

Council Business Meeting

May 18, 2021

Agenda Item	Fiscal Year Third Quarter Financial Update	
From	Melanie Purcell	Finance Director
Contact	melanie.purcell@ashland.or.us	

SUMMARY

Attached are the financial summaries for the Fiscal Year (FY) 2021 Third Quarter ending March 31, 2020. Food & Beverage Tax (F&B) and Transient Occupancy Tax (TOT) revenues continue to be lower than prior years but are showing some signs of stabilizing without further declines. TOT receipts are approximately 58 percent less than a year ago while F&B receipts are just under 25 percent less. Property tax revenues are also reflecting slower collections. Charges for services such as electric, water, and wastewater remain at budgeted levels while revenues associated with development including planning, building, and System Development Charges (SDC) are trending high reflecting the amount of activity in permits and plan reviews. Revenues are highlighted on page 28 of the attached financial statements. Expenditures continue to be below budget and within adjusted revenues. Departments are continuing to hold vacancies and minimize materials and supplies purchases while evaluating options for streamlining operations.

POLICIES, PLANS & GOALS SUPPORTED

Administrative/Governance goal:

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

PREVIOUS COUNCIL ACTION

The FY2020 Fourth Quarter and FY2021 First Quarter update was presented to City Council on November 16, 2020. The Mid-year or Second Quarter update was presented to City Council on February 16, 2021.

BACKGROUND AND ADDITIONAL INFORMATION

The City has experienced significant impacts to operations and conditions resulting from the COVID-19 pandemic and its accompanying responses. Revenues that are traditionally reliant on tourism have dropped significantly but not as far as initially projected while costs and operating adjustments have been somewhat offset with federal grants. The City has taken measured actions to adjust to the revenue shortfalls and operating challenges caused by the COVID-19 pandemic by holding vacancies, trimming materials and supplies, limiting direct contact services, delaying capital projects, and streamlining activities. The City Council approved early payment of the Wastewater Treatment Plan debt to save interest costs and free up F&B receipts to fund other services. The City Council approved a supplemental budget to fund the Insurance Fund earlier this spring.

FISCAL IMPACTS

None

STAFF RECOMMENDATION

That Council accept the staff report as presented. There are no budget amendments recommended at this time.

ACTIONS, OPTIONS & POTENTIAL MOTIONS

I move to accept the staff report, “FY2021 Third Quarter Financial Update” as presented.

REFERENCES & ATTACHMENTS

Attachment 1: FY2021 Third Quarter Financial Statements

City of Ashland
Summary of Fund Balances
as of March 31, 2021

Fund	Balance March 31, 2021	Balance March 30, 2020	Change From Prior FY 2020
General Fund	\$ 9,351,779	\$ 7,668,262	22% \$ 1,683,516
Parks General Fund	1,686,251	772,468	118% 913,783
Housing Fund	176,750	106,180	66% 70,570
Community Block Grant Fund	20,261	3,628	458% 16,633
Reserve Fund	39,494	39,091	1% 403
Street Fund	1,359,980	2,213,981	-39% (854,001)
Airport Fund	341,800	293,335	17% 48,465
Capital Improvements Fund	917,278	869,308	6% 47,970
Parks Capital Improvements Fund	1,533,289	1,312,677	17% 220,612
Debt Service Fund	1,071,607	1,368,524	-22% (296,917)
Water Fund	12,222,342	11,762,880	4% 459,462
Wastewater Fund	8,461,791	10,616,184	-20% (2,154,392)
Storm Drain Fund	1,761,916	1,789,291	-2% (27,374)
Electric Fund	3,464,641	2,640,308	31% 824,332
Telecommunications Fund	1,969,105	1,521,209	29% 447,896
Central Services Fund	2,763,940	1,713,924	61% 1,050,016
Insurance Services Fund	94,156	(327,382)	-129% 421,537
Health Benefits Reserve Fund	1,387,592	1,149,358	21% 238,235
Equipment Fund	3,617,740	4,189,130	-14% (571,390)
Parks Equipment Fund	424,519	247,844	71% 176,675
Cemetery Trust Fund	914,642	949,378	-4% (34,736)
	<u>\$ 53,580,873</u>	<u>\$ 50,899,578</u>	5% <u>\$ 2,681,295</u>
Total Fund Balances	<u>\$ 53,580,873</u>	<u>\$ 50,899,578</u>	5% <u>\$ 2,681,295</u>
<u>Restricted and Committed Funds</u>			
Restricted	\$ 9,582,127	\$ 8,527,795	12% \$ 1,054,332
Committed	11,628,079	13,475,603	-14% (1,847,524)
Unassigned	32,370,667	28,896,180	12% 3,474,487
Total Fund Balances	<u>\$ 53,580,873</u>	<u>\$ 50,899,578</u>	5% <u>\$ 2,681,295</u>

City of Ashland
Statement of Revenues and Expenditures - City Wide
as of 03/31/2021 (75% of Budget)

Resource Summary	Fiscal Year 2020 Year-To-Date Actuals	Fiscal Year 2020 End -of-Year Actuals	Percent Collected / Expended	Fiscal Year 2021 Year-To-Date Actuals	2nd Year of Biennial Budget	Percent Collected / Expended	Year over year change
Revenues							
Taxes	\$ 21,707,545	\$ 25,394,514	85.5%	\$ 20,992,785	\$ 27,858,098	75.4%	96.7%
Licenses and Permits	798,661	1,095,600	72.9%	2,146,456	949,150	226.1%	268.8%
Intergovernmental Revenues	2,624,307	4,890,829	53.7%	3,724,722	6,501,595	57.3%	141.9%
Charges for Services - Rate & Internal	47,794,798	62,393,906	76.6%	47,420,738	64,200,644	73.9%	99.2%
Charges for Services - Misc. Service fees	1,667,302	2,012,541	82.8%	1,437,761	2,022,596	71.1%	86.2%
System Development Charges	651,987	752,284	86.7%	838,425	396,500	211.5%	128.6%
Fines and Forfeitures	359,498	418,514	85.9%	194,395	607,900	32.0%	54.1%
Assessment Payments	707	3,319	21.3%	5,001	30,000	16.7%	707.2%
Interest on Investments	750,621	945,387	79.4%	279,343	784,207	35.6%	37.2%
Miscellaneous Revenues	456,911	522,180	87.5%	445,417	337,290	132.1%	97.5%
Total Revenues	76,812,337	98,429,074	78.0%	77,485,042	103,687,979	74.7%	100.9%
Budgetary Resources:							
Other Financing Sources	1,139,432	1,226,580	92.9%	(19)	25,452,562	0.0%	N/A
Transfers In	776,146	675,144	115.0%	1,215,212	989,672	122.8%	156.6%
Total Budgetary Resources	1,915,578	1,901,724	100.7%	1,215,193	26,442,234	4.6%	63.4%
Total Resources	78,727,915	100,330,798	78.5%	78,700,235	130,130,213	60.5%	100.0%
Requirements by Classification							
Personnel Services	26,114,220	34,126,944	76.5%	24,308,703	37,602,477	64.6%	93.1%
Materials and Services	36,923,087	49,033,460	75.3%	36,832,226	55,058,209	66.9%	99.8%
Debt Service	2,380,400	4,925,855	48.3%	5,650,503	4,329,864	130.5%	237.4%
Total Operating Expenditures	65,417,707	88,086,259	74.3%	66,791,432	96,990,550	68.9%	102.1%
Capital Construction							
Capital Outlay	6,930,071	9,982,999	69.4%	3,994,701	36,296,507	11.0%	57.6%
Transfers Out	776,146	675,144	115.0%	1,215,212	1,255,621	96.8%	156.6%
Contingencies (Original Budget \$3,533,500)	-	-	0.0%	-	1,417,059	0.0%	0.0%
Total Budgetary Requirements	776,146	675,144	115.0%	1,215,212	2,672,680	45.5%	156.6%
Total Requirements	73,123,924	98,744,402	74.1%	72,001,346	135,959,737	53.0%	98.5%
Excess (Deficiency) of Resources over Requirements	5,603,990	1,586,396		6,698,889	(5,829,524)	214.9%	119.5%
Carry Forward Fund Balance	45,295,588	45,295,588	100.0%	46,881,984	24,403,661	192.1%	103.5%
Unappropriated Ending Fund Balance	\$ 50,899,578	\$ 46,881,984	108.6%	\$ 53,580,874	\$ 18,574,137	288.5%	105.3%

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 03/31/2021 (75% of Budget)

	Fiscal Year 2020	Fiscal Year 2020	Percent Collected / Expended	Fiscal Year 2021	2nd Year of Biennial Budget	Percent Collected / Expended	Year over year change
	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals			
110							
General Fund							
Taxes	\$ 19,351,253	\$ 22,071,780	87.7%	\$ 19,335,563	\$ 24,260,648	79.7%	99.9%
Licenses and Permits	798,661	1,095,600	72.9%	2,146,456	949,150	226.1%	268.8%
Intergovernmental	1,195,461	2,217,898	53.9%	1,151,311	1,779,830	64.7%	96.3%
Charges for Services	1,429,327	1,671,137	85.5%	1,250,857	1,599,001	78.2%	87.5%
Fines	359,498	418,514	85.9%	194,395	607,900	32.0%	54.1%
Interest on Investments	84,670	107,484	78.8%	35,811	126,250	28.4%	42.3%
Miscellaneous	52,000	55,509	93.7%	57,973	70,145	82.6%	111.5%
Transfer in (Water Fund)	50,000	50,000	100.0%	50,000	250,000	20.0%	100.0%
Transfer In (Cemetery)	65,990	69,988	94.3%	55,540	75,000	74.1%	84.2%
Transfer In (Health Benefits)	100,000	100,000	100.0%	100,000	100,000	100.0%	100.0%
Total Revenues and Other Sources	<u>23,486,859</u>	<u>27,857,909</u>	84.3%	<u>24,377,906</u>	<u>29,817,924</u>	81.8%	103.8%
Administration	1,084,888	1,329,759	81.6%	856,081	1,111,194	77.0%	78.9%
Administration - Parking	-	-	N/A	-	172,000	0.0%	N/A
Administration - Municipal Court	489,811	653,523	74.9%	493,518	708,010	69.7%	100.8%
Finance - Miscellaneous	22,893	22,893	100.0%	-	19,000	0.0%	N/A
Finance - Band	42,151	48,382	87.1%	12,475	66,459	18.8%	29.6%
Finance - Parks	4,043,925	5,391,900	75.0%	4,043,925	5,391,900	75.0%	100.0%
Police Department	5,936,421	7,768,441	76.4%	5,729,737	8,482,466	67.5%	96.5%
Fire and Rescue Department	6,733,094	9,396,269	71.7%	6,582,982	10,025,462	65.7%	97.8%
Public Works - Cemetery Division	352,600	459,164	76.8%	354,764	542,128	65.4%	100.6%
Community Development - Planning Division	1,243,726	1,769,254	70.3%	1,174,003	1,755,537	66.9%	94.4%
Community Development - Building Division	592,768	793,354	74.7%	606,881	848,549	71.5%	102.4%
Community Development - Social Services Grants	134,000	134,000	100.0%	-	134,000	0.0%	0.0%
Transfers (Cemetery and Debt Svc)	105,500	500	21100.0%	225,412	330,412	68.2%	213.7%
Contingency	-	-	N/A	-	400,000	0.0%	N/A
Total Expenditures and Other Uses	<u>20,781,777</u>	<u>27,767,439</u>	74.8%	<u>20,079,777</u>	<u>29,987,118</u>	67.0%	96.6%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	2,705,082	90,470	2990.0%	4,298,128	(169,194)	2640.4%	158.9%
Beginning Fund Balance	<u>4,963,180</u>	<u>4,963,180</u>	100.0%	<u>5,053,650</u>	<u>4,119,443</u>	122.7%	101.8%
Ending Fund Balance	<u>\$ 7,668,262</u>	<u>\$ 5,053,650</u>	151.7%	<u>\$ 9,351,779</u>	<u>\$ 3,950,249</u>	236.7%	122.0%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				1,412,660			
Unassigned Fund Balance				<u>\$ 7,939,119</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 03/31/2021 (75% of Budget)

