

Council Business Meeting

May 19, 2020

Agenda Item	Presentation of the Third Quarter Financial Statements	
From	Bryn Morrison	Interim Finance Director
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SUMMARY

The Council are supplied with quarterly financial statements to ensure budgetary compliance and for informational and comparative purposes throughout the year.

POLICIES, PLANS & GOALS SUPPORTED

D. Develop current and long-term budgetary resiliency.

E. During the 2019-2021 Biennium analyze various departments/programs with the goal of gaining efficiencies, reducing costs, and improving City services.

F. Enhance and improve transparency and communication

BACKGROUND AND ADDITIONAL INFORMATION

The attached financial statements cover nine months of activity for the period July 1, 2019 through March 31, 2020, and equate to 37.50 percent of the biennial budget. Financial statements provide a mechanism to review the City's financial transactions on a quarterly basis. The financial statements include all funds and departments.

Total Citywide revenue collections for this period are 37.3 percent of budget appropriations. Total Citywide expenses are 29.2 percent of budget appropriations for this period.

Note: Page 2 provides a useful statement of revenues and expenditures Citywide. Pages 3-23 shows both revenue and expenditures by fund. Pages 24-26 show a schedule of budgetary compliance.

FISCAL IMPACTS

There is no fiscal impact of this discussion.

STAFF RECOMMENDATIONS

Staff requests approval of this item.

ACTIONS, OPTIONS & POTENTIAL MOTIONS

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

REFERENCES & ATTACHMENTS

Attachment 1: BN 2019/21 Third Quarter Financial Report for July 1, 2019 – March 31, 2020

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

Fund	Balance March 31, 2020	Balance March 31, 2019	Change From FY 2019
General Fund	\$ 7,668,262	\$ 6,421,506	\$ 1,246,756
Parks General Fund	772,468	779,626	(7,157)
Housing Fund	106,180	52,309	53,871
Community Block Grant Fund	3,628	31,988	(28,360)
Reserve Fund	39,091	38,211	880
Street Fund	2,213,980	5,090,713	(2,876,733)
Airport Fund	293,335	241,341	51,994
Capital Improvements Fund	869,308	1,090,762	(221,454)
Parks Capital Improvements Fund	1,312,677	999,326	313,351
Debt Service Fund	1,368,524	1,357,384	11,140
Water Fund	11,762,880	10,033,768	1,729,112
Wastewater Fund	10,616,183	9,581,042	1,035,142
Storm Drain Fund	1,789,291	1,847,057	(57,767)
Electric Fund	2,640,308	3,079,473	(439,164)
Telecommunications Fund	1,521,209	1,037,751	483,459
Central Services Fund	1,713,924	831,529	882,395
Insurance Services Fund	(327,382)	191,792	(519,174)
Health Benefits Reserve Fund	1,149,358	651,461	497,897
Equipment Fund	4,189,130	3,097,721	1,091,409
Parks Equipment Fund	247,844	256,242	(8,397)
Cemetery Trust Fund	949,378	983,601	(34,223)
	<u>\$ 50,899,579</u>	<u>\$ 47,694,603</u>	<u>\$ 3,204,976</u>
Total Fund Balances	<u>\$ 50,899,579</u>	<u>\$ 47,694,603</u>	<u>\$ 3,204,976</u>
<u>Restricted and Committed Funds</u>			
Restricted	\$ 10,741,136	\$ 10,617,640	\$ 123,496
Committed	14,193,570	13,336,525	857,045
Unassigned	25,964,873	23,740,438	2,224,435
	<u>\$ 50,899,579</u>	<u>\$ 47,694,603</u>	<u>\$ 3,204,976</u>
Total Fund Balances	<u>\$ 50,899,579</u>	<u>\$ 47,694,603</u>	<u>\$ 3,204,976</u>

City of Ashland
Statement of Revenues and Expenditures - City Wide
as of March 31, 2020
(75.00% of Fiscal Year)

	Fiscal Year 2019 Year-To-Date Actuals	Fiscal Year 2019 End -of-Year Actuals	Percent Collected / Expended	Fiscal Year 2020 Year-To-Date Actuals	1st Year of Biennial Budget	Percent Collected / Expended	Year-over-Year Change
Revenues							
Taxes	\$ 20,645,248	\$ 25,940,766	79.6%	\$ 21,707,545	\$ 27,350,130	79.4%	105.1%
Licenses and Permits	581,984	859,045	67.7%	798,661	949,150	84.1%	137.2%
Intergovernmental Revenues	2,854,006	4,132,531	69.1%	2,624,307	6,382,437	41.1%	92.0%
Charges for Services - Rate & Internal	45,584,541	61,075,437	74.6%	47,790,046	62,661,349	76.3%	104.8%
Charges for Services - Misc. Service fees	1,380,776	1,945,241	71.0%	1,672,054	1,798,673	93.0%	121.1%
System Development Charges	515,210	898,309	57.4%	651,987	386,500	168.7%	126.5%
Fines and Forfeitures	421,563	588,070	71.7%	359,498	602,900	59.6%	85.3%
Assessment Payments	2,778	8,924	31.1%	707	30,000	2.4%	25.5%
Interest on Investments	766,892	1,035,443	74.1%	750,621	777,110	96.6%	97.9%
Miscellaneous Revenues	1,766,474	2,369,877	74.5%	456,911	685,025	66.7%	25.9%
Total Revenues	74,519,473	98,853,643	75.4%	76,812,337	101,623,273	75.6%	103.1%
Budgetary Resources:							
Other Financing Sources	1,905,135	3,065,628	62.1%	1,139,432	25,202,562	4.5%	59.8%
Transfers In	1,016,003	1,201,143	84.6%	776,146	1,085,156	71.5%	76.4%
Total Budgetary Resources	2,921,138	4,266,771	68.5%	1,915,578	26,287,718	7.3%	65.6%
Total Resources	77,440,611	103,120,414	75.1%	78,727,915	127,910,991	61.5%	101.7%
Operating Expenditures:							
Personnel Services	25,304,675	33,828,865	74.8%	26,114,220	36,293,908	72.0%	103.2%
Materials and Services	36,580,919	50,064,300	73.1%	36,923,087	53,193,943	69.4%	100.9%
Debt Service	2,312,885	4,624,140	50.0%	2,380,400	4,617,690	51.5%	102.9%
Total Operating Expenditures	64,198,479	88,517,306	72.5%	65,417,707	94,105,541	69.5%	101.9%
Capital Expenditures:							
Capital Construction							
Capital Outlay	7,008,450	10,583,306	66.2%	6,930,071	21,281,918	32.6%	98.9%
Transfers Out	1,016,003	1,201,143	84.6%	776,146	1,085,156	71.5%	76.4%
Contingencies (Original Budget \$3,085,000)	-	-	59.8%	-	1,417,059	0.0%	102.9%
Total Budgetary Requirements	1,016,003	1,201,143	84.6%	776,146	2,502,215	31.0%	76.4%
Total Requirements	72,222,932	100,301,755	72.0%	73,123,924	117,889,674	62.0%	101.2%
Excess (Deficiency) of Resources over Requirements	5,217,679	2,818,659	185.1%	5,603,991	10,021,317	44.1%	107.4%
Working Capital Carryover	42,476,929	42,476,929	100.0%	45,295,588	24,403,661	185.6%	106.6%
Unappropriated Ending Fund Balance	\$ 47,694,603	\$ 45,295,588	105.3%	\$ 50,899,579	\$ 34,424,978	147.9%	106.7%

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of March 31, 2020

	Fiscal Year 2019 To-Date Actuals	Fiscal Year 2019 End-of-Year Actuals	Actual Percent Collected / Expended	Fiscal Year 2020 1st Year Expenses	Fiscal Year 2020 1st Year of Biennial Budget	Budget to Actual	
						Percent Collected / Expended	Actual to Actual Year-over-Year Change
110 General Fund							
Taxes	\$ 18,369,738	\$ 22,145,317	83.0%	\$ 19,351,253	\$ 23,572,680	82.1%	105.3%
Licenses and Permits	581,984	859,045	67.7%	798,661	949,150	84.1%	137.2%
Intergovernmental	1,439,824	2,255,466	63.8%	1,195,461	1,356,298	88.1%	83.0%
Charges for Services	1,181,088	1,591,398	74.2%	1,429,327	1,729,000	82.7%	121.0%
Fines	421,563	588,070	71.7%	359,498	602,900	59.6%	85.3%
Interest on Investments	91,213	123,331	74.0%	84,670	125,000	67.7%	92.8%
Miscellaneous	64,601	67,249	96.1%	52,000	70,100	74.2%	80.5%
Transfer in (Water Fund)	187,500	250,000	75.0%	50,000	250,000	20.0%	26.7%
Transfer In (Cemetery)	17,708	23,598	75.0%	65,990	75,000	88.0%	372.7%
Transfer In (Health Benefits)	-	-	N/A	100,000	100,000	100.0%	0.0%
Total Revenues and Other Sources	22,355,219	27,903,475	80.1%	23,486,859	28,830,127	81.5%	105.1%
Administration	872,968	1,084,583	80.5%	944,849	1,108,530	85.2%	108.2%
Administration - Parking	132,612	181,332	73.1%	140,039	168,000	83.4%	105.6%
Administration - Municipal Court	394,817	507,950	77.7%	489,811	698,644	70.1%	124.1%
Administrative Services - Miscellaneous	4,326	4,326	100.0%	22,893	19,000	120.5%	529.3%
Administrative Services - Band	45,349	64,213	70.6%	42,151	66,274	63.6%	92.9%
Administrative Services - Parks	4,043,925	5,391,900	75.0%	4,043,925	5,391,900	75.0%	100.0%
Police Department	5,700,462	7,504,873	76.0%	5,936,421	8,237,420	72.1%	104.1%
Fire and Rescue Department	7,293,925	10,040,008	72.6%	6,733,094	9,352,374	72.0%	92.3%
Public Works - Cemetery Division	319,589	431,797	74.0%	352,600	532,967	66.2%	110.3%
Community Development - Planning Division	1,144,609	1,565,134	73.1%	1,243,726	1,708,426	72.8%	108.7%
Community Development - Building Division	534,138	717,188	74.5%	592,768	829,108	71.5%	111.0%
Community Development - Social Services Grants	134,000	134,000	100.0%	134,000	134,000	100.0%	100.0%
Transfers (Cemetery, Housing Trust and Debt Svc)	105,500	105,500	100.0%	105,500	105,500	100.0%	100.0%
Contingency	-	-	N/A	-	400,000	0.0%	N/A
Total Expenditures and Other Uses	20,726,219	27,732,803	74.7%	20,781,777	28,752,142	72.3%	100.3%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	1,629,000	170,672	95.5%	2,705,082	77,985	3468.7%	166.1%
Beginning Fund Balance	4,792,508	4,792,508	100.0%	4,963,180	4,119,443	120.5%	103.6%
Ending Fund Balance	\$ 6,421,506	\$ 4,963,180	129.4%	\$ 7,668,262	\$ 4,197,428	182.7%	119.4%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				1,177,370			
Unassigned Fund Balance				\$ 6,490,892			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of March 31, 2020

	Fiscal Year 2019 To-Date Actuals	Fiscal Year 2019 End-of-Year Actuals	Actual Percent Collected / Expended	Fiscal Year 2020 1st Year Expenses	Fiscal Year 2020 1st Year of Biennial Budget	Budget to Actual	
						Percent Collected / Expended	Actual to Actual Year-over-Year Change
211 Parks and Recreation General Fund							
Intergovernmental	\$ 500.00	\$ 500.00	100.0%	\$ 68,902	\$ 15,000	459.3%	N/A
Charges for Services - Internal	4,043,925	5,391,900	75.0%	4,043,925	5,391,900	75.0%	100.0%
Charges for Services - Misc. Service Fees	629,813	916,636	68.7%	687,955	1,165,100	59.0%	109.2%
Interest on Investments	14,838	20,599	72.0%	15,147	23,310	65.0%	102.1%
Miscellaneous	13,891	25,700	54.1%	21,883	31,000	70.6%	157.5%
Transfer In	85,000	85,000	100.0%	185,000	185,000	100.0%	217.6%
Total Revenues and Other Sources	4,787,968	6,440,335	74.3%	5,022,812	6,811,310	73.7%	104.9%
Parks Division	3,131,129	4,151,758	75.4%	2,952,701	4,067,952	72.6%	94.3%
Recreation Division	1,124,401	1,552,403	72.4%	1,086,605	1,463,252	74.3%	96.6%
Golf Division	414,264	554,750	74.7%	440,342	599,548	73.4%	106.3%
Senior Services Division	-	-	N/A	240,420	345,500	69.6%	N/A
Parks Forestry Division	-	-	N/A	373,153	488,025	76.5%	N/A
Contingency	-	-	N/A	-	75,000	0.0%	N/A
Total Expenditures and Other Uses	4,669,795	6,258,911	74.6%	5,093,221	7,039,277	72.4%	109.1%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	118,173	181,424	65.1%	(70,409)	(227,967)	69.1%	-59.6%
Beginning Fund Balance	661,453	661,453	100.0%	842,877	305,538	275.9%	127.4%
Ending Fund Balance	\$ 779,626	\$ 842,877	92.5%	\$ 772,468	\$ 77,571	995.8%	99.1%
Reconciliation of Fund Balance:							
Restricted and Committed Funds					-		
Unassigned Fund Balance				\$ 772,468			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of March 31, 2020

	Fiscal Year 2019		Actual Percent Collected / Expended	Fiscal Year 2020		Budget to Actual	
	Fiscal Year 2019 To-Date Actuals	Year- End-of-Year Actuals		Fiscal Year 2020 1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change
240 Housing Fund							
Taxes	\$ 87,388	\$ 104,751	83.4%	\$ 96,040	\$ 100,000	96.0%	109.9%
Interest on Investments	1,019	1,332	76.5%	1,557	-	N/A	152.8%
Miscellaneous	-	-	N/A	2,215	-	N/A	N/A
Total Revenues and Other Sources	<u>88,406</u>	<u>106,083</u>	83.3%	<u>99,812</u>	<u>100,000</u>	99.8%	112.9%
Materials and Services	300,000	300,000	100.0%	63,618	147,000	43.3%	21.2%
Total Expenditures and Other Uses	<u>300,000</u>	<u>300,000</u>	100.0%	<u>63,618</u>	<u>147,000</u>	43.3%	21.2%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(211,594)	(193,917)	109.1%	36,194	(47,000)	177.0%	-17.1%
Beginning Fund Balance	<u>263,903</u>	<u>263,903</u>	100.0%	<u>69,986</u>	<u>225,834</u>	31.0%	26.5%
Ending Fund Balance	<u>\$ 52,309</u>	<u>\$ 69,986</u>	74.7%	<u>\$ 106,180</u>	<u>\$ 178,834</u>	59.4%	203.0%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				106,180			
Unassigned Fund Balance				<u>\$ -</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of March 31, 2020

