

# Council Business Meeting

April 16, 2019

<b>Agenda Item</b>	Acceptance of the 6 <sup>th</sup> Quarter Financial Report	
<b>From</b>	Mark Welch	Administrative Services Director
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## **SUMMARY**

Quarterly Financial Reports are important to review to ensure compliance with adopted budgets. The 6<sup>th</sup> Quarter Financial Report (1<sup>st</sup> Quarter of Fiscal Year 2018/19 [July 1, 2018-December 31, 2018]) provides a basis to project the year end estimates along with the basis to forecast future budgets.

## **POLICIES, PLANS & GOALS SUPPORTED**

Provide high quality and effective delivery of the full spectrum of city service and governance in a transparent, accessible and fiscally responsible manner.

## **PREVIOUS COUNCIL ACTION**

This item was discussed with the Appointed Members of the Budget Committee and is now in front of the City Council for formal acceptance.

## **BACKGROUND AND ADDITIONAL INFORMATION**

Overall the Citywide financial situation remains strong. Citywide fund balance has increased \$2.5 million compared to the same period a year ago. The Water Fund comprises the largest portion of the increase, \$1.6 million, as capital projects are being finalized. Page 29 of the 6<sup>th</sup> Quarter Financial Report shows the current Fund Balance by Fund. The City has a current balance of \$49,153,929. When the City collects funds for restricted purposes/operations that money remains in its respective funds. The City cannot take from restricted funds to pay for other more general purposes. Of the \$49 million, \$29.5 million is restricted for future enterprise fund operations and projects.

- Water: \$11.1 million
- Wastewater: \$8.8 million
- Streets: \$5 million
- Electric: \$2.8 million
- Storm Drain: \$1.8 million
- AFN: \$971,100
- General Fund: \$8.5 million
- Parks General Fund: \$743,941
- Capital Improvement Fund: \$1.25 million

The Fund Balance serves two main purposes. For the General Fund it helps ensure continuation of services when revenue decreases, while also allowing for a positive cash flow throughout the year. The General Fund receives a third of its annual revenue in November and must use that to pay bills for the remainder of the year. The other purpose of fund balances, and more specifically in the enterprise funds, is to have resources available for capital projects and maintenance needs. The water and wastewater funds have higher than normal fund balances as large future capital projects are currently being designed. The fund balances will decrease once those projects are under construction.

General Fund expenditures are 47.1 percent for the quarter and we are 50 percent through the year. The General Fund revenue is 64.9 percent due to the receipt of Property Tax in November. Taxes for the same period last year are up 3.7 percent. As shown below Property Taxes grew 5 percent in FY 2017/18 and have increased 4 percent in FY 2019/20.

The Parks General Fund continues to show a positive trend with their Fund Balance increasing. Parks has collected 46.6 percent of the budgeted revenue and only spent 41.9 percent.

The City Health Benefit Reserve Fund continues to improve its fund balance and currently has a balance of \$443,671. The City anticipates a refund from insurance of \$130,000 along with continued reserve growth for the remainder of the year. With unknown premium increases at this time, the fund balance can be used in the future to offset increases. The City's claim experience continues to increase, even with the change in network and prescription drug changes. Through December the City is currently at a 127 percent loss ratio. This means that the true cost of our plan is higher than the premiums we are paying. The 18-month premium guaranteed negotiation by the City, saved the City \$1.3 million a year, at the time of the decisions. With the loss ratio continuing to increase the decision to pay traditional premiums, instead of actual claims, has the potential to save the City over \$2.5 million for the 18-month period. What this means for the future of our premiums remains unknown.

Tourism revenue continues to be a closely watched item. It is anticipated that more details on the 2<sup>nd</sup> Quarter actual receipts will be available around the date of the meeting. Once the City has received 2<sup>nd</sup> Quarter data, the information will be loaded to the Transient Occupancy Tax, and Food and Beverage Reports at [AshlandOR.OpenGov.Com](http://AshlandOR.OpenGov.Com).

Overall the City Departments have done a good job of keeping expenditures low as we anticipate future financial challenges. By saving money today, the City will have resources available to fund Council service level priorities going forward.

**FISCAL IMPACTS**

N/A

**STAFF RECOMMENDATION**

Staff recommends acceptance of the BN 2017/19 6<sup>th</sup> Quarter Financial Report.

**ACTIONS, OPTIONS & POTENTIAL MOTIONS**

I move to accept the sixth quarter financial report as presented.

**REFERENCES & ATTACHMENTS**

Attachment 1: BN 2017/19 Fourth Quarter Financial Report

**City of Ashland**  
**Summary of Fund Balances**  
as of December 31, 2018

Fund	Balance December 31, 2018	Balance December 31, 2017	Change From FY 2018
General Fund	\$ 8,486,796	\$ 8,603,045	\$ (116,250)
Parks General Fund	743,841	383,707	360,134
Housing Fund	17,285	230,469	(213,184)
Community Block Grant Fund	11,731	19,670	(7,939)
Reserve Fund	37,967	33,642	4,325
Street Fund	5,087,100	4,156,921	930,179
Airport Fund	251,924	139,495	112,430
Capital Improvements Fund	1,257,280	2,157,983	(900,704)
Parks Capital Improvements Fund	1,023,444	988,429	35,015
Debt Service Fund	855,053	698,230	156,823
Water Fund	11,135,862	9,448,429	1,687,433
Wastewater Fund	8,807,227	8,909,004	(101,777)
Storm Drain Fund	1,819,309	1,757,871	61,437
Electric Fund	2,791,523	2,263,929	527,594
Telecommunications Fund	971,100	691,553	279,548
Central Services Fund	931,779	594,796	336,984
Insurance Services Fund	136,810	661,138	(524,328)
Health Benefits Reserve Fund	443,671	60,016	383,656
Equipment Fund	3,162,976	3,710,540	(547,564)
Parks Equipment Fund	202,534	183,435	19,099
Cemetery Trust Fund	978,716	960,530	18,186
	<u>\$ 49,153,929</u>	<u>\$ 46,652,832</u>	<u>\$ 2,501,097</u>
<b>Total Fund Balances</b>	<u><u>\$ 49,153,929</u></u>	<u><u>\$ 46,652,832</u></u>	<u><u>\$ 2,501,097</u></u>
<u>Restricted and Committed Funds</u>			
Restricted	\$ 10,003,730	\$ 9,976,189	\$ 27,541
Committed	13,181,425	12,322,811	858,614
Unassigned	25,968,774	24,353,832	1,614,941
	<u>\$ 49,153,929</u>	<u>\$ 46,652,832</u>	<u>\$ 2,501,097</u>
<b>Total Fund Balances</b>	<u><u>\$ 49,153,929</u></u>	<u><u>\$ 46,652,832</u></u>	<u><u>\$ 2,501,097</u></u>

**City of Ashland**  
**Statement of Revenues and Expenditures - City Wide**  
as of 12/31/2018 (50% of Budget)

Resource Summary	Fiscal Year 2019		Percent Collected / Expended	Balance	Fiscal Year 2018		
	Year-To-Date Actuals	2nd Year of Biennial Budget			Year-To-Date Actuals	Fiscal Year 2018 End-of-Year Actuals	
<b>Revenues</b>							
Taxes	\$ 16,812,649	\$ 25,314,146	66.4%	\$ (8,501,497)	\$ 16,362,675	\$ 25,009,359	
Licenses and Permits	485,731	821,468	59.1%	(335,738)	363,978	838,832	
Intergovernmental Revenues	1,687,602	8,321,656	20.3%	(6,634,054)	1,275,655	3,938,740	
Charges for Services - Rate & Internal	30,670,469	61,016,854	50.3%	(30,346,386)	29,846,169	58,062,822	
Charges for Services - Misc. Service fees	896,211	1,626,599	55.1%	(730,388)	932,254	1,839,134	
System Development Charges	462,240	(48,020)	** N/A	510,259	267,332	779,520	
Fines and Forfeitures	307,266	312,065	98.5%	(4,799)	279,191	545,835	
Assessment Payments	3,054	42,465	7.2%	(39,412)	7,323	17,535	
Interest on Investments	463,276	(225,959)	** N/A	689,235	285,999	708,809	
Miscellaneous Revenues	1,720,028	(163,900)	** N/A	1,883,928	1,218,854	1,469,464	
<b>Total Revenues</b>	<b>53,508,524</b>	<b>97,017,375</b>	<b>55.2%</b>	<b>(43,508,852)</b>	<b>50,839,430</b>	<b>93,210,049</b>	
<b>Budgetary Resources:</b>							
Other Financing Sources	1,478,294	55,114,470	2.7%	(53,636,176)	425,491	971,842	
Interfund Loans	-	2,100,000	0.0%	(2,100,000)	-	-	
Transfers In	560,419	931,599	60.2%	(371,180)	898,879	2,066,192	
<b>Total Budgetary Resources</b>	<b>2,038,713</b>	<b>58,146,070</b>	<b>3.5%</b>	<b>(56,107,357)</b>	<b>1,324,370</b>	<b>3,038,033</b>	
<b>Total Resources</b>	<b>55,547,237</b>	<b>155,163,445</b>	<b>35.8%</b>	<b>(99,616,209)</b>	<b>52,163,800</b>	<b>96,248,082</b>	
<b>Requirements by Classification</b>							
Personnel Services	17,147,618	34,304,663	50.0%	17,157,045	15,722,161	31,203,363	
Materials and Services	24,606,178	49,702,955	49.5%	25,096,777	24,552,516	48,974,958	
Debt Service	2,160,237	5,145,381	42.0%	2,985,144	2,383,986	4,608,472	
<b>Total Operating Expenditures</b>	<b>43,914,033</b>	<b>89,152,999</b>	<b>49.3%</b>	<b>45,238,966</b>	<b>42,658,663</b>	<b>84,786,793</b>	
Capital Construction							
Capital Outlay	4,395,786	32,875,444	13.4%	28,479,658	1,425,647	6,390,390	
Interfund Loans	-	1,574,970	0.0%	1,574,970	-	-	
Transfers Out	560,419	1,954,397	28.7%	1,393,978	898,879	2,066,192	
Contingencies (Original Budget \$3,533,500)	-	3,317,603	0.0%	3,317,603	-	-	
<b>Total Budgetary Requirements</b>	<b>560,419</b>	<b>6,846,970</b>	<b>8.2%</b>	<b>6,286,551</b>	<b>898,879</b>	<b>2,066,192</b>	
<b>Total Requirements</b>	<b>48,870,238</b>	<b>128,875,413</b>	<b>37.9%</b>	<b>80,005,175</b>	<b>44,983,189</b>	<b>93,243,373</b>	
Excess (Deficiency) of Resources over Requirements	6,676,999	26,288,032	74.6%	(19,611,033)	7,180,611	3,004,709	
Working Capital Carryover	42,476,929	36,206,543	117.3%	6,270,386	39,472,221	39,472,221	
<b>Unappropriated Ending Fund Balance</b>	<b>\$ 49,153,929</b>	<b>\$ 62,494,575</b>	<b>78.7%</b>	<b>\$ (13,340,647)</b>	<b>\$ 46,652,832</b>	<b>\$ 42,476,929</b>	

\*\*Collected more revenue in year 1 than budgeted\*\*

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of 12/31/2018 (50% of Budget)

	2nd Year Expenses	2nd Year of Biennial Budget	Percent Collected / Expended	Balance	Fiscal Year 2018 Year-To-Date Actuals	Fiscal Year 2018 End-of-Year Actuals	Percent Collected Expended
<b>110</b>							
<b>General Fund</b>							
Taxes	\$ 15,359,337	\$ 21,750,913	70.6%	\$ (6,391,576)	\$ 14,810,595	\$ 21,207,587	69.8%
Licenses and Permits	485,731	821,468	59.1%	(335,738)	363,978	838,832	43.4%
Intergovernmental	739,362	2,550,222	29.0%	(1,810,860)	530,820	2,057,644	25.8%
Charges for Services	837,879	1,704,532	49.2%	(866,653)	868,113	1,622,468	53.5%
Fines	307,266	312,065	98.5%	(4,799)	279,191	545,835	51.1%
Interest on Investments	41,207	(17,260) **	N/A	58,467	29,849	92,260	32.4%
Miscellaneous	63,383	333,461	19.0%	(270,078)	46,039	61,739	74.6%
Transfer In (Water Fund)	125,000	263,000	47.5%	(138,000)	125,000	250,000	50.0%
Transfer In (Cemetery Fund)	11,419	(16,103) **	N/A	27,522	7,028	16,103	43.6%
<b>Total Revenues and Other Sources</b>	<b>17,970,584</b>	<b>27,702,299</b>	<b>64.9%</b>	<b>(9,731,715)</b>	<b>17,060,613</b>	<b>26,692,467</b>	<b>63.9%</b>
Administration	752,724	1,717,172	43.8%	964,449	751,724	1,288,977.59	58.3%
Administration - Municipal Court	270,725	446,310	60.7%	175,585	246,571	497,785	49.5%
Administrative Services - Miscellaneous	4,326	23,770	18.2%	19,445	4,004	14,230	28.1%
Administrative Services - Band	42,398	71,107	59.6%	28,709	39,147	60,433	64.8%
Administrative Services - Parks	2,695,950	5,391,900	50.0%	2,695,950	2,604,750	5,209,500	50.0%
Police Department	3,869,162	8,060,859	48.0%	4,191,697	3,666,633	7,197,266	50.9%
Fire and Rescue Department	5,033,821	10,555,982	47.7%	5,522,161	4,269,974	9,310,300	45.9%
Public Works - Cemetery Division	234,963	488,360	48.1%	253,397	184,788	363,418	50.8%
Community Development - Planning Division	772,107	1,757,945	43.9%	985,837	891,430	1,533,784	58.1%
Community Development - Building Division	360,620	773,844	46.6%	413,224	319,371	706,091	45.2%
Community Development - Social Services Grants	134,000	133,970	100.0%	(30)	-	134,000	0.0%
Transfers (Cemetery and Debt Svc)	105,500	105,500	100.0%	-	166,851	271,851	61.4%
Contingency		790,000	0.0%	790,000	-	-	N/A
<b>Total Expenditures and Other Uses</b>	<b>14,276,295</b>	<b>30,316,690</b>	<b>47.1%</b>	<b>16,040,395</b>	<b>13,145,242</b>	<b>26,587,635</b>	<b>49.4%</b>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	3,694,289	(2,614,391)	241.3%	6,308,680	3,915,370	104,832	3734.9%
Fund Balance, Jul 1, 2018	4,792,507	2,464,474	194.5%	2,328,033	4,687,675	4,687,675	100.0%
<b>Fund Balance, Dec 31, 2018</b>	<b>\$ 8,486,796</b>	<b>\$ (149,917)</b>	<b>5761.0%</b>	<b>\$ 8,636,713</b>	<b>\$ 8,603,045</b>	<b>\$ 4,792,507</b>	<b>179.5%</b>
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	801,802						
Unassigned Fund Balance	<u>\$ 7,684,994</u>						

\*\*Collected more revenue in year 1 than budgeted\*\*

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of 12/31/2018 (50% of Budget)

