

Council Business Meeting

February 16, 2021

Agenda Item	Fiscal Year 2021 Mid-Year Financial Update	
From	Melanie Purcell	Finance Director
Contact	melanie.purcell@ashland.or.us	

SUMMARY

Attached are the financial summaries for the fiscal year (FY) 2021 second quarter or mid-year ending December 31, 2020. The City continues to experience considerably lower Food & Beverage Tax (F&B) and Transient Occupancy Tax (TOT) revenues than in prior years. TOT receipts are approximately 58 percent less than a year ago while F&B receipts are just under 25 percent less. Property tax revenues are also reflecting slower collections. Charges for services such as electric, water, and wastewater remain at budgeted levels while revenues associated with development including planning, building, and System Development Charges (SDC) are trending high reflecting the amount of activity in permits and plan reviews. Revenues are highlighted on page 28 of the attached financial statements. Expenditures continue to be below budget and within adjusted revenues except for insurance costs as shown on pages 2-27. Departments are continuing to hold vacancies and minimize materials and supplies purchases while evaluating options for streamlining operations.

As mentioned earlier, the Insurance Fund has received lower transfers from operations while experiencing increased claims, particularly property claims that come under the City's Self-Insurance program. This combination has used up the fund's balances which now must be replenished as shown on page 19. While there is not an easily identifiable set of causes, staff is working on additional strategies to promote safety and reduce risks to both employees and the public. Part of the biennium (BN) 2021-2023 proposed budget will include full funding of the insurance fund to avoid future mid-year adjustments, if possible. A Budget Supplement to transfer funds into the Insurance Fund from the operating funds is also being presented for consideration this evening by the City Council. This should bring the Insurance Fund into balance for the current fiscal year.

The focus for the BN2021-2023 is on creating stability and a strong foundation for comprehensive and resilient strategic long-term planning over the next two to six years. A particularly challenging component of this budget will be creating a longer-term strategy to fund infrastructure and support operations. Revenues are projected to be lower than the previous biennium and while most operating expenses are projected to increase only modestly and within earlier projections, the City will need to reduce services and expenses to meet available resources.

POLICIES, PLANS & GOALS SUPPORTED

Administrative/Governance goal:

"To ensure on-going fiscal ability to provide desired and required services at an acceptable level"

PREVIOUS COUNCIL ACTION

The FY2020 fourth quarter and FY2021 first quarter update was presented to City Council on November 16, 2020.

BACKGROUND AND ADDITIONAL INFORMATION

The City has experienced significant impacts to operations and conditions resulting from the COVID-19 pandemic and its accompanying responses. Revenues that are traditionally reliant on tourism have dropped significantly but not as far as initially projected while costs and operating adjustments have been somewhat offset with federal grants. The City has taken measured actions to adjust to the revenue shortfalls and operating challenges caused by the COVID-19 pandemic by holding vacancies, trimming materials and supplies, limiting direct contact services, delaying capital projects, and streamlining activities. The City Council approved early payment of the Wastewater

Treatment Plan debt to save interest costs and free up F&B receipts to fund other services. The F&B Allocation Ordinance will return to City Council for consideration in March 2021.

FISCAL IMPACTS

None

STAFF RECOMMENDATION

That Council accept the staff report as presented.

ACTIONS, OPTIONS & POTENTIAL MOTIONS

I move to accept the staff report, “FY2021 Mid-year Financial Update” as presented.

REFERENCES & ATTACHMENTS

Attachment 1: FY2021 Mid-Year Financial Statements

City of Ashland
Summary of Fund Balances
as of December 31, 2020

Fund	Balance December 31, 2020	Balance December 31, 2019	Change From Prior FY 2020
General Fund	\$ 11,260,655	\$ 9,669,235	16% \$ 1,591,420
Parks General Fund	1,326,161	805,837	65% 520,324
Housing Fund	171,724	130,755	31% 40,969
Community Block Grant Fund	1,220	18,475	-93% (17,255)
Reserve Fund	39,429	38,904	1% 525
Street Fund	965,133	2,189,225	-56% (1,224,093)
Airport Fund	364,743	262,301	39% 102,442
Capital Improvements Fund	930,794	818,752	14% 112,042
Parks Capital Improvements Fund	1,982,601	1,105,830	79% 876,771
Debt Service Fund	488,357	1,126,852	-57% (638,495)
Water Fund	12,161,983	11,318,059	7% 843,925
Wastewater Fund	8,193,540	9,960,716	-18% (1,767,175)
Storm Drain Fund	1,771,658	1,796,606	-1% (24,948)
Electric Fund	3,713,779	2,196,061	69% 1,517,718
Telecommunications Fund	1,811,166	1,379,781	31% 431,385
Central Services Fund	2,350,732	1,341,933	75% 1,008,799
Insurance Services Fund	(414,426)	(213,800)	94% (200,626)
Health Benefits Reserve Fund	1,275,420	1,037,700	23% 237,720
Equipment Fund	3,394,075	4,168,226	-19% (774,151)
Parks Equipment Fund	384,696	199,074	93% 185,621
Cemetery Trust Fund	912,038	945,268	-4% (33,230)
	<u>\$ 53,085,478</u>	<u>\$ 50,295,788</u>	6% \$ 2,789,690
Total Fund Balances	<u>\$ 53,085,478</u>	<u>\$ 50,295,788</u>	6% \$ 2,789,690
<u>Restricted and Committed Funds</u>			
Restricted	\$ 11,167,761	\$ 9,671,747	15% \$ 1,496,015
Committed	10,271,649	13,475,603	-24% (3,203,954)
Unassigned	31,646,068	27,148,438	17% 4,497,630
Total Fund Balances	<u>\$ 53,085,478</u>	<u>\$ 50,295,788</u>	6% \$ 2,789,690

City of Ashland
Statement of Revenues and Expenditures - City Wide
as of 12/31/2020 (50% of Budget)

Resource Summary	Fiscal Year 2020 Year-To-Date Actuals	Fiscal Year 2020 End -of-Year Actuals	Percent Collected / Expended	Fiscal Year 2021 Year-To-Date Actuals	2nd Year of Biennial Budget	Percent Collected / Expended	Year over year change
Revenues							
Taxes	\$ 17,797,079	\$ 25,394,514	70.1%	\$ 16,971,252	\$ 27,858,098	60.9%	95.4%
Licenses and Permits	503,789	1,095,600	46.0%	1,716,503	949,150	180.8%	340.7%
Intergovernmental Revenues	1,451,018	4,890,829	29.7%	2,969,855	6,084,989	48.8%	204.7%
Charges for Services - Rate & Internal	32,670,243	62,393,906	52.4%	32,136,293	64,200,644	50.1%	98.4%
Charges for Services - Misc. Service fees	1,245,065	2,012,541	61.9%	889,355	2,022,596	44.0%	71.4%
System Development Charges	542,730	752,284	72.1%	588,552	396,500	148.4%	108.4%
Fines and Forfeitures	279,071	418,514	66.7%	131,061	607,900	21.6%	47.0%
Assessment Payments	7,878	3,319	237.3%	4,607	30,000	15.4%	58.5%
Interest on Investments	514,321	945,387	54.4%	196,124	784,207	25.0%	38.1%
Miscellaneous Revenues	384,571	522,180	73.6%	387,759	337,290	115.0%	100.8%
Total Revenues	55,395,766	98,429,074	56.3%	55,991,362	103,271,373	54.2%	101.1%
Budgetary Resources:							
Other Financing Sources	-	1,226,580	0.0%	(19)	25,452,562	0.0%	N/A
Transfers In	846,619	675,144	125.4%	204,551	989,672	20.7%	24.2%
Total Budgetary Resources	846,619	1,901,724	44.5%	204,532	26,442,234	0.8%	24.2%
Total Resources	56,242,384	100,330,798	56.1%	56,195,894	129,713,607	43.3%	99.9%
Requirements by Classification							
Personnel Services	17,806,793	34,126,944	52.2%	16,495,567	37,429,278	44.1%	92.6%
Materials and Services	25,284,759	49,033,460	51.6%	24,389,051	54,314,802	44.9%	96.5%
Debt Service	2,239,277	4,925,855	45.5%	5,521,200	4,329,864	127.5%	246.6%
Total Operating Expenditures	45,330,829	88,086,259	51.5%	46,405,818	96,073,944	48.3%	102.4%
Capital Construction							
Capital Outlay	5,064,736	9,982,999	50.7%	3,382,029	36,296,507	9.3%	66.8%
Transfers Out	846,619	675,144	125.4%	204,551	989,672	20.7%	24.2%
Contingencies (Original Budget \$3,533,500)	-	-	0.0%	-	1,417,059	0.0%	0.0%
Total Budgetary Requirements	846,619	675,144	125.4%	204,551	2,406,731	8.5%	24.2%
Total Requirements	51,242,184	98,744,402	51.9%	49,992,400	134,777,182	37.1%	97.6%
Excess (Deficiency) of Resources over Requirements	5,000,200	1,586,396		6,203,494	(5,063,575)	222.5%	124.1%
Carry Forward Fund Balance	45,295,588	45,295,588	100.0%	46,881,984	24,403,661	192.1%	103.5%
Unappropriated Ending Fund Balance	\$ 50,295,788	\$ 46,881,984	107.3%	\$ 53,085,478	\$ 19,340,086	274.5%	105.5%

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 12/31/2020 (50% of Budget)

	Fiscal Year 2020	Fiscal Year 2020	Percent Collected / Expended	Fiscal Year 2021	2nd Year of Biennial Budget	Percent Collected / Expended	Year over year change
	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals			
110 General Fund							
Taxes	\$ 16,240,825	\$ 22,071,780	73.6%	\$ 15,928,071	\$ 24,260,648	65.7%	98.1%
Licenses and Permits	503,789	1,095,600	46.0%	1,716,503	949,150	180.8%	340.7%
Intergovernmental	512,893	2,217,898	23.1%	949,547	1,657,044	57.3%	185.1%
Charges for Services	1,093,290	1,671,137	65.4%	772,903	1,599,001	48.3%	70.7%
Fines	279,071	418,514	66.7%	131,061	607,900	21.6%	47.0%
Interest on Investments	43,546	107,484	40.5%	18,968	126,250	15.0%	43.6%
Miscellaneous	43,074	55,509	77.6%	47,227	70,145	67.3%	109.6%
Transfer in (Water Fund)	125,000	50,000	250.0%	50,000	250,000	20.0%	40.0%
Transfer In (Cemetery)	61,463	69,988	87.8%	54,051	75,000	72.1%	87.9%
Transfer In (Health Benefits)	100,000	100,000	100.0%	100,000	100,000	100.0%	100.0%
Total Revenues and Other Sources	<u>19,002,951</u>	<u>27,857,909</u>	68.2%	<u>19,768,332</u>	<u>29,695,138</u>	66.6%	104.0%
Administration	748,341	1,329,759	56.3%	611,712	1,111,194	55.0%	81.7%
Administration - Municipal Court	321,732	653,523	49.2%	329,334	708,010	46.5%	102.4%
Finance - Miscellaneous	14,383	22,893	62.8%	-	19,000	0.0%	N/A
Finance - Band	39,242	48,382	81.1%	9,390	66,459	14.1%	23.9%
Finance - Parks	2,695,950	5,391,900	50.0%	2,695,950	5,391,900	50.0%	100.0%
Police Department	4,144,364	7,768,441	53.3%	3,941,696	8,482,466	46.5%	95.1%
Fire and Rescue Department	4,583,844	9,396,269	48.8%	4,542,660	9,902,676	45.9%	99.1%
Public Works - Cemetery Division	257,663	459,164	56.1%	245,838	542,128	45.3%	95.4%
Community Development - Planning Division	851,475	1,769,254	48.1%	778,766	1,755,537	44.4%	91.5%
Community Development - Building Division	400,404	793,354	50.5%	405,481	848,549	47.8%	101.3%
Community Development - Social Services Grants	134,000	134,000	100.0%	-	134,000	0.0%	0.0%
Transfers (Cemetery and Debt Svc)	105,500	500	21100.0%	500	105,500	0.5%	0.5%
Contingency	-	-	N/A	-	400,000	0.0%	N/A
Total Expenditures and Other Uses	<u>14,296,897</u>	<u>27,767,439</u>	51.5%	<u>13,561,328</u>	<u>29,467,420</u>	46.0%	94.9%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	4,706,055	90,470	5201.8%	6,207,004	227,718	2725.7%	131.9%
Beginning Fund Balance	<u>4,963,180</u>	<u>4,963,180</u>	100.0%	<u>5,053,650</u>	<u>4,119,443</u>	122.7%	101.8%
Ending Fund Balance	<u>\$ 9,669,235</u>	<u>\$ 5,053,650</u>	191.3%	<u>\$ 11,260,655</u>	<u>\$ 4,347,161</u>	259.0%	116.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				<u>1,412,660</u>			
Unassigned Fund Balance				<u>\$ 9,847,995</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 12/31/2020 (50% of Budget)

	Fiscal Year 2020			Fiscal Year 2021			Year over year change
	Year-To-Date Actuals	End-of-Year Actuals	Percent Collected / Expended	Year-To-Date Actuals	2nd Year of Biennial Budget	Percent Collected / Expended	
211 Parks and Recreation General Fund							
Intergovernmental	\$ 52,709	\$ 190,356	27.7%	\$ 42,708	\$ 26,221	162.9%	81.0%
Charges for Services - Internal	2,695,950	5,391,900	50.0%	2,695,950	5,391,900	50.0%	100.0%
Charges for Services - Misc. Service Fees	507,041	819,535	61.9%	349,001	1,181,475	29.5%	68.8%
Interest on Investments	10,890	19,232	56.6%	4,808	23,543	20.4%	44.2%
Miscellaneous	19,998	33,425	59.8%	24,809	31,000	80.0%	124.1%
Transfer In	185,000	185,000	100.0%	-	185,000	0.0%	0.0%
Total Revenues and Other Sources	3,471,587	6,639,448	52.3%	3,117,276	6,839,139	45.6%	89.8%
Parks Division	2,070,049	3,769,517	54.9%	1,811,730	4,141,464	43.7%	87.5%
Recreation Division	720,551	1,261,136	57.1%	385,723	1,497,730	25.8%	53.5%
Golf Division	310,900	578,354	53.8%	265,582	598,502	44.4%	85.4%
Senior Services Division	156,369	317,639	49.2%	184,284	359,623	51.2%	117.9%
Parks Forestry Division	250,759	481,257	52.1%	218,219	498,672	43.8%	87.0%
Contingency	-	-	0.0%	-	75,000	0.0%	0.0%
Total Expenditures and Other Uses	3,508,628	6,407,902	54.8%	2,865,538	7,170,991	40.0%	81.7%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(37,040)	231,545	-16.0%	251,738	(331,852)	-75.9%	-679.6%
Beginning Fund Balance	842,877	842,877	100.0%	1,074,423	611,075	175.8%	127.5%
Ending Fund Balance	\$ 805,837	\$ 1,074,423	75.0%	\$ 1,326,161	\$ 279,223	474.9%	164.6%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				-			
Unassigned Fund Balance				\$ 1,326,161			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 12/31/2020 (50% of Budget)