	Fiscal Year 2019		Actual Percent Collected / Expended	Fiscal Year 2020		Budget to Actual	
	Fiscal Year 2019 Year- To-Date Actuals	End-of-Year Actuals		Fiscal Year 2020 1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change
250 Community Development Block Fund							
Intergovernmental	\$ 98,941	\$ 141,551	69.9%	\$ 42,187	\$ 351,305	12.0%	42.6%
Total Revenues and Other Sources	98,941	141,551	69.9%	42,187	351,305	12.0%	42.6%
Personnel Services	33,496	32,189	104.1%	32,953	35,033	94.1%	98.4%
Materials and Services	67,257	106,545	63.1%	42,222	315,810	13.4%	62.8%
Total Expenditures and Other Uses	100,753	138,735	72.6%	75,175	350,843	21.4%	74.6%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(1,812)	2,816	-64.4%	(32,989)	462	-7140.4%	1820.2%
Beginning Fund Balance	33,801	33,801	100.0%	36,617	-	0.0%	108.3%
Ending Fund Balance	<u>\$ 31,988</u>	<u>\$ 36,617</u>	87.4%	<u>\$ 3,628</u>	<u>\$ 462</u>	785.4%	11.3%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				3,628			
Unassigned Fund Balance				<u>\$ -</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of March 31, 2020

	Fiscal Year 2019		Actual Percent Collected / Expended	Fiscal Year 2020		Budget to Actual	
	Fiscal Year 2019 To-Date Actuals	Year- End-of-Year Actuals		Fiscal Year 2020 1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change
255 Reserve Fund							
Interest on Investments	\$ 687	\$ 916	75.0%	\$ 651	\$ 350	185.9%	94.8%
Total Revenues and Other Sources	687	916	75.0%	651	350	185.9%	94.8%
Interfund Loan (Health Benefits Fund)	-	-	N/A	-	-	N/A	N/A
Operating Transfer out	-	-	N/A	-	-	N/A	N/A
Total Expenditures and Other Uses	-	-	N/A	-	-	N/A	N/A
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	687	916	75.0%	651	350	185.9%	94.8%
Beginning Fund Balance	37,524	37,524	100.0%	38,440	19,205	200.2%	102.4%
Ending Fund Balance	\$ 38,211	\$ 38,440	99.4%	\$ 39,091	\$ 19,555	199.9%	102.3%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				39,091			
Unassigned Fund Balance				\$ (0)			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of March 31, 2020

	Fiscal Year 2019		Actual Percent Collected / Expended	Fiscal Year 2020 1st Year Expenses	Fiscal Year 2020 1st Year of Biennial Budget	Budget to Actual	
	Fiscal Year 2019 Year- To-Date Actuals	End-of-Year Actuals				Percent Collected / Expended	Actual to Actual Year-over-Year Change
260							
Street Fund							
Taxes	\$ 259,732	\$ 704,598	36.9%	\$ 344,365	\$ 753,000	45.7%	132.6%
Intergovernmental	1,173,119	1,530,941	76.6%	1,150,757	3,246,034	35.5%	98.1%
Charges for Services - Rates	1,185,501	1,582,899	74.9%	1,223,573	1,611,000	76.0%	103.2%
Charges for Services - Misc. Service Fees	9,067	12,959	70.0%	11,288	17,000	66.4%	124.5%
System Development Charges	84,712	176,885	47.9%	219,142	100,000	219.1%	258.7%
Assessments	2,778	8,924	31.1%	707	30,000	2.4%	25.5%
Interest on Investments	89,237	119,788	74.5%	56,762	100,000	56.8%	63.6%
Miscellaneous	59,497	71,668	83.0%	587	84,145	0.7%	1.0%
Other Financing Sources	-	-	N/A	-	6,000,000	0.0%	N/A
Total Revenues and Other Sources	<u>2,863,643</u>	<u>4,208,661</u>	68.0%	<u>3,007,180</u>	<u>11,941,179</u>	25.2%	105.0%
Public Works - Ground Maintenance	183,919	241,995	76.0%	178,887	267,950	66.8%	97.3%
Public Works - Street Operations	2,307,137	3,858,808	59.8%	5,158,343	10,610,851	48.6%	223.6%
Public Works - Street Operations Debt	72,631	79,607	91.2%	-	123,905	0.0%	0.0%
Public Works - Transportation SDC's	44,350	47,422	93.5%	271,906	192,064	141.6%	613.1%
Contingency	-	-	N/A	-	21,850	0.0%	N/A
Total Expenditures and Other Uses	<u>2,608,038</u>	<u>4,227,832</u>	61.7%	<u>5,609,136</u>	<u>11,216,620</u>	50.0%	215.1%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	255,606	(19,171)	-1333.3%	(2,601,956)	724,559	-359.1%	-1018.0%
Beginning Fund Balance	<u>4,835,108</u>	<u>4,835,108</u>	100.0%	<u>4,815,937</u>	<u>1,881,204</u>	256.0%	99.6%
Ending Fund Balance	<u>\$ 5,090,713</u>	<u>\$ 4,815,937</u>	105.7%	<u>\$ 2,213,980</u>	<u>\$ 2,605,763</u>	85.0%	43.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				2,641,068			
Unassigned Fund Balance				<u>\$ (427,088)</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of March 31, 2020

	Fiscal Year 2019		Actual Percent Collected / Expended	Fiscal Year 2020		Budget to Actual	
	Fiscal Year 2019 Year- To-Date Actuals	End-of-Year Actuals		Fiscal Year 2020 1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change
280 Airport Fund							
Intergovernmental	\$ 62,958	\$ 101,602	62.0%	\$ -	\$ 288,800	0.0%	N/A
Charges for Services - Rates	118,952	152,403	78.1%	130,262	160,000	81.4%	109.5%
Interest on Investments	3,091	4,388	70.4%	3,866	500	773.2%	125.1%
Miscellaneous	-	4,495	0.0%	1,000	-	N/A	N/A
Total Revenues and Other Sources	<u>185,000</u>	<u>262,888</u>	70.4%	<u>135,128</u>	<u>449,300</u>	30.1%	73.0%
Materials and Services	80,542	129,636	62.1%	60,453	158,044	38.3%	75.1%
Capital Outlay	45,865	61,074	75.1%	16,999	80,000	21.2%	37.1%
Debt Service	19,268	38,536	50.0%	-	-	N/A	0.0%
Total Expenditures and Other Uses	<u>145,675</u>	<u>229,246</u>	63.5%	<u>77,451</u>	<u>238,044</u>	32.5%	53.2%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	39,325	33,642	116.9%	57,677	211,256	27.3%	146.7%
Beginning Fund Balance	<u>202,016</u>	<u>202,016</u>	100.0%	<u>235,658</u>	<u>112,653</u>	209.2%	116.7%
Ending Fund Balance	<u>\$ 241,341</u>	<u>\$ 235,658</u>	102.4%	<u>\$ 293,335</u>	<u>\$ 323,909</u>	90.6%	121.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				293,335			
Unassigned Fund Balance				<u>\$ 0</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of March 31, 2020

	Fiscal Year 2019		Actual Percent Collected / Expended	Fiscal Year 2020		Budget to Actual	
	Fiscal Year 2019 Year- To-Date Actuals	End-of-Year Actuals		Fiscal Year 2020 1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change
410 Capital Improvements Fund							
Charges for Services - Internal	\$ 709,628	\$ 946,170	75.0%	\$ 709,628	\$ 931,170	76.2%	100.0%
Charges for Services - Misc. Service Fees	203,882	258,912	78.7%	157,813	60,000	263.0%	77.4%
System Development Charges	43,534	75,359	57.8%	54,511	51,500	105.8%	125.2%
Interest on Investments	21,493	28,045	76.6%	15,258	13,000	117.4%	71.0%
Miscellaneous	1,283,876	1,284,404	100.0%	4,306	10,000	43.1%	0.3%
Transfer In (Parks CIP Fund)	-	-	N/A	-	100,000	0.0%	N/A
Total Revenues and Other Sources	2,262,415	2,592,891	87.3%	941,516	1,165,670	80.8%	41.6%
Public Works - Facilities	839,778	1,283,549	65.4%	822,926	1,376,746	59.8%	98.0%
Administrative Services - SDC (Parks)	-	-	N/A	-	50,000	0.0%	N/A
Administrative Services - Open Space (Parks)	1,011,573	1,011,573	100.0%	-	100,000	0.0%	0.0%
Transfers	460,250	577,000	79.8%	110,000	110,000	100.0%	23.9%
Contingency	-	-	N/A	-	30,000	0.0%	N/A
Total Expenditures and Other Uses	2,311,602	2,872,122	80.5%	932,926	1,666,746	56.0%	40.4%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(49,187)	(279,232)	17.6%	8,590	(501,076)	101.7%	-17.5%
Beginning Fund Balance	1,139,949	1,139,949	100.0%	860,718	674,587	127.6%	75.5%
Ending Fund Balance	\$ 1,090,762	\$ 860,718	126.7%	\$ 869,308	\$ 173,511	501.0%	79.7%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				869,308			
Unassigned Fund Balance				<u>0</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
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	Fiscal Year 2019		Actual Percent Collected / Expended	Fiscal Year 2020		Budget to Actual	
	Fiscal Year 2019 Year- To-Date Actuals	End-of-Year Actuals		Fiscal Year 2020 1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change
411 Parks Capital Improvement Fund							
Taxes	\$ 319,822	\$ 803,844	39.8%	\$ 438,314	\$ 756,900	57.9%	137.0%
Intergovernmental	19,857	19,857	100.0%	40,708	915,000	4.4%	205.0%
Interest on Investments	17,771	24,077	73.8%	22,202	20,000	111.0%	124.9%
Miscellaneous	-	-	0.0%	-	250,000	0.0%	N/A
Total Revenues and Other Sources	<u>357,450</u>	<u>847,779</u>	42.2%	<u>501,224</u>	<u>1,941,900</u>	25.8%	140.2%
Materials and Services	30,999	30,999	100.0%	8,574	-	N/A	N/A
Capital Outlay	63,903	124,575	51.3%	264,301	1,930,000	13.7%	413.6%
Transfer Out	245,045	245,045	100.0%	344,656	444,656	77.5%	140.7%
Total Expenditures and Other Uses	<u>339,948</u>	<u>400,619</u>	84.9%	<u>617,532</u>	<u>2,374,656</u>	26.0%	181.7%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	17,501	447,160	3.9%	(116,308)	(432,756)	26.9%	-664.6%
Beginning Fund Balance	<u>981,825</u>	<u>981,825</u>	100.0%	<u>1,428,985</u>	<u>532,000</u>	268.6%	145.5%
Ending Fund Balance	<u>\$ 999,326</u>	<u>\$ 1,428,985</u>	69.9%	<u>\$ 1,312,677</u>	<u>\$ 99,244</u>	1322.7%	131.4%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				<u>1,312,677</u>			
Unassigned Fund Balance				<u>\$ 0</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
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	Fiscal Year 2019		Actual Percent Collected / Expended	Fiscal Year 2020		Budget to Actual	
	Fiscal Year 2019 Year- To-Date Actuals	End-of-Year Actuals		Fiscal Year 2020 1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change
530							
Debt Services							
Taxes	\$ 467,292	\$ 491,649	95.0%	\$ 461,095	\$ 485,000	95.1%	98.7%
Charges for Services - Internal	865,725	1,154,300	75.0%	865,725	1,154,300	75.0%	100.0%
Interest on Investments	10,596	17,374	61.0%	10,476	13,000	80.6%	98.9%
Transfer In (General Fund, Telecom, CIP & Parks CIP)	375,045	375,045	100.0%	374,656	374,656	100.0%	99.9%
Total Revenues and Other Sources	<u>1,718,657</u>	<u>2,038,368</u>	84.3%	<u>1,711,952</u>	<u>2,026,956</u>	84.5%	99.6%
Materials and Services	-	900	0.0%	900	-	N/A	N/A
Debt Service	1,388,569	2,028,909	68.4%	1,378,382	2,025,354	68.1%	99.3%
Total Expenditures and Other Uses	<u>1,388,569</u>	<u>2,029,809</u>	68.4%	<u>1,379,282</u>	<u>2,025,354</u>	68.1%	99.3%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	330,088	8,559	3856.6%	332,670	1,602	20765.9%	100.8%
Beginning Fund Balance	<u>1,027,296</u>	<u>1,027,296</u>	100.0%	<u>1,035,855</u>	<u>712,027</u>	145.5%	100.8%
Ending Fund Balance	<u>\$ 1,357,384</u>	<u>\$ 1,035,855</u>	131.0%	<u>\$ 1,368,524</u>	<u>\$ 713,629</u>	191.8%	100.8%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				<u>1,368,524</u>			
Unassigned Fund Balance				<u>\$ -</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
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	Fiscal Year 2019 To-Date Actuals	Fiscal Year 2019 End-of-Year Actuals	Actual Percent Collected / Expended	Fiscal Year 2020 1st Year Expenses	Fiscal Year 2020 1st Year of Biennial Budget	Budget to Actual	
						Percent Collected / Expended	Actual to Actual Year-over-Year Change
670							
Water Fund							
Charges for Services - Rates	\$ 6,286,010	\$ 8,135,815	77.3%	\$ 6,300,352	\$ 8,340,600	75.5%	100.2%
Charges for Services - Misc. Service Fees	31,046	54,085	57.4%	68,841	-	N/A	221.7%
System Development Charges	201,407	346,254	58.2%	189,800	100,000	189.8%	94.2%
Interest on Investments	172,820	228,124	75.8%	171,402	145,000	118.2%	99.2%
Miscellaneous	24,570	26,996	91.0%	41,468	25,000	165.9%	168.8%
Other Financing Sources	1,752,528	2,795,804	62.7%	1,103,851	14,252,562	7.7%	63.0%
Total Revenues and Other Sources	<u>8,468,380</u>	<u>11,587,078</u>	73.1%	<u>7,875,715</u>	<u>22,863,162</u>	34.4%	93.0%
Public Works - Conservation	152,455	208,400	73.2%	154,067	287,850	53.5%	101.1%
Public Works - Water Supply	1,289,907	1,588,963	81.2%	545,307	1,328,442	41.0%	42.3%
Public Works - Water Supply Debt	9,200	9,562	96.2%	127,863	9,635	1327.1%	1389.8%
Public Works - Water Distribution	4,307,731	5,492,900	78.4%	3,061,739	4,534,218	67.5%	71.1%
Public Works - Water Distribution Debt	232,303	251,281	92.4%	254,348	253,458	100.4%	109.5%
Public Works - Water Treatment	1,313,006	2,114,176	62.1%	1,966,531	4,936,044	39.8%	149.8%
Public Works - Water Treatment Debt	104,936	141,393	74.2%	106,201	158,307	67.1%	101.2%
Public Works - Improvement SDC's	237,177	252,663	93.9%	308,147	1,275,500	24.2%	129.9%
Public Works - Debt SDC's	33,120	215,391	15.4%	33,705	181,100	18.6%	101.8%
Debt Service	-	-	N/A	-	34,686	0.0%	N/A
Transfer Out	187,500	250,000	75.0%	50,000	250,000	20.0%	26.7%
Contingency	-	-	N/A	-	342,500	0.0%	N/A
Total Expenditures and Other Uses	<u>7,867,335</u>	<u>10,524,729</u>	74.8%	<u>6,607,907</u>	<u>13,591,740</u>	48.6%	84.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	601,044	1,062,349	56.6%	1,267,807	9,271,422	13.7%	210.9%
Beginning Fund Balance	9,432,724	9,432,724	100.0%	10,495,073	6,287,722	166.9%	111.3%
Ending Fund Balance	<u>\$ 10,033,768</u>	<u>\$ 10,495,073</u>	95.6%	<u>\$ 11,762,880</u>	<u>\$ 15,559,144</u>	75.6%	117.2%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				6,052,414			
Unassigned Fund Balance				<u>\$ 5,710,466</u>			

