Fees	1,674,687	1,580,000	1,645,540	65,540	4.15%
Occupational License Fees	9,690,716	9,405,475	9,700,000	294,525	3.13%
Alcohol Beverage License Fees	611,787	610,000	560,000	(50,000)	(8.20%)
Construction Permit Fees	84,510	55,000	103,550	48,550	88.27%
Other Licenses and Permits	685	950	625	(325)	(34.21%)
Total Licenses and Permits	12,062,385	11,651,425	12,009,715	358,290	3.08%
Parking Fees / Fines	9,488	18,000	9,225	(8,775)	(48.75%)
Tax Collection Fees	136,313	140,000	140,000	-	0.00%
District Court Rebate	29,247	28,300	29,000	700	2.47%
Electric Franchise	971,873	956,400	975,500	19,100	2.00%
Telecommunication Franchise	276,187	272,100	276,975	4,875	1.79%
Natural Gas Franchise	173,400	264,500	208,950	(55,550)	(21.00%)
Police and Fire Incentive Pension Reimb.	94,049	124,240	126,200	1,960	1.58%
Bond Proceeds	-	-	-	-	0.00%
Code Enforcement Fees / Fines	18,677	27,500	17,500	(10,000)	(36.36%)
Total Fees / Fines / Reimbursements	1,709,234	1,831,040	1,783,350	(47,690)	(2.60%)
Garbage Service Charges	2,146,692	2,151,500	2,151,500	-	0.00%
Greyhound Ticket Sales	12,648	16,500	11,500	(5,000)	(30.30%)
Rental Revenue	68,353	62,500	72,000	9,500	15.20%
Total Charges for Services	2,227,693	2,230,500	2,235,000	4,500	0.20%
Homeless Shelter Grant	-	-	-	-	0.00%
Police Grants	30,894	26,279	5,000	(21,279)	(80.97%)
Miscellaneous Grants	299,382	442,880	-	(442,880)	(100.00%)
Total Grants / Entitlements	330,276	469,159	5,000	(464,159)	(98.93%)
Coal Severance (LGEA)	21,553	24,300	21,500	(2,800)	(11.52%)
Concrete Cost Share Revenue	31,343	7,500	7,500	-	0.00%
Interest Income	1,886	2,100	1,925	(175)	(8.33%)
AHA - Pilot Payment	50,652	41,900	50,652	8,752	20.89%
Miscellaneous Revenues	127,404	324,655	115,000	(209,655)	(64.58%)
Total Miscellaneous Revenues	232,838	400,455	196,577	(203,878)	(50.91%)
Total Revenues	24,043,352	24,234,045	23,850,072	(383,973)	(1.58%)



Expenditures by Function / Object	Actual 2015-2016	Budget 2016-2017	Budget 2017-2018	Change from Prior Year	Percent Change
Regular Pay	34,772	37,572	35,021	(2,551)	(6.79%)
FICA / Medicare	3,369	3,522	3,346	(176)	(5.00%)
Kentucky Retirement	7,477	7,624	5,409	(2,215)	(29.05%)
Health / Life Insurance	51,720	49,690	24,845	(24,845)	(50.00%)
Workers Compensation	24	36	27	(9)	(25.00%)
Unemployment Insurance	11	11	9	(2)	(18.18%)
Auto Allowance	10,500	10,500	6,300	(4,200)	(40.00%)
Total Wages and Benefits	107,873	108,955	74,957	(33,998)	(31.20%)
Postage / Freight	112	150	115	(35)	(23.33%)
Travel / Training	1,000	1,500	1,500	-	0.00%
Advertising	100	150	-	(150)	(100.00%)
Printing / Reproduction	209	150	325	175	116.67%
Telephone	3,864	3,950	3,950	-	0.00%
Equipment Repairs	535	-	-	-	0.00%
Rental / Maintenance Agreements	623	965	1,300	335	34.72%
Dues / Publications	600	600	745	145	24.17%
General Supplies	5,615	1,500	1,500	-	0.00%
Office Supplies	664	750	700	(50)	(6.67%)
Miscellaneous Expenses	7,285	1,500	1,500	-	0.00%
Total Services and Supplies	20,607	11,215	11,635	420	3.74%
Total Expenditures	128,480	120,170	86,592	(33,578)	(27.94%)



Expenditures by Function / Object	Actual 2015-2016	Budget 2016-2017	Budget 2017-2018	Change from Prior Year	Percent Change
Regular Pay	105,898	75,960	81,961	6,001	7.90%
FICA / Medicare	8,339	5,686	6,193	507	8.92%
Kentucky Retirement	10,770	14,190	15,836	1,646	11.60%
Health / Life Insurance	15,636	10,838	19,876	9,038	83.39%
Workers Compensation	62	93	70	(23)	(24.73%)
Unemployment Insurance	82	73	100	27	36.99%
Auto Allowance	1,950	-	-	-	0.00%
Total Wages and Benefits	142,737	106,840	124,036	17,196	16.10%
Postage / Freight	308	450	400	(50)	(11.11%)
Travel / Training	2,811	-	5,100	5,100	0.00%
Printing / Reproduction	-	150	100	(50)	(33.33%)
Telephone	1,248	1,450	1,465	15	1.03%
Equipment Repairs	40	350	750	400	114.29%
Rental / Maintenance Agreements	598	500	450	(50)	(10.00%)
Dues / Publications	1,161	1,500	1,200	(300)	(20.00%)
General Supplies	3,452	300	300	-	0.00%
Office Supplies	358	400	400	-	0.00%
Fuel	84	-	850	850	0.00%
Miscellaneous Expenses	12	100	50	(50)	(50.00%)
Total Services and Supplies	10,072	5,200	11,065	5,865	112.79%
Total Expenditures	152,809	112,040	135,101	23,061	20.58%



Expenditures by Function / Object	Actual 2015-2016	Budget 2016-2017	Budget 2017-2018	Change from Prior Year	Percent Change
Regular Pay	82,015	81,433	88,171	6,738	8.27%
FICA / Medicare	5,807	5,918	6,746	828	13.99%
Kentucky Retirement	13,851	15,212	16,911	1,699	11.17%
Health / Life Insurance	19,817	19,876	19,876	-	0.00%
Workers Compensation	92	139	105	(34)	(24.46%)
Unemployment Insurance	59	58	44	(14)	(24.14%)
Total Wages and Benefits	121,641	122,636	131,853	9,217	7.52%
Professional Services	46,780	49,000	45,000	(4,000)	(8.16%)
Postage / Freight	268	350	300	(50)	(14.29%)
Travel / Training	791	1,972	800	(1,172)	(59.43%)
Printing / Reproduction	55	350	350	-	0.00%
Telephone	494	550	515	(35)	(6.36%)
Rental / Maintenance Agreements	1,651	1,600	1,400	(200)	(12.50%)
Dues / Publications	12,224	12,000	12,225	225	1.88%
General Supplies	4,555	1,750	1,000	(750)	(42.86%)
Office Supplies	962	1,000	1,000	-	0.00%
Total Services and Supplies	67,780	68,572	62,590	(5,982)	(8.72%)
Total Expenditures	189,421	191,208	194,443	3,235	1.69%



Expenditures by Function / Object	Actual 2015–2016	Budget 2016–2017	Budget 2017–2018	Change from Prior Year	Percent Change
Regular Pay	91,143	104,414	104,969	555	0.53%
Overtime Pay	43	-	150	150	0.00%
Standby / Seasonal Pay	1,951	2,000	2,000	-	0.00%
FICA / Medicare	6,641	7,715	8,314	599	7.76%
Kentucky Retirement	15,666	19,505	20,464	959	4.92%
Health / Life Insurance	29,870	30,808	30,808	-	0.00%
Workers Compensation	515	779	590	(189)	(24.26%)
Unemployment Insurance	68	72	68	(4)	(5.56%)
Total Wages and Benefits	145,897	165,293	167,363	2,070	1.25%
Professional Services	505	850	-	(850)	(100.00%)
Postage / Freight	698	700	750	50	7.14%
Travel / Training	3,035	4,350	4,350	-	0.00%
Printing / Reproduction	118	300	300	-	0.00%
Hiring Costs / Tuition Costs	-	70,000	25,000	(45,000)	(64.29%)
Telephone	2,912	2,850	3,160	310	10.88%
Equipment Repairs	483	250	250	-	0.00%
Rental / Maintenance Agreements	2,315	1,750	2,400	650	37.14%
Dues / Publications	1,228	1,350	1,350	-	0.00%
General Supplies	9,213	1,000	1,000	-	0.00%
Office Supplies	1,972	2,500	2,250	(250)	(10.00%)
Protective Apparel	56	175	175	-	0.00%
Miscellaneous Expenses	220	500	500	-	0.00%
Total Services and Supplies	22,755	86,575	41,485	(45,090)	(52.08%)
Total Expenditures	168,652	251,868	208,848	(43,020)	(17.08%)



Expenditures by Function / Object	Actual 2015-2016	Budget 2016-2017	Budget 2017-2018	Change from Prior Year	Percent Change
General Administrative Overhead	-	55,891	132,506	76,615	137.08%
Police and Fire Retirement	419,610	419,610	521,302	101,692	24.23%
Medicare Supplement	94,756	81,456	79,284	(2,172)	(2.67%)
Total Wages and Benefits	514,366	556,957	733,092	176,135	31.62%
Professional Services	178,560	170,950	155,000	(15,950)	(9.33%)
Judgments / Claims	25,269	15,000	15,000	-	0.00%
Postage / Freight	3,254	3,100	8,750	5,650	182.26%
Advertising	26,978	22,500	22,500	-	0.00%
Utilities	56,219	52,000	62,000	10,000	19.23%
Telephone	1,102	1,100	1,125	25	2.27%
Building Repairs	30,861	40,000	40,000	-	0.00%
Rental / Maintenance Agreements	59,918	70,000	65,000	(5,000)	(7.14%)
Human Rights Commission	2,970	5,000	5,000	-	0.00%
Property / Equipment Insurance	40,628	35,422	34,670	(752)	(2.12%)
General Liability Insurance	226,177	218,923	217,821	(1,102)	(0.50%)
General Supplies	18,828	22,801	22,800	(1)	0.00%
Tax Collection Expense	12,737	13,000	13,000	-	0.00%
Contingency	-	42,311	1,287,220	1,244,909	2,942.28%
Miscellaneous Projects	7,830	10,000	10,000	-	0.00%
Miscellaneous Expenses	328,604	80,000	81,153	1,153	1.44%
Total Services and Supplies	1,019,935	802,107	2,041,039	1,238,932	154.46%
Ashland Alliance	15,000	15,000	15,000	-	0.00%
Ashland in Motion	32,500	32,500	35,000	2,500	7.69%
Ashland Regional Airport	5,000	5,000	5,000	-	0.00%
Ashland School Safety Patrol	2,700	2,700	3,000	300	11.11%
Ashland Senior Center	-	3,000	6,000	3,000	100.00%
Boyd County Dept. of Emergency Services	83,193	80,000	83,167	3,167	3.96%
FIVCO	7,589	7,589	7,589	-	0.00%
Highlands Museum and Discovery Center	14,400	14,400	25,000	10,600	73.61%
Jesse Stuart Foundation	1,800	1,800	5,000	3,200	177.78%
KYOVA	7,589	7,589	7,589	-	0.00%
Kentucky League of Cities	6,313	6,313	6,313	-	0.00%
Kentucky Chamber of Commerce	2,662	-	-	-	0.00%
The Neighborhood	-	-	50,000	50,000	0.00%
Paramount Arts Center	13,500	13,500	25,000	11,500	85.19%
Poage Landing Days	28,516	26,710	34,209	7,499	28.08%
Shelter of Hope	-	2,500	5,000	2,500	100.00%
Summer Motion	45,282	45,500	50,563	5,063	11.13%
Tri-State Airport	5,000	5,000	5,000	-	0.00%
Winter Wonderland of Lights	5,828	5,850	6,360	510	8.72%
Miscellaneous Contributions and Dues	1,171	-	-	-	0.00%
Total Contributions and Dues	278,043	274,951	374,790	99,839	36.31%
2015 GO Bonds (ASHKYGO15)	198,725	199,900	196,000	(3,900)	(1.95%)
Police Station Pool Bonds	311,877	311,712	311,538	(174)	(0.06%)
KBC Revenue Bonds	103,626	-	-	-	0.00%
Melody Mountain Phase II	108,119	116,409	71,241	(45,168)	(38.80%)
HRA Allocation	-	70,000	70,000	-	0.00%
Total Debt Service Payments	722,347	698,021	648,779	(49,242)	(7.05%)
Transfer to Floodwall Fund	-	-	-	-	0.00%
Transfer to Bus System Fund	440,307	410,291	526,619	116,328	28.35%
Transfer to Recreation Fund	917,300	982,803	979,384	(3,419)	(0.35%)
Transfer to Capital Fund	973,928	2,086,714	744,215	(1,342,499)	(64.34%)
Transfer to Cemetery Fund	129,490	22,995	49,264	26,269	114.24%
Other Financing Uses	2,461,025	3,502,803	2,299,482	(1,203,321)	(34.35%)
Total Expenditures	4,995,716	5,834,839	6,097,182	262,343	4.50%



Expenditures by Function / Object	Actual 2015–2016	Budget 2016–2017	Budget 2017–2018	Change from Prior Year	Percent Change
Regular Pay	318,652	321,263	341,822	20,559	6.40%
Overtime Pay	1,186	3,600	1,750	(1,850)	(51.39%)
Standby / Seasonal Pay	-	-	-	-	0.00%
FICA / Medicare	22,089	23,563	26,408	2,845	12.07%
Kentucky Retirement	54,740	60,683	66,210	5,527	9.11%
Health / Life Insurance	120,026	115,376	121,737	6,361	5.51%
Workers Compensation	240	363	275	(88)	(24.24%)
Unemployment Insurance	231	226	180	(46)	(20.35%)
Total Wages and Benefits	517,164	525,074	558,382	33,308	6.34%
Professional Services	22	-	-	-	0.00%
Postage / Freight	10,028	14,000	13,750	(250)	(1.79%)
Travel / Training	2,866	3,000	2,500	(500)	(16.67%)
Advertising	856	500	200	(300)	(60.00%)
Printing / Reproduction	1,312	2,750	1,750	(1,000)	(36.36%)
Telephone	7,916	8,000	8,500	500	6.25%
Equipment Repairs	15	300	300	-	0.00%
Rental / Maintenance Agreements	5,715	4,750	4,750	-	0.00%
Dues / Publications	7,510	5,700	5,700	-	0.00%
General Supplies	8,354	10,000	9,500	(500)	(5.00%)
Office Supplies	6,581	11,000	9,000	(2,000)	(18.18%)
Miscellaneous Expenses	1,060	1,000	1,250	250	25.00%
Total Services and Supplies	52,235	61,000	57,200	(3,800)	(6.23%)
Total Expenditures	569,399	586,074	615,582	29,508	5.03%



Expenditures by Function / Object	Actual 2015–2016	Budget 2016–2017	Budget 2017–2018	Change from Prior Year	Percent Change
Regular Pay	18,760	18,079	18,458	379	2.10%
Overtime Pay	2	125	125	-	0.00%
FICA / Medicare	1,342	1,323	1,422	99	7.48%
Kentucky Retirement	3,159	3,401	3,564	163	4.79%
Health / Life Insurance	10,337	9,938	9,938	-	0.00%
Workers Compensation	11	17	13	(4)	(23.53%)
Unemployment Insurance	13	14	11	(3)	(21.43%)
Total Wages and Benefits	33,624	32,897	33,531	634	1.93%
Postage / Freight	-	-	-	-	0.00%
Travel / Training	1,729	1,675	1,675	-	0.00%
Telephone	367	375	375	-	0.00%
Rental / Maintenance Agreements	720	725	725	-	0.00%
General Supplies	-	1,150	1,150	-	0.00%
Office Supplies	-	-	-	-	0.00%
Total Services and Supplies	2,816	3,925	3,925	-	0.00%
Total Expenditures	36,440	36,822	37,456	634	1.72%

Expenditures by Function / Object	Actual 2015-2016	Budget 2016-2017	Budget 2017-2018	Change from Prior Year	Percent Change
Regular Pay	145,835	90,464	88,081	(2,383)	(2.63%)
Overtime Pay	83	-	-	-	0.00%
Separation Pay	-	62,488	-	(62,488)	(100.00%)
FICA / Medicare	10,559	6,907	6,831	(76)	(1.10%)
Kentucky Retirement	25,824	18,020	17,125	(895)	(4.97%)
Health / Life Insurance	50,866	24,844	29,813	4,969	20.00%
Workers Compensation	1,339	2,025	1,534	(491)	(24.25%)
Unemployment Insurance	109	107	68	(39)	(36.45%)
Auto Allowance	6,000	6,000	-	(6,000)	(100.00%)
Total Wages and Benefits	240,615	210,855	143,452	(67,403)	(31.97%)
Professional Services	-	-	-	-	0.00%
Postage / Freight	159	350	225	(125)	(35.71%)
Travel / Training	100	1,000	1,000	-	0.00%
Printing / Reproduction	-	275	275	-	0.00%
Telephone	1,692	1,750	1,750	-	0.00%
Equipment Repairs	-	-	250	250	0.00%
Rental / Maintenance Agreements	475	725	650	(75)	(10.34%)
Dues / Publications	214	275	250	(25)	(9.09%)
General Supplies	970	750	2,950	2,200	293.33%
Office Supplies	604	775	950	175	22.58%
Fuel	-	-	500	500	0.00%
Miscellaneous Expenses	137	250	125	(125)	(50.00%)
Total Services and Supplies	4,351	6,150	8,925	2,775	45.12%
Total Expenditures	244,966	217,005	152,377	(64,628)	(29.78%)

Expenditures by Function / Object	Actual 2015-2016	Budget 2016-2017	Budget 2017-2018	Change from Prior Year	Percent Change
Regular Pay	778,783	789,837	776,312	(13,525)	(1.71%)
Overtime Pay	31,333	30,000	25,000	(5,000)	(16.67%)
Standby / Seasonal Pay	10,983	24,960	24,960	-	0.00%
FICA / Medicare	56,745	61,407	63,295	1,888	3.07%
Kentucky Retirement	137,573	153,147	153,907	760	0.50%
Health / Life Insurance	415,650	417,375	437,250	19,875	4.76%
Workers Compensation	19,984	30,216	22,895	(7,321)	(24.23%)
Unemployment Insurance	588	587	433	(154)	(26.24%)
Total Wages and Benefits	1,451,639	1,507,529	1,504,052	(3,477)	(0.23%)
Professional Services	2,966	11,000	3,500	(7,500)	(68.18%)
Postage / Freight	144	100	125	25	25.00%
Travel / Training	70	2,000	1,000	(1,000)	(50.00%)
Advertising	2,191	2,000	2,500	500	25.00%
Printing / Reproduction	294	375	375	-	0.00%
Utilities	444,187	436,000	473,000	37,000	8.49%
Telephone	1,858	1,875	1,875	-	0.00%
Building Repairs	643	650	650	-	0.00%
Equipment Repairs	68,091	39,000	50,000	11,000	28.21%
Rental / Maintenance Agreements	13,743	12,500	13,500	1,000	8.00%
Tree Trimming / Removal	43,270	30,000	50,000	20,000	66.67%
Dues / Publications	-	50	50	-	0.00%
General Supplies	44,519	30,000	30,000	-	0.00%
Office Supplies	288	350	350	-	0.00%
Chemical Supplies	28,494	22,703	27,500	4,797	21.13%
Fuel	34,012	36,000	35,500	(500)	(1.39%)
Protective Apparel	4,035	4,750	4,750	-	0.00%
Tools / Equipment	7,073	5,500	5,500	-	0.00%
Miscellaneous Expenses	149	175	175	-	0.00%
Total Services and Supplies	696,027	635,028	700,350	65,322	10.29%
Street Repairs / Improvements	389,116	500,000	750,000	250,000	50.00%
Sidewalk Repairs / Improvements	85,623	465,180	200,000	(265,180)	(57.01%)
Concrete Cost Share	53,865	30,000	30,000	-	0.00%
Total Capital Outlay	528,604	995,180	980,000	(15,180)	(1.53%)
Total Expenditures	2,676,270	3,137,737	3,184,402	46,665	1.49%



Expenditures by Function / Object	Actual 2015–2016	Budget 2016–2017	Budget 2017–2018	Change from Prior Year	Percent Change
Regular Pay	509,911	526,859	532,628	5,769	1.09%
Overtime Pay	33,318	28,000	28,000	-	0.00%
Standby / Seasonal Pay	7,468	11,825	11,825	-	0.00%
FICA / Medicare	36,893	41,023	43,859	2,836	6.91%
Kentucky Retirement	89,706	103,650	107,692	4,042	3.90%
Health / Life Insurance	315,101	347,813	367,688	19,875	5.71%
Workers Compensation	17,648	26,684	20,219	(6,465)	(24.23%)
Unemployment Insurance	382	374	274	(100)	(26.74%)
Total Wages and Benefits	1,010,427	1,086,228	1,112,185	25,957	2.39%
Professional Services	2,327	3,500	3,500	-	0.00%
Postage / Freight	-	25	50	25	100.00%
Travel / Training	-	500	500	-	0.00%
Advertising	3,543	2,750	2,750	-	0.00%
Printing / Reproduction	-	25	25	-	0.00%
Telephone	1,491	1,500	1,650	150	10.00%
Building Repairs	353	500	750	250	50.00%
Equipment Repairs	57,924	48,200	50,000	1,800	3.73%
Rental / Maintenance Agreements	5,498	6,000	5,750	(250)	(4.17%)
Dues / Publications	-	-	50	50	0.00%
Recycling	15,544	12,750	20,000	7,250	56.86%
Landfill	175,732	180,000	180,000	-	0.00%
General Supplies	11,090	30,000	10,000	(20,000)	(66.67%)
Office Supplies	-	350	250	(100)	(28.57%)
Fuel	42,662	40,000	44,250	4,250	10.63%
Protective Apparel	5,233	7,000	5,500	(1,500)	(21.43%)
Tools / Equipment	-	300	200	(100)	(33.33%)
Miscellaneous Expenses	497	500	250	(250)	(50.00%)
Total Services and Supplies	321,894	333,900	325,475	(8,425)	(2.52%)
Total Expenditures	1,332,321	1,420,128	1,437,660	17,532	1.23%

Expenditures by Function / Object	Actual 2015–2016	Budget 2016–2017	Budget 2017–2018	Change from Prior Year	Percent Change
Regular Pay	162,286	150,141	150,075	(66)	(0.04%)
Overtime Pay	3,983	5,000	4,100	(900)	(18.00%)
FICA / Medicare	11,713	11,263	11,822	559	4.96%
Kentucky Retirement	28,414	28,981	29,640	659	2.27%
Health / Life Insurance	86,113	76,519	68,569	(7,950)	(10.39%)
Workers Compensation	2,394	3,619	2,742	(877)	(24.23%)
Unemployment Insurance	119	116	88	(28)	(24.14%)
Total Wages and Benefits	295,022	275,639	267,036	(8,603)	(3.12%)
Professional Services	1,505	1,200	1,200	-	0.00%
Postage / Freight	47	20	20	-	0.00%
Travel / Training	752	500	500	-	0.00%
Advertising	-	-	-	-	0.00%
Printing / Reproduction	-	-	-	-	0.00%
Utilities	29,894	35,000	38,000	3,000	8.57%
Telephone	1,100	1,100	1,100	-	0.00%
Building Repairs	4,901	5,000	5,000	-	0.00%
Equipment Repairs	7,227	6,000	6,000	-	0.00%
Rental / Maintenance Agreements	12,436	13,000	18,400	5,400	41.54%
Dues / Publications	228	150	150	-	0.00%
General Supplies	15,253	10,000	14,000	4,000	40.00%
Office Supplies	607	1,450	825	(625)	(43.10%)
Fuel	3,680	3,750	4,800	1,050	28.00%
Protective Apparel	1,386	2,000	1,500	(500)	(25.00%)
Tools / Equipment	4,972	4,111	3,500	(611)	(14.86%)
Miscellaneous Expenses	254	275	250	(25)	(9.09%)
Total Services and Supplies	84,242	83,556	95,245	11,689	13.99%
Total Expenditures	379,264	359,195	362,281	3,086	0.86%