	Fiscal Year 2020		Percent Collected / Expended	Fiscal Year 2021		Percent Collected / Expended	Year over year change
	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals	2nd Year of Biennial Budget		
240 Housing Fund							
Taxes	\$ 62,654	\$ 100,000	62.7%	\$ 62,141	\$ 100,000	62.1%	99.2%
Interest on Investments	1,018	1,996	51.0%	503	-	N/A	49.4%
Miscellaneous	2,215	2,215	100.0%	-	-	N/A	N/A
Total Revenues and Other Sources	<u>65,887</u>	<u>104,211</u>	63.2%	<u>62,645</u>	<u>100,000</u>	62.6%	95.1%
Materials and Services	5,118	65,118	7.9%	-	100,000	N/A	49.4%
Total Expenditures and Other Uses	<u>5,118</u>	<u>65,118</u>	7.9%	<u>-</u>	<u>100,000</u>	N/A	49.4%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	60,769	39,093	155.4%	62,645	-	0.0%	103.1%
Beginning Fund Balance	69,986	69,986	100.0%	109,080	451,667	24.2%	155.9%
Ending Fund Balance	<u>\$ 130,755</u>	<u>\$ 109,080</u>	119.9%	<u>\$ 171,724</u>	<u>\$ 451,667</u>	38.0%	131.3%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				171,724			
Unassigned Fund Balance				<u>\$ -</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 12/31/2020 (50% of Budget)

	Fiscal Year 2020	Fiscal Year 2020	Percent Collected / Expended	Fiscal Year 2021	2nd Year of Biennial Budget	Percent Collected / Expended	Year over year change
	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals			
250 Community Development Block Fund							
Intergovernmental	\$ 36,396	\$ 238,255	15.3%	\$ 90,540	\$ 175,422	51.6%	248.8%
Total Revenues and Other Sources	<u>36,396</u>	<u>238,255</u>	15.3%	<u>90,540</u>	<u>175,422</u>	51.6%	248.8%
Personnel Services	18,142	49,323	36.8%	32,689	35,495	92.1%	180.2%
Materials and Services	36,396	188,933	19.3%	93,249	140,389	66.4%	256.2%
Total Expenditures and Other Uses	<u>54,539</u>	<u>238,255</u>	22.9%	<u>125,937</u>	<u>175,884</u>	71.6%	230.9%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(18,142)	-	0.0%	(35,397)	(462)	7665.6%	195.1%
Beginning Fund Balance	<u>36,617</u>	<u>36,617</u>	100.0%	<u>36,617</u>	<u>1,801</u>	2033.1%	100.0%
Ending Fund Balance	<u>\$ 18,475</u>	<u>\$ 36,617</u>	50.5%	<u>\$ 1,220</u>	<u>\$ 1,339</u>	N/A	6.6%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				1,220			
Unassigned Fund Balance				<u>\$ -</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 12/31/2020 (50% of Budget)

	Fiscal Year 2020	Fiscal Year 2020	Percent Collected / Expended	Fiscal Year 2021		Percent Collected / Expended	Year over year change
	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals	2nd Year of Biennial Budget		
255 Reserve Fund							
Interest on Investments	\$ 464	\$ 816	56.9%	\$ 174	\$ 350	49.6%	37.4%
Interfund Loan	-	-	0.0%	-	-	N/A	0.0%
Total Revenues and Other Sources	<u>464</u>	<u>816</u>	56.9%	<u>174</u>	<u>350</u>	49.6%	37.4%
Interfund Loan (Health Benefits Fund)	-	-		-	-	N/A	0.0%
Operating Transfer out	-	-		-	-	N/A	0.0%
Total Expenditures and Other Uses	<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>	N/A	0.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	464	816	56.9%	174	350	49.6%	37.4%
Beginning Fund Balance	<u>38,440</u>	<u>38,440</u>	100.0%	<u>39,256</u>	<u>38,409</u>	102.2%	102.1%
Ending Fund Balance	<u>\$ 38,904</u>	<u>\$ 39,256</u>	99.1%	<u>\$ 39,429</u>	<u>\$ 38,759</u>	101.7%	101.4%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				<u>39,429</u>			
Unassigned Fund Balance				<u>\$ -</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 12/31/2020 (50% of Budget)

	Fiscal Year 2020		Percent Collected / Expended	Fiscal Year 2021		Percent Collected / Expended	Year over year change
	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals	2nd Year of Biennial Budget		
260 Street Fund							
Taxes	\$ 162,561	\$ 398,771	40.8%	\$ 153,754	\$ 795,000	19.3%	94.6%
Intergovernmental	774,920	1,502,423	51.6%	728,082	1,761,302	41.3%	94.0%
Charges for Services - Rates	813,032	1,631,327	49.8%	816,290	1,659,000	49.2%	100.4%
Charges for Services - Misc. Service Fees	7,399	11,576	63.9%	701	17,000	4.1%	9.5%
System Development Charges	177,562	235,750	75.3%	160,601	100,000	160.6%	90.4%
Assessments	7,878	3,319	237.3%	4,607	30,000	15.4%	58.5%
Interest on Investments	46,168	65,516	70.5%	5,820	100,000	5.8%	12.6%
Miscellaneous	587	587	99.9%	16,611	84,145	19.7%	2832.0%
Other Financing Sources	-	-	0.0%	-	5,000,000	0.0%	N/A
Total Revenues and Other Sources	1,990,106	3,849,269	51.7%	1,886,466	9,546,447	19.8%	94.8%
Public Works - Ground Maintenance	123,881	240,936	51.4%	125,887	268,200	46.9%	101.6%
Public Works - Street Operations	4,169,361	6,389,240	65.3%	2,186,464	9,217,473	23.7%	52.4%
Public Works - Street Operations Debt	71,981	-	N/A	76,331	127,555	59.8%	N/A
Public Works - Transportation SDC's	251,596	353,846	71.1%	213,836	738,149	29.0%	85.0%
Contingency	-	-	0.0%	-	21,850	0.0%	N/A
Total Expenditures and Other Uses	4,616,818	6,984,022	66.1%	2,602,517	10,373,227	25.1%	56.4%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(2,626,712)	(3,134,753)	83.8%	(716,051)	(826,780)	86.6%	27.3%
Beginning Fund Balance	4,815,937	4,815,937	100.0%	1,681,184	3,762,407	44.7%	34.9%
Ending Fund Balance	\$ 2,189,225	\$ 1,681,184	130.2%	\$ 965,133	\$ 2,935,627	32.9%	44.1%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				2,522,973			
Unassigned Fund Balance				<u>\$ (1,557,840)</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 12/31/2020 (50% of Budget)

	Fiscal Year 2020		Percent Collected / Expended	Fiscal Year 2021		Percent Collected / Expended	Year over year change
	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals	2nd Year of Biennial Budget		
280 Airport Fund							
Intergovernmental	\$ -	\$ 67,244.76	N/A	\$ -	\$ 180,000	0.0%	100.0%
Charges for Services - Rates	85,576	165,347	51.8%	99,011	162,000	61.1%	115.7%
Interest on Investments	2,630	5,062	51.9%	1,508	500	301.6%	57.3%
Miscellaneous	1,000	1,000	100.0%	2,000	-	N/A	200.0%
Total Revenues and Other Sources	<u>89,206</u>	<u>238,654</u>	37.4%	<u>102,519</u>	<u>342,500</u>	29.9%	114.9%
Materials and Services	54,429	63,591	85.6%	93,369	108,044	86.4%	171.5%
Capital Outlay	8,134	34,154	23.8%	20,975	260,000	8.1%	257.9%
Contingency	-	-	0.0%	-	-	N/A	0.0%
Total Expenditures and Other Uses	<u>62,563</u>	<u>97,745</u>	64.0%	<u>114,344</u>	<u>368,044</u>	31.1%	182.8%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	26,643	140,909	18.9%	(11,825)	(25,544)	46.3%	-44.4%
Beginning Fund Balance	<u>235,658</u>	<u>235,658</u>	100.0%	<u>376,568</u>	<u>225,305</u>	167.1%	159.8%
Ending Fund Balance	<u>\$ 262,301</u>	<u>\$ 376,568</u>	69.7%	<u>\$ 364,743</u>	<u>\$ 199,761</u>	182.6%	139.1%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				364,743			
Unassigned Fund Balance				<u>\$ -</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 12/31/2020 (50% of Budget)

	Fiscal Year 2020	Fiscal Year 2020	Percent Collected / Expended	Fiscal Year 2021	2nd Year of Biennial Budget	Percent Collected / Expended	Year over year change
	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals			
410 Capital Improvements Fund							
Intergovernmental	\$ -	\$ 1,861	0.0%	\$ 17,345	\$ -	N/A	N/A
Charges for Services - Internal	473,085	946,170	50.0%	473,085	931,170	50.8%	100.0%
Charges for Services - Misc. Service Fees	108,393	203,162	53.4%	81,470	60,000	135.8%	75.2%
System Development Charges	48,619	59,994	81.0%	39,852	51,500	77.4%	82.0%
Interest on Investments	11,155	19,103	58.4%	4,341	13,000	33.4%	38.9%
Miscellaneous	1,106	4,306	25.7%	(0)	10,000	0.0%	N/A
Total Revenues and Other Sources	<u>642,359</u>	<u>1,234,596</u>	52.0%	<u>616,093</u>	<u>1,065,670</u>	57.8%	95.9%
Public Works - Facilities	574,325	1,066,743	53.8%	603,871	1,592,132	37.9%	105.1%
Transfer Out	110,000	110,000	100.0%	-	110,000	0.0%	N/A
Contingency	-	-		-	30,000	0.0%	N/A
Total Expenditures and Other Uses	<u>684,325</u>	<u>1,176,743</u>	58.2%	<u>603,871</u>	<u>1,732,132</u>	34.9%	88.2%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(41,966)	57,853	-72.5%	12,223	(666,462)	-1.8%	-29.1%
Beginning Fund Balance	<u>860,718</u>	<u>860,718</u>	100.0%	<u>918,571</u>	<u>1,349,173</u>	68.1%	106.7%
Ending Fund Balance	<u>\$ 818,752</u>	<u>\$ 918,571</u>	89.1%	<u>\$ 930,794</u>	<u>\$ 682,711</u>	136.3%	113.7%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				930,793			
Unassigned Fund Balance				<u>\$ 0</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 12/31/2020 (50% of Budget)

	Fiscal Year 2020	Fiscal Year 2020	Percent Collected / Expended	Fiscal Year 2021	2nd Year of Biennial Budget	Percent Collected / Expended	Year over year change
	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals			
411 Parks Capital Improvement Fund							
Taxes	\$ 206,070	\$ 664,577	31.0%	\$ 193,321	\$ 756,900	25.5%	0.0%
Intergovernmental	5,000	171,690	2.9%	550,000	2,075,000	26.5%	0.0%
Interest on Investments	15,976	27,987	57.1%	7,999	20,000	40.0%	50.1%
Miscellaneous	-	-	N/A	7,862	-	N/A	N/A
Other Financing Sources	-	-	0.0%	-	1,250,000	0.0%	0.0%
Total Revenues and Other Sources	<u>227,046</u>	<u>864,253</u>	26.3%	<u>759,182</u>	<u>4,101,900</u>	18.5%	334.4%
Personnel Services	-	-					
Materials and Services	8,574	8,574	100.0%	-	-	N/A	N/A
Capital Outlay	196,971	343,387	57.4%	373,201	3,090,000	12.1%	189.5%
Transfer Out	344,656	344,656		-	349,172	0.0%	N/A
Total Expenditures and Other Uses	<u>550,201</u>	<u>696,618</u>	79.0%	<u>373,201</u>	<u>3,439,172</u>	10.9%	67.8%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(323,155)	167,636	-192.8%	385,980	662,728	58.2%	-119.4%
Beginning Fund Balance	<u>1,428,985</u>	<u>1,428,985</u>	100.0%	<u>1,596,621</u>	<u>1,065,064</u>	149.9%	111.7%
Ending Fund Balance	<u>\$ 1,105,830</u>	<u>\$ 1,596,621</u>	69.3%	<u>\$ 1,982,601</u>	<u>\$ 1,727,792</u>	114.7%	179.3%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				<u>1,982,601</u>			
Unassigned Fund Balance				<u>\$ 0</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 12/31/2020 (50% of Budget)

	Fiscal Year 2020		Percent Collected / Expended	Fiscal Year 2021		Percent Collected / Expended	Year over year change
	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals	2nd Year of Biennial Budget		
530 Debt Services							
Taxes	\$ 440,517	\$ 483,627	91.1%	\$ 193,407	\$ 213,000	90.8%	43.9%
Charges for Services - Internal	577,150	1,259,300	45.8%	577,150	1,154,300	50.0%	100.0%
Interest on Investments	4,718	15,469	30.5%	1,422	13,130	10.8%	30.1%
Transfer In (General Fund & CIP)	215,000	269,656	79.7%	-	379,172	0.0%	N/A
Total Revenues and Other Sources	<u>1,397,040</u>	<u>2,028,052</u>	68.9%	<u>771,979</u>	<u>1,759,602</u>	43.9%	55.3%
Materials and Services	-	900	0.0%	-	-	N/A	N/A
Debt Service	1,306,044	2,025,311	64.5%	1,321,317	1,765,520	74.8%	101.2%
Total Expenditures and Other Uses	<u>1,306,044</u>	<u>2,026,211</u>	64.5%	<u>1,321,317</u>	<u>1,765,520</u>	74.8%	101.2%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	90,997	1,841	4943.9%	(549,339)	(5,918)	-9282.5%	-603.7%
Beginning Fund Balance	1,035,855	1,035,855	100.0%	1,037,695	1,424,054	72.9%	100.2%
Ending Fund Balance	<u>\$ 1,126,852</u>	<u>\$ 1,037,695</u>	108.6%	<u>\$ 488,357</u>	<u>\$ 1,418,136</u>	34.4%	43.3%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				488,357			
Unassigned Fund Balance				<u>\$ -</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 12/31/2020 (50% of Budget)

	Fiscal Year 2020			Fiscal Year 2021			Year over year change
	Year-To-Date Actuals	End-of-Year Actuals	Percent Collected / Expended	Year-To-Date Actuals	2nd Year of Biennial Budget	Percent Collected / Expended	
670 Water Fund							
Intergovernmental	\$ -	\$ 6,331	0.0%	\$ 16,766	\$ -	N/A	N/A
Charges for Services - Rates	4,877,321	8,256,832	59.1%	5,217,794	8,633,400	60.4%	107.0%
Charges for Services - Misc. Service Fees	45,692	98,581	46.3%	22,673	-	N/A	49.6%
System Development Charges	159,038	226,981	70.1%	196,507	100,000	196.5%	123.6%
Interest on Investments	121,504	216,316	56.2%	46,382	146,450	31.7%	38.2%
Miscellaneous	41,331	41,749	99.0%	764	25,000	3.1%	1.8%
Other Financing Sources	-	1,103,851	0.0%	-	14,252,562	0.0%	N/A
Total Revenues and Other Sources	5,244,886	9,950,641	52.7%	5,500,886	23,157,412	23.8%	104.9%
Public Works - Conservation	105,174	201,734	52.1%	102,371	290,810	35.2%	97.3%
Public Works - Water Supply	417,879	762,548	54.8%	506,978	3,054,080	16.6%	121.3%
Public Works - Water Supply Debt	127,863	245,129	52.2%	127,773	9,455	1351.4%	99.9%
Public Works - Water Distribution	2,148,556	3,984,957	53.9%	1,945,995	4,685,675	41.5%	90.6%
Public Works - Water Distribution Debt	254,348	388,157	65.5%	252,172	249,105	101.2%	99.1%
Public Works - Water Treatment	908,564	3,219,746	28.2%	699,298	13,105,595	5.3%	77.0%
Public Works - Water Treatment Debt	106,201	141,963	74.8%	313,935	324,331	96.8%	295.6%
Public Works - Improvement SDC's	194,611	566,328	34.4%	58,896	2,877,500	2.0%	30.3%
Public Works - Debt SDC's	33,705	34,686	97.2%	98,568	180,776	54.5%	292.4%
Debt Service	-	-	0.0%	33,381	34,038	N/A	0.0%
Transfer Out	125,000	50,000	250.0%	50,000	250,000	20.0%	0.0%
Contingency	-	-	0.0%	-	342,500	0.0%	0.0%
Total Expenditures and Other Uses	4,421,901	9,595,249	46.1%	4,189,368	25,403,866	16.5%	94.7%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	822,986	355,392	231.6%	1,311,518	(2,246,454)	158.4%	159.4%
Beginning Fund Balance	10,495,073	10,495,073	100.0%	10,850,465	12,575,443	86.3%	103.4%
Ending Fund Balance	\$ 11,318,059	\$ 10,850,465	104.3%	\$ 12,161,983	\$ 10,328,989	117.7%	107.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				5,212,880			
Unassigned Fund Balance				\$ 6,949,103			