City of Ashland
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	Fiscal Year 2019 To-Date Actuals	Fiscal Year 2019 End-of-Year Actuals	Actual Percent Collected / Expended	Fiscal Year 2020 1st Year Expenses	Fiscal Year 2020 1st Year of Biennial Budget	Budget to Actual	
						Percent Collected / Expended	Actual to Actual Year-over-Year Change
675 Wastewater Fund							
Taxes	\$ 1,115,691	\$ 1,626,299	68.6%	\$ 981,413	\$ 1,600,000	61.3%	88.0%
Charges for Services - Rates	4,411,079	5,873,506	75.1%	4,606,031	5,560,000	82.8%	104.4%
Charges for Services - Misc. Service Fees	13,250	13,250	100.0%	4,752	-	N/A	35.9%
System Development Charges	164,672	269,372	61.1%	174,972	100,000	175.0%	106.3%
Interest on Investments	142,417	193,213	73.7%	151,069	145,000	104.2%	106.1%
Miscellaneous	200	480,200	0.0%	1,610	1,000	161.0%	805.0%
Other Financing Sources	152,607	269,824	56.6%	35,581	4,950,000	0.7%	23.3%
Total Revenues and Other Sources	5,999,917	8,725,665	68.8%	5,955,427	12,356,000	48.2%	99.3%
Public Works - Wastewater Collection	1,683,265	2,490,322	67.6%	2,029,539	2,732,272	74.3%	120.6%
Public Works - Wastewater Collection Debt	53,664	71,974	74.6%	58,310	76,229	76.5%	108.7%
Public Works - Wastewater Treatment	2,045,058	3,129,249	65.4%	1,809,561	3,984,462	45.4%	88.5%
Public Works - Wastewater Treatment Debt	267,374	1,752,674	15.3%	217,733	1,720,672	12.7%	81.4%
Public Works - Improvements SDC's	6,360	91,602	6.9%	50,789	504,750	10.1%	798.5%
Contingency	-	-	N/A	-	162,500	0.0%	N/A
Total Expenditures and Other Uses	4,055,721	7,535,821	53.8%	4,165,933	9,180,885	45.4%	102.7%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	1,944,196	1,189,844	163.4%	1,789,494	3,175,115	56.4%	92.0%
Beginning Fund Balance	7,636,846	7,636,846	100.0%	8,826,690	4,664,199	189.2%	115.6%
Ending Fund Balance	\$ 9,581,042	\$ 8,826,690	108.5%	\$ 10,616,183	\$ 7,839,314	135.4%	110.8%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				3,624,107			
Unassigned Fund Balance				\$ 6,992,076			

City of Ashland
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	Fiscal Year 2019 Year- To-Date Actuals	Fiscal Year 2019 End-of-Year Actuals	Actual Percent Collected / Expended	Fiscal Year 2020 1st Year Expenses	Fiscal Year 2020 1st Year of Biennial Budget	Budget to Actual	
						Percent Collected / Expended	Actual to Actual Year-over-Year Change
680 Stormwater Fund							
Charges for Services - Rates	\$ 530,583	\$ 708,474	74.9%	\$ 544,456	\$ 770,000	70.7%	102.6%
System Development Charges	20,884	30,439	68.6%	13,563	35,000	38.8%	64.9%
Interest on Investments	31,760	42,640	74.5%	29,891	30,000	99.6%	94.1%
Miscellaneous	2,529	2,619	96.6%	-	-	N/A	0.0%
Total Revenues and Other Sources	<u>585,757</u>	<u>784,172</u>	74.7%	<u>587,909</u>	<u>835,000</u>	70.4%	100.4%
Public Works - Storm Water Operations	492,961	650,218	75.8%	578,583	918,339	63.0%	117.4%
Public Works - Storm Water Operations Debt	11,125	12,149	91.6%	11,025	11,950	92.3%	99.1%
Public Works - Storm Water SDC's	3,604	24,259	14.9%	75,547	125,000	60.4%	2096.3%
Contingency	-	-	N/A	-	15,000	0.0%	N/A
Total Expenditures and Other Uses	<u>507,690</u>	<u>686,626</u>	73.9%	<u>665,155</u>	<u>1,070,289</u>	62.1%	131.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	78,067	97,546	80.0%	(77,246)	(235,289)	67.2%	-98.9%
Beginning Fund Balance	1,768,991	1,768,991	100.0%	<u>1,866,537</u>	<u>892,373</u>	209.2%	105.5%
Ending Fund Balance	<u>\$ 1,847,057</u>	<u>\$ 1,866,537</u>	99.0%	<u>\$ 1,789,291</u>	<u>\$ 657,084</u>	272.3%	96.9%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				6,180			
Unassigned Fund Balance				<u>\$ 1,783,111</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
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	Fiscal Year 2019		Actual Percent Collected / Expended	Fiscal Year 2020 1st Year Expenses	Fiscal Year 2020 1st Year of Biennial Budget	Budget to Actual	
	Fiscal Year 2019 Year- To-Date Actuals	End-of-Year Actuals				Percent Collected / Expended	Actual to Actual Year-over-Year Change
690 Electric Fund							
Intergovernmental	\$ 58,807	\$ 80,914	72.7%	\$ 126,292	\$ 210,000	60.1%	214.8%
Charges for Services - Rates	12,237,824	15,983,036	76.6%	12,642,661	16,766,395	75.4%	103.3%
Charges for Services - Misc. Service Fees	167,844	199,662	84.1%	185,432	261,573	70.9%	110.5%
Interest on Investments	36,501	54,681	66.8%	41,355	36,963	111.9%	113.3%
Miscellaneous	96,316	122,555	78.6%	53,225	97,780	54.4%	55.3%
Total Revenues and Other Sources	12,597,292	16,440,849	76.6%	13,048,966	17,372,711	75.1%	103.6%
Administration - Conservation	497,571	662,589	75.1%	614,321	944,190	65.1%	123.5%
Electric - Supply	5,649,552	7,217,533	78.3%	5,763,141	7,911,282	72.8%	102.0%
Electric - Distribution	5,104,340	7,830,101	65.2%	5,635,578	7,920,211	71.2%	110.4%
Electric - Transmission	712,953	927,429	76.9%	622,883	1,313,286	47.4%	87.4%
Debt Service	22,257	22,664	98.2%	22,121	-	N/A	99.4%
Contingency	-	-	N/A	-	112,500	0.0%	N/A
Total Expenditures and Other Uses	11,986,674	16,660,316	71.9%	12,658,045	18,201,468	69.5%	105.6%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	610,618	(219,468)	-278.2%	390,921	(828,757)	147.2%	64.0%
Beginning Fund Balance	2,468,855	2,468,855	100.0%	2,249,387	1,604,259	140.2%	91.1%
Ending Fund Balance	\$ 3,079,473	\$ 2,249,387	136.9%	\$ 2,640,308	\$ 775,502	340.5%	85.7%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				-			
Unassigned Fund Balance				\$ 2,640,308			

City of Ashland
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	Fiscal Year 2019		Actual Percent Collected / Expended	Fiscal Year 2020 1st Year Expenses	Fiscal Year 2020 1st Year of Biennial Budget	Budget to Actual	
	Fiscal Year 2019 Year- To-Date Actuals	End-of-Year Actuals				Percent Collected / Expended	Actual to Actual Year-over-Year Change
695 Telecommunications Fund							
Charges for Services - Rates	\$ 1,752,241	\$ 2,361,300	74.2%	\$ 1,866,533	\$ 2,342,646	79.7%	106.5%
Charges for Services - Misc. Service Fees	10,734	18,509	58.0%	3,825	-	N/A	35.6%
Interest on Investments	11,121	15,939	69.8%	17,259	2,000	862.9%	155.2%
Miscellaneous	-	-	0.0%	-	1,000	0.0%	N/A
Total Revenues and Other Sources	<u>1,774,096</u>	<u>2,395,748</u>	74.1%	<u>1,887,616</u>	<u>2,345,646</u>	80.5%	106.4%
Personnel Services	510,068	691,265	73.8%	478,403	798,555	59.9%	93.8%
Materials & Services	742,113	982,760	75.5%	709,912	985,469	72.0%	95.7%
Capital Outlay	11,523	11,523	100.0%	6,651	65,000	10.2%	57.7%
Debt - Transfer to Debt Service Fund	306,750	409,000	75.0%	306,750	409,000	75.0%	100.0%
Contingency	-	-	N/A	-	52,500	0.0%	N/A
Total Expenditures and Other Uses	<u>1,570,454</u>	<u>2,094,547</u>	75.0%	<u>1,501,715</u>	<u>2,310,524</u>	65.0%	95.6%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	203,643	301,200	67.6%	385,901	35,122	1098.7%	189.5%
Beginning Fund Balance	<u>834,108</u>	<u>834,108</u>	100.0%	<u>1,135,308</u>	<u>540,571</u>	210.0%	136.1%
Ending Fund Balance	<u>\$ 1,037,751</u>	<u>\$ 1,135,308</u>	91.4%	<u>\$ 1,521,209</u>	<u>\$ 575,693</u>	264.2%	146.6%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				511,250			
Unassigned Fund Balance				<u>\$ 1,009,959</u>			

City of Ashland
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	Fiscal Year 2019 To-Date Actuals	Fiscal Year 2019 End-of-Year Actuals	Actual Percent Collected / Expended	Fiscal Year 2020 1st Year Expenses	Fiscal Year 2020 1st Year of Biennial Budget	Budget to Actual	
						Percent Collected / Expended	Actual to Actual Year-over-Year Change
710 Central Service Fund							
Taxes	\$ 25,586	\$ 64,308	39.8%	\$ 35,065	\$ 82,550	42.5%	137.0%
Charges for Services - Internal	5,088,841	6,785,121	75.0%	6,124,850	8,166,467	75.0%	120.4%
Charges for Services - Misc. Service Fees	146,883	231,651	63.4%	371,038	295,000	125.8%	252.6%
Interest on Investments	22,025	28,485	77.3%	23,381	29,637	78.9%	106.2%
Miscellaneous	10,266	12,001	85.5%	2,238	-	N/A	21.8%
Operating Transfer in (CIP Fund)	350,250	467,000	75.0%	-	-	N/A	0.0%
Total Revenues and Other Sources	<u>5,643,850</u>	<u>7,588,566</u>	74.4%	<u>6,556,573</u>	<u>8,573,654</u>	76.5%	116.2%
Administration Department	1,246,533	1,650,210	75.5%	1,107,516	1,774,498	62.4%	88.8%
Information Technology - Info Services Division	837,880	1,304,149	64.2%	985,059	1,473,618	66.8%	117.6%
Administrative Services Department	2,164,488	2,718,367	79.6%	1,818,289	3,056,617	59.5%	84.0%
City Recorder Division	136,974	182,042	75.2%	138,750	183,097	75.8%	101.3%
Public Works - Administration and Engineering	1,518,898	1,986,517	76.5%	1,632,768	2,474,775	66.0%	107.5%
Contingency	-	-	N/A	-	105,209	0.0%	N/A
Total Expenditures and Other Uses	<u>5,904,773</u>	<u>7,841,285</u>	75.3%	<u>5,682,382</u>	<u>9,067,814</u>	62.7%	96.2%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(260,923)	(252,719)	103.2%	874,191	(494,160)	276.9%	-335.0%
Beginning Fund Balance	1,092,452	1,092,452	100.0%	<u>839,733</u>	<u>375,525</u>	223.6%	76.9%
Ending Fund Balance	<u>\$ 831,529</u>	<u>\$ 839,733</u>	99.0%	<u>\$ 1,713,924</u>	<u>\$ (118,635)</u>	1544.7%	206.1%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				175,000			
Unassigned Fund Balance				<u>\$ 1,538,924</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of March 31, 2020