	Fiscal Year 2020		Percent Collected / Expended	Fiscal Year 2021		Percent Collected / Expended	Year over year change
	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals	2nd Year of Biennial Budget		
211 Parks and Recreation General Fund							
Intergovernmental	\$ 68,902	\$ 190,356	36.2%	\$ 72,810	\$ 26,221	277.7%	105.7%
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	687,955	819,535	83.9%	489,488	1,181,475	41.4%	71.2%
Interest on Investments	15,147	19,232	78.8%	7,508	23,543	31.9%	49.6%
Miscellaneous	21,883	33,425	65.5%	27,410	31,000	88.4%	125.3%
Transfer In	185,000	185,000	100.0%	185,000	185,000	100.0%	100.0%
Total Revenues and Other Sources	5,022,812	6,639,448	75.7%	4,826,141	6,839,139	70.6%	96.1%
Parks Division	2,952,701	3,769,517	78.3%	2,635,231	4,141,464	63.6%	89.2%
Recreation Division	1,086,605	1,261,136	86.2%	563,339	1,497,730	37.6%	51.8%
Golf Division	440,342	578,354	76.1%	386,777	598,502	64.6%	87.8%
Senior Services Division	240,420	317,639	75.7%	257,529	359,623	71.6%	107.1%
Parks Forestry Division	373,153	481,257	77.5%	331,214	498,672	66.4%	88.8%
Transfers (insurnace fund)	-	-	N/A	40,222	40,222	100.0%	N/A
Contingency	-	-	0.0%	-	75,000	0.0%	0.0%
Total Expenditures and Other Uses	5,093,221	6,407,902	79.5%	4,214,312	7,211,213	58.4%	82.7%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(70,409)	231,545	-30.4%	611,829	(372,074)	-164.4%	-869.0%
Beginning Fund Balance	842,877	842,877	100.0%	1,074,423	611,075	175.8%	127.5%
Ending Fund Balance	\$ 772,468	\$ 1,074,423	71.9%	\$ 1,686,251	\$ 239,001	705.5%	218.3%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				-			
Unassigned Fund Balance				<u>\$ 1,686,251</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 03/31/2021 (75% of Budget)

	Fiscal Year 2020		Percent Collected / Expended	Fiscal Year 2021		Percent Collected / Expended	Year over year change
	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals	2nd Year of Biennial Budget		
240 Housing Fund							
Taxes	\$ 96,040	\$ 100,000	96.0%	\$ 107,728	\$ 100,000	107.7%	112.2%
Interest on Investments	1,557	1,996	78.0%	743	-	N/A	47.7%
Miscellaneous	2,215	2,215	100.0%	-	-	N/A	N/A
Total Revenues and Other Sources	<u>99,812</u>	<u>104,211</u>	95.8%	<u>108,471</u>	<u>100,000</u>	108.5%	108.7%
Materials and Services	63,618	65,118	97.7%	40,801	100,000	N/A	47.7%
Total Expenditures and Other Uses	<u>63,618</u>	<u>65,118</u>	97.7%	<u>40,801</u>	<u>100,000</u>	N/A	47.7%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	36,194	39,093	92.6%	67,670	-	0.0%	187.0%
Beginning Fund Balance	<u>69,986</u>	<u>69,986</u>	100.0%	<u>109,080</u>	<u>451,667</u>	24.2%	155.9%
Ending Fund Balance	<u>\$ 106,180</u>	<u>\$ 109,080</u>	97.3%	<u>\$ 176,750</u>	<u>\$ 451,667</u>	39.1%	166.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				176,750			
Unassigned Fund Balance				<u>\$ -</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 03/31/2021 (75% of Budget)

	Fiscal Year 2020		Percent Collected / Expended	Fiscal Year 2021		Percent Collected / Expended	Year over year change
	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals	2nd Year of Biennial Budget		
250 Community Development Block Fund							
Intergovernmental	\$ 42,187	\$ 238,255	17.7%	\$ 145,603	\$ 469,242	31.0%	345.1%
Total Revenues and Other Sources	<u>42,187</u>	<u>238,255</u>	17.7%	<u>145,603</u>	<u>469,242</u>	31.0%	345.1%
Personnel Services	32,953	49,323	66.8%	49,632	94,258	52.7%	150.6%
Materials and Services	42,222	188,933	22.3%	112,327	375,446	29.9%	266.0%
Total Expenditures and Other Uses	<u>75,175</u>	<u>238,255</u>	31.6%	<u>161,959</u>	<u>469,704</u>	34.5%	215.4%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(32,989)	-	0.0%	(16,356)	(462)	3542.0%	49.6%
Beginning Fund Balance	<u>36,617</u>	<u>36,617</u>	100.0%	<u>36,617</u>	<u>1,801</u>	2033.1%	100.0%
Ending Fund Balance	<u>\$ 3,628</u>	<u>\$ 36,617</u>	9.9%	<u>\$ 20,261</u>	<u>\$ 1,339</u>	1512.9%	558.4%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				<u>20,261</u>			
Unassigned Fund Balance				<u>\$ -</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 03/31/2021 (75% of Budget)

	Fiscal Year 2020	Fiscal Year 2020	Percent Collected / Expended	Fiscal Year 2021		Percent Collected / Expended	Year over year change
	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals	2nd Year of Biennial Budget		
255 Reserve Fund							
Interest on Investments	\$ 651	\$ 816	79.8%	\$ 238	\$ 350	68.0%	36.6%
Interfund Loan	-	-	0.0%	-	-	N/A	0.0%
Total Revenues and Other Sources	<u>651</u>	<u>816</u>	79.8%	<u>238</u>	<u>350</u>	68.0%	36.6%
Interfund Loan (Health Benefits Fund)	-	-		-	-	N/A	0.0%
Operating Transfer out	-	-		-	-	N/A	0.0%
Total Expenditures and Other Uses	<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>	N/A	0.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	651	816	79.8%	238	350	68.0%	36.6%
Beginning Fund Balance	<u>38,440</u>	<u>38,440</u>	100.0%	<u>39,256</u>	<u>38,409</u>	102.2%	102.1%
Ending Fund Balance	<u>\$ 39,091</u>	<u>\$ 39,256</u>	99.6%	<u>\$ 39,494</u>	<u>\$ 38,759</u>	101.9%	101.0%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				<u>39,494</u>			
Unassigned Fund Balance				<u>\$ -</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 03/31/2021 (75% of Budget)

	Fiscal Year 2020		Percent Collected / Expended	Fiscal Year 2021		Percent Collected / Expended	Year over year change
	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals	2nd Year of Biennial Budget		
260 Street Fund							
Taxes	\$ 344,365	\$ 398,771	86.4%	\$ 263,078	\$ 795,000	33.1%	76.4%
Intergovernmental	1,150,757	1,502,423	76.6%	1,139,916	1,761,302	64.7%	99.1%
Charges for Services - Rates	1,223,573	1,631,327	75.0%	1,224,347	1,659,000	73.8%	100.1%
Charges for Services - Misc. Service Fees	11,288	11,576	97.5%	959	17,000	5.6%	8.5%
System Development Charges	219,142	235,750	93.0%	250,245	100,000	250.2%	114.2%
Assessments	707	3,319	21.3%	5,001	30,000	16.7%	707.2%
Interest on Investments	56,762	65,516	86.6%	7,329	100,000	7.3%	12.9%
Miscellaneous	587	587	100.0%	18,015	84,145	21.4%	3069.9%
Other Financing Sources	-	-	0.0%	-	5,000,000	0.0%	N/A
Total Revenues and Other Sources	<u>3,007,180</u>	<u>3,849,269</u>	78.1%	<u>2,908,889</u>	<u>9,546,447</u>	30.5%	96.7%
Public Works - Ground Maintenance	178,887	240,936	74.2%	179,218	268,200	66.8%	100.2%
Public Works - Street Operations	5,086,362	6,389,240	79.6%	2,726,542	9,217,473	29.6%	53.6%
Public Works - Street Operations Debt	71,981	-	N/A	76,331	127,555	59.8%	N/A
Public Works - Transportation SDC's	271,906	353,846	76.8%	215,495	738,149	29.2%	79.3%
Transfers (To Insurance Fund)	-	-	N/A	32,507	32,507	100.0%	N/A
Contingency	-	-	0.0%	-	21,850	0.0%	N/A
Total Expenditures and Other Uses	<u>5,609,136</u>	<u>6,984,022</u>	80.3%	<u>3,230,093</u>	<u>10,405,734</u>	31.0%	57.6%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(2,601,956)	(3,134,753)	83.0%	(321,204)	(859,287)	37.4%	12.3%
Beginning Fund Balance	4,815,937	4,815,937	100.0%	<u>1,681,184</u>	<u>3,762,407</u>	44.7%	34.9%
Ending Fund Balance	<u>\$ 2,213,981</u>	<u>\$ 1,681,184</u>	131.7%	<u>\$ 1,359,980</u>	<u>\$ 2,903,120</u>	46.8%	61.4%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				<u>1,359,980</u>			
Unassigned Fund Balance				<u>\$ 0</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 03/31/2021 (75% of Budget)

	Fiscal Year 2020	Fiscal Year 2020	Percent Collected / Expended	Fiscal Year 2021	2nd Year of Biennial Budget	Percent Collected / Expended	Year over year change
	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals			
280 Airport Fund							
Intergovernmental	\$ -	\$ 67,244.76	N/A	\$ -	\$ 180,000	0.0%	100.0%
Charges for Services - Rates	130,262	165,347	78.8%	137,787	162,000	85.1%	105.8%
Interest on Investments	3,866	5,062	76.4%	2,078	500	415.6%	53.7%
Miscellaneous	1,000	1,000	100.0%	-	-	N/A	0.0%
Total Revenues and Other Sources	<u>135,128</u>	<u>238,654</u>	56.6%	<u>139,865</u>	<u>342,500</u>	40.8%	103.5%
Materials and Services	60,453	63,591	95.1%	129,682	108,044	120.0%	214.5%
Capital Outlay	16,999	34,154	49.8%	42,818	260,000	16.5%	251.9%
Transfers Out (To Insurance Fund)	-	-	N/A	2,132	2,132	100.0%	N/A
Contingency	-	-	0.0%	-	-	N/A	0.0%
Total Expenditures and Other Uses	<u>77,451</u>	<u>97,745</u>	79.2%	<u>174,632</u>	<u>370,176</u>	47.2%	225.5%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	57,677	140,909	40.9%	(34,767)	(27,676)	125.6%	-60.3%
Beginning Fund Balance	<u>235,658</u>	<u>235,658</u>	100.0%	<u>376,568</u>	<u>225,305</u>	167.1%	159.8%
Ending Fund Balance	<u>\$ 293,335</u>	<u>\$ 376,568</u>	77.9%	<u>\$ 341,800</u>	<u>\$ 197,629</u>	173.0%	116.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				<u>341,800</u>			
Unassigned Fund Balance				<u>\$ -</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 03/31/2021 (75% of Budget)

	Fiscal Year 2020	Fiscal Year 2020	Percent Collected / Expended	Fiscal Year 2021	2nd Year of Biennial Budget	Percent Collected / Expended	Year over year change
	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals			
410 Capital Improvements Fund							
Intergovernmental	\$ -	\$ 1,861	0.0%	\$ 17,345	\$ -	N/A	N/A
Charges for Services - Internal	709,628	946,170	75.0%	709,628	931,170	76.2%	100.0%
Charges for Services - Misc. Service Fees	157,813	203,162	77.7%	132,964	60,000	221.6%	84.3%
System Development Charges	54,511	59,994	90.9%	61,484	51,500	119.4%	112.8%
Interest on Investments	15,258	19,103	79.9%	5,811	13,000	44.7%	38.1%
Miscellaneous	4,306	4,306	100.0%	(0)	10,000	0.0%	N/A
Total Revenues and Other Sources	<u>941,516</u>	<u>1,234,596</u>	76.3%	<u>927,232</u>	<u>1,065,670</u>	87.0%	98.5%
Public Works - Facilities	822,926	1,066,743	77.1%	811,992	1,592,132	51.0%	98.7%
Transfer Out	110,000	110,000	100.0%	116,533	116,533	100.0%	105.9%
Contingency	-	-		-	30,000	0.0%	N/A
Total Expenditures and Other Uses	<u>932,926</u>	<u>1,176,743</u>	79.3%	<u>928,525</u>	<u>1,738,665</u>	53.4%	99.5%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	8,590	57,853	14.8%	(1,293)	(672,995)	0.2%	-15.1%
Beginning Fund Balance	<u>860,718</u>	<u>860,718</u>	100.0%	<u>918,571</u>	<u>1,349,173</u>	68.1%	106.7%
Ending Fund Balance	<u>\$ 869,308</u>	<u>\$ 918,571</u>	94.6%	<u>\$ 917,278</u>	<u>\$ 676,178</u>	135.7%	105.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				<u>917,278</u>			
Unassigned Fund Balance				<u>\$ 0</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 03/31/2021 (75% of Budget)