Expenditures by Function / Object	Actual 2015–2016	Budget 2016–2017	Budget 2017–2018	Change from Prior Year	Percent Change
Regular Pay	34,847	37,421	37,645	224	0.60%
Overtime Pay	1,199	2,160	1,250	(910)	(42.13%)
FICA / Medicare	2,622	2,877	3,018	141	4.90%
Kentucky Retirement	6,154	7,394	7,568	174	2.35%
Health / Life Insurance	20,333	19,875	19,875	-	0.00%
Workers Compensation	231	349	264	(85)	(24.36%)
Unemployment Insurance	26	25	21	(4)	(16.00%)
Total Wages and Benefits	65,412	70,101	69,641	(460)	(0.66%)
Professional Services	104	175	150	(25)	(14.29%)
Postage / Freight	-	-	25	25	0.00%
Travel / Training	8	-	-	-	0.00%
Advertising	-	-	-	-	0.00%
Printing / Reproduction	-	-	50	50	0.00%
Telephone	929	940	975	35	3.72%
Building Repairs	-	350	250	(100)	(28.57%)
Equipment Repairs	428	1,000	750	(250)	(25.00%)
Rental / Maintenance Agreements	1,115	1,150	1,150	-	0.00%
Dues / Publications	-	125	-	(125)	(100.00%)
General Supplies	480	750	650	(100)	(13.33%)
Office Supplies	186	300	250	(50)	(16.67%)
Chemical Supplies	-	250	100	(150)	(60.00%)
Fuel	1,484	2,000	1,250	(750)	(37.50%)
Protective Apparel	-	150	150	-	0.00%
Tools / Equipment	250	500	300	(200)	(40.00%)
Total Services and Supplies	4,984	7,690	6,050	(1,640)	(21.33%)
Total Expenditures	70,396	77,791	75,691	(2,100)	(2.70%)

Expenditures by Function / Object	Actual 2015–2016	Budget 2016–2017	Budget 2017–2018	Change from Prior Year	Percent Change
Regular Pay	333,828	320,381	261,896	(58,485)	(18.25%)
Overtime Pay	9,059	6,900	6,900	-	0.00%
Standby / Seasonal Pay	-	-	16,681	16,681	0.00%
FICA / Medicare	23,484	23,786	21,971	(1,815)	(7.63%)
Kentucky Retirement	58,301	61,135	51,883	(9,252)	(15.13%)
Health / Life Insurance	139,082	126,207	107,326	(18,881)	(14.96%)
Workers Compensation	2,339	3,537	2,680	(857)	(24.23%)
Unemployment Insurance	246	238	200	(38)	(15.97%)
Total Wages and Benefits	566,339	542,184	469,537	(72,647)	(13.40%)
Professional Services	12,025	65,000	60,000	(5,000)	(7.69%)
Postage / Freight	2,842	3,500	2,500	(1,000)	(28.57%)
Travel / Training	3,399	3,900	3,900	-	0.00%
Advertising	6,689	4,500	4,500	-	0.00%
Printing / Reproduction	312	250	300	50	20.00%
Telephone	4,058	4,000	4,100	100	2.50%
Equipment Repairs	1,095	1,000	1,200	200	20.00%
Rental / Maintenance Agreements	15,639	13,500	15,000	1,500	11.11%
Dues / Publications	1,233	1,000	1,200	200	20.00%
General Supplies	3,501	1,500	3,000	1,500	100.00%
Office Supplies	3,672	3,000	2,275	(725)	(24.17%)
Fuel	2,267	2,200	2,200	-	0.00%
Miscellaneous Expenses	88	125	200	75	60.00%
Total Services and Supplies	56,820	103,475	100,375	(3,100)	(3.00%)
Total Expenditures	623,159	645,659	569,912	(75,747)	(11.73%)



Expenditures by Function / Object	Actual 2015–2016	Budget 2016–2017	Budget 2017–2018	Change from Prior Year	Percent Change
Regular Pay	74,798	75,454	101,921	26,467	35.08%
FICA / Medicare	5,310	5,484	7,857	2,373	43.27%
Kentucky Retirement	12,949	14,095	19,698	5,603	39.75%
Health / Life Insurance	20,333	19,875	32,794	12,919	65.00%
Workers Compensation	44	67	51	(16)	(23.88%)
Unemployment Insurance	55	60	42	(18)	(30.00%)
Auto Allowance	-	-	-	-	0.00%
Total Wages and Benefits	113,489	115,035	162,363	47,328	41.14%
Professional Services	-	-	-	-	0.00%
Postage / Freight	46	150	75	(75)	(50.00%)
Travel / Training	5,896	6,000	6,000	-	0.00%
Advertising	-	350	2,500	2,150	614.29%
Printing / Reproduction	-	100	100	-	0.00%
Telephone	1,754	1,775	1,600	(175)	(9.86%)
Rental / Maintenance Agreements	403	500	600	100	20.00%
Dues / Publications	150	175	150	(25)	(14.29%)
General Supplies	30	300	300	-	0.00%
Office Supplies	134	300	300	-	0.00%
Fuel	-	-	-	-	0.00%
Miscellaneous Expenses	709	200	200	-	0.00%
Total Services and Supplies	9,122	9,850	11,825	1,975	20.05%
Total Expenditures	122,611	124,885	174,188	49,303	39.48%

Expenditures by Function / Object	Actual 2015–2016	Budget 2016–2017	Budget 2017–2018	Change from Prior Year	Percent Change
Regular Pay	706,731	700,415	715,617	15,202	2.17%
Overtime Pay	39,360	52,500	44,000	(8,500)	(16.19%)
Standby / Seasonal Pay	10,106	12,260	-	(12,260)	(100.00%)
Educational Incentives	3,000	5,442	7,800	2,358	43.33%
Separation Pay	-	92,002	7,880	(84,122)	(91.43%)
FICA / Medicare	13,012	16,300	19,414	3,114	19.10%
Kentucky Retirement	241,848	235,374	240,746	5,372	2.28%
Health / Life Insurance	263,077	248,438	258,375	9,937	4.00%
Workers Compensation	7,943	12,010	9,100	(2,910)	(24.23%)
Unemployment Insurance	568	549	492	(57)	(10.38%)
Clothing Allowance	8,586	10,750	10,550	(200)	(1.86%)
Meal Allowance	645	700	700	-	0.00%
Total Wages and Benefits	1,294,876	1,386,740	1,314,674	(72,066)	(5.20%)
Professional Services	1,950	-	-	-	0.00%
Postage / Freight	816	850	875	25	2.94%
Travel / Training	16,730	13,000	13,000	-	0.00%
Advertising	136	300	250	(50)	(16.67%)
Printing / Reproduction	2,400	2,100	1,000	(1,100)	(52.38%)
Utilities	42,237	45,000	49,700	4,700	10.44%
Telephone	19,779	21,808	19,500	(2,308)	(10.58%)
Building Repairs	7,985	4,000	4,000	-	0.00%
Equipment Repairs	11,751	11,000	11,000	-	0.00%
Rental / Maintenance Agreements	41,390	67,859	62,175	(5,684)	(8.38%)
Dues / Publications	2,020	3,287	3,287	-	0.00%
General Supplies	31,783	15,730	15,000	(730)	(4.64%)
Office Supplies	4,662	5,500	6,000	500	9.09%
DARE / Neighborhood Watch	6,205	5,000	5,000	-	0.00%
Fuel	10,972	10,000	10,000	-	0.00%
Protective Apparel	20,244	3,097	1,000	(2,097)	(67.71%)
Tools / Equipment	8,682	13,050	10,000	(3,050)	(23.37%)
Evidence Purchases	11,000	20,108	20,000	(108)	(0.54%)
Miscellaneous Expenses	1,161	1,850	1,500	(350)	(18.92%)
Total Services and Supplies	241,903	243,539	233,287	(10,252)	(4.21%)
Total Expenditures	1,536,779	1,630,279	1,547,961	(82,318)	(5.05%)



Expenditures by Function / Object	Actual 2015–2016	Budget 2016–2017	Budget 2017–2018	Change from Prior Year	Percent Change
Regular Pay	1,681,123	1,592,432	1,559,031	(33,401)	(2.10%)
Overtime Pay	291,045	336,033	329,123	(6,910)	(2.06%)
Educational Incentives	8,700	21,000	16,900	(4,100)	(19.52%)
Separation Pay	-	-	-	-	0.00%
FICA / Medicare	28,536	30,345	32,202	1,857	6.12%
Kentucky Retirement	693,476	650,970	642,879	(8,091)	(1.24%)
Health / Life Insurance	752,009	745,313	745,313	-	0.00%
Workers Compensation	18,369	27,774	21,045	(6,729)	(24.23%)
Unemployment Insurance	1,509	1,500	1,124	(376)	(25.07%)
Clothing Allowance	33,260	33,150	33,150	-	0.00%
Meal Allowance	1,080	2,500	2,500	-	0.00%
Total Wages and Benefits	3,509,107	3,441,017	3,383,267	(57,750)	(1.68%)
Professional Services	4,549	-	-	-	0.00%
Postage / Freight	180	375	250	(125)	(33.33%)
Travel / Training	16,885	19,605	19,605	-	0.00%
Advertising	208	250	250	-	0.00%
Printing / Reproduction	137	250	250	-	0.00%
Telephone	5,515	5,850	5,750	(100)	(1.71%)
Building Repairs	121	300	250	(50)	(16.67%)
Equipment Repairs	40,518	48,512	45,000	(3,512)	(7.24%)
Rental / Maintenance Agreements	2,093	5,935	1,630	(4,305)	(72.54%)
Dues / Publications	1,538	1,925	1,925	-	0.00%
General Supplies	23,578	24,720	20,150	(4,570)	(18.49%)
Office Supplies	3,094	3,600	3,600	-	0.00%
Fuel	65,649	67,500	62,500	(5,000)	(7.41%)
Protective Apparel	225	7,000	8,000	1,000	14.29%
Tools / Equipment	12,088	21,731	15,000	(6,731)	(30.97%)
Evidence Purchases	-	-	6,000	6,000	0.00%
Miscellaneous Expenses	291	1,000	750	(250)	(25.00%)
Total Services and Supplies	176,669	208,553	190,910	(17,643)	(8.46%)
Total Expenditures	3,685,776	3,649,570	3,574,177	(75,393)	(2.07%)



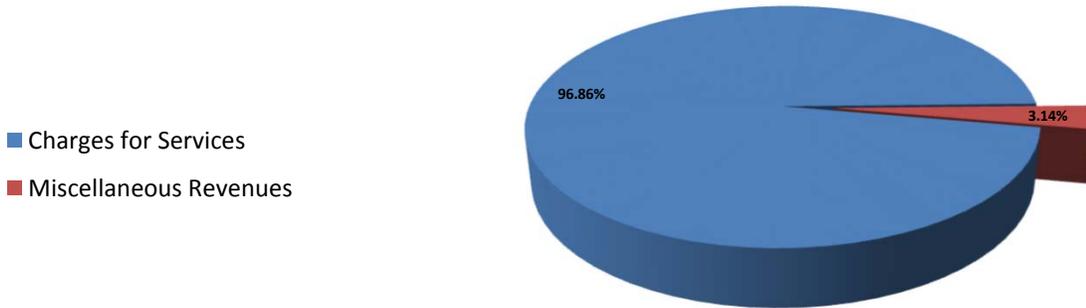
Expenditures by Function / Object	Actual 2015–2016	Budget 2016–2017	Budget 2017–2018	Change from Prior Year	Percent Change
Regular Pay	2,312,869	2,268,479	2,314,183	45,704	2.01%
Overtime Pay	1,089,597	1,072,095	1,091,242	19,147	1.79%
Separation Pay	-	-	-	-	0.00%
FICA / Medicare	48,899	51,203	56,824	5,621	10.98%
Kentucky Retirement	1,261,251	1,135,078	1,131,423	(3,655)	(0.32%)
Health / Life Insurance	1,019,852	1,043,438	1,013,625	(29,813)	(2.86%)
Workers Compensation	34,384	51,987	39,391	(12,596)	(24.23%)
Unemployment Insurance	2,559	2,521	2,008	(513)	(20.35%)
Total Wages and Benefits	5,769,411	5,624,801	5,648,696	23,895	0.42%
Professional Services	6,935	-	1,000	1,000	0.00%
Postage / Freight	1,284	750	750	-	0.00%
Travel / Training	19,517	22,000	22,000	-	0.00%
Advertising	445	250	500	250	100.00%
Printing / Reproduction	1,768	500	500	-	0.00%
Utilities	63,287	70,000	66,500	(3,500)	(5.00%)
Telephone	8,179	10,000	8,200	(1,800)	(18.00%)
Building Repairs	30,049	15,000	15,000	-	0.00%
Equipment Repairs	61,089	59,000	50,000	(9,000)	(15.25%)
Rental / Maintenance Agreements	34,765	37,000	35,000	(2,000)	(5.41%)
Dues / Publications	3,136	3,500	3,500	-	0.00%
General Supplies	37,986	32,500	32,500	-	0.00%
Office Supplies	4,082	4,250	4,250	-	0.00%
Fuel	20,542	22,500	21,750	(750)	(3.33%)
Protective Apparel	59,948	25,000	15,000	(10,000)	(40.00%)
Tools / Equipment	29,851	66,000	25,000	(41,000)	(62.12%)
Miscellaneous Expenses	261	500	300	(200)	(40.00%)
Total Services and Supplies	383,124	368,750	301,750	(67,000)	(18.17%)
Total Expenditures	6,152,535	5,993,551	5,950,446	(43,105)	(0.72%)

Expenditures by Function / Object	Actual 2015-2016	Budget 2016-2017	Budget 2017-2018	Change from Prior Year	Percent Change
Regular Pay	66,613	65,663	67,073	1,410	2.15%
Overtime Pay	1,274	4,000	2,000	(2,000)	(50.00%)
Standby / Seasonal Pay	-	8,000	8,000	-	0.00%
Separation Pay	-	-	-	-	0.00%
FICA / Medicare	4,991	5,662	5,961	299	5.28%
Kentucky Retirement	11,125	13,014	13,411	397	3.05%
Health / Life Insurance	26,693	29,814	29,814	-	0.00%
Workers Compensation	915	1,384	1,049	(335)	(24.21%)
Unemployment Insurance	51	55	40	(15)	(27.27%)
Total Wages and Benefits	111,662	127,592	127,348	(244)	(0.19%)
Professional Services	16,735	500	-	(500)	(100.00%)
Postage / Freight	458	150	150	-	0.00%
Travel / Training	900	4,800	4,800	-	0.00%
Printing / Reproduction	55	100	100	-	0.00%
Telephone	2,318	1,900	1,475	(425)	(22.37%)
Equipment Repairs	2,616	4,500	3,000	(1,500)	(33.33%)
Rental / Maintenance Agreements	5,365	3,500	5,000	1,500	42.86%
Dues / Publications	40	150	150	-	0.00%
General Supplies	2,386	1,750	1,500	(250)	(14.29%)
Office Supplies	1,854	2,000	1,900	(100)	(5.00%)
Fuel	2,400	2,250	1,800	(450)	(20.00%)
Protective Apparel	234	500	350	(150)	(30.00%)
Tools / Equipment	-	400	200	(200)	(50.00%)
Total Services and Supplies	35,361	22,500	20,425	(2,075)	(9.22%)
Total Expenditures	147,023	150,092	147,773	(2,319)	(1.55%)



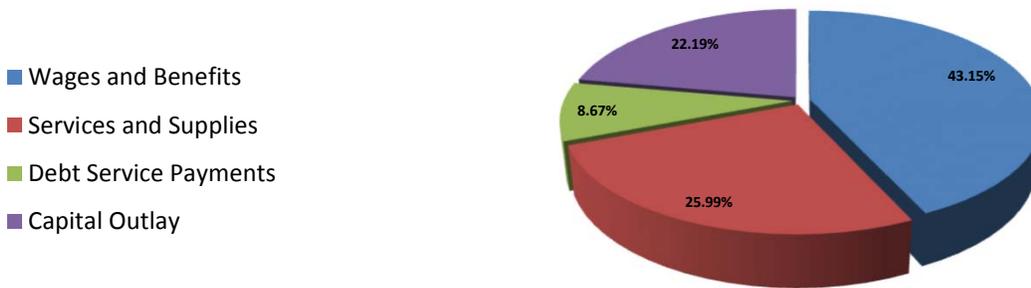
Utility Fund

Total Budgeted Revenues by Type for Fiscal Year 2018



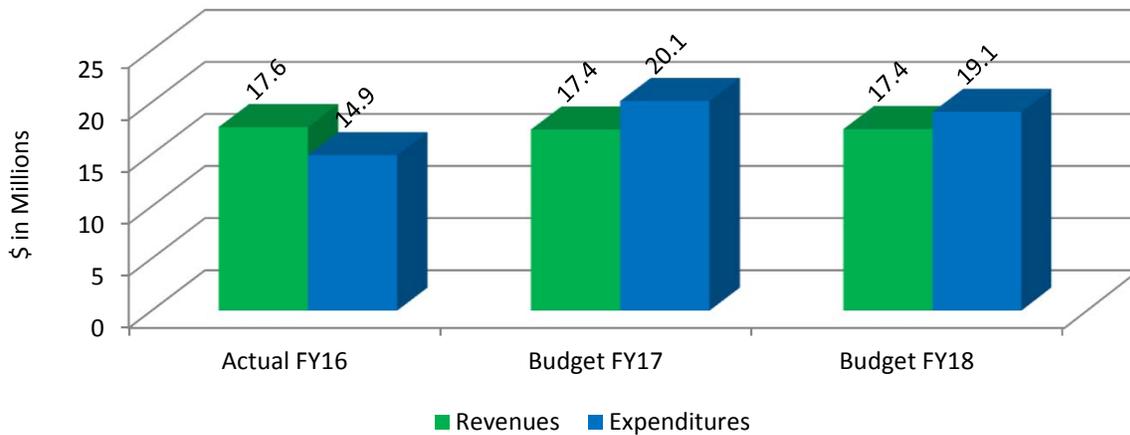
Total Budgeted Revenues = \$17,415,970

Total Budgeted Expenditures by Function for Fiscal Year 2018



Total Budgeted Expenditures = \$19,067,528

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 2015–2016	Budget 2016–2017	Budget 2017–2018	Change from Prior Year	Percent Change
Charges for Services	16,929,919	16,888,900	16,869,345	(19,555)	(0.12%)
Miscellaneous Revenues	686,059	495,000	546,625	51,625	10.43%
Total Revenues	17,615,978	17,383,900	17,415,970	32,070	0.18%
Wages and Benefits	7,403,097	7,620,512	8,227,145	606,633	7.96%
Services and Supplies	7,024,545	5,340,817	4,956,496	(384,321)	(7.20%)
Debt Service Payments	493,317	1,805,301	1,652,587	(152,714)	(8.46%)
Capital Outlay	-	5,356,306	4,231,300	(1,125,006)	(21.00%)
Total Expenditures by Function	14,920,959	20,122,936	19,067,528	(1,055,408)	(5.24%)
Utility Director	200,635	256,341	271,837	15,496	6.05%
Utility Cashier	903,675	894,268	941,436	47,168	5.27%
Utility Unclassified	4,774,371	5,190,120	4,465,164	(724,956)	(13.97%)
Water Production	2,393,337	2,563,833	2,481,650	(82,183)	(3.21%)
Water Distribution	3,430,623	5,259,773	5,175,333	(84,440)	(1.61%)
Wastewater Treatment	1,710,695	1,626,502	1,870,362	243,860	14.99%
Wastewater Collection	1,507,623	4,332,099	3,861,746	(470,353)	(10.86%)
Total Expenditures by Division	14,920,959	20,122,936	19,067,528	(1,055,408)	(5.24%)
Net Increase (Decrease)	2,695,019	(2,739,036)	(1,651,558)	1,087,478	(39.70%)
Beginning Fund Balance	24,346,026	27,041,045	24,302,009	(2,739,036)	(10.13%)
Ending Fund Balance	27,041,045	24,302,009	22,650,451	(1,651,558)	(6.80%)



Revenues by Type / Source	Actual 2015–2016	Budget 2016–2017	Budget 2017–2018	Change from Prior Year	Percent Change
Res and Com Meter Sales—City	1,998,273	2,056,050	2,030,284	(25,766)	(1.25%)
Res and Com Meter Sales—Noncity	1,689,578	1,732,035	1,726,642	(5,393)	(0.31%)
Res and Com Meter Sales—Catlettsburg	454,584	473,000	455,162	(17,838)	(3.77%)
Industrial Meter Sales—Industrial Park	26,365	21,590	36,295	14,705	68.11%
Industrial Meter Sales—City	1,322,713	1,418,835	1,242,000	(176,835)	(12.46%)
Industrial Meter Sales—Noncity	1,531,577	1,599,555	1,469,000	(130,555)	(8.16%)
Industrial Meter Sales—Catlettsburg	639,749	674,660	662,542	(12,118)	(1.80%)
Sales to Russell	5,477	8,500	8,224	(276)	(3.25%)
Sales to Big Sandy Water	171,524	195,500	217,353	21,853	11.18%
Sales to Cannonsburg	1,186,896	1,215,000	1,197,404	(17,596)	(1.45%)
Sales to Flatwoods	205,863	244,000	185,659	(58,341)	(23.91%)
Water Tap Fees	65,131	38,400	38,400	-	0.00%
Fire Protection Sprinkler Service	109,431	103,250	110,000	6,750	6.54%
Turn Fees	94,600	99,750	110,700	10,950	10.98%
Sewer Service Charges—City	2,681,119	2,740,915	2,741,885	970	0.04%
Sewer Service Charges—Noncity	65,447	61,540	64,900	3,360	5.46%
Boyd County Sewer	1,904,528	1,801,245	1,779,230	(22,015)	(1.22%)
United Wastewater Sewer	736,509	341,885	709,065	367,180	107.40%
Industrial Pretreatment	28,968	34,190	54,000	19,810	57.94%
CSO Surcharge	1,999,688	2,022,500	2,022,500	-	0.00%
Sewer Tap Fees	11,899	6,500	8,100	1,600	24.62%
CSO / Bond Proceeds	-	-	-	-	0.00%
Total Charges for Services	16,929,919	16,888,900	16,869,345	(19,555)	(0.12%)
Interest Income	23,754	15,000	34,725	19,725	131.50%
Billing Charges	17,022	17,000	17,000	-	0.00%
Late Payment Charges	363,316	380,000	400,000	20,000	5.26%
Returned Check Charges	2,617	5,000	5,000	-	0.00%
Laboratory Test Fees	4,939	7,000	6,000	(1,000)	(14.29%)
Fines	19,677	26,000	20,900	(5,100)	(19.62%)
Miscellaneous Revenues	254,734	45,000	63,000	18,000	40.00%
Total Miscellaneous Revenues	686,059	495,000	546,625	51,625	10.43%
Total Revenues	17,615,978	17,383,900	17,415,970	32,070	0.18%