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	Fiscal Year 2020		Percent Collected / Expended	Fiscal Year 2021		Percent Collected / Expended	Year over year change
	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals	2nd Year of Biennial Budget		
675 Wastewater Fund							
Taxes	\$ 667,967	\$ 1,617,688	41.3%	\$ 425,093	\$ 1,650,000	25.8%	63.6%
Intergovernmental	-	3,409	0.0%	14,223	-	N/A	N/A
Charges for Services - Rates	3,131,311	6,078,318	51.5%	3,163,657	5,783,000	54.7%	101.0%
Charges for Services - Misc. Service Fees	-	7,851	0.0%	14,223	-	N/A	N/A
System Development Charges	148,925	212,725	70.0%	174,940	100,000	174.9%	-300.0%
Interest on Investments	104,572	188,367	55.5%	43,333	146,450	29.6%	-200.0%
Miscellaneous	1,610	1,610	0.0%	-	1,000	0.0%	0.0%
Other Financing Sources	-	122,729	0.0%	(19)	4,950,000	0.0%	0.0%
Total Revenues and Other Sources	<u>4,054,384</u>	<u>8,232,697</u>	49.2%	<u>3,835,450</u>	<u>12,630,450</u>	30.4%	94.6%
Public Works - Wastewater Collection	1,465,892	2,579,229	56.8%	1,175,018	3,009,387	39.0%	80.2%
Public Works - Wastewater Collection Debt	58,310	76,224	76.5%	147,238	154,180	95.5%	252.5%
Public Works - Wastewater Treatment	1,196,418	2,487,997	48.1%	1,236,461	2,711,227	45.6%	103.3%
Public Works - Wastewater Treatment Debt	148,949	1,720,632	8.7%	3,117,573	3,258,537	95.7%	2093.0%
Public Works - Improvements SDC's	50,789	109,481	46.4%	51,444	605,000	8.5%	101.3%
Contingency	-	-	0.0%	-	162,500	0.0%	0.0%
Total Expenditures and Other Uses	<u>2,920,359</u>	<u>6,973,563</u>	41.9%	<u>5,727,733</u>	<u>9,900,831</u>	57.9%	196.1%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	1,134,026	1,259,134	90.1%	(1,892,283)	2,729,619	-69.3%	-166.9%
Beginning Fund Balance	8,826,690	8,826,690	100.0%	10,085,824	7,971,844	126.5%	114.3%
Ending Fund Balance	<u>\$ 9,960,716</u>	<u>\$ 10,085,824</u>	98.8%	<u>\$ 8,193,540</u>	<u>\$ 10,701,463</u>	76.6%	82.3%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				3,727,351			
Unassigned Fund Balance				<u>\$ 4,466,189</u>			

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	Fiscal Year 2020	Fiscal Year 2020	Percent Collected / Expended	Fiscal Year 2021	2nd Year of Biennial Budget	Percent Collected / Expended	Year over year change
	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals			
680 Storm Water Fund							
Intergovernmental	\$ -	\$ 2,597	0.0%	\$ 5,049	\$ -	N/A	N/A
Charges for Services - Rates	362,769	727,545	49.9%	364,099	790,000	46.1%	100.4%
System Development Charges	8,587	16,834	51.0%	16,652	45,000	37.0%	193.9%
Interest on Investments	21,556	37,214	57.9%	7,643	30,300	25.2%	35.5%
Total Revenues and Other Sources	392,912	784,190	50.1%	393,443	865,300	45.5%	100.1%
Public Works - Storm Water Operations	392,787	756,257	51.9%	391,837	970,143	40.4%	99.8%
Public Works - Storm Water Operations Debt	11,025	11,950	92.3%	10,925	11,750	93.0%	99.1%
Public Works - Storm Water SDC's	59,031	87,356	67.6%	14,187	191,000	7.4%	24.0%
Contingency	-	-	0.0%	-	15,000	0.0%	0.0%
Total Expenditures and Other Uses	462,843	855,563	54.1%	416,949	1,187,893	35.1%	90.1%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(69,931)	(71,373)	98.0%	(23,506)	(322,593)	7.3%	33.6%
Beginning Fund Balance	1,866,537	1,866,537	100.0%	1,795,164	1,784,746	100.6%	96.2%
Ending Fund Balance	\$ 1,796,606	\$ 1,795,164	100.1%	\$ 1,771,658	\$ 1,462,153	121.2%	98.6%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				(64,342)			
Unassigned Fund Balance				\$ 1,835,999			

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	Fiscal Year 2020		Percent Collected / Expended	Fiscal Year 2021		Percent Collected / Expended	Year over year change
	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals	2nd Year of Biennial Budget		
690 Electric Fund							
Intergovernmental	\$ 69,100	\$ 205,315	33.7%	\$ 373,339	\$ 210,000	177.8%	540.3%
Charges for Services - Rates	8,073,665	16,230,395	49.7%	8,069,481	17,351,779	46.5%	99.9%
Charges for Services - Misc. Service Fees	94,881	247,843	38.3%	131,989	261,573	50.5%	139.1%
Interest on Investments	28,403	54,149	52.5%	11,368	37,333	30.5%	40.0%
Miscellaneous	31,236	74,069	42.2%	46,356	-	N/A	148.4%
Total Revenues and Other Sources	<u>8,297,284</u>	<u>16,811,771</u>	49.4%	<u>8,632,533</u>	<u>17,958,465</u>	48.1%	104.0%
Administration - Conservation	378,184	788,117	48.0%	349,797	908,958	38.5%	92.5%
Electric - Supply	3,701,521	7,446,726	49.7%	3,164,794	8,203,553	38.6%	85.5%
Electric - Distribution	3,777,963	7,388,997	51.1%	3,487,985	8,976,709	38.9%	92.3%
Electric - Transmission	470,821	893,860	52.7%	415,256	1,352,684	30.7%	88.2%
Debt Service	22,121	22,393	98.8%	21,986	22,123	99.4%	99.4%
Contingency	-	-	0.0%	-	112,500	0.0%	0.0%
Total Expenditures and Other Uses	<u>8,350,610</u>	<u>16,540,093</u>	50.5%	<u>7,439,818</u>	<u>19,576,527</u>	38.0%	89.1%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(53,326)	271,678	-19.6%	1,192,715	(1,618,063)	-73.7%	-2236.7%
Beginning Fund Balance	<u>2,249,387</u>	<u>2,249,387</u>	100.0%	<u>2,521,065</u>	<u>3,208,518</u>	78.6%	112.1%
Ending Fund Balance	<u>\$ 2,196,061</u>	<u>\$ 2,521,065</u>	87.1%	<u>\$ 3,713,779</u>	<u>\$ 1,590,455</u>	233.5%	169.1%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				-			
Unassigned Fund Balance				<u>\$ 3,713,779</u>			

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	Fiscal Year 2020		Percent Collected / Expended	Fiscal Year 2021		Percent Collected / Expended	Year over year change
	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals	2nd Year of Biennial Budget		
695 Telecommunications Fund							
Intergovernmental	\$ -	\$ 4,904	0.0%	\$ 24,139	\$ -	N/A	N/A
Charges for Services - Rates	1,235,338	2,503,789	49.3%	1,304,813	2,430,112	53.7%	105.6%
Charges for Services - Misc. Service Fees	2,550	5,100	50.0%	2,550	32,548	7.8%	100.0%
Interest on Investments	11,752	22,338	52.6%	6,165	2,000	308.3%	52.5%
Miscellaneous	-	-	N/A	-	1,000	0.0%	N/A
Total Revenues and Other Sources	1,249,641	2,536,132	49.3%	1,337,668	2,465,660	54.3%	107.0%
Personnel Services	316,605	658,729	48.1%	336,399	821,227	41.0%	106.3%
Materials & Services	477,412	940,741	50.7%	526,126	997,654	52.7%	110.2%
Capital Outlay	6,651	17,446	38.1%	-	65,000	0.0%	0.0%
Debt - Transfer to Debt Service Fund	204,500	514,000	39.8%	204,500	409,000	50.0%	100.0%
Contingency	-	-	0.0%	-	52,500	0.0%	0.0%
Total Expenditures and Other Uses	1,005,168	2,130,916	47.2%	1,067,025	2,345,381	45.5%	106.2%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	244,473	405,215	60.3%	270,643	120,279	225.0%	110.7%
Beginning Fund Balance	1,135,308	1,135,308	100.0%	1,540,524	1,081,142	142.5%	135.7%
Ending Fund Balance	\$ 1,379,781	\$ 1,540,524	89.6%	\$ 1,811,166	\$ 1,201,421	150.8%	131.3%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				99,500			
Unassigned Fund Balance				\$ 1,711,666			

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	Fiscal Year 2020		Percent Collected / Expended	Fiscal Year 2021		Percent Collected / Expended	Year over year change
	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals	2nd Year of Biennial Budget		
710 Central Service Fund							
Taxes	\$ 16,486	\$ 53,166	31.0%	\$ 15,466	\$ 82,550	18.7%	93.8%
Intergovernmental	-	215,509	0.0%	67,392	-	N/A	N/A
Charges for Services - Internal	4,083,234	7,485,928	54.5%	4,266,365	8,365,502	51.0%	104.5%
Charges for Services - Misc. Service Fees	348,333	405,152	86.0%	207,686	295,000	70.4%	59.6%
Interest on Investments	15,177	31,499	48.2%	9,372	29,933	31.3%	61.8%
Miscellaneous	1,655	9,122	18.1%	910	-	N/A	55.0%
Total Revenues and Other Sources	<u>4,464,884</u>	<u>8,200,376</u>	54.4%	<u>4,567,192</u>	<u>8,772,985</u>	52.1%	102.3%
Administration Department	764,224	1,474,265	51.8%	738,829	1,803,662	41.0%	96.7%
Information Technology - Info Services Division	697,801	1,299,078	53.7%	579,851	1,522,549	38.1%	83.1%
Finance Department	1,312,678	2,342,606	56.0%	1,396,261	2,821,250	49.5%	106.4%
City Recorder Division	96,742	183,363	52.8%	99,000	192,752	51.4%	102.3%
Public Works - Administration and Engineering	1,091,239	2,167,935	50.3%	975,381	2,533,246	38.5%	89.4%
Contingency	-	-		-	105,209	0.0%	0.0%
Total Expenditures and Other Uses	<u>3,962,684</u>	<u>7,467,247</u>	53.1%	<u>3,789,322</u>	<u>8,978,668</u>	42.2%	95.6%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	502,200	733,129	68.5%	777,870	(205,682)	-378.2%	154.9%
Beginning Fund Balance	839,733	839,733	100.0%	<u>1,572,862</u>	751,050	209.4%	187.3%
Ending Fund Balance	<u>\$ 1,341,933</u>	<u>\$ 1,572,862</u>	85.3%	<u>\$ 2,350,732</u>	<u>\$ 545,368</u>	431.0%	175.2%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				-			
Unassigned Fund Balance				<u>\$ 2,350,732</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 12/31/2020 (50% of Budget)

	Fiscal Year 2020		Percent Collected / Expended	Fiscal Year 2021		Percent Collected / Expended	Year over year change
	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals	2nd Year of Biennial Budget		
720 Insurance Service Fund							
Intergovernmental	\$ -	\$ 63,998	0.0%	\$ 75,727	\$ -	N/A	N/A
Charges for Services - Internal	487,624	1,288,503	37.8%	306,725	712,944	43.0%	62.9%
Interest on Investments	1,057	1,746	60.5%	466	8,750	5.3%	44.1%
Miscellaneous	219,368	243,694	90.0%	17,924	40,000	44.8%	8.2%
Total Revenues and Other Sources	<u>708,049</u>	<u>1,597,941</u>	44.3%	<u>400,843</u>	<u>761,694</u>	52.6%	56.6%
Personnel Services	149,756	227,264	65.9%	-	-	N/A	N/A
Materials and Services	814,007	1,129,581	72.1%	1,100,747	1,041,940	105.6%	135.2%
Capital Outlay	2,468	-	N/A	-	30,000	0.0%	0.0%
Contingency	-	-	0.0%	-	-	N/A	0.0%
Total Expenditures and Other Uses	<u>966,232</u>	<u>1,356,846</u>	71.2%	<u>1,100,747</u>	<u>1,071,940</u>	102.7%	113.9%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(258,183)	241,095	-107.1%	(699,904)	(310,246)	225.6%	271.1%
Beginning Fund Balance	44,383	44,383	100.0%	285,478	831,976	34.3%	643.2%
Ending Fund Balance	<u>\$ (213,800)</u>	<u>\$ 285,478</u>	-74.9%	<u>\$ (414,426)</u>	<u>\$ 521,730</u>	-79.4%	193.8%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				(414,426)			
Unassigned Fund Balance				<u>\$ -</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 12/31/2020 (50% of Budget)

	Fiscal Year 2020	Fiscal Year 2020	Percent Collected / Expended	Fiscal Year 2021	2nd Year of Biennial Budget	Percent Collected / Expended	Year over year change
	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals			
725 Health Benefits Reserve Fund							
Charges for Services - Internal	\$ 2,946,508	\$ 5,771,133	51.1%	\$ 2,755,321	\$ 6,715,665	41.0%	93.5%
Interest on Investments	10,036	18,573	54.0%	5,041	10,313	48.9%	50.2%
Miscellaneous	-	2,933	0.0%	-	-	N/A	N/A
Total Revenues and Other Sources	<u>2,956,544</u>	<u>5,792,639</u>	51.0%	<u>2,760,362</u>	<u>6,725,978</u>	41.0%	93.4%
Materials and Services	2,751,218	5,412,841	50.8%	2,597,114	6,549,195	39.7%	94.4%
Transfer Out	100,000	100,000	0.0%	100,000	100,000	100.0%	0.0%
Contingency	-	-	0.0%	-	50,000	0.0%	0.0%
Total Expenditures and Other Uses	<u>2,851,218</u>	<u>5,512,841</u>	51.7%	<u>2,697,114</u>	<u>6,699,195</u>	40.3%	94.6%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	105,326	279,798	37.6%	63,247	26,783	236.2%	60.0%
Beginning Fund Balance	<u>932,374</u>	<u>932,374</u>	100.0%	<u>1,212,173</u>	<u>882,648</u>	137.3%	130.0%
Ending Fund Balance	<u>\$ 1,037,700</u>	<u>\$ 1,212,173</u>	85.6%	<u>\$ 1,275,420</u>	<u>\$ 909,431</u>	140.2%	122.9%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				1,275,420			
Unassigned Fund Balance				<u>\$ -</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 12/31/2020 (50% of Budget)