	Fiscal Year 2019 Year- To-Date Actuals	Fiscal Year 2019 End-of-Year Actuals	Actual Percent Collected / Expended	Fiscal Year 2020 1st Year Expenses	Budget to Actual		Actual to Actual Year-over-Year Change
					Fiscal Year 2020 1st Year of Biennial Budget	Percent Collected / Expended	
720 Insurance Service Fund							
Intergovernmental	\$ -	\$ 1,700	0.0%	\$ -	-	N/A	N/A
Charges for Services - Internal	527,276	693,867	76.0%	556,612	712,944	78.1%	105.6%
Interest on Investments	6,807	9,095	74.8%	1,069	8,750	12.2%	15.7%
Miscellaneous	25,746	54,024	47.7%	229,960	40,000	574.9%	893.2%
Total Revenues and Other Sources	<u>559,829</u>	<u>758,686</u>	73.8%	<u>787,641</u>	<u>761,694</u>	103.4%	140.7%
Personnel Services	87,741	162,708	53.9%	227,264	-	N/A	259.0%
Materials and Services	775,770	982,067	79.0%	929,674	1,040,072	89.4%	119.8%
Capital Outlay	90,741	155,744	58.3%	2,468	-	N/A	2.7%
Total Expenditures and Other Uses	<u>954,253</u>	<u>1,300,519</u>	73.4%	<u>1,159,406</u>	<u>1,040,072</u>	111.5%	121.5%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(394,424)	(541,833)	72.8%	(371,765)	(278,378)	-33.5%	94.3%
Beginning Fund Balance	586,216	586,216	100.0%	44,383	415,988	10.7%	7.6%
Ending Fund Balance	<u>\$ 191,792</u>	<u>\$ 44,383</u>	432.1%	<u>\$ (327,382)</u>	<u>\$ 137,610</u>	-237.9%	-170.7%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				-			
Unassigned Fund Balance				<u>\$ (327,382)</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of March 31, 2020

	Fiscal Year 2019		Actual Percent Collected / Expended	Fiscal Year 2020		Budget to Actual	
	Fiscal Year 2019 Year- To-Date Actuals	End-of-Year Actuals		Fiscal Year 2020 1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change
725 Health Benefits Fund							
Charges for Services - Internal	\$ 4,750,074	\$ 6,347,864	74.8%	\$ 4,386,445	\$ 6,338,256	69.2%	92.3%
Interest on Investments	10,722	14,634	73.3%	15,028	9,375	160.3%	140.2%
Miscellaneous	106,770	70,862	150.7%	-	-	N/A	0.0%
Total Revenues and Other Sources	<u>4,867,565</u>	<u>6,433,359</u>	75.7%	<u>4,401,473</u>	<u>6,347,631</u>	69.3%	90.4%
Materials and Services	4,220,799	5,505,680	76.7%	4,084,490	6,183,108	66.1%	96.8%
Transfer Out	-	-	N/A	100,000	100,000	100.0%	N/A
Contingency	-	-	N/A	-	50,000	0.0%	N/A
Total Expenditures and Other Uses	<u>4,220,799</u>	<u>5,505,680</u>	76.7%	<u>4,184,490</u>	<u>6,333,108</u>	66.1%	99.1%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	646,766	927,680	69.7%	216,984	14,523	1494.1%	33.5%
Beginning Fund Balance	4,695	4,695	100.0%	932,374	441,324	211.3%	19860.4%
Ending Fund Balance	<u>\$ 651,461</u>	<u>\$ 932,374</u>	69.9%	<u>\$ 1,149,358</u>	<u>\$ 455,847</u>	252.1%	176.4%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				664,350			
Unassigned Fund Balance				<u>\$ 485,008</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of March 31, 2020

	Fiscal Year 2019 To-Date Actuals	Fiscal Year 2019 End-of-Year Actuals	Actual Percent Collected / Expended	Fiscal Year 2020 1st Year Expenses	Fiscal Year 2020 1st Year of Biennial Budget	Budget to Actual	
						Percent Collected / Expended	Actual to Actual Year-over-Year Change
730 Equipment Fund							
Charges for Services - Internal	\$ 1,712,375	\$ 3,125,774	54.8%	\$ 2,235,078	\$ 2,514,171	88.9%	130.5%
Charges for Services - Misc. Service Fees	168,257	239,577	70.2%	181,110	-	N/A	107.6%
Interest on Investments	61,828	80,284	77.0%	69,126	68,000	101.7%	111.8%
Miscellaneous	47,206	100,773	46.8%	34,478	75,000	46.0%	73.0%
Total Revenues and Other Sources	1,989,665	3,546,408	56.1%	2,519,792	2,657,171	94.8%	126.6%
Public Works - Maintenance	1,143,623	1,726,087	66.3%	1,183,773	1,377,000	86.0%	103.5%
Public Works - Purchasing and Acquisition	1,327,823	2,071,379	64.1%	475,332	1,831,091	26.0%	35.8%
Contingency	-	-	N/A	-	50,000	0.0%	N/A
Total Expenditures and Other Uses	2,471,446	3,797,466	65.1%	1,659,105	3,258,091	50.9%	67.1%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(481,781)	(251,058)	191.9%	860,686	(600,920)	243.2%	-178.6%
Beginning Fund Balance	3,579,502	3,579,502	100.0%	3,328,444	1,212,434	274.5%	93.0%
Ending Fund Balance	\$ 3,097,721	\$ 3,328,444	93.1%	\$ 4,189,130	\$ 611,514	685.0%	135.2%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				4,189,131			
Unassigned Fund Balance				<u>\$ (0)</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of March 31, 2020

	Fiscal Year 2019		Actual Percent Collected / Expended	Fiscal Year 2020		Budget to Actual	
	Fiscal Year 2019 Year- To-Date Actuals	End-of-Year Actuals		Fiscal Year 2020 1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change
731 Parks Equipment Fund							
Charges for Services - Internal	\$ 170,625	\$ 227,500	75.0%	\$ 110,625	\$ 147,500	75.0%	64.8%
Interest on Investments	3,239	4,898	66.1%	4,463	725	615.6%	137.8%
Miscellaneous	31,006	46,331	66.9%	11,942	-	N/A	38.5%
Total Revenues and Other Sources	<u>204,870</u>	<u>278,729</u>	73.5%	<u>127,030</u>	<u>148,225</u>	85.7%	62.0%
Materials and Services	-	-	N/A	1,086	-	N/A	N/A
Capital Outlay	75,482	141,092	53.5%	142,591	150,000	95.1%	188.9%
Total Expenditures and Other Uses	<u>75,482</u>	<u>141,092</u>	53.5%	<u>143,677</u>	<u>150,000</u>	95.8%	190.3%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	129,388	137,637	94.0%	(16,647)	(1,775)	937.8%	-12.9%
Beginning Fund Balance	126,854	126,854	100.0%	264,491	105,047	251.8%	208.5%
Ending Fund Balance	<u>\$ 256,242</u>	<u>\$ 264,491</u>	96.9%	<u>\$ 247,844</u>	<u>\$ 103,272</u>	240.0%	96.7%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				<u>247,844</u>			
Unassigned Fund Balance				<u>\$ -</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of March 31, 2020

	Fiscal Year 2019 Year- To-Date Actuals	Fiscal Year 2019 End-of-Year Actuals	Actual Percent Collected / Expended	Fiscal Year 2020 1st Year Expenses	Fiscal Year 2020 1st Year of Biennial Budget	Budget to Actual Percent Collected / Expended	Actual to Actual Year-over-Year Change
810 Cemetery Fund							
Charges for Services	\$ 12,796	\$ 14,110	90.7%	\$ 13,963	\$ 25,000	55.9%	109.1%
Interest on Investments	17,708	23,598	75.0%	15,990	6,500	246.0%	90.3%
Transfer In (General Fund)	500	500	100.0%	500	500	100.0%	100.0%
Total Revenues and Other Sources	<u>31,004</u>	<u>38,208</u>	81.1%	<u>30,453</u>	<u>32,000</u>	95.2%	98.2%
Transfers	17,708	23,598	75.0%	65,990	75,000	88.0%	372.7%
Total Expenditures and Other Uses	<u>17,708</u>	<u>23,598</u>	75.0%	<u>65,990</u>	<u>75,000</u>	88.0%	372.7%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	13,296	14,610	91.0%	(35,537)	(43,000)	17.4%	-267.3%
Beginning Fund Balance	970,305	970,305	100.0%	984,915	504,982	195.0%	101.5%
Ending Fund Balance	<u>\$ 983,601</u>	<u>\$ 984,915</u>	99.9%	<u>\$ 949,378</u>	<u>\$ 461,982</u>	205.5%	96.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				949,378			
Unassigned Fund Balance				<u>(0)</u>			

City of Ashland
Schedule of Budgetary Compliance Per Resolution 2019-12

as of March 31, 2020

	Biennial to Date Actuals (8 Months)	Biennial Budget 2019-2021	Percent Used	Balance
General Fund				
Administration	\$ 1,084,888	\$ 2,559,724	42.4%	\$ 1,474,836
Administration - Municipal Court	489,811	1,406,654	34.8%	916,843
Administrative Services - Miscellaneous	22,893	38,000	60.2%	15,107
Administrative Services - Band	42,151	132,733	31.8%	90,582
Administrative Services - Parks	4,043,925	10,783,800	37.5%	6,739,875
Police Department	5,936,421	16,719,886	35.5%	10,783,465
Fire and Rescue Department	6,733,094	19,255,049	35.0%	12,521,956
Public Works - Cemetery Division	352,600	1,075,095	32.8%	722,495
Community Development - Planning Division	1,243,726	3,463,963	35.9%	2,220,237
Community Development - Building Division	592,768	1,677,657	35.3%	1,084,889
Community Development - Social Services Grants	134,000	268,000	50.0%	134,000
Transfers	105,500	211,000	50.0%	105,500
Contingency	-	800,000	0.0%	800,000
Total General Fund	20,781,776	58,391,562	35.6%	37,609,786
Parks and Recreation General Fund				
Parks Division	2,952,701	8,209,415	36.0%	5,256,715
Recreation Division	1,086,605	2,957,983	36.7%	1,871,378
Golf Division	440,342	1,195,851	36.8%	755,509
Senior Services Division	240,420	700,180	34.3%	459,759
Parks Forestry Division	373,153	985,619	37.9%	612,466
Contingency	-	150,000	0.0%	150,000
Total Parks and Recreation Fund	5,093,221	14,199,047	35.9%	9,105,826
Housing Trust Fund				
Materials and Services	63,618	247,000	25.8%	183,382
Total Housing Trust Fund	63,618	247,000	25.8%	183,382
Community Development Block Grant Fund				
Personnel Services	32,953	70,528	46.7%	37,575
Materials and Services	42,222	456,199	9.3%	413,977
Total Community Development Grant Fund	75,175	526,727	14.3%	451,552
Reserve Fund				
Interfund Loan	-	-	N/A	-
Total Reserve Fund	-	-	N/A	-
Street Fund				
Public Works - Ground Maintenance	178,887	536,150	33.4%	357,263
Public Works - Street Operations	5,086,362	19,828,324	25.7%	14,741,962
Public Works - Street Operations Debt	71,981	251,460	28.6%	179,479
Public Works - Transportation SDC's	271,906	930,213	29.2%	658,307
Contingency	-	43,700	0.0%	43,700
Total Street Fund	5,609,136	21,589,847	26.0%	15,980,711
Airport Fund				
Materials and Services	60,453	266,088	22.7%	205,635
Capital Outlay	16,999	340,000	5.0%	323,001
Contingency	-	-	0.0%	-
Total Airport Fund	77,452	606,088	12.8%	528,636

Schedule of Budgetary Compliance Per Resolution 2019-12

as of March 31, 2020

	Biennial to Date Actuals (8 Months)	Biennial Budget 2019-2021	Percent Used	Balance
Capital Improvements Fund				
Public Works - Facilities	822,926	2,968,878	27.7%	2,145,952
Administrative Services - SDC (Parks)	-	50,000	0.0%	50,000
Administrative Services - Open Space (Parks)	-	100,000	0.0%	100,000
Transfers	110,000	220,000	50.0%	110,000
Contingency	-	60,000	0.0%	60,000
Total Capital Improvements Fund	932,926	3,398,878	27.4%	2,465,952
Parks Capital Improvement Fund				
Materials and Services	8,574	-	N/A	(8,574)
Capital Outlay	264,301	5,020,000	5.3%	4,755,699
Transfers	344,656	793,828	43.4%	449,172
Total Parks Capital Improvement Fund	617,532	5,813,828	10.6%	5,196,296
Debt Service Fund				
Debt Service	1,379,282	3,790,874	36.4%	2,411,592
Total Debt Service Fund	1,379,282	3,790,874	36.4%	2,411,592
Water Fund				
Public Works - Conservation	154,067	578,660	26.6%	424,594
Public Works - Water Supply	545,307	4,382,522	12.4%	3,837,215
Public Works - Water Supply Debt	127,863	19,090	669.8%	(108,773)
Public Works - Water Distribution	3,061,739	9,219,893	33.2%	6,158,154
Public Works - Water Distribution Debt	254,348	502,563	50.6%	248,215
Public Works - Water Treatment	1,966,531	18,225,395	10.8%	16,258,864
Public Works - Water Treatment Debt	106,201	298,883	35.5%	192,682
Public Works - Improvement SDC's	209,417	4,153,000	5.0%	3,943,583
Public Works - Debt SDC's	132,435	430,600	30.8%	298,165
Transfer	50,000	500,000	10.0%	450,000
Contingency	-	685,000	0.0%	685,000
Total Water Fund	6,607,908	38,995,606	16.9%	32,387,698
Wastewater Fund				
Public Works - Wastewater Collection	2,029,539	5,741,660	35.3%	3,712,120
Public Works - Wastewater Collection Debt	58,310	151,658	38.4%	93,348
Public Works - Wastewater Treatment	1,809,561	8,319,440	21.8%	6,509,879
Public Works - Wastewater Treatment Debt	217,733	3,434,209	6.3%	3,216,476
Public Works - Improvements SDC's	50,789	1,109,750	4.6%	1,058,961
Contingency	-	325,000	0.0%	325,000
Total Wastewater Fund	4,165,933	19,081,717	21.8%	14,915,784
Stormwater Fund				
Public Works - Storm Water Operations	578,583	1,888,482	30.6%	1,309,899
Public Works - Storm Water Operations Debt	11,025	23,700	46.5%	12,675
Public Works - Improvements SDC's	75,547	316,000	23.9%	240,453
Contingency	-	30,000	0.0%	30,000
Total Stormwater Fund	665,155	2,258,182	29.5%	1,593,027
Electric Fund				
Administration - Conservation	614,321	1,853,148	33.2%	1,238,827
Electric - Supply	5,763,141	16,114,835	35.8%	10,351,694
Electric - Distribution	5,635,578	16,896,919	33.4%	11,261,341
Electric - Transmission	622,883	2,665,970	23.4%	2,043,087
Debt Service	22,121	22,123	100.0%	2
Contingency	-	225,000	0.0%	225,000
Total Electric Fund	12,658,045	37,777,995	33.5%	25,119,950