	2nd Year Expenses	2nd Year of Biennial Budget	Percent Collected / Expended	Balance	Fiscal Year 2018 Year-To-Date Actuals	Fiscal Year 2018 End-of-Year Actuals	Percent Collected Expended
<b>211 Parks and Recreation General Fund</b>							
Intergovernmental	\$ -	\$ 29,250	0.0%	\$ (29,250)	\$ -	\$ 750.00	0.0%
Charges for Services - Internal	2,695,950	5,391,900	50.0%	(2,695,950)	2,604,750	5,209,500	50.0%
Charges for Services - Misc. Service Fees	396,899	1,312,637	30.2%	(915,738)	413,031	868,563	47.6%
Interest on Investments	9,136	4,308	212.0%	4,827	2,917	9,692	30.1%
Miscellaneous	13,734	40,117	34.2%	(26,382)	11,512	19,883	57.9%
Transfer In	85,000	85,000	100.0%	-	-	85,000	0.0%
<b>Total Revenues and Other Sources</b>	<b>3,200,719</b>	<b>6,863,212</b>	<b>46.6%</b>	<b>(3,662,493)</b>	<b>3,032,210</b>	<b>6,193,388</b>	<b>49.0%</b>
Parks Division	2,120,776	4,743,229	44.7%	2,622,453	1,908,950	3,890,304	49.1%
Recreation Division	720,459	1,850,709	38.9%	1,130,250	699,024	1,348,844	51.8%
Golf Division	277,097	660,982	41.9%	383,886	249,859	502,118	49.8%
Contingency	-	195,000	0.0%	195,000	-	-	0.0%
<b>Total Expenditures and Other Uses</b>	<b>3,118,331</b>	<b>7,449,920</b>	<b>41.9%</b>	<b>4,331,589</b>	<b>2,857,834</b>	<b>5,741,266</b>	<b>49.8%</b>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	82,388	(586,708)	114.0%	669,096	174,376	452,122	38.6%
Fund Balance, Jul 1, 2018	661,453	(24,876)	2759.0%	686,329	209,331	209,331	100.0%
<b>Fund Balance, Dec 31, 2018</b>	<b>\$ 743,841</b>	<b>\$ (611,584)</b>	<b>221.6%</b>	<b>\$ 1,355,425</b>	<b>\$ 383,707</b>	<b>\$ 661,453</b>	<b>58.0%</b>
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds				-			
Unassigned Fund Balance	\$ 743,841						

\*\*Collected more revenue in year 1 than budgeted\*\*

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of 12/31/2018 (50% of Budget)

		2nd Year	2nd Year of	Percent Collected /		Fiscal Year 2018	Fiscal Year 2018	Percent
		Expenses	Biennial Budget	Expended	Balance	Year-To-Date	End-of-Year	Collected
						Actuals	Actuals	Expended
240	Housing Fund							
	Taxes	\$ 52,435	\$ 204,751	25.6%	\$ (152,316)	\$ 64,118	\$ 95,249	67.3%
	Interest on Investments	947	(2,303) **	N/A	3,250	-	2,303	0.0%
	Transfer In (General Fund)	-	-	N/A	-	166,351	166,351	100.0%
	Total Revenues and Other Sources	53,382	202,448	26.4%	(149,066)	230,469	263,903	87.3%
	Personnel Services	-	-	N/A	-	-	-	
	Materials and Services	300,000	-	N/A	(300,000)	-	-	
	Total Expenditures and Other Uses	300,000	-	N/A	(300,000)	-	-	
	Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(246,618)	202,448	-121.8%	(449,066)	230,469	263,903	87.3%
	Fund Balance, Jul 1, 2018	263,903	-	N/A	263,903	-	-	
	Fund Balance, Dec 31, 2018	\$ 17,285	\$ 202,448	8.5%	\$ (185,163)	\$ 230,469	\$ 263,903	87.3%
	<b>Reconciliation of Fund Balance:</b>							
	Restricted and Committed Funds	17,285						
	Unassigned Fund Balance	\$ -						

\*\*Collected more revenue in year 1 than budgeted\*\*

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of 12/31/2018 (50% of Budget)

	2nd Year Expenses	2nd Year of Biennial Budget	Percent Collected / Expended	Balance	Fiscal Year 2018 Year-To-Date Actuals	Fiscal Year 2018 End-of-Year Actuals	Percent Collected Expended
250 Community Development Block Fund							
Intergovernmental	\$ 49,653	\$ 339,804	14.6%	\$ (290,151)	\$ 41,279	\$ 113,981	36.2%
Total Revenues and Other Sources	49,653	339,804	14.6%	(290,151)	41,279	113,981	36.2%
Personnel Services	22,070	32,189	68.6%	10,119	14,103	30,691	46.0%
Materials and Services	49,653	307,614	16.1%	257,961	41,307	83,291	49.6%
Total Expenditures and Other Uses	71,723	339,804	21.1%	268,081	55,410	113,981	48.6%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(22,070)	-	N/A	(22,070)	(14,131)	-	
Fund Balance, Jul 1, 2018	33,801	1	3380056.0%	33,800	33,801	33,801	100.0%
Fund Balance, Dec 31, 2018	\$ 11,731	\$ 1	N/A	\$ 11,730	\$ 19,670	\$ 33,801	58.2%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	11,731						
Unassigned Fund Balance	\$ -						

\*\*Collected more revenue in year 1 than budgeted\*\*

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of 12/31/2018 (50% of Budget)

	2nd Year Expenses	2nd Year of Biennial Budget	Percent Collected / Expended	Balance	Fiscal Year 2018 Year-To-Date Actuals	Fiscal Year 2018 End-of-Year Actuals	Percent Collected Expended
255 Reserve Fund							
Interest on Investments	\$ 442	\$ (8,656) **	N/A	\$ 9,099	\$ 5,474	\$ 9,356	58.5%
Interfund Loan	-	1,050,000	0.0%	(1,050,000)	-	-	
Total Revenues and Other Sources	442	1,041,344	0.0%	(1,040,901)	5,474	9,356	58.5%
Interfund Loan (Health Benefits Fund)	-	525,000	0.0%	525,000	-	-	
Operating Transfer out	-	-	N/A	-	-	-	
Total Expenditures and Other Uses	-	525,000	0.0%	525,000	-	-	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	442	516,344	0.1%	(515,901)	5,474	9,356	58.5%
Fund Balance, Jul 1, 2018	37,524	25,085	149.6%	12,439	28,168	28,168	100.0%
Fund Balance, Dec 31, 2018	\$ 37,967	\$ 541,429	7.0%	\$ (503,462)	\$ 33,642	\$ 37,524	89.7%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	37,967						
Unassigned Fund Balance	\$ -						

\*\*Collected more revenue in year 1 than budgeted\*\*

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of 12/31/2018 (50% of Budget)

	2nd Year Expenses	2nd Year of Biennial Budget	Percent Collected / Expended	Balance	Fiscal Year 2018	Fiscal Year 2018	Percent Collected Expended
					Year-To-Date Actuals	End-of-Year Actuals	
260 Street Fund							
Taxes	\$ 128,367	\$ 469,609	27.3%	\$ (341,242)	\$ 186,249	\$ 767,191	24.3%
Intergovernmental	788,259	4,000,555	19.7%	(3,212,296)	635,019	1,311,390	48.4%
Charges for Services - Rates	787,057	1,672,686	47.1%	(885,629)	759,148	1,523,209	49.8%
Charges for Services - Misc. Service Fees	5,830	(16,533) **	N/A	22,363	9,138	16,533	55.3%
System Development Charges	73,478	(9,029) **	N/A	82,507	58,934	159,029	37.1%
Assessments	3,054	42,465	7.2%	(39,412)	7,323	17,535	41.8%
Interest on Investments	56,494	(14,835) **	N/A	71,328	33,508	74,835	44.8%
Miscellaneous	59,036	120,820	48.9%	(61,784)	227,212	232,484	97.7%
Other Financing Sources	-	11,687,162	0.0%	(11,687,162)	-	-	
Total Revenues and Other Sources	1,901,575	17,952,902	10.6%	(16,051,327)	1,916,531	4,102,204	46.7%
Public Works - Ground Maintenance	124,278	253,804	49.0%	129,525	139,219	248,097	56.1%
Public Works - Street Operations	1,416,203	15,765,136	9.0%	14,348,933	1,215,716	2,930,796	41.5%
Public Works - Street Operations Debt	72,631	493,039	14.7%	420,408	360,201	-	
Public Works - Transportation SDC's	36,469	2,154,662	1.7%	2,118,192	327	44,058	0.7%
Contingency	-	43,685	0.0%	43,685	-	-	0.0%
Total Expenditures and Other Uses	1,649,582	18,697,976	8.8%	17,048,394	1,715,463	3,222,951	53.2%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	251,993	(745,074)	133.8%	997,067	201,068	879,254	22.9%
Fund Balance, Jul 1, 2018	4,835,107	3,959,022	122.1%	876,085	3,955,853	3,955,853	100.0%
Fund Balance, Dec 31, 2018	\$ 5,087,100	\$ 3,213,948	158.3%	\$ 1,873,153	\$ 4,156,921	\$ 4,835,107	86.0%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	5,087,101						
Unassigned Fund Balance	\$ (0)						

\*\*Collected more revenue in year 1 than budgeted\*\*

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of 12/31/2018 (50% of Budget)

	2nd Year Expenses	2nd Year of Biennial Budget	Percent Collected / Expended	Balance	Fiscal Year 2018	Fiscal Year 2018	Percent Collected Expended
					Year-To-Date Actuals	End-of-Year Actuals	
280            Airport Fund							
Intergovernmental	\$ 62,958	\$ 345,614	18.2%	\$ (282,656)	\$ -	191,186	0.0%
Charges for Services - Rates	83,136	124,477	66.8%	(41,341)	73,936	145,523	50.8%
Interest on Investments	1,537	(1,123) **	N/A	2,660	1,351	2,123	63.6%
Total Revenues and Other Sources	147,631	468,968	31.5%	(321,337)	75,287	338,832	22.2%
Materials and Services	72,033	191,483	37.6%	119,451	76,650	233,897	32.8%
Capital Outlay	6,422	274,391	2.3%	267,969	13,101	37,609	34.8%
Debt Service	19,268	38,539	50.0%	19,271	19,268	38,536	50.0%
Contingency	-	10,000	0.0%	10,000	-	-	
Total Expenditures and Other Uses	97,722	514,413		416,691	109,018	310,042	35.2%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	49,908	(45,445)	209.8%	95,353	(33,731)	28,790	-117.2%
Fund Balance, Jul 1, 2018	202,016	143,947	140.3%	58,069	173,226	173,226	100.0%
Fund Balance, Dec 31, 2018	\$ 251,924	\$ 98,502	255.8%	\$ 153,422	\$ 139,495	\$ 202,016	69.1%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds		251,924					
Unassigned Fund Balance	\$ -						

\*\*Collected more revenue in year 1 than budgeted\*\*

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of 12/31/2018 (50% of Budget)

	2nd Year Expenses	2nd Year of Biennial Budget	Percent Collected / Expended	Balance	Fiscal Year 2018 Year-To-Date Actuals	Fiscal Year 2018 End-of-Year Actuals	Percent Collected Expended
<b>410 Capital Improvements Fund</b>							
Charges for Services - Internal	\$ 473,085	\$ 1,068,770	44.3%	(595,685)	\$ 473,085	\$ 1,006,170	47.0%
Charges for Services - Misc. Service Fees	135,601	183,475	73.9%	(47,874)	32,000	37,525	85.3%
System Development Charges	40,146	37,246	107.8%	2,900	20,301	64,254	31.6%
Interest on Investments	13,375	(10,037) **	N/A	23,413	19,363	36,037	53.7%
Miscellaneous	1,283,222	(459,871) **	N/A	1,743,093	477,871	479,871	99.6%
Other Financing Sources	-	1,500,000	0.0%	(1,500,000)	-	-	N/A
Transfer In	-	(82,843) **	N/A	82,843	-	82,843	0.0%
<b>Total Revenues and Other Sources</b>	<b>1,945,430</b>	<b>819,583</b>	<b>237.4%</b>	<b>1,125,847</b>	<b>1,022,620</b>	<b>1,706,700</b>	<b>59.9%</b>
Public Works - Facilities	583,027	1,324,882	44.0%	741,855	557,270	1,244,218	44.8%
Administrative Services - SDC (Parks)	-	44,640	0.0%	44,640	-	350,000	0.0%
Administrative Services - Open Space (Parks)	1,011,573	1,412,232	71.6%	400,659	22,603	87,768	25.8%
Transfers Out	233,500	577,000	40.5%	343,500	600,000	1,200,000	50.0%
Contingency	-	60,000	0.0%	60,000	-	-	N/A
<b>Total Expenditures and Other Uses</b>	<b>1,828,100</b>	<b>3,418,754</b>	<b>53.5%</b>	<b>1,530,654</b>	<b>1,179,873</b>	<b>2,881,986</b>	<b>40.9%</b>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	117,330	(2,599,171)	104.5%	2,716,501	(157,252)	(1,175,286)	13.4%
Fund Balance, Jul 1, 2018	1,139,950	2,305,906	49.4%	(1,165,956)	2,315,236	2,315,236	100.0%
Fund Balance, Dec 31, 2018	<b>\$ 1,257,280</b>	<b>\$ (293,265)</b>	<b>528.7%</b>	<b>\$ 1,550,545</b>	<b>\$ 2,157,983</b>	<b>\$ 1,139,950</b>	<b>189.3%</b>
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	1,257,280						
Unassigned Fund Balance	<u>\$ -</u>						

\*\*Collected more revenue in year 1 than budgeted\*\*

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of 12/31/2018 (50% of Budget)

	2nd Year Expenses	2nd Year of Biennial Budget	Percent Collected / Expended	Balance	Fiscal Year 2018 Year-To-Date Actuals	Fiscal Year 2018 End-of-Year Actuals	Percent Collected Expended
<b>411 Parks Capital Improvement Fund</b>							
Taxes	\$ 158,157	\$ 726,589	21.8%	(568,432)	\$ 238,210	758,101	31.4%
Intergovernmental	19,857	895,305	2.2%	(875,448)	-	4,695	0.0%
Interest on Investments	11,304	6,022	187.7%	5,283	4,994	13,978	35.7%
Other Financing Sources	-	3,250,000	0.0%	(3,250,000)	-	-	N/A
Total Revenues and Other Sources	<u>189,319</u>	<u>4,877,916</u>	3.9%	<u>(4,688,597)</u>	<u>243,204</u>	<u>776,774</u>	31.3%
Personnel Services	-	-	N/A	-	-	-	
Materials and Services	16,327	184,492	8.8%	168,165	13,716	57,754	23.7%
Capital Outlay	46,372	4,550,794	1.0%	4,504,422	93,465	261,363	35.8%
Transfer Out	85,000	245,045	34.7%	160,045	-	328,238	0.0%
Total Expenditures and Other Uses	<u>147,699</u>	<u>4,980,331</u>	3.0%	<u>4,832,632</u>	<u>107,181</u>	<u>647,355</u>	16.6%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	41,620	(102,415)	-40.6%	144,035	136,023	129,419	105.1%
Fund Balance, Jul 1, 2018	<u>981,825</u>	<u>(743,870)</u>	232.0%	<u>1,725,695</u>	<u>852,406</u>	<u>852,406</u>	100.0%
Fund Balance, Dec 31, 2018	<u>\$ 1,023,444</u>	<u>\$ (846,285)</u>	220.9%	<u>\$ 1,869,729</u>	<u>\$ 988,429</u>	<u>\$ 981,825</u>	100.7%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	<u>1,023,444</u>						
Unassigned Fund Balance	<u>\$ 0</u>						

\*\*Collected more revenue in year 1 than budgeted\*\*

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of 12/31/2018 (50% of Budget)