	Fiscal Year 2020		Percent Collected / Expended	Fiscal Year 2021		Percent Collected / Expended	Year over year change
	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals	2nd Year of Biennial Budget		
730 Equipment Fund							
Intergovernmental	\$ -	\$ 3,943	0.0%	\$ 14,995	\$ -	N/A	N/A
Charges for Services - Internal	1,650,785	2,819,371	58.6%	1,168,585	2,339,171	50.0%	70.8%
Charges for Services - Misc. Service Fees	130,776	213,740	61.2%	79,062	175,000	45.2%	60.5%
Interest on Investments	48,813	86,945	56.1%	15,290	68,680	22.3%	31.3%
Miscellaneous	21,392	37,269	57.4%	205,113	75,000	273.5%	958.8%
Total Revenues and Other Sources	<u>1,851,767</u>	<u>3,161,267</u>	58.6%	<u>1,483,045</u>	<u>2,657,851</u>	55.8%	80.1%
Public Works - Maintenance	812,869	1,580,214	51.4%	893,907	1,884,207	47.4%	110.0%
Public Works - Purchasing and Acquisition	199,117	1,057,901	18.8%	1,046,658	2,500,500	41.9%	525.7%
Contingency	-	-	N/A	-	50,000	0%	N/A
Total Expenditures and Other Uses	<u>1,011,985</u>	<u>2,638,115</u>	38.4%	<u>1,940,565</u>	<u>4,434,707</u>	43.8%	191.8%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	839,782	523,151	160.5%	(457,520)	(1,776,856)	25.7%	-54.5%
Beginning Fund Balance	3,328,444	3,328,444	100.0%	3,851,595	2,424,868	158.8%	115.7%
Ending Fund Balance	<u>\$ 4,168,226</u>	<u>\$ 3,851,595</u>	108.2%	<u>\$ 3,394,075</u>	<u>\$ 648,012</u>	523.8%	81.4%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				3,394,075			
Unassigned Fund Balance				<u>\$ -</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 12/31/2020 (50% of Budget)

	Fiscal Year 2020	Fiscal Year 2020	Percent Collected / Expended	Fiscal Year 2021	2nd Year of Biennial Budget	Percent Collected / Expended	Year over year change
	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals			
731 Parks Equipment Fund							
Charges for Services - Internal	\$ 73,750	\$ 147,500	50.0%	\$ 78,350	\$ 156,700	50.0%	106.2%
Interest on Investments	3,424	5,589	61.3%	1,469	725	202.6%	42.9%
Miscellaneous	-	14,693	0.0%	18,184	-	N/A	N/A
Total Revenues and Other Sources	<u>77,174</u>	<u>167,782</u>	46.0%	<u>98,003</u>	<u>157,425</u>	62.3%	127.0%
Materials and Services	-	1,336		1,653	-	N/A	0.0%
Capital Outlay	142,591	142,591	100.0%	-	150,000	0.0%	0.0%
Total Expenditures and Other Uses	<u>142,591</u>	<u>143,927</u>	99.1%	<u>1,653</u>	<u>150,000</u>	1.1%	0.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(65,417)	23,855	-274.2%	96,350	7,425	1297.6%	-147.3%
Beginning Fund Balance	264,491	264,491	100.0%	288,346	210,094	137.2%	109.0%
Ending Fund Balance	<u>\$ 199,074</u>	<u>\$ 288,346</u>	69.0%	<u>\$ 384,696</u>	<u>\$ 217,519</u>	176.9%	193.2%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				384,696			
Unassigned Fund Balance				<u>\$ -</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 12/31/2020 (50% of Budget)

	Fiscal Year 2020		Percent Collected / Expended	Fiscal Year 2021		Percent Collected / Expended	Year over year change
	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals	2nd Year of Biennial Budget		
810 Cemetery Fund							
Charges for Services	\$ 9,853	\$ 19,411	50.8%	\$ 6,713	\$ 25,000	26.9%	68.1%
Interest on Investments	11,463	19,988	57.3%	4,051	6,500	62.3%	35.3%
Transfer In (General Fund)	500	500	100.0%	500	500	100.0%	100.0%
Total Revenues and Other Sources	<u>21,816</u>	<u>39,898</u>	54.7%	<u>11,264</u>	<u>32,000</u>	35.2%	51.6%
Transfers Out (General Fund)	61,463	69,988	87.8%	54,051	75,000	72.1%	87.9%
Total Expenditures and Other Uses	<u>61,463</u>	<u>69,988</u>	87.8%	<u>54,051</u>	<u>75,000</u>	72.1%	87.9%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(39,647)	(30,089)	131.8%	(42,787)	(43,000)	0.0%	107.9%
Beginning Fund Balance	<u>984,915</u>	<u>984,915</u>	100.0%	<u>954,825</u>	<u>1,009,964</u>	94.5%	96.9%
Ending Fund Balance	<u>\$ 945,268</u>	<u>\$ 954,825</u>	99.0%	<u>\$ 912,038</u>	<u>\$ 966,964</u>	94.3%	96.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				912,038			
Unassigned Fund Balance				<u>\$ -</u>			

City of Ashland
Results of Operations
as of December 31, 2020

	110 General	211 Parks General	240 Housing	250 CDBG	255 Reserve	260 Street	280 Airport	410 CIP	411 Parks CIP	530 Debt Service	670 Water	675 Wastewater	680 Storm Drain	690 Electric	695 IT	710 C.S.	720 I.S.F.	725 H.B.F.	730 Equipment	731 Parks Equip.	810 Cem. Trust	Total
Carryover	5,053,650	1,074,423	109,080	36,617	39,256	1,681,184	376,568	918,571	1,596,621	1,037,695	10,850,465	10,085,824	1,795,164	2,521,065	1,540,524	1,572,862	285,478	1,212,173	3,851,595	288,346	954,825	46,881,984
Revenues	19,768,332	3,117,276	62,645	90,540	174	1,886,466	102,519	616,093	759,182	771,979	5,500,886	3,835,450	393,443	8,632,533	1,337,668	4,567,192	400,843	2,760,362	1,483,045	98,003	11,264	56,195,894
Expenditures	13,561,328	2,865,538	-	125,937	-	2,602,517	114,344	603,871	373,201	1,321,317	4,189,368	5,727,733	416,949	7,439,818	1,067,025	3,789,322	1,100,747	2,697,114	1,940,565	1,653	54,051	49,992,400
Ending Fund Balance	11,260,655	1,326,161	171,724	1,220	39,429	965,133	364,743	930,794	1,982,601	488,357	12,161,983	8,193,540	1,771,658	3,713,779	1,811,166	2,350,732	(414,426)	1,275,420	3,394,075	384,696	912,038	53,085,478
Unassigned	9,847,995	1,326,161	-	-	-	(1,557,840)	-	-	-	-	6,949,103	4,466,189	1,835,999	3,713,779	1,711,666	2,350,732	-	-	-	-	-	30,643,784
All numbers below are as of June 30, 2020																						
Restricted For:																						
Asset Forfeited	35,217	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	35,217
TOT Tourism	501,558	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	501,558
Food & Beverage	-	-	-	-	-	-	-	-	-	-	-	1,608,600	-	-	-	-	-	-	-	-	-	1,608,600
Library	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SDC's	-	-	-	-	-	2,522,973	-	164,540	-	-	1,212,880	2,118,751	(64,342)	-	-	-	-	-	-	-	-	5,954,803
SDC's (Storm Drain)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unrestricted Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Committed For:																						
Downtown Parking	397,017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	397,017
Public Arts	43,075	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	43,075
Future Parking	413,558	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	413,558
Grubbs Case	22,235	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	22,235
Open Space	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Future Capital Projects	-	-	-	-	-	-	-	-	-	-	4,000,000	-	-	-	-	-	-	-	-	-	-	4,000,000
All numbers below are as of December 31, 2020																						
Restricted For:																						
CDBG	-	-	171,724	1,220	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	172,944
Perpetual Care	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	912,038	912,038
New Construction	-	-	-	-	-	-	-	-	1,982,601	-	-	-	-	-	-	-	-	-	-	-	-	1,982,601
Open Space	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Committed For:																						
Reserve Fund	-	-	-	-	39,429	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	39,429
Airport Activities	-	-	-	-	-	-	364,743	-	-	-	-	-	-	-	-	-	-	-	-	-	-	364,743
Street Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Activities	-	-	-	-	-	-	-	766,253	-	-	-	-	-	-	-	-	-	-	-	-	-	766,253
Debt/Bond Covenants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	488,357	-	-	-	-	99,500	-	-	-	-	-	-	587,857
Claims and Judgements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(414,426)	-	-	-	-	(414,426)
Health Benefits Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,275,420	-	-	-	1,275,420
Vehicle Replacement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,394,075	384,696	-	3,778,770
Future PERS costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Financial Software	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Reserved	1,412,660	-	171,724	1,220	39,429	2,522,973	364,743	930,793	1,982,601	488,357	5,212,880	3,727,351	(64,342)	-	99,500	-	(414,426)	1,275,420	3,394,075	384,696	912,038	22,441,693

City of Ashland
Schedule of Budgetary Compliance Per Resolution 2019-21
Amended by Resolution 2020-08, 2020-25
as of December 31, 2020

	Biennial to Date Actuals (18 Months)	Biennial Budget 2019-2021	Percent Used	Balance
General Fund				
Administration	\$ 1,941,471	\$ 2,559,724	75.8%	\$ 618,253
Administration - Municipal Court	982,858	1,406,654	69.9%	423,796
Finance - Miscellaneous	22,893	38,000	60.2%	15,107
Finance - Band	57,772	132,733	43.5%	74,961
Finance - Parks	8,087,850	10,783,800	75.0%	2,695,950
Police Department	11,710,137	16,719,886	70.0%	5,009,749
Fire and Rescue Department	13,938,928	20,103,231	69.3%	6,164,303
Public Works - Cemetery Division	705,002	1,075,095	65.6%	370,093
Community Development - Planning Division	2,548,020	3,463,963	73.6%	915,943
Community Development - Building Division	1,198,835	1,677,657	71.5%	478,822
Community Development - Social Services Grants	134,000	268,000	50.0%	134,000
Transfers	1,000	211,000	0.5%	210,000
Contingency	-	800,000	0.0%	800,000
Total General Fund	41,328,766	59,239,744	69.8%	17,910,978
Parks and Recreation General Fund				
Parks Division	5,581,247	8,226,915	67.8%	2,645,668
Recreation Division	1,646,859	2,968,598	55.5%	1,321,739
Golf Division	843,935	1,198,051	70.4%	354,116
Senior Services Division	501,923	705,641	71.1%	203,718
Parks Forestry Division	699,476	1,015,773	68.9%	316,296
Contingency	-	150,000	0.0%	150,000
Total Parks and Recreation Fund	9,273,440	14,264,977	65.0%	4,991,537
Housing Trust Fund				
Materials and Services	65,118	247,000	26.4%	181,882
Total Housing Trust Fund	65,118	247,000	26.4%	181,882
Community Development Block Grant Fund				
Personnel Services	82,012	70,528	116.3%	(11,484)
Materials and Services	282,181	456,199	61.9%	174,018
Total Community Development Grant Fund	364,193	526,727	69.1%	162,534
Reserve Fund				
Interfund Loan	-	-	N/A	-
Total Reserve Fund	-	-	N/A	-
Street Fund				
Public Works - Ground Maintenance	366,823	536,150	68.4%	169,327
Public Works - Street Operations	8,497,392	19,828,324	42.9%	11,330,932
Public Works - Street Operations Debt	154,643	251,460	61.5%	96,817
Public Works - Transportation SDC's	567,681	930,213	61.0%	362,532
Contingency	-	43,700	0.0%	43,700
Total Street Fund	9,586,540	21,589,847	44.4%	12,003,307
Airport Fund				
Materials and Services	156,960	266,088	59.0%	109,128
Capital Outlay	55,129	340,000	16.2%	284,871
Contingency	-	-	0.0%	-
Total Airport Fund	212,089	606,088	35.0%	393,999

**Schedule of Budgetary Compliance Per Resolution 2019-21
Amended by Resolution 2020-08, 2020-25
as of December 31, 2020**

	Biennial to Date Actuals (18 Months)	Biennial Budget 2019-2021	Percent Used	Balance
Capital Improvements Fund				
Public Works - Facilities	1,670,614	2,968,878	56.3%	1,298,264
Finance - SDC (Parks)	-	50,000	0.0%	50,000
Finance - Open Space (Parks)	-	100,000	0.0%	100,000
Transfers	110,000	220,000	50.0%	110,000
Contingency	-	60,000	0.0%	60,000
Total Capital Improvements Fund	1,780,614	3,398,878	52.4%	1,618,264
Parks Capital Improvement Fund				
Materials and Services	8,574	9,000	95.3%	426
Capital Outlay	716,589	4,961,000	14.4%	4,244,411
Transfers	344,656	843,828	40.8%	499,172
Total Parks Capital Improvement Fund	1,069,819	5,813,828	18.4%	4,744,009
Debt Service Fund				
Debt Service	3,347,528	3,790,874	88.3%	443,346
Total Debt Service Fund	3,347,528	3,790,874	88.3%	443,346
Water Fund				
Public Works - Conservation	304,105	578,660	52.6%	274,555
Public Works - Water Supply	1,269,526	4,382,522	29.0%	3,112,996
Public Works - Water Supply Debt	372,902	373,087	100.0%	185
Public Works - Water Distribution	5,930,952	9,219,893	64.3%	3,288,940
Public Works - Water Distribution Debt	640,329	654,973	97.8%	14,644
Public Works - Water Treatment	3,919,044	18,041,640	21.7%	14,122,595
Public Works - Water Treatment Debt	455,898	482,638	94.5%	26,740
Public Works - Improvement SDC's	444,126	4,153,000	10.7%	3,708,874
Public Works - Debt SDC's	347,734	430,600	80.8%	82,866
Transfer	100,000	500,000	20.0%	400,000
Contingency	-	178,593	0.0%	178,593
Total Water Fund	13,784,617	38,995,606	35.3%	25,210,989
Wastewater Fund				
Public Works - Wastewater Collection	3,754,247	5,741,660	65.4%	1,987,413
Public Works - Wastewater Collection Debt	223,462	230,409	97.0%	6,947
Public Works - Wastewater Treatment	3,724,458	6,695,689	55.6%	2,971,231
Public Works - Wastewater Treatment Debt	4,838,205	4,979,209	97.2%	141,004
Public Works - Improvements SDC's	160,925	1,109,750	14.5%	948,825
Contingency	-	325,000	0.0%	325,000
Total Wastewater Fund	12,701,297	19,081,717	66.6%	6,380,420
Stormwater Fund				
Public Works - Storm Water Operations	1,148,094	1,888,482	60.8%	740,388
Public Works - Storm Water Operations Debt	22,875	23,700	96.5%	825
Public Works - Improvements SDC's	101,544	316,000	32.1%	214,456
Contingency	-	30,000	0.0%	30,000
Total Stormwater Fund	1,272,512	2,258,182	56.4%	985,670
Electric Fund				
Administration - Conservation	1,137,914	1,830,755	62.2%	692,841
Electric - Supply	10,611,520	16,114,835	65.8%	5,503,315
Electric - Distribution	10,876,983	16,896,919	64.4%	6,019,937
Electric - Transmission	1,309,116	2,665,970	49.1%	1,356,854
Debt Service	44,379	44,516	99.7%	137
Contingency	-	225,000	0.0%	225,000
Total Electric Fund	23,979,911	37,777,995	63.5%	13,798,084