Expenditures by Function / Object	Actual 2015–2016	Budget 2016–2017	Budget 2017–2018	Change from Prior Year	Percent Change
Regular Pay	118,215	153,207	156,130	2,923	1.91%
Overtime Pay	-	-	1,000	1,000	0.00%
FICA / Medicare	8,720	11,449	12,157	708	6.18%
Kentucky Retirement	33,591	29,740	30,477	737	2.48%
Health / Life Insurance	29,590	49,688	49,688	-	0.00%
Workers Compensation	1,158	1,750	1,326	(424)	(24.23%)
Unemployment Insurance	90	87	84	(3)	(3.45%)
Auto Allowance	5,820	6,000	-	(6,000)	(100.00%)
Total Wages and Benefits	197,184	251,921	250,862	(1,059)	(0.42%)
Postage / Freight	226	175	150	(25)	(14.29%)
Travel / Training	176	1,200	500	(700)	(58.33%)
Telephone	1,481	1,525	2,100	575	37.70%
Equipment Repairs	-	200	150	(50)	(25.00%)
Rental / Maintenance Agreements	366	250	900	650	260.00%
Dues / Publications	114	120	200	80	66.67%
General Supplies	735	500	14,550	14,050	2,810.00%
Office Supplies	353	450	425	(25)	(5.56%)
Fuel	-	-	2,000	2,000	0.00%
Miscellaneous Expenses	-	-	-	-	0.00%
Total Services and Supplies	3,451	4,420	20,975	16,555	374.55%
Total Expenditures	200,635	256,341	271,837	15,496	6.05%



Expenditures by Function / Object	Actual 2015–2016	Budget 2016–2017	Budget 2017–2018	Change from Prior Year	Percent Change
Regular Pay	408,355	402,976	428,832	25,856	6.42%
Overtime Pay	6,049	2,500	3,500	1,000	40.00%
Standby / Seasonal Pay	13,771	42,459	29,084	(13,375)	(31.50%)
FICA / Medicare	28,562	32,647	35,399	2,752	8.43%
Kentucky Retirement	130,173	75,741	87,143	11,402	15.05%
Health / Life Insurance	201,709	213,559	232,044	18,485	8.66%
Workers Compensation	184	278	211	(67)	(24.10%)
Unemployment Insurance	296	558	248	(310)	(55.56%)
Total Wages and Benefits	789,099	770,718	816,461	45,743	5.94%
Professional Services	11	400	-	(400)	(100.00%)
Postage / Freight	84,645	90,500	91,000	500	0.55%
Travel / Training	3,457	2,500	2,500	-	0.00%
Printing / Reproduction	336	750	675	(75)	(10.00%)
Telephone	2,112	2,200	2,200	-	0.00%
Equipment Repairs	-	200	200	-	0.00%
Rental / Maintenance Agreements	2,254	2,900	3,300	400	13.79%
Dues / Publications	380	750	500	(250)	(33.33%)
General Supplies	9,437	13,000	12,500	(500)	(3.85%)
Office Supplies	11,926	10,250	12,000	1,750	17.07%
Miscellaneous Expenses	18	100	100	-	0.00%
Total Services and Supplies	114,576	123,550	124,975	1,425	1.15%
Total Expenditures	903,675	894,268	941,436	47,168	5.27%



Expenditures by Function / Object	Actual 2015-2016	Budget 2016-2017	Budget 2017-2018	Change from Prior Year	Percent Change
Utility Administrative Overhead	1,099,398	1,245,082	1,237,295	(7,787)	(0.63%)
Utility Retirement	306,067	737,240	1,010,604	273,364	37.08%
Medicare Supplement	39,663	40,200	37,932	(2,268)	(5.64%)
Total Wages and Benefits	1,445,128	2,022,522	2,285,831	263,309	13.02%
Professional Services	250,844	200,000	180,000	(20,000)	(10.00%)
Judgments / Claims	59,757	25,000	25,000	-	0.00%
Advertising	-	15,000	12,000	(3,000)	(20.00%)
Rental / Maintenance Agreements	34,098	30,000	30,000	-	0.00%
Property / Equipment Insurance	84,691	88,088	87,085	(1,003)	(1.14%)
General Liability Insurance	81,833	79,209	82,661	3,452	4.36%
General Supplies	2,147	7,500	10,000	2,500	33.33%
Bad Debt Expense	69,674	120,000	90,000	(30,000)	(25.00%)
Fund Balance Replenishment	-	500,000	-	(500,000)	(100.00%)
Depreciation	2,193,973	-	-	-	0.00%
Amortization	2,967	-	-	-	0.00%
Contingency	-	-	-	-	0.00%
Miscellaneous Expenses	55,942	35,000	10,000	(25,000)	(71.43%)
Total Services and Supplies	2,835,926	1,099,797	526,746	(573,051)	(52.11%)
KIA Loan 1 (F01-01)	37,254	159,763	-	(159,763)	(100.00%)
KIA Loan 2 (F03-01)	66,879	272,527	272,009	(518)	(0.19%)
2013 Series Bonds (TAS 556427)	94,374	485,130	491,980	6,850	1.41%
2015 Water and Sewer Bonds (ASHKYWS15)	102,600	289,725	289,175	(550)	(0.19%)
Meter Radio Lease	57,091	151,641	153,485	1,844	1.22%
HRA Allocation	-	30,000	30,000	-	0.00%
General Fund Repayment	-	-	-	-	0.00%
CSO Debt Service Payments	135,119	416,515	415,938	(577)	(0.14%)
Total Debt Service Payments	493,317	1,805,301	1,652,587	(152,714)	(8.46%)
Land	-	-	-	-	0.00%
Building Improvements	-	42,000	-	(42,000)	(100.00%)
Automotive Equipment	-	-	-	-	0.00%
Operating Equipment	-	-	-	-	0.00%
Office Equipment	-	220,500	-	(220,500)	(100.00%)
Capital Improvements	-	-	-	-	0.00%
Total Capital Outlay	-	262,500	-	(262,500)	(100.00%)
Total Expenditures	4,774,371	5,190,120	4,465,164	(724,956)	(13.97%)



Expenditures by Function / Object	Actual 2015-2016	Budget 2016-2017	Budget 2017-2018	Change from Prior Year	Percent Change
Regular Pay	512,140	508,058	503,384	(4,674)	(0.92%)
Overtime Pay	35,229	22,000	22,000	-	0.00%
Standby / Seasonal Pay	4,657	4,000	8,500	4,500	112.50%
FICA / Medicare	38,649	38,729	40,887	2,158	5.57%
Kentucky Retirement	174,920	99,016	100,875	1,859	1.88%
Health / Life Insurance	236,134	238,500	238,500	-	0.00%
Workers Compensation	4,945	7,477	5,665	(1,812)	(24.23%)
Unemployment Insurance	393	398	289	(109)	(27.39%)
Total Wages and Benefits	1,007,067	918,178	920,100	1,922	0.21%
Professional Services	21,530	17,500	20,000	2,500	14.29%
Postage / Freight	447	500	500	-	0.00%
Travel / Training	6,088	4,800	4,800	-	0.00%
Advertising	1,004	300	250	(50)	(16.67%)
Printing / Reproduction	1,375	1,300	1,000	(300)	(23.08%)
Utilities	864,834	922,500	975,000	52,500	5.69%
Telephone	1,314	1,450	1,325	(125)	(8.62%)
Building Repairs	10,947	35,000	10,000	(25,000)	(71.43%)
Equipment Repairs	24,737	20,000	15,000	(5,000)	(25.00%)
Rental / Maintenance Agreements	28,262	18,500	34,750	16,250	87.84%
Dues / Publications	254	375	250	(125)	(33.33%)
General Supplies	23,434	20,000	30,000	10,000	50.00%
Office Supplies	1,615	1,250	1,500	250	20.00%
Chemical Supplies	395,633	450,000	400,000	(50,000)	(11.11%)
Fuel	1,891	2,000	1,500	(500)	(25.00%)
Protective Apparel	754	900	900	-	0.00%
Pipes / Fittings	655	1,000	1,000	-	0.00%
Tools / Equipment	977	1,000	750	(250)	(25.00%)
Miscellaneous Expenses	519	-	25	25	0.00%
Total Services and Supplies	1,386,270	1,498,375	1,498,550	175	0.01%
Building Improvements	-	-	-	-	0.00%
Utility Plant	-	90,000	63,000	(27,000)	(30.00%)
Utility Plant - Noncity	-	-	-	-	0.00%
Automotive Equipment	-	-	-	-	0.00%
Operating Equipment	-	57,280	-	(57,280)	(100.00%)
Office Equipment	-	-	-	-	0.00%
Capital Improvements	-	-	-	-	0.00%
Total Capital Outlay	-	147,280	63,000	(84,280)	(57.22%)
Total Expenditures	2,393,337	2,563,833	2,481,650	(82,183)	(3.21%)



Expenditures by Function / Object	Actual 2015-2016	Budget 2016-2017	Budget 2017-2018	Change from Prior Year	Percent Change
Regular Pay	900,250	957,964	1,042,920	84,956	8.87%
Overtime Pay	153,522	120,000	120,000	-	0.00%
Standby / Seasonal Pay	9,797	4,000	10,000	6,000	150.00%
Separation Pay	-	-	-	-	0.00%
FICA / Medicare	73,417	78,407	89,901	11,494	14.66%
Kentucky Retirement	360,978	201,365	223,482	22,117	10.98%
Health / Life Insurance	519,831	536,625	546,563	9,938	1.85%
Workers Compensation	12,309	18,611	14,102	(4,509)	(24.23%)
Unemployment Insurance	760	752	590	(162)	(21.54%)
Total Wages and Benefits	2,030,864	1,917,724	2,047,558	129,834	6.77%
Professional Services	29,495	6,500	12,500	6,000	92.31%
Postage / Freight	524	300	700	400	133.33%
Travel / Training	23,605	10,000	10,000	-	0.00%
Advertising	5,279	4,000	2,250	(1,750)	(43.75%)
Printing / Reproduction	845	950	950	-	0.00%
Utilities	227,395	260,000	261,750	1,750	0.67%
Telephone	5,226	5,325	6,750	1,425	26.76%
Building Repairs	3,617	2,500	1,500	(1,000)	(40.00%)
Equipment Repairs	111,054	85,000	85,000	-	0.00%
Rental / Maintenance Agreements	36,285	35,000	50,000	15,000	42.86%
Dues / Publications	-	900	500	(400)	(44.44%)
Street Repairs / Improvements	418,940	360,000	385,500	25,500	7.08%
General Supplies	59,280	35,000	35,000	-	0.00%
Office Supplies	4,891	3,550	3,875	325	9.15%
Chemical Supplies	2,211	3,500	6,500	3,000	85.71%
Concrete / Aggregate / Asphalt	74,409	75,000	75,000	-	0.00%
Fuel	55,518	48,500	60,000	11,500	23.71%
Protective Apparel	3,882	6,000	6,000	-	0.00%
Pipes / Fittings	188,451	275,000	250,000	(25,000)	(9.09%)
Tools / Equipment	39,454	20,750	25,000	4,250	20.48%
Water Meters	108,433	76,500	37,000	(39,500)	(51.63%)
Miscellaneous Expenses	965	850	1,000	150	17.65%
Total Services and Supplies	1,399,759	1,315,125	1,316,775	1,650	0.13%
Building Improvements	-	878,000	675,000	(203,000)	(23.12%)
Utility Plant	-	354,300	609,000	254,700	71.89%
Utility Plant - Noncity	-	557,046	438,000	(119,046)	(21.37%)
Automotive Equipment	-	81,683	59,000	(22,683)	(27.77%)
Operating Equipment	-	5,895	-	(5,895)	(100.00%)
Office Equipment	-	-	-	-	0.00%
Capital Improvements	-	150,000	30,000	(120,000)	(80.00%)
Total Capital Outlay	-	2,026,924	1,811,000	(215,924)	(10.65%)
Total Expenditures	3,430,623	5,259,773	5,175,333	(84,440)	(1.61%)



Expenditures by Function / Object	Actual 2015–2016	Budget 2016–2017	Budget 2017–2018	Change from Prior Year	Percent Change
Regular Pay	514,049	505,350	523,983	18,633	3.69%
Overtime Pay	4,280	4,000	4,000	-	0.00%
Standby / Seasonal Pay	6,753	4,000	8,000	4,000	100.00%
FICA / Medicare	35,349	37,233	41,088	3,855	10.35%
Kentucky Retirement	164,523	95,147	101,484	6,337	6.66%
Health / Life Insurance	246,030	228,563	248,438	19,875	8.70%
Workers Compensation	6,048	9,145	6,929	(2,216)	(24.23%)
Unemployment Insurance	373	364	265	(99)	(27.20%)
Total Wages and Benefits	977,405	883,802	934,187	50,385	5.70%
Professional Services	14,062	12,500	12,500	-	0.00%
Postage / Freight	442	475	375	(100)	(21.05%)
Travel / Training	3,566	5,200	5,200	-	0.00%
Advertising	896	750	750	-	0.00%
Printing / Reproduction	-	25	175	150	600.00%
Utilities	291,323	295,000	362,500	67,500	22.88%
Telephone	2,766	3,125	2,325	(800)	(25.60%)
Building Repairs	4,758	5,000	5,000	-	0.00%
Equipment Repairs	62,801	62,500	52,500	(10,000)	(16.00%)
Rental / Maintenance Agreements	13,693	15,750	13,850	(1,900)	(12.06%)
Dues / Publications	491	1,100	750	(350)	(31.82%)
Landfill	215,947	220,000	270,000	50,000	22.73%
General Supplies	11,938	10,000	10,000	-	0.00%
Office Supplies	1,681	1,750	1,750	-	0.00%
Chemical Supplies	82,076	52,000	82,250	30,250	58.17%
Concrete / Aggregate / Asphalt	860	250	1,000	750	300.00%
Fuel	14,441	11,500	13,500	2,000	17.39%
Protective Apparel	1,908	3,000	3,000	-	0.00%
Pipes / Fittings	72	500	250	(250)	(50.00%)
Tools / Equipment	6,548	2,275	3,000	725	31.87%
Miscellaneous Expenses	3,021	-	-	-	0.00%
Total Services and Supplies	733,290	702,700	840,675	137,975	19.63%
Building Improvements	-	-	-	-	0.00%
Sewer Plant	-	20,000	89,500	69,500	347.50%
CSO Construction in Progress	-	-	-	-	0.00%
Automotive Equipment	-	-	-	-	0.00%
Operating Equipment	-	-	6,000	6,000	0.00%
Office Equipment	-	-	-	-	0.00%
Capital Improvements	-	20,000	-	(20,000)	(100.00%)
Total Capital Outlay	-	40,000	95,500	55,500	138.75%
Total Expenditures	1,710,695	1,626,502	1,870,362	243,860	14.99%

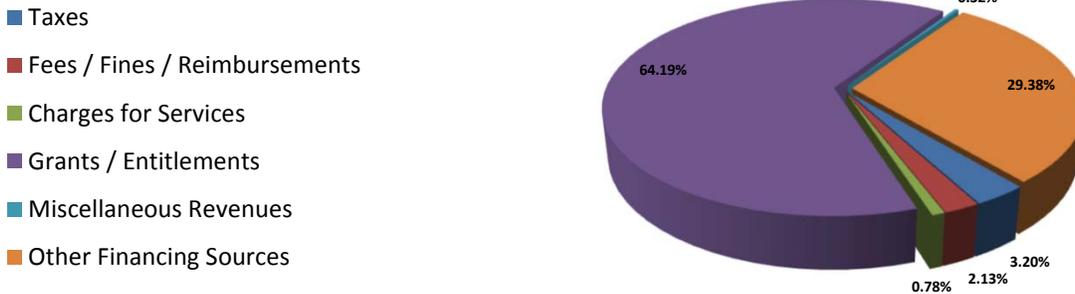


Expenditures by Function / Object	Actual 2015-2016	Budget 2016-2017	Budget 2017-2018	Change from Prior Year	Percent Change
Regular Pay	457,041	442,670	512,869	70,199	15.86%
Overtime Pay	45,662	45,000	45,000	-	0.00%
Standby / Seasonal Pay	6,774	4,000	8,500	4,500	112.50%
FICA / Medicare	35,153	35,614	43,459	7,845	22.03%
Kentucky Retirement	156,779	91,095	107,321	16,226	17.81%
Health / Life Insurance	249,056	228,563	248,438	19,875	8.70%
Workers Compensation	5,521	8,348	6,325	(2,023)	(24.23%)
Unemployment Insurance	364	357	234	(123)	(34.45%)
Total Wages and Benefits	956,350	855,647	972,146	116,499	13.62%
Professional Services	3,835	3,000	3,000	-	0.00%
CSO Administrative / Support	29,999	80,000	80,000	-	0.00%
Postage / Freight	796	500	500	-	0.00%
Travel / Training	5,271	9,000	9,000	-	0.00%
Advertising	3,124	1,250	1,250	-	0.00%
Utilities	261,908	283,000	295,000	12,000	4.24%
Telephone	3,338	3,350	2,350	(1,000)	(29.85%)
Building Repairs	1,169	5,000	2,000	(3,000)	(60.00%)
Equipment Repairs	98,848	77,500	79,500	2,000	2.58%
Rental / Maintenance Agreements	12,367	12,000	14,250	2,250	18.75%
Tree Trimming / Removal	850	750	1,000	250	33.33%
Dues / Publications	300	400	400	-	0.00%
Street Repairs / Improvements	35,828	37,500	37,500	-	0.00%
General Supplies	14,220	9,500	15,000	5,500	57.89%
Office Supplies	1,122	1,100	1,200	100	9.09%
Chemical Supplies	215	1,000	1,000	-	0.00%
Concrete / Aggregate / Asphalt	11,908	12,000	15,500	3,500	29.17%
Fuel	26,839	21,500	22,500	1,000	4.65%
Protective Apparel	7,328	8,500	8,500	-	0.00%
Pipes / Fittings	25,268	20,350	25,350	5,000	24.57%
Tools / Equipment	6,346	9,000	12,500	3,500	38.89%
Miscellaneous Expenses	394	650	500	(150)	(23.08%)
Total Services and Supplies	551,273	596,850	627,800	30,950	5.19%
Building Improvements	-	-	-	-	0.00%
Sewer Plant	-	220,000	250,800	30,800	14.00%
CSO Construction in Progress	-	2,550,000	2,000,000	(550,000)	(21.57%)
Automotive Equipment	-	37,631	-	(37,631)	(100.00%)
Operating Equipment	-	71,971	11,000	(60,971)	(84.72%)
Office Equipment	-	-	-	-	0.00%
Capital Improvements	-	-	-	-	0.00%
Total Capital Outlay	-	2,879,602	2,261,800	(617,802)	(21.45%)
Total Expenditures	1,507,623	4,332,099	3,861,746	(470,353)	(10.86%)



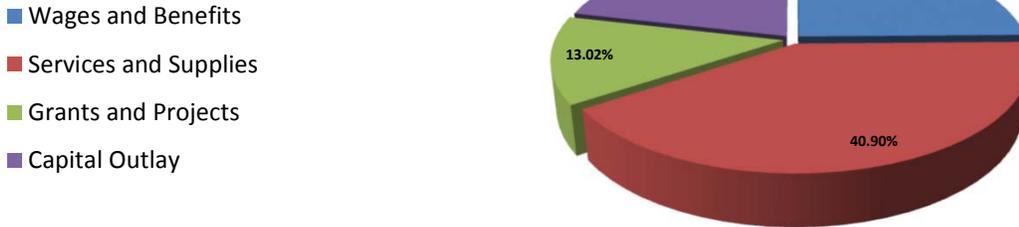
Nonmajor Funds in the Aggregate

Total Budgeted Revenues by Type for Fiscal Year 2018



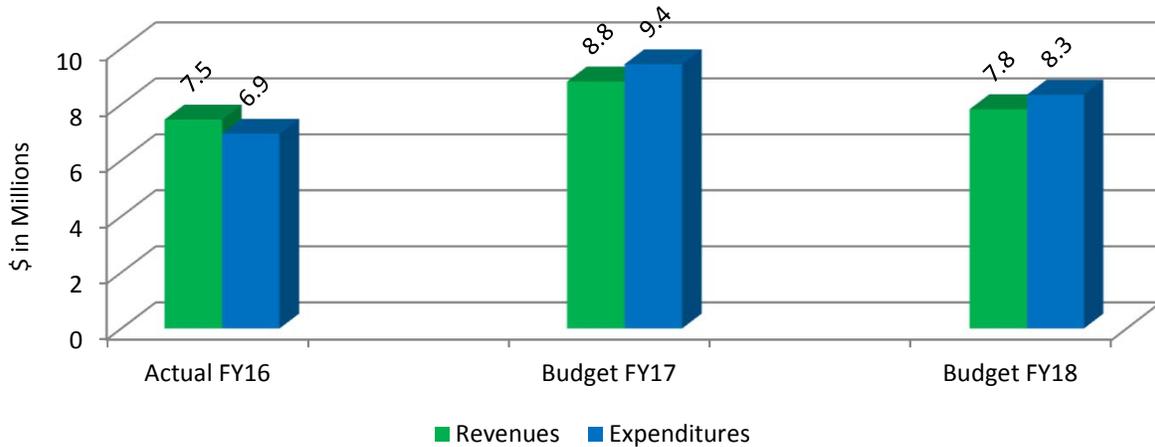
Total Budgeted Revenues = \$7,827,638

Total Budgeted Expenditures by Function for Fiscal Year 2018



Total Budgeted Expenditures = \$8,349,977

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 2015–2016	Budget 2016–2017	Budget 2017–2018	Change from Prior Year	Percent Change
Taxes	239,663	241,189	250,746	9,557	3.96%
Fees / Fines / Reimbursements	163,072	193,150	166,900	(26,250)	(13.59%)
Charges for Services	57,769	55,600	60,875	5,275	9.49%
Grants / Entitlements	4,455,116	4,790,777	5,024,275	233,498	4.87%
Miscellaneous Revenues	78,611	34,935	25,360	(9,575)	(27.41%)
Other Financing Sources	2,461,025	3,502,803	2,299,482	(1,203,321)	(34.35%)
Total Revenues by Type	7,455,256	8,818,454	7,827,638	(990,816)	(11.24%)
Wages and Benefits	2,083,372	1,942,117	2,066,364	124,247	6.40%
Services and Supplies	3,461,115	3,073,390	3,414,803	341,413	11.11%
Grants and Projects	527,711	968,038	1,087,000	118,962	12.29%
Capital Outlay	877,509	3,452,325	1,781,810	(1,670,515)	(48.39%)
Total Expenditures by Function	6,949,707	9,435,870	8,349,977	(1,085,893)	(11.51%)
Municipal Aid Road Fund	127,972	790,015	432,010	(358,005)	(45.32%)
Community Development Fund	608,544	1,006,850	1,122,015	115,165	11.44%
Section 8 Voucher Program Fund	2,680,474	2,653,890	2,771,305	117,415	4.42%
Floodwall Operating Fund	193,025	241,214	198,145	(43,069)	(17.86%)
Bus System Fund	1,242,270	1,154,123	1,280,849	126,726	10.98%
Recreation Operating Fund	1,093,886	1,130,867	1,038,974	(91,893)	(8.13%)
Cemetery Fund	274,980	186,295	187,464	1,169	0.63%
Capital Improvement Fund	728,556	2,272,616	1,319,215	(953,401)	(41.95%)
Total Expenditures by Fund	6,949,707	9,435,870	8,349,977	(1,085,893)	(11.51%)
Net Increase (Decrease)	505,549	(617,416)	(522,339)	95,077	(15.40%)
Beginning Fund Balance	4,760,785	5,266,334	4,648,918	(617,416)	(11.72%)
Ending Fund Balance	5,266,334	4,648,918	4,126,579	(522,339)	(11.24%)

*** As of June 30, 2016, the Recreation Operating Fund had a negative net position of \$240,963. This deficit resulted from the adoption of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, and the recording of the fund's proportionate share of net pension liability. The General Fund provides transfers to cover deficit balances; however, this is done when cash is needed rather than when accruals occur.