		2nd Year	2nd Year of	Percent Collected /		Fiscal Year 2018	Fiscal Year 2018	Percent
		Expenses	Biennial Budget	Expended	Balance	Year-To-Date	End-of-Year	Collected
						Actuals	Actuals	Expended
530	Debt Services							
	Taxes	\$ 446,680	\$ 481,370	92.8%	\$ (34,690)	\$ 446,704	\$ 492,170	90.8%
	Charges for Services - Internal	577,150	1,154,300	50.0%	(577,150)	577,150	1,154,300	50.0%
	Interest on Investments	4,162	(3,503) **	N/A	7,665	2,172	11,503	18.9%
	Transfer In (General Fund & CIP)	105,000	215,045	48.8%	(110,045)	-	265,395	0.0%
	Other Financing Sources	-	-	N/A	-	-	-	N/A
	Total Revenues and Other Sources	1,132,992	1,847,212	61.3%	(714,220)	1,026,026	1,923,368	53.3%
	Materials and Services	-	-	N/A	-	-	800	0.0%
	Debt Service	1,305,235	1,869,026	69.8%	563,791	1,303,885	1,871,361	69.7%
	Interfund Loan (Central Service Fund)	-	-	N/A	-	-	-	N/A
	Total Expenditures and Other Uses	1,305,235	1,869,026	69.8%	563,791	1,303,885	1,872,161	69.6%
	Excess(Deficiency) of Revenues and Other Sources over							
	Expenditures and Other Uses	(172,243)	(21,814)	-689.6%	(150,429)	(277,859)	51,207	-542.6%
	Fund Balance, Jul 1, 2018	1,027,296	1,208,002	85.0%	(180,706)	976,089	976,089	100.0%
	Fund Balance, Dec 31, 2018	\$ 855,053	\$ 1,186,188	72.1%	\$ (331,135)	\$ 698,230	\$ 1,027,296	68.0%
	<b>Reconciliation of Fund Balance:</b>							
	Restricted and Committed Funds	855,053						
	Unassigned Fund Balance	\$ -						

\*\*Collected more revenue in year 1 than budgeted\*\*

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of 12/31/2018 (50% of Budget)

	2nd Year Expenses	2nd Year of Biennial Budget	Percent Collected / Expended	Balance	Fiscal Year 2018	Fiscal Year 2018	Percent Collected Expended
					Year-To-Date Actuals	End-of-Year Actuals	
<b>670</b>							
<b>Water Fund</b>							
Charges for Services - Rates	\$ 4,929,129	\$ 8,156,184	60.4%	\$ (3,227,055)	\$ 4,724,000	\$ 7,718,298	61.2%
Charges for Services - Misc. Service Fees	13,804	(96,594) **	N/A	110,398	35,717	96,594	37.0%
System Development Charges	183,615	(94,968) **	N/A	278,583	108,284	294,968	36.7%
Interest on Investments	107,823	(75,859) **	N/A	183,682	56,515	139,859	40.4%
Miscellaneous	24,446	9,557	255.8%	14,889	510	40,443	1.3%
Other Financing Sources	1,349,722	29,016,935	4.7%	(27,667,213)	425,491	732,215	58.1%
Total Revenues and Other Sources	<u>6,608,539</u>	<u>36,915,255</u>	17.9%	<u>(30,306,716)</u>	<u>5,350,517</u>	<u>9,022,377</u>	59.3%
Public Works - Conservation	105,135	465,173	22.6%	360,038	137,707	273,715	50.3%
Public Works - Water Supply	609,923	1,621,470	37.6%	1,011,548	341,012	700,420	48.7%
Public Works - Water Supply Debt	9,200	1,149,687	0.8%	1,140,487	9,035	9,485	95.3%
Public Works - Water Distribution	2,814,575	5,526,199	50.9%	2,711,625	1,587,812	3,551,638	44.7%
Public Works - Water Distribution Debt	232,303	10,690,797	2.2%	10,458,494	227,901	248,996	91.5%
Public Works - Water Treatment	671,485	12,204,752	5.5%	11,533,267	980,097	1,794,785	54.6%
Public Works - Water Treatment Debt	104,936	141,395	74.2%	36,459	103,645	140,780	73.6%
Public Works - Improvement SDC's	101,287	2,209,005	4.6%	2,107,717	152,918	381,253	40.1%
Public Works - Debt SDC's	98,438	215,394	45.7%	116,956	32,526	34,145	95.3%
Debt Service	33,120	-	N/A	(33,120)	-	-	N/A
Transfer Out	125,000	1,250,000	10.0%	1,125,000	125,000	250,000	50.0%
Contingency	-	685,000	0.0%	685,000	-	-	N/A
Total Expenditures and Other Uses	<u>4,905,401</u>	<u>37,930,794</u>	12.9%	<u>33,025,393</u>	<u>3,697,653</u>	<u>7,385,217</u>	50.1%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	1,703,138	(1,015,539)	267.7%	2,718,677	1,652,865	1,637,160	101.0%
Fund Balance, Jul 1, 2018	<u>9,432,724</u>	<u>8,954,820</u>	105.3%	<u>477,904</u>	<u>7,795,564</u>	<u>7,795,564</u>	100.0%
Fund Balance, Dec 31, 2018	<u>\$ 11,135,862</u>	<u>\$ 7,939,281</u>	140.3%	<u>\$ 3,196,580</u>	<u>\$ 9,448,429</u>	<u>\$ 9,432,724</u>	100.2%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds		<u>6,172,844</u>					
Unassigned Fund Balance	<u>\$ 4,963,017</u>						

\*\*Collected more revenue in year 1 than budgeted\*\*

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of 12/31/2018 (50% of Budget)

	2nd Year Expenses	2nd Year of Biennial Budget	Percent Collected / Expended	Balance	Fiscal Year 2018	Fiscal Year 2018	Percent Collected Expended
					Year-To-Date Actuals	End-of-Year Actuals	
675 Wastewater Fund							
Taxes	655,020	\$ 1,580,787	41.4%	\$ (925,767)	\$ 597,742	\$ 1,628,413	36.7%
Charges for Services - Rates	3,011,978	6,067,420	49.6%	(3,055,442)	2,991,243	5,784,580	51.7%
Charges for Services - Misc. Service Fees	13,250	(13,250) **	N/A	26,500	13,250	13,250	100.0%
System Development Charges	145,167	(28,107) **	N/A	173,273	66,438	228,107	29.1%
Interest on Investments	86,650	(88,548) **	N/A	175,198	57,890	138,548	41.8%
Miscellaneous	200	2,000	10.0%	(1,800)	-	-	N/A
Other Financing Sources	128,572	9,660,373	1.3%	(9,531,801)	-	239,627	0.0%
Total Revenues and Other Sources	4,040,837	17,180,676	23.5%	(13,139,839)	3,726,563	8,032,524	46.4%
Public Works - Wastewater Collection	1,145,222	3,571,194	32.1%	2,425,973	1,091,057	2,517,736	43.3%
Public Works - Wastewater Collection Debt	53,664	71,981	74.6%	18,317	54,014	72,675	74.3%
Public Works - Wastewater Treatment	1,467,150	6,247,920	23.5%	4,780,770	1,372,952	4,031,623	34.1%
Public Works - Wastewater Treatment Debt	198,060	2,124,072	9.3%	1,926,012	141,752	1,608,552	8.8%
Public Works - Improvements SDC's	6,360	4,007,203	0.2%	4,000,842	-	7,308	0.0%
Debt Service	-	45,514	0.0%	45,514	-	-	N/A
Contingency	-	325,000	0.0%	325,000	-	-	N/A
Total Expenditures and Other Uses	2,870,456	16,392,883	17.5%	13,522,428	2,659,776	8,237,895	32.3%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	1,170,381	787,793	148.6%	382,589	1,066,787	(205,371)	-519.4%
Fund Balance, Jul 1, 2018	7,636,846	6,872,543	111.1%	764,303	7,842,217	7,842,217	100.0%
Fund Balance, Dec 31, 2018	\$ 8,807,227	\$ 7,660,336	115.0%	\$ 1,146,891	\$ 8,909,004	\$ 7,636,846	116.7%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds		3,227,425					
Unassigned Fund Balance		\$ 5,579,802					

\*\*Collected more revenue in year 1 than budgeted\*\*

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of 12/31/2018 (50% of Budget)

	2nd Year Expenses	2nd Year of Biennial Budget	Percent Collected / Expended	Balance	Fiscal Year 2018 Year-To-Date Actuals	Fiscal Year 2018 End-of-Year Actuals	Percent Collected Expended
<b>680 Storm Water Fund</b>							
Charges for Services - Rates	\$ 352,994	\$ 692,490	51.0%	\$ (339,496)	\$ 347,725	\$ 697,510	49.9%
Charges for Services - Misc. Service Fees	-	(600) **	N/A	600	600	600	100.0%
System Development Charges	19,833	46,837	42.3%	-	13,375	33,163	40.3%
Interest on Investments	20,350	(5,834) **	N/A	26,185	8,467	24,834	34.1%
Miscellaneous	739	-	N/A	739	-	-	N/A
Total Revenues and Other Sources	393,917	732,893	53.7%	(311,972)	370,167	756,107	49.0%
Public Works - Storm Water Operations	329,538	868,869	37.9%	539,331	303,183	590,844	51.3%
Public Works - Storm Water Operations Debt	11,125	12,151	91.6%	1,026	11,225	12,349	90.9%
Public Works - Storm Water SDC's	2,936	158,493	1.9%	155,557	5,471	91,507	6.0%
Contingency	-	30,000	0.0%	30,000	-	-	N/A
Total Expenditures and Other Uses	343,599	1,069,512	32.1%	725,913	319,879	694,701	46.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	50,318	(336,620)	114.9%	386,938	50,287	61,407	81.9%
Fund Balance, Jul 1, 2018	1,768,991	1,544,630	114.5%	224,361	1,707,584	1,707,584	100.0%
Fund Balance, Dec 31, 2018	\$ 1,819,309	\$ 1,208,010	150.6%	\$ 611,298	\$ 1,757,871	\$ 1,768,991	99.4%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	34,835						
Unassigned Fund Balance	\$ 1,784,474						

\*\*Collected more revenue in year 1 than budgeted\*\*

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of 12/31/2018 (50% of Budget)

		2nd Year	2nd Year of	Percent Collected /		Fiscal Year 2018	Fiscal Year 2018	Percent
		Expenses	Biennial Budget	Expended	Balance	Year-To-Date	End-of-Year	Collected
						Actuals	Actuals	Expended
690	Electric Fund							
	Intergovernmental	\$ 27,513	\$ 160,906	17.1%	\$ (133,393)	\$ 68,536	\$ 259,094	26.5%
	Charges for Services - Rates	7,759,004	16,413,794	47.3%	(8,654,791)	7,800,134	15,600,913	50.0%
	Charges for Services - Misc. Service Fees	89,187	171,233	52.1%	(82,045)	207,435	316,300	65.6%
	Interest on Investments	19,457	(5,609) **	N/A	25,066	10,407	27,709	37.6%
	Miscellaneous	70,347	94,596	74.4%	(24,248)	48,583	100,464	48.4%
	Total Revenues and Other Sources	7,965,508	16,834,920	47.3%	(8,869,412)	8,135,095	16,304,480	49.9%
	Administration - Conservation	336,483	630,853	53.3%	294,370	458,507	856,037	53.6%
	Electric - Supply	3,559,789	7,724,153	46.1%	4,164,363	3,605,583	7,257,773	49.7%
	Electric - Distribution	3,270,535	7,639,038	42.8%	4,368,503	3,338,998	6,834,292	48.9%
	Electric - Transmission	453,776	1,640,184	27.7%	1,186,408	472,348	891,251	53.0%
	Debt Service	22,257	22,666	98.2%	409	22,393	22,936	97.6%
	Contingency	-	225,000	0.0%	225,000	-	-	N/A
	Total Expenditures and Other Uses	7,642,840	17,881,894	42.7%	10,239,053	7,897,829	15,862,288	49.8%
	Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	322,668	(1,046,974)	130.8%	1,369,642	237,266	442,192	53.7%
	Fund Balance, Jul 1, 2018	2,468,855	819,118	301.4%	1,649,737	2,026,663	2,026,663	100.0%
	Fund Balance, Dec 31, 2018	\$ 2,791,523	\$ (227,856)	1325.1%	\$ 3,019,378	\$ 2,263,929	\$ 2,468,855	91.7%
	Reconciliation of Fund Balance:							
	Restricted and Committed Funds		-					
	Unassigned Fund Balance	\$ 2,791,523						

\*\*Collected more revenue in year 1 than budgeted\*\*

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of 12/31/2018 (50% of Budget)

	2nd Year Expenses	2nd Year of Biennial Budget	Percent Collected / Expended	Balance	Fiscal Year 2018 Year-To-Date Actuals	Fiscal Year 2018 End-of-Year Actuals	Percent Collected Expended
<b>695 Telecommunications Fund</b>							
Charges for Services - Rates	\$ 1,163,228	\$ 2,120,893	54.8%	\$ (957,666)	\$ 1,077,531	\$ 2,214,262	48.7%
Charges for Services - Misc. Service Fees	3,134	(38,265) **	N/A	41,400	7,011	38,265	18.3%
Interest on Investments	6,514	(4,042) **	N/A	10,556	3,112	8,042	38.7%
Miscellaneous	-	(945) **	N/A	945	489	945	51.8%
<b>Total Revenues and Other Sources</b>	<b>1,172,876</b>	<b>2,077,641</b>	<b>56.5%</b>	<b>(904,766)</b>	<b>1,088,142</b>	<b>2,261,514</b>	<b>48.1%</b>
Personnel Services	337,929	810,542	41.7%	472,613	320,887	638,033	50.3%
Materials & Services	487,067	942,325	51.7%	455,258	470,257	957,195	49.1%
Capital Outlay	6,388	127,405	5.0%	121,017	363	22,595	1.6%
Debt - Transfer to Debt Service Fund	204,500	409,000	50.0%	204,500	204,500	409,000	50.0%
Contingency	-	105,000	0.0%	105,000	-	-	N/a
<b>Total Expenditures and Other Uses</b>	<b>1,035,884</b>	<b>2,394,272</b>	<b>43.3%</b>	<b>1,358,388</b>	<b>996,007</b>	<b>2,026,823</b>	<b>49.1%</b>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	136,992	(316,630)	-43.3%	453,623	92,135	234,690	39.3%
Fund Balance, Jul 1, 2018	834,108	200,299	416.4%	633,809	599,418	599,418	100.0%
Fund Balance, Dec 31, 2018	<b>\$ 971,100</b>	<b>\$ (116,331)</b>	<b>934.8%</b>	<b>\$ 1,087,431</b>	<b>\$ 691,553</b>	<b>\$ 834,108</b>	<b>82.9%</b>
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	204,500						
Unassigned Fund Balance	<u>\$ 766,600</u>						

\*\*Collected more revenue in year 1 than budgeted\*\*

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of 12/31/2018 (50% of Budget)

		2nd Year	2nd Year of	Percent Collected /		Fiscal Year 2018	Fiscal Year 2018	Percent
		Expenses	Biennial Budget	Expended	Balance	Year-To-Date	End-of-Year	Collected
						Actuals	Actuals	Expended
710	Central Service Fund							
	Taxes	\$ 12,653	\$ 100,127	12.6%	\$ (87,474)	\$ 19,057	\$ 60,648	31.4%
	Charges for Services - Internal	3,392,561	6,874,379	49.4%	(3,481,818)	3,392,561	6,785,121	50.0%
	Charges for Services - Misc. Service Fees	122,234	349,554	35.0%	(227,320)	105,795	226,446	46.7%
	Interest on Investments	15,309	2,185	700.6%	13,124	4,728	15,415	30.7%
	Miscellaneous	1,227	(6,696) **	N/A	7,923	13,153	6,696	196.4%
	Operating Transfer in	233,500	467,000	50.0%	233,500	600,000	1,200,000	50.0%
	Total Revenues and Other Sources	3,777,483	7,786,549	48.5%	(3,542,066)	4,135,293	8,294,326	49.9%
	Administration Department	856,522	2,076,855	41.2%	1,220,333	885,984	1,698,305	52.2%
	Information Technology - Info Services Division	566,027	1,509,371	37.5%	943,344	661,595	1,301,904	50.8%
	Administrative Services Department	1,408,974	2,686,040	52.5%	1,277,066	1,336,326	2,526,409	52.9%
	City Recorder Division	95,426	212,171	45.0%	116,745	90,080	196,861	45.8%
	Public Works - Administration and Engineering	1,011,208	1,884,294	53.7%	873,086	848,086	1,759,968	48.2%
	Contingency	-	210,418	0.0%	210,418	-	-	N/A
	Total Expenditures and Other Uses	3,938,157	8,579,149	45.9%	4,640,992	3,822,071	7,483,447	51.1%
	Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(160,673)	(792,600)	79.7%	631,926	313,222	810,879	38.6%
	Fund Balance, Jul 1, 2018	1,092,453	490,440	222.7%	602,013	281,574	281,574	100.0%
	Fund Balance, Dec 31, 2018	\$ 931,779	\$ (302,160)	408.4%	\$ 1,233,939	\$ 594,796	\$ 1,092,453	54.4%
	<b>Reconciliation of Fund Balance:</b>							
	Restricted and Committed Funds		200,000					
	Unassigned Fund Balance		\$ 731,779					