**Schedule of Budgetary Compliance Per Resolution 2019-21
Amended by Resolution 2020-08, 2020-25
as of December 31, 2020**

	Biennial to Date Actuals (18 Months)	Biennial Budget 2019-2021	Percent Used	Balance
Telecommunications Fund				
IT - Personnel Services	995,128	1,619,782	61.4%	624,654
IT - Materials & Services	1,466,867	1,983,123	74.0%	516,256
IT - Capital Outlay	17,446	130,000	13.4%	112,554
Debt - To Debt Service Fund **	718,500	818,000	87.8%	99,500
Contingency	-	105,000	0.0%	105,000
Total - Telecommunications Fund	3,197,941	4,655,905	68.7%	1,457,963
<i>** Note: In M & S appropriation</i>				
Central Services Fund				
Administration Department	2,213,094	3,578,160	61.9%	1,365,066
Information Technology - Info Services Division	1,878,929	2,996,167	62.7%	1,117,238
Finance Department	3,738,867	5,877,867	63.6%	2,139,000
City Recorder	282,363	375,849	75.1%	93,486
Public Works - Administration and Engineering	3,143,316	5,008,021	62.8%	1,864,706
Contingency	-	210,418	0.0%	210,418
Total Central Services Fund	11,256,568	18,046,482	62.4%	6,789,914
Insurance Services Fund				
Personnel Services	227,264	227,265	100.0%	1
Materials and Services	2,230,328	2,082,012	107.1%	(148,316)
Capital	-	30,000	0.0%	30,000
Total Insurance Services Fund	2,457,593	2,339,277	105.1%	(118,315)
Health Benefits Reserve Fund				
Materials and Services	8,009,956	12,732,303	62.9%	4,722,347
Transfers Out	200,000	200,000	100.0%	-
Contingency	-	100,000	0.0%	100,000
Total Health Benefits Reserve Fund	8,209,956	13,032,303	63.0%	4,822,347
Equipment Fund				
Public Works - Maintenance	2,474,120	3,261,207	75.9%	787,087
Public Works - Purchasing and Acquisition	2,104,560	4,331,591	48.6%	2,227,032
Contingency	-	100,000	0.0%	100,000
Total Equipment Fund	4,578,680	7,692,799	59.5%	3,114,119
Parks Equipment Fund				
Materials and Services	2,989	5,000	59.8%	2,011
Capital Outlay	142,591	300,000	47.5%	157,409
Total Parks Equipment Fund	145,580	305,000	47.7%	159,420
Cemetery Trust Fund				
Transfers	124,039	150,000	82.7%	25,961
Total Cemetery Trust Fund	124,039	150,000	82.7%	25,961
Total Appropriations	\$ 148,736,800	\$ 253,813,228	58.6%	\$ 105,076,428

City of Ashland
Revenue Summary as of December 31, 2020

Revenue Item	Receiving Fund \ Share	Current Year 2020 - 2021				Prior Year 2019 - 2020		Current / Prior YTD % Change
		Month	YTD	1st Year Budget Amounts % YTD		YTD	EOFY	
Food & Beverage Tax	Street 18%	\$ 19,641	\$ 139,191	\$ 698,000	20%	\$ 148,371	\$ 340,565	93.8%
	Parks Cap. Impr. 25%	27,280	193,321	756,900	26%	206,070	664,577	93.8%
	Wastewater 55%	60,015	425,305	1,600,000	27%	655,428	1,600,000	64.9%
	Central Svs 2%	2,182	15,466	60,550	26%	16,486	53,166	93.8%
Total F&B Tax		109,119	773,282	3,115,450	25%	1,026,355	2,658,308	75.3%
Transient Occupancy Tax	General 100%	20,038	616,794	3,276,369	19%	1,488,739	2,236,782	41.4%
Late & Interest Fees	General 100%	114	3,678	2,500	147%	637	2,029	577.6%
Electric User Tax	General 100%	354,297	1,743,205	3,659,353	48%	1,706,250	3,446,443	102.2%
Ambulance	General 100%	107,595	648,654	1,321,000	49%	867,679	1,322,064	74.8%
Court Fees & Fines	General 100%	13,154	103,023	338,400	30%	172,687	301,335	59.7%
Parking Fees	General Fund	12,391	69,902	460,000	15%	200,358	267,864	34.9%
	Capital Fund	160	2,630	60,000	4%	30,000	45,929	8.8%
Total Parking Fees		12,551	72,532	520,000	14%	230,358	313,793	31.5%
Franchises	General	303,266	1,747,647	3,699,870	47%	1,724,974	3,618,053	101.3%
	Streets-AHN/Charter	-	14,563	55,000	26%	14,191	58,206	102.6%
Total Franchises		303,266	1,762,210	3,754,870	47%	1,739,165	3,676,259	101.3%
SDC's	Streets	(4,233)	160,601	100,000	161%	177,562	235,750	90.4%
	Capital Impr.	(971)	39,852	51,500	77%	48,619	59,994	82.0%
	Water	25,370	196,507	100,000	197%	159,038	226,981	123.6%
	Wastewater	2,462	174,940	100,000	175%	148,925	212,725	117.5%
	Storm Drain	5,218	16,652	35,000	48%	8,587	16,834	193.9%
Total SDC's		27,845	588,552	386,500	152%	542,730	752,284	108.4%
Planning								
Permits and Fees	General 100%	230,404	742,269	576,500	129%	276,749	627,321	268.2%
Charges for Services	General 100%	12,146	31,392	40,000	78%	29,138	40,167	107.7%
Total Planning		242,550	773,662	616,500	125%	305,887	667,488	252.9%
Building								
Permits and Fees	General 100%	150,523	974,234	372,650	261%	227,040	468,279	429.1%
Charges for Services	General 100%	6	3,099	13,500	23%	3,447	6,807	89.9%
Total Building		150,529	977,333	386,150	253%	230,487	475,086	424.0%
Charges for Services (Sales) (Excludes SDC's)								
Electric		1,612,622	8,069,481	16,766,395	48%	8,073,665	16,230,395	99.9%
Water		513,464	5,217,794	8,300,600	63%	4,877,321	8,256,832	107.0%
Wastewater		498,485	3,163,657	5,560,000	57%	3,127,971	6,078,318	101.1%
Stormwater		60,748	364,099	770,000	47%	362,769	727,545	100.4%
Telecommunication		221,082	1,304,813	2,342,646	56%	1,235,338	2,503,789	105.6%
Total Sales		2,906,400	18,119,845	33,739,641	54%	17,677,065	33,796,879	102.5%
Interest	All Funds	30,670	196,124	777,110	25%	514,321	945,387	38.1%
Property Tax (Current Taxes)								
General		124,800	11,001,640	11,596,235	95%	10,559,381	11,499,955	104.2%
Debt Svcs		2,110	186,022	475,000	39%	432,518	470,945	43.0%
Total Taxes		126,910	11,187,662	12,071,235	93%	10,991,899	11,970,900	101.8%
Totals		\$ 4,405,040	\$ 37,566,555	\$ 63,962,578	59%	\$ 37,494,257	\$ 62,565,037	100.2%

City of Ashland
Summary of Cash and Investments
as of December 31, 2020

Fund	Balance December 31, 2020	Balance December 31, 2019	Change From FY 2019
General Fund	\$ 10,637,742	\$ 9,327,366	\$ 1,310,376
Parks General Fund	1,491,195	969,457	521,739
Housing Fund	119,581	128,155	(8,573)
Community Block Grant Fund	3,513	19,906	(16,392)
Reserve Fund	39,428	38,903	525
Street Fund	868,899	2,178,833	(1,309,933)
Airport Fund	328,622	252,389	76,233
Capital Improvements Fund	934,541	840,355	94,186
Parks Capital Improvements Fund	1,991,843	1,272,550	719,293
Debt Service Fund	485,778	1,125,093	(639,314)
Water Fund	11,055,378	10,533,886	521,492
Wastewater Fund	7,496,080	9,446,298	(1,950,218)
Storm Drain Fund	1,704,463	1,741,832	(37,369)
Electric Fund	2,814,416	2,287,560	526,857
Telecommunications Fund	1,507,311	1,091,143	416,168
Central Services Fund	2,631,106	1,612,117	1,018,989
Insurance Services Fund	(205,704)	7,685	(213,389)
Health Benefits Reserve Fund	1,248,572	1,003,709	244,863
Equipment Fund	3,400,527	4,203,066	(802,540)
Parks Equipment Fund	384,696	199,074	185,621
Cemetery Trust Fund	909,471	943,688	(34,217)
	<u>\$ 49,847,459</u>	<u>\$ 49,223,062</u>	<u>\$ 624,396</u>
Total Cash Distribution	<u>\$ 49,847,459</u>	<u>\$ 49,223,062</u>	<u>\$ 624,396</u>
<u>Manner of Investment</u>			
General Banking Accounts	\$ 11,184,383	\$ 2,083,177	\$ 9,101,206
Local Government Inv. Pool	38,663,076	44,144,448	(5,481,373)
City Investments	-	2,995,437	(2,995,437)
	<u>\$ 49,847,459</u>	<u>\$ 49,223,062</u>	<u>\$ 624,396</u>
Total Cash and Investments	<u>\$ 49,847,459</u>	<u>\$ 49,223,062</u>	<u>\$ 624,396</u>

**City of Ashland
Departmental Expense Report
as of December 31, 2020
(75% of Biennium)**

		Year-To-Date	Year 1	Percent	Year 1	Year 2	New	Year-To-Date	Year 2	Percent	Biennium	Biennium	Biennium	Percent of Biennium	
		Expenditures	Budget	Expended	Leftovers Budget	Original Budget	Year 2 Budget	Expenditures	(Net Budget)	Expended	Balance	Encumbered	Available	Budget Used	
Administration Department															
0110	010218	Public Art													
		Materials and Services	\$ 1,668	\$ -	N/A	\$ (1,668)	-	(1,668)	\$ -	\$ (1,668)	0.0%	\$ (1,668)	\$ 4,988	\$ (6,556)	N/A
			1,668	-	N/A	(1,668)	-	(1,668)	-	(1,668)	0.0%	(1,668)	4,988	(6,556)	N/A
0110	010219	RVTV													
		Materials and Services	69,097	64,584	107.0%	(4,513)	64,584	60,071	18,190	60,071	30.3%	41,881	2,000	39,881	69.1%
			69,097	64,584	107.0%	(4,513)	64,584	60,071	18,190	60,071	30.3%	41,881	2,000	39,881	69.1%
0110	010220	Tourism													
		Materials and Services	6,871	137,080	5.0%	130,209	137,080	267,289	-	267,289	0.0%	267,289	8,250	259,039	5.5%
			6,871	137,080	5.0%	130,209	137,080	267,289	-	267,289	0.0%	267,289	8,250	259,039	5.5%
0110	010221	Parking													
		Materials and Services	190,712	168,000	113.5%	(22,712)	172,000	149,288	16,015	149,288	10.7%	133,272	27,653	105,619	68.9%
			190,712	168,000	113.5%	(22,712)	172,000	149,288	16,015	149,288	10.7%	133,272	-	105,619	60.8%
0110	010258	Economic Development													
		Personnel Services	41,817	47,442	88.1%	5,625	48,950	\$ 54,575	-	54,575	0.0%	54,575	-	54,575	43.4%
		Materials and Services	1,019,994	859,424	118.6%	(160,570)	860,580	700,410	577,507	700,410	82.5%	122,904	-	122,904	92.9%
			1,061,410	906,866	117.0%	(154,545)	909,530	754,985	577,507	754,985	76.5%	177,479	-	177,479	90.2%
0110	010400	Municipal Court													
		Personnel Services	464,922	499,360	93.1%	34,438	504,294	538,732	228,331	538,732	42.4%	310,401	-	310,401	69.1%
		Materials and Services	188,602	199,284	94.6%	10,682	203,716	214,398	101,003	214,398	47.1%	113,395	1,298	112,097	72.2%
			653,523	698,644	93.5%	45,120	708,010	753,131	329,334	753,131	43.7%	423,796	1,298	422,499	70.0%
0690	010600	Electric Conservation													
		Personnel Services	339,568	357,791	94.9%	18,223	373,558	391,781	147,170	391,781	37.6%	244,611	-	244,611	66.6%
		Materials and Services	448,549	564,005	79.5%	115,456	535,400	650,856	202,628	650,856	31.1%	448,229	3,006	445,223	59.5%
		Debt Service	22,393	22,394	100.0%	1	22,123	22,124	21,986	22,124	99.4%	138	-	138	99.7%
			810,510	944,190	85.8%	133,680	931,081	1,064,761	371,783	1,064,761	34.9%	692,978	3,006	689,972	63.2%
0710	010100	Mayor & Council													
		Personnel Services	83,342	150,566	55.4%	67,224	159,430	226,655	46,242	226,655	20.4%	180,413	-	180,413	41.8%
		Materials and Services	32,285	46,664	69.2%	14,379	57,314	71,693	43,951	71,693	61.3%	27,742	4	27,738	73.3%
			115,626	197,230	58.6%	81,604	216,744	298,348	90,193	298,348	30.2%	208,155	-	208,151	49.7%
0710	010200	Administration													
		Personnel Services	438,781	427,657	102.6%	(11,123)	441,170	430,047	198,761	430,047	46.2%	231,286	-	231,286	73.4%
		Materials and Services	77,514	105,375	73.6%	27,861	86,295	114,156	46,996	114,156	41.2%	67,160	12,917	54,244	71.7%
			516,295	533,032	96.9%	16,738	527,465	544,203	245,756	544,203	45.2%	298,446	12,917	285,530	73.1%
0710	010300	Legal													
		Personnel Services	399,201	532,331	75.0%	133,130	539,175	672,304	178,294	672,304	26.5%	494,011	-	494,011	53.9%
		Materials and Services	24,546	81,115	30.3%	56,569	81,115	137,684	12,053	137,684	8.8%	125,630	21,315	104,315	35.7%
			423,748	613,446	69.1%	189,699	620,290	809,988	190,347	809,988	23.5%	619,641	21,315	598,326	51.5%
0710	014900	Human Resources													
		Personnel Services	344,157	334,126	103.0%	(10,032)	342,499	332,467	178,936	332,467	53.8%	153,531	-	153,531	77.3%
		Materials and Services	74,439	96,664	77.0%	22,225	96,664	118,889	33,596	118,889	28.3%	85,293	13,435	71,858	62.8%
			418,597	430,790	97.2%	12,193	439,163	451,356	212,532	451,356	47.1%	238,824	13,435	225,389	74.1%
0725	014922	Health Benefits Fund													
		Materials and Services	5,412,841	6,183,108	87.5%	770,267	6,549,195	7,319,462	2,597,114	7,319,462	35.5%	4,722,347	-	4,722,347	62.9%
			5,412,841	6,183,108	87.5%	770,267	6,549,195	7,319,462	2,597,114	7,319,462	35.5%	4,722,347	-	4,722,347	62.9%
		Totals													
		Personnel Services	2,111,787	2,349,272	89.9%	237,485	2,409,076	2,646,561	977,734	2,646,561	36.9%	1,668,828	-	1,668,828	64.9%
		Materials and Services	7,546,718	8,505,303	88.7%	958,585	8,843,943	9,802,528	3,649,054	9,802,528	37.2%	6,153,475	94,865	6,058,610	65.1%
		Debt Service	22,393	22,394	100.0%	1	22,123	22,124	21,986	22,124	99.4%	138	-	138	99.7%
		Total for Administration Department	\$ 9,680,898	\$ 10,876,969	89.0%	\$ 1,196,071	\$ 11,275,142	\$ 12,471,214	\$ 4,648,773	\$ 12,471,214	37.3%	\$ 7,822,441	\$ 94,865	\$ 7,727,576	65.1%