	Fiscal Year 2020		Percent Collected / Expended	Fiscal Year 2021		Percent Collected / Expended	Year over year change
	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals	2nd Year of Biennial Budget		
411 Parks Capital Improvement Fund							
Taxes	\$ 438,314	\$ 664,577	66.0%	\$ 324,050	\$ 756,900	42.8%	0.0%
Intergovernmental	40,708	171,690	23.7%	550,000	2,075,000	26.5%	0.0%
Interest on Investments	22,202	27,987	79.3%	10,926	20,000	54.6%	49.2%
Miscellaneous	-	-	N/A	7,862	-	N/A	N/A
Other Financing Sources	-	-	0.0%	-	1,250,000	0.0%	0.0%
Total Revenues and Other Sources	<u>501,224</u>	<u>864,253</u>	58.0%	<u>892,838</u>	<u>4,101,900</u>	21.8%	178.1%
Personnel Services	-	-					
Materials and Services	8,574	8,574	100.0%	-	-	N/A	N/A
Capital Outlay	264,301	343,387	77.0%	556,998	3,090,000	18.0%	210.7%
Transfer Out	344,656	344,656		399,172	349,172	114.3%	115.8%
Total Expenditures and Other Uses	<u>617,532</u>	<u>696,618</u>	88.6%	<u>956,170</u>	<u>3,439,172</u>	27.8%	154.8%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(116,308)	167,636	-69.4%	(63,332)	662,728	-9.6%	54.5%
Beginning Fund Balance	<u>1,428,985</u>	<u>1,428,985</u>	100.0%	<u>1,596,621</u>	<u>1,065,064</u>	149.9%	111.7%
Ending Fund Balance	<u>\$ 1,312,677</u>	<u>\$ 1,596,621</u>	82.2%	<u>\$ 1,533,289</u>	<u>\$ 1,727,792</u>	88.7%	116.8%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				1,533,289			
Unassigned Fund Balance				<u>(0)</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 03/31/2021 (75% of Budget)

	Fiscal Year 2020		Percent Collected / Expended	Fiscal Year 2021		Percent Collected / Expended	Year over year change
	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals	2nd Year of Biennial Budget		
530 Debt Services							
Taxes	\$ 461,095	\$ 483,627	95.3%	\$ 223,742	\$ 213,000	105.0%	48.5%
Charges for Services - Internal	865,725	1,259,300	68.7%	865,725	1,154,300	75.0%	100.0%
Interest on Investments	10,476	15,469	67.7%	2,644	13,130	20.1%	25.2%
Transfer In (General Fund & CIP)	374,656	269,656	138.9%	324,172	379,172	85.5%	86.5%
Other Financing Sources	-	-	0.0%	-	-	N/A	N/A
Total Revenues and Other Sources	<u>1,711,952</u>	<u>2,028,052</u>	84.4%	<u>1,416,283</u>	<u>1,759,602</u>	80.5%	82.7%
Materials and Services	900	900	100.0%	-	-	N/A	N/A
Debt Service	1,378,382	2,025,311	68.1%	1,382,371	1,765,520	78.3%	100.3%
Total Expenditures and Other Uses	<u>1,379,282</u>	<u>2,026,211</u>	68.1%	<u>1,382,371</u>	<u>1,765,520</u>	78.3%	100.2%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	332,670	1,841	18074.2%	33,912	(5,918)	573.0%	10.2%
Beginning Fund Balance	<u>1,035,855</u>	<u>1,035,855</u>	100.0%	<u>1,037,695</u>	<u>1,424,054</u>	72.9%	100.2%
Ending Fund Balance	<u>\$ 1,368,524</u>	<u>\$ 1,037,695</u>	131.9%	<u>\$ 1,071,607</u>	<u>\$ 1,418,136</u>	75.6%	78.3%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				1,071,607			
Unassigned Fund Balance				<u>\$ -</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 03/31/2021 (75% of Budget)

	Fiscal Year 2020			Fiscal Year 2021			Year over year change
	Year-To-Date Actuals	End-of-Year Actuals	Percent Collected / Expended	Year-To-Date Actuals	2nd Year of Biennial Budget	Percent Collected / Expended	
670 Water Fund							
Intergovernmental	\$ -	\$ 6,331	0.0%	\$ 16,766	\$ -	N/A	N/A
Charges for Services - Rates	6,300,352	8,256,832	76.3%	6,637,225	8,633,400	76.9%	105.3%
Charges for Services - Misc. Service Fees	68,841	98,581	69.8%	54,787	-	N/A	79.6%
System Development Charges	189,800	226,981	83.6%	267,617	100,000	267.6%	141.0%
Interest on Investments	171,402	216,316	79.2%	64,555	146,450	44.1%	37.7%
Miscellaneous	41,468	41,749	99.3%	13,924	25,000	55.7%	33.6%
Other Financing Sources	1,103,851	1,103,851	100.0%	-	14,252,562	0.0%	N/A
Total Revenues and Other Sources	<u>7,875,715</u>	<u>9,950,641</u>	79.1%	<u>7,054,875</u>	<u>23,157,412</u>	30.5%	89.6%
Public Works - Conservation	154,067	201,734	76.4%	120,871	290,810	41.6%	78.5%
Public Works - Water Supply	545,307	762,548	71.5%	768,857	3,054,080	25.2%	141.0%
Public Works - Water Supply Debt	127,863	245,129	52.2%	127,773	9,455	1351.4%	99.9%
Public Works - Water Distribution	3,061,739	3,984,957	76.8%	2,775,984	4,685,675	59.2%	90.7%
Public Works - Water Distribution Debt	254,348	388,157	65.5%	252,172	249,105	101.2%	99.1%
Public Works - Water Treatment	1,966,531	3,219,746	61.1%	1,028,924	13,105,595	7.9%	52.3%
Public Works - Water Treatment Debt	106,201	141,963	74.8%	313,935	324,331	96.8%	295.6%
Public Works - Improvement SDC's	308,147	566,328	54.4%	78,028	2,877,500	2.7%	25.3%
Public Works - Debt SDC's	33,705	34,686	97.2%	98,568	180,776	54.5%	292.4%
Debt Service	-	-	0.0%	33,381	34,038	N/A	0.0%
Transfer Out	50,000	50,000	100.0%	84,504	284,504	29.7%	0.0%
Contingency	-	-	0.0%	-	342,500	0.0%	0.0%
Total Expenditures and Other Uses	<u>6,607,908</u>	<u>9,595,249</u>	68.9%	<u>5,682,998</u>	<u>25,438,370</u>	22.3%	86.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	1,267,807	355,392	356.7%	1,371,877	(2,280,958)	160.1%	108.2%
Beginning Fund Balance	<u>10,495,073</u>	<u>10,495,073</u>	100.0%	<u>10,850,465</u>	<u>12,575,443</u>	86.3%	103.4%
Ending Fund Balance	<u>\$ 11,762,880</u>	<u>\$ 10,850,465</u>	108.4%	<u>\$ 12,222,342</u>	<u>\$ 10,294,485</u>	118.7%	103.9%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				5,212,880			
Unassigned Fund Balance				<u>\$ 7,009,461</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 03/31/2021 (75% of Budget)

	Fiscal Year 2020			Fiscal Year 2021			Year over year change
	Year-To-Date Actuals	End-of-Year Actuals	Percent Collected / Expended	Year-To-Date Actuals	2nd Year of Biennial Budget	Percent Collected / Expended	
675 Wastewater Fund							
Taxes	\$ 981,413	\$ 1,617,688	60.7%	\$ 712,699	\$ 1,650,000	43.2%	72.6%
Intergovernmental	-	3,409	0.0%	17,088	-	N/A	N/A
Charges for Services - Rates	4,610,782	6,078,318	75.9%	4,534,474	5,783,000	78.4%	98.3%
Charges for Services - Misc. Service Fees	-	7,851	0.0%	17,088	-	N/A	N/A
System Development Charges	174,972	212,725	82.3%	239,680	100,000	239.7%	-300.0%
Interest on Investments	151,069	188,367	80.2%	55,890	146,450	38.2%	-200.0%
Miscellaneous	1,610	1,610	0.0%	3	1,000	0.3%	0.0%
Other Financing Sources	35,581	122,729	29.0%	(19)	4,950,000	0.0%	0.0%
Total Revenues and Other Sources	<u>5,955,427</u>	<u>8,232,697</u>	72.3%	<u>5,576,904</u>	<u>12,630,450</u>	44.2%	93.6%
Public Works - Wastewater Collection	2,029,539	2,579,229	78.7%	1,804,330	3,009,387	60.0%	88.9%
Public Works - Wastewater Collection Debt	58,310	76,224	76.5%	147,238	154,180	95.5%	252.5%
Public Works - Wastewater Treatment	1,809,561	2,487,997	72.7%	1,923,628	2,711,227	71.0%	106.3%
Public Works - Wastewater Treatment Debt	217,733	1,720,632	12.7%	3,185,822	3,258,537	97.8%	1463.2%
Public Works - Improvements SDC's	50,789	109,481	46.4%	95,798	605,000	15.8%	188.6%
Transfers Out (To insurance fund)	-	-	N/A	44,119	44,119	100.0%	N/A
Contingency	-	-	0.0%	-	162,500	0.0%	N/A
Total Expenditures and Other Uses	<u>4,165,933</u>	<u>6,973,563</u>	59.7%	<u>7,200,936</u>	<u>9,944,950</u>	72.4%	172.9%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	1,789,494	1,259,134	142.1%	(1,624,032)	2,685,500	-60.5%	-90.8%
Beginning Fund Balance	<u>8,826,690</u>	<u>8,826,690</u>	100.0%	<u>10,085,824</u>	<u>7,971,844</u>	126.5%	114.3%
Ending Fund Balance	<u>\$ 10,616,184</u>	<u>\$ 10,085,824</u>	105.5%	<u>\$ 8,461,791</u>	<u>\$ 10,657,344</u>	79.4%	79.7%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				<u>3,727,351</u>			
Unassigned Fund Balance				<u>\$ 4,734,440</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 03/31/2021 (75% of Budget)

	Fiscal Year 2020	Fiscal Year 2020	Percent Collected / Expended	Fiscal Year 2021		Percent Collected / Expended	Year over year change
	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals	2nd Year of Biennial Budget		
680 Storm Water Fund							
Intergovernmental	\$ -	\$ 2,597	0.0%	\$ 5,049	\$ -	N/A	N/A
Charges for Services - Rates	544,456	727,545	74.8%	546,234	790,000	69.1%	100.3%
System Development Charges	13,563	16,834	80.6%	19,399	45,000	43.1%	143.0%
Interest on Investments	29,891	37,214	80.3%	10,415	30,300	34.4%	34.8%
Total Revenues and Other Sources	<u>587,909</u>	<u>784,190</u>	75.0%	<u>581,097</u>	<u>865,300</u>	67.2%	98.8%
Public Works - Storm Water Operations	578,583	756,257	76.5%	565,827	970,143	58.3%	97.8%
Public Works - Storm Water Operations Debt	11,025	11,950	92.3%	10,925	11,750	93.0%	99.1%
Public Works - Storm Water SDC's	75,547	87,356	86.5%	24,201	191,000	12.7%	32.0%
Transfers out (To insurance fund)	-	-	N/A	13,391	13,391	100.0%	N/A
Contingency	-	-	0.0%	-	15,000	0.0%	0.0%
Total Expenditures and Other Uses	<u>665,155</u>	<u>855,563</u>	77.7%	<u>614,344</u>	<u>1,201,284</u>	51.1%	92.4%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(77,246)	(71,373)	108.2%	(33,247)	(335,984)	9.9%	43.0%
Beginning Fund Balance	<u>1,866,537</u>	<u>1,866,537</u>	100.0%	<u>1,795,164</u>	<u>1,784,746</u>	100.6%	96.2%
Ending Fund Balance	<u>\$ 1,789,291</u>	<u>\$ 1,795,164</u>	99.7%	<u>\$ 1,761,916</u>	<u>\$ 1,448,762</u>	121.6%	98.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				(64,342)			
Unassigned Fund Balance				<u>\$ 1,826,258</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
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	Fiscal Year 2020			Fiscal Year 2021			Percent Collected / Expended	Year over year change
	Year-To-Date Actuals	End-of-Year Actuals	Percent Collected / Expended	Year-To-Date Actuals	2nd Year of Biennial Budget	Percent Collected / Expended		
690 Electric Fund								
Intergovernmental	\$ 126,292	\$ 205,315	61.5%	\$ 426,580	\$ 210,000	203.1%	337.8%	
Charges for Services - Rates	12,642,661	16,230,395	77.9%	12,603,329	17,351,779	72.6%	99.7%	
Charges for Services - Misc. Service Fees	185,432	247,843	74.8%	349,741	261,573	133.7%	188.6%	
Interest on Investments	41,355	54,149	76.4%	16,695	37,333	44.7%	40.4%	
Miscellaneous	53,225	74,069	71.9%	64,220	-	N/A	120.7%	
Total Revenues and Other Sources	13,048,966	16,811,771	77.6%	13,460,565	17,958,465	75.0%	103.2%	
Administration - Conservation	614,321	788,117	77.9%	559,773	908,958	61.6%	91.1%	
Electric - Supply	5,763,141	7,446,726	77.4%	5,754,739	8,203,553	70.1%	99.9%	
Electric - Distribution	5,635,578	7,388,997	76.3%	5,399,810	8,976,709	60.2%	95.8%	
Electric - Transmission	622,883	893,860	69.7%	739,758	1,352,684	54.7%	118.8%	
Debt Service	22,121	22,393	98.8%	21,986	22,123	99.4%	99.4%	
Transfers Out (To Insurance Fund)	-	-	N/A	40,923	40,923	100.0%	N/A	
Contingency	-	-	0.0%	-	112,500	0.0%	0.0%	
Total Expenditures and Other Uses	12,658,045	16,540,093	76.5%	12,516,989	19,617,450	63.8%	98.9%	
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	390,921	271,678	143.9%	943,576	(1,658,986)	-56.9%	241.4%	
Beginning Fund Balance	2,249,387	2,249,387	100.0%	2,521,065	3,208,518	78.6%	112.1%	
Ending Fund Balance	\$ 2,640,308	\$ 2,521,065	104.7%	\$ 3,464,641	\$ 1,549,532	223.6%	131.2%	
Reconciliation of Fund Balance:								
Restricted and Committed Funds				-				
Unassigned Fund Balance				\$ 3,464,641				