Schedule of Budgetary Compliance Per Resolution 2019-12

as of March 31, 2020

	Biennial to Date Actuals (8 Months)	Biennial Budget 2019-2021	Percent Used	Balance
Telecommunications Fund				
IT - Personnel Services	478,403	1,619,782	29.5%	1,141,379
IT - Materials & Services	709,912	1,983,123	35.8%	1,273,211
IT - Capital Outlay	6,651	130,000	5.1%	123,349
Debt - To Debt Service Fund **	306,750	818,000	37.5%	511,250
Contingency	-	105,000	0.0%	105,000
Total - Telecommunications Fund	1,501,715	4,655,905	32.3%	3,154,190
<i>** Note: In M & S appropriation</i>				
Central Services Fund				
Administration Department	1,107,516	3,578,160	31.0%	2,470,644
Information Technology - Info Services Division	985,059	2,996,167	32.9%	2,011,108
Administrative Services Department	1,818,289	5,877,867	30.9%	4,059,578
City Recorder	138,750	375,849	36.9%	237,099
Public Works - Administration and Engineering	1,632,768	5,008,021	32.6%	3,375,253
Contingency	-	210,418	0.0%	210,418
Total Central Services Fund	5,682,382	18,046,482	31.5%	12,364,100
Insurance Services Fund				
Personnel Services	227,264	-	#DIV/0!	(227,264)
Materials and Services	929,674	2,082,012	44.7%	1,152,339
Capital	2,468	30,000	8.2%	27,532
Total Insurance Services Fund	1,159,406	2,112,012	54.9%	952,606
Health Benefits Reserve Fund				
Materials and Services	4,084,490	12,732,303	32.1%	8,647,813
Interfund Loan	100,000	200,000	50.0%	100,000
Contingency	-	100,000	0.0%	100,000
Total Health Benefits Reserve Fund	4,184,490	13,032,303	32.1%	8,847,813
Equipment Fund				
Public Works - Maintenance	1,183,773	3,261,207	36.3%	2,077,434
Public Works - Purchasing and Acquisition	475,332	4,331,591	11.0%	3,856,259
Contingency	-	100,000	0.0%	100,000
Total Equipment Fund	1,659,106	7,692,799	21.6%	6,033,693
Parks Equipment Fund				
Materials and Services	1,086	-	N/A	(1,086)
Capital Outlay	142,591	300,000	47.5%	157,409
Total Parks Equipment Fund	143,677	300,000	47.9%	156,323
Cemetery Trust Fund				
Transfers	65,990	150,000	44.0%	84,010
Total Cemetery Trust Fund	65,990	150,000	44.0%	84,010
Total Appropriations	\$ 73,123,925	\$ 252,666,851	28.9%	\$ 179,542,927

City of Ashland
Revenue Summary as of March 31, 2020

Revenue Item	Receiving Fund \ Share	Current Year 2019 - 2020				Prior Year 2018 - 2019		Current / Prior YTD % Change
		Month	YTD	1st Year Budget Amounts	% YTD	YTD	EOFY	
Food & Beverage Tax	Street 18%	\$ 9,272	\$ 315,586	\$ 698,000	45%	\$ 230,272	\$ 645,685	137.0%
	Parks Cap. Impr. 25%	12,878	438,314	756,900	58%	319,822	803,844	137.0%
	Wastewater 55%	28,331	964,291	1,600,000	60%	1,102,905	1,600,600	87.4%
	Central Svcs 2%	1,030	35,065	60,550	58%	25,586	64,308	137.0%
Total F&B Tax		51,512	1,753,256	3,115,450	56%	1,678,585	3,114,437	104.4%
Transient Occupancy Tax	General 100%	8,548	2,047,176	3,276,369	62%	1,853,345	3,134,108	110.5%
Late & Interest Fees	General 100%	23	1,539	2,500	62%	2,753	7,731	55.9%
Electric User Tax	General 100%	305,184	2,692,183	3,659,353	74%	2,611,301	3,378,833	103.1%
Ambulance	General 100%	103,626	1,131,052	1,321,000	86%	913,995	1,206,554	123.7%
Court Fees & Fines	General 100%	30,212	249,200	338,400	74%	251,175	365,326	99.2%
Parking Fees	General Fund	20,242	238,008	460,000	52%	299,743	413,801	79.4%
	Capital Fund	5,000	40,000	60,000	67%	44,577	59,577	89.7%
Total Parking Fees		25,242	278,008	520,000	53%	344,320	473,378	80.7%
Franchises	General	278,456	2,612,015	3,699,870	71%	2,553,260	3,588,310	102.3%
	Streets-AHN/Charter	-	28,778	55,000	52%	29,460	58,913	97.7%
Total Franchises		278,456	2,640,794	3,754,870	70%	2,582,720	3,647,223	102.2%
SDC's	Streets	21,404	219,142	100,000	219%	84,712	176,885	258.7%
	Capital Impr.	3,742	54,511	51,500	106%	43,534	75,359	125.2%
	Water	13,824	189,800	100,000	190%	201,407	346,254	94.2%
	Wastewater	11,023	174,972	100,000	175%	164,672	269,372	106.3%
	Storm Drain	3,812	13,563	35,000	39%	20,884	30,439	64.9%
Total SDC's		53,804	651,987	386,500	169%	515,210	898,309	126.5%
Planning								
Permits and Fees	General 100%	42,238	455,834	576,500	79%	337,865	497,696	134.9%
Charges for Services	General 100%	2,832	34,888	40,000	87%	28,355	49,147	123.0%
Total Planning		45,070	490,722	616,500	80%	366,220	546,844	134.0%
Building								
Permits and Fees	General 100%	55,553	342,827	372,650	92%	244,119	361,349	140.4%
Charges for Services	General 100%	398	5,078	13,500	38%	5,222	9,907	97.3%
Total Building		55,951	347,905	386,150	90%	249,341	371,256	139.5%
Charges for Services (Sales) (Excludes SDC's)								
Electric		1,415,123	12,642,661	16,766,395	75%	12,237,824	15,983,036	103.3%
Water		472,339	6,300,352	8,300,600	76%	6,286,010	8,135,815	100.2%
Wastewater		497,183	4,606,031	5,560,000	83%	4,411,079	5,873,506	104.4%
Stormwater		60,618	544,456	770,000	71%	530,583	708,474	102.6%
Telecommunication		213,491	1,866,533	2,342,646	80%	1,752,241	2,361,300	106.5%
Total Sales		2,658,753	25,960,033	33,739,641	77%	25,217,737	33,062,131	102.9%
Interest	All Funds	75,300	750,621	777,110	97%	766,892	1,035,443	97.9%
Property Tax (Current Taxes)	General	254,722	11,018,116	11,596,235	95%	10,508,477	10,986,655	104.8%
	Debt Svcs	10,434	451,308	475,000	95%	457,965	478,622	98.5%
Total Taxes		265,156	11,469,424	12,071,235	95%	10,966,442	11,465,276	104.6%
Totals		\$ 3,956,840	\$ 50,463,902	\$ 63,962,578	79%	\$ 48,320,037	\$ 62,706,848	104.4%

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

Fund	Balance March 31, 2020	Balance March 31, 2019	Change From FY 2019
General Fund	\$ 6,826,555	\$ 5,844,109	\$ 982,446
Parks General Fund	906,491	933,935	(27,444)
Housing Fund	109,305	52,099	57,206
Community Block Grant Fund	5,885	33,791	(27,906)
Reserve Fund	39,089	38,209	880
Street Fund	2,135,105	5,010,077	(2,874,971)
Airport Fund	273,606	216,747	56,858
Capital Improvements Fund	907,789	1,104,958	(197,169)
Parks Capital Improvements Fund	1,332,485	1,005,669	326,816
Debt Service Fund	1,204,525	1,192,026	12,498
Water Fund	9,881,538	9,096,978	784,560
Wastewater Fund	10,050,469	9,152,423	898,046
Storm Drain Fund	1,740,659	1,792,331	(51,672)
Electric Fund	2,320,071	3,007,050	(686,979)
Telecommunications Fund	1,258,154	757,071	501,083
Central Services Fund	1,970,754	995,859	974,894
Insurance Services Fund	(109,201)	393,859	(503,060)
Health Benefits Reserve Fund	1,070,874	617,112	453,761
Equipment Fund	4,202,923	3,096,004	1,106,919
Parks Equipment Fund	247,844	256,242	(8,397)
Cemetery Trust Fund	946,960	982,984	(36,023)
	<u>\$ 47,321,879</u>	<u>\$ 45,579,534</u>	<u>\$ 1,742,345</u>
Total Cash Distribution	<u>\$ 47,321,879</u>	<u>\$ 45,579,534</u>	<u>\$ 1,742,345</u>
<u>Manner of Investment</u>			
General Banking Accounts	\$ 3,815,719	\$ 1,875,630	\$ 1,940,089
Local Government Inv. Pool	40,510,723	43,703,903	(3,193,180)
City Investments	2,995,437	-	2,995,437
	<u>\$ 47,321,879</u>	<u>\$ 45,579,534</u>	<u>\$ 1,742,346</u>
Total Cash and Investments	<u>\$ 47,321,879</u>	<u>\$ 45,579,534</u>	<u>\$ 1,742,346</u>

City of Ashland
Preliminary Results of Operations
as of March 31, 2020

	110	211	240	250	255	260	280	410	411	530	670	675	680	690	695	710	720	725	730	731	810	Total
	General	Parks General	Housing	CDBG	Reserve	Street	Airport	CIP	Parks CIP	Debt Service	Water	Wastewater	Storm Drain	Electric	IT	C.S.	I.S.F.	H.B.F	Equipment	Parks Equip.	Cem. Trust	
Carryover	4,963,180	842,877	69,986	36,617	38,440	4,815,937	235,658	860,718	1,428,985	1,035,855	10,495,073	8,826,690	1,866,537	2,249,387	1,135,308	839,733	44,383	932,374	3,328,444	264,491	984,915	45,295,588
Revenues	23,486,859	5,022,812	99,812	42,187	651	3,007,180	135,128	941,516	501,224	1,711,952	7,875,715	5,955,427	587,909	13,048,966	1,887,616	6,556,573	787,641	4,401,473	2,519,792	127,030	30,453	78,727,915
Expenditures	20,781,777	5,093,221	63,618	75,175	-	5,609,136	77,451	932,926	617,532	1,379,282	6,607,907	4,165,933	665,155	12,658,045	1,501,715	5,682,382	1,159,406	4,184,490	1,659,105	143,677	65,990	73,123,924
Ending Fund Balance	7,668,262	772,468	106,180	3,628	39,091	2,213,980	293,335	869,308	1,312,677	1,368,524	11,762,881	10,616,183	1,789,291	2,640,308	1,521,209	1,713,924	(327,382)	1,149,358	4,189,131	247,844	949,378	50,899,578
Unassigned	6,490,892	772,468	-	-	-	(427,088)	-	0	0	-	5,710,467	6,992,076	1,783,111	2,640,308	1,009,959	1,538,924	(327,382)	485,008	-	-	-	26,668,744
All numbers below are as of June 30, 2019																						
Restricted For:																						
Asset Forfeited	34,459	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	34,459
TOT Tourism	487,873	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	487,873
Food & Beverage	-	-	-	-	-	-	-	-	-	-	-	1,608,600	-	-	-	-	-	-	-	-	-	1,608,600
Library	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SDC's	-	-	-	-	-	2,641,068	-	104,546	-	-	1,708,714	2,015,507	6,180	-	-	-	-	-	-	-	-	6,476,015
Committed For:																						
Downtown Parking	370,085	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	370,085
Public Arts	21,392	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	21,392
Future Downtown Parking	241,326	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	241,326
Grubbs Case	22,235	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	22,235
Open Space	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Future Capital Projects	-	-	-	-	-	-	-	-	429,863	-	4,000,000	-	-	-	-	-	-	-	-	-	-	4,429,863
All numbers below are as of March 31, 2020																						
Restricted For:																						
CDBG	-	-	106,180	3,628	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	109,808
Perpetual Care	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	949,378	949,378
New Construction	-	-	-	-	-	-	-	1,663	882,814	-	343,700	-	-	-	-	-	-	-	-	-	-	1,228,177
Open Space	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Committed For:																						
Reserve Fund	-	-	-	-	39,091	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	39,091
Airport Activities	-	-	-	-	-	-	293,335	-	-	-	-	-	-	-	-	-	-	-	-	-	-	293,335
Street Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Activities	-	-	-	-	-	-	-	763,099	-	-	-	-	-	-	-	-	-	-	-	-	-	763,099
Debt/Bond Covenants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	1,368,524	-	-	-	-	511,250	-	-	-	-	-	-	1,879,774
Claims and Judgements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health Benefits Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	664,350	-	-	-	664,350
Vehicle Replacement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,189,131	247,844	-	4,436,975
Future PERS costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Financial Software	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	175,000	-	-	-	-	-	175,000
Total Reserved	1,177,370	-	106,180	3,628	39,091	2,641,068	293,335	869,308	1,312,677	1,368,524	6,052,414	3,624,107	6,180	-	511,250	175,000	-	664,350	4,189,131	247,844	949,378	24,230,835