*** The ending fund balance for Nonmajor Funds in the Aggregate appears to decrease by 11.24% for FY18. This apparent decrease is primarily a result of an incomplete streetscape project originally budgeted for FY17. Although the project was not completed in FY17, the General Fund transferred \$575,000 to the Capital Fund, which is stored in fund balance and not reported as a revenue directly in FY18. This FY17 budgeted expense can be found on page 64—Capital Improvement Fund / Street Maintenance / Capital Improvements.



Revenues by Type / Source Expenditures by Function / Object	Actual 2015–2016	Budget 2016–2017	Budget 2017–2018	Change from Prior Year	Percent Change
Municipal Aid Revenue	430,792	440,000	432,000	(8,000)	(1.82%)
Intergovernmental Grant	-	-	-	-	0.00%
Total Grants / Entitlements	430,792	440,000	432,000	(8,000)	(1.82%)
75/25 Sidewalk Payments	-	-	-	-	0.00%
Interest Income	12	15	10	(5)	(33.33%)
Total Miscellaneous Revenues	12	15	10	(5)	(33.33%)
Total Revenues	430,804	440,015	432,010	(8,005)	(1.82%)
Professional Services	681	750	700	(50)	(6.67%)
Concrete / Aggregate / Asphalt	224	-	-	-	0.00%
Street Materials	2,232	-	-	-	0.00%
Pipes / Fittings	181	-	-	-	0.00%
Miscellaneous Expenses	-	-	-	-	0.00%
Total Services and Supplies	3,318	750	700	(50)	(6.67%)
Street Repairs / Improvements	124,654	789,265	431,310	(357,955)	(45.35%)
Sidewalk Repairs / Improvements	-	-	-	-	0.00%
75/25 Sidewalk Projects	-	-	-	-	0.00%
Total Capital Outlay	124,654	789,265	431,310	(357,955)	(45.35%)
Total Expenditures	127,972	790,015	432,010	(358,005)	(45.32%)
Net Increase (Decrease)	302,832	(350,000)	-	350,000	(100.00%)
Beginning Fund Balance	89,463	392,295	42,295	(350,000)	(89.22%)
Ending Fund Balance	392,295	42,295	42,295	-	0.00%



Revenues by Type / Source Expenditures by Function / Object	Actual 2015-2016	Budget 2016-2017	Budget 2017-2018	Change from Prior Year	Percent Change
CDBG Funds	608,544	1,006,850	1,122,015	115,165	11.44%
CDBG Program Income	-	-	-	-	0.00%
Total Grants / Entitlements	608,544	1,006,850	1,122,015	115,165	11.44%
Total Revenues	608,544	1,006,850	1,122,015	115,165	11.44%
Regular Pay	34,972	54,604	72,425	17,821	32.64%
Overtime Pay	74	-	-	-	0.00%
FICA / Medicare	2,461	3,968	5,613	1,645	41.46%
Kentucky Retirement	5,909	10,201	14,075	3,874	37.98%
Health / Life Insurance	17,473	26,832	26,832	-	0.00%
Workers Compensation	339	512	388	(124)	(24.22%)
Unemployment Insurance	25	25	20	(5)	(20.00%)
Total Wages and Benefits	61,253	96,142	119,353	23,211	24.14%
Professional Services	776	750	650	(100)	(13.33%)
Postage / Freight	277	200	100	(100)	(50.00%)
Travel / Training	1,926	3,000	1,729	(1,271)	(42.37%)
Advertising	9,982	6,150	5,750	(400)	(6.50%)
Printing / Reproduction	-	500	400	(100)	(20.00%)
Telephone	367	400	916	516	129.00%
Property / Equipment Insurance	329	328	318	(10)	(3.05%)
General Liability Insurance	2,273	2,200	2,234	34	1.55%
General Supplies	1,718	2,500	1,250	(1,250)	(50.00%)
Office Supplies	1,932	2,100	1,500	(600)	(28.57%)
Contingency	-	3,952	100,815	96,863	2,450.99%
Miscellaneous Expenses	-	-	-	-	0.00%
Total Services and Supplies	19,580	22,080	115,662	93,582	423.83%
Project - Human Rights	160	1,500	1,500	-	0.00%
Project - Spot Rehab	269,990	150,000	100,000	(50,000)	(33.33%)
Project - Barrier Removal	-	-	80,000	80,000	0.00%
Project - Safe Harbor	-	85,000	8,500	(76,500)	(90.00%)
Project - ACTC Foundation	-	40,000	-	(40,000)	(100.00%)
Project - Neighbors Helping Neighbors	-	-	20,000	20,000	0.00%
Project - Infrastructure	-	-	400,000	400,000	0.00%
10 Year Implementation	22,820	-	-	-	0.00%
Project - Hillcrest Bruce	-	-	3,500	3,500	0.00%
Project - Senior Center	17,500	16,000	14,000	(2,000)	(12.50%)
Project - Closing Costs	-	-	15,000	15,000	0.00%
Project - ACDC Utility	7,100	10,000	8,000	(2,000)	(20.00%)
Project - Rehab Delivery	14,095	15,000	18,000	3,000	20.00%
Project - Handicap Improvements	61,434	-	-	-	0.00%
Project - CARES Case Managers	30,000	42,000	48,000	6,000	14.29%
Project - Shelter of Hope	663	77,128	8,500	(68,628)	(88.98%)
Project - Community Kitchen	12,000	12,000	8,500	(3,500)	(29.17%)
Project - Safe Harbor	-	-	8,500	8,500	0.00%
Project - EC Target Infrastructure	91,949	250,000	-	(250,000)	(100.00%)
Project - ACDC	-	-	45,000	45,000	0.00%
Project - Parks and Recreation	-	-	100,000	100,000	0.00%
Project - Minority Business Loan	-	190,000	-	(190,000)	(100.00%)
Total Grants and Projects	527,711	888,628	887,000	(1,628)	(0.18%)
Total Expenditures	608,544	1,006,850	1,122,015	115,165	11.44%
Net Increase (Decrease)	-	-	-	-	0.00%
Beginning Fund Balance	65,437	65,437	65,437	-	0.00%
Ending Fund Balance	65,437	65,437	65,437	-	0.00%



Revenues by Type / Source Expenditures by Function / Object	Actual 2015-2016	Budget 2016-2017	Budget 2017-2018	Change from Prior Year	Percent Change
PHA Housing Funds	2,388,478	2,397,996	2,439,555	41,559	1.73%
Administrative Fee Revenue	264,106	255,744	280,000	24,256	9.48%
PHA VASH Funds	4,300	-	51,600	51,600	0.00%
Total Grants / Entitlements	2,656,884	2,653,740	2,771,155	117,415	4.42%
Interest Income	156	150	150	-	0.00%
Application Fee Income	-	-	-	-	0.00%
Miscellaneous Revenues	-	-	-	-	0.00%
Total Miscellaneous Revenues	156	150	150	-	0.00%
Total Revenues	2,657,040	2,653,890	2,771,305	117,415	4.42%
Regular Pay	122,836	111,532	126,560	15,028	13.47%
Overtime Pay	5,783	2,971	2,971	-	0.00%
Standby / Seasonal Pay	-	18,101	-	(18,101)	(100.00%)
FICA / Medicare	7,979	9,684	9,967	283	2.92%
Kentucky Retirement	19,147	21,390	24,992	3,602	16.84%
Health / Life Insurance	41,769	38,758	52,670	13,912	35.89%
Workers Compensation	299	452	343	(109)	(24.12%)
Unemployment Insurance	83	83	83	-	0.00%
Total Wages and Benefits	197,896	202,971	217,586	14,615	7.20%
Professional Services	8,426	7,000	7,000	-	0.00%
Postage / Freight	5,272	5,425	5,425	-	0.00%
Travel / Training	5,831	2,900	2,900	-	0.00%
Advertising	2,032	1,200	1,000	(200)	(16.67%)
Printing / Reproduction	1,621	675	100	(575)	(85.19%)
Telephone	1,653	1,750	2,000	250	14.29%
Equipment Repairs	458	750	550	(200)	(26.67%)
Rental / Maintenance Agreements	19,741	15,000	18,000	3,000	20.00%
Dues / Publications	725	1,600	1,000	(600)	(37.50%)
Property / Equipment Insurance	195	175	162	(13)	(7.43%)
General Liability Insurance	2,273	2,200	2,234	34	1.55%
General Supplies	16,968	2,500	2,500	-	0.00%
Office Supplies	1,538	1,500	1,500	-	0.00%
Fuel	412	750	500	(250)	(33.33%)
Housing Assistance Payments	2,415,432	2,397,996	2,491,155	93,159	3.88%
VASH	-	-	-	-	0.00%
Other Housing / Administrative Expenses	-	-	-	-	0.00%
Contingency	-	9,473	17,693	8,220	86.77%
Miscellaneous Expenses	1	25	-	(25)	(100.00%)
Total Services and Supplies	2,482,578	2,450,919	2,553,719	102,800	4.19%
Total Expenditures	2,680,474	2,653,890	2,771,305	117,415	4.42%
Net Increase (Decrease)	(23,434)	-	-	-	0.00%
Beginning Fund Balance	71,718	48,284	48,284	-	0.00%
Ending Fund Balance	48,284	48,284	48,284	-	0.00%



Revenues by Type / Source Expenditures by Function / Object	Actual 2015-2016	Budget 2016-2017	Budget 2017-2018	Change from Prior Year	Percent Change
Current Property Tax	188,491	198,639	203,411	4,772	2.40%
Penalty and Interest	2,337	2,400	2,335	(65)	(2.71%)
Delinquent Property Tax	7,850	20,000	15,000	(5,000)	(25.00%)
Vehicle Property Tax	9,521	150	5,000	4,850	3,233.33%
PSC Property Tax	31,464	20,000	25,000	5,000	25.00%
Total Taxes	239,663	241,189	250,746	9,557	3.96%
Transfer from General Fund	-	-	-	-	0.00%
Total Other Financing Sources	-	-	-	-	0.00%
Interest Income	27	25	60	35	140.00%
Total Miscellaneous Revenues	27	25	60	35	140.00%
Total Revenues	239,690	241,214	250,806	9,592	3.98%
Regular Pay	70,166	72,749	73,707	958	1.32%
Overtime Pay	7,074	12,000	7,000	(5,000)	(41.67%)
FICA / Medicare	5,250	6,159	6,218	59	0.96%
Kentucky Retirement	13,154	15,831	15,588	(243)	(1.53%)
Health / Life Insurance	29,959	29,813	29,813	-	0.00%
Workers Compensation	1,624	2,455	1,860	(595)	(24.24%)
Unemployment Insurance	55	54	40	(14)	(25.93%)
Total Wages and Benefits	127,282	139,061	134,226	(4,835)	(3.48%)
Professional Services	1,243	1,000	250	(750)	(75.00%)
Postage / Freight	-	25	10	(15)	(60.00%)
Travel / Training	-	-	-	-	0.00%
Advertising	320	-	-	-	0.00%
Printing / Reproduction	87	75	35	(40)	(53.33%)
Utilities	24,426	27,147	28,500	1,353	4.98%
Telephone	929	935	975	40	4.28%
Building Repairs	157	500	300	(200)	(40.00%)
Equipment Repairs	2,484	3,475	3,500	25	0.72%
Rental / Maintenance Agreements	2,937	2,450	2,450	-	0.00%
Property / Equipment Insurance	178	178	190	12	6.74%
General Liability Insurance	2,273	2,200	2,234	34	1.55%
General Supplies	1,258	9,818	2,000	(7,818)	(79.63%)
Office Supplies	80	225	125	(100)	(44.44%)
Fuel	2,507	2,000	2,500	500	25.00%
Protective Apparel	1,911	625	500	(125)	(20.00%)
Tools / Equipment	153	1,250	250	(1,000)	(80.00%)
Miscellaneous Expenses	-	250	100	(150)	(60.00%)
Total Services and Supplies	40,943	52,153	43,919	(8,234)	(15.79%)
Automotive Equipment	24,800	-	-	-	0.00%
Operating Equipment	-	50,000	20,000	(30,000)	(60.00%)
Total Capital Outlay	24,800	50,000	20,000	(30,000)	(60.00%)
Total Expenditures	193,025	241,214	198,145	(43,069)	(17.86%)
Net Increase (Decrease)	46,665	-	52,661	52,661	0.00%
Beginning Fund Balance	26,632	73,297	73,297	-	0.00%
Ending Fund Balance	73,297	73,297	125,958	52,661	71.85%



Revenues by Type / Source Expenditures by Function / Object	Actual 2015-2016	Budget 2016-2017	Budget 2017-2018	Change from Prior Year	Percent Change
Passenger Fares	41,855	40,100	40,100	-	0.00%
Paratransit Fares	14,501	13,500	15,000	1,500	11.11%
Total Charges for Services	56,356	53,600	55,100	1,500	2.80%
Transfer from General Fund	440,307	410,291	526,619	116,328	28.35%
Total Other Financing Sources	440,307	410,291	526,619	116,328	28.35%
FTA Operating Grant	336,732	260,406	260,406	-	0.00%
FTA Capital Grant	375,257	390,710	390,710	-	0.00%
KDOT Capital Grant	46,907	39,071	47,989	8,918	22.83%
Total Grants / Entitlements	758,896	690,187	699,105	8,918	1.29%
Sale of Surplus Property	-	-	-	-	0.00%
Interest Income	59	45	25	(20)	(44.44%)
Miscellaneous Revenues	4,700	-	-	-	0.00%
Total Miscellaneous Revenues	4,759	45	25	(20)	(44.44%)
Total Revenues	1,260,318	1,154,123	1,280,849	126,726	10.98%
Regular Pay	276,565	249,082	259,330	10,248	4.11%
Overtime Pay	14,803	8,945	8,945	-	0.00%
Maintenance Pay	35,898	39,462	54,561	15,099	38.26%
Standby / Seasonal Pay	133,476	112,539	111,676	(863)	(0.77%)
FICA / Medicare	31,676	29,760	33,280	3,520	11.83%
Kentucky Retirement	145,581	74,304	80,953	6,649	8.95%
Health / Life Insurance	200,652	208,690	230,553	21,863	10.48%
Workers Compensation	6,639	10,038	7,606	(2,432)	(24.23%)
Unemployment Insurance	329	321	246	(75)	(23.36%)
Total Wages and Benefits	845,619	733,141	787,150	54,009	7.37%
Professional Services	3,752	4,250	4,250	-	0.00%
Postage / Freight	155	225	200	(25)	(11.11%)
Travel / Training	1,995	2,200	2,200	-	0.00%
Advertising	1,378	1,575	750	(825)	(52.38%)
Printing / Reproduction	87	225	225	-	0.00%
Utilities	24,467	22,500	32,550	10,050	44.67%
Telephone	1,296	1,875	1,300	(575)	(30.67%)
Building Repairs	3,121	7,000	13,000	6,000	85.71%
Equipment Repairs	68,135	75,000	45,000	(30,000)	(40.00%)
Rental / Maintenance Agreements	23,773	23,250	25,750	2,500	10.75%
Dues / Publications	394	575	400	(175)	(30.43%)
Property / Equipment Insurance	1,874	2,306	2,348	42	1.82%
General Liability Insurance	14,775	14,301	16,756	2,455	17.17%
General Supplies	7,818	10,000	8,000	(2,000)	(20.00%)
Office Supplies	1,681	1,700	1,225	(475)	(27.94%)
Fuel	48,075	46,000	50,000	4,000	8.70%
Tools / Equipment	68	250	250	-	0.00%
Depreciation	145,908	-	-	-	0.00%
Contingency	-	-	152,745	152,745	0.00%
Miscellaneous Expenses	47,899	750	750	-	0.00%
Total Services and Supplies	396,651	213,982	357,699	143,717	67.16%
Automotive Equipment	-	135,000	136,000	1,000	0.74%
Operating Equipment	-	72,000	-	(72,000)	(100.00%)
Total Capital Outlay	-	207,000	136,000	(71,000)	(34.30%)
Total Expenditures	1,242,270	1,154,123	1,280,849	126,726	10.98%
Net Increase (Decrease)	18,048	-	-	-	0.00%
Beginning Fund Balance	237,606	255,654	255,654	-	0.00%
Ending Fund Balance	255,654	255,654	255,654	-	0.00%



Revenues by Type / Source Expenditures by Function / Object	Actual 2015-2016	Budget 2016-2017	Budget 2017-2018	Change from Prior Year	Percent Change
Admission Fees - Dawson Pool	23,338	24,500	23,000	(1,500)	(6.12%)
Pool Rental Fees	6,400	5,650	6,000	350	6.19%
Total Fees / Fines / Reimbursements	29,738	30,150	29,000	(1,150)	(3.81%)
Miscellaneous Rentals	1,413	2,000	1,275	(725)	(36.25%)
Round House / Log Cabin Rentals	-	-	4,500	4,500	0.00%
Total Charges for Services	1,413	2,000	5,775	3,775	188.75%
Transfer from General Fund	917,300	982,803	979,384	(3,419)	(0.35%)
Total Other Financing Sources	917,300	982,803	979,384	(3,419)	(0.35%)
Interest Income	396	300	315	15	5.00%
Concession Sales - Sports Park	1,323	1,600	1,200	(400)	(25.00%)
Concession Sales - Central Park	9,666	11,000	9,750	(1,250)	(11.36%)
Concession Sales - Dawson Pool	13,695	14,000	13,500	(500)	(3.57%)
Miscellaneous Revenues	41,607	7,500	50	(7,450)	(99.33%)
Total Miscellaneous Revenues	66,687	34,400	24,815	(9,585)	(27.86%)
Total Revenues	1,015,138	1,049,353	1,038,974	(10,379)	(0.99%)
Regular Pay	329,922	290,172	308,655	18,483	6.37%
Overtime Pay	15,927	17,000	15,000	(2,000)	(11.76%)
Standby / Seasonal Pay	33,709	37,545	37,545	-	0.00%
FICA / Medicare	26,410	25,097	27,731	2,634	10.50%
Kentucky Retirement	108,933	57,380	62,331	4,951	8.63%
Health / Life Insurance	200,198	191,795	210,676	18,881	9.84%
Workers Compensation	6,461	9,768	7,402	(2,366)	(24.22%)
Unemployment Insurance	275	249	274	25	10.04%
Total Wages and Benefits	721,835	629,006	669,614	40,608	6.46%
Professional Services	2,372	2,100	2,100	-	0.00%
Postage / Freight	655	500	500	-	0.00%
Travel / Training	2,331	420	420	-	0.00%
Advertising	1,525	1,200	500	(700)	(58.33%)
Printing / Reproduction	107	100	75	(25)	(25.00%)
Utilities	106,730	90,500	95,400	4,900	5.41%
Telephone	2,895	3,375	3,061	(314)	(9.30%)
Building Repairs	6,214	3,250	7,250	4,000	123.08%
Equipment Repairs	28,576	18,450	13,950	(4,500)	(24.39%)
Rental / Maintenance Agreements	11,729	20,210	20,960	750	3.71%
Tree Trimming / Removal	25,710	17,500	17,500	-	0.00%
Dues / Publications	-	210	-	(210)	(100.00%)
Central Park Lighting Exp.	22,964	23,910	23,910	-	0.00%
Tree Purchases	2,192	2,000	2,000	-	0.00%
Property / Equipment Insurance	829	962	961	(1)	(0.10%)
General Liability Insurance	10,229	9,900	10,053	153	1.55%
Kentucky Sales Tax	1,507	1,620	1,620	-	0.00%
Programs / Events	12,606	11,000	13,000	2,000	18.18%
General Supplies	28,998	26,750	23,650	(3,100)	(11.59%)
Office Supplies	886	800	550	(250)	(31.25%)
Chemical Supplies	14,014	13,250	14,250	1,000	7.55%
Concrete / Aggregate / Asphalt	2,000	4,000	2,000	(2,000)	(50.00%)
Fuel	11,628	8,000	11,250	3,250	40.63%
Protective Apparel	697	1,750	1,750	-	0.00%
Tools / Equipment	2,596	1,800	1,800	-	0.00%
Purchases for Resale	26,702	24,000	24,000	-	0.00%
Depreciation	44,674	-	-	-	0.00%
Miscellaneous Expenses	685	850	850	-	0.00%
Total Services and Supplies	372,051	288,407	293,360	4,953	1.72%
Automotive Equipment	-	-	26,000	26,000	0.00%
Operating Equipment	-	-	-	-	0.00%
Capital Improvements	-	213,454	50,000	(163,454)	(76.58%)
Total Capital Outlay	-	213,454	76,000	(137,454)	(64.40%)
Total Expenditures	1,093,886	1,130,867	1,038,974	(91,893)	(8.13%)
Net Increase (Decrease)	(78,748)	(81,514)	-	81,514	(100.00%)
Beginning Fund Balance	(162,215)	(240,963)	(322,477)	(81,514)	33.83%
Ending Fund Balance	(240,963)	(322,477)	(322,477)	-	0.00%