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
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	Fiscal Year 2020	Fiscal Year 2020	Percent Collected / Expended	Fiscal Year 2021		Percent Collected / Expended	Year over year change
	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals	2nd Year of Biennial Budget		
695 Telecommunications Fund							
Intergovernmental	\$ -	\$ 4,904	0.0%	\$ 24,139	\$ -	N/A	N/A
Charges for Services - Rates	1,866,533	2,503,789	74.5%	1,975,132	2,430,112	81.3%	105.8%
Charges for Services - Misc. Service Fees	3,825	5,100	75.0%	3,825	32,548	11.8%	100.0%
Interest on Investments	17,259	22,338	77.3%	8,693	2,000	434.6%	50.4%
Miscellaneous	-	-	N/A	-	1,000	0.0%	N/A
Total Revenues and Other Sources	1,887,616	2,536,132	74.4%	2,011,789	2,465,660	81.6%	106.6%
Personnel Services	478,403	658,729	72.6%	508,882	821,227	62.0%	106.4%
Materials & Services	709,912	940,741	75.5%	757,395	892,654	84.8%	106.7%
Capital Outlay	6,651	17,446	38.1%	-	65,000	0.0%	0.0%
Debt - Transfer to Debt Service Fund	306,750	514,000	59.7%	306,750	514,000	59.7%	100.0%
Transfers out (To insurance fund)	-	-	N/A	10,181	10,181	100.0%	N/A
Contingency	-	-	0.0%	-	52,500	0.0%	0.0%
Total Expenditures and Other Uses	1,501,715	2,130,916	70.5%	1,583,208	2,355,562	67.2%	105.4%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	385,901	405,215	95.2%	428,581	110,098	389.3%	111.1%
Beginning Fund Balance	1,135,308	1,135,308	100.0%	1,540,524	1,081,142	142.5%	135.7%
Ending Fund Balance	\$ 1,521,209	\$ 1,540,524	98.7%	\$ 1,969,105	\$ 1,191,240	165.3%	129.4%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				-			
Unassigned Fund Balance				<u>\$ 1,969,105</u>			

City of Ashland
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	Fiscal Year 2020			Fiscal Year 2021			Percent Collected / Expended	Year over year change
	Year-To-Date Actuals	End-of-Year Actuals	Percent Collected / Expended	Year-To-Date Actuals	2nd Year of Biennial Budget	Percent Collected / Expended		
710 Central Service Fund								
Taxes	\$ 35,065	\$ 53,166	66.0%	\$ 25,924	\$ 82,550	31.4%	73.9%	
Intergovernmental	-	215,509	0.0%	67,392	-	N/A	N/A	
Charges for Services - Internal	6,124,850	7,485,928	81.8%	6,371,675	8,365,502	76.2%	104.0%	
Charges for Services - Misc. Service Fees	371,038	405,152	91.6%	259,307	295,000	87.9%	69.9%	
Interest on Investments	23,381	31,499	74.2%	13,938	29,933	46.6%	59.6%	
Miscellaneous	2,238	9,122	24.5%	1,275	-	N/A	57.0%	
Total Revenues and Other Sources	6,556,573	8,200,376	80.0%	6,739,512	8,772,985	76.8%	102.8%	
Administration Department	1,107,516	1,474,265	75.1%	1,078,962	1,803,662	59.8%	97.4%	
Information Technology - Info Services Division	985,059	1,299,078	75.8%	870,302	1,522,549	57.2%	88.4%	
Finance Department	1,818,289	2,342,606	77.6%	1,947,875	2,821,250	69.0%	107.1%	
City Recorder Division	138,750	183,363	75.7%	144,553	192,752	75.0%	104.2%	
Public Works - Administration and Engineering	1,632,768	2,167,935	75.3%	1,464,286	2,533,246	57.8%	89.7%	
Transfers Out (To insurance fund)	-	-	N/A	42,456	42,456	100.0%	N/A	
Contingency	-	-	-	-	105,209	0.0%	0.0%	
Total Expenditures and Other Uses	5,682,382	7,467,247	76.1%	5,548,434	9,021,124	61.5%	97.6%	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	874,191	733,129	119.2%	1,191,077	(248,138)	-480.0%	136.2%	
Beginning Fund Balance	839,733	839,733	100.0%	1,572,862	751,050	209.4%	187.3%	
Ending Fund Balance	\$ 1,713,924	\$ 1,572,862	109.0%	\$ 2,763,940	\$ 502,912	549.6%	161.3%	
Reconciliation of Fund Balance:								
Restricted and Committed Funds				-				
Unassigned Fund Balance				<u>\$ 2,763,940</u>				

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 03/31/2021 (75% of Budget)

	Fiscal Year 2020	Fiscal Year 2020	Percent Collected / Expended	Fiscal Year 2021		Percent Collected / Expended	Year over year change
	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals	2nd Year of Biennial Budget		
720 Insurance Service Fund							
Intergovernmental	\$ -	\$ 63,998	0.0%	\$ 75,727	\$ -	N/A	N/A
Charges for Services - Internal	556,612	1,288,503	43.2%	450,589	712,944	63.2%	81.0%
Interest on Investments	1,069	1,746	61.2%	466	8,750	5.3%	43.6%
Miscellaneous	229,960	243,694	94.4%	31,437	40,000	78.6%	13.7%
Transfers in	-	-	N/A	500,000	500,000	100.0%	N/A
Total Revenues and Other Sources	787,641	1,597,941	49.3%	1,058,220	1,261,694	83.9%	134.4%
Personnel Services	227,264	227,264	100.0%	-	-	N/A	N/A
Materials and Services	929,674	1,129,581	82.3%	1,249,543	1,541,940	81.0%	134.4%
Capital Outlay	2,468	-	N/A	-	30,000	0.0%	0.0%
Contingency	-	-	0.0%	-	-	N/A	0.0%
Total Expenditures and Other Uses	1,159,406	1,356,846	85.4%	1,249,543	1,571,940	79.5%	107.8%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(371,765)	241,095	-154.2%	(191,323)	(310,246)	61.7%	51.5%
Beginning Fund Balance	44,383	44,383	100.0%	285,478	831,976	34.3%	643.2%
Ending Fund Balance	\$ (327,382)	\$ 285,478	-114.7%	\$ 94,156	\$ 521,730	18.0%	-28.8%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				94,156			
Unassigned Fund Balance				\$ -			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 03/31/2021 (75% of Budget)

	Fiscal Year 2020	Fiscal Year 2020	Percent Collected / Expended	Fiscal Year 2021		Percent Collected / Expended	Year over year change
	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals	2nd Year of Biennial Budget		
725 Health Benefits Reserve Fund							
Charges for Services - Internal	\$ 4,386,445	\$ 5,771,133	76.0%	\$ 4,190,092	\$ 6,715,665	62.4%	95.5%
Interest on Investments	15,028	18,573	80.9%	6,952	10,313	67.4%	46.3%
Miscellaneous	-	2,933	0.0%	-	-	N/A	N/A
Total Revenues and Other Sources	<u>4,401,473</u>	<u>5,792,639</u>	76.0%	<u>4,197,044</u>	<u>6,725,978</u>	62.4%	95.4%
Materials and Services	4,084,490	5,412,841	75.5%	3,921,624	6,549,195	59.9%	96.0%
Transfer Out	100,000	100,000	0.0%	100,000	100,000	100.0%	0.0%
Contingency	-	-	0.0%	-	50,000	0.0%	0.0%
Total Expenditures and Other Uses	<u>4,184,490</u>	<u>5,512,841</u>	75.9%	<u>4,021,624</u>	<u>6,699,195</u>	60.0%	96.1%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	216,984	279,798	77.5%	175,420	26,783	655.0%	80.8%
Beginning Fund Balance	<u>932,374</u>	<u>932,374</u>	100.0%	<u>1,212,173</u>	<u>882,648</u>	137.3%	130.0%
Ending Fund Balance	<u>\$ 1,149,358</u>	<u>\$ 1,212,173</u>	94.8%	<u>\$ 1,387,592</u>	<u>\$ 909,431</u>	152.6%	120.7%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				1,387,592			
Unassigned Fund Balance				<u>\$ -</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 03/31/2021 (75% of Budget)

	Fiscal Year 2020	Fiscal Year 2020	Percent Collected / Expended	Fiscal Year 2021	2nd Year of Biennial Budget	Percent Collected / Expended	Year over year change
	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals			
730 Equipment Fund							
Intergovernmental	\$ -	\$ 3,943	0.0%	\$ 14,995	\$ -	N/A	N/A
Charges for Services - Internal	2,235,078	2,819,371	79.3%	1,752,878	2,339,171	74.9%	78.4%
Charges for Services - Misc. Service Fees	181,110	213,740	84.7%	129,603	175,000	74.1%	71.6%
Interest on Investments	69,126	86,945	79.5%	20,992	68,680	30.6%	30.4%
Miscellaneous	34,478	37,269	92.5%	205,113	75,000	273.5%	594.9%
Total Revenues and Other Sources	<u>2,519,792</u>	<u>3,161,267</u>	79.7%	<u>2,123,580</u>	<u>2,657,851</u>	79.9%	84.3%
Public Works - Maintenance	1,183,773	1,580,214	74.9%	1,301,886	1,884,207	69.1%	110.0%
Public Works - Purchasing and Acquisition	475,332	1,057,901	44.9%	1,047,430	2,500,500	41.9%	220.4%
Transfers Out (To insurance fund)	-	-	N/A	8,120	8,120	100.0%	N/A
Contingency	-	-	N/A	-	50,000	0%	N/A
Total Expenditures and Other Uses	<u>1,659,106</u>	<u>2,638,115</u>	62.9%	<u>2,357,436</u>	<u>4,442,827</u>	53.1%	142.1%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	860,686	523,151	164.5%	(233,855)	(1,784,976)	13.1%	-27.2%
Beginning Fund Balance	<u>3,328,444</u>	<u>3,328,444</u>	100.0%	<u>3,851,595</u>	<u>2,424,868</u>	158.8%	115.7%
Ending Fund Balance	<u>\$ 4,189,130</u>	<u>\$ 3,851,595</u>	108.8%	<u>\$ 3,617,740</u>	<u>\$ 639,892</u>	565.4%	86.4%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				<u>3,617,740</u>			
Unassigned Fund Balance				<u>\$ -</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 03/31/2021 (75% of Budget)

	Fiscal Year 2020		Percent Collected / Expended	Fiscal Year 2021		Percent Collected / Expended	Year over year change
	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals	2nd Year of Biennial Budget		
731 Parks Equipment Fund							
Charges for Services - Internal	\$ 110,625	\$ 147,500	75.0%	\$ 117,525	\$ 156,700	75.0%	106.2%
Interest on Investments	4,463	5,589	79.9%	2,117	725	292.1%	47.4%
Miscellaneous	11,942	14,693	81.3%	18,184	-	N/A	N/A
Total Revenues and Other Sources	<u>127,030</u>	<u>167,782</u>	75.7%	<u>137,826</u>	<u>157,425</u>	87.6%	108.5%
Materials and Services	1,086	1,336		1,653	-	N/A	0.0%
Capital Outlay	142,591	142,591	100.0%	-	150,000	0.0%	0.0%
Total Expenditures and Other Uses	<u>143,677</u>	<u>143,927</u>	99.8%	<u>1,653</u>	<u>150,000</u>	1.1%	0.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(16,647)	23,855	-69.8%	136,173	7,425	1834.0%	-818.0%
Beginning Fund Balance	264,491	264,491	100.0%	<u>288,346</u>	<u>210,094</u>	137.2%	109.0%
Ending Fund Balance	<u>\$ 247,844</u>	<u>\$ 288,346</u>	86.0%	<u>\$ 424,519</u>	<u>\$ 217,519</u>	195.2%	171.3%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				424,519			
Unassigned Fund Balance				<u>\$ -</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 03/31/2021 (75% of Budget)