**City of Ashland
Departmental Expense Report
as of December 31, 2020
(75% of Biennium)**

		Year-To-Date	Year 1	Percent	Year 1	Year 2	New	Year-To-Date	Year 2	Percent	Biennium	Biennium	Biennium	Percent of Biennium	
		Expenditures	Budget	Expended	Leftovers Budget	Original Budget	Year 2 Budget	Expenditures	(Net Budget)	Expended	Balance	Encumbered	Available	Budget Used	
Information Technology Department															
0695	024700	IT - Telecommunications													
		\$ 658,729	\$ 798,555	82.5%	\$ 139,825	\$ 821,227	961,053	336,399	\$ 961,053	35.0%	\$ 624,654	\$ -	\$ 624,654	61.4%	
		Personnel Services	940,741	985,469	95.5%	44,728	997,654	1,042,382	526,126	1,042,382	50.5%	516,256	105,992	410,264	79.3%
		Materials and Services	514,000	409,000	125.7%	(105,000)	409,000	304,000	204,500	304,000	67.3%	99,500	-	99,500	87.8%
		M&S-Debt Service	17,446	65,000	26.8%	47,554	65,000	112,554	-	112,554	0.0%	112,554	359	112,195	13.7%
		Capital Outlay	2,130,916	2,258,024	94.4%	127,107	2,292,881	2,419,988	1,067,025	2,419,988	44.1%	1,352,963	106,351	1,246,613	72.6%
0710	020500	IT - Information Systems													
		Personnel Services	985,260	1,053,713	93.5%	68,453	1,092,644	1,161,097	462,803	1,161,097	39.9%	698,293	-	698,293	67.5%
		Materials and Services	313,818	399,905	78.5%	86,087	409,905	495,992	117,048	495,992	23.6%	378,944	1,212	377,732	53.4%
		Capital Outlay	-	20,000	0.0%	20,000	20,000	40,000	-	40,000	0.0%	40,000	-	40,000	0.0%
		Totals	1,299,078	1,473,618	88.2%	174,540	1,522,549	1,697,089	579,851	1,697,089	34.2%	1,117,238	1,212	1,116,026	62.8%
		Personnel Services	1,643,990	1,852,268	88.8%	208,278	1,913,871	2,122,149	799,202	2,122,149	37.7%	1,322,947	-	1,322,947	64.9%
		Materials and Services	1,768,559	1,794,374	98.6%	25,815	1,816,559	1,842,374	847,674	1,842,374	46.0%	994,700	107,204	887,496	75.4%
		Capital Outlay	17,446	85,000	20.5%	67,554	85,000	152,554	-	152,554	0.0%	152,554	359	152,195	10.5%
		Total Information Technology	\$ 3,429,995	\$ 3,731,642	91.9%	\$ 301,647	\$ 3,815,430	\$ 4,117,077	\$ 1,646,876	\$ 4,117,077	40.0%	\$ 2,470,201	\$ 107,563	\$ 2,362,638	68.7%

**City of Ashland
Departmental Expense Report
as of December 31, 2020
(75% of Biennium)**

		Year-To-Date Expenditures	Year 1 Budget	Percent Expended	Year 1 Leftovers Budget	Year 2 Original Budget	New Year 2 Budget	Year-To-Date Expenditures	Year 2 (Net Budget)	Percent Expended	Biennium Balance	Biennium Encumbered	Biennium Available	Percent of Biennium Budget Used
Finance - Finance (non-operating)														
0110	035400	Band												
		\$ 1,909	\$ 4,118	46.4%	\$ 2,208	\$ 4,118	\$ 6,326	-	\$ 6,326	0.0%	\$ 6,326	\$ -	\$ 6,326	23.2%
		46,472	62,156	74.8%	15,684	62,341	78,024	9,390	78,024	12.0%	68,634	-	68,634	44.9%
		48,382	66,274	73.0%	17,892	66,459	84,351	9,390	84,351	11.1%	74,960	-	74,960	43.5%
0110	035200	Parks Services												
		5,391,900	5,391,900	100.0%	-	5,391,900	5,391,900	2,695,950	5,391,900	50.0%	2,695,950	-	2,695,950	75.0%
		5,391,900	5,391,900	100.0%	-	5,391,900	5,391,900	2,695,950	5,391,900	50.0%	2,695,950	-	2,695,950	75.0%
0110	990110	Miscellaneous												
		22,893	19,000	120.5%	(3,893)	19,000	15,107	-	15,107	0.0%	15,107	-	15,107	60.2%
		22,893	19,000	120.5%	(3,893)	19,000	15,107	-	15,107	0.0%	15,107	-	15,107	60.2%
0410	032000	SDC Parks												
		-	50,000	0.0%	50,000	-	50,000	-	50,000	0.0%	50,000	-	50,000	0.0%
		-	50,000	0.0%	50,000	-	50,000	-	50,000	0.0%	50,000	-	50,000	0.0%
0410	032200	Open Space-Parks												
		-	-	N/A	-	-	-	-	-	N/A	-	-	-	N/A
		-	100,000	0.0%	100,000	-	100,000	-	100,000	0.0%	100,000	-	100,000	0.0%
		-	100,000	0.0%	100,000	-	100,000	-	100,000	0.0%	100,000	-	100,000	0.0%
0530	033100	Bancroft												
		-	-	0.0%	-	-	-	-	-	0.0%	-	-	-	0.0%
		-	-	0.0%	-	-	-	-	-	0.0%	-	-	-	0.0%
0530	033200	General Obligation												
		900	-	N/A	(900)	-	(900)	-	(900)	N/A	(900)	-	-	N/A
		1,767,238	1,767,280	100.0%	42	1,507,280	1,507,322	1,271,964	1,507,322	84.4%	235,358	-	235,358	92.8%
		1,768,138	1,767,280	100.0%	(858)	1,507,280	1,506,422	1,271,964	1,506,422	84.4%	234,458	-	235,358	92.8%
0530	033300	Notes & Contracts												
		-	-	N/A	-	-	-	-	-	N/A	-	-	-	N/A
		258,073	258,074	100.0%	1	258,240	258,241	49,353	258,241	19.1%	208,888	-	208,888	59.5%
		258,073	258,074	100.0%	1	258,240	258,241	49,353	258,241	19.1%	208,888	-	208,888	59.5%
0720	030022	Insurance Services												
		227,264	227,265	100.0%	1	-	1	-	1	0.0%	1	-	1	100.0%
		1,129,581	1,040,072	108.6%	(89,509)	1,041,940	952,431	1,100,747	952,431	115.6%	(148,316)	39,030	(187,346)	109.0%
		-	-	N/A	-	30,000	30,000	-	30,000	0.0%	30,000	8,764	21,236	29.2%
		1,356,846	1,267,337	107.1%	(89,509)	1,071,940	982,431	1,100,747	982,431	112.0%	(118,315)	47,794	(166,109)	107.1%
		229,174	231,383	99.0%	2,209	4,118	6,327	-	6,327	0.0%	6,327	-	6,327	97.3%
		6,591,747	6,513,128	101.2%	(78,619)	6,515,181	6,436,562	3,806,087	6,436,562	59.1%	2,630,474	39,030	2,591,444	80.1%
		-	150,000	0.0%	150,000	30,000	180,000	-	180,000	0.0%	180,000	8,764	171,236	4.9%
		2,025,311	2,025,354	100.0%	43	1,765,520	1,765,563	1,321,317	1,765,563	74.8%	444,246	-	444,246	88.3%
		\$ 8,846,232	\$ 8,919,865	99.2%	\$ 73,633	\$ 8,314,819	\$ 8,388,452	\$ 5,127,404	\$ 8,388,452	61.1%	\$ 3,261,047	\$ 47,794	\$ 3,213,253	81.4%
Finance - Finance (operating)														
0710	030700	Customer Information Services												
		\$ 613,962	645,529	95.1%	\$ 31,567	676,948	708,515	271,714	708,515	38.3%	436,801	-	436,801	67.0%
		174,363	181,557	96.0%	7,194	181,900	189,094	119,903	189,094	63.4%	69,190	56,923	12,267	97.6%
		-	-	N/A	-	-	-	32,436	-	N/A	(32,436)	-	(32,436)	N/A
		788,325	827,086	95.3%	38,760	858,848	897,609	424,053	897,609	47.2%	473,555	56,923	416,633	75.3%
0710	030800	Accounting												
		664,896	746,423	89.1%	81,527	766,705	848,232	354,418	848,232	41.8%	493,814	-	493,814	67.4%
		183,726	219,166	83.8%	35,440	225,942	261,382	170,501	261,382	65.2%	90,881	32,984	57,897	87.0%
		16,135	50,000	32.3%	33,865	50,000	83,865	-	83,865	0.0%	83,865	56,472	27,393	72.6%
		864,757	1,015,589	85.1%	150,832	1,042,647	1,109,614	524,919	1,193,479	44.0%	668,560	89,456	579,104	71.9%
0710	030900	Administration												
		298,588	418,577	71.3%	119,989	524,394	644,383	209,395	644,383	32.5%	434,987	-	434,987	53.9%
		390,935	595,365	65.7%	204,430	595,365	799,795	237,894	799,795	29.7%	561,902	413,729	148,172	87.6%
		689,523	1,013,942	68.0%	324,419	1,119,759	1,444,178	447,289	1,444,178	31.0%	996,889	413,729	583,160	72.7%
		1,577,446	1,810,529	87.1%	233,083	1,968,047	2,201,130	835,527	2,201,130	38.0%	1,365,603	-	1,365,603	63.9%
		749,025	996,088	75.2%	247,063	1,003,207	1,250,270	528,298	1,250,270	42.3%	721,973	503,636	218,337	89.1%
		16,135	50,000	32.3%	33,865	50,000	1,109,614	32,436	83,865	38.7%	51,429	56,472	(5,043)	105.0%
		\$ 2,342,606	\$ 2,856,617	82.0%	\$ 514,012	\$ 3,021,254	\$ 4,561,014	\$ 1,396,261	\$ 3,535,265	39.5%	\$ 2,139,004	\$ 560,108	\$ 1,578,896	73.1%

**City of Ashland
Departmental Expense Report
as of December 31, 2020
(75% of Biennium)**

		Year-To-Date Expenditures	Year 1 Budget	Percent Expended	Year 1 Leftovers Budget	Year 2 Original Budget	New Year 2 Budget	Year-To-Date Expenditures	Year 2 (Net Budget)	Percent Expended	Biennium Balance	Biennium Encumbered	Biennium Available	Percent of Biennium Budget Used	
0710	040000	City Recorder													
		\$ 147,976	145,937	101.4%	\$ (2,040)	151,542	149,503	73,682	\$ 149,503	49.3%	\$ 75,821	\$ -	\$ 75,821	74.5%	
		35,387	37,160	95.2%	1,773	41,210	42,983	25,318	42,983	58.9%	17,665	3,612	14,053	82.1%	
		\$ 183,363	\$ 183,097	100.1%	\$ (266)	\$ 192,752	\$ 192,486	\$ 99,000	\$ 192,486	51.4%	\$ 93,486	\$ 3,612	\$ 89,875	76.1%	

**City of Ashland
Departmental Expense Report
as of December 31, 2020
(75% of Biennium)**

		Year-To-Date Expenditures	Year 1 Budget	Percent Expended	Year 1 Leftovers Budget	Year 2 Original Budget	New Year 2 Budget	Year-To-Date Expenditures	Year 2 (Net Budget)	Percent Expended	Biennium Balance	Biennium Encumbered	Biennium Available	Percent of Biennium Budget Used	
Police Department															
0110	060900	Administration													
		Personnel Services	\$ 343,963	\$ 343,165	100.2%	\$ (799)	\$ 351,220	350,421	169,539	\$ 350,421	48.4%	\$ 180,882	\$ -	\$ 180,882	74.0%
		Materials and Services	740,392	797,654	92.8%	57,262	815,504	872,766	430,717	872,766	49.4%	442,049	313,275	128,774	92.0%
		Capital Outlay	-	-	N/A	-	-	-	-	-	N/A	-	-	-	N/A
			1,084,355	1,140,819	95.1%	56,463	1,166,724	1,223,187	600,256	1,223,187	49.1%	622,931	313,275	309,656	86.6%
0110	061100	Support													
		Personnel Services	1,441,620	1,414,117	101.9%	(27,503)	1,503,120	1,475,617	775,065	1,475,617	52.5%	700,552	-	700,552	76.0%
		Materials and Services	219,126	271,339	80.8%	52,213	274,491	326,704	110,458	326,704	33.8%	216,245	35,300	180,945	66.8%
			1,660,745	1,685,456	98.5%	24,710	1,777,610	1,802,321	885,523	1,802,321	49.1%	916,797	35,300	881,497	74.5%
0110	061200	Operations													
		Personnel Services	4,096,471	4,368,221	93.8%	271,750	4,475,473	4,747,224	2,010,459	4,747,224	42.4%	2,736,765	-	2,736,765	69.1%
		Materials and Services	926,869	1,042,924	88.9%	116,055	1,062,659	1,178,714	445,457	1,178,714	37.8%	733,257	33,394	699,863	68.8%
			5,023,340	5,411,146	92.8%	387,805	5,538,133	5,925,938	2,455,917	5,925,938	41.4%	3,470,021	33,394	3,436,628	68.6%
		Total													
		Personnel Services	5,882,054	6,125,503	96.0%	243,449	6,329,812	6,573,261	2,955,063	6,573,261	45.0%	3,618,198	-	3,618,198	71.0%
		Materials and Services	1,886,387	2,111,917	89.3%	225,530	2,152,654	2,378,184	986,633	2,378,184	41.5%	1,391,551	381,969	1,009,582	76.3%
		Capital Outlay	-	-	N/A	-	-	-	-	-	N/A	-	-	-	N/A
		Total Police Department	\$ 7,768,441	\$ 8,237,420	94.3%	\$ 468,979	\$ 8,482,466	\$ 8,951,445	\$ 3,941,696	\$ 8,951,445	44.0%	\$ 5,009,749	\$ 381,969	\$ 4,627,781	72.3%