Revenues by Type / Source Expenditures by Function / Object	Actual 2015-2016	Budget 2016-2017	Budget 2017-2018	Change from Prior Year	Percent Change
Opening / Closing Fees	73,650	100,000	78,800	(21,200)	(21.20%)
Lots / Niche / Mausoleum	48,524	51,000	48,500	(2,500)	(4.90%)
Foundation Fees	11,160	12,000	10,600	(1,400)	(11.67%)
Total Fees / Fines / Reimbursements	133,334	163,000	137,900	(25,100)	(15.40%)
Transfer from General Fund	129,490	22,995	49,264	26,269	114.24%
Total Other Financing Sources	129,490	22,995	49,264	26,269	114.24%
Interest Income	61	50	50	-	0.00%
Miscellaneous Revenues	1,702	250	250	-	0.00%
Total Miscellaneous Revenues	1,763	300	300	-	0.00%
Total Revenues	264,587	186,295	187,464	1,169	0.63%
Regular Pay	67,470	76,713	73,574	(3,139)	(4.09%)
Overtime Pay	4,567	5,800	5,800	-	0.00%
Standby / Seasonal Pay	3,684	4,000	4,000	-	0.00%
FICA / Medicare	5,157	6,242	6,383	141	2.26%
Kentucky Retirement	21,970	15,414	15,234	(180)	(1.17%)
Health / Life Insurance	26,065	32,794	32,794	-	0.00%
Workers Compensation	521	788	597	(191)	(24.24%)
Unemployment Insurance	53	45	53	8	17.78%
Total Wages and Benefits	129,487	141,796	138,435	(3,361)	(2.37%)
Professional Services	401	550	550	-	0.00%
Postage / Freight	-	-	50	50	0.00%
Travel / Training	8	-	-	-	0.00%
Advertising	1,711	500	500	-	0.00%
Printing / Reproduction	77	125	125	-	0.00%
Utilities	9,180	11,250	13,250	2,000	17.78%
Telephone	1,725	2,250	2,250	-	0.00%
Building Repairs	2,565	2,000	2,500	500	25.00%
Equipment Repairs	2,708	3,000	3,000	-	0.00%
Rental / Maintenance Agreements	2,649	2,600	2,600	-	0.00%
Tree Trimming / Removal	1,850	2,330	2,330	-	0.00%
Dues / Publications	338	325	325	-	0.00%
Property / Equipment Insurance	2,174	2,169	2,123	(46)	(2.12%)
General Liability Insurance	3,410	3,300	3,351	51	1.55%
General Supplies	8,816	7,500	9,000	1,500	20.00%
Office Supplies	267	500	450	(50)	(10.00%)
Concrete / Aggregate / Asphalt	1,522	1,200	1,500	300	25.00%
Fuel	4,671	2,900	3,175	275	9.48%
Protective Apparel	576	400	400	-	0.00%
Tools / Equipment	3,201	1,500	1,500	-	0.00%
Purchases for Resale	47,050	-	-	-	0.00%
Depreciation	50,594	-	-	-	0.00%
Miscellaneous Expenses	-	100	50	(50)	(50.00%)
Total Services and Supplies	145,493	44,499	49,029	4,530	10.18%
Building Improvements	-	-	-	-	0.00%
Total Capital Outlay	-	-	-	-	0.00%
Total Expenditures	274,980	186,295	187,464	1,169	0.63%
Net Increase (Decrease)	(10,393)	-	-	-	0.00%
Beginning Fund Balance	4,321,651	4,311,258	4,311,258	-	0.00%
Ending Fund Balance	4,311,258	4,311,258	4,311,258	-	0.00%



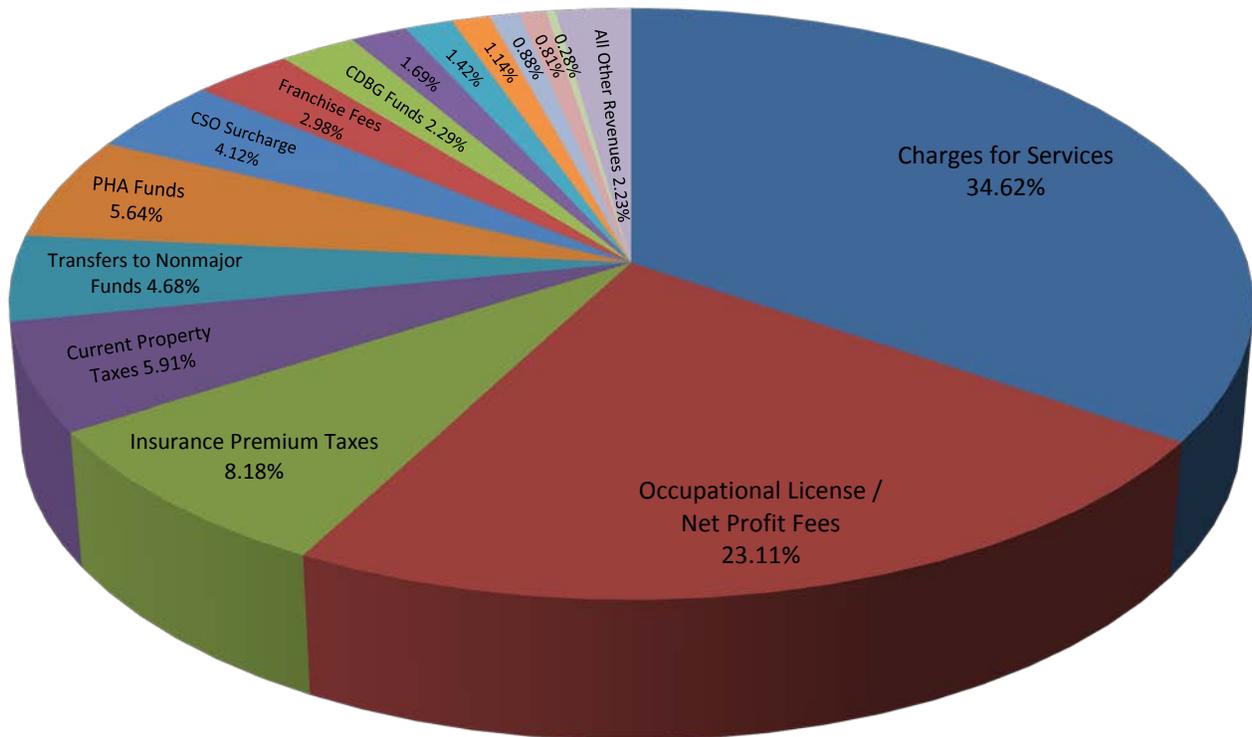
Revenues by Type / Source Expenditures by Division / Object	Actual 2015-2016	Budget 2016-2017	Budget 2017-2018	Change from Prior Year	Percent Change
Transfer from General Fund	973,928	2,086,714	744,215	(1,342,499)	(64.34%)
Total Other Financing Sources	973,928	2,086,714	744,215	(1,342,499)	(64.34%)
Miscellaneous Revenues	5,207	-	-	-	0.00%
Total Miscellaneous Revenues	5,207	-	-	-	0.00%
Total Revenues	979,135	2,086,714	744,215	(1,342,499)	(64.34%)
Office Equipment	6,947	-	-	-	0.00%
Total Legal / City Clerk	6,947	-	-	-	0.00%
Professional Services	501	600	715	115	19.17%
Building Improvements	-	9,163	-	(9,163)	(100.00%)
Total General Unclassified	501	9,763	715	(9,048)	(92.68%)
Building Improvements	43,000	14,900	-	(14,900)	(100.00%)
Total Public Works Administration	43,000	14,900	-	(14,900)	(100.00%)
Building Improvements	-	-	80,000	80,000	0.00%
Automotive Equipment	25,608	-	-	-	0.00%
Operating Equipment	14,000	348,716	-	(348,716)	(100.00%)
Capital Improvements	-	575,000	875,000	300,000	52.17%
Total Street Maintenance	39,608	923,716	955,000	31,284	3.39%
Operating Equipment	-	225,869	-	(225,869)	(100.00%)
Total Solid Waste	-	225,869	-	(225,869)	(100.00%)
Building Improvements	-	-	20,000	20,000	0.00%
Operating Equipment	-	30,800	-	(30,800)	(100.00%)
Office Equipment	13,503	-	-	-	0.00%
Capital Improvements	-	50,000	-	(50,000)	(100.00%)
Total Central Garage	13,503	80,800	20,000	(60,800)	(75.25%)
Automotive Equipment	49,119	-	-	-	0.00%
Economic Development Incentives (Grants & Projects)	-	79,410	200,000	120,590	151.86%
Total Community and Economic Development	49,119	79,410	200,000	120,590	151.86%
Automotive Equipment	96,838	628,299	63,000	(565,299)	(89.97%)
Operating Equipment	10,490	21,574	-	(21,574)	(100.00%)
Total Police	107,328	649,873	63,000	(586,873)	(90.31%)
Buildings	18,374	-	-	-	0.00%
Building Improvements	-	22,968	10,000	(12,968)	(56.46%)
Automotive Equipment	440,111	40,317	50,000	9,683	24.02%
Operating Equipment	10,065	225,000	12,500	(212,500)	(94.44%)
Office Equipment	-	-	8,000	8,000	0.00%
Total Fire	468,550	288,285	80,500	(207,785)	(72.08%)
Total Expenditures	728,556	2,272,616	1,319,215	(953,401)	(41.95%)
Net Increase (Decrease)	250,579	(185,902)	(575,000)	(389,098)	209.30%
Beginning Fund Balance	110,493	361,072	175,170	(185,902)	(51.49%)
Ending Fund Balance	361,072	175,170	(399,830)	(575,000)	(328.25%)



Major Revenues

Total projected revenues for fiscal year 2018 (including interfund transfers) are \$49,093,680. The revenue sources highlighted on the table below supply 83.87% of the City's funding. See pages 66–70 for more details about these revenue sources.

Revenue Source	Budget FY18	% of Rev	Revenue Source	Budget FY18	% of Rev
Charges for Services	16,998,345	34.62%	Franchise Fees	1,461,425	2.98%
Occupational License / Net Profit Fees	11,345,540	23.11%	Delq. / Vehicle / PSC Prop. Tax	829,500	1.69%
Insurance Premium Taxes	4,017,705	8.18%	FTA and KDOT Grants	699,105	1.42%
Current Property Taxes	2,901,311	5.91%	Alcohol Beverage License Fees	560,000	1.14%
PHA Funds / Admin. Fee Revenue	2,771,155	5.64%	Municipal Aid Revenue	432,000	0.88%
CSO Surcharge	2,022,500	4.12%	Late Payment Charges	400,000	0.81%
CDBG Funds	1,122,015	2.29%	Cemetery Fees	137,900	0.28%
Transfers to Nonmajor Funds	2,299,482	4.68%	All Other Revenues	1,095,697	2.23%



Total Revenues = \$49,093,680



Charges for Services

<p>Source:</p> <p>All service users, such as citizens, businesses, and residents of other surrounding communities</p>	<p style="text-align: center;">Percentage of Total Budgeted Revenues</p> <p style="text-align: center;">Total Revenues = \$49,093,680</p>																																			
<p>Definition:</p> <p>Fees for providing the essential services of water production and distribution, sewer collection and treatment, and garbage collection</p>	<p style="text-align: center;">Trend Analysis</p> <table border="1"> <thead> <tr> <th>Fiscal Year</th> <th>Actual (Millions)</th> <th>Deficit (Millions)</th> <th>Surplus (Millions)</th> <th>Budget (Millions)</th> </tr> </thead> <tbody> <tr> <td>FY18</td> <td>17.0</td> <td>0.0</td> <td>0.0</td> <td>17.0</td> </tr> <tr> <td>FY17</td> <td>17.0</td> <td>0.0</td> <td>0.2</td> <td>17.0</td> </tr> <tr> <td>FY16</td> <td>17.1</td> <td>0.2</td> <td>0.0</td> <td>17.1</td> </tr> <tr> <td>FY15</td> <td>16.1</td> <td>0.0</td> <td>1.3</td> <td>16.1</td> </tr> <tr> <td>FY14</td> <td>15.6</td> <td>0.0</td> <td>0.8</td> <td>15.6</td> </tr> <tr> <td>FY13</td> <td>15.1</td> <td>0.0</td> <td>0.5</td> <td>15.1</td> </tr> </tbody> </table>	Fiscal Year	Actual (Millions)	Deficit (Millions)	Surplus (Millions)	Budget (Millions)	FY18	17.0	0.0	0.0	17.0	FY17	17.0	0.0	0.2	17.0	FY16	17.1	0.2	0.0	17.1	FY15	16.1	0.0	1.3	16.1	FY14	15.6	0.0	0.8	15.6	FY13	15.1	0.0	0.5	15.1
Fiscal Year	Actual (Millions)	Deficit (Millions)	Surplus (Millions)	Budget (Millions)																																
FY18	17.0	0.0	0.0	17.0																																
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FY16	17.1	0.2	0.0	17.1																																
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FY13	15.1	0.0	0.5	15.1																																
<p>Estimation:</p> <p>Trend analysis—the most recent month’s usage levels are multiplied by 12, then by the applicable rates</p>																																				
<p>Fiscal Year 2018 Budget:</p> <p>These revenues are set at \$16,998,345 for a decrease of \$19,555, or 0.11% from the current fiscal year.</p>																																				
<p>Collection Rates:</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Collection Rate (%)</th> </tr> </thead> <tbody> <tr> <td>13</td> <td>~103%</td> </tr> <tr> <td>14</td> <td>~105%</td> </tr> <tr> <td>15</td> <td>~108%</td> </tr> <tr> <td>16</td> <td>~98%</td> </tr> <tr> <td>17</td> <td>~101%</td> </tr> </tbody> </table>	Year	Collection Rate (%)	13	~103%	14	~105%	15	~108%	16	~98%	17	~101%																								
Year	Collection Rate (%)																																			
13	~103%																																			
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Occupational License and Net Profit Fees

<p>Source:</p> <p>Local business operating within city limits</p>	<p style="text-align: center;">Percentage of Total Budgeted Revenues</p> <p style="text-align: center;">Total Revenues = \$49,093,680</p>																																			
<p>Definition:</p> <p>Occupational license fees are city income taxes withheld from employee paychecks, which are remitted monthly or quarterly, depending on the size of the entity. Net profit fees are based on a business' net income and are filed annually with federal tax returns. Both rates are set at 2%.</p>	<p style="text-align: center;">Trend Analysis</p> <table border="1"> <thead> <tr> <th>Fiscal Year</th> <th>Actual (Millions)</th> <th>Deficit (Millions)</th> <th>Surplus (Millions)</th> <th>Budget (Millions)</th> </tr> </thead> <tbody> <tr> <td>FY18</td> <td>11.3</td> <td>0.0</td> <td>0.0</td> <td>11.3</td> </tr> <tr> <td>FY17</td> <td>11.0</td> <td>0.0</td> <td>0.1</td> <td>11.1</td> </tr> <tr> <td>FY16</td> <td>10.8</td> <td>0.0</td> <td>0.5</td> <td>11.3</td> </tr> <tr> <td>FY15</td> <td>10.7</td> <td>0.0</td> <td>0.7</td> <td>11.4</td> </tr> <tr> <td>FY14</td> <td>10.7</td> <td>0.4</td> <td>0.0</td> <td>11.1</td> </tr> <tr> <td>FY13</td> <td>9.0</td> <td>0.1</td> <td>0.0</td> <td>9.1</td> </tr> </tbody> </table>	Fiscal Year	Actual (Millions)	Deficit (Millions)	Surplus (Millions)	Budget (Millions)	FY18	11.3	0.0	0.0	11.3	FY17	11.0	0.0	0.1	11.1	FY16	10.8	0.0	0.5	11.3	FY15	10.7	0.0	0.7	11.4	FY14	10.7	0.4	0.0	11.1	FY13	9.0	0.1	0.0	9.1
Fiscal Year	Actual (Millions)	Deficit (Millions)	Surplus (Millions)	Budget (Millions)																																
FY18	11.3	0.0	0.0	11.3																																
FY17	11.0	0.0	0.1	11.1																																
FY16	10.8	0.0	0.5	11.3																																
FY15	10.7	0.0	0.7	11.4																																
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FY13	9.0	0.1	0.0	9.1																																
<p>Estimation:</p> <p>Trend analysis—gross payroll and net income totals for the 12 most recent months are multiplied by the applicable rates.</p>																																				
<p>Fiscal Year 2018 Budget:</p> <p>These revenues are set at \$11,345,540 for an increase of \$360,065, or 3.28% from the current fiscal year.</p>																																				
<p>Collection Rates:</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Collection Rate (%)</th> </tr> </thead> <tbody> <tr> <td>13</td> <td>~98%</td> </tr> <tr> <td>14</td> <td>~96%</td> </tr> <tr> <td>15</td> <td>~106%</td> </tr> <tr> <td>16</td> <td>~104%</td> </tr> <tr> <td>17</td> <td>~101%</td> </tr> </tbody> </table>	Year	Collection Rate (%)	13	~98%	14	~96%	15	~106%	16	~104%	17	~101%																								
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Insurance Premium Tax

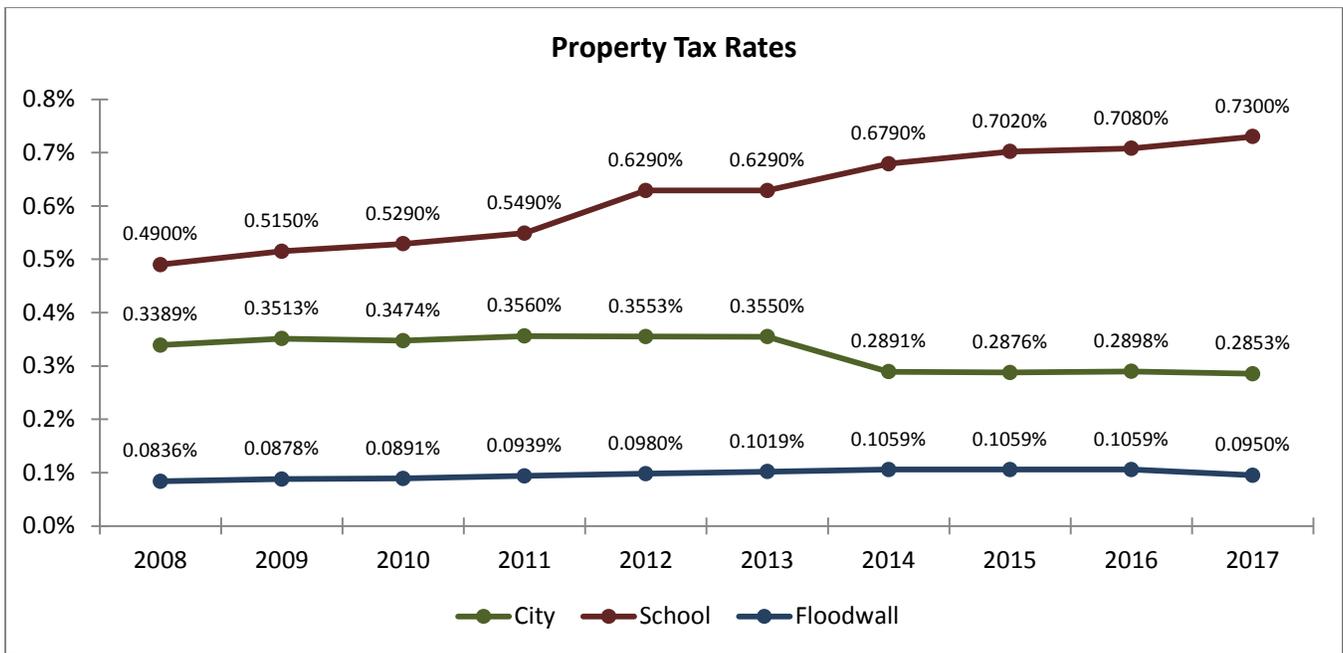
<p>Source:</p> <p>Insurance policies for property held within city limits</p>	<p style="text-align: center;">Percentage of Total Budgeted Revenues</p> <p style="text-align: center;">Total Revenues = \$49,093,680</p>																																			
<p>Definition:</p> <p>A license fee upon insurance companies for the privilege of engaging in the business of insurance within the corporate limits of the city, set at 10% for first-year premiums of life insurance policies and 10% of premiums for all other types of insurance policies</p>																																				
<p>Estimation:</p> <p>Trend analysis—policy collection totals for the 12 most recent months are multiplied by the applicable tax rate.</p>	<p style="text-align: center;">Trend Analysis</p> <table border="1"> <thead> <tr> <th>Fiscal Year</th> <th>Actual</th> <th>Deficit</th> <th>Surplus</th> <th>Budget</th> </tr> </thead> <tbody> <tr> <td>FY18</td> <td>4.0</td> <td>0.0</td> <td>0.0</td> <td>4.0</td> </tr> <tr> <td>FY17</td> <td>4.0</td> <td>0.0</td> <td>0.1</td> <td>4.1</td> </tr> <tr> <td>FY16</td> <td>3.9</td> <td>0.0</td> <td>0.1</td> <td>4.0</td> </tr> <tr> <td>FY15</td> <td>3.7</td> <td>0.2</td> <td>0.0</td> <td>3.9</td> </tr> <tr> <td>FY14</td> <td>3.8</td> <td>0.0</td> <td>0.3</td> <td>4.1</td> </tr> <tr> <td>FY13</td> <td>3.7</td> <td>0.0</td> <td>0.004</td> <td>3.704</td> </tr> </tbody> </table>	Fiscal Year	Actual	Deficit	Surplus	Budget	FY18	4.0	0.0	0.0	4.0	FY17	4.0	0.0	0.1	4.1	FY16	3.9	0.0	0.1	4.0	FY15	3.7	0.2	0.0	3.9	FY14	3.8	0.0	0.3	4.1	FY13	3.7	0.0	0.004	3.704
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<p>Fiscal Year 2018 Budget:</p> <p>These revenues are set at \$4,017,705 for an increase of \$51,606, or 1.30% from the current fiscal year.</p>																																				
<p>Collection Rates:</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Collection Rate</th> </tr> </thead> <tbody> <tr> <td>13</td> <td>100%</td> </tr> <tr> <td>14</td> <td>108%</td> </tr> <tr> <td>15</td> <td>95%</td> </tr> <tr> <td>16</td> <td>103%</td> </tr> <tr> <td>17</td> <td>104%</td> </tr> </tbody> </table>	Year	Collection Rate	13	100%	14	108%	15	95%	16	103%	17	104%																								
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Current Property Tax

<p>Source:</p> <p>Real estate, personal property, and franchises within city limits</p>	<p style="text-align: center;">Percentage of Total Budgeted Revenues</p> <p style="text-align: center;">Total Revenues = \$49,093,680</p>																																			
<p>Definition:</p> <p>An ad valorem tax levied on property owners that is based on the estimated value of property as assessed by the Boyd County Property Valuation Administrator</p> <p>Current Rates are as follows: Regular = 0.2898 cents per \$100 Floodwall = 0.1059 cents per \$100</p>	<p style="text-align: center;">Trend Analysis</p> <table border="1"> <thead> <tr> <th>Fiscal Year</th> <th>Actual (Millions)</th> <th>Deficit (Millions)</th> <th>Surplus (Millions)</th> <th>Budget (Millions)</th> </tr> </thead> <tbody> <tr> <td>FY18</td> <td>2.9</td> <td>0.0</td> <td>0.0</td> <td>2.9</td> </tr> <tr> <td>FY17</td> <td>2.9</td> <td>0.0</td> <td>0.2</td> <td>2.9</td> </tr> <tr> <td>FY16</td> <td>2.8</td> <td>0.1</td> <td>0.0</td> <td>2.8</td> </tr> <tr> <td>FY15</td> <td>2.8</td> <td>0.0</td> <td>0.03</td> <td>2.8</td> </tr> <tr> <td>FY14</td> <td>2.5</td> <td>0.1</td> <td>0.0</td> <td>2.5</td> </tr> <tr> <td>FY13</td> <td>3.5</td> <td>0.0</td> <td>0.04</td> <td>3.5</td> </tr> </tbody> </table>	Fiscal Year	Actual (Millions)	Deficit (Millions)	Surplus (Millions)	Budget (Millions)	FY18	2.9	0.0	0.0	2.9	FY17	2.9	0.0	0.2	2.9	FY16	2.8	0.1	0.0	2.8	FY15	2.8	0.0	0.03	2.8	FY14	2.5	0.1	0.0	2.5	FY13	3.5	0.0	0.04	3.5
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<p>Estimation:</p> <p>The assessment is multiplied by the applicable tax rate set by the Board of Commissioners and then by the collection rate from the prior year.</p>																																				
<p>Fiscal Year 2018 Budget:</p> <p>These revenues are set at \$2,901,311 for a decrease of \$48,315, or 1.64% from the current fiscal year.</p>																																				
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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 2018, these revenues are budgeted at \$2,771,155 for an increase of \$117,415, or 4.42%, 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 2018, these revenues are budgeted at \$2,022,500, which is a 0% change from the current fiscal year.