	Fiscal Year 2020		Percent Collected / Expended	Fiscal Year 2021		Percent Collected / Expended	Year over year change
	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals	2nd Year of Biennial Budget		
810 Cemetery Fund							
Charges for Services	\$ 13,963	\$ 19,411	71.9%	\$ 9,317	\$ 25,000	37.3%	66.7%
Interest on Investments	15,990	19,988	80.0%	5,540	6,500	85.2%	34.6%
Transfer In (General Fund)	500	500	100.0%	500	500	100.0%	100.0%
Total Revenues and Other Sources	<u>30,453</u>	<u>39,898</u>	76.3%	<u>15,357</u>	<u>32,000</u>	48.0%	50.4%
Transfers Out (General Fund)	65,990	69,988	94.3%	55,540	75,000	74.1%	84.2%
Total Expenditures and Other Uses	<u>65,990</u>	<u>69,988</u>	94.3%	<u>55,540</u>	<u>75,000</u>	74.1%	84.2%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(35,537)	(30,089)	118.1%	(40,183)	(43,000)	0.0%	113.1%
Beginning Fund Balance	<u>984,915</u>	<u>984,915</u>	100.0%	<u>954,825</u>	<u>1,009,964</u>	94.5%	96.9%
Ending Fund Balance	<u>\$ 949,378</u>	<u>\$ 954,825</u>	99.4%	<u>\$ 914,642</u>	<u>\$ 966,964</u>	94.6%	96.3%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				914,642			
Unassigned Fund Balance				<u>\$ -</u>			

City of Ashland
Results of Operations
as of March 31, 2021

	110 General	211 Parks General	240 Housing	250 CDBG	255 Reserve	260 Street	280 Airport	410 CIP	411 Parks CIP	530 Debt Service	670 Water	675 Wastewater	680 Storm Drain	690 Electric	695 IT	710 C.S.	720 I.S.F.	725 H.B.F.	730 Equipment	731 Parks Equip.	810 Cem. Trust	Total
Carryover	5,053,650	1,074,423	109,080	36,617	39,256	1,681,184	376,568	918,571	1,596,621	1,037,695	10,850,465	10,085,824	1,795,164	2,521,065	1,540,524	1,572,862	285,478	1,212,173	3,851,595	288,346	954,825	46,881,984
Revenues	24,377,906	4,826,141	108,471	145,603	238	2,908,889	139,865	927,232	892,838	1,416,283	7,054,875	5,576,904	581,097	13,460,565	2,011,789	6,739,512	1,058,220	4,197,044	2,123,580	137,826	15,357	78,700,235
Expenditures	20,079,777	4,214,312	40,801	161,959	-	3,230,093	174,632	928,525	956,170	1,382,371	5,682,998	7,200,936	614,344	12,516,989	1,583,208	5,548,434	1,249,543	4,021,624	2,357,436	1,653	55,540	72,001,346
Ending Fund Balance	9,351,779	1,686,251	176,750	20,261	39,494	1,359,980	341,800	917,278	1,533,289	1,071,607	12,222,342	8,461,791	1,761,916	3,464,641	1,969,105	2,763,940	94,156	1,387,592	3,617,740	424,519	914,642	53,580,873
Unassigned	7,939,119	1,686,251	-	-	-	-	-	-	-	-	7,009,461	4,734,440	1,826,258	3,464,641	1,969,105	2,763,940	-	-	-	-	-	31,393,215
All numbers below are as of June 30, 2020																						
Restricted For:																						
Asset Forfeited	35,217	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	35,217
TOT Tourism	501,558	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	501,558
Food & Beverage	-	-	-	-	-	-	-	-	-	-	-	1,608,600	-	-	-	-	-	-	-	-	-	1,608,600
Library	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SDC's	-	-	-	-	-	1,359,980	-	164,540	-	-	1,212,880	2,118,751	(64,342)	-	-	-	-	-	-	-	-	4,791,810
SDC's (Storm Drain)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unrestricted Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Committed For:																						
Downtown Parking	397,017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	397,017
Public Arts	43,075	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	43,075
Future Parking	413,558	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	413,558
Grubbs Case	22,235	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	22,235
Open Space	-	-	-	-	-	-	-	477,810	-	-	-	-	-	-	-	-	-	-	-	-	-	477,810
Future Capital Projects	-	-	-	-	-	-	-	-	-	-	4,000,000	-	-	-	-	-	-	-	-	-	-	4,000,000
All numbers below are as of March 31, 2021																						
Restricted For:																						
CDBG	-	-	176,750	20,261	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	197,011
Perpetual Care	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	914,642	914,642
New Construction	-	-	-	-	-	-	-	-	1,533,289	-	-	-	-	-	-	-	-	-	-	-	-	1,533,289
Open Space	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Committed For:																						
Reserve Fund	-	-	-	-	39,494	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	39,494
Airport Activities	-	-	-	-	-	-	341,800	-	-	-	-	-	-	-	-	-	-	-	-	-	-	341,800
Street Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Facilities Activities	-	-	-	-	-	-	-	274,927	-	-	-	-	-	-	-	-	-	-	-	-	-	274,927
Debt/Bond Covenants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	1,071,607	-	-	-	-	-	-	-	-	-	-	-	1,071,607
Claims and Judgements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	94,156	-	-	-	-	94,156
Health Benefits Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,387,592	-	-	-	1,387,592
Vehicle Replacement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,617,740	424,519	-	4,042,259
Future PERS costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Financial Software	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Reserved	1,412,660	-	176,750	20,261	39,494	1,359,980	341,800	917,278	1,533,289	1,071,607	5,212,880	3,727,351	(64,342)	-	-	-	94,156	1,387,592	3,617,740	424,519	914,642	22,187,658

City of Ashland
Schedule of Budgetary Compliance Per Resolution 2019-21
Amended by Resolution 2020-08, 2020-25, 2021-02
as of March 31, 2021

	Biennial to Date Actuals (21 Months)	Biennial Budget 2019-2021	Percent Used	Balance
General Fund				
Administration	\$ 2,185,840	\$ 2,559,724	85.4%	\$ 373,884
Administration - Municipal Court	1,147,042	1,406,654	81.5%	259,612
Finance - Miscellaneous	22,893	38,000	60.2%	15,107
Finance - Band	60,856	132,733	45.8%	71,877
Finance - Parks	9,435,825	10,783,800	87.5%	1,347,975
Police Department	13,498,178	16,719,886	80.7%	3,221,708
Fire and Rescue Department	15,979,251	20,226,017	79.0%	4,246,767
Public Works - Cemetery Division	813,928	1,075,095	75.7%	261,167
Community Development - Planning Division	2,943,257	3,463,963	85.0%	520,706
Community Development - Building Division	1,400,235	1,677,657	83.5%	277,422
Community Development - Social Services Grants	134,000	268,000	50.0%	134,000
Transfers	225,912	435,912	51.8%	210,000
Contingency	-	800,000	0.0%	800,000
Total General Fund	47,847,216	59,587,442	80.3%	11,740,226
Parks and Recreation General Fund				
Parks Division	6,404,748	8,226,915	77.9%	1,822,168
Recreation Division	1,824,475	2,968,598	61.5%	1,144,123
Golf Division	965,131	1,198,051	80.6%	232,920
Senior Services Division	575,168	705,641	81.5%	130,472
Parks Forestry Division	812,471	1,015,773	80.0%	203,302
Transfers	40,222	40,222	100.0%	-
Contingency	-	150,000	0.0%	150,000
Total Parks and Recreation Fund	10,622,214	14,305,199	74.3%	3,682,985
Housing Trust Fund				
Materials and Services	105,919	247,000	42.9%	141,081
Total Housing Trust Fund	105,919	247,000	42.9%	141,081
Community Development Block Grant Fund				
Personnel Services	98,955	129,291	76.5%	30,336
Materials and Services	301,260	691,256	43.6%	389,996
Total Community Development Grant Fund	400,215	820,547	48.8%	420,332
Reserve Fund				
Interfund Loan	-	-	N/A	-
Total Reserve Fund	-	-	N/A	-
Street Fund				
Public Works - Ground Maintenance	420,154	536,150	78.4%	115,996
Public Works - Street Operations	9,037,470	19,828,324	45.6%	10,790,854
Public Works - Street Operations Debt	154,643	251,460	61.5%	96,817
Public Works - Transportation SDC's	569,341	930,213	61.2%	360,872
Transfers	32,507	32,507	100.0%	-
Contingency	-	43,700	0.0%	43,700
Total Street Fund	10,214,115	21,622,354	47.2%	11,408,239
Airport Fund				
Materials and Services	193,272	266,088	72.6%	72,816
Capital Outlay	76,972	340,000	22.6%	263,028
Transfer	2,132	2,132	0.0%	-
Contingency	-	-	0.0%	-
Total Airport Fund	272,376	608,220	44.8%	335,844

Schedule of Budgetary Compliance Per Resolution 2019-21
Amended by Resolution 2020-08, 2020-25, 2021-02
as of March 31, 2021

	Biennial to Date Actuals (21 Months)	Biennial Budget 2019-2021	Percent Used	Balance
Capital Improvements Fund				
Public Works - Facilities	1,878,735	2,968,878	63.3%	1,090,143
Finance - SDC (Parks)	-	50,000	0.0%	50,000
Finance - Open Space (Parks)	-	100,000	0.0%	100,000
Transfers	226,533	226,533	100.0%	-
Contingency	-	60,000	0.0%	60,000
Total Capital Improvements Fund	2,105,268	3,405,411	61.8%	1,300,143
Parks Capital Improvement Fund				
Materials and Services	8,574	9,000	95.3%	426
Capital Outlay	900,386	4,961,000	18.1%	4,060,614
Transfers	743,828	843,828	88.1%	100,000
Total Parks Capital Improvement Fund	1,652,788	5,813,828	28.4%	4,161,040
Debt Service Fund				
Debt Service	3,408,583	3,790,874	89.9%	382,291
Total Debt Service Fund	3,408,583	3,790,874	89.9%	382,291
Water Fund				
Public Works - Conservation	322,606	578,660	55.8%	256,055
Public Works - Water Supply	1,531,405	4,382,522	34.9%	2,851,117
Public Works - Water Supply Debt	372,902	373,087	100.0%	185
Public Works - Water Distribution	6,760,942	9,219,893	73.3%	2,458,951
Public Works - Water Distribution Debt	640,329	654,973	97.8%	14,644
Public Works - Water Treatment	4,248,670	18,041,640	23.5%	13,792,970
Public Works - Water Treatment Debt	455,898	482,638	94.5%	26,740
Public Works - Improvement SDC's	463,258	4,153,000	11.2%	3,689,742
Public Works - Debt SDC's	347,734	430,600	80.8%	82,866
Transfer	134,504	534,504	25.2%	400,000
Contingency	-	178,593	0.0%	178,593
Total Water Fund	15,278,247	39,030,110	39.1%	23,751,863
Wastewater Fund				
Public Works - Wastewater Collection	4,383,559	5,741,660	76.3%	1,358,101
Public Works - Wastewater Collection Debt	223,462	230,409	97.0%	6,947
Public Works - Wastewater Treatment	4,411,626	6,695,689	65.9%	2,284,063
Public Works - Wastewater Treatment Debt	4,906,454	4,979,209	98.5%	72,755
Public Works - Improvements SDC's	205,280	1,109,750	18.5%	904,470
Transfer	44,119	44,119	100.0%	-
Contingency	-	325,000	0.0%	325,000
Total Wastewater Fund	14,174,500	19,125,836	74.1%	4,951,336
Stormwater Fund				
Public Works - Storm Water Operations	1,322,084	1,888,482	70.0%	566,398
Public Works - Storm Water Operations Debt	22,875	23,700	96.5%	825
Public Works - Improvements SDC's	111,557	316,000	35.3%	204,443
Transfers	13,391	13,391	100.0%	-
Contingency	-	30,000	0.0%	30,000
Total Stormwater Fund	1,469,907	2,271,573	64.7%	801,666
Electric Fund				
Administration - Conservation	1,347,890	1,830,755	73.6%	482,865
Electric - Supply	13,201,465	16,114,835	81.9%	2,913,370
Electric - Distribution	12,788,808	16,896,919	75.7%	4,108,112
Electric - Transmission	1,633,618	2,665,970	61.3%	1,032,352
Debt Service	44,379	44,516	99.7%	137
Transfers	40,923	40,923	100.0%	-
Contingency	-	225,000	0.0%	225,000
Total Electric Fund	29,057,082	37,818,918	76.8%	8,761,837

**Schedule of Budgetary Compliance Per Resolution 2019-21
Amended by Resolution 2020-08, 2020-25, 2021-02
as of March 31, 2021**