**City of Ashland
Departmental Expense Report
as of December 31, 2020
(75% of Biennium)**

		Year-To-Date	Year 1	Percent	Year 1	Year 2	New	Year-To-Date	Year 2	Percent	Biennium	Biennium	Biennium	Percent of Biennium	
		Expenditures	Budget	Expended	Leftovers Budget	Original Budget	Year 2 Budget	Expenditures	(Net Budget)	Expended	Balance	Encumbered	Available	Budget Used	
Fire Department															
0110	070900	Administration													
		Personnel Services	\$ 360,777	\$ 340,967	105.8%	\$ (19,810)	\$ 377,962	\$ 358,152	183,050	\$ 358,152	51.1%	\$ 175,102	\$ -	\$ 175,102	75.6%
		Materials and Services	67,668	98,501	68.7%	30,833	64,583	95,416	14,078	95,416	14.8%	81,338	17,551	63,787	60.9%
		Capital Outlay	-	-	N/A	-	-	-	-	-	N/A	-	-	-	N/A
			428,444	439,468	97.5%	11,023	442,545	453,568	197,128	453,568	43.5%	256,441	17,551	238,890	72.9%
0110	071200	Operations													
		Personnel Services	5,455,628	5,542,974	98.4%	87,346	5,606,449	5,693,795	2,848,512	5,693,795	50.0%	2,845,283	-	2,845,283	74.5%
		Materials and Services	1,537,537	1,761,570	87.3%	224,033	1,777,539	2,001,572	783,093	2,001,572	39.1%	1,218,479	116,687	1,101,793	68.9%
		Capital Outlay	157,074	192,074	81.8%	35,000	325,000	360,000	-	360,000	N/A	360,000	-	360,000	30.4%
0110	071300		7,150,240	7,496,618	95.4%	346,378	7,708,988	8,055,366	3,631,604	8,055,366	45.1%	4,423,762	116,687	4,307,075	71.7%
0110	072900	Forest Interface													
		Personnel Services	366,760	365,896	100.2%	(864)	373,864	373,000	220,199	373,000	59.0%	152,800	-	152,800	79.3%
		Materials and Services	1,036,015	1,466,063	70.7%	430,048	946,738	1,376,786	350,281	1,376,786	25.4%	1,026,505	1,020,569	5,936	99.8%
			1,402,776	1,831,959	76.6%	429,183	1,320,602	1,749,786	570,480	1,749,786	32.6%	1,179,305	1,020,569	158,736	95.0%
0110	075100	Fire & Life Safety Division													
		Personnel Services	351,783	339,193	103.7%	(12,591)	345,885	333,294	122,942	333,294	36.9%	210,352	-	210,352	69.3%
		Materials and Services	63,025	93,318	67.5%	30,293	84,656	114,948	20,506	114,948	17.8%	94,443	3,667	90,776	49.0%
			414,809	432,511	95.9%	17,702	430,541	448,243	143,448	448,243	32.0%	304,795	3,667	301,128	65.1%
		Total													
		Personnel Services	6,534,949	6,589,030	99.2%	54,081	6,704,160	6,758,241	3,374,703	6,758,241	49.9%	3,383,538	-	3,383,538	74.5%
		Materials and Services	2,704,246	3,419,452	79.1%	715,207	2,873,516	3,588,722	1,167,957	3,588,722	32.5%	2,420,765	1,158,474	1,262,292	79.9%
		Capital Outlay	157,074	192,074	81.8%	35,000	325,000	360,000	-	360,000	N/A	360,000	-	360,000	30.4%
		Total Fire Department	\$ 9,396,269	\$ 10,200,556	92.1%	\$ 804,288	\$ 9,902,676	\$ 10,346,963	\$ 4,542,660	\$ 10,706,963	42.4%	\$ 6,164,303	\$ 1,158,474	\$ 5,005,829	75.1%

**City of Ashland
Departmental Expense Report
as of December 31, 2020
(75% of Biennium)**

	Year-To-Date Expenditures	Year 1 Budget	Percent Expended	Year 1			Year-To-Date Expenditures	Year 2 (Net Budget)	Percent Expended	Biennium Balance	Biennium Encumbered	Biennium Available	Percent of Biennium Budget Used
				Leftovers Budget	Original Budget	New Year 2 Budget							
Public Works Department													
0110 081400 Cemetery													
Personnel Services	\$ 234,923	\$ 247,696	94.8%	\$ 12,773	\$ 254,507	\$ 267,280	118,689	\$ 267,280	44.4%	\$ 148,591	\$ -	\$ 148,591	70.4%
Materials and Services	222,016	225,271	98.6%	3,255	227,621	230,876	127,148	230,876	55.1%	103,728	-	103,728	77.1%
Capital Outlay	2,225	60,000	3.7%	57,775	60,000	117,775	-	117,775	0.0%	117,775	-	117,775	1.9%
	459,164	532,967	86.2%	73,803	542,128	615,931	245,838	615,931	39.9%	370,094	-	370,094	65.6%
0260 085900 Grounds Maintenance													
Materials and Services	240,936	267,950	89.9%	27,014	268,200	295,214	125,887	295,214	42.6%	169,327	-	169,327	68.4%
	240,936	267,950	89.9%	27,014	268,200	295,214	125,887	295,214	42.6%	169,327	-	169,327	68.4%
0260 081200 Street Operations													
Personnel Services	780,088	958,623	81.4%	178,535	980,381	1,158,916	331,343	1,158,916	28.6%	827,573	-	827,573	57.3%
Materials and Services	1,737,130	1,885,104	92.2%	147,974	2,308,004	2,455,978	777,129	2,455,978	31.6%	1,678,848	496,447	1,182,401	71.8%
Capital Outlay	3,793,710	7,767,124	48.8%	3,973,414	5,928,088	9,902,502	1,077,992	9,902,502	10.9%	8,824,510	71,370	8,753,140	36.1%
Debt Service	78,312	123,905	63.2%	45,593	127,555	173,148	76,331	173,148	44.1%	96,817	-	96,817	61.5%
	6,389,240	10,734,756	59.5%	4,345,516	9,345,028	13,690,543	2,262,795	13,690,543	16.5%	11,427,748	567,818	10,859,931	45.9%
0260 083500 SDC Transportation													
Materials and Services	299	100,000	0.3%	99,701	100,000	199,701	-	199,701	0.0%	199,701	-	199,701	0.1%
Capital Outlay	353,546	92,064	384.0%	(261,482)	638,149	378,667	213,836	378,667	56.8%	162,831	13,025	149,806	79.5%
Other Financing Uses	-	-	-	-	-	-	-	-	-	-	-	-	-
	353,846	192,064	184.2%	(161,782)	738,149	378,667	213,836	378,667	37.1%	362,532	13,025	349,507	62.4%
0260 084100 LID's													
Materials and Services	-	-	N/A	-	-	-	-	-	N/A	-	-	-	N/A
	-	-	N/A	-	-	-	-	-	N/A	-	-	-	N/A
0260 085700 Airport													
Materials and Services	63,591	158,044	40.2%	94,453	108,044	202,497	93,369	202,497	46.1%	109,128	2,000	107,128	59.7%
Capital Outlay	34,154	80,000	42.7%	45,846	260,000	305,846	20,975	305,846	6.9%	284,871	7,233	277,638	18.3%
Debt Service	-	-	N/A	-	-	-	-	-	N/A	-	-	-	N/A
	97,745	238,044	41.1%	140,299	368,044	508,343	114,344	508,343	22.5%	393,999	9,233	384,766	36.5%
0410 082400 Facility Maintenance													
Personnel Services	250,244	282,604	88.5%	32,359	290,893	323,252	119,794	323,252	37.1%	203,459	-	203,459	64.5%
Materials and Services	610,445	564,142	108.2%	(46,303)	576,239	529,936	354,146	529,936	66.8%	175,791	228,229	(52,439)	104.6%
Capital Outlay	206,054	530,000	38.9%	323,946	725,000	1,048,946	129,931	1,048,946	12.4%	919,015	22,102	896,913	28.5%
	1,066,743	1,376,746	77.5%	310,002	1,592,132	1,902,134	603,871	1,902,134	31.7%	1,298,264	250,331	1,047,932	64.7%
0670 080600 Water Conservation													
Personnel Services	116,300	126,871	91.7%	10,570	130,351	140,921	55,167	140,921	39.1%	85,754	-	85,754	66.7%
Materials and Services	85,434	160,979	53.1%	75,545	160,460	236,005	47,204	236,005	20.0%	188,801	780	188,021	41.5%
	201,734	287,850	70.1%	86,115	290,810	376,926	102,371	376,926	27.2%	274,555	780	273,775	52.7%
0670 081500 Water - Supply													
Personnel Services	-	58,250	0.0%	58,250	59,963	118,213	-	118,213	0.0%	118,213	-	118,213	0.0%
Materials and Services	611,547	675,202	90.6%	63,655	680,607	744,263	390,567	744,263	52.5%	353,695	38,229	315,466	76.7%
Capital Outlay	151,001	594,990	25.4%	443,989	2,313,510	2,757,499	116,411	2,757,499	4.2%	2,641,088	167,923	2,473,166	15.0%
Debt Service	245,129	363,632	67.4%	118,503	9,455	127,958	127,773	127,958	99.9%	185	-	185	100.0%
	1,007,677	1,692,074	59.6%	684,397	3,063,535	3,747,932	634,751	3,747,932	16.9%	3,113,181	206,152	2,907,029	38.9%
0670 081800 Water Distribution													
Personnel Services	1,097,940	1,170,662	93.8%	72,722	1,201,333	1,274,055	571,091	1,274,055	44.8%	702,864	-	702,864	70.4%
Materials and Services	2,229,331	2,381,816	93.6%	152,485	2,430,083	2,582,568	1,294,522	2,582,568	49.0%	1,318,046	59,523	1,258,523	73.8%
Capital Outlay	657,687	991,740	67.0%	324,053	1,054,260	1,378,313	110,382	1,378,313	8.0%	1,267,931	2,950	1,264,981	97.8%
Debt Service	388,157	405,868	95.6%	17,711	249,105	266,816	252,172	266,816	94.5%	14,644	-	14,644	97.8%
	4,373,114	4,940,086	88.5%	566,971	4,934,780	5,501,752	2,198,168	5,501,752	40.0%	3,303,584	62,473	3,241,111	67.2%
0670 081900 Water Treatment Plant													
Personnel Services	668,937	705,089	94.9%	36,152	726,102	762,255	262,387	762,255	34.4%	499,868	-	499,868	65.1%
Materials and Services	659,388	716,955	91.7%	59,567	726,248	785,816	393,987	785,816	50.1%	391,828	225,130	166,698	86.5%
Capital Outlay	1,891,422	3,512,000	53.9%	1,620,576	11,837,000	13,273,823	42,924	13,273,823	0.3%	13,414,654	1,516,861	11,897,794	22.5%
Debt Service	141,983	159,307	89.7%	18,345	140,576	340,676	313,935	340,676	92.2%	(157,015)	-	(157,015)	152.8%
	3,361,709	5,094,351	66.0%	1,732,642	13,429,926	15,162,569	1,013,233	15,162,569	6.7%	14,149,336	1,741,990	12,407,345	33.0%
0670 083800 Water Improvement SDC													
Materials and Services	96,354	150,000	64.2%	53,646	-	53,646	29,344	53,646	54.7%	53,646	14,960	38,687	93.8%
Capital Outlay	288,876	1,125,500	25.7%	836,624	2,877,500	3,714,124	29,552	3,714,124	0.8%	3,684,572	186,157	3,498,415	12.6%
Debt Service	181,059	181,100	100.0%	2	180,778	180,778	98,568	180,778	54.5%	82,209	-	82,209	77.3%
	566,289	1,456,600	38.9%	890,272	3,058,276	3,948,548	157,465	3,948,548	4.0%	3,820,428	201,117	3,619,311	20.5%
0670 083700 Water SDC													
Debt Service	34,686	34,686	100.0%	0	34,038	34,038	33,381	34,038	98.1%	657	-	657	99.0%
	34,686	34,686	100.0%	0	34,038	34,038	33,381	34,038	98.1%	657	-	657	99.0%

**City of Ashland
Departmental Expense Report
as of December 31, 2020
(75% of Biennium)**

	Year-To-Date Expenditures	Year 1 Budget	Percent Expended	Year 1 Leftovers Budget	Year 2 Original Budget	New Year 2 Budget	Year-To-Date Expenditures	Year 2 (Net Budget)	Percent Expended	Biennium Balance	Biennium Encumbered	Biennium Available	Percent of Biennium Budget Used
0675 086000 Wastewater Collections													
Personnel Services	663,029	711,749	93.2%	48,720	732,162	780,882	338,480	780,882	43.3%	442,402	-	442,402	69.4%
Materials and Services	1,702,918	1,668,523	102.1%	(34,395)	1,690,226	1,655,831	832,307	1,655,831	50.3%	823,524	18,869	804,654	76.0%
Capital Outlay	213,282	352,000	60.6%	138,718	587,000	725,718	4,231	725,718	0.6%	721,487	-	721,487	23.2%
Debt Service	76,224	76,229	100.0%	5	75,429	154,185	147,238	154,185	95.5%	(71,804)	-	(71,804)	147.3%
	2,655,453	2,808,501	94.6%	153,048	3,084,816	3,316,616	1,322,256	3,316,616	39.9%	1,915,609	18,869	1,896,739	67.8%
0675 086100 Wastewater Treatment Plant													
Personnel Services	747,705	787,027	95.0%	39,322	808,888	848,210	391,974	848,210	46.2%	456,236	-	456,236	71.4%
Materials and Services	1,590,061	1,829,685	86.9%	239,624	1,893,590	2,133,213	805,327	2,133,213	37.8%	1,327,887	495,396	832,491	77.6%
Capital Outlay	150,231	1,367,750	11.0%	1,217,519	1,632,500	1,226,268	39,161	1,226,268	3.2%	2,810,858	2,568,948	241,911	91.9%
Debt Service	1,720,632	1,720,672	100.0%	40	1,713,537	3,258,577	3,117,573	3,258,577	95.7%	(1,403,996)	-	(1,403,996)	140.9%
	4,208,629	5,705,134	73.8%	1,496,505	6,048,515	7,466,269	4,354,034	7,466,269	58.3%	3,190,986	3,064,343	126,643	98.9%
0675 086200 Wastewater Reimbursement SDC													
Capital Outlay	-	-	N/A	-	-	-	-	-	N/A	-	-	-	N/A
Debt Service	-	-	N/A	-	-	-	-	-	N/A	-	-	-	N/A
	-	-	N/A	-	-	-	-	-	N/A	-	-	-	N/A
0675 086300 Wastewater Improvement SDC													
Materials and Services	57,775	200,000	28.9%	142,225	200,000	342,225	47,771	342,225	14.0%	294,454	193,195	101,259	74.7%
Capital Outlay	51,707	304,750	17.0%	253,043	405,000	658,043	3,672	658,043	0.6%	654,371	24,253	630,118	11.2%
	109,481	504,750	21.7%	395,269	605,000	1,000,269	51,444	1,000,269	5.1%	948,825	217,449	731,377	34.1%
0680 086600 Storm Drain													
Personnel Services	317,769	349,912	90.8%	32,143	358,163	390,306	166,545	390,306	42.7%	223,761	-	223,761	68.4%
Materials and Services	422,060	438,427	96.3%	16,367	437,980	454,347	221,605	454,347	48.8%	232,742	10,421	222,321	74.6%
Capital Outlay	16,428	130,000	12.6%	113,572	174,000	287,572	3,687	287,572	1.3%	283,885	1,292	282,593	7.0%
Debt Service	11,950	11,950	100.0%	0	11,750	11,750	10,925	11,750	93.0%	825	-	825	96.5%
	768,207	930,289	82.6%	162,082	981,893	1,143,975	402,762	1,143,975	35.2%	741,214	11,713	729,500	61.8%
0680 086700 SDC Storm Drain													
Materials and Services	87,356	125,000	69.9%	37,644	125,000	162,644	14,187	162,644	8.7%	148,456	10,018	138,438	44.6%
Capital Outlay	-	-	N/A	-	66,000	66,000	-	66,000	0.0%	66,000	-	66,000	0.0%
	87,356	125,000	69.9%	37,644	191,000	228,644	14,187	228,644	6.2%	214,456	10,018	204,438	35.3%
0710 081100 Support													
Personnel Services	1,916,716	2,171,970	88.2%	255,253	2,230,441	2,485,695	849,652	2,485,695	34.2%	1,636,043	-	1,636,043	62.8%
Materials and Services	251,219	302,805	83.0%	51,586	302,805	354,391	125,729	354,391	35.5%	228,662	25,401	203,261	66.4%
Capital Outlay	-	-	N/A	-	-	-	-	-	N/A	-	-	-	N/A
	2,167,935	2,474,775	87.6%	306,840	2,533,246	2,840,086	975,381	2,840,086	34.3%	1,864,706	25,401	1,839,305	63.3%
0730 081000 Purchasing/Acquisition													
Capital Outlay	1,057,901	1,377,000	76.8%	319,099	2,500,500	2,819,599	1,046,658	2,819,599	37.1%	1,772,840	-	1,772,840	54.3%
	1,057,901	1,377,000	76.8%	319,099	2,500,500	2,819,599	1,046,658	2,819,599	37.1%	1,772,840	-	1,772,840	54.3%
0730 085500 Equipment													
Personnel Services	599,939	633,774	94.7%	33,836	652,524	686,359	320,690	686,359	46.7%	365,669	-	365,669	71.6%
Materials and Services	980,275	1,197,317	81.9%	217,042	1,231,683	1,448,726	573,217	1,448,726	39.6%	875,509	226,582	648,927	73.3%
Capital Outlay	-	-	N/A	-	-	-	-	-	N/A	-	-	-	N/A
	1,580,214	1,831,091	86.3%	250,878	1,884,207	2,135,085	893,907	2,135,085	41.9%	1,241,178	226,582	1,014,596	72.7%
Totals													
Personnel Services	7,393,591	8,204,227	90.1%	810,637	8,425,707	9,236,344	3,525,811	9,236,344	38.2%	5,592,320	-	5,592,320	65.7%
Materials and Services	11,648,134	13,049,220	89.3%	1,401,086	13,466,790	14,867,876	6,223,446	14,867,876	41.9%	8,673,774	2,045,180	6,628,593	75.1%
Capital Outlay	8,868,224	18,274,918	48.5%	9,406,694	31,059,507	38,658,695	2,839,412	38,658,695	7.3%	37,626,790	4,582,113	33,044,676	33.0%
Debt Service	2,878,151	3,076,349	93.6%	198,198	2,542,221	4,547,925	4,177,897	4,547,925	91.9%	(1,437,479)	-	(1,437,479)	125.6%
Total Public Works	\$ 30,788,100	\$ 42,604,714	72.3%	\$ 11,816,615	\$ 55,494,225	\$ 67,310,840	\$ 16,766,566	\$ 67,310,840	24.9%	\$ 50,455,405	\$ 6,627,293	\$ 43,828,111	55.2%