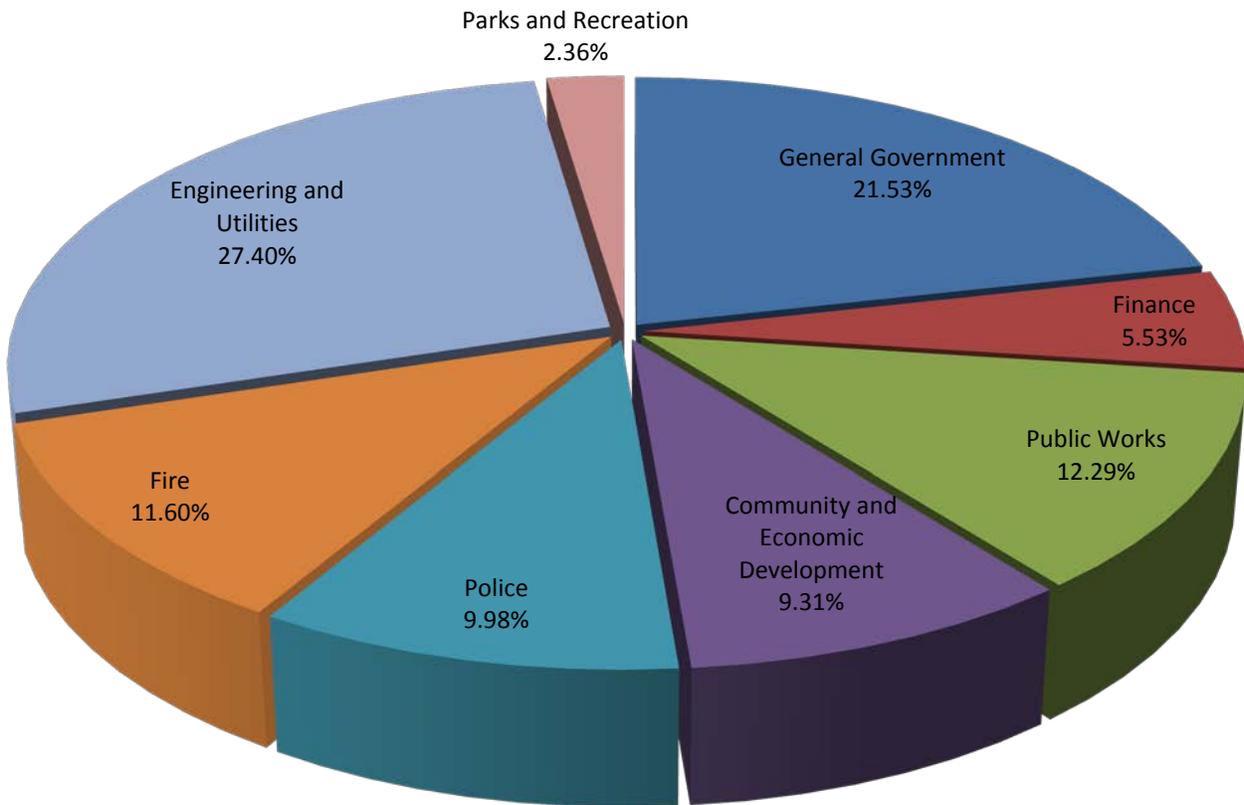
Community Development Block Grant (CDBG) Funds are intergovernmental revenues received from the Department of Housing and Urban Development (HUD) to provide communities with resources to address a wide range of needs, such as providing decent housing, suitable living environments, and economic opportunities 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 2018, these revenues are budgeted at \$1,122,015 for an increase of \$115,165, or 11.44%, from the current fiscal year.



Departmental Expenditures

Total estimated expenditures for fiscal year 2018 (including interfund transfers) are \$51,969,577. The chart below illustrates how expenditures are divided between each department, and the matrix on the following page demonstrates how those departments interact with each fund.

Department	Budget FY18	% of Exp	Department	Budget FY18	% of Exp
General Government	11,188,045	21.53%	Police	5,185,138	9.98%
Finance	2,875,323	5.53%	Fire	6,030,946	11.60%
Public Works	6,385,556	12.29%	Engineering and Utilities	14,240,711	27.40%
Comm. & Econ. Devt.	4,837,420	9.31%	Parks and Recreation	1,226,438	2.36%



Total Expenditures = \$51,969,577

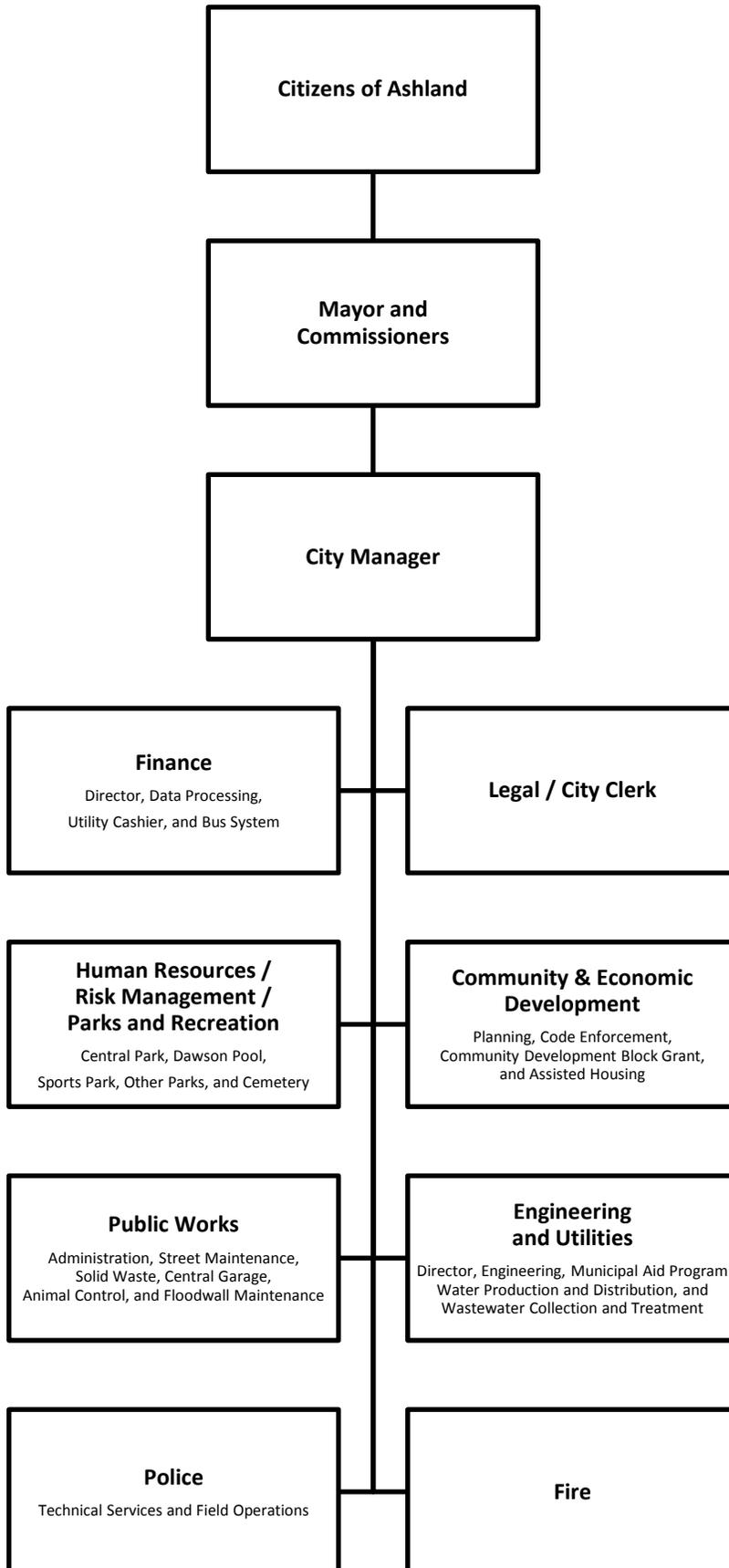


Department / Fund Relationship Matrix

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
Human Resources / Risk Mgt.	0.2									0.0	0.2
General Unclassified	6.1									0.0	6.1
Utility Unclassified		4.5									4.5
Finance:											
Finance Director	0.6									0.0	0.6
Data Processing	0.0									0.0	0.0
Utility Cashier		0.9									0.9
Bus System							1.3				1.3
Public Works:											
Public Works Administration	0.2									0.0	0.2
Street Maintenance	3.2									1.0	4.2
Solid Waste	1.4									0.0	1.4
Central Garage	0.4									0.0	0.4
Animal Control	0.1									0.0	0.1
Floodwall Maintenance						0.2					0.2
Community and Economic Development:											
Planning and Code	0.6									0.0	0.6
Economic Development	0.2									0.2	0.4
General CDBG				0.1							0.1
CDBG Activities				1.0							1.0
Assisted Housing					2.8						2.8
Police and Fire:											
Technical Services	1.5									0.0	1.5
Field Operations	3.6									0.1	3.7
Fire	6.0									0.1	6.1
Engineering and Utilities:											
Engineering	0.1									0.0	0.1
Municipal Aid Program			0.4								0.4
Utility Director		0.3									0.3
Water Production		2.5									2.5
Water Distribution		5.2									5.2
Wastewater Treatment		1.9									1.9
Wastewater Collection		3.9									3.9
Parks and Recreation:											
Central Park								0.6			0.6
Dawson Pool								0.1			0.1
Sports Park								0.1			0.1
Other Parks								0.2			0.2
Cemetery									0.2		0.2
Total Expenditures in Millions	24.6	19.2	0.4	1.1	2.8	0.2	1.3	1.0	0.2	1.4	52.2



Organizational Chart



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

Department	Fiscal Year 2015–2016	Fiscal Year 2016–2017	Fiscal Year 2017–2018
General Government (1, 2)	10.0	11.5	11.5
Department of Finance (3, 4, 5)	23.0	24.0	36.0
Public Works (4)	70.5	69.5	55.5
Community & Economic Development (1, 3, 6)	7.5	8.0	12.0
Police and Fire (7)	105.0	107.0	106.0
Engineering and Utilities (8)	71.5	71.5	74.5
Parks and Recreation (9)	13.5	12.5	13.5
Total Authorized Positions	301.0	304.0	309.0

- 1 After the Community Development Director resigned, the position was combined with the Economic Development Director. As a result, the Division of Economic Development was transferred from the Department of General Government to the Department of Community and Economic Development.
- 2 The Department of General Government has been authorized one new position—Public Information Officer.
- 3 The Division of Assisted Housing was transferred from the Department of Finance to the Department of Community and Economic Development. This division has 3 authorized positions.
- 4 The Division of Bus System was transferred from the Department of Public Works to the Department of Finance. This division has 14 authorized positions.
- 5 The Department of Finance has been authorized one new position—Financial Administrative Assistant.
- 6 The Department of Community and Economic Development has been authorized one new position—Economic Development Specialist.
- 7 The Police Department has discontinued one Public Service Officer position.
- 8 The Department of Engineering and Utilities has discontinued 4 Meter Reader positions and added 7 additional positions—1 crew leader, 1 pump station technician, 1 equipment operator, 2 distribution operators, and 2 collection operators.
- 9 The Department of Parks and Recreation has been authorized one additional Maintenance Worker.



Department of General Government

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 and overseeing daily operations.

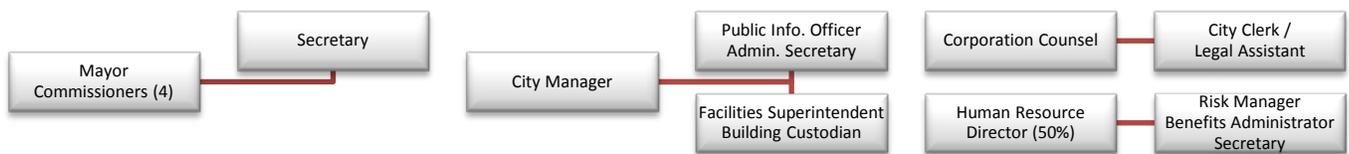
Legal/City Clerk provides legal assistance to all departments within the city, represents the city in court cases as needed, and maintains official records.

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 and Utility Unclassified divisions accumulate all expenditures that are not specifically attributable to another division within these two major funds. These costs include pension funding; contributions and dues; debt service payments; general liability, property, and equipment insurance; depreciation; amortization; fund balance replenishment; grants and projects; interfund transfers; and administrative overhead—a percentage of payroll from other departments that is indirectly affiliated with management of the General and Utility Funds.

Operating Indicators	2012	2013	2014	2015	2016
Commission Meetings	22	22	29	25	22
Ordinances	129	87	118	98	118
Resolutions	29	32	29	31	30
Active Legal Cases	269	315	336	327	100
Neighborhood Watch Meetings	12	11	12	12	11
Job Applicants	162	434	506	420	409
Positions Filled	17	17	19	26	40
Liability Claims Investigated	147	111	89	44	95
CPR Classes Held	0	4	0	0	1



*** Elected officials are not included in the total position count.



Department of General Government (Continued)

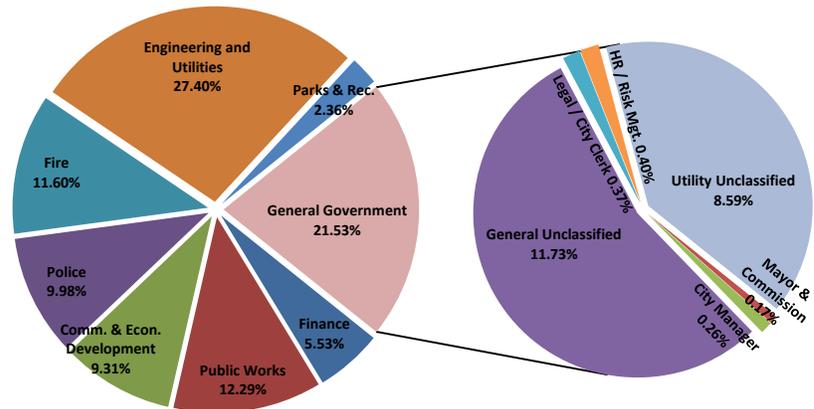
Goals:

- Establish insurance savings, strategies, wellness initiatives, and employee assistance programs;
- Identify and implement 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;
- Maintain social media presence and monitor content;
- Perform curbside recycling study;
- Prepare for potential \$2 million increase from Kentucky Retirement Systems.

Fiscal Year 2018 Budget:

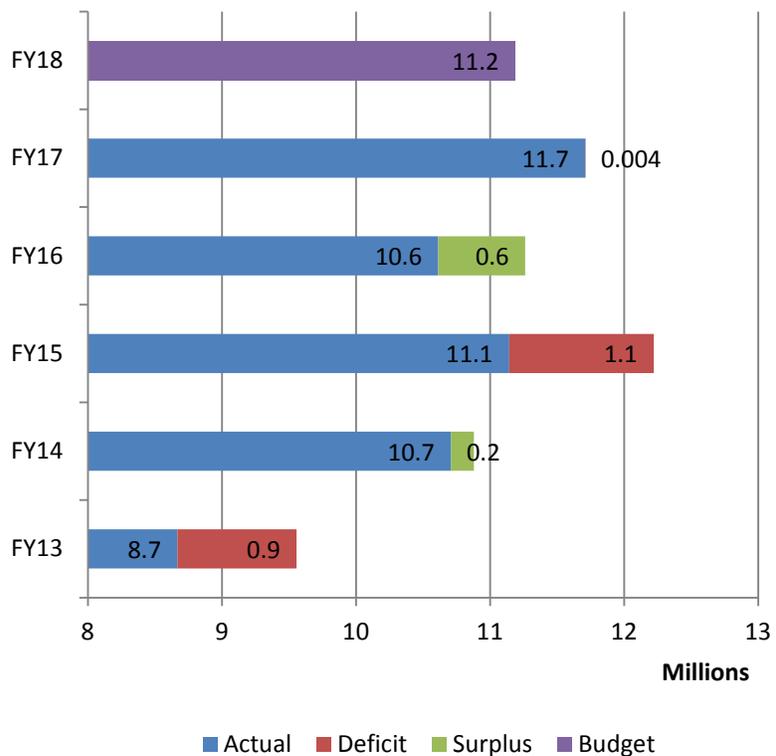
Wages and Benefits	1,231,301
Services and Supplies	2,168,529
Contributions and Dues	374,790
Debt Service Payments	648,779
Other Financing Uses	2,299,482
Capital Outlay	0
Total from General Fund	6,722,881
Wages and Benefits	2,285,831
Services and Supplies	526,746
Debt Service Payments	1,652,587
Capital Outlay	0
Total from Utility Fund	4,465,164

Percentage of Total Budgeted Expenditures



Total Expenditures = \$51,969,577

Trend Analysis



Department of Finance

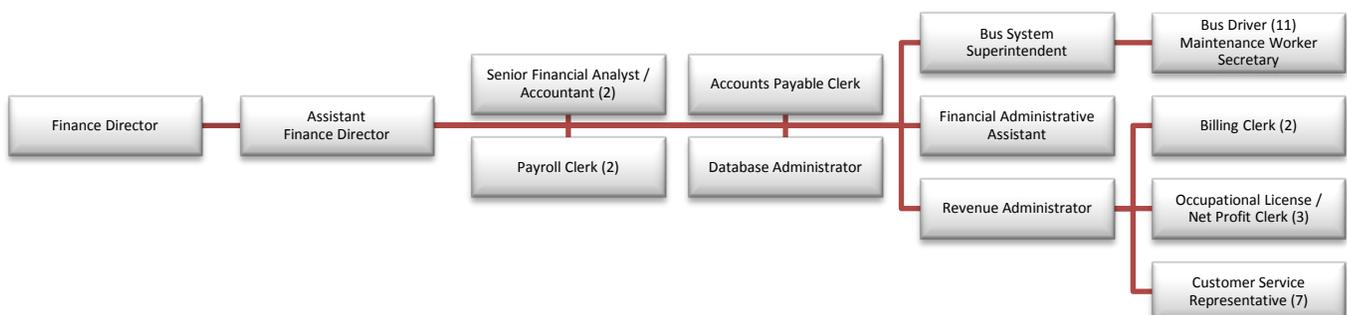
Finance Director is the supervising division for the entire department, and its subdivisions consist of Finance Administration, Accounting, Accounts Payable, and Payroll. This division's responsibilities include maintaining the accounting system in accordance with GAAP, processing bi-weekly payroll checks 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 entire department and is the central processing location for mass printing of various documents, such as utility and tax bills, delinquent notices, payroll and accounts payable checks, W-2s, 1099s, and billing reports for neighboring sewer and sanitation districts.

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.

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.

Operating Indicators	2012	2013	2014	2015	2016
Utility Bills Processed	170,535	169,552	169,056	168,205	168,205
Tax Bills Mailed	20,989	20,741	20,985	19,892	18,433
Active Business Licenses	2,583	2,537	2,754	2,535	2,514
Vendors Paid	704	706	670	662	800
Bus Depot Room Rentals	0	0	77	105	94
Bus Passengers	169,249	186,612	172,850	100,714	128,484
Paratransit Service Calls	16,830	16,785	14,781	10,787	10,947

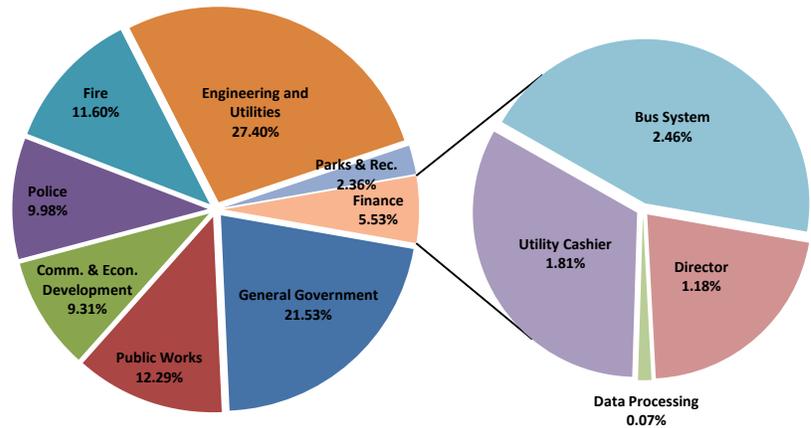


Department of Finance (Continued)

Goals:

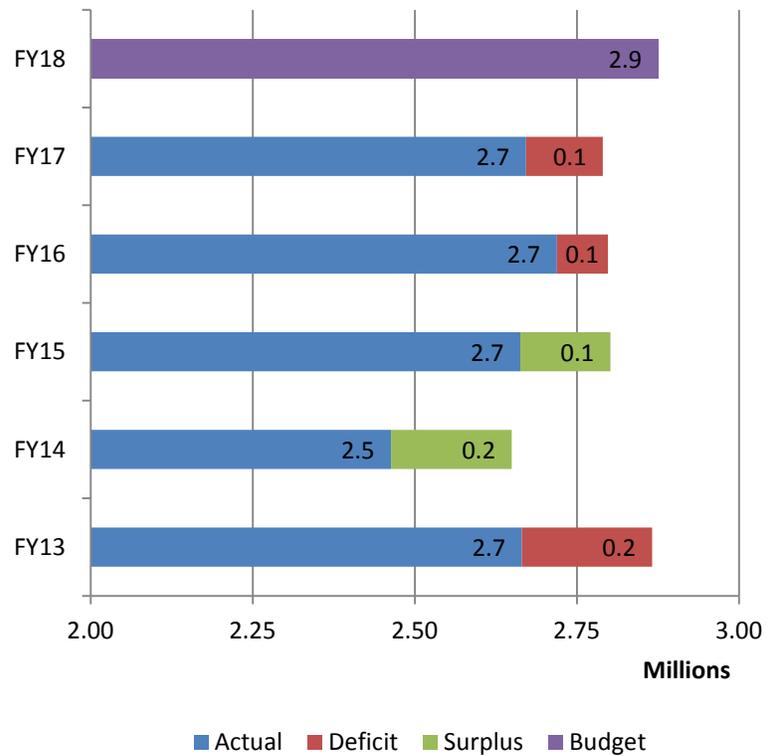
- Provide customer service training and upgrade telephone system to improve customer relations;
- Continuously refresh procurement and internal control education at all levels;
- Conduct reviews of all City facilities to determine the level of compliance with City policies and the effectiveness of internal controls;
- Participate and achieve the GFOA awards for the CAFR, PAFR, and budget documents.
- Replace aging bus fleet and lower maintenance costs with new buses— one bus and one minivan (\$136,000);
- Perform bus ridership survey to restructure routes, maximize ridership, and reduce costs;
- Research more effective marketing techniques for the Bus System and its community rental space;
- Increase the visual appeal of the depot and the bus fleet;
- Prepare for potential \$2 million increase from Kentucky Retirement Systems.

Percentage of Total Budgeted Expenditures



Total Expenditures = \$51,969,577

Trend Analysis



Fiscal Year 2018 Budget:

Wages and Benefits	558,382
Services and Supplies	57,200
Total Director	615,582
Wages and Benefits	33,531
Services and Supplies	3,925
Total Data Processing	37,456
Wages and Benefits	816,461
Services and Supplies	124,975
Total Utility Cashier	941,436
Wages and Benefits	787,150
Services and Supplies	357,699
Capital Outlay	136,000
Total Bus System	1,280,849



Department of Public Works

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.