\*\*Collected more revenue in year 1 than budgeted\*\*

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of 12/31/2018 (50% of Budget)

	2nd Year Expenses	2nd Year of Biennial Budget	Percent Collected / Expended	Balance	Fiscal Year 2018 Year-To-Date Actuals	Fiscal Year 2018 End-of-Year Actuals	Percent Collected Expended
<b>720 Insurance Service Fund</b>							
Charges for Services - Internal	\$ 354,834	\$ 866,508	40.9%	\$ (511,674)	\$ 343,787	\$ 693,492	49.6%
Interest on Investments	4,535	(987) **	N/A	5,522	6,525	14,987	43.5%
Miscellaneous	22,462	69,277	32.4%	(46,815)	812	10,723	7.6%
Total Revenues and Other Sources	381,831	934,798	40.8%	(552,967)	351,123	719,202	48.8%
Personnel Services	58,790	119,630	49.1%	60,840	56,682	113,530	49.9%
Materials and Services	702,037	982,462	71.5%	280,425	687,125	872,328	78.8%
Capital Outlay	70,410	279,050	25.2%	208,640	-	200,950	0.0%
Contingency	-	38,500	0.0%	38,500	-	-	N/A
Total Expenditures and Other Uses	831,237	1,419,642	58.6%	588,405	743,808	1,186,808	62.7%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(449,406)	(484,844)	7.3%	35,438	(392,684)	(467,606)	84.0%
Fund Balance, Jul 1, 2018	586,216	318,938	183.8%	267,278	1,053,822	1,053,822	100.0%
Fund Balance, Dec 31, 2018	\$ 136,810	\$ (165,906)	182.5%	\$ 302,716	\$ 661,138	\$ 586,216	112.8%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	136,810						
Unassigned Fund Balance	\$ -						

\*\*Collected more revenue in year 1 than budgeted\*\*

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of 12/31/2018 (50% of Budget)

	2nd Year Expenses	2nd Year of Biennial Budget	Percent Collected / Expended	Balance	Fiscal Year 2018 Year-To-Date Actuals	Fiscal Year 2018 End-of-Year Actuals	Percent Collected Expended
725 Health Benefits Reserve Fund							
Charges for Services - Internal	\$ 3,155,907	\$ 6,138,840	51.4%	\$ (2,982,933)	\$ 2,804,419	\$ 5,713,697	49.1%
Interest on Investments	8,772	5,663	154.9%	3,109	3,945	7,337	53.8%
Miscellaneous	106,770	(426,833) **	N/A	533,603	311,286	426,833	72.9%
Interfund Loan	-	1,050,000	0.0%	(1,050,000)	-	-	NA
Total Revenues and Other Sources	<u>3,271,449</u>	<u>6,767,670</u>	48.3%	<u>(3,496,221)</u>	<u>3,119,650</u>	<u>6,147,867</u>	50.7%
Materials and Services	2,832,472	5,017,711	56.4%	2,185,239	3,456,052	6,539,590	52.8%
Interfund Loan	-	1,050,000	0.0%	1,050,000	-	-	0.0%
Contingency	-	500,000	0.0%	500,000	-	-	0.0%
Total Expenditures and Other Uses	<u>2,832,472</u>	<u>6,567,711</u>	43.1%	<u>3,735,239</u>	<u>3,456,052</u>	<u>6,539,590</u>	52.8%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	438,977	199,959	219.5%	239,018	(336,402)	(391,723)	85.9%
Fund Balance, Jul 1, 2018	4,695	84,755	5.5%	(80,060)	396,418	396,418	100.0%
Fund Balance, Dec 31, 2018	<u>\$ 443,671</u>	<u>\$ 284,714</u>	155.8%	<u>\$ 158,958</u>	<u>\$ 60,016</u>	<u>\$ 4,695</u>	1278.4%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds		443,671					
Unassigned Fund Balance	<u>\$ -</u>						

\*\*Collected more revenue in year 1 than budgeted\*\*

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of 12/31/2018 (50% of Budget)

	2nd Year Expenses	2nd Year of Biennial Budget	Percent Collected / Expended	Balance	Fiscal Year 2018 Year-To-Date Actuals	Fiscal Year 2018 End-of-Year Actuals	Percent Collected Expended
<b>730 Equipment Fund</b>							
Charges for Services - Internal	\$ 974,916	\$ 2,336,627	41.7%	\$ (1,361,711)	\$ 890,166	\$ 1,951,833	45.6%
Charges for Services - Misc. Service Fees	116,271	(225,058) **	N/A	341,328	108,278	225,058	48.1%
Interest on Investments	42,014	(25,806) **	N/A	67,820	26,112	60,806	42.9%
Miscellaneous	43,456	85,746	50.7%	(42,290)	56,258	64,254	87.6%
Total Revenues and Other Sources	<u>1,176,657</u>	<u>2,171,509</u>	54.2%	<u>(994,852)</u>	<u>1,080,813</u>	<u>2,301,951</u>	47.0%
Public Works - Maintenance	766,547	1,734,725	44.2%	968,178	668,905	1,441,747	46.4%
Public Works - Purchasing and Acquisition	826,636	2,163,332	38.2%	1,336,696	106,334	685,668	15.5%
Contingency	-	100,000	0.0%	100,000	-	-	N/A
Total Expenditures and Other Uses	<u>1,593,183</u>	<u>3,998,057</u>	39.8%	<u>2,404,874</u>	<u>775,239</u>	<u>2,127,415</u>	36.4%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(416,526)	(1,826,549)	77.2%	1,410,022	305,575	174,537	175.1%
Fund Balance, Jul 1, 2018	<u>3,579,502</u>	<u>2,385,539</u>	150.1%	<u>1,193,963</u>	<u>3,404,966</u>	<u>3,404,966</u>	100.0%
Fund Balance, Dec 31, 2018	<u>\$ 3,162,976</u>	<u>\$ 558,990</u>	565.8%	<u>\$ 2,603,986</u>	<u>\$ 3,710,540</u>	<u>\$ 3,579,502</u>	103.7%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	<u>3,162,976</u>						
Unassigned Fund Balance	<u>\$ -</u>						

\*\*Collected more revenue in year 1 than budgeted\*\*

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of 12/31/2018 (50% of Budget)

	2nd Year Expenses	2nd Year of Biennial Budget	Percent Collected / Expended	Balance	Fiscal Year 2018 Year-To-Date Actuals	Fiscal Year 2018 End-of-Year Actuals	Percent Collected Expended
<b>731 Parks Equipment Fund</b>							
Charges for Services - Internal	\$ 113,750	\$ 197,500	57.6%	\$ (83,750)	\$ 113,750	\$ 227,500	50.0%
Interest on Investments	1,827	(1,631) **	N/A	3,458	1,642	3,081	53.3%
Miscellaneous	31,006	(25,129) **	N/A	-	25,129	25,129	100.0%
Total Revenues and Other Sources	146,583	170,740	85.9%	(80,292)	140,521	255,710	55.0%
Materials and Services	\$ -	(80,710)	0.0%	(80,710)	-	-	
Capital Outlay	70,903	225,000	31.5%	154,097	133,940	305,710	43.8%
Total Expenditures and Other Uses	70,903	144,290	49.1%	73,387	133,940	305,710	43.8%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	75,680	26,449	286.1%	49,230	6,581	(49,999)	-13.2%
Fund Balance, Jul 1, 2018	126,854	164,364	77.2%	(37,510)	176,854	176,854	100.0%
Fund Balance, Dec 31, 2018	\$ 202,534	\$ 190,813	106.1%	\$ 11,721	\$ 183,435	\$ 126,854	144.6%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	202,534						
Unassigned Fund Balance	\$ -						

\*\*Collected more revenue in year 1 than budgeted\*\*

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of 12/31/2018 (50% of Budget)

	2nd Year Expenses	2nd Year of Biennial Budget	Percent Collected / Expended	Balance	Fiscal Year 2018 Year-To-Date Actuals	Fiscal Year 2018 End-of-Year Actuals	Percent Collected Expended
<b>810 Cemetery Fund</b>							
Charges for Services	\$ 7,911	\$ 35,553	22.3%	\$ (27,642)	\$ 4,673	\$ 14,447	32.3%
Interest on Investments	11,419	21,897	52.1%	(10,478)	7,028	16,103	43.6%
Transfer In (General Fund)	500	500	100.0%	-	500	500	100.0%
Total Revenues and Other Sources	<u>19,830</u>	<u>57,950</u>	34.2%	<u>(38,120)</u>	<u>12,201</u>	<u>31,050</u>	39.3%
Transfers	11,419	21,897	52.1%	10,478	7,028	16,103	43.6%
Total Expenditures and Other Uses	<u>11,419</u>	<u>21,897</u>	52.1%	<u>10,478</u>	<u>7,028</u>	<u>16,103</u>	43.6%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	8,411	36,053	23.3%	(27,642)	5,173	14,947	34.6%
Fund Balance, Jul 1, 2018	<u>970,305</u>	<u>984,270</u>	98.6%	<u>(13,965)</u>	<u>955,358</u>	<u>955,358</u>	100.0%
Fund Balance, Dec 31, 2018	<u>\$ 978,716</u>	<u>\$ 1,020,323</u>	95.9%	<u>\$ (41,607)</u>	<u>\$ 960,530</u>	<u>\$ 970,305</u>	99.0%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	<u>978,716</u>						
Unassigned Fund Balance	<u>\$ -</u>						

\*\*Collected more revenue in year 1 than budgeted\*\*

**City of Ashland**  
**Schedule of Budgetary Compliance Per Resolution 2017-17**  
**Amended for Resolution 2017-29, 2018-08, 2018-16, and 2018-25**  
as of 12/31/2018 (75% of Biennium)

	Biennial to Date Actuals (18 Months)	Biennial Budget 2017-2019	Percent Used	Balance
<b>General Fund</b>				
Administration	\$ 2,041,701	\$ 3,006,150	67.9%	\$ 964,449
Administration - Municipal Court	768,510	944,095	81.4%	175,585
Administrative Services - Miscellaneous	18,555	38,000	48.8%	19,445
Administrative Services - Band	102,831	131,540	78.2%	28,709
Administrative Services - Parks	7,905,450	10,601,400	74.6%	2,695,950
Police Department	11,066,427	15,258,125	72.5%	4,191,698
Fire and Rescue Department	14,344,120	19,866,282	72.2%	5,522,162
Public Works - Cemetery Division	598,381	851,778	70.3%	253,397
Community Development - Planning Division	2,305,892	3,291,729	70.1%	985,837
Community Development - Building Division	1,066,711	1,479,935	72.1%	413,224
Community Development - Social Services Grants	268,000	267,940	100.0%	(60)
Transfers	377,351	377,351	100.0%	-
Contingency	-	790,000	0.0%	790,000
<b>Total General Fund</b>	<b>40,863,929</b>	<b>56,904,325</b>	<b>71.8%</b>	<b>16,040,396</b>
<b>Parks and Recreation General Fund</b>				
Parks Division	6,011,080	8,633,533	69.6%	2,622,453
Recreation Division	2,069,303	3,199,553	64.7%	1,130,250
Golf Division	779,214	1,163,100	67.0%	383,886
Contingency	-	195,000	0.0%	195,000
<b>Total Parks and Recreation Fund</b>	<b>8,859,597</b>	<b>13,191,186</b>	<b>67.2%</b>	<b>4,331,589</b>
<b>Housing Trust Fund</b>				
Materials and Services	300,000	366,351	81.9%	66,351
<b>Total Housing Trust Fund</b>	<b>300,000</b>	<b>366,351</b>	<b>81.9%</b>	<b>66,351</b>
<b>Community Development Block Grant Fund</b>				
Personnel Services	52,761	62,880	83.9%	10,119
Materials and Services	132,944	390,905	34.0%	257,961
<b>Total Community Development Grant Fund</b>	<b>185,705</b>	<b>453,785</b>	<b>40.9%</b>	<b>268,080</b>
<b>Reserve Fund</b>				
Interfund Loan	-	525,000	0.0%	525,000
<b>Total Reserve Fund</b>	<b>-</b>	<b>1,050,000</b>	<b>0.0%</b>	<b>1,050,000</b>
<b>Street Fund</b>				
Public Works - Ground Maintenance	372,375	501,900	74.2%	129,525
Public Works - Street Operations	3,979,170	19,188,971	20.7%	15,209,801
Public Works - Transportation SDC's	80,528	2,198,720	3.7%	2,118,192
Contingency	-	43,685	0.0%	43,685
<b>Total Street Fund</b>	<b>4,872,532</b>	<b>21,933,276</b>	<b>22.2%</b>	<b>17,060,744</b>
<b>Airport Fund</b>				
Materials and Services	305,929	425,380	71.9%	119,451
Capital Outlay	44,031	312,000	14.1%	267,969
Debt Service	57,804	77,075	75.0%	19,271
Contingency	-	10,000	0.0%	10,000
<b>Total Airport Fund</b>	<b>407,764</b>	<b>824,455</b>	<b>49.5%</b>	<b>416,691</b>

**Schedule of Budgetary Compliance Per Resolution 2017-17**  
**Amended for Resolution 2017-29, 2018-08, 2018-16, and 2018-25**  
as of 12/31/2018 (75% of Biennium)