**City of Ashland
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(75% of Biennium)**

		Year-To-Date Expenditures	Year 1 Budget	Percent Expended	Year 1 Leftovers Budget	Year 2 Original Budget	New Year 2 Budget	Year-To-Date Expenditures	Year 2 (Net Budget)	Percent Expended	Biennium Balance	Biennium Encumbered	Biennium Available	Percent of Biennium Budget Used
Community Development Department														
0110	092500	Social Service												
		\$ 134,000	\$ 134,000	100.0%	\$ -	\$ 134,000	134,000	-	134,000	0.0%	\$ 134,000	\$ -	\$ 134,000	50.0%
		134,000	134,000	100.0%	-	134,000	134,000	-	134,000	0.0%	134,000	-	134,000	50.0%
0110	092700	Planning												
	092716	1,247,563	1,273,632	98.0%	\$ 26,070	1,313,321	1,339,390	592,734	\$ 1,339,390	44.3%	\$ 746,657	\$ -	\$ 746,657	71.1%
		521,691	434,794	120.0%	(86,897)	442,217	355,319	186,032	355,319	52.4%	169,287	26,418	142,869	83.7%
		1,769,254	1,708,426	103.6%	(60,828)	1,755,537	1,694,709	778,766	1,694,709	46.0%	915,943	26,418	889,525	74.3%
0110	092800	Building												
		486,562	503,029	96.7%	16,467	516,610	533,077	250,102	533,077	46.9%	282,976	-	282,976	72.2%
		306,793	326,079	94.1%	19,286	331,939	351,226	155,380	351,226	44.2%	195,846	2,575	193,271	70.6%
		793,354	829,108	95.7%	35,754	848,549	884,303	405,481	884,303	45.9%	478,822	2,575	476,247	71.6%
0240	096800	Housing												
		-	-	N/A	-	-	-	-	-	N/A	-	-	-	N/A
		65,118	147,000	44.3%	81,882	100,000	181,882	-	181,882	0.0%	181,882	-	181,882	26.4%
		65,118	147,000	44.3%	81,882	100,000	181,882	-	181,882	N/A	181,882	-	181,882	26.4%
0290	095600	CDBG												
		49,323	35,033	140.8%	(14,290)	35,495	21,205	32,689	21,205	154.2%	(11,484)	-	(11,484)	116.3%
		188,933	315,810	59.8%	126,877	140,389	267,266	93,249	267,266	34.9%	174,018	-	174,018	61.9%
		238,255	350,843	67.9%	112,588	175,884	288,471	125,937	288,471	43.7%	162,534	-	162,534	69.1%
	Totals	1,783,447	1,811,694	98.4%	28,247	1,865,425	1,893,672	875,524	1,893,672	46.2%	1,018,148	-	1,018,148	72.3%
		1,216,535	1,357,683	89.6%	141,148	1,148,545	1,155,694	434,661	1,289,694	33.7%	855,033	28,993	826,040	67.0%
	Total Community Development	\$ 2,999,982	\$ 3,169,377	94.7%	\$ 169,396	\$ 3,013,970	\$ 3,049,366	\$ 1,310,185	\$ 3,183,366	41.2%	\$ 1,873,181	\$ 28,993	\$ 1,844,188	70.2%

**City of Ashland
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(75% of Biennium)**

		Year-To-Date	Year 1	Percent	Year 1	Year 2	New	Year-To-Date	Year 2	Percent	Biennium	Biennium	Biennium	Percent of Biennium
		Expenditures	Budget	Expended	Leftovers Budget	Original Budget	Year 2 Budget	Expenditures	(Net Budget)	Expended	Balance	Encumbered	Available	Budget Used
Electric Department														
0690	111500	Electric Supply												
		\$ -	\$ -	N/A	\$ -	\$ -	-	-	\$ -	N/A	\$ -	\$ -	\$ -	N/A
		7,446,726	7,911,282	94.1%	464,556	8,203,553	8,668,109	3,164,794	8,668,109	36.5%	5,503,315	4,730	5,498,585	65.9%
		-	-	N/A	-	-	-	-	-	N/A	-	-	-	N/A
		7,446,726	7,911,282	94.1%	464,556	8,203,553	8,668,109	3,164,794	8,668,109	36.5%	5,503,315	4,730	5,498,585	65.9%
0690	111800	Electric Distribution												
		2,610,314	2,885,196	90.5%	274,882	2,958,093	3,232,975	1,320,325	3,232,975	40.8%	1,912,650	-	1,912,650	67.3%
		4,388,991	4,478,015	98.0%	89,024	4,561,616	4,650,639	2,038,292	4,650,639	43.8%	2,612,347	105,699	2,506,648	72.3%
		389,692	557,000	70.0%	167,308	1,457,000	1,624,308	129,368	1,624,308	8.0%	1,494,939	(12,674)	1,507,613	25.1%
		7,388,997	7,920,211	93.3%	531,213	8,976,709	9,507,922	3,487,985	9,507,922	36.7%	6,019,937	93,025	5,926,912	64.9%
0690	112100	Electric Transmission												
		893,860	1,313,286	68.1%	419,426	1,352,684	1,772,110	415,256	1,772,110	23.4%	1,356,854	-	1,356,854	49.1%
		893,860	1,313,286	68.1%	419,426	1,352,684	1,772,110	415,256	1,772,110	23.4%	1,356,854	-	1,356,854	49.1%
		Totals												
		2,610,314	2,885,196	90.5%	274,882	2,958,093	3,232,975	1,320,325	3,232,975	40.8%	1,912,650	-	1,912,650	67.3%
		12,729,577	13,702,583	92.9%	973,006	14,117,853	15,090,858	5,618,342	15,090,858	37.2%	9,472,516	110,429	9,362,087	66.3%
		389,692	557,000	70.0%	167,308	1,457,000	1,624,308	129,368	1,624,308	8.0%	1,494,939	(12,674)	1,507,613	25.1%
		\$ 15,729,583	\$ 17,144,778	91.7%	\$ 1,415,195	\$ 18,532,946	\$ 19,948,141	\$ 7,068,035	\$ 19,948,141	35.4%	\$ 12,880,106	\$ 97,755	\$ 12,782,351	64.2%

**City of Ashland
Departmental Expense Report
as of December 31, 2020
(75% of Biennium)**

		Year-To-Date	Year 1	Percent	Year 1	Year 2	New	Year-To-Date	Year 2	Percent	Biennium	Biennium	Biennium	Percent of Biennium	
		Expenditures	Budget	Expended	Leftovers Budget	Original Budget	Year 2 Budget	Expenditures	(Net Budget)	Expended	Balance	Encumbered	Available	Budget Used	
Parks Department															
0211	120900	Parks Division													
0211	121200	\$ 2,104,820	\$ 2,334,454	90.2%	\$ 229,634	\$ 2,382,741	2,612,375	\$ 874,849	\$ 2,612,375	33.5%	\$ 1,737,526	\$ -	\$ 1,737,526	63.2%	
		Personnel Services			75,983	1,708,723	1,784,706	929,269	1,784,706	52.1%	855,437	112,350	743,087	78.2%	
		Materials and Services	1,625,015	1,700,998	95.5%	10,317	50,000	60,317	7,611.61	60,317	12.6%	52,706	3,044	49,662	50.3%
		Capital Outlay	39,683	50,000	79.4%	-	-	-	-	-	-	-	-	-	
			3,769,517	4,085,452	92.3%	315,935	4,141,464	4,457,398	1,811,730	4,457,398	40.6%	2,645,668	115,394	2,530,274	69.2%
0211	125300	Recreation Division													
		Personnel Services	986,655	1,089,602	90.6%	102,947	1,118,998	1,221,946	311,748	1,221,946	25.5%	910,197	-	910,197	58.8%
		Materials and Services	274,481	381,265	72.0%	106,784	375,732	485,516	73,974	485,516	15.2%	408,542	43,045	365,497	51.7%
		Capital Outlay	1,261,136	1,470,867	85.7%	209,732	1,494,730	1,707,462	385,723	1,707,462	22.6%	1,318,739	43,045	1,275,694	57.0%
0211	125500	Golf Division													
		Personnel Services	423,566	464,498	91.2%	40,933	474,452	515,385	196,161	515,385	38.1%	319,224	-	319,224	66.0%
		Materials and Services	154,788	135,050	114.6%	(19,738)	121,850	104,312	69,421	104,312	66.6%	32,691	961	31,731	87.6%
		Capital Outlay	-	-	N/A	-	-	-	-	-	-	-	-	-	
			578,354	599,548	96.5%	21,195	596,302	619,697	265,582	619,697	42.9%	351,916	961	350,955	70.7%
0211	126900	Senior Services Division													
		Personnel Services	278,396	303,805	91.6%	25,409	312,315	337,724	166,027	337,724	49.2%	171,696	-	171,696	72.1%
		Materials and Services	39,243	42,213	93.0%	2,970	42,365	50,278	18,257	50,278	36.3%	27,078	6,811	20,267	76.0%
		Capital Outlay	-	-	N/A	-	-	-	-	-	-	-	-	-	
			317,639	346,018	91.8%	28,379	354,680	388,001	184,284	388,001	47.5%	198,775	6,811	191,963	72.6%
0211	127000	Parks Forestry Division													
		Personnel Services	418,779	401,350	104.3%	(17,430)	410,919	393,489	209,212	393,489	53.2%	184,277	-	184,277	77.3%
		Materials and Services	53,710	111,675	48.1%	57,965	86,675	145,718	9,007	145,718	6.2%	135,633	4,013	131,620	33.6%
		Capital Outlay	8,767	4,076	215.1%	(4,691)	-	(4,691)	-	-	N/A	(4,691)	-	(4,691)	215.1%
			481,257	517,101	93.1%	35,844	497,594	534,516	218,219	539,207	40.5%	315,218	4,013	311,206	69.3%
0411	123000	CIP													
		Personnel Services	-	-	N/A	-	-	-	-	-	N/A	-	-	-	
		Materials and Services	8,574	9,000	95.3%	426	-	426	-	426	0.0%	426	12,626	(12,200)	235.6%
		Capital Outlay	343,387	1,871,000	18.4%	1,527,613	3,090,000	4,617,613	373,201	4,617,613	8.1%	4,244,411	167,954	4,076,457	17.8%
			351,962	1,880,000	18.7%	1,528,038	3,090,000	4,618,038	373,201	4,618,038	8.1%	4,244,837	180,580	4,064,257	18.2%
0731	121000	Equipment													
		Materials and Services	1,336	5,000	26.7%	3,664	-	3,664	1,653	3,664	45.1%	2,011	-	2,011	59.8%
		Capital Outlay	142,591	150,000	95.1%	7,409	150,000	157,409	-	157,409	0.0%	157,409	-	157,409	47.5%
			143,927	155,000	92.9%	11,073	150,000	161,073	1,653	161,073	1.0%	159,420	-	159,420	47.7%
		Totals	4,212,216	4,593,709	91.7%	381,493	4,699,426	4,349,706	1,757,998	4,349,706	40.4%	3,322,921	-	2,966,947	64.2%
		Personnel Services	2,157,147	2,385,201	90.4%	228,054	2,335,345	2,378,624	1,101,581	2,378,624	46.3%	1,461,818	179,805	1,130,125	72.8%
		Materials and Services	534,428	2,075,076	25.8%	1,540,648	3,290,000	4,835,339	380,813	4,835,339	7.9%	4,449,835	170,998	4,283,528	20.2%
		Capital Outlay													
		Total Parks Department	\$ 6,903,791	\$ 9,053,986	76.3%	\$ 2,150,195	\$ 10,324,770	\$ 11,563,669	\$ 3,240,392	\$ 11,563,669	28.0%	\$ 9,234,573	\$ 350,803	\$ 8,380,601	54.2%

**City of Ashland
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(75% of Biennium)**

	Year-To-Date	Year 1	Percent	Year 1			Year 2	Percent	Biennium	Biennium	Biennium	Percent of Biennium	
	Expenditures	Budget	Expended	Leftovers Budget	Original Budget	New Year 2 Budget	(Net Budget)	Expended					Balance
Personnel Services	34,126,944	36,598,748	93.2%	2,471,804	37,429,278	39,169,869	16,495,567	39,169,869	42.1%	23,287,302	-	23,287,302	68.4%
Materials and Services	49,033,460	53,872,109	91.0%	4,838,649	54,314,802	58,834,676	24,389,051	58,968,676	41.4%	34,793,744	4,653,197	30,140,547	72.2%
Capital Outlay	9,982,999	21,384,068	46.7%	11,401,069	36,296,507	46,920,510	3,382,029	45,894,761	7.4%	44,315,546	4,806,031	39,509,515	31.5%
Debt Service	4,925,855	5,124,097	96.1%	198,242	4,329,864	6,335,612	5,521,200	6,335,612	87.1%	(993,095)	-	(993,095)	110.5%
Other Financing Uses	-	-	-	-	-	-	-	-	-	-	-	-	-
	<u>\$ 98,069,258</u>	<u>\$ 116,979,022</u>	<u>83.8%</u>	<u>\$ 18,909,764</u>	<u>\$ 132,370,451</u>	<u>\$ 151,260,667</u>	<u>\$ 49,787,848</u>	<u>\$ 150,368,918</u>	<u>33.1%</u>	<u>\$ 101,403,497</u>	<u>\$ 9,459,228</u>	<u>\$ 91,944,269</u>	<u>63.1%</u>