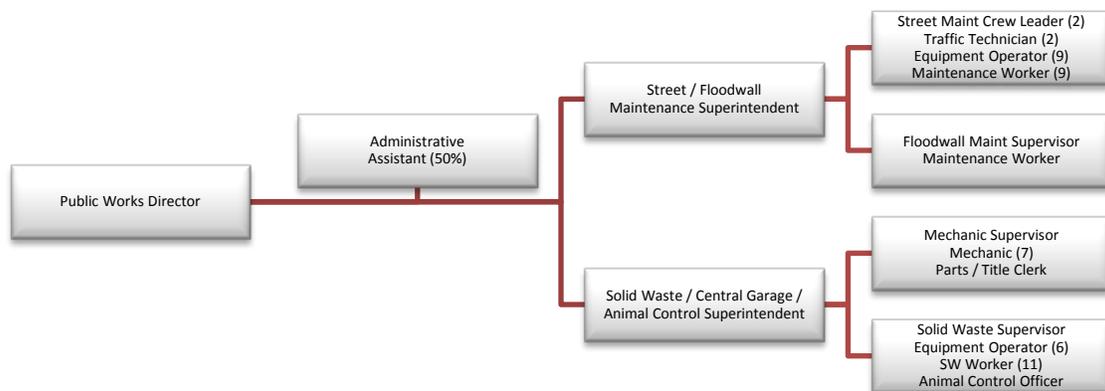
Solid Waste is responsible for garbage collection and transportation.

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.

Operating Indicators	2012	2013	2014	2015	2016
Parking Meter Repairs	230	227	162	170	121
Stop / Traffic Signs Changed	660	459	347	245	131
Tons of Debris Hauled to Landfill	1,100	1,014	10,433	8,935	10,041
Tons Recycled	473	501	501	417	380
Gallons of Road / Curb Paint	1,200	1,300	1,290	902	330
Vehicle Repairs	1,543	1,290	1,309	1,361	1,554
Animal Control Calls for Service	1,308	979	699	419	477



Department of Public Works (Continued)

Goals:

- Effectively maintain city streets and sidewalks, especially during inclement weather;
- Replace roof on Street Maintenance sign shop/lunch room;
- Replace roof and siding on salt bin;
- Streetscape improvements for 1700 and 1800 blocks of Winchester Avenue;
- Efficiently collect and dispose of 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.

Fiscal Year 2018 Budget:

Wages and Benefits	143,452
Services and Supplies	8,925
Total PW Administration	152,377

Wages and Benefits	1,504,052
Services and Supplies	700,350
Capital Outlay	1,935,000
Total Street Maint.	4,139,402

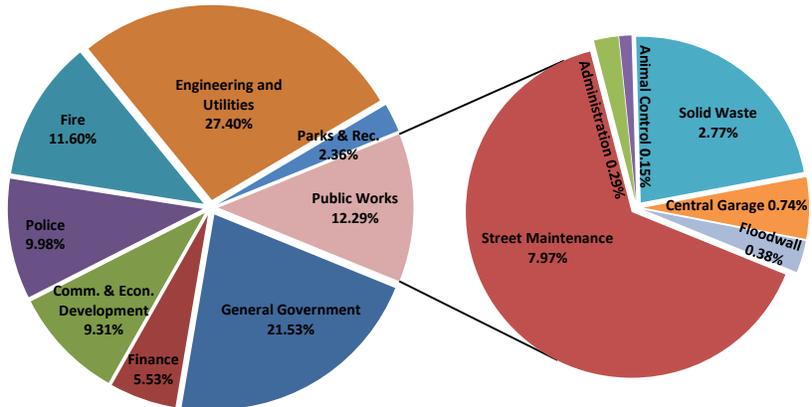
Wages and Benefits	1,112,185
Services and Supplies	325,475
Total Solid Waste	1,437,660

Wages and Benefits	267,036
Services and Supplies	95,245
Capital Outlay	20,000
Total Central Garage	382,281

Wages and Benefits	69,641
Services and Supplies	6,050
Total Animal Control	75,691

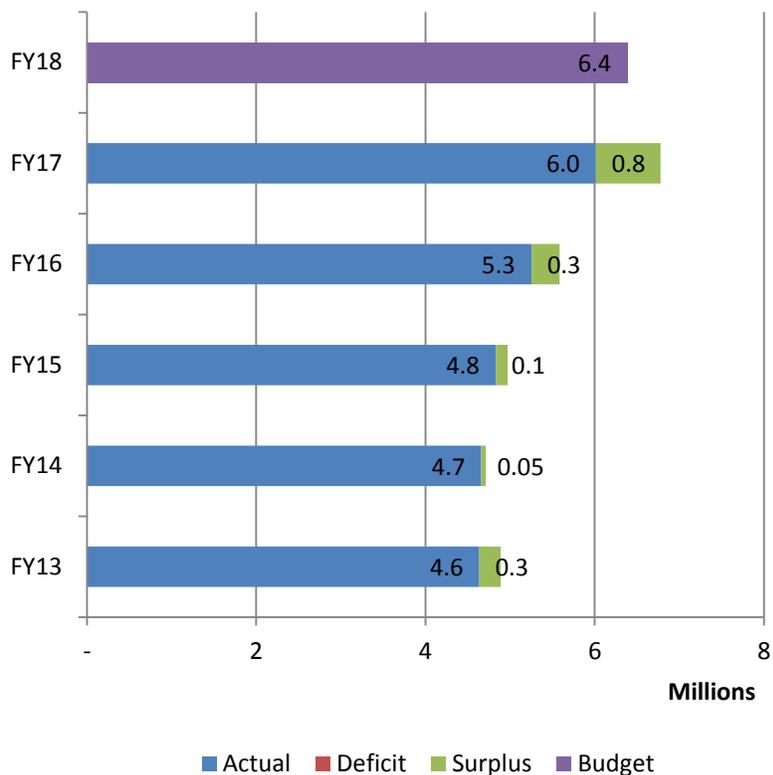
Wages and Benefits	134,226
Services and Supplies	43,919
Capital Outlay	20,000
Total Floodwall Maint.	198,145

Percentage of Total Budgeted Expenditures



Total Expenditures = \$51,969,577

Trend Analysis



Department of Community and Economic Development

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

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.

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

Operating Indicators	2012	2013	2014	2015	2016
Building / Zoning Permits	310	283	323	289	285
Property Inspections	2,305	2,756	3,015	3,572	2,607
Citations Issued	993	950	665	582	734
Condemned Structures	43	63	60	67	55
Demolished Structures	39	14	23	19	26
Rehabilitated Housing	3	6	11	9	7
Code Fines	2,206	2,211	2,821	3,269	3,684



Department of Community and Economic Development (Continued)

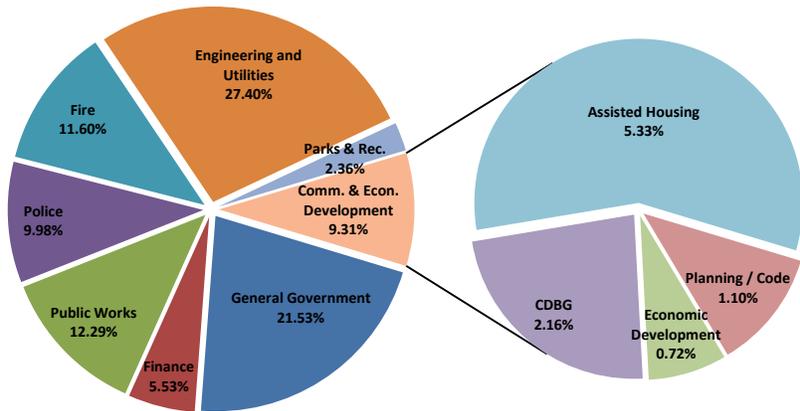
Goals:

- 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;
- 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;
- Install ADA-compliant walkways for Debord Terrace Apartments;
- Install waterlines to improve pressure at target neighborhood of Pollard Mills;
- Install new playground equipment at Hillcrest Apartments;
- Install 2 HVAC units at Ashland Child Development Center;
- Establish a 5-member review panel for new economic development incentive program.

Fiscal Year 2018 Budget:

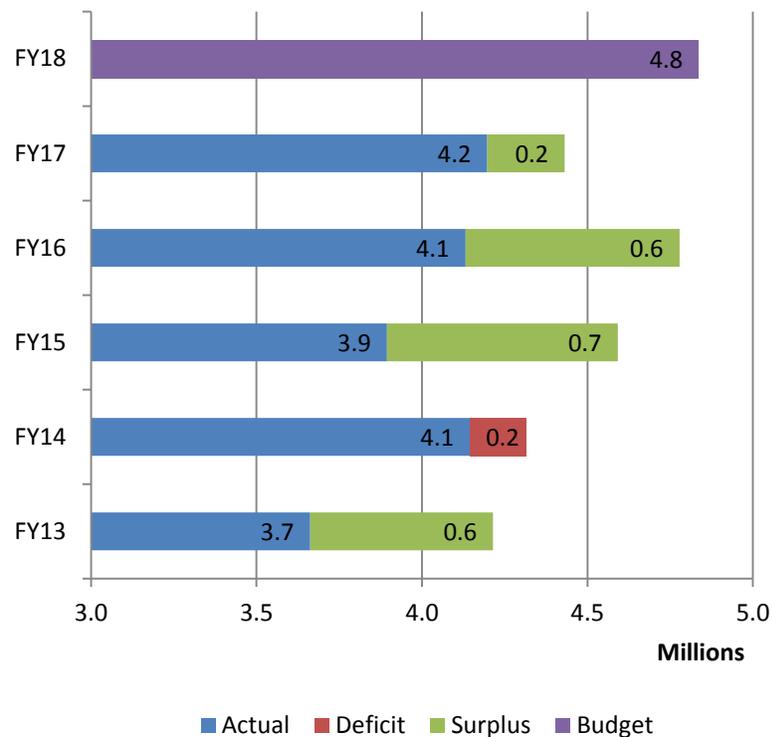
Wages and Benefits	631,900
Services and Supplies	112,200
Grants and Projects	200,000
Total Plan/Code/ED	944,100
Wages and Benefits	119,353
Services and Supplies	115,662
Grants and Projects	887,000
Total CDBG	1,122,015
Wages and Benefits	217,586
Services and Supplies	2,553,719
Total Housing	2,771,305

Percentage of Total Budgeted Expenditures



Total Expenditures = \$51,969,577

Trend Analysis

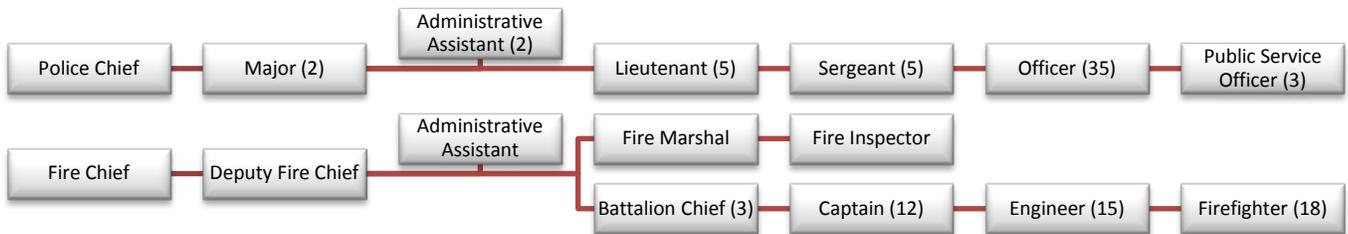


Department of Police and Fire

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

Operating Indicators	2012	2013	2014	2015	2016
Crimes Reported	1,983	1,902	1,681	1,974	1,859
Closed Cases	744	667	592	649	523
Citations Issued	5,856	5,550	5,606	4,234	4,924
Calls for Police Service	30,477	27,030	26,919	25,230	26,605
Fires Extinguished	302	261	204	299	322
Fire Alarms Investigated	561	189	162	141	217
Smoke Detectors Installed	170	106	139	159	118
Fire Training Hours	4,843	5,000	11,616	12,949	3,059
Calls for Fire Service	2,922	2,184	1,816	1,820	1,827



Department of Police and Fire (Continued)

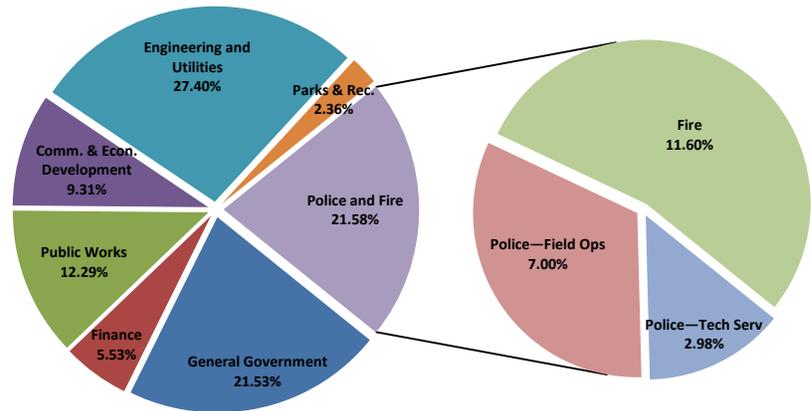
Goals:

- 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 discourage criminal activity;
- Replace at least two police interceptors each year in accordance with the vehicle replacement plan;
- Purchase 3 used vehicles for undercover drug operations;
- Examine the cost effectiveness of a home fleet program;
- Follow a fire truck replacement plan to replace one truck every five years;
- Comply with 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;
- Renovate restroom at Fire Station 2.

Fiscal Year 2018 Budget:

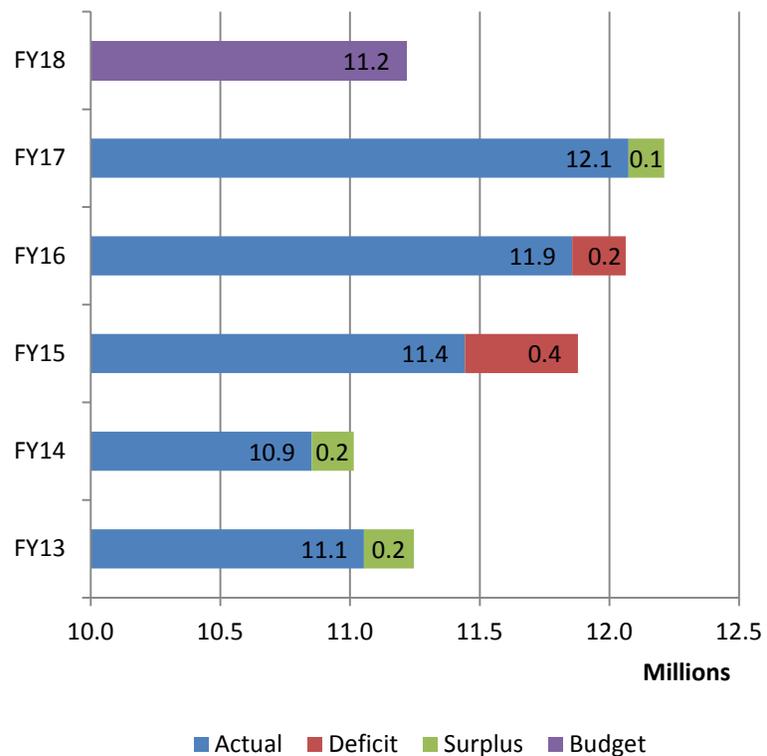
Wages and Benefits	4,697,941
Services and Supplies	424,197
Capital Outlay	63,000
Total Police	5,185,138
Wages and Benefits	5,648,696
Services and Supplies	301,750
Capital Outlay	80,500
Total Fire	6,030,946

Percentage of Total Budgeted Expenditures



Total Expenditures = \$51,969,577

Trend Analysis



Department of Engineering and Utilities

Utility Director is the supervising division for the entire department.

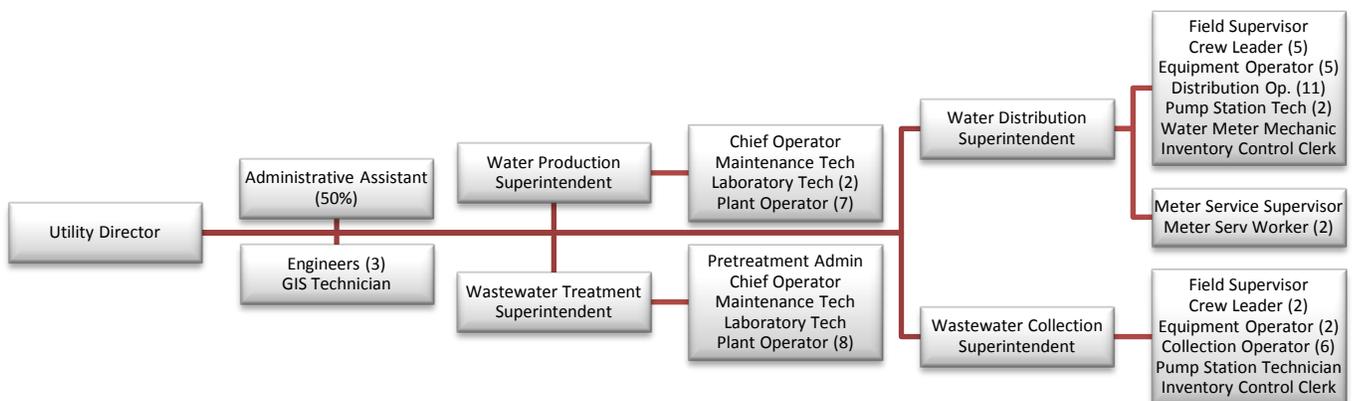
Engineering maintains right-of-way records, updates city maps, prepares plans and drawings for projects, assigns addresses, reviews building plans, and performs surveys for city projects.

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

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.

Operating Indicators	2012	2013	2014	2015	2016
75/25 Sidewalk Contracts	2	10	13	15	26
Minor / Major Subdivision Review	17	17	10	11	11
Feet of Pipe Installed	19,935	3,942	9,563	8,100	3,885
Billion Gallons of Water Produced	3.9	3.9	3.6	3.3	3.9
Billion Gallons of Sewer Treated	2.2	1.7	1.8	1.8	2.1
Catch Basins	22	31	33	21	30

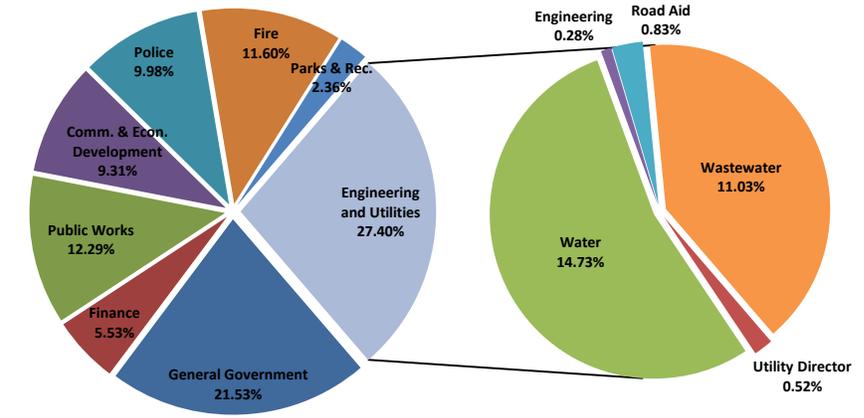


Department of Engineering and Utilities (Continued)

Goals:

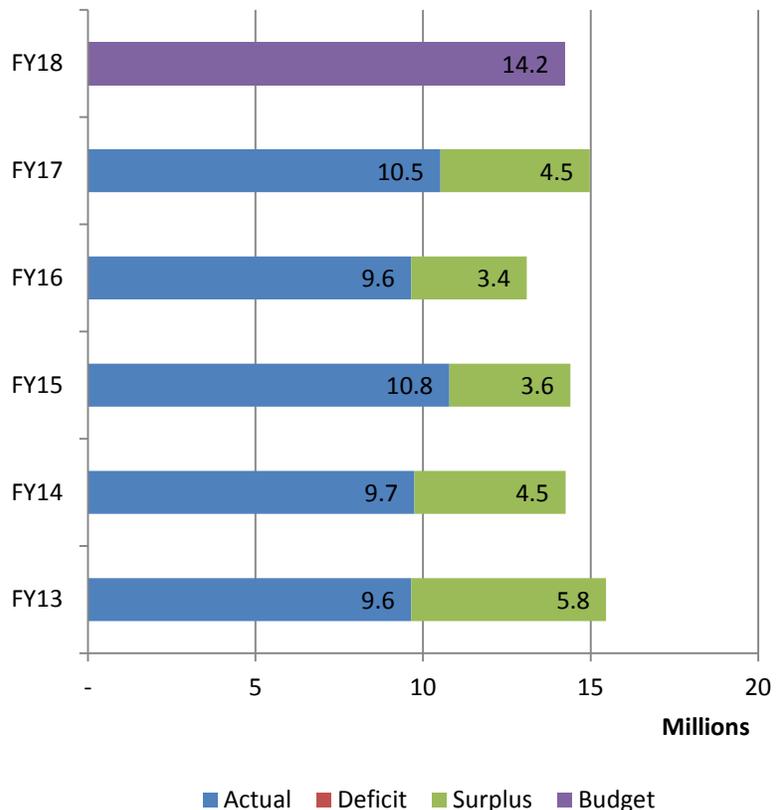
- Continue progress on the CSO-LTCP with the 29th street separation project;
- Design upgrade to wastewater treatment plant to accommodate the additional water flows as a result of the CSO-LTCP;
- Continue to locate target leaks that have contributed to 47% total unbilled water loss, and reduce this loss to 20% within five years;
- Complete construction on new facility for Water Distribution and Wastewater Collection;
- Clean and paint Catlettsburg and Summit tanks;
- Install generators at several pump stations with frequent power loss issues;
- Replace 30-year old clarifier tubes at Wastewater Plant.

Percentage of Total Budgeted Expenditures



Total Expenditures = \$51,969,577

Trend Analysis



Fiscal Year 2018 Budget:

Wages and Benefits	250,862
Services and Supplies	20,975
Total Utility Director	271,837
Wages and Benefits	2,967,658
Services and Supplies	2,815,325
Capital Outlay	1,874,000
Total Water	7,656,983
Wages and Benefits	1,906,333
Services and Supplies	1,468,475
Capital Outlay	2,357,300
Total Wastewater	5,732,108
Wages and Benefits	127,348
Services and Supplies	21,125
Capital Outlay	431,310
Total Eng. / Road Aid	579,783



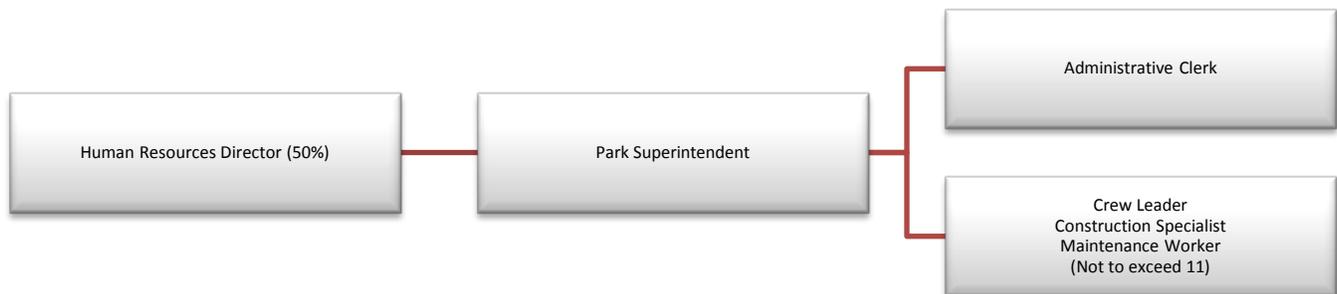
Department of Parks and Recreation

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.