	Biennial to Date Actuals (18 Months)	Biennial Budget 2017-2019	Percent Used	Balance
<b>Capital Improvements Fund</b>				
Public Works - Facilities	1,827,245	2,569,100	71.1%	741,855
Administrative Services - SDC (Parks)	350,000	394,640	88.7%	44,640
Administrative Services - Open Space (Parks)	1,099,342	1,500,000	73.3%	400,658
Transfers	1,433,500	1,777,000	80.7%	343,500
Contingency	-	60,000	0.0%	60,000
<b>Total Capital Improvements Fund</b>	<b>4,710,087</b>	<b>6,300,740</b>	<b>74.8%</b>	<b>1,590,653</b>
<b>Parks Capital Improvement Fund</b>				
Materials and Services	74,081	150,000	49.4%	75,919
Capital Outlay	307,735	4,812,157	6.4%	4,504,422
Transfers	413,238	573,283	72.1%	160,045
<b>Total Parks Capital Improvement Fund</b>	<b>795,054</b>	<b>5,535,440</b>	<b>14.4%</b>	<b>4,580,341</b>
<b>Debt Service Fund</b>				
Debt Service	3,177,396	3,740,387	84.9%	562,991
<b>Total Debt Service Fund</b>	<b>3,177,396</b>	<b>3,740,387</b>	<b>84.9%</b>	<b>562,991</b>
<b>Water Fund</b>				
Public Works - Conservation	378,850	738,888	51.3%	360,038
Public Works - Water Supply	1,310,343	2,751,150	47.6%	1,440,807
Public Works - Water Supply Debt	18,685	636,758	2.9%	618,073
Public Works - Water Distribution	6,366,213	9,807,452	64.9%	3,441,239
Public Works - Water Distribution Debt	481,299	592,101	81.3%	110,802
Public Works - Water Treatment	2,466,270	24,383,636	10.1%	21,917,366
Public Works - Water Treatment Debt	245,716	282,177	87.1%	36,461
Public Works - Improvement SDC's	301,713	4,181,350	7.2%	3,879,637
Public Works - Debt SDC's	346,531	430,369	80.5%	83,838
Transfer	375,000	500,000	75.0%	125,000
Interfund Loan	-	1,000,000	0.0%	1,000,000
Contingency	-	685,000	0.0%	685,000
<b>Total Water Fund</b>	<b>12,290,618</b>	<b>45,988,881</b>	<b>26.7%</b>	<b>33,698,263</b>
<b>Wastewater Fund</b>				
Public Works - Wastewater Collection	3,662,957	6,088,930	60.2%	2,425,973
Public Works - Wastewater Collection Debt	126,339	144,656	87.3%	18,317
Public Works - Wastewater Treatment	5,498,773	10,279,543	53.5%	4,780,770
Public Works - Wastewater Treatment Debt	1,806,612	3,732,624	48.4%	1,926,012
Public Works - Improvements SDC's	13,669	4,060,025	0.3%	4,046,356
Contingency	-	325,000	0.0%	325,000
<b>Total Wastewater Fund</b>	<b>11,108,350</b>	<b>24,630,778</b>	<b>45.1%</b>	<b>13,522,428</b>
<b>Stormwater Fund</b>				
Public Works - Storm Water Operations	920,382	1,459,713	63.1%	539,331
Public Works - Storm Water Operations Debt	23,474	24,500	95.8%	1,026
Public Works - Improvements SDC's	94,443	250,000	37.8%	155,557
Contingency	-	30,000	0.0%	30,000
<b>Total Stormwater Fund</b>	<b>1,038,300</b>	<b>1,764,213</b>	<b>58.9%</b>	<b>725,913</b>
<b>Electric Fund</b>				
Administration - Conservation	1,192,520	1,486,890	80.2%	294,370
Electric - Supply	10,817,562	14,981,925	72.2%	4,164,363
Electric - Distribution	10,104,827	13,390,730	75.5%	3,285,903
Electric - Transmission	1,345,027	2,531,435	53.1%	1,186,408
Debt Service	45,193	1,128,202	4.0%	1,083,009
Contingency	-	225,000	0.0%	225,000
<b>Total Electric Fund</b>	<b>23,505,129</b>	<b>33,744,182</b>	<b>69.7%</b>	<b>10,239,053</b>

**Schedule of Budgetary Compliance Per Resolution 2017-17  
Amended for Resolution 2017-29, 2018-08, 2018-16, and 2018-25  
as of 12/31/2018 (75% of Biennium)**

	Biennial to Date Actuals (18 Months)	Biennial Budget 2017-2019	Percent Used	Balance
<b>Telecommunications Fund</b>				
IT - Personnel Services	975,962	1,448,575	67.4%	472,613
IT - Materials & Services	1,444,262	1,899,520	76.0%	455,258
IT - Capital Outlay	28,983	150,000	19.3%	121,017
Debt - To Debt Service Fund **	613,500	818,000	75.0%	204,500
Contingency	-	105,000	0.0%	105,000
<b>Total - Telecommunications Fund</b>	<u>3,062,707</u>	<u>4,421,095</u>	69.3%	<u>1,358,388</u>
<i>** Note: In M &amp; S appropriation</i>				
<b>Central Services Fund</b>				
Administration Department	2,554,827	3,775,160	67.7%	1,220,333
Information Technology - Info Services Division	1,867,932	2,811,275	66.4%	943,343
Administrative Services Department	3,935,383	5,212,449	75.5%	1,277,066
City Recorder	292,287	409,032	71.5%	116,745
Public Works - Administration and Engineering	2,771,177	3,644,262	76.0%	873,085
Contingency	-	210,418	0.0%	210,418
<b>Total Central Services Fund</b>	<u>11,421,606</u>	<u>16,062,596</u>	71.1%	<u>4,640,990</u>
<b>Insurance Services Fund</b>				
Personnel Services	172,320	233,160	73.9%	60,840
Materials and Services	1,574,365	1,854,790	84.9%	280,425
Capital	271,360	480,000	56.5%	208,640
Contingency	-	38,500	0.0%	38,500
<b>Total Insurance Services Fund</b>	<u>2,018,045</u>	<u>2,606,450</u>	77.4%	<u>588,405</u>
<b>Health Benefits Reserve Fund</b>				
Materials and Services	9,372,062	11,557,301	81.1%	2,185,239
Interfund Loan	-	1,050,000	0.0%	1,050,000
Contingency	-	500,000	0.0%	500,000
<b>Total Health Benefits Reserve Fund</b>	<u>9,372,062</u>	<u>13,107,301</u>	71.5%	<u>3,735,239</u>
<b>Equipment Fund</b>				
Public Works - Maintenance	2,208,294	3,176,472	69.5%	968,178
Public Works - Purchasing and Acquisition	1,512,304	2,849,000	53.1%	1,336,696
Contingency	-	100,000	0.0%	100,000
<b>Total Equipment Fund</b>	<u>3,720,598</u>	<u>6,125,472</u>	60.7%	<u>2,404,874</u>
<b>Parks Equipment Fund</b>				
Capital Outlay	376,613	450,000	83.7%	73,387
<b>Total Parks Equipment Fund</b>	<u>376,613</u>	<u>450,000</u>	83.7%	<u>73,387</u>
<b>Cemetery Trust Fund</b>				
Transfers	27,522	38,000	72.4%	10,478
<b>Total Cemetery Trust Fund</b>	<u>27,522</u>	<u>38,000</u>	72.4%	<u>10,478</u>
<b>Total Appropriations</b>	<u>\$ 142,113,611</u>	<u>\$ 259,238,913</u>	54.8%	<u>\$ 117,125,302</u>

**City of Ashland**  
Revenue Summary as of December 31, 2018

Revenue Item	Receiving Fund / Share	Current Year 2018 - 2019				Prior Year 2017 - 2018		Current / Prior YTD % Change
		Month	YTD	2nd Year Budget Amounts % YTD		YTD	EOFY	
Food & Beverage Tax	Street 18%	\$ 16,223	\$ 113,873	\$ 609,550	19%	\$ 171,511	\$ 708,397	66.4%
	Parks Cap. Impr. 25%	22,532	158,157	756,900	21%	238,210	758,101	66.4%
	Wastewater 55%	49,571	648,263	1,600,600	41%	587,910	1,608,600	110.3%
	Central Svcs 2%	1,803	12,653	60,550	21%	19,057	60,648	66.4%
	<b>Total F&amp;B Tax</b>	<b>90,130</b>	<b>932,946</b>	<b>3,027,600</b>	<b>31%</b>	<b>1,016,687</b>	<b>3,135,746</b>	<b>91.8%</b>
Transient Occupancy Tax	General 100%	8,669	1,280,916	2,988,500	43%	1,277,696	2,909,529	100.3%
Late & Interest Fees	General 100%	379	1,933	2,500	77%	2,941	7,895	65.7%
Electric User Tax	General 100%	299,043	1,641,026	3,530,490	46%	1,665,596	3,329,704	98.5%
Ambulance	General 100%	108,774	642,327	1,297,000	50%	654,403	1,150,741	98.2%
Court Fees & Fines	General 100%	24,420	165,305	324,500	51%	185,467	426,453	89.1%
Parking Fees	Debt Svcs-Rents	-	-	-	N/A	-	-	N/A
	General Fund	24,062	232,060	434,000	53%	210,363	353,223	110.3%
	Capital Fund	5,000	29,577	60,000	49%	30,000	60,000	98.6%
	Central Svcs.-Fines	-	-	-	N/A	-	-	N/A
<b>Total Parking Fees</b>	<b>29,062</b>	<b>261,637</b>	<b>494,000</b>	<b>53%</b>	<b>240,363</b>	<b>413,223</b>	<b>108.9%</b>	
Franchises	General	246,972	1,689,137	3,560,850	47%	1,571,714	3,475,651	107.5%
	Streets-AHN/Charter	-	14,494	55,000	26%	14,738	58,794	98.3%
<b>Total Franchises</b>	<b>246,972</b>	<b>1,703,630</b>	<b>3,615,850</b>	<b>47%</b>	<b>1,586,452</b>	<b>3,534,445</b>	<b>107.4%</b>	
SDC's	Streets	6,167	73,478	(9,029)	N/A	58,934	159,029	124.7%
	Capital Impr.	3,333	40,146	37,246	108%	20,301	64,254	197.8%
	Water	19,872	183,615	(94,968)	N/A	108,284	294,968	169.6%
	Wastewater	15,459	145,167	(28,107)	N/A	66,438	228,107	218.5%
	Storm Drain	1,424	19,833	46,837	42%	13,375	33,163	148.3%
<b>Total SDC's</b>	<b>46,255</b>	<b>462,240</b>	<b>(48,020)</b>	<b>-963%</b>	<b>267,332</b>	<b>779,520</b>	<b>172.9%</b>	
Planning	Permits and Fees	39,861	295,208	461,500	64%	210,219	479,140	140.4%
	Charges for Services	2,441	25,171	30,000	84%	14,370	41,477	175.2%
	<b>Total Planning</b>	<b>42,302</b>	<b>320,379</b>	<b>491,500</b>	<b>65%</b>	<b>224,589</b>	<b>520,618</b>	<b>142.7%</b>
Building	Permits and Fees	18,145	190,523	268,580	71%	153,759	359,691	123.9%
	Charges for Services	343	4,581	7,500	61%	4,698	10,655	97.5%
	<b>Total Building</b>	<b>18,489</b>	<b>195,104</b>	<b>276,080</b>	<b>71%</b>	<b>158,456</b>	<b>370,346</b>	<b>123.1%</b>
Charges for Services (Sales) (Excludes SDC's)	Electric	1,393,043	7,759,004	16,413,794	47%	7,800,134	15,600,913	99.5%
	Water	486,233	4,929,129	8,156,184	60%	4,724,000	7,718,298	104.3%
	Wastewater	472,838	3,011,978	6,067,420	50%	2,991,243	5,784,580	100.7%
	Stormwater	59,118	352,994	692,490	51%	347,725	697,510	101.5%
	Telecommunication	204,327	1,163,228	2,120,893	55%	1,077,531	2,214,262	108.0%
	<b>Total Sales</b>	<b>2,615,560</b>	<b>17,216,332</b>	<b>33,450,782</b>	<b>51%</b>	<b>16,940,633</b>	<b>32,015,562</b>	<b>101.6%</b>
Interest	All Funds	105,741	463,276	(225,959)	N/A	285,999	708,809	162.0%
Property Tax (Current Taxes)	General	67,107	10,082,007	10,931,200	92%	9,690,618	10,599,005	104.0%
	Debt Svcs	2,925	439,380	476,400	92%	437,641	478,359	100.4%
	<b>Total Taxes</b>	<b>70,032</b>	<b>10,521,386</b>	<b>11,407,600</b>	<b>92%</b>	<b>10,128,259</b>	<b>11,077,364</b>	<b>103.4%</b>
<b>Totals</b>	<b>\$ 3,705,827</b>	<b>\$ 35,808,437</b>	<b>\$ 60,629,923</b>	<b>59%</b>	<b>\$ 34,634,873</b>	<b>\$ 60,379,955</b>	<b>103.4%</b>	

\*\*Collected more revenue in year 1 than budgeted\*\*

**City of Ashland**  
**Summary of Cash and Investments**  
as of December 31, 2018

Fund	Balance December 31, 2018	Balance December 31, 2017	Change From FY 2018
General Fund	\$ 8,501,898	\$ 8,650,167	\$ (148,269)
Parks General Fund	848,618	477,561	371,057
Housing Fund	(4,047)	230,469	(234,516)
Community Block Grant Fund	13,808	21,316	(7,508)
Reserve Fund	37,965	33,641	4,325
Street Fund	4,936,330	4,064,627	871,703
Airport Fund	246,484	145,859	100,625
Capital Improvements Fund	1,287,879	2,172,949	(885,070)
Parks Capital Improvements Fund	1,035,339	988,545	46,794
Debt Service Fund	853,133	696,019	157,114
Water Fund	10,078,795	8,628,230	1,450,565
Wastewater Fund	8,351,487	8,551,795	(200,308)
Storm Drain Fund	1,765,195	1,717,832	47,364
Electric Fund	2,308,709	1,073,810	1,234,899
Telecommunications Fund	678,865	436,184	242,680
Central Services Fund	1,005,042	783,874	221,168
Insurance Services Fund	351,330	895,400	(544,070)
Health Benefits Reserve Fund	(285,654)	502,369	(788,022)
Equipment Fund	3,209,065	3,739,835	(530,770)
Parks Equipment Fund	202,534	183,435	19,099
Cemetery Trust Fund	978,197	959,855	18,342
	<u>\$ 46,400,972</u>	<u>\$ 44,953,772</u>	<u>\$ 1,447,200</u>
<b>Total Cash Distribution</b>	<u>\$ 46,400,972</u>	<u>\$ 44,953,772</u>	<u>\$ 1,447,200</u>
<u>Manner of Investment</u>			
General Banking Accounts	\$ 653,182	\$ 583,025	\$ 70,156
Local Government Inv. Pool	45,747,790	44,370,746	1,377,044
City Investments	-	-	-
	<u>\$ 46,400,972</u>	<u>\$ 44,953,772</u>	<u>\$ 1,447,200</u>
<b>Total Cash and Investments</b>	<u>\$ 46,400,972</u>	<u>\$ 44,953,772</u>	<u>\$ 1,447,200</u>

**City of Ashland**  
**Preliminary Results of Operations**  
as of 12/31/2018 (75% of Biennium)

	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	4,792,507	661,453	263,903	33,801	37,524	4,835,107	202,016	1,139,950	981,825	1,027,296	9,432,724	7,636,846	1,768,991	2,468,855	834,108	1,092,453	586,216	4,695	3,579,502	126,854	970,305	42,476,929
Revenues	17,970,584	3,200,719	53,382	49,653	442	1,901,575	147,631	1,945,430	189,319	1,132,992	6,608,539	4,040,837	393,917	7,965,508	1,172,876	3,777,483	381,831	3,271,449	1,176,657	146,583	19,830	55,547,237
Expenditures	14,276,295	3,118,331	300,000	71,723	-	1,649,582	97,722	1,828,100	147,699	1,305,235	4,905,401	2,870,456	343,599	7,642,840	1,035,884	3,938,157	831,237	2,832,472	1,593,183	70,903	11,419	48,870,238
Ending Fund Balance	8,486,796	743,841	17,285	11,731	37,967	5,087,100	251,924	1,257,280	1,023,444	855,053	11,135,862	8,807,227	1,819,309	2,791,523	971,100	931,779	136,810	443,671	3,162,976	202,534	978,716	49,153,929
<b>Unassigned</b>	7,684,994	743,841	-	-	-	-	-	-	-	-	4,963,017	5,579,802	1,784,474	2,791,523	766,600	731,779	-	-	-	-	-	25,046,030
<b>All numbers below are as of June 30, 2018</b>																						
<b>Restricted For:</b>																						
Asset Forfeited	23,972	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23,972
TOT Tourism	338,658	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	338,658
Food & Beverage	-	-	-	-	-	-	-	-	-	-	1,608,600	-	-	-	-	-	-	-	-	-	-	1,608,600
Library	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SDC's	-	-	-	-	-	2,396,635	-	29,187	-	-	1,829,144	1,618,825	34,835	-	-	-	-	-	-	-	-	5,908,626
SDC's (Storm Drain)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unrestricted Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Committed For:</b>																						
Downtown Parking	397,017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	397,017
Public Arts	19,919	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	19,919
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grubbs Case	22,235	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	22,235
Open Space	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Future Capital Projects	-	-	-	-	-	-	-	-	429,863	-	4,000,000	-	-	-	-	-	-	-	-	-	-	4,429,863
<b>All numbers below are as of December 31, 2018</b>																						
<b>Restricted For:</b>																						
CDBG	-	-	17,285	11,731	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	29,016
Perpetual Care	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	978,716	978,716
New Construction	-	-	-	-	-	177,198	-	1,663	593,581	-	343,700	-	-	-	-	-	-	-	-	-	-	1,116,142
Open Space	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Committed For:</b>																						
Reserve Fund	-	-	-	-	37,967	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	37,967
Airport Activities	-	-	-	-	-	-	251,924	-	-	-	-	-	-	-	-	-	-	-	-	-	-	251,924
Street Activities	-	-	-	-	-	2,513,268	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,513,268
Facilities Activities	-	-	-	-	-	-	-	1,226,430	-	-	-	-	-	-	-	-	-	-	-	-	-	1,226,430
Debt/Bond Covenants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	855,053	-	-	-	-	204,500	-	-	-	-	-	-	1,059,553
Claims and Judgements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	136,810	-	-	-	-	136,810
Health Benefits Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	443,671	-	-	-	443,671
Vehicle Replacement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,162,976	202,534	-	3,365,510
Future PERS costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Financial Software	-	-	-	-	-	-	-	-	-	-	-	-	-	-	200,000	-	-	-	-	-	-	200,000
Total Reserved	801,802	-	17,285	11,731	37,967	5,087,101	251,924	1,257,280	1,023,444	855,053	6,172,844	3,227,425	34,835	-	204,500	200,000	136,810	443,671	3,162,976	202,534	978,716	24,107,898