**City of Ashland
Departmental Expense Report
as of March 31, 2020
(37.50% of Biennium)**

		Year-To-Date	Year 1	Percent	Biennium	Biennium	Percent	Biennium	Biennium	Biennium	Percent of Biennium	
		Expenditures	Budget	Expended	Expenditures	Budget	Expended	Balance	Encumbered	Available	Budget Used	
Administration Department												
0110	010218	Public Art										
		Materials and Services	\$ 1,668	\$ -	N/A	\$ 1,668	\$ -	N/A	\$ (1,668)	\$ 4,988	\$ (6,656)	N/A
			1,668	-	N/A	1,668	-	N/A	(1,668)	4,988	(6,656)	N/A
0110	010219	RTV										
		Materials and Services	34,292	64,584	53.1%	34,292	129,168	26.5%	94,877	36,349	58,528	54.7%
			34,292	64,584	53.1%	34,292	129,168	26.5%	94,877	36,349	58,528	54.7%
0110	010220	Tourism										
		Materials and Services	4,917	137,080	3.6%	4,917	274,160	1.8%	269,243	8,250	260,993	4.8%
			4,917	137,080	3.6%	4,917	274,160	1.8%	269,243	8,250	260,993	4.8%
0110	010221	Parking										
		Materials and Services	140,039	168,000	83.4%	140,039	340,000	41.2%	199,961	-	199,961	41.2%
			140,039	168,000	83.4%	140,039	340,000	41.2%	199,961	-	199,961	41.2%
0110	010258	Economic Development										
		Personnel Services	40,911	47,442	86.2%	40,911	96,392	42.4%	55,481	-	55,481	42.4%
		Materials and Services	863,061	859,424	100.4%	863,061	1,720,004	50.2%	856,943	-	856,943	50.2%
			903,972	906,866	99.7%	903,972	1,816,396	49.8%	912,424	-	912,424	49.8%
0110	010400	Municipal Court										
		Personnel Services	344,906	499,360	69.1%	344,906	1,003,654	34.4%	658,748	-	658,748	34.4%
		Materials and Services	144,905	199,284	72.7%	144,905	403,000	36.0%	258,096	449	257,647	36.1%
			489,811	698,644	70.1%	489,811	1,406,654	34.8%	916,844	449	916,395	34.9%
0690	010600	Electric Conservation										
		Personnel Services	265,612	357,791	74.2%	265,612	731,349	36.3%	465,737	-	465,737	36.3%
		Materials and Services	348,709	564,005	61.8%	348,709	1,099,405	31.7%	750,696	3,006	747,689	32.0%
		Debt Service	22,121	22,394	98.8%	22,121	44,517	49.7%	22,396	-	22,396	49.7%
			636,443	944,190	67.4%	636,443	1,875,271	33.9%	1,238,828	3,006	1,235,822	34.1%
0710	010100	Mayor & Council										
		Personnel Services	68,861	150,566	45.7%	68,861	309,996	22.2%	241,135	-	241,135	22.2%
		Materials and Services	30,990	46,664	66.4%	30,990	103,978	29.8%	72,988	4	72,984	29.8%
			99,851	197,230	50.6%	99,851	413,974	24.1%	314,123	-	314,119	24.1%
0710	010200	Administration										
		Personnel Services	311,832	427,657	72.9%	311,832	868,827	35.9%	556,996	-	556,996	35.9%
		Materials and Services	65,944	105,375	62.6%	65,944	191,670	34.4%	125,726	10,144	115,582	39.7%
			377,776	533,032	70.9%	377,776	1,060,497	35.6%	682,722	10,144	672,578	36.6%
0710	010300	Legal										
		Personnel Services	304,636	532,331	57.2%	304,636	1,071,506	28.4%	766,870	-	766,870	28.4%
		Materials and Services	20,109	81,115	24.8%	20,109	162,230	12.4%	142,121	21,154	120,967	25.4%
			324,745	613,446	52.9%	324,745	1,233,736	26.3%	908,991	21,154	887,838	28.0%
0710	014900	Human Resources										
		Personnel Services	255,317	334,126	76.4%	255,317	676,625	37.7%	421,308	-	421,308	37.7%
		Materials and Services	49,828	96,664	51.5%	49,828	193,328	25.8%	143,500	16,211	127,289	34.2%
			305,144	430,790	70.8%	305,144	869,953	35.1%	564,808	16,211	548,597	36.9%
0725	014922	Health Benefits Fund										
		Materials and Services	4,084,490	6,183,108	66.1%	4,084,490	12,732,303	32.1%	8,647,813	-	8,647,813	32.1%
			4,084,490	6,183,108	66.1%	4,084,490	12,732,303	32.1%	8,647,813	-	8,647,813	32.1%
Totals												
		Personnel Services	1,592,074	2,349,272	67.8%	1,592,074	4,758,348	33.5%	3,166,275	-	3,166,275	33.5%
		Materials and Services	5,788,951	8,505,303	68.1%	5,788,951	17,349,246	33.4%	11,560,295	100,553	11,459,742	33.9%
		Debt Service	22,121	22,394	98.8%	22,121	44,517	49.7%	22,396	-	22,396	49.7%
Total for Administration Department			\$ 7,403,146	\$ 10,876,969	68.1%	\$ 7,403,146	\$ 22,152,112	33.4%	\$ 14,748,965	\$ 100,553	\$ 14,648,412	33.9%

City of Ashland
 Departmental Expense Report
 as of March 31, 2020
 (37.50% of Biennium)

		Year-To-Date Expenditures	Year 1 Budget	Percent Expended	Biennium Expenditures	Biennium Budget	Percent Expended	Biennium Balance	Biennium Encumbered	Biennium Available	Percent of Biennium Budget Used	
Information Technology Department												
0695	024700	IT - Telecommunications										
		\$ 478,403	\$ 798,555	59.9%	\$ 478,403	\$ 1,619,782	29.5%	\$ 1,141,379	\$ -	\$ 1,141,379	29.5%	
		Personnel Services	709,912	985,469	72.0%	709,912	1,983,123	35.8%	1,273,211	61,133	1,212,078	38.9%
		Materials and Services	306,750	409,000	75.0%	306,750	818,000	37.5%	511,250	-	511,250	37.5%
		M&S-Debt Service	6,651	65,000	10.2%	6,651	130,000	5.1%	123,349	346	123,003	5.4%
		Capital Outlay	1,501,715	2,258,024	66.5%	1,501,715	4,550,905	33.0%	3,049,190	61,479	2,987,711	34.3%
0710	020500	IT - Information Systems										
		Personnel Services	773,436	1,053,713	73.4%	773,436	2,146,357	36.0%	1,372,921	-	1,372,921	36.0%
		Materials and Services	211,623	399,905	52.9%	211,623	809,810	26.1%	598,187	51,134	547,054	32.4%
		Capital Outlay	-	20,000	0.0%	-	40,000	0.0%	40,000	-	40,000	0.0%
		Totals	985,059	1,473,618	66.8%	985,059	2,996,167	32.9%	2,011,108	51,134	1,959,974	34.6%
		Personnel Services	1,251,839	1,852,268	67.6%	1,251,839	3,766,139	33.2%	2,514,300	-	2,514,300	33.2%
		Materials and Services	1,228,285	1,794,374	68.5%	1,228,285	3,610,933	34.0%	2,382,648	112,266	2,270,382	37.1%
		Capital Outlay	6,651	85,000	7.8%	6,651	170,000	3.9%	163,349	346	163,003	4.1%
		Total Information Technology	\$ 2,486,774	\$ 3,731,642	66.6%	\$ 2,486,774	\$ 7,547,072	33.0%	\$ 5,060,297	\$ 112,612	\$ 4,947,685	34.4%

**City of Ashland
Departmental Expense Report
as of March 31, 2020
(37.50% of Biennium)**

		Year-To-Date Expenditures	Year 1 Budget	Percent Expended	Biennium Expenditures	Biennium Budget	Percent Expended	Biennium Balance	Biennium Encumbered	Biennium Available	Percent of Biennium Budget Used
Administrative Services - Finance (non-operating)											
0110	035400	Band									
		\$ 1,909	\$ 4,118	46.4%	\$ 1,909	\$ 8,236	23.2%	\$ 6,326	\$ -	\$ 6,326	23.2%
		40,242	62,156	64.7%	40,242	124,497	32.3%	84,255	-	84,255	32.3%
		42,151	66,274	63.6%	42,151	132,733	31.8%	90,581	-	90,581	31.8%
0110	035200	Parks Services									
		4,043,925	5,391,900	75.0%	4,043,925	10,783,800	37.5%	6,739,875	-	6,739,875	37.5%
		4,043,925	5,391,900	75.0%	4,043,925	10,783,800	37.5%	6,739,875	-	6,739,875	37.5%
0110	990110	Miscellaneous									
		22,893	19,000	120.5%	22,893	38,000	60.2%	15,107	-	15,107	60.2%
		22,893	19,000	120.5%	22,893	38,000	60.2%	15,107	-	15,107	60.2%
0410	032000	SDC Parks									
		-	50,000	0.0%	-	50,000	0.0%	50,000	-	50,000	0.0%
		-	50,000	0.0%	-	50,000	0.0%	50,000	-	50,000	0.0%
0410	032200	Open Space-Parks									
		-	-	N/A	-	-	N/A	-	-	-	N/A
		-	100,000	0.0%	-	100,000	0.0%	100,000	-	100,000	0.0%
		-	100,000	0.0%	-	100,000	0.0%	100,000	-	100,000	0.0%
0530	033100	Bancroft									
		-	-	0.0%	-	-	0.0%	-	-	-	0.0%
		-	-	0.0%	-	-	0.0%	-	-	-	0.0%
0530	033200	General Obligation									
		900	-	N/A	900	-	N/A	(900)	-	-	N/A
		1,329,118	1,767,280	75.2%	1,329,118	3,274,560	40.6%	1,945,442	-	1,945,442	40.6%
		1,330,018	1,767,280	75.3%	1,330,018	3,274,560	40.6%	1,944,542	-	1,945,442	40.6%
0530	033300	Notes & Contracts									
		-	-	N/A	-	-	N/A	-	-	-	N/A
		49,265	258,074	19.1%	49,265	516,314	9.5%	467,049	-	467,049	9.5%
		49,265	258,074	19.1%	49,265	516,314	9.5%	467,049	-	467,049	9.5%
0720	030022	Insurance Services									
		227,264	-	N/A	227,264	-	N/A	(227,264)	-	(227,264)	N/A
		929,674	1,040,072	89.4%	929,674	2,082,012	44.7%	1,152,339	20,667	1,131,672	45.6%
		2,468	-	N/A	2,468	30,000	8.2%	27,532	5,164	22,368	25.4%
		1,159,406	1,040,072	111.5%	1,159,406	2,112,012	54.9%	952,606	25,831	926,775	56.1%
		Totals									
		229,174	4,118	5565.4%	229,173.89	8,236	2782.7%	(220,938)	-	(220,938)	2782.7%
		5,037,634	6,513,128	77.3%	5,037,634	13,028,309	38.7%	7,990,675	20,667	7,970,008	38.8%
		2,468	150,000	1.6%	2,468	180,000	1.4%	177,532	5,164	172,368	4.2%
		1,378,382	2,025,354	68.1%	1,378,382	3,790,874	36.4%	2,412,492	-	2,412,492	36.4%
		\$ 6,647,658	\$ 8,692,600	76.5%	\$ 6,647,658	\$ 17,007,419	39.1%	\$ 10,359,761	\$ 25,831	\$ 10,333,930	39.2%
Administrative Services - Finance (operating)											
0710	030700	Customer Information Services									
		\$ 457,965	645,529	70.9%	457,965	1,322,477	34.6%	864,512	-	864,512	34.6%
		150,618	181,557	83.0%	150,618	363,457	41.4%	212,839	75,458	137,381	62.2%
		-	-	N/A	-	-	N/A	-	-	-	N/A
		608,583	827,086	73.6%	608,583	1,685,934	36.1%	1,077,351	75,458	1,001,893	40.6%
0710	030800	Accounting									
		491,926	746,423	65.9%	491,926	1,513,128	32.5%	1,021,202	-	1,021,202	32.5%
		167,236	219,166	76.3%	167,236	445,108	37.6%	277,872	15,274	262,598	41.0%
		12,948	50,000	25.9%	12,948	100,000	12.9%	87,053	59,659	27,393	72.6%
		672,109	1,015,589	66.2%	672,109	2,058,236	32.7%	1,386,127	74,934	1,311,193	36.3%
0710	030900	Administration									
		221,356	418,577	52.9%	221,356	942,971	23.5%	721,615	-	721,615	23.5%
		316,240	595,365	53.1%	316,240	1,190,730	26.6%	874,490	314,573	559,917	53.0%
		537,597	1,013,942	53.0%	537,597	2,133,701	25.2%	1,596,104	314,573	1,281,531	39.9%
		Totals									
		1,171,247	1,810,529	64.7%	1,171,247	3,778,576	31.0%	2,607,329	-	2,607,329	31.0%
		634,095	996,088	63.7%	634,095	1,999,295	31.7%	1,365,200	405,305	959,895	52.0%
		12,948	50,000	25.9%	12,948	100,000	12.9%	87,053	59,659	27,393	72.6%
		\$ 1,818,289	\$ 2,856,617	63.7%	\$ 1,818,289	\$ 5,877,871	30.9%	\$ 4,059,582	\$ 464,964	\$ 3,594,618	38.8%

City of Ashland
 Departmental Expense Report
 as of March 31, 2020
 (37.50% of Biennium)

			Year-To-Date Expenditures	Year 1 Budget	Percent Expended	Biennium Expenditures	Biennium Budget	Percent Expended	Biennium Balance	Biennium Encumbered	Biennium Available	Percent of Biennium Budget Used
City Recorder												
0710	040000	Personnel Services	\$ 110,918	145,937	76.0%	\$ 110,918	\$ 297,479	37.3%	\$ 186,561	\$ -	\$ 186,561	37.3%
		Materials and Services	27,831	37,160	74.9%	27,831	78,370	35.5%	50,539	1,688	48,851	37.7%
		Total City Recorder	\$ 138,750	\$ 183,097	75.8%	\$ 138,750	\$ 375,849	36.9%	\$ 237,099	\$ 1,688	\$ 235,411	37.4%

City of Ashland
 Departmental Expense Report
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 (37.50% of Biennium)

		Year-To-Date Expenditures	Year 1 Budget	Percent Expended	Biennium Expenditures	Biennium Budget	Percent Expended	Biennium Balance	Biennium Encumbered	Biennium Available	Percent of Biennium Budget Used
Police Department											
0110	060900	Administration									
		\$ 258,839	\$ 343,165	75.4%	\$ 258,839	\$ 694,384	37.3%	\$ 435,545	\$ -	\$ 435,545	37.3%
		586,729	797,654	73.6%	586,729	1,613,158	36.4%	1,026,429	158,932	867,497	46.2%
		-	-	N/A	-	-	N/A	-	-	-	N/A
		845,568	1,140,819	74.1%	845,568	2,307,542	36.6%	1,461,974	158,932	1,303,042	43.5%
0110	061100	Support									
		1,051,936	1,414,117	74.4%	1,051,936	2,917,237	36.1%	1,865,300	-	1,865,300	36.1%
		168,400	271,339	62.1%	168,400	545,829	30.9%	377,429	23,426	354,003	35.1%
		1,220,337	1,685,456	72.4%	1,220,337	3,463,066	35.2%	2,242,729	23,426	2,219,304	35.9%
0110	061200	Operations									
		3,149,549	4,368,221	72.1%	3,149,549	8,843,695	35.6%	5,694,146	-	5,694,146	35.6%
		720,967	1,042,924	69.1%	720,967	2,105,584	34.2%	1,384,617	16,891	1,367,725	35.0%
		3,870,516	5,411,146	71.5%	3,870,516	10,949,278	35.3%	7,078,762	16,891	7,061,871	35.5%
		Total									
		4,460,325	6,125,503	72.8%	4,460,325	12,455,316	35.8%	7,994,991	-	7,994,991	35.8%
		1,476,096	2,111,917	69.9%	1,476,096	4,264,571	34.6%	2,788,475	199,249	2,589,226	39.3%
		-	-	N/A	-	-	N/A	-	-	-	N/A
		\$ 5,936,421	\$ 8,237,420	72.1%	\$ 5,936,421	\$ 16,719,886	35.5%	\$ 10,783,466	\$ 199,249	\$ 10,584,217	36.7%