Operating Indicators	2012	2013	2014	2015	2016
Events	44	43	50	32	31
Weddings	60	45	51	35	40
Ball Games and Practices	3,152	3,050	3,100	3,050	3,050
Dawson Pool Visitors	10,974	11,000	8,577	10,684	10,684
Burials	100	100	73	90	94
Graves / Crypts / Niches Sold	52	45	33	57	16



Department of Parks and Recreation (Continued)

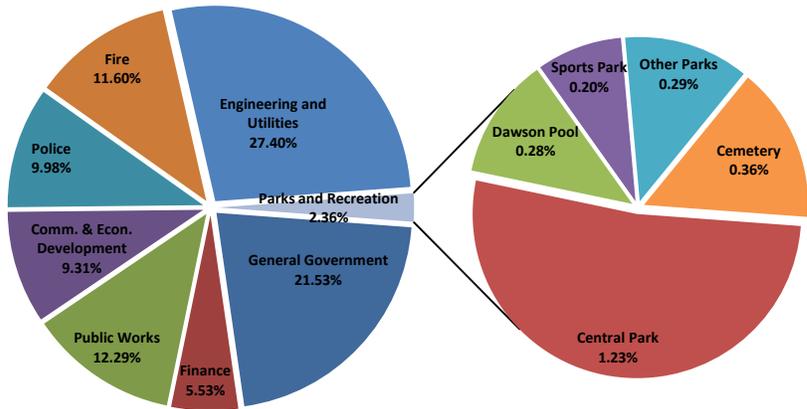
Goals:

- 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;
- Increase cemetery sales through a marketing plan;
- Complete resurface of the tennis courts;
- Purchase new playground equipment;
- Repair concession stand roof and Round House floor;
- Develop new strategies to increase admission and concession sales in order to promote fund self-sustainability and to decrease dependence on the General Fund.

Fiscal Year 2018 Budget:

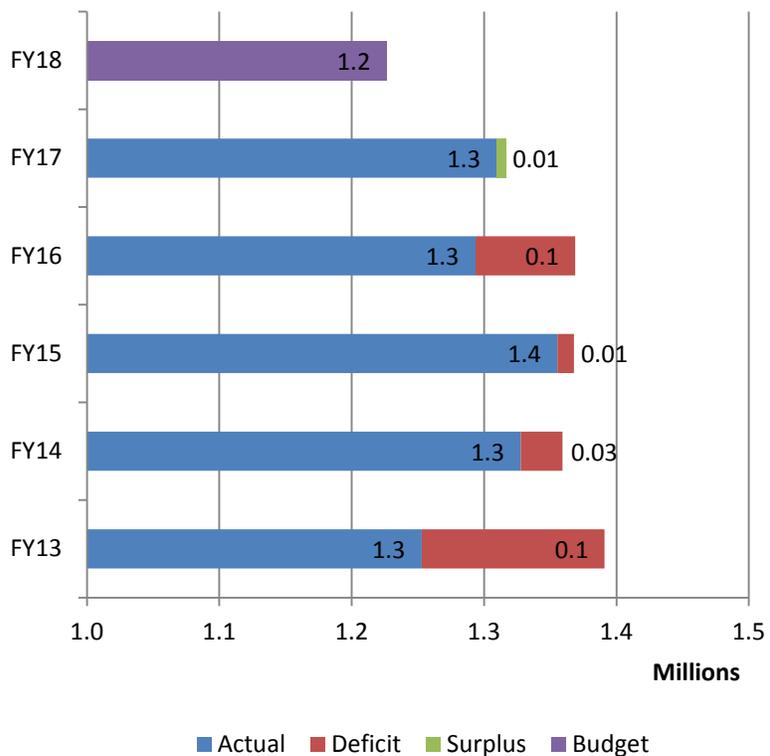
Wages and Benefits	669,614
Services and Supplies	293,360
Capital Outlay	76,000
Total Recreation	1,038,974
Wages and Benefits	138,435
Services and Supplies	49,029
Capital Outlay	0
Total Cemetery	187,464

Percentage of Total Budgeted Expenditures



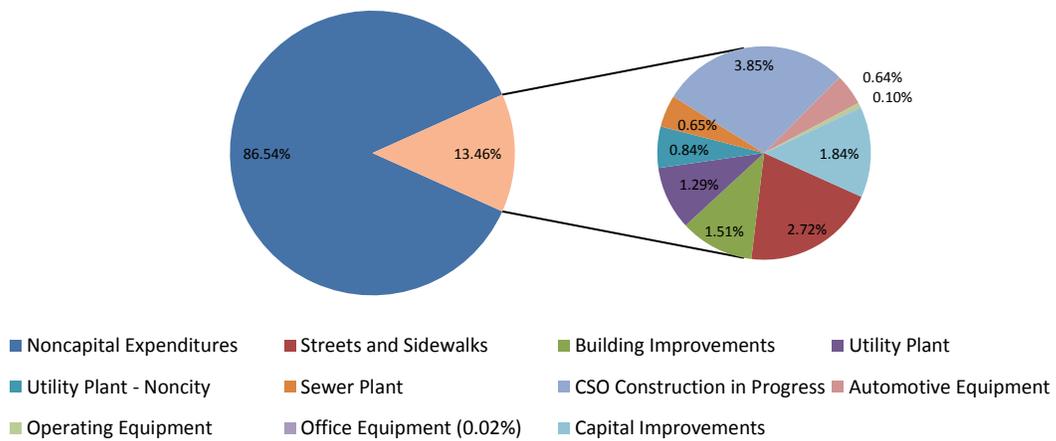
Total Expenditures = \$51,969,577

Trend Analysis



Expenditures by Fund / Object	Actual 2015-2016	Budget 2016-2017	Budget 2017-2018	Change from Prior Year	Percent Change
Street Repairs / Improvements	389,116	500,000	750,000	250,000	50.00%
Sidewalk Repairs / Improvements	85,623	465,180	200,000	(265,180)	(57.01%)
Concrete Cost Share	53,865	30,000	30,000	-	0.00%
Total General Fund	528,604	995,180	980,000	(15,180)	(1.53%)
Building Improvements	-	920,000	675,000	(245,000)	(26.63%)
Utility Plant	-	444,300	672,000	227,700	51.25%
Utility Plant - Noncity	-	557,046	438,000	(119,046)	(21.37%)
Sewer Plant	-	240,000	340,300	100,300	41.79%
CSO Construction in Progress	-	2,550,000	2,000,000	(550,000)	(21.57%)
Automotive Equipment	-	119,314	59,000	(60,314)	(50.55%)
Operating Equipment	-	135,146	17,000	(118,146)	(87.42%)
Office Equipment	-	220,500	-	(220,500)	(100.00%)
Capital Improvements	-	170,000	30,000	(140,000)	(82.35%)
Total Utility Fund	-	5,356,306	4,231,300	(1,125,006)	(21.00%)
Street Repairs / Improvements	124,654	789,265	431,310	(357,955)	(45.35%)
Sidewalk Repairs / Improvements	-	-	-	-	0.00%
75/25 Sidewalk Projects	-	-	-	-	0.00%
Buildings	18,374	-	-	-	0.00%
Building Improvements	43,000	47,031	110,000	62,969	133.89%
Automotive Equipment	636,476	803,616	275,000	(528,616)	(65.78%)
Operating Equipment	34,555	973,959	32,500	(941,459)	(96.66%)
Office Equipment	20,450	-	8,000	8,000	0.00%
Capital Improvements	-	838,454	925,000	86,546	10.32%
Total Nonmajor Funds	877,509	3,452,325	1,781,810	(1,670,515)	(48.39%)
Total Expenditures	1,406,113	9,803,811	6,993,110	(2,810,701)	(28.67%)

Total Budgeted Capital for Fiscal Year 2018



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 \$6,993,110, or 13.46% of total budgeted expenditures.

Street Maintenance (\$1,935,000):

- Street repairs/improvements (\$750,000)—Recurring maintenance on city streets.
- Sidewalk repairs/improvements (\$200,000)—Recurring maintenance on city sidewalks.
- Concrete cost share (\$30,000)—Recurring maintenance on city sidewalks.
- Building improvements (\$80,000)—To replace the roof on the sign shop and lunch room, and to replace the roof and siding on the salt bin.
- Streetscape (\$875,000)—To bury the electrical lines on the 1700 and 1800 blocks of Winchester Avenue.

Central Garage (\$20,000):

- Building Improvements (\$20,000)—To repair/replace the roof and the fuel canopy.

Police – Field Operations (\$63,000):

- Three used vehicles (\$63,000) – To replace four vehicles for the Criminal Investigations Section. Detectives frequently use these vehicles for undercover drug investigations. The current vehicles are widely recognized by the criminal element in the community because they have been in use for approximately 6 years.

Fire (\$80,500):

- Building improvements (\$10,000)—To install a second restroom at Fire Station 2.
- One truck (\$50,000)—To replace two vehicles that do not have towing capabilities.
- Vehicle extrication equipment (\$12,500)—To replace older combination tools that no longer meet performance requirements and are no longer serviceable.



- Information technology upgrade (\$8,000)—To transition IT functions from onsite hardware to the cloud.

Water Production (\$63,000):

- 14 Turbidimeters (\$63,000)—The current HACH 1720D meters are obsolete, and parts are unavailable. They also do not have the capability to transmit or store turbidity data that is required by state regulation.

Water Distribution (\$1,811,000):

- Building improvements (\$675,000) – Continued construction of the new facility located on Mill Street.
- Deboard Hill Pump Station (\$30,000)—To replace a 20-year-old, obsolete pump and to install a pad-mounted generator with transfer switch. This pump station supplies water to approximately 32 apartment units, and it has frequent power interruption issues.
- Sherwood Drive Pump Station (\$22,000)—To replace an obsolete pump and to install a pad-mounted generator with transfer switch. This pump station has frequent power interruption issues.
- Providence Hill Pump Station (\$40,000)—To replace the existing fiberglass building with a metal building with removable roof, which will make pump repairs much easier and safer.
- Floyd Street Pump Station (\$48,000)—To install a pad-mounted generator with transfer switch. This pump station supplies three tanks and is considered high demand.
- Florida Street Pump Station (\$9,000)—To bring the station out of a concrete pit that is about 6 feet deep and does not have a ladder due to the placement of the pump. Additionally, the power cannot be shut off manually, and because the pit holds water, employees risk electrocution during repairs.
- 4" Hydraulic Sludge Pump (\$60,000)—This pump would be used to clean the reservoir and pump out leaks where smaller pumps are ineffective.
- Water main replacement (\$400,000)—Nearly half of our 300-mile system is about 100 years old or more. The aging system requires more emergency repairs every year, especially during the winter season. See replacement list on pages 94 and 95.
- Equipment for tanks, pumps, sprayers, and blowers (\$120,000)—To keep the system within state requirements for our total trihalomethane levels.
- Catlettsburg and Summit tank cleaning/painting (\$250,000)—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.



- Baugess Drive Pump Station (\$8,500)— To bring the station out of a concrete pit that is about 6 feet deep and does not have a ladder due to the placement of the pump. Additionally, the power cannot be shut off manually, and because the pit holds water, employees risk electrocution during repairs.
- 55th Street Pump Station (\$10,000)—To install a pad-mounted generator with transfer switch.
- 12th Street Pump Station (\$9,500)—To install a programmable logic controller, which can alternate the pumps to reduce strain on the system and switch pumps during failures.
- Roberts Drive Pump Station (\$40,000)—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.
- Utility Truck with Crane (\$59,000)—To replace truck 961, which is primarily used to repair pumps, motors, and altitude valves.
- Fence repairs/replacements (\$30,000)—Several pump stations have fence and gate issues and do not adequately prevent trespassers from entering, damaging property, or accidentally injuring themselves.

Wastewater Treatment (\$95,500):

- Clarifier tubes (\$33,000)—The current tubes are over 30 years old and have holes rusted through them, which allow more solids to pass through the system in violation of state requirements.
- Sludge pumps (\$31,500)—Current sludge pumps need rebuilt to be in compliance.
- Aerator blade (\$5,000)—These blades provide oxidation for incoming wastewater. They are in constant use and operate at a very high torque.
- Cl₂ injection pumps (\$12,000)—To replace current and backup injection pumps for Cl₂ feed room.
- Self-priming pump (\$8,000)—To replace 6x6 pump with 7.5 hp. motor at the waste hauling station.
- Water purification system (\$6,000)—Current system does not meet standards for fluoride tests.

Wastewater Collection (\$2,261,800):

- 3,850 feet of 12" pipe (\$123,200)— To replace cracked line on Winchester Avenue from 40th to 55th Street.
- 750 feet of 24" pipe (\$64,500)—To replace cracked line on 17th Street and Winchester Avenue.
- 400 feet of 8" sewer main (\$20,000)—After video inspection, the sewer main on Dawes Street from Blackburn Avenue to Carroll Street has root intrusion and an underwater low spot. Several stop-ups have occurred in this area, causing SSOs.
- 825 feet of 10" pipe (\$23,100)—To replace cracked line in alley from 15th to 17th Street.
- 26th Street Station (\$20,000)—To replace outdated control drives. Only 2 of 8 drives are currently operational, and parts are unavailable.



- CSO-LTCP (\$2,000,000) – 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.
- 5th Street Station (\$11,000)—To purchase a backup pump and to install a stainless steel sleeve on the current pump’s cable for protection against chemical and gas degradation.

Municipal Aid Program (\$431,310):

- Street repair/improvements (\$431,310) – Recurring maintenance on city streets.

Floodwall Maintenance (\$20,000):

- 26th Street Station (20,000)—To rebuild the pump controllers and repair the trash rack.

Bus System (\$136,000):

- One 24-2 cutaway bus and one ADA-compliant minivan (\$136,000)—To replace aging fleet.

Central Park (\$76,000):

- One maintenance truck (\$26,000)—To replace the truck assigned to the Facilities Manager, whose supervision was transferred from the Department of Parks and Recreation to the Department of General Government.
- Playground equipment (\$50,000)—Significant structural deterioration over several decades of utilization has begun to compromise the overall functionality and safety of the current wooden playground located in Central Park.





A Proud Past. A Bright Future.

CITY OF ASHLAND

P.O. BOX 1839

ASHLAND, KY. 41105-1839

CAPITAL REPLACEMENT LIST

Distribution mains (replacement or upgrades)

LOCATION	Size
WESTWOOD	
PRICE ST.	2"
2 ND ST.	2"
3 RD ST.	2"
LINDA LN.	2"
UNRUE ST.	2"
NEWSOME ST.	2"
HAMILYON AVE.	2"
FOSSON ST.	2"
MILLS BLVD.	2"
PRICE ST.	2"
McCONNELL ST.	2"
IRONVILLE	
NUNLEY CT.	2"
FORRESTDALE CT.	2"
SUMMITT	
BYBEE RD.	2"
EAST PARK (SECTIONS)	12"
HICKS RD.	FROM 2' TO 6" UPGRADE
THURBURY DR.	2"
W. VAN BIBBER DR	2"

ASHLAND	SIZE
AUTOMOBILE ALLEY	2"
SWORD ST.	2"
S. 29TH S.	8"
MONROE ST.	6"
13TH ST. ACE HARDWARE	2"
DAWES ST. TO HARROD ST,	6"
SLIM ST.	2"
W. ALTAMOMT DR.	FROM 2" TO 6" UPGRADE
FLOYD ST.	10"
JOEL ST.	FROM 2" TO 6" UPGRADE

CATLETTSBURG

MITCHELL ST.	2"
WATKINS	2"
SYCAMORE ST.	6"
38TH ST.	2"
ICE DAM RD.	2"
EWING LN.	2"
BRYAN DR.	2'
36TH ST. AND FLOODWALL	FROM 2" TO 6" UPGRADE
ROCKY ALLEY	2"
SUMMIT ALLEY	2"

REPLACEMENTS FOR PICKUPS AND BACKHOE

REPLACEMENTS FOR - 1970 CAT BACKHOE (GIVEN TO WATER PLANT)

2000 CAT BACKHOE
1996 FORD BACKHOE (USED ONLY ON LOT)
2001 S10 (109206 MILES) METER SERVICES
2001 S10 (115549 MILES) METER SERVICES
1993 INTERNATIONAL (PIPE TRUCK)

NEEDED

2002 GOODWIN 6" PUMP
TAPE MACHINE 4" THRU 12" CAPIBILITY
6' X 10' DOUBLE AXEL PULL BEHIND DUMP TAILER

Expenditures by Fund / Object	Actual 2015-2016	Budget 2016-2017	Budget 2017-2018	Change from Prior Year	Percent Change
2015 GO Bonds	198,725	199,900	196,000	(3,900)	(1.95%)
Police Station Pool Bonds	311,877	311,712	311,538	(174)	(0.06%)
KBC Revenue Bonds	103,626	-	-	-	0.00%
Melody Mountain Phase II	108,119	116,409	71,241	(45,168)	(38.80%)
HRA Allocation	-	70,000	70,000	-	0.00%
Total General Fund	722,347	698,021	648,779	(49,242)	(7.05%)
KIA Loan 1	37,254	159,763	-	(159,763)	(100.00%)
KIA Loan 2	66,879	272,527	272,009	(518)	(0.19%)
2013 Series Bonds	94,374	485,130	491,980	6,850	1.41%
2015 Water and Sewer Bonds	102,600	289,725	289,175	(550)	(0.19%)
Meter Radio Lease	57,091	151,641	153,485	1,844	1.22%
HRA Allocation	-	30,000	30,000	-	0.00%
General Fund Repayment	-	-	-	-	0.00%
CSO Debt Service Payments	135,119	416,515	415,938	(577)	(0.14%)
Total Utility Fund	493,317	1,805,301	1,652,587	(152,714)	(8.46%)
Total Expenditures	1,215,664	2,503,322	2,301,366	(201,956)	(8.07%)

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 0.06% of its assessed property value.

Legal Debt Margin Calculation

Assessed Property Value	998,570,136	100.00%
Debt Limit (10% of Assessed Property Value)	99,857,014	10.00%
Debt Applicable to Limit:		
2015 GO Bonds	196,000	0.02%
Police Station Pool Bonds	311,538	0.03%
Melody Mountain Phase II	71,241	0.01%
Total Applicable Debt	<u>578,779</u>	<u>0.06%</u>
Legal Debt Margin	<u>99,278,235</u>	<u>9.94%</u>



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

Fiscal Year	Police Station Pool Bonds	Melody Mountain Phase II	2015 GO Bonds	2013 Utility Bonds	KIA Loan (2)	KIA Loan (4)	Meter Radio Lease	2015 Water and Sewer Bonds
2003								
2004								
2005								
2006					277,325			
2007					276,951			
2008					276,565			
2009	156,008				276,168			
2010	312,769				275,759			
2011	312,634				275,338			
2012	312,494				274,904			
2013	312,349				274,456			
2014	312,199	15,427		472,180	273,995	209,022	145,259	
2015	312,043	145,193	2,940	476,243	273,521	417,635	154,228	
2016	311,881	117,872	198,725	478,205	273,032	417,081	152,091	291,085
2017	311,712	100,966	199,900	485,130	272,528	416,515	151,641	289,725
2018	311,538	71,241	196,000	491,980	272,009	415,938	153,485	289,175
2019	311,357	79,633	197,025	493,755	271,474	415,349	153,084	288,475
2020	311,169	116,862	197,900	495,055	270,923	414,748	151,755	292,625
2021	310,975	117,079	198,625	506,155	270,356	414,136	153,275	291,475
2022	310,773	117,653	223,825	511,855	269,771	413,511	152,549	290,175
2023	310,563	117,299	193,950	512,255	269,168	412,873	150,775	288,725
2024	310,345	117,710	199,300	521,475	268,548	412,223	151,302	292,125
2025	310,120	117,194	199,425		267,908	411,559	151,114	290,225
2026	309,886	117,443	194,475			410,883	152,796	288,175
2027	309,643	116,764	194,450			410,192	155,010	290,975
2028	309,391	118,886	194,275			409,488	89,993	288,475
2029	309,130	118,646	193,950			408,770		290,825
2030	308,858	117,355	193,475			408,037		287,875
2031	308,577	118,783	192,850			407,289		289,100
2032	308,285	119,955				406,526		
2033	307,983	120,940				405,748		
2034	153,874	66,683				202,578		
2035								
Total	7,766,556	2,249,584	3,171,090	5,444,288	5,460,699	8,240,101	2,218,357	4,639,235



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 21,108 citizens as of 2016. 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 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 21, 2017	Budget worksheets provided to departments.
March 7, 2017	Budget worksheets returned to Finance for review.
March 15, 2017	Budget worksheets forwarded to City Manager for review.
March 29, 2017	Final date for City Manager to review budget worksheets.
April 13, 2017	Proposed budget provided to City Commission.
April 25, 2017	City Commission budget session starts.
June 28, 2017	First reading and approval of budget and tax rates.
June 29, 2017	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. The basis of accounting is the same as the basis of budgeting.

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 and Common Acronyms

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.

Ashland Community and Technical College (ACTC)

Balanced budget – the sum of available fund balances and projected revenues meet or exceed estimated expenditures.

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

Bond – a long-term loan.

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 Improvement Program (CIP)

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.

Community Assistance and Referral Service (CAREs)

Community Development Block Grant (CDBG) – funds local community development activities such as affordable housing, anti-poverty programs, and infrastructure development.

Comprehensive Annual Financial Report (CAFR)

Consumer Price Index (CPI) – a statistical description of price levels provided by the U.S. Department of Labor and used as a measure of the increase in the cost of living.

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

Cost of Living Adjustment (COLA) – an increase in salaries to offset the adverse effect of inflation on compensation.

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.

Emergency Management Services (EMS)

Environmental Protection Agency (EPA)

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.

Federal Emergency Management Administration (FEMA)

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

Fund balance – the excess of revenues over expenditures.

General Obligation (GO)

Governmental Accounting Standards Board (GASB)

Generally Accepted Accounting Principles (GAAP) – 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.

Government Finance Officers Association (GFOA) – “. . . founded in 1906, [it] represents public finance officials throughout the United States and Canada. The association's more than 18,000 members are federal, state/provincial, and local finance officials deeply involved in planning, financing, and implementing thousands of governmental operations in each of their jurisdictions” (<http://www.gfoa.org/about-gfoa>).

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.

Kentucky Infrastructure Authority (KIA)

Kentucky Revised Statutes (KRS)

Major fund – A fund with revenues and/or expenditures, excluding other financing sources and uses, that constitute more than 10% of the total revenues and expenditures for all appropriated funds.



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.

National Fire Protection Association (NFPA)

Nonmajor fund – A fund with revenues and/or expenditures, excluding other financing sources and uses, that constitutes less than 10% of the total revenues and expenditures for all appropriated funds.

Occupational Safety and Health Act (OSHA)

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

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

Popular Annual Financial Report (PAFR)

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

Purchase Order (PO)

Purchase Requisition (PR)

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.

U.S. Department of Housing and Urban Development (HUD) – oversees home ownership, low-income housing assistance, fair housing laws, homelessness, aid for distressed neighborhoods, and housing development.

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.