City of Ashland  
Departmental Expense Report  
as of 12/31/2018 (75% of Biennium)

		Year-To-Date Expenditures	Year 2 (Net Budget)	Percent Expended	Biennium Expenditures	Biennium Budget	Percent Expended	Biennium Balance	Biennium Encumbered	Biennium Available	Percent of Biennium Budget Used
<b>Administration Department</b>											
0110	010218	<b>Public Art</b>									
		\$ 20,108	\$ 65,993	30.5%	\$ 124,116	\$ 170,000.00	73.0%	\$ 45,885	\$ (0)	\$ 45,885	73.0%
		20,108	65,993	30.5%	124,116	170,000	73.0%	45,885	(0)	45,885	73.0%
0110	010219	<b>RVTV</b>									
		17,146	58,293	29.4%	82,433	123,580	66.7%	41,147	51,437	(10,290)	108.3%
		17,146	58,293	29.4%	82,433	123,580	66.7%	41,147	51,437	(10,290)	108.3%
0110	010220	<b>Tourism</b>									
		29,204	467,616	6.2%	72,858	511,270	14.3%	438,412	0	438,412	14.3%
		29,204	467,616	6.2%	72,858	511,270	14.3%	438,412	0	438,412	14.3%
0110	010221	<b>Parking</b>									
		88,061	145,062	60.7%	232,999	290,000	80.3%	57,001	-	57,001	80.3%
		88,061	145,062	60.7%	232,999	290,000	80.3%	57,001	-	57,001	80.3%
0110	010258	<b>Economic Development</b>									
		22,331	74,380	30.0%	60,227	112,277	53.6%	52,050	-	52,050	53.6%
		575,874	905,831	63.6%	1,469,069	1,799,025	81.7%	329,956	-	329,956	81.7%
		598,205	980,211	61.0%	1,529,296	1,911,302	80.0%	382,006	-	382,006	80.0%
0110	010400	<b>Municipal Court</b>									
		214,720	319,711	67.2%	586,689	691,680	84.8%	104,991	-	104,991	84.8%
		56,005	126,599	44.2%	181,821	252,415	72.0%	70,594	6,037	64,557	74.4%
		270,725	446,310	60.7%	768,510	944,095	81.4%	175,585	6,037	169,548	82.0%
0690	010600	<b>Electric Conservation</b>									
		131,888	291,826	45.2%	384,502	544,440	70.6%	159,938	-	159,938	70.6%
		204,595	339,027	60.3%	808,018	942,450	85.7%	134,432	98	134,334	85.7%
		22,257	22,666	98.2%	45,193	45,602	99.1%	409	-	409	99.1%
		358,740	653,519	54.9%	1,237,713	1,532,492	80.8%	294,779	98	294,681	80.8%
0710	010100	<b>Mayor &amp; Council</b>									
		44,730	119,451	37.4%	142,361	217,082	65.6%	74,721	-	74,721	65.6%
		37,496	80,431	46.6%	78,576	121,511	64.7%	42,935	-	42,935	64.7%
		82,226	199,882	41.1%	220,937	338,593	65.3%	117,656	-	117,656	65.3%
0710	010200	<b>Administration</b>									
		240,397	766,716	31.4%	756,196	1,282,515	59.0%	526,319	-	526,319	59.0%
		58,715	123,370	47.6%	160,645	225,300	71.3%	64,655	4,163	60,491	73.2%
		299,112	890,086	33.6%	916,841	1,507,815	60.8%	590,974	4,163	586,811	61.1%
0710	010300	<b>Legal</b>									
		262,693	207,103	126.8%	710,506	654,916	108.5%	(55,590)	-	(55,590)	108.5%
		17,713	301,190	5.9%	87,752	371,230	23.6%	283,478	22,952	260,525	29.8%
		280,406	508,293	55.2%	798,258	1,026,146	77.8%	227,888	22,952	204,935	80.0%
0710	014900	<b>Human Resources</b>									
		157,512	309,393	50.9%	452,697	604,578	74.9%	151,881	-	151,881	74.9%
		37,266	169,201	22.0%	166,094	298,028	55.7%	131,934	19,959	111,975	62.4%
		194,778	478,593	40.7%	618,791	902,606	68.6%	283,815	19,959	263,856	70.8%
0725	014922	<b>Health Benefits Fund</b>									
		2,832,472	5,017,711	56.4%	9,372,062	11,557,301	81.1%	2,185,239	-	2,185,239	81.1%
		2,832,472	5,017,711	56.4%	9,372,062	11,557,301	81.1%	2,185,239	-	2,185,239	81.1%
<b>Totals</b>											
		1,074,270	2,088,580	51.4%	3,093,178	4,107,488	75.3%	1,014,310	-	1,014,310	75.3%
		3,974,655	7,800,324	51.0%	12,836,441	16,662,110	77.0%	3,825,669	104,647	3,721,022	77.7%
		22,257	22,666	98.2%	45,193	45,602	99.1%	409	-	409	99.1%
<b>Total for Administration Department</b>		<b>\$ 5,071,182</b>	<b>\$ 9,911,570</b>	<b>51.2%</b>	<b>\$ 15,974,813</b>	<b>\$ 20,815,200</b>	<b>76.7%</b>	<b>\$ 4,840,387</b>	<b>\$ 104,647</b>	<b>\$ 4,735,740</b>	<b>77.2%</b>

City of Ashland  
 Departmental Expense Report  
 as of 12/31/2018 (75% of Biennium)

		Year-To-Date Expenditures	Year 2 (Net Budget)	Percent Expended	Biennium Expenditures	Biennium Budget	Percent Expended	Biennium Balance	Biennium Encumbered	Biennium Available	Percent of Biennium Budget Used
<b>Information Technology Department</b>											
0695	024700	<b>IT - Telecommunications</b>									
		\$ 337,929	\$ 810,542	41.7%	\$ 975,962	\$ 1,448,575	67.4%	\$ 472,613	\$ -	\$ 472,613	67.4%
		487,067	942,325	51.7%	1,444,262	1,899,520	76.0%	455,258	145,468	309,789	83.7%
		204,500	409,000	50.0%	613,500	818,000	75.0%	204,500	-	204,500	75.0%
		6,388	127,405	5.0%	28,983	150,000	19.3%	121,017	5,135	115,883	22.7%
		<u>1,035,884</u>	<u>2,289,272</u>	<u>45.2%</u>	<u>3,062,707</u>	<u>4,316,095</u>	<u>71.0%</u>	<u>1,253,388</u>	<u>150,603</u>	<u>1,102,785</u>	<u>74.4%</u>
0710	020500	<b>IT - Information Systems</b>									
		480,167	1,102,110	43.6%	1,476,964	2,098,907	70.4%	621,943	-	621,943	70.4%
		68,501	365,861	18.7%	372,509	669,868	55.6%	297,359	95	297,264	55.6%
		17,359	41,400	41.9%	18,459	42,500	43.4%	24,041	-	24,041	43.4%
		<u>566,027</u>	<u>1,509,371</u>	<u>37.5%</u>	<u>1,867,932</u>	<u>2,811,275</u>	<u>66.4%</u>	<u>943,343</u>	<u>95</u>	<u>943,248</u>	<u>66.4%</u>
		<b>Totals</b>									
		818,096	1,912,652	42.8%	2,452,926	3,547,482	69.1%	1,094,556	-	1,094,556	69.1%
		760,068	1,717,185	44.3%	2,430,271	3,387,388	71.7%	957,117	145,563	811,554	76.0%
		<u>23,747</u>	<u>168,805</u>	<u>14.1%</u>	<u>47,442</u>	<u>192,500</u>	<u>24.6%</u>	<u>145,058</u>	<u>5,135</u>	<u>139,924</u>	<u>27.3%</u>
		<b>Total Information Technology</b>									
		<u>\$ 1,601,911</u>	<u>\$ 3,798,642</u>	<u>42.2%</u>	<u>\$ 4,930,639</u>	<u>\$ 7,127,370</u>	<u>69.2%</u>	<u>\$ 2,196,731</u>	<u>\$ 150,698</u>	<u>\$ 2,046,033</u>	<u>71.3%</u>

City of Ashland  
Departmental Expense Report  
as of 12/31/2018 (75% of Biennium)

		Year-To-Date Expenditures	Year 2 (Net Budget)	Percent Expended	Biennium Expenditures	Biennium Budget	Percent Expended	Biennium Balance	Biennium Encumbered	Biennium Available	Percent of Biennium Budget Used
<b>Administrative Services - Finance (non-operating)</b>											
0110	035400	<b>Band</b>									
		\$ 1,920	\$ 4,080	47.0%	\$ 5,759	\$ 7,920	72.7%	\$ 2,161	\$ -	\$ 2,161	72.7%
		40,478	67,026	60.4%	97,072	123,620	78.5%	26,548	-	26,548	78.5%
		42,398	71,107	59.6%	102,831	131,540	78.2%	28,709	-	28,709	78.2%
0110	035200	<b>Parks Services</b>									
		2,695,950	5,391,900	50.0%	7,905,450	10,601,400	74.6%	2,695,950	-	2,695,950	74.6%
		2,695,950	5,391,900	50.0%	7,905,450	10,601,400	74.6%	2,695,950	-	2,695,950	74.6%
0110	990110	<b>Miscellaneous</b>									
		4,326	23,770	18.2%	18,555	38,000	48.8%	19,445	-	19,445	48.8%
		4,326	23,770	18.2%	18,555	38,000	48.8%	19,445	-	19,445	48.8%
0410	032000	<b>SDC Parks</b>									
		-	44,640	0.0%	350,000	394,640	88.7%	(152,680)	-	(152,680)	88.7%
		-	44,640	0.0%	350,000	394,640	88.7%	(152,680)	-	(152,680)	88.7%
0410	032200	<b>Open Space-Parks</b>									
		-	(5,000)	0.0%	5,000	-	N/A	(5,000)	-	(5,000)	N/A
		1,011,573	1,417,232	71.4%	1,094,342	1,500,000	73.0%	405,658	-	405,658	73.0%
		1,011,573	1,417,232	71.6%	1,099,342	1,500,000	73.3%	400,658	-	400,658	73.3%
0530	033100	<b>Bancroft</b>									
		-	-	0.0%	-	-	0.0%	-	-	-	0.0%
		-	-	0.0%	-	-	0.0%	-	-	-	0.0%
0530	033200	<b>General Obligation</b>									
		-	(800)	N/A	800	-	N/A	(800)	-	-	N/A
		1,256,080	1,771,161	70.9%	3,029,827	3,544,908	85.5%	515,081	-	515,081	85.5%
		1,256,080	1,770,361	71.0%	3,030,627	3,544,908	85.5%	514,281	-	515,081	85.5%
0530	033300	<b>Notes &amp; Contracts</b>									
		-	-	N/A	-	-	N/A	-	-	-	N/A
		49,155	97,865	50.2%	146,769	195,479	75.1%	48,710	-	48,710	75.1%
		49,155	97,865	50.2%	146,769	195,479	75.1%	48,710	-	48,710	75.1%
0720	030022	<b>Insurance Services</b>									
		58,790	119,630	49.1%	172,320	233,160	73.9%	60,840	-	60,840	73.9%
		702,037	982,462	71.5%	1,574,365	1,854,790	84.9%	280,425	151,645	128,780	93.1%
		70,410	279,050	25.2%	271,360	480,000	56.5%	208,640	67,594	141,046	70.6%
		831,237	1,381,142	60.2%	2,018,045	2,567,950	78.6%	549,905	219,239	330,665	87.1%
		<b>Totals</b>									
		60,710	123,711	49.1%	178,079.44	241,080	73.9%	63,001	-	63,001	73.9%
		3,442,790	6,459,358	53.3%	9,601,242	12,617,810	76.1%	3,016,568	151,645	2,864,923	77.3%
		1,081,983	1,740,922	62.2%	1,715,702	2,374,640	72.3%	658,938	67,594	591,344	75.1%
		1,305,235	1,869,026	69.8%	3,176,596	3,740,387	84.9%	563,791	-	563,791	84.9%
		<b>Total Administrative Services (non-operating)</b>									
		\$ 5,890,718	\$ 10,193,016	57.8%	\$ 14,671,619	\$ 18,973,917	77.3%	\$ 4,302,298	\$ 219,239	\$ 4,083,059	78.5%
<b>Administrative Services - Finance (operating)</b>											
0710	030700	<b>Customer Information Services</b>									
		309,776	586,103	52.9%	858,491	1,134,818	75.7%	276,327	-	276,327	75.7%
		97,763	186,356	52.5%	313,372	401,966	78.0%	88,594	64,667	23,926	94.0%
		-	-	N/A	-	-	N/A	-	-	-	N/A
		407,538	772,459	52.8%	1,171,863	1,536,784	76.3%	364,921	64,667	300,254	80.5%
0710	030800	<b>Accounting</b>									
		353,862	646,939	54.7%	999,453	1,292,530	77.3%	293,077	-	293,077	77.3%
		46,180	153,294	30.1%	238,207	345,320	69.0%	107,113	62,252	44,862	87.0%
		36,112	51,862	69.6%	181,154	196,905	92.0%	15,751	76,107	(60,356)	130.7%
		436,154	852,095	51.2%	1,418,814	1,834,755	77.3%	415,941	138,358	277,583	84.9%
0710	030900	<b>Administration</b>									
		238,571	574,302	41.5%	637,427	973,158	65.5%	335,731	-	335,731	65.5%
		326,710	487,183	67.1%	707,279	867,752	81.5%	160,473	239,340	(78,868)	109.1%
		565,282	1,061,485	53.3%	1,344,706	1,840,910	73.0%	496,204	239,340	256,864	86.0%
		<b>Totals</b>									
		902,209	1,807,345	49.9%	2,495,370	3,400,506	73.4%	905,136	-	905,136	73.4%
		470,653	826,833	56.9%	1,258,859	1,615,038	77.9%	356,179	366,259	(10,080)	100.6%
		36,112	51,862	69.6%	181,154	196,905	92.0%	15,751	76,107	(60,356)	130.7%
		<b>Total Administrative Service (operating)</b>									
		\$ 1,408,974	\$ 2,686,040	52.5%	\$ 3,935,383	\$ 5,212,449	75.5%	\$ 1,277,066	\$ 442,366	\$ 834,700	84.0%