**City of Ashland
Departmental Expense Report
as of March 31, 2020
(37.50% of Biennium)**

		Year-To-Date	Year 1	Percent	Biennium	Biennium	Percent	Biennium	Biennium	Biennium	Percent of Biennium
		Expenditures	Budget	Expended	Expenditures	Budget	Expended	Balance	Encumbered	Available	Budget Used
Fire Department											
0110	070900	Administration									
		\$ 271,905	\$ 340,967	79.7%	\$ 271,905	\$ 718,928	37.8%	\$ 447,024	\$ -	\$ 447,024	37.8%
		59,347	66,108	89.8%	59,347	130,691	45.4%	71,344	10,879	60,465	53.7%
		-	-	N/A	-	-	N/A	-	-	-	N/A
		<u>331,252</u>	<u>407,075</u>	81.4%	<u>331,252</u>	<u>849,620</u>	39.0%	<u>518,368</u>	<u>10,879</u>	<u>507,489</u>	40.3%
0110	071200	Operations									
		4,208,952	5,465,399	77.0%	4,208,952	11,071,848	38.0%	6,862,897	-	6,862,897	38.0%
		1,142,665	1,703,500	67.1%	1,142,665	3,481,039	32.8%	2,338,374	160,146	2,178,228	37.4%
		3,300	35,000	9.4%	3,300	360,000	0.9%	356,700	153,774	202,926	43.6%
0110	071300	<u>5,354,917</u>	<u>7,203,899</u>	74.3%	<u>5,354,917</u>	<u>14,912,887</u>	35.9%	<u>9,557,970</u>	<u>313,920</u>	<u>9,244,050</u>	38.0%
0110	072900	Forest Interface									
		259,773	365,896	71.0%	259,773	739,760	35.1%	479,987	-	479,987	35.1%
		458,622	946,738	48.4%	458,622	1,893,476	24.2%	1,434,854	1,784,209	(349,356)	118.5%
		718,395	1,312,634	54.7%	718,395	2,633,236	27.3%	1,914,841	1,784,209	130,632	95.0%
0110	075100	Fire & Life Safety Division									
		275,215	339,193	81.1%	275,215	685,078	40.2%	409,862	-	409,862	40.2%
		53,314	89,573	59.5%	53,314	174,229	30.6%	120,914	3,667	117,248	32.7%
		<u>328,530</u>	<u>428,766</u>	76.6%	<u>328,530</u>	<u>859,306</u>	38.2%	<u>530,777</u>	<u>3,667</u>	<u>527,110</u>	38.7%
		Total									
		5,015,845	6,511,455	77.0%	5,015,845	13,215,615	38.0%	8,199,770	-	8,199,770	38.0%
		1,713,949	2,805,919	61.1%	1,713,949	5,679,435	30.2%	3,965,486	1,958,900	2,006,586	64.7%
		3,300	35,000	9.4%	3,300	360,000	0.9%	356,700	153,774	202,926	43.6%
		<u>\$ 6,733,094</u>	<u>\$ 9,352,374</u>	72.0%	<u>\$ 6,733,094</u>	<u>\$ 19,255,049</u>	35.0%	<u>\$ 12,521,956</u>	<u>\$ 2,112,675</u>	<u>\$ 10,409,281</u>	45.9%

City of Ashland
 Departmental Expense Report
 as of March 31, 2020
 (37.50% of Biennium)

		Year-To-Date	Year 1	Percent	Biennium	Biennium	Percent	Biennium	Biennium	Biennium	Percent of Biennium	
		Expenditures	Budget	Expended	Expenditures	Budget	Expended	Balance	Encumbered	Available	Budget Used	
Public Works Department												
0110	081400	Cemetary										
		\$ 175,407	\$ 247,696	70.8%	\$ 175,407	\$ 502,203	34.9%	\$ 326,796	\$ -	\$ 326,796	34.9%	
		174,968	225,271	77.7%	174,968	452,892	38.6%	277,924	-	277,924	38.6%	
		2,225	60,000	3.7%	2,225	120,000	1.9%	117,775	-	117,775	1.9%	
		<u>352,600</u>	<u>532,967</u>	<u>66.2%</u>	<u>352,600</u>	<u>1,075,095</u>	<u>32.8%</u>	<u>722,495</u>	<u>-</u>	<u>722,495</u>	<u>32.8%</u>	
0260	085900	Grounds Maintenance										
		178,887	267,950	66.8%	178,887	536,150	33.4%	357,263	-	357,263	33.4%	
		178,887	267,950	66.8%	178,887	536,150	33.4%	357,263	-	357,263	33.4%	
0260	081200	Street Operations										
		611,357	958,623	63.8%	611,357	1,939,004	31.5%	1,327,647	-	1,327,647	31.5%	
		1,372,283	1,885,104	72.8%	1,372,283	4,193,108	32.7%	2,820,825	177,869	2,642,957	37.0%	
		3,102,722	7,767,124	39.9%	3,102,722	13,696,212	22.7%	10,593,490	726,750	9,866,740	28.0%	
		71,981	123,905	58.1%	71,981	251,460	28.6%	179,479	-	179,479	28.6%	
		<u>5,158,343</u>	<u>10,734,756</u>	<u>48.1%</u>	<u>5,158,343</u>	<u>20,079,784</u>	<u>25.7%</u>	<u>14,921,441</u>	<u>904,619</u>	<u>14,016,823</u>	<u>30.2%</u>	
0260	083500	SDC Transportation										
		299	100,000	0.3%	299	200,000	0.1%	199,701	-	199,701	0.1%	
		271,607	92,064	295.0%	271,607	730,213	37.2%	458,606	45,928	412,678	43.5%	
		-	-	N/A	-	-	N/A	-	-	-	N/A	
		271,906	192,064	141.6%	271,906	930,213	29.2%	658,307	45,928	612,379	34.2%	
0260	084100	LID's										
		-	-	N/A	-	-	N/A	-	-	-	N/A	
		-	-	N/A	-	-	N/A	-	-	-	N/A	
0280	085700	Airport										
		60,453	158,044	38.3%	60,453	266,088	22.7%	205,635	0	205,635	22.7%	
		16,999	80,000	21.2%	16,999	340,000	5.0%	323,001	710	322,291	5.2%	
		-	-	N/A	-	-	N/A	-	-	-	N/A	
		77,451	238,044	32.5%	77,451	606,088	12.8%	528,637	710	527,926	12.9%	
0410	082400	Facility Maintenance										
		240,829	282,604	85.2%	240,829	573,496	42.0%	332,667	-	332,667	42.0%	
		441,518	564,142	78.3%	441,518	1,140,381	38.7%	698,864	180,334	518,530	54.5%	
		140,579	530,000	26.5%	140,579	1,255,000	11.2%	1,114,421	12,696	1,101,725	12.2%	
		<u>822,926</u>	<u>1,376,746</u>	<u>59.8%</u>	<u>822,926</u>	<u>2,968,878</u>	<u>27.7%</u>	<u>2,145,952</u>	<u>193,030</u>	<u>1,952,922</u>	<u>34.2%</u>	
0670	080600	Water Conservation										
		87,011	126,871	68.6%	87,011	257,222	33.8%	170,211	-	170,211	33.8%	
		67,056	160,979	41.7%	67,056	321,439	20.9%	254,383	780	253,603	21.1%	
		154,067	287,850	53.5%	154,067	578,660	26.6%	424,594	780	423,814	26.8%	
0670	081500	Water - Supply										
		-	58,250	0.0%	-	118,213	0.0%	118,213	-	118,213	0.0%	
		465,710	675,202	69.0%	465,710	1,355,809	34.3%	890,099	52,603	837,496	38.2%	
		79,597	594,990	13.4%	79,597	2,908,500	2.7%	2,828,903	373,438	2,455,465	15.6%	
		127,863	9,635	1327.1%	127,863	19,090	669.8%	(108,773)	-	(108,773)	669.8%	
		673,170	1,338,077	50.3%	673,170	4,401,612	15.3%	3,728,442	426,041	3,302,401	25.0%	
0670	081800	Water Distribution										
		824,083	1,170,662	70.4%	824,083	2,371,994	34.7%	1,547,912	-	1,547,912	34.7%	
		1,715,995	2,381,816	72.0%	1,715,995	4,811,899	35.7%	3,095,904	48,131	3,047,772	36.7%	
		521,661	981,740	53.1%	521,661	2,036,000	25.6%	1,514,339	99,225	1,415,113	30.5%	
		254,348	253,458	100.4%	254,348	502,563	50.6%	248,215	-	248,215	50.6%	
		3,316,087	4,787,676	69.3%	3,316,087	9,722,456	34.1%	6,406,369	147,357	6,259,012	35.6%	
0670	081900	Water Treatment Plant										
		482,153	705,089	68.4%	482,153	1,431,191	33.7%	949,038	-	949,038	33.7%	
		483,995	718,955	67.3%	483,995	1,445,203	33.5%	961,208	105,987	855,221	40.8%	
		1,000,382	3,512,000	28.5%	1,000,382	15,349,000	6.5%	14,348,618	2,456,915	11,891,703	22.5%	
		106,201	158,307	67.1%	106,201	298,883	35.5%	192,682	-	192,682	35.5%	
		2,072,732	5,094,351	40.7%	2,072,732	18,524,278	11.2%	16,451,546	2,562,902	13,888,644	25.0%	
0670	083800	Water Improvement SDC										
		40,515	150,000	27.0%	40,515	150,000	27.0%	109,485	99,961	9,524	93.7%	
		168,902	1,125,500	15.0%	168,902	4,003,000	4.2%	3,834,098	337,739	3,496,359	12.7%	
		98,730	181,100	54.5%	98,730	361,876	27.3%	263,146	-	263,146	27.3%	
		308,147	1,456,600	21.2%	308,147	4,514,876	6.8%	4,206,729	437,700	3,769,029	16.5%	
0670	083700	Water SDC										
		33,705	34,686	97.2%	33,705	68,724	49.0%	35,019	-	35,019	49.0%	
		33,705	34,686	97.2%	33,705	68,724	49.0%	35,019	-	35,019	49.0%	