	Biennial to Date Actuals (21 Months)	Biennial Budget 2019-2021	Percent Used	Balance
Telecommunications Fund				
IT - Personnel Services	1,167,611	1,619,782	72.1%	452,171
IT - Materials & Services	1,698,136	1,773,123	95.8%	74,987
IT - Capital Outlay	17,446	130,000	13.4%	112,554
Debt - To Debt Service Fund **	820,750	1,028,000	79.8%	207,250
Transfers	10,181	10,181	100.0%	-
Contingency	-	105,000	0.0%	105,000
Total - Telecommunications Fund	3,714,124	4,666,086	79.6%	951,961
<i>** Note: In M & S appropriation</i>				
Central Services Fund				
Administration Department	2,553,227	3,578,160	71.4%	1,024,933
Information Technology - Info Services Division	2,169,380	2,996,167	72.4%	826,787
Finance Department	4,290,480	5,877,867	73.0%	1,587,386
City Recorder	327,915	375,849	87.2%	47,934
Public Works - Administration and Engineering	3,632,221	5,008,021	72.5%	1,375,800
Transfers	42,456	42,456	100.0%	-
Contingency	-	210,418	0.0%	210,418
Total Central Services Fund	13,015,680	18,088,938	72.0%	5,073,258
Insurance Services Fund				
Personnel Services	227,264	227,265	100.0%	1
Materials and Services	2,379,124	2,582,012	92.1%	202,888
Capital	-	30,000	0.0%	30,000
Transfers	-	-	-	-
Contingency	-	-	-	-
Total Insurance Services Fund	2,606,389	2,839,277	91.8%	232,889
Health Benefits Reserve Fund				
Materials and Services	9,334,465	12,732,303	73.3%	3,397,838
Transfers Out	200,000	200,000	100.0%	-
Contingency	-	100,000	0.0%	100,000
Total Health Benefits Reserve Fund	9,534,465	13,032,303	73.2%	3,497,838
Equipment Fund				
Public Works - Maintenance	2,882,100	3,261,207	88.4%	379,108
Public Works - Purchasing and Acquisition	2,105,331	4,331,591	48.6%	2,226,260
Transfers	8,120	8,120	100.0%	-
Contingency	-	100,000	0.0%	100,000
Total Equipment Fund	4,995,551	7,700,919	64.9%	2,705,368
Parks Equipment Fund				
Materials and Services	2,989	5,000	59.8%	2,011
Capital Outlay	142,591	300,000	47.5%	157,409
Total Parks Equipment Fund	145,580	305,000	47.7%	159,420
Cemetery Trust Fund				
Transfers	125,528	150,000	83.7%	24,472
Total Cemetery Trust Fund	125,528	150,000	83.7%	24,472
Total Appropriations	\$ 170,745,747	\$ 255,229,834	66.9%	\$ 84,484,087

City of Ashland
Revenue Summary as of March 31, 2021

Revenue Item	Receiving Fund \ Share	Current Year 2020 - 2021				Prior Year 2019 - 2020		Current / Prior YTD % Change
		Month	YTD	2nd Year Budget Amounts % YTD		YTD	EOFY	
Food & Beverage Tax	Street 18%	\$ 8,204	\$ 233,316	\$ 698,000	33%	\$ 315,586	\$ 340,565	73.9%
	Parks Cap. Impr. 25%	11,394	324,050	756,900	43%	438,314	664,577	73.9%
	Wastewater 55%	25,067	712,911	1,600,000	45%	964,291	1,600,000	73.9%
	Central Svs 2%	912	25,924	60,550	43%	35,065	53,166	73.9%
Total F&B Tax		45,576	1,296,202	3,115,450	42%	1,753,256	2,658,308	73.9%
Transient Occupancy Tax	General 100%	11,869	1,074,229	3,276,369	33%	2,047,176	2,236,782	52.5%
Late & Interest Fees	General 100%	(493)	4,768	2,500	191%	1,539	2,029	309.8%
Electric User Tax	General 100%	318,569	2,737,435	3,659,353	75%	2,692,183	3,446,443	101.7%
Ambulance	General 100%	113,051	1,066,238	1,321,000	81%	1,131,052	1,322,064	94.3%
Court Fees & Fines	General 100%	20,699	151,482	338,400	45%	249,200	301,335	60.8%
Parking Fees	General Fund	22,800	104,778	460,000	23%	238,008	267,864	44.0%
	Capital Fund	443	14,308	60,000	24%	40,000	45,929	35.8%
Total Parking Fees		23,243	119,086	520,000	23%	278,008	313,793	42.8%
Franchises	General	291,698	2,641,369	3,819,834	69%	2,612,015	3,618,053	101.1%
	Streets-AHN/Charter	-	29,762	55,000	54%	28,778	58,206	103.4%
Total Franchises		291,698	2,671,131	3,874,834	69%	2,640,794	3,676,259	101.1%
SDC's	Streets	15,147	250,245	100,000	250%	219,142	235,750	114.2%
	Capital Impr.	4,322	61,484	51,500	119%	54,511	59,994	112.8%
	Water	17,165	267,617	100,000	268%	189,800	226,981	141.0%
	Wastewater	13,687	239,680	100,000	240%	174,972	212,725	137.0%
	Storm Drain	1,283	19,399	45,000	43%	13,563	16,834	143.0%
Total SDC's		51,604	838,425	396,500	211%	651,987	752,284	128.6%
Planning								
Permits and Fees	General 100%	35,157	933,448	576,500	162%	455,834	627,321	204.8%
Charges for Services	General 100%	2,841	44,669	40,000	112%	34,888	40,167	128.0%
Total Planning		37,998	978,116	616,500	159%	490,722	667,488	199.3%
Building								
Permits and Fees	General 100%	121,376	1,213,008	372,650	326%	342,827	468,279	353.8%
Charges for Services	General 100%	727	4,910	13,500	36%	5,013	6,807	97.9%
Total Building		122,104	1,217,918	386,150	315%	347,840	475,086	350.1%
Charges for Services (Sales) (Excludes SDC's)								
Electric		1,456,742	12,603,329	17,351,779	73%	12,642,661	16,230,395	99.7%
Water		476,288	6,637,225	8,593,400	77%	6,300,352	8,256,832	105.3%
Wastewater		404,039	4,534,474	5,783,000	78%	4,606,031	6,078,318	98.4%
Stormwater		60,767	546,234	790,000	69%	544,456	727,545	100.3%
Telecommunication		222,542	1,975,132	2,430,112	81%	1,866,533	2,503,789	105.8%
Total Sales		2,620,378	26,296,394	34,948,291	75%	25,960,033	33,796,879	101.3%
Interest	All Funds	24,914	279,343	784,207	36%	750,621	945,387	37.2%
Property Tax (Current Taxes)								
General		282,348	11,476,380	12,002,103	96%	11,018,116	11,499,955	104.2%
Debt Svcs		4,774	194,049	203,000	96%	451,308	470,945	43.0%
Total Taxes		287,122	11,670,429	12,205,103	96%	11,469,424	11,970,900	101.8%
Totals		\$ 3,968,330	\$ 50,401,195	\$ 65,442,157	77%	\$ 50,463,837	\$ 62,565,037	99.9%

City of Ashland
Summary of Cash and Investments
as of March 31, 2021

Fund	Balance March 31, 2021	Balance March 31, 2020	Change From FY 2020
General Fund	\$ 9,102,312	\$ 6,826,555	\$ 2,275,757
Parks General Fund	1,871,742	906,491	965,251
Housing Fund	198,805	109,305	89,500
Community Block Grant Fund	(2,524)	5,885	(8,409)
Reserve Fund	39,493	39,089	403
Street Fund	1,075,182	2,135,105	(1,059,923)
Airport Fund	365,749	273,606	92,143
Capital Improvements Fund	945,714	907,789	37,926
Parks Capital Improvements Fund	1,630,791	1,332,485	298,307
Debt Service Fund	906,238	1,204,525	(298,286)
Water Fund	11,100,279	9,881,538	1,218,742
Wastewater Fund	7,896,919	10,050,469	(2,153,550)
Storm Drain Fund	1,689,910	1,740,659	(50,750)
Electric Fund	3,059,201	2,320,071	739,130
Telecommunications Fund	1,658,793	1,258,154	400,639
Central Services Fund	3,111,175	1,970,754	1,140,421
Insurance Services Fund	305,233	(109,201)	414,434
Health Benefits Reserve Fund	1,387,592	1,070,874	316,718
Equipment Fund	3,649,348	4,202,923	(553,575)
Parks Equipment Fund	424,519	247,844	176,675
Cemetery Trust Fund	913,352	946,960	(33,608)
	<u>\$ 51,329,824</u>	<u>\$ 47,321,879</u>	<u>\$ 4,007,945</u>
Total Cash Distribution	<u>\$ 51,329,824</u>	<u>\$ 47,321,879</u>	<u>\$ 4,007,945</u>
<u>Manner of Investment</u>			
General Banking Accounts	\$ 2,031,645	\$ 3,815,719	\$ (1,784,074)
Local Government Inv. Pool	49,298,179	40,510,723	8,787,456
City Investments	-	2,995,437	(2,995,437)
	<u>\$ 51,329,824</u>	<u>\$ 47,321,879</u>	<u>\$ 4,007,945</u>
Total Cash and Investments	<u>\$ 51,329,824</u>	<u>\$ 47,321,879</u>	<u>\$ 4,007,945</u>

**City of Ashland
Departmental Expense Report
as of March 31, 2021
(87.5% of Biennium)**

		Year-To-Date	Year 1	Percent	Year-To-Date	Year 2	Percent	Biennium	Biennium	Biennium	Percent of Biennium	
		Expenditures	Budget	Expended	Expenditures	(Net Budget)	Expended	Balance	Encumbered	Available	Budget Used	
Administration Department												
0110	010218	Public Art										
		Materials and Services	\$ 1,668	\$ -	N/A	\$ 9,263	\$ (1,668)	-555.2%	\$ (10,931)	\$ 4,988	\$ (15,918)	N/A
			1,668	-	N/A	9,263	(1,668)	-555.2%	(10,931)	4,988	(15,918)	N/A
0110	010219	RVTV										
		Materials and Services	69,097	64,584	107.0%	36,380	60,071	60.6%	23,691	2,000	21,691	83.2%
			69,097	64,584	107.0%	36,380	60,071	60.6%	23,691	2,000	21,691	83.2%
0110	010220	Tourism										
		Materials and Services	6,871	137,080	5.0%	-	267,289	0.0%	267,289	8,250	259,039	5.5%
			6,871	137,080	5.0%	-	267,289	0.0%	267,289	8,250	259,039	5.5%
0110	010221	Parking										
		Materials and Services	190,712	168,000	113.5%	87,061	149,288	58.3%	62,227	27,653	34,574	89.8%
			190,712	168,000	113.5%	87,061	149,288	58.3%	62,227	-	34,574	81.7%
0110	010258	Economic Development										
		Personnel Services	41,817	47,442	88.1%	-	54,575	0.0%	54,575	-	54,575	43.4%
		Materials and Services	1,019,594	859,424	118.6%	723,378	700,410	103.3%	(22,967)	-	(22,967)	101.3%
			1,061,410	906,866	117.0%	723,378	754,985	95.8%	31,608	-	31,608	98.3%
0110	010400	Municipal Court										
		Personnel Services	464,922	499,360	93.1%	341,485	538,732	63.4%	197,247	-	197,247	80.3%
		Materials and Services	188,602	199,284	94.6%	152,033	214,398	70.9%	62,365	920	61,445	84.8%
			653,523	698,644	93.5%	493,518	753,131	65.5%	259,612	920	258,692	81.6%
0690	010600	Electric Conservation										
		Personnel Services	339,568	357,791	94.9%	222,168	391,781	56.7%	169,613	-	169,613	76.8%
		Materials and Services	448,549	564,005	79.5%	337,605	650,856	51.9%	313,252	2,226	311,025	71.7%
		Debt Service	22,393	22,394	100.0%	21,986	22,124	99.4%	138	-	138	99.7%
			810,510	944,190	85.8%	581,759	1,064,761	54.6%	483,003	2,226	480,777	74.4%
0710	010100	Mayor & Council										
		Personnel Services	83,342	150,566	55.4%	74,377	226,655	32.8%	152,278	-	152,278	50.9%
		Materials and Services	32,285	46,664	69.2%	51,157	71,693	71.4%	20,536	4	20,533	80.3%
			115,626	197,230	58.6%	125,534	298,348	42.1%	172,814	-	172,810	58.3%
0710	010200	Administration										
		Personnel Services	438,781	427,657	102.6%	301,017	430,047	70.0%	129,030	-	129,030	85.1%
		Materials and Services	77,514	105,375	73.6%	54,620	114,156	47.8%	59,536	13,019	46,517	75.7%
			516,295	533,032	96.9%	355,637	544,203	65.4%	188,566	13,019	175,547	83.4%
0710	010300	Legal										
		Personnel Services	399,201	532,331	75.0%	267,499	672,304	39.8%	404,805	-	404,805	62.2%
		Materials and Services	24,546	81,115	30.3%	17,484	137,684	12.7%	120,200	20,948	99,253	38.8%
			423,748	613,446	69.1%	284,983	809,988	35.2%	525,006	20,948	504,058	59.1%
0710	014900	Human Resources										
		Personnel Services	344,157	334,126	103.0%	270,053	332,467	81.2%	62,415	-	62,415	90.8%
		Materials and Services	74,439	96,664	77.0%	42,756	118,889	36.0%	76,132	13,435	62,697	67.6%
			418,597	430,790	97.2%	312,809	451,356	69.3%	138,547	13,435	125,112	85.6%
0725	014922	Health Benefits Fund										
		Materials and Services	5,412,841	6,183,108	87.5%	3,921,624	7,319,462	53.6%	3,397,838	-	3,397,838	73.3%
			5,412,841	6,183,108	87.5%	3,921,624	7,319,462	53.6%	3,397,838	-	3,397,838	73.3%
		Totals										
		Personnel Services	2,111,787	2,349,272	89.9%	1,476,599	2,646,561	55.8%	1,169,963	-	1,169,963	75.4%
		Materials and Services	7,546,718	8,505,303	88.7%	5,433,359	9,802,528	55.4%	4,369,169	93,442	4,275,727	75.4%
		Debt Service	22,393	22,394	100.0%	21,986	22,124	99.4%	138	-	138	99.7%
		Total for Administration Department	\$ 9,680,898	\$ 10,876,969	89.0%	\$ 6,931,944	\$ 12,471,214	55.6%	\$ 5,539,270	\$ 93,442	\$ 5,445,828	75.4%