City of Ashland  
 Departmental Expense Report  
 as of 12/31/2018 (75% of Biennium)

		Year-To-Date Expenditures	Year 2 (Net Budget)	Percent Expended	Biennium Expenditures	Biennium Budget	Percent Expended	Biennium Balance	Biennium Encumbered	Biennium Available	Percent of Biennium Budget Used
0710	040000										
		<b>City Recorder</b>									
		\$ 70,848	\$ 183,514	38.6%	\$ 213,274	\$ 325,940	65.4%	\$ 112,666	\$ -	\$ 112,666	65.4%
		24,578	28,657	85.8%	79,013	83,092	95.1%	4,079	699	3,380	95.9%
		<b>\$ 95,426</b>	<b>\$ 212,171</b>	<b>45.0%</b>	<b>\$ 292,287</b>	<b>\$ 409,032</b>	<b>71.5%</b>	<b>\$ 116,745</b>	<b>\$ 699</b>	<b>\$ 116,045</b>	<b>71.6%</b>
		<b>Total City Recorder</b>									

City of Ashland  
 Departmental Expense Report  
 as of 12/31/2018 (75% of Biennium)

		Year-To-Date Expenditures	Year 2 (Net Budget)	Percent Expended	Biennium Expenditures	Biennium Budget	Percent Expended	Biennium Balance	Biennium Encumbered	Biennium Available	Percent of Biennium Budget Used
<b>Police Department</b>											
0110	060900	<b>Administration</b>									
		\$ 160,840	\$ 320,421	50.2%	\$ 469,894	\$ 629,475	74.6%	\$ 159,581	\$ -	\$ 159,581	74.6%
		358,093	789,355	45.4%	1,024,191	1,455,454	70.4%	431,263	280,658	150,605	89.7%
		-	-	N/A	-	-	N/A	-	-	-	N/A
		518,932	1,109,776	46.8%	1,494,085	2,084,929	71.7%	590,844	280,658	310,186	85.1%
0110	061100	<b>Support</b>									
		840,766	1,704,369	49.3%	2,466,491	3,330,094	74.1%	863,603	-	863,603	74.1%
		118,850	288,206	41.2%	371,394	540,750	68.7%	169,356	16,534	152,822	71.7%
		959,616	1,992,575	48.2%	2,837,884	3,870,844	73.3%	1,032,960	16,534	1,016,426	73.7%
0110	061200	<b>Operations</b>									
		1,958,402	3,984,453	49.2%	5,401,901	7,427,952	72.7%	2,026,051	-	2,026,051	72.7%
		432,211	974,055	44.4%	1,332,557	1,874,400	71.1%	541,843	11,257	530,586	71.7%
		2,390,613	4,958,508	48.2%	6,734,458	9,302,352	72.4%	2,567,894	11,257	2,556,638	72.5%
		<b>Total</b>									
		2,960,008	6,009,243	49.3%	8,338,285	11,387,521	73.2%	3,049,236	-	3,049,236	73.2%
		909,154	2,051,616	44.3%	2,728,142	3,870,604	70.5%	1,142,462	308,448	834,014	78.5%
		-	-	N/A	-	-	N/A	-	-	-	N/A
		<b>\$ 3,869,162</b>	<b>\$ 8,060,859</b>	<b>48.0%</b>	<b>\$ 11,066,427</b>	<b>\$ 15,258,125</b>	<b>72.5%</b>	<b>\$ 4,191,698</b>	<b>\$ 308,448</b>	<b>\$ 3,883,250</b>	<b>74.5%</b>

City of Ashland  
 Departmental Expense Report  
 as of 12/31/2018 (75% of Biennium)

		Year-To-Date Expenditures	Year 2 (Net Budget)	Percent Expended	Biennium Expenditures	Biennium Budget	Percent Expended	Biennium Balance	Biennium Encumbered	Biennium Available	Percent of Biennium Budget Used
<b>Fire Department</b>											
0110	071200	<b>Operations</b>									
		\$ 1,877,865	\$ 2,921,806	64.3%	\$ 5,174,626	\$ 6,218,568	83.2%	\$ 1,043,942	\$ -	\$ 1,043,942	83.2%
		594,003	1,231,378	48.2%	1,736,569	2,373,944	73.2%	637,375	184,574	452,801	80.9%
		-	(77,366)	N/A	77,366	-	N/A	(77,366)	-	(77,366)	N/A
		2,471,868	4,075,819	60.6%	6,988,561	8,592,512	81.3%	1,603,951	184,574	1,419,377	83.5%
0110	071300	<b>Emergency Services</b>									
		1,267,350	3,018,947	42.0%	3,370,219	5,121,816	65.8%	1,751,597	-	1,751,597	65.8%
		265,614	643,689	41.3%	856,554	1,234,628	69.4%	378,074	-	378,074	69.4%
		-	-	N/A	-	-	N/A	-	-	-	N/A
		1,532,964	3,662,636	41.9%	4,226,773	6,356,444	66.5%	2,129,671	-	2,129,671	66.5%
0110	072900	<b>Forest Interface</b>									
		182,030	406,205	44.8%	513,853	738,028	69.6%	224,175	-	224,175	69.6%
		641,609	1,992,083	32.2%	2,027,572	3,378,046	60.0%	1,350,474	1,099,486	250,987	92.6%
		823,639	2,398,288	34.3%	2,541,425	4,116,074	61.7%	1,574,649	1,099,486	475,162	88.5%
0110	075100	<b>Fire &amp; Life Safety Division</b>									
		177,807	319,162	55.7%	478,393	619,748	77.2%	141,355	-	141,355	77.2%
		27,543	100,079	27.5%	108,968	181,504	60.0%	72,536	8,667	63,870	64.8%
		205,350	419,241	49.0%	587,361	801,252	73.3%	213,891	8,667	205,224	74.4%
<b>Total</b>											
		3,505,052	6,666,120	52.6%	9,537,091	12,698,160	75.1%	3,161,069	-	3,161,069	75.1%
		1,528,769	3,967,228	38.5%	4,729,663	7,168,122	66.0%	2,438,459	1,292,727	1,145,732	84.0%
		-	(77,366)	N/A	77,366	-	N/A	(77,366)	-	(77,366)	N/A
<b>Total Fire Department</b>		<b>\$ 5,033,821</b>	<b>\$ 10,555,983</b>	<b>47.7%</b>	<b>\$ 14,344,120</b>	<b>\$ 19,866,282</b>	<b>72.2%</b>	<b>\$ 5,522,162</b>	<b>\$ 1,292,727</b>	<b>\$ 4,229,435</b>	<b>78.7%</b>

**City of Ashland  
Departmental Expense Report  
as of 12/31/2018 (75% of Biennium)**

		Year-To-Date Expenditures	Year 2 (Net Budget)	Percent Expended	Biennium Expenditures	Biennium Budget	Percent Expended	Biennium Balance	Biennium Encumbered	Biennium Available	Percent of Biennium Budget Used	
<b>Public Works Department</b>												
0110	081400	<b>Cemetery</b>										
		Personnel Services	\$ 114,885	\$ 248,506	46.2%	\$ 333,943	\$ 467,564	71.4%	\$ 133,621	\$ -	\$ 133,621	71.4%
		Materials and Services	120,078	209,855	57.2%	264,438	354,214	74.7%	89,776	1	89,775	74.7%
		Capital Outlay	-	30,000	0.0%	-	30,000	0.0%	30,000	-	30,000	0.0%
			234,963	488,360	48.1%	598,381	851,778	70.3%	253,397	1	253,396	70.3%
0260	085900	<b>Grounds Maintenance</b>										
		Materials and Services	124,278	253,804	49.0%	372,375	501,900	74.2%	129,525	1,724	127,802	74.5%
			124,278	253,804	49.0%	372,375	501,900	74.2%	129,525	1,724	127,802	74.5%
0260	081200	<b>Street Operations</b>										
		Personnel Services	428,616	1,080,476	39.7%	1,277,317	1,929,177	66.2%	651,860	-	651,860	66.2%
		Materials and Services	740,330	2,198,235	33.7%	2,131,316	3,589,220	59.4%	1,457,904	232,373	1,225,532	65.9%
		Capital Outlay	247,257	12,854,255	1.9%	570,537	13,177,535	4.3%	12,606,998	324,057	12,282,942	6.8%
		Debt Service	72,631	125,211	58.0%	440,460	493,040	89.3%	52,580	-	52,580	89.3%
			1,488,834	16,258,176	9.2%	4,419,629	19,188,972	23.0%	14,769,343	556,429	14,212,913	25.9%
0260	083500	<b>SDC Transportation</b>										
		Materials and Services	36,469	205,942	17.7%	80,528	250,000	32.2%	169,472	14,459	155,013	38.0%
		Capital Outlay	-	1,948,720	0.0%	-	1,948,720	0.0%	1,948,720	-	1,948,720	0.0%
		Other Financing Uses	-	-	N/A	-	-	N/A	-	-	-	N/A
			36,469	2,154,662	1.7%	80,528	2,198,720	3.7%	2,118,192	14,459	2,103,733	4.3%
0260	084100	<b>LID's</b>										
		Materials and Services	-	-	N/A	-	-	N/A	-	-	-	N/A
			-	-	N/A	-	-	N/A	-	-	-	N/A
0280	085700	<b>Airport</b>										
		Materials and Services	72,033	191,483	37.6%	305,929	425,380	71.9%	119,451	81,141	38,310	91.0%
		Capital Outlay	6,422	274,391	2.3%	44,031	312,000	14.1%	267,969	16,375	251,594	19.4%
		Debt Service	19,268	38,539	50.0%	57,804	77,075	75.0%	19,271	-	19,271	75.0%
			97,722	504,413	19.4%	407,764	814,455	50.1%	406,691	97,515	309,175	62.0%
0410	082400	<b>Facility Maintenance</b>										
		Personnel Services	165,169	323,718	51.0%	477,461	636,010	75.1%	158,549	-	158,549	75.1%
		Materials and Services	242,600	439,357	55.2%	898,333	1,095,090	82.0%	196,757	142,808	53,949	95.1%
		Capital Outlay	175,258	561,807	31.2%	451,451	838,000	53.9%	386,549	17,808	368,741	56.0%
			583,027	1,324,882	44.0%	1,827,245	2,569,100	71.1%	741,855	160,616	581,238	77.4%
0670	080600	<b>Water Conservation</b>										
		Personnel Services	63,971	210,825	30.3%	238,354	385,208	61.9%	146,854	-	146,854	61.9%
		Materials and Services	41,164	254,348	16.2%	140,496	353,680	39.7%	213,184	98	213,087	39.8%
			105,135	465,173	22.6%	378,850	738,888	51.3%	360,038	98	359,941	51.3%
0670	081500	<b>Water - Supply</b>										
		Personnel Services	29,494	60,176	49.0%	81,248	111,930	72.6%	30,682	-	30,682	72.6%
		Materials and Services	308,368	731,052	42.2%	754,286	1,176,970	64.1%	422,684	49,484	373,199	68.3%
		Capital Outlay	272,060	1,259,502	21.6%	474,808	1,462,250	32.5%	987,442	789,135	198,307	86.4%
		Debt Service	9,200	627,273	1.5%	18,685	636,758	2.9%	618,073	-	618,073	2.9%
			619,123	2,678,003	23.1%	1,329,027	3,387,908	39.2%	2,058,881	838,619	1,220,262	64.0%
0670	081800	<b>Water Distribution</b>										
		Personnel Services	526,403	1,246,456	42.2%	1,523,163	2,243,216	67.9%	720,053	-	720,053	67.9%
		Materials and Services	1,115,926	2,249,292	49.6%	3,108,720	4,242,086	73.3%	1,133,366	47,087	1,086,279	74.4%
		Capital Outlay	1,172,245	2,760,066	42.5%	1,734,330	3,322,150	52.2%	1,587,820	779,776	808,044	75.7%
		Debt Service	232,303	343,105	67.7%	481,299	592,101	81.3%	110,802	-	110,802	81.3%
			3,046,878	6,598,919	46.2%	6,847,511	10,399,553	65.8%	3,552,042	826,864	2,725,178	73.8%
0670	081900	<b>Water Treatment Plant</b>										
		Personnel Services	317,823	726,128	43.8%	910,799	1,319,104	69.0%	408,305	-	408,305	69.0%
		Materials and Services	315,556	779,132	40.5%	909,556	1,373,132	66.2%	463,576	145,749	317,828	76.9%
		Capital Outlay	38,106	21,083,591	0.2%	645,915	21,691,400	3.0%	21,045,485	878,889	20,166,596	7.0%
		Debt Service	104,936	141,397	74.2%	245,716	282,177	87.1%	36,461	-	36,461	87.1%
			776,421	22,730,248	3.4%	2,711,986	24,665,813	11.0%	21,953,827	1,024,638	20,929,189	15.1%
0670	083800	<b>Water Improvement SDC</b>										
		Materials and Services	-	121,498	0.0%	3,502	125,000	2.8%	121,498	-	121,498	2.8%
		Capital Outlay	101,287	3,859,425	2.6%	298,211	4,056,348	7.4%	3,758,137	175,054	3,583,083	11.7%
		Debt Service	98,438	(180,828)	-54.4%	279,266	-	N/A	(279,266)	-	(279,266)	N/A
			199,725	3,800,095	5.3%	580,978	4,181,348	13.9%	3,600,370	175,054	3,425,315	18.1%
0670	083700	<b>Water SDC</b>										
		Debt Service	33,120	396,224	8.4%	67,265	430,369	15.6%	363,104	-	363,104	15.6%
			33,120	396,224	8.4%	67,265	430,369	15.6%	363,104	-	363,104	15.6%