**City of Ashland
Departmental Expense Report
as of March 31, 2020
(37.50% of Biennium)**

	Year-To-Date Expenditures	Year 1 Budget	Percent Expended	Biennium Expenditures	Biennium Budget	Percent Expended	Biennium Balance	Biennium Encumbered	Biennium Available	Percent of Biennium Budget Used
0675 086000 Wastewater Collections										
Personnel Services	495,321	711,749	69.6%	495,321	1,443,911	34.3%	948,590	-	948,590	34.3%
Materials and Services	1,320,936	1,668,523	79.2%	1,320,936	3,358,749	39.3%	2,037,812	14,494	2,023,318	39.8%
Capital Outlay	213,282	352,000	60.6%	213,282	939,000	22.7%	725,718	-	725,718	22.7%
Debt Service	58,310	76,229	76.5%	58,310	151,658	38.4%	93,348	-	93,348	38.4%
	<u>2,087,850</u>	<u>2,808,501</u>	<u>74.3%</u>	<u>2,087,850</u>	<u>5,893,318</u>	<u>35.4%</u>	<u>3,805,468</u>	<u>14,494</u>	<u>3,790,974</u>	<u>35.7%</u>
0675 086100 Wastewater Treatment Plant										
Personnel Services	561,492	787,027	71.3%	561,492	1,595,915	35.2%	1,034,423	-	1,034,423	35.2%
Materials and Services	1,190,351	1,829,685	65.1%	1,190,351	3,723,275	32.0%	2,532,924	253,294	2,279,630	38.8%
Capital Outlay	57,718	1,367,750	4.2%	57,718	3,000,250	1.9%	2,942,532	2,582,904	359,628	88.0%
Debt Service	217,733	1,720,672	12.7%	217,733	3,434,209	6.3%	3,216,476	-	3,216,476	6.3%
	<u>2,027,294</u>	<u>5,705,134</u>	<u>35.5%</u>	<u>2,027,294</u>	<u>11,753,649</u>	<u>17.2%</u>	<u>9,726,355</u>	<u>2,836,198</u>	<u>6,890,157</u>	<u>41.4%</u>
0675 086200 Wastewater Reimbursement SDC										
Capital Outlay	-	-	N/A	-	-	N/A	-	-	-	N/A
Debt Service	-	-	N/A	-	-	N/A	-	-	-	N/A
	<u>-</u>	<u>-</u>	<u>N/A</u>	<u>-</u>	<u>-</u>	<u>N/A</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>N/A</u>
0675 086300 Wastewater Improvement SDC										
Materials and Services	289	200,000	0.1%	289	400,000	0.1%	399,711	-	399,711	0.1%
Capital Outlay	50,500	304,750	16.6%	50,500	709,750	7.1%	659,250	0	659,250	7.1%
	<u>50,789</u>	<u>504,750</u>	<u>10.1%</u>	<u>50,789</u>	<u>1,109,750</u>	<u>4.6%</u>	<u>1,058,961</u>	<u>0</u>	<u>1,058,961</u>	<u>4.6%</u>
0680 086600 Storm Drain										
Personnel Services	242,762	349,912	69.4%	242,762	708,075	34.3%	465,313	-	465,313	34.3%
Materials and Services	319,393	438,427	72.8%	319,393	876,407	36.4%	557,014	23,263	533,751	39.1%
Capital Outlay	16,428	130,000	12.6%	16,428	304,000	5.4%	287,572	1,292	286,280	5.8%
Debt Service	11,025	11,950	92.3%	11,025	23,700	46.5%	12,675	-	12,675	46.5%
	<u>589,608</u>	<u>930,289</u>	<u>63.4%</u>	<u>589,608</u>	<u>1,912,182</u>	<u>30.8%</u>	<u>1,322,574</u>	<u>24,555</u>	<u>1,298,019</u>	<u>32.1%</u>
0680 086700 SDC Storm Drain										
Materials and Services	75,547	125,000	60.4%	75,547	250,000	30.2%	174,453	35,833	138,620	44.6%
Capital Outlay	-	-	N/A	-	66,000	0.0%	66,000	-	66,000	0.0%
	<u>75,547</u>	<u>125,000</u>	<u>60.4%</u>	<u>75,547</u>	<u>316,000</u>	<u>23.9%</u>	<u>240,453</u>	<u>35,833</u>	<u>204,620</u>	<u>35.2%</u>
0710 081100 Support										
Personnel Services	1,436,539	2,171,970	66.1%	1,436,539	4,402,411	32.6%	2,965,872	-	2,965,872	32.6%
Materials and Services	196,229	302,805	64.8%	196,229	605,610	32.4%	409,381	24,247	385,134	36.4%
Capital Outlay	-	-	N/A	-	-	N/A	-	-	-	N/A
	<u>1,632,768</u>	<u>2,474,775</u>	<u>66.0%</u>	<u>1,632,768</u>	<u>5,008,021</u>	<u>32.6%</u>	<u>3,375,253</u>	<u>24,247</u>	<u>3,351,006</u>	<u>33.1%</u>
0730 081000 Purchasing/Acquisition										
Capital Outlay	475,332	1,377,000	34.5%	475,332	3,877,500	12.3%	3,402,168	1,578,151	1,824,017	53.0%
	<u>475,332</u>	<u>1,377,000</u>	<u>34.5%</u>	<u>475,332</u>	<u>3,877,500</u>	<u>12.3%</u>	<u>3,402,168</u>	<u>1,578,151</u>	<u>1,824,017</u>	<u>53.0%</u>
0730 086500 Equipment										
Personnel Services	447,955	633,774	70.7%	447,955	1,286,298	34.8%	838,344	-	838,344	34.8%
Materials and Services	735,819	1,197,317	61.5%	735,819	2,429,000	30.3%	1,693,182	164,895	1,528,287	37.1%
Capital Outlay	-	-	N/A	-	-	N/A	-	-	-	N/A
	<u>1,183,773</u>	<u>1,831,091</u>	<u>64.6%</u>	<u>1,183,773</u>	<u>3,715,299</u>	<u>31.9%</u>	<u>2,531,525</u>	<u>164,895</u>	<u>2,366,630</u>	<u>36.3%</u>
Totals										
Personnel Services	5,604,909	8,204,227	68.3%	5,604,909	16,629,934	33.7%	10,906,813	-	10,906,813	33.7%
Materials and Services	8,840,244	13,049,220	67.7%	8,840,244	26,516,010	33.3%	17,675,766	1,181,690	16,494,077	37.8%
Capital Outlay	6,117,934	18,274,918	33.5%	6,117,934	49,334,425	12.4%	43,216,491	8,215,749	35,000,742	29.1%
Debt Service	979,897	2,569,942	38.1%	979,897	5,112,163	19.2%	4,132,266	-	4,132,266	19.2%
	<u>\$ 21,542,983</u>	<u>\$ 42,098,307</u>	<u>51.2%</u>	<u>\$ 21,542,983</u>	<u>\$ 97,592,532</u>	<u>22.1%</u>	<u>\$ 75,931,336</u>	<u>\$ 9,397,438</u>	<u>\$ 66,533,898</u>	<u>31.7%</u>

City of Ashland
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 (37.50% of Biennium)

		Year-To-Date Expenditures	Year 1 Budget	Percent Expended	Biennium Expenditures	Biennium Budget	Percent Expended	Biennium Balance	Biennium Encumbered	Biennium Available	Percent of Biennium Budget Used
Community Development Department											
0110	092500	Social Service									
		\$ 134,000	\$ 134,000	100.0%	\$ 134,000	\$ 268,000	50.0%	\$ 134,000	\$ -	\$ 134,000	50.0%
		134,000	134,000	100.0%	134,000	268,000	50.0%	134,000	-	134,000	50.0%
0110	092700	Planning									
	092716	945,940	1,273,632	74.3%	\$ 945,940	\$ 2,586,953	36.6%	\$ 1,641,013	\$ -	\$ 1,641,013	36.6%
		297,786	434,794	68.5%	297,786	877,011	34.0%	579,225	13,639	565,586	35.5%
		1,243,726	1,708,426	72.8%	1,243,726	3,463,963	35.9%	2,220,237	13,639	2,206,599	36.3%
0110	092800	Building									
		362,009	503,029	72.0%	362,009	1,019,639	35.5%	657,630	-	657,630	35.5%
		230,760	326,079	70.8%	230,760	658,018	35.1%	427,259	1,555	425,704	35.3%
		592,768	829,108	71.5%	592,768	1,677,657	35.3%	1,084,889	1,555	1,083,334	35.4%
0240	096800	Housing									
		-	-	N/A	-	-	N/A	-	-	-	N/A
		63,618	147,000	43.3%	63,618	247,000	25.8%	183,382	-	183,382	25.8%
		63,618	147,000	43.3%	63,618	247,000	25.8%	183,382	-	183,382	25.8%
0250	095600	CDBG									
		32,953	35,033	94.1%	32,953	70,528	46.7%	37,574	-	37,574	46.7%
		42,222	315,810	13.4%	42,222	456,199	9.3%	413,977	-	413,977	9.3%
		75,175	350,843	21.4%	75,175	526,727	14.3%	451,552	-	451,552	14.3%
		Totals									
		1,340,902	1,811,694	74.0%	1,340,902	3,677,119	36.5%	2,336,217	-	2,336,217	36.5%
		768,385	1,357,683	56.6%	768,385	2,506,228	30.7%	1,737,843	15,193	1,722,649	31.3%
		Total Community Development									
		\$ 2,109,288	\$ 3,169,377	66.6%	\$ 2,109,288	\$ 6,183,347	34.1%	\$ 4,074,060	\$ 15,193	\$ 4,058,866	34.4%

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		Year-To-Date	Year 1	Percent	Biennium	Biennium	Percent	Biennium	Biennium	Biennium	Percent of Biennium	
		Expenditures	Budget	Expended	Expenditures	Budget	Expended	Balance	Encumbered	Available	Budget Used	
Electric Department												
0690	111500	Electric Supply										
		Personnel Services	\$ -	\$ -	N/A	\$ -	\$ -	N/A	\$ -	\$ -	\$ -	N/A
		Materials and Services	5,763,141	7,911,282	72.8%	5,763,141	16,114,835	35.8%	10,351,694	8,297	10,343,397	35.8%
		Capital Outlay	-	-	N/A	-	-	N/A	-	-	-	N/A
			5,763,141	7,911,282	72.8%	5,763,141	16,114,835	35.8%	10,351,694	8,297	10,343,397	35.8%
0690	111800	Electric Distribution										
		Personnel Services	1,982,766	2,885,196	68.7%	1,982,766	5,843,289	33.9%	3,860,523	-	3,860,523	33.9%
		Materials and Services	3,320,292	4,478,015	74.1%	3,320,292	9,039,631	36.7%	5,719,339	100,536	5,618,802	37.8%
		Capital Outlay	332,521	557,000	59.7%	332,521	2,014,000	16.5%	1,681,479	152,622	1,528,857	24.1%
			5,635,578	7,920,211	71.2%	5,635,578	16,896,919	33.4%	11,261,341	253,158	11,008,183	34.9%
0690	112100	Electric Transmission										
		Materials and Services	622,883	1,313,286	47.4%	622,883	2,665,970	23.4%	2,043,087	-	2,043,087	23.4%
			622,883	1,313,286	47.4%	622,883	2,665,970	23.4%	2,043,087	-	2,043,087	23.4%
		Totals										
		Personnel Services	1,982,766	2,885,196	68.7%	1,982,766	5,843,289	33.9%	3,860,523	-	3,860,523	33.9%
		Materials and Services	9,706,316	13,702,583	70.8%	9,706,316	27,820,435	34.9%	18,114,119	108,833	18,005,286	35.3%
		Capital Outlay	332,521	557,000	59.7%	332,521	2,014,000	16.5%	1,681,479	152,622	1,528,857	24.1%
		Total Electric Department	\$ 12,021,602	\$ 17,144,778	70.1%	\$ 12,021,602	\$ 35,677,724	33.7%	\$ 23,656,122	\$ 261,455	\$ 23,394,667	34.4%

**City of Ashland
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		Year-To-Date	Year 1	Percent	Biennium	Biennium	Percent	Biennium	Biennium	Biennium	Percent of Biennium	
		Expenditures	Budget	Expended	Expenditures	Budget	Expended	Balance	Encumbered	Available	Budget Used	
Parks Department												
0211	120900	Parks Division										
0211	121200	Personnel Services	\$ 1,657,020	\$ 2,334,454	71.0%	\$ 1,657,020	\$ 4,717,195	35.1%	\$ 3,060,175	\$ -	\$ 3,060,175	35.1%
		Materials and Services	1,257,091	1,683,498	74.7%	1,257,091	3,392,221	37.1%	2,135,130	13,081	2,122,049	37.4%
		Capital Outlay	38,591	50,000	77.2%	38,591	100,000	38.6%	61,409	3,044	58,365	41.6%
			2,952,701	4,067,952	72.6%	2,952,701	8,209,415	36.0%	5,256,715	16,125	5,240,589	36.2%
0211	125300	Recreation Division										
		Personnel Services	837,390	1,089,602	76.9%	837,390	2,208,401	37.9%	1,371,211	-	1,371,211	37.9%
		Materials and Services	249,215	373,650	66.7%	249,215	749,382	33.3%	500,167	27,217	472,950	36.9%
			1,086,605	1,463,252	74.3%	1,086,605	2,957,983	36.7%	1,871,378	27,217	1,844,161	37.7%
0211	125500	Golf Division										
		Personnel Services	333,819	464,498	71.9%	333,819	938,951	35.6%	605,132	-	605,132	35.6%
		Materials and Services	106,523	135,050	78.9%	106,523	256,900	41.5%	150,377	1,326	149,052	42.0%
		Capital Outlay	-	-	N/A	-	-	N/A	-	-	-	N/A
			440,342	599,548	73.4%	440,342	1,195,851	36.8%	755,509	1,326	754,183	36.9%
0211	126900	Senior Services Division										
		Personnel Services	206,908	303,805	68.1%	206,908	616,120	33.6%	409,212	-	409,212	33.6%
		Materials and Services	33,513	41,695	80.4%	33,513	84,060	39.9%	50,547	5,169	45,379	46.0%
		Capital Outlay	-	-	N/A	-	-	N/A	-	-	-	N/A
			240,420	345,500	69.6%	240,420	700,180	34.3%	459,759	5,169	454,591	35.1%
0211	127000	Parks Forestry Division										
		Personnel Services	319,085	401,350	79.5%	319,085	812,269	39.3%	493,183	-	493,183	39.3%
		Materials and Services	45,301	86,675	52.3%	45,301	173,350	26.1%	128,049	4,623	123,427	28.8%
		Capital Outlay	8,767	-	N/A	8,767	-	N/A	(8,767)	-	(8,767)	N/A
			373,153	488,025	76.5%	373,153	985,619	37.9%	612,466	4,623	607,843	38.3%
0411	123000	CIP										
		Personnel Services	-	-	N/A	-	-	N/A	-	-	-	N/A
		Materials and Services	8,574	-	N/A	8,574	-	N/A	(8,574)	12,626	(21,200)	N/A
		Capital Outlay	264,301	1,930,000	13.7%	264,301	5,020,000	5.3%	4,755,699	254,453	4,501,246	10.3%
			272,876	1,930,000	14.1%	272,876	5,020,000	5.4%	4,747,124	267,078	4,480,046	10.8%
0731	121000	Equipment										
		Materials and Services	1,086	-	N/A	1,086	-	N/A	(1,086)	-	(1,086)	N/A
		Capital Outlay	142,591	150,000	95.1%	142,591	300,000	47.5%	157,409	-	157,409	47.5%
			143,677	150,000	95.8%	143,677	300,000	47.9%	156,323	-	156,323	47.9%
		Totals										
		Personnel Services	3,354,222	4,593,709	73.0%	3,354,222	9,293,135	36.1%	5,938,913	-	5,036,517	36.1%
		Materials and Services	1,701,302	2,320,568	73.3%	1,701,302	4,655,913	36.5%	2,954,611	64,041	2,721,765	37.9%
		Capital Outlay	454,250	2,130,000	21.3%	454,250	5,420,000	8.4%	4,965,750	257,497	4,717,021	13.1%
		Total Parks Department	\$ 5,509,774	\$ 9,044,277	60.9%	\$ 5,509,774	\$ 19,369,047	28.4%	\$ 13,859,274	\$ 321,538	\$ 12,475,302	30.1%

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	Year-To-Date Expenditures	Year 1 Budget	Percent Expended	Biennium Expenditures	Biennium Budget	Percent Expended	Biennium Balance	Biennium Encumbered	Biennium Available	Percent of Biennium Budget Used
Personnel Services	26,114,220	36,293,908	72.0%	26,114,220	73,723,186	35.4%	47,490,753	-	47,490,753	35.4%
Materials and Services	36,923,087	53,193,943	69.4%	36,923,087	107,508,745	34.3%	70,585,658	4,168,386	66,417,272	38.2%
Capital Outlay	6,930,071	21,281,918	32.6%	6,930,071	57,578,425	12.0%	50,648,354	8,844,811	41,803,543	27.4%
Debt Service	2,380,400	4,617,690	51.5%	2,380,400	8,947,554	26.6%	6,567,154	-	6,567,154	26.6%
Other Financing Uses	-	-	-	-	-	-	-	-	-	-
	<u>\$ 72,347,778</u>	<u>\$ 115,387,459</u>	<u>62.7%</u>	<u>\$ 72,347,779</u>	<u>\$ 247,757,910</u>	<u>29.2%</u>	<u>\$ 175,291,919</u>	<u>\$ 13,013,197</u>	<u>\$ 162,278,722</u>	34.5%