City of Ashland
 Departmental Expense Report
 as of March 31, 2021
 (87.5% of Biennium)

		Year-To-Date Expenditures	Year 1 Budget	Percent Expended	Year-To-Date Expenditures	Year 2 (Net Budget)	Percent Expended	Biennium Balance	Biennium Encumbered	Biennium Available	Percent of Biennium Budget Used
Information Technology Department											
0695	024700	IT - Telecommunications									
		\$ 658,729	\$ 798,555	82.5%	508,882	\$ 961,053	53.0%	\$ 452,171	\$ -	\$ 452,171	72.1%
		940,741	985,469	95.5%	757,395	1,042,382	72.7%	284,987	95,653	189,334	90.5%
		514,000	409,000	125.7%	306,750	304,000	100.9%	(2,750)	-	(2,750)	100.3%
		17,446	65,000	26.8%	-	112,554	0.0%	112,554	359	112,195	13.7%
		2,130,916	2,258,024	94.4%	1,573,027	2,419,988	65.0%	846,961	96,012	750,950	83.5%
0710	020500	IT - Information Systems									
		985,260	1,053,713	93.5%	703,062	1,161,097	60.6%	458,035	-	458,035	78.7%
		313,818	399,905	78.5%	167,240	495,992	33.7%	328,752	1,091	327,661	59.5%
		-	20,000	0.0%	-	40,000	0.0%	40,000	9,000	31,000	22.5%
		1,299,078	1,473,618	88.2%	870,302	1,697,089	51.3%	826,787	10,091	816,696	72.7%
Totals											
		1,643,990	1,852,268	88.8%	1,211,944	2,122,149	57.1%	910,205	-	910,205	75.8%
		1,768,559	1,794,374	98.6%	1,231,385	1,842,374	66.8%	610,989	96,744	514,245	85.8%
		17,446	85,000	20.5%	-	152,554	0.0%	152,554	9,359	143,195	15.8%
Total Information Technology		\$ 3,429,995	\$ 3,731,642	91.9%	\$ 2,443,329	\$ 4,117,077	59.3%	\$ 1,673,748	\$ 106,103	\$ 1,567,645	79.2%

City of Ashland
Departmental Expense Report
as of March 31, 2021
(87.5% of Biennium)

		Year-To-Date Expenditures	Year 1 Budget	Percent Expended	Year-To-Date Expenditures	Year 2 (Net Budget)	Percent Expended	Biennium Balance	Biennium Encumbered	Biennium Available	Percent of Biennium Budget Used	
Finance - Finance (non-operating)												
0110	035400	Band										
		\$ 1,909	\$ 4,118	46.4%	-	\$ 6,326	0.0%	\$ 6,326	\$ -	\$ 6,326	23.2%	
		46,472	62,156	74.8%	12,475	78,024	16.0%	65,550	-	65,550	47.3%	
		48,382	66,274	73.0%	12,475	84,351	14.8%	71,876	-	71,876	45.8%	
0110	035200	Parks Services										
		5,391,900	5,391,900	100.0%	4,043,925	5,391,900	75.0%	1,347,975	-	1,347,975	87.5%	
		5,391,900	5,391,900	100.0%	4,043,925	5,391,900	75.0%	1,347,975	-	1,347,975	87.5%	
0110	990110	Miscellaneous										
		22,893	19,000	120.5%	-	15,107	0.0%	15,107	-	15,107	60.2%	
		22,893	19,000	120.5%	-	15,107	0.0%	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	
		1,767,238	1,767,280	100.0%	1,333,018	1,507,322	88.4%	174,304	-	174,304	94.7%	
		1,768,138	1,767,280	100.0%	1,333,018	1,506,422	88.5%	173,404	-	174,304	94.7%	
0530	033300	Notes & Contracts										
		-	-	N/A	-	-	N/A	-	-	-	N/A	
		258,073	258,074	100.0%	49,353	258,241	19.1%	208,888	-	208,888	59.5%	
		258,073	258,074	100.0%	49,353	258,241	19.1%	208,888	-	208,888	59.5%	
0720	030022	Insurance Services										
		227,264	227,265	100.0%	-	1	0.0%	1	-	1	100.0%	
		1,129,581	1,040,072	108.6%	1,249,543	1,452,431	86.0%	202,888	29,970	172,918	93.3%	
		-	-	N/A	-	30,000	0.0%	30,000	8,764	21,236	29.2%	
		1,356,846	1,267,337	107.1%	1,249,543	1,482,431	84.3%	232,889	38,734	194,154	93.2%	
		Totals										
		229,174	231,383	99.0%	-	6,327	0.0%	6,327	-	6,327	97.3%	
		6,591,747	6,513,128	101.2%	5,305,942	6,936,562	76.5%	1,630,619	29,970	1,600,649	88.2%	
		-	150,000	0.0%	-	180,000	0.0%	180,000	8,764	171,236	4.9%	
		2,025,311	2,025,354	100.0%	1,382,371	1,765,563	78.3%	383,191	-	383,191	89.9%	
		Total Finance (non-operating)	\$ 8,846,232	\$ 8,919,865	99.2%	\$ 6,688,314	\$ 8,888,452	75.2%	\$ 2,200,138	\$ 38,734	\$ 2,161,404	87.8%
Finance - Finance (operating)												
0710	030700	Customer Information Services										
		\$ 613,962	645,529	95.1%	386,916	708,515	54.6%	321,599	-	321,599	75.7%	
		174,363	181,557	96.0%	144,102	189,094	76.2%	44,991	86,824	(41,833)	111.5%	
		-	-	N/A	32,436	-	N/A	(32,436)	-	(32,436)	N/A	
		788,325	827,086	95.3%	563,455	897,609	62.8%	334,154	86,824	247,329	85.3%	
0710	030800	Accounting										
		664,896	746,423	89.1%	534,155	848,232	63.0%	314,077	-	314,077	79.2%	
		183,726	219,166	83.8%	193,633	261,382	74.1%	67,748	22,095	45,654	89.7%	
		16,135	50,000	32.3%	-	83,865	0.0%	83,865	56,472	27,393	72.6%	
		864,757	1,015,589	85.1%	727,788	1,193,479	61.0%	465,691	78,567	387,124	81.2%	
0710	030900	Administration										
		298,588	418,577	71.3%	325,414	644,383	50.5%	318,969	-	318,969	66.2%	
		390,935	595,365	65.7%	331,217	799,795	41.4%	468,578	364,277	104,301	91.2%	
		689,523	1,013,942	68.0%	656,632	1,444,178	45.5%	787,546	364,277	423,269	80.2%	
		Totals										
		1,577,446	1,810,529	87.1%	1,246,485	2,201,130	56.6%	954,644	-	954,644	74.7%	
		749,025	996,088	75.2%	668,953	1,250,270	53.5%	581,317	473,196	108,121	94.6%	
		16,135	50,000	32.3%	32,436	83,865	38.7%	51,429	56,472	(5,043)	105.0%	
		Total Administrative Service (operating)	\$ 2,342,606	\$ 2,856,617	82.0%	\$ 1,947,875	\$ 3,535,265	55.1%	\$ 1,587,390	\$ 529,668	\$ 1,057,722	82.0%

City of Ashland
 Departmental Expense Report
 as of March 31, 2021
 (87.5% of Biennium)

		Year-To-Date Expenditures	Year 1 Budget	Percent Expended	Year-To-Date Expenditures	Year 2 (Net Budget)	Percent Expended	Biennium Balance	Biennium Encumbered	Biennium Available	Percent of Biennium Budget Used
City Recorder											
0710	040000	\$ 147,976	145,937	101.4%	110,339	\$ 149,503	73.8%	\$ 39,164	\$ -	\$ 39,164	86.8%
		35,387	37,160	95.2%	34,214	42,983	79.6%	8,770	3,410	5,360	93.2%
	Total City Recorder	\$ 183,363	\$ 183,097	100.1%	\$ 144,553	\$ 192,486	75.1%	\$ 47,934	\$ 3,410	\$ 44,524	88.2%

**City of Ashland
Departmental Expense Report
as of March 31, 2021
(87.5% of Biennium)**

		Year-To-Date	Year 1	Percent	Year-To-Date	Year 2	Percent	Biennium	Biennium	Biennium	Percent of Biennium
		Expenditures	Budget	Expended	Expenditures	(Net Budget)	Expended	Balance	Encumbered	Available	Budget Used
Police Department											
0110	060900	Administration									
		\$ 343,963	\$ 343,165	100.2%	256,369	\$ 350,421	73.2%	\$ 94,052	\$ -	\$ 94,052	86.5%
		740,392	797,654	92.8%	578,853	872,766	66.3%	293,913	192,095	101,818	93.7%
		-	-	N/A	-	-	N/A	-	-	-	N/A
		1,084,355	1,140,819	95.1%	835,222	1,223,187	68.3%	387,965	192,095	195,870	91.5%
0110	061100	Support									
		1,441,620	1,414,117	101.9%	1,127,941	1,475,617	76.4%	347,676	-	347,676	88.1%
		219,126	271,339	80.8%	169,519	326,704	51.9%	157,185	32,247	124,938	77.1%
		1,660,745	1,685,456	98.5%	1,297,460	1,802,321	72.0%	504,860	32,247	472,614	86.4%
0110	061200	Operations									
		4,096,471	4,368,221	93.8%	2,924,684	4,747,224	61.6%	1,822,540	-	1,822,540	79.4%
		926,869	1,042,924	88.9%	672,371	1,178,714	57.0%	506,343	31,537	474,806	77.5%
		5,023,340	5,411,146	92.8%	3,597,055	5,925,938	60.7%	2,328,883	31,537	2,297,346	79.0%
		Total									
		5,882,054	6,125,503	96.0%	4,308,994	6,573,261	65.6%	2,264,268	-	2,264,268	81.8%
		1,886,387	2,111,917	89.3%	1,420,743	2,378,184	59.7%	957,441	255,878	701,562	83.5%
		-	-	N/A	-	-	N/A	-	-	-	N/A
		\$ 7,768,441	\$ 8,237,420	94.3%	\$ 5,729,737	\$ 8,951,445	64.0%	\$ 3,221,708	\$ 255,878	\$ 2,965,830	82.3%

City of Ashland
 Departmental Expense Report
 as of March 31, 2021
 (87.5% of Biennium)