**City of Ashland  
Departmental Expense Report  
as of 12/31/2018 (75% of Biennium)**

	Year-To-Date Expenditures	Year 2 (Net Budget)	Percent Expended	Biennium Expenditures	Biennium Budget	Percent Expended	Biennium Balance	Biennium Encumbered	Biennium Available	Percent of Biennium Budget Used
0675 086000	<b>Wastewater Collections</b>									
	Personnel Services	340,154	58.6%	976,016	1,216,775	80.2%	240,759	-	240,759	80.2%
	Materials and Services	800,979	45.2%	2,355,478	3,327,205	70.8%	971,727	1,176	970,551	70.8%
	Capital Outlay	4,088	0.3%	331,464	1,544,950	21.5%	1,213,486	-	1,213,486	21.5%
	Debt Service	53,664	74.6%	126,339	144,656	87.3%	18,317	-	18,317	87.3%
		<u>1,198,885</u>	<u>32.9%</u>	<u>3,789,296</u>	<u>6,233,586</u>	<u>60.8%</u>	<u>2,444,290</u>	<u>1,176</u>	<u>2,443,114</u>	<u>60.8%</u>
0675 086100	<b>Wastewater Treatment Plant</b>									
	Personnel Services	372,687	49.4%	1,081,897	1,464,203	73.9%	382,306	-	382,306	73.9%
	Materials and Services	876,276	40.4%	2,727,767	4,021,840	67.8%	1,294,073	298,930	995,144	75.3%
	Capital Outlay	218,188	6.6%	1,689,109	4,793,500	35.2%	3,104,391	66,186	3,038,205	36.6%
	Debt Service	198,060	9.3%	1,806,612	3,732,624	48.4%	1,926,012	-	1,926,012	48.4%
		<u>1,665,210</u>	<u>19.9%</u>	<u>7,305,386</u>	<u>14,012,167</u>	<u>52.1%</u>	<u>6,706,781</u>	<u>365,116</u>	<u>6,341,666</u>	<u>54.7%</u>
0675 086200	<b>Wastewater Reimbursement SDC</b>									
	Capital Outlay	-	0.0%	-	1,961	0.0%	1,961	-	1,961	0.0%
	Debt Service	-	0.0%	-	45,514	0.0%	45,514	-	45,514	0.0%
		<u>-</u>	<u>0.0%</u>	<u>-</u>	<u>47,475</u>	<u>0.0%</u>	<u>47,475</u>	<u>-</u>	<u>47,475</u>	<u>0.0%</u>
0675 086300	<b>Wastewater Improvement SDC</b>									
	Materials and Services	6,360	3.8%	13,669	175,000	7.8%	161,331	1,588	159,744	8.7%
	Capital Outlay	-	0.0%	-	3,837,550	0.0%	3,837,550	-	3,837,550	0.0%
		<u>6,360</u>	<u>0.2%</u>	<u>13,669</u>	<u>4,012,550</u>	<u>0.3%</u>	<u>3,998,881</u>	<u>1,588</u>	<u>3,997,294</u>	<u>0.4%</u>
0680 086600	<b>Storm Drain</b>									
	Personnel Services	164,577	42.8%	476,368	696,653	68.4%	220,285	-	220,285	68.4%
	Materials and Services	146,634	43.9%	425,687	613,060	69.4%	187,373	-	187,373	69.4%
	Capital Outlay	18,327	12.2%	18,327	150,000	12.2%	131,673	-	131,673	12.2%
	Debt Service	11,125	91.6%	23,474	24,500	95.8%	1,026	-	1,026	95.8%
		<u>340,663</u>	<u>38.7%</u>	<u>943,856</u>	<u>1,484,213</u>	<u>63.6%</u>	<u>540,357</u>	<u>-</u>	<u>540,357</u>	<u>63.6%</u>
0680 086700	<b>SDC Storm Drain</b>									
	Materials and Services	2,936	1.9%	94,443	250,000	37.8%	155,557	132,703	22,854	90.9%
	Capital Outlay	-	N/A	-	-	N/A	-	-	-	N/A
		<u>2,936</u>	<u>1.9%</u>	<u>94,443</u>	<u>250,000</u>	<u>37.8%</u>	<u>155,557</u>	<u>132,703</u>	<u>22,854</u>	<u>90.9%</u>
0710 081100	<b>Support</b>									
	Personnel Services	859,203	51.9%	2,354,612	3,150,840	74.7%	796,228	-	796,228	74.7%
	Materials and Services	152,006	66.4%	416,565	493,422	84.4%	76,857	4,744	72,113	85.4%
	Capital Outlay	-	N/A	-	-	N/A	-	-	-	N/A
		<u>1,011,208</u>	<u>53.7%</u>	<u>2,771,177</u>	<u>3,644,262</u>	<u>76.0%</u>	<u>873,085</u>	<u>4,744</u>	<u>868,341</u>	<u>76.2%</u>
0730 081000	<b>Purchasing/Acquisition</b>									
	Capital Outlay	826,636	38.2%	1,512,304	2,849,000	53.1%	1,336,696	1,031,085	305,611	89.3%
		<u>826,636</u>	<u>38.2%</u>	<u>1,512,304</u>	<u>2,849,000</u>	<u>53.1%</u>	<u>1,336,696</u>	<u>1,031,085</u>	<u>305,611</u>	<u>89.3%</u>
0730 086500	<b>Equipment</b>									
	Personnel Services	297,484	49.0%	849,315	1,158,656	73.3%	309,341	-	309,341	73.3%
	Materials and Services	469,063	41.6%	1,358,979	2,017,816	67.3%	658,837	24,075	634,762	68.5%
	Capital Outlay	-	N/A	-	-	N/A	-	-	-	N/A
		<u>766,547</u>	<u>44.2%</u>	<u>2,208,294</u>	<u>3,176,472</u>	<u>69.5%</u>	<u>968,178</u>	<u>24,075</u>	<u>944,103</u>	<u>70.3%</u>
	<b>Totals</b>									
	Personnel Services	3,680,466	46.7%	10,580,494	14,779,336	71.6%	4,168,160	-	4,168,160	71.6%
	Materials and Services	5,571,056	41.0%	16,362,065	24,385,015	67.1%	8,022,950	1,178,139	6,844,811	71.9%
	Capital Outlay	3,079,875	5.6%	7,770,486	60,015,364	12.9%	52,244,878	4,078,366	48,166,513	19.7%
	Debt Service	832,745	22.2%	3,546,920	6,458,814	54.9%	2,866,380	-	2,866,380	54.9%
		<u>\$ 13,164,141</u>	<u>16.3%</u>	<u>\$ 38,259,965</u>	<u>\$ 105,638,529</u>	<u>36.2%</u>	<u>\$ 67,302,368</u>	<u>\$ 5,256,505</u>	<u>\$ 62,045,863</u>	<u>41.2%</u>

City of Ashland  
 Departmental Expense Report  
 as of 12/31/2018 (75% of Biennium)

		Year-To-Date Expenditures	Year 2 (Net Budget)	Percent Expended	Biennium Expenditures	Biennium Budget	Percent Expended	Biennium Balance	Biennium Encumbered	Biennium Available	Percent of Biennium Budget Used
<b>Community Development Department</b>											
0110	092500	<b>Social Service</b>									
		134,000	133,940	100.0%	\$ 268,000	\$ 267,940	100.0%	\$ (60)	\$ -	\$ (60)	100.0%
		134,000	133,940	100.0%	268,000	267,940	100.0%	(60)	-	(60)	100.0%
0110	092700	<b>Planning</b>									
	092716	\$ 612,947	\$ 1,349,771	45.4%	\$ 1,792,476	\$ 2,529,300	70.9%	\$ 736,824	\$ -	\$ 736,824	70.9%
		159,160	676,114	23.5%	513,415	1,030,369	49.8%	516,954	8,918	508,036	50.7%
		772,107	2,025,885	38.1%	2,305,892	3,559,669	64.8%	1,253,777	8,918	1,244,860	65.0%
0110	092800	<b>Building</b>									
		225,128	629,261	35.8%	516,362	920,495	56.1%	404,133	-	404,133	56.1%
		135,492	144,583	93.7%	550,349	559,440	98.4%	9,091	34,258	(25,166)	104.5%
		360,620	773,844	46.6%	1,066,711	1,479,935	72.1%	413,224	34,258	378,966	74.4%
0240	096800	<b>Housing</b>									
		-	-	N/A	-	-	N/A	-	-	-	N/A
		300,000	366,351	81.9%	300,000	366,351	81.9%	66,351	-	66,351	81.9%
		300,000	366,351	N/A	300,000	366,351	81.9%	66,351	-	66,351	81.9%
0250	095600	<b>CDBG</b>									
		22,070	32,189	68.6%	52,761	62,880	83.9%	10,119	-	10,119	83.9%
		49,653	307,614	16.1%	132,944	390,905	34.0%	257,961	-	257,961	34.0%
		71,723	339,804	21.1%	185,704	453,785	40.9%	268,081	-	268,081	40.9%
		<b>Totals</b>									
		860,145	2,011,221	42.8%	2,361,599	3,512,675	67.2%	1,151,076	-	1,151,076	67.2%
		778,305	1,628,603	47.8%	1,764,707	2,615,005	67.5%	850,298	43,175	807,122	69.1%
		<b>Total Community Development</b>									
		\$ 1,638,450	\$ 3,639,824	45.0%	\$ 4,126,307	\$ 6,127,680	67.3%	\$ 2,001,373	\$ 43,175	\$ 1,958,198	68.0%

City of Ashland  
 Departmental Expense Report  
 as of 12/31/2018 (75% of Biennium)

		Year-To-Date Expenditures	Year 2 (Net Budget)	Percent Expended	Biennium Expenditures	Biennium Budget	Percent Expended	Biennium Balance	Biennium Encumbered	Biennium Available	Percent of Biennium Budget Used
<b>Electric Department</b>											
0690	111500	<b>Electric Supply</b>									
		\$ -	\$ -	N/A	\$ -	\$ -	N/A	\$ -	\$ -	\$ -	N/A
		3,559,789	7,724,153	46.1%	10,817,562	14,981,925	72.2%	4,164,363	25,278	4,139,085	72.4%
		-	-	N/A	-	-	N/A	-	-	-	N/A
		3,559,789	7,724,153	46.1%	10,817,562	14,981,925	72.2%	4,164,363	25,278	4,139,085	72.4%
0690	111800	<b>Electric Distribution</b>									
		1,236,641	2,980,486	41.5%	3,520,865	5,264,710	66.9%	1,743,845	-	1,743,845	66.9%
		2,001,129	3,937,605	50.8%	6,303,145	8,239,620	76.5%	1,936,475	67,466	1,869,010	77.3%
		32,764	720,947	4.5%	280,817	969,000	29.0%	688,183	-	688,183	29.0%
		3,270,535	7,639,038	42.8%	10,104,827	14,473,330	69.8%	4,368,503	67,466	4,301,038	70.3%
0690	112100	<b>Electric Transmission</b>									
		453,776	1,640,184	27.7%	1,345,027	2,531,435	53.1%	1,186,408	-	1,186,408	53.1%
		453,776	1,640,184	27.7%	1,345,027	2,531,435	53.1%	1,186,408	-	1,186,408	53.1%
		<b>Totals</b>									
		1,236,641	2,980,486	41.5%	3,520,865	5,264,710	66.9%	1,743,845	-	1,743,845	66.9%
		6,014,695	13,301,941	45.2%	18,465,734	25,752,980	71.7%	7,287,246	92,744	7,194,502	72.1%
		32,764	720,947	4.5%	280,817	969,000	29.0%	688,183	-	688,183	29.0%
		<b>\$ 7,284,100</b>	<b>\$ 17,003,375</b>	<b>42.8%</b>	<b>\$ 22,267,415</b>	<b>\$ 31,986,690</b>	<b>69.6%</b>	<b>\$ 9,719,275</b>	<b>\$ 92,744</b>	<b>\$ 9,626,531</b>	<b>69.9%</b>

City of Ashland  
 Departmental Expense Report  
 as of 12/31/2018 (75% of Biennium)

		Year-To-Date Expenditures	Year 2 (Net Budget)	Percent Expended	Biennium Expenditures	Biennium Budget	Percent Expended	Biennium Balance	Biennium Encumbered	Biennium Available	Percent of Biennium Budget Used
<b>Parks Department</b>											
0211	120900	<b>Parks Division</b>									
0211	121200	\$ 1,232,167	\$ 2,764,716	44.6%	\$ 3,512,730	\$ 5,045,280	69.6%	\$ 1,532,550	\$ -	\$ 1,532,550	69.6%
		864,579	1,963,344	44.0%	2,469,488	3,568,253	69.2%	1,098,765	50,263	1,048,501	70.6%
		24,030	15,169	158.4%	28,861	20,000	144.3%	(8,861)	-	(8,861)	144.3%
		<u>2,120,776</u>	<u>4,743,229</u>	<u>44.7%</u>	<u>6,011,080</u>	<u>8,633,533</u>	<u>69.6%</u>	<u>2,622,453</u>	<u>50,263</u>	<u>2,572,190</u>	<u>70.2%</u>
0211	125300	<b>Recreation Division</b>									
		544,130	1,489,716	36.5%	1,498,450	2,444,036	61.3%	945,586	-	945,586	61.3%
		176,329	360,995	48.8%	570,853	755,519	75.6%	184,666	61,324	123,343	83.7%
		<u>720,459</u>	<u>1,850,711</u>	<u>38.9%</u>	<u>2,069,303</u>	<u>3,199,555</u>	<u>64.7%</u>	<u>1,130,252</u>	<u>61,324</u>	<u>1,068,928</u>	<u>66.6%</u>
0211	125500	<b>Golf Division</b>									
		202,877	483,067	42.0%	568,638	848,828	67.0%	280,190	-	280,190	67.0%
		176,329	360,995	48.8%	570,853	755,519	75.6%	184,666	61,324	123,343	83.7%
		74,219	177,912	41.7%	210,576	314,269	67.0%	103,693	3,037	100,656	68.0%
		-	-	N/A	-	-	N/A	-	-	-	N/A
		<u>277,097</u>	<u>660,979</u>	<u>41.9%</u>	<u>779,214</u>	<u>1,163,097</u>	<u>67.0%</u>	<u>383,883</u>	<u>3,037</u>	<u>380,846</u>	<u>67.3%</u>
0411	123000	<b>CIP</b>									
		-	-	N/A	-	-	N/A	-	-	-	N/A
		16,327	92,246	17.7%	74,081	150,000	49.4%	75,919	21,630	54,289	63.8%
		46,372	4,550,794	1.0%	307,735	4,812,157	6.4%	4,504,422	53,778	4,450,644	7.5%
		<u>62,699</u>	<u>4,643,040</u>	<u>1.4%</u>	<u>381,816</u>	<u>4,962,157</u>	<u>7.7%</u>	<u>4,580,341</u>	<u>75,408</u>	<u>4,504,933</u>	<u>9.2%</u>
0731	121000	<b>Equipment</b>									
		-	-	N/A	-	-	N/A	-	-	-	N/A
		70,903	144,290	49.1%	376,613	450,000	83.7%	73,387	-	73,387	83.7%
		<u>70,903</u>	<u>144,290</u>	<u>49.1%</u>	<u>376,613</u>	<u>450,000</u>	<u>83.7%</u>	<u>73,387</u>	<u>-</u>	<u>73,387</u>	<u>83.7%</u>
		<b>Totals</b>									
		1,979,174	4,737,499	41.8%	5,579,818	8,338,144	66.9%	2,758,326	-	2,758,326	66.9%
		1,131,454	2,594,497	43.6%	3,324,998	4,788,041	69.4%	1,463,043	136,254	1,326,789	72.3%
		141,305	4,710,253	3.0%	713,209	5,282,157	13.5%	4,568,948	53,778	4,515,170	14.5%
		<u>\$ 3,251,933</u>	<u>\$ 12,042,249</u>	<u>27.0%</u>	<u>\$ 9,618,026</u>	<u>\$ 18,408,342</u>	<u>52.2%</u>	<u>\$ 8,790,316</u>	<u>\$ 190,032</u>	<u>\$ 8,600,284</u>	<u>53.3%</u>

City of Ashland  
 Departmental Expense Report  
 as of 12/31/2018 (75% of Biennium)

	Year-To-Date Expenditures	Year 2 (Net Budget)	Percent Expended	Biennium Expenditures	Biennium Budget	Percent Expended	Biennium Balance	Biennium Encumbered	Biennium Available	Percent of Biennium Budget Used
Personnel Services	17,147,618	36,399,679	47.1%	48,350,981	67,603,042	71.5%	19,221,379	-	19,221,379	71.5%
Materials and Services	24,606,178	53,970,248	45.6%	73,581,135	102,945,205	71.5%	29,364,070	3,820,301	25,543,769	75.2%
Capital Outlay	4,395,786	62,640,176	7.0%	10,786,176	69,030,566	15.6%	58,244,390	4,280,980	53,963,410	21.8%
Debt Service	2,160,237	5,636,331	38.3%	6,768,709	10,244,803	66.1%	3,430,580	-	3,430,580	66.1%
Other Financing Uses	-	-	-	-	-	-	-	-	-	-
	<b>\$ 48,309,819</b>	<b>\$ 158,646,434</b>	<b>30.5%</b>	<b>\$ 139,487,001</b>	<b>\$ 249,823,616</b>	<b>55.8%</b>	<b>\$ 110,260,419</b>	<b>\$ 8,101,281</b>	<b>\$ 102,159,138</b>	<b>59.1%</b>