		Year-To-Date	Year 1	Percent	Year-To-Date	Year 2	Percent	Biennium	Biennium	Biennium	Percent of Biennium
		Expenditures	Budget	Expended	Expenditures	(Net Budget)	Expended	Balance	Encumbered	Available	Budget Used
Fire Department											
0110	070900	Administration									
		\$ 360,777	\$ 340,967	105.8%	267,231	\$ 360,457	74.1%	\$ 93,226	\$ -	\$ 93,226	87.1%
		67,668	98,501	68.7%	50,481	95,416	52.9%	44,936	16,637	28,299	82.6%
		-	-	N/A	-	-	N/A	-	-	-	N/A
		428,444	439,468	97.5%	317,712	455,873	69.7%	138,161	16,637	121,525	86.3%
0110	071200	Operations									
		5,455,628	5,542,974	98.4%	4,087,318	5,802,269	70.4%	1,714,951	-	1,714,951	84.8%
		1,537,537	1,761,570	87.3%	1,126,896	2,009,922	56.1%	883,026	167,606	715,420	79.8%
		157,074	192,074	81.8%	-	360,000	N/A	360,000	-	360,000	30.4%
0110	071300	7,150,240	7,496,618	95.4%	5,214,214	8,172,190	63.8%	2,957,977	167,606	2,790,371	81.8%
0110	072900	Forest Interface									
		366,760	365,896	100.2%	329,037	374,728	87.8%	45,690	-	45,690	93.8%
		1,036,015	1,466,063	70.7%	537,773	1,376,786	39.1%	839,013	872,192	(33,179)	101.4%
		1,402,776	1,831,959	76.6%	866,810	1,751,513	49.5%	884,703	872,192	12,512	99.6%
0110	075100	Fire & Life Safety Division									
		351,783	339,193	103.7%	162,174	335,223	48.4%	173,050	-	173,050	74.8%
		63,025	93,318	67.5%	22,073	114,948	19.2%	92,876	3,667	89,209	49.9%
		414,809	432,511	95.9%	184,246	450,172	40.9%	265,925	3,667	262,259	69.7%
		Total									
		6,534,949	6,589,030	99.2%	4,845,760	6,872,677	70.5%	2,026,917	-	2,026,917	84.9%
		2,704,246	3,419,452	79.1%	1,737,222	3,597,072	48.3%	1,859,850	1,060,101	799,750	87.3%
		157,074	192,074	81.8%	-	360,000	N/A	360,000	-	360,000	30.4%
		\$ 9,396,269	\$ 10,200,556	92.1%	\$ 6,582,982	\$ 10,829,749	60.8%	\$ 4,246,767	\$ 1,060,101	\$ 3,186,666	84.2%

**City of Ashland
Departmental Expense Report
as of March 31, 2021
(87.5% of Biennium)**

		Year-To-Date	Year 1	Percent	Year-To-Date	Year 2	Percent	Biennium	Biennium	Biennium	Percent of Biennium	
		Expenditures	Budget	Expended	Expenditures	(Net Budget)	Expended	Balance	Encumbered	Available	Budget Used	
Public Works Department												
0110	081400	Cemetery										
		Personnel Services	\$ 234,923	\$ 247,696	94.8%	177,728	\$ 267,280	66.5%	\$ 89,552	\$ -	\$ 89,552	82.2%
		Materials and Services	222,016	225,271	98.6%	177,036	230,876	76.7%	53,840	-	53,840	88.1%
		Capital Outlay	2,225	60,000	3.7%	-	117,775	0.0%	117,775	-	117,775	1.9%
			459,164	532,967	86.2%	354,764	615,931	57.6%	261,167	-	261,167	75.7%
0260	085900	Grounds Maintenance										
		Materials and Services	240,936	267,950	89.9%	179,218	295,214	60.7%	115,996	-	115,996	78.4%
			240,936	267,950	89.9%	179,218	295,214	60.7%	115,996	-	115,996	78.4%
0260	081200	Street Operations										
		Personnel Services	780,088	958,623	81.4%	454,654	1,158,916	39.2%	704,262	-	704,262	63.7%
		Materials and Services	1,737,130	1,885,104	92.2%	1,185,133	2,455,978	48.3%	1,270,844	508,556	762,289	81.8%
		Capital Outlay	3,793,710	7,767,124	48.8%	1,086,754	9,902,502	11.0%	8,815,748	86,666	8,729,081	36.3%
		Debt Service	78,312	123,905	63.2%	76,331	173,148	44.1%	96,817	-	96,817	61.5%
			6,389,240	10,734,756	59.5%	2,802,873	13,690,543	20.5%	10,887,671	595,222	10,292,449	48.7%
0260	083500	SDC Transportation										
		Materials and Services	299	100,000	0.3%	-	199,701	0.0%	199,701	-	199,701	0.1%
		Capital Outlay	353,546	92,064	384.0%	215,495	376,667	57.2%	161,171	3,261	157,910	78.4%
		Other Financing Uses	-	-	N/A	-	-	N/A	-	-	-	N/A
			353,846	192,064	184.2%	215,495	576,367	37.4%	360,872	3,261	357,611	61.6%
0260	084100	LID's										
		Materials and Services	-	-	N/A	-	-	N/A	-	-	-	N/A
			-	-	N/A	-	-	N/A	-	-	-	N/A
0280	085700	Airport										
		Materials and Services	63,591	158,044	40.2%	129,682	202,497	64.0%	72,816	6,770	66,046	75.2%
		Capital Outlay	34,154	80,000	42.7%	42,818	305,846	14.0%	263,028	1,833	261,195	23.2%
		Debt Service	-	-	N/A	-	-	N/A	-	-	-	N/A
			97,745	238,044	41.1%	172,500	508,343	33.9%	335,843	8,603	327,240	46.0%
0410	082400	Facility Maintenance										
		Personnel Services	250,244	282,604	88.5%	166,970	323,252	51.7%	156,282	-	156,282	72.7%
		Materials and Services	610,445	564,142	108.2%	515,090	529,936	97.2%	14,846	209,559	(194,713)	117.1%
		Capital Outlay	206,054	530,000	38.9%	129,931	1,048,946	12.4%	919,015	22,102	896,913	28.5%
			1,066,743	1,376,746	77.5%	811,992	1,902,134	42.7%	1,090,143	231,661	858,482	71.1%
0670	080600	Water Conservation										
		Personnel Services	116,300	126,871	91.7%	54,270	140,921	38.5%	86,651	-	86,651	66.3%
		Materials and Services	85,434	160,979	53.1%	66,601	236,005	28.2%	169,404	-	169,404	47.3%
			201,734	287,850	70.1%	120,871	376,926	32.1%	256,055	-	256,055	55.8%
0670	081500	Water - Supply										
		Personnel Services	-	58,250	0.0%	-	118,213	0.0%	118,213	-	118,213	0.0%
		Materials and Services	611,547	675,202	90.6%	511,912	744,263	68.8%	232,351	54,803	177,548	86.9%
		Capital Outlay	151,001	594,990	25.4%	256,945	2,757,499	9.3%	2,500,554	68,986	2,431,568	16.4%
		Debt Service	245,129	363,632	67.4%	127,773	127,958	99.9%	185	-	185	100.0%
			1,007,677	1,692,074	59.6%	896,630	3,747,932	23.9%	2,851,302	123,788	2,727,514	42.6%
0670	081800	Water Distribution										
		Personnel Services	1,097,940	1,170,662	93.8%	850,145	1,274,055	66.7%	423,909	-	423,909	82.1%
		Materials and Services	2,229,331	2,381,816	93.6%	1,762,860	2,582,568	68.3%	819,708	93,603	726,105	84.9%
		Capital Outlay	657,687	981,740	67.0%	162,979	1,378,313	11.8%	1,215,334	4,546	1,210,788	40.5%
		Debt Service	388,157	405,868	95.6%	252,172	266,816	94.5%	14,644	-	14,644	97.8%
			4,373,114	4,940,086	88.5%	3,028,157	5,501,752	55.0%	2,473,595	98,149	2,375,446	75.9%
0670	081900	Water Treatment Plant										
		Personnel Services	668,937	705,089	94.9%	393,074	762,255	51.6%	369,180	-	369,180	74.2%
		Materials and Services	659,388	718,955	91.7%	580,651	785,816	73.9%	205,165	218,778	(13,613)	100.9%
		Capital Outlay	1,891,422	3,512,000	53.9%	55,199	13,273,823	0.4%	13,402,379	1,512,722	11,889,657	22.5%
		Debt Service	141,963	158,307	89.7%	313,935	340,676	92.2%	(157,015)	-	(157,015)	152.5%
			3,361,709	5,094,351	66.0%	1,342,859	15,162,569	8.9%	13,819,710	1,731,500	12,088,209	34.7%
0670	083800	Water Improvement SDC										
		Materials and Services	96,354	150,000	64.2%	32,306	53,646	60.2%	53,646	50,638	3,009	119.5%
		Capital Outlay	288,876	1,125,500	25.7%	45,722	3,714,124	1.2%	3,668,402	173,408	3,494,994	12.7%
		Debt Service	181,099	181,100	100.0%	98,568	180,778	54.5%	82,209	-	82,209	77.3%
			566,328	1,456,600	38.9%	176,596	3,948,548	4.5%	3,804,258	224,045	3,580,212	21.4%
0670	083700	Water SDC										
		Debt Service	34,686	34,686	100.0%	33,381	34,038	98.1%	657	-	657	99.0%
			34,686	34,686	100.0%	33,381	34,038	98.1%	657	-	657	99.0%

**City of Ashland
Departmental Expense Report
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(87.5% of Biennium)**

	Year-To-Date Expenditures	Year 1 Budget	Percent Expended	Year-To-Date Expenditures	Year 2 (Net Budget)	Percent Expended	Biennium Balance	Biennium Encumbered	Biennium Available	Percent of Biennium Budget Used
0675 086000 Wastewater Collections										
Personnel Services	663,029	711,749	93.2%	508,913	780,882	65.2%	271,969	-	271,969	81.2%
Materials and Services	1,702,918	1,668,523	102.1%	1,240,828	1,655,831	74.9%	415,003	40,324	374,679	88.8%
Capital Outlay	213,282	352,000	60.6%	54,590	725,718	7.5%	671,128	513,530	157,598	83.2%
Debt Service	76,224	76,229	100.0%	147,238	154,185	95.5%	(71,804)	-	(71,804)	147.3%
	<u>2,655,453</u>	<u>2,808,501</u>	<u>94.6%</u>	<u>1,951,568</u>	<u>3,316,616</u>	<u>58.8%</u>	<u>1,286,296</u>	<u>553,854</u>	<u>732,442</u>	<u>87.6%</u>
0675 086100 Wastewater Treatment Plant										
Personnel Services	747,705	787,027	95.0%	586,659	848,210	69.2%	261,551	-	261,551	83.6%
Materials and Services	1,590,061	1,829,685	86.9%	1,241,698	2,133,213	58.2%	891,516	442,048	449,467	87.9%
Capital Outlay	150,231	1,367,750	11.0%	95,271	1,226,268	7.8%	2,754,748	2,524,372	230,376	92.3%
Debt Service	1,720,632	1,720,672	100.0%	3,185,822	3,258,577	97.8%	(1,472,245)	-	(1,472,245)	142.9%
	<u>4,208,629</u>	<u>5,705,134</u>	<u>73.8%</u>	<u>5,109,450</u>	<u>7,466,269</u>	<u>68.4%</u>	<u>2,435,570</u>	<u>2,966,420</u>	<u>(530,850)</u>	<u>104.5%</u>
0675 086200 Wastewater Reimbursement SDC										
Capital Outlay	-	-	N/A	-	-	N/A	-	-	-	N/A
Debt Service	-	-	N/A	-	-	N/A	-	-	-	N/A
	-	-	N/A	-	-	N/A	-	-	-	N/A
0675 086300 Wastewater Improvement SDC										
Materials and Services	57,775	200,000	28.9%	88,663	342,225	25.9%	253,562	170,639	82,923	79.3%
Capital Outlay	51,707	304,750	17.0%	7,135	658,043	1.1%	650,908	23,674	627,234	11.6%
	<u>109,481</u>	<u>504,750</u>	<u>21.7%</u>	<u>95,798</u>	<u>1,000,269</u>	<u>9.6%</u>	<u>904,470</u>	<u>194,313</u>	<u>710,157</u>	<u>36.0%</u>
0680 086600 Storm Drain										
Personnel Services	317,769	349,912	90.8%	241,351	390,306	61.8%	148,955	-	148,955	79.0%
Materials and Services	422,060	438,427	96.3%	320,789	454,347	70.6%	133,557	9,413	124,144	85.8%
Capital Outlay	16,428	130,000	12.6%	3,687	287,572	1.3%	283,885	-	283,885	6.6%
Debt Service	11,950	11,950	100.0%	10,925	11,750	93.0%	825	-	825	96.5%
	<u>768,207</u>	<u>930,289</u>	<u>82.6%</u>	<u>576,752</u>	<u>1,143,975</u>	<u>50.4%</u>	<u>567,223</u>	<u>9,413</u>	<u>557,810</u>	<u>70.8%</u>
0680 086700 SDC Storm Drain										
Materials and Services	87,356	125,000	69.9%	24,201	162,644	14.9%	138,443	12,419	126,023	49.6%
Capital Outlay	-	-	N/A	-	66,000	0.0%	66,000	-	66,000	0.0%
	<u>87,356</u>	<u>125,000</u>	<u>69.9%</u>	<u>24,201</u>	<u>228,644</u>	<u>10.6%</u>	<u>204,443</u>	<u>12,419</u>	<u>192,023</u>	<u>39.2%</u>
0710 081100 Support										
Personnel Services	1,916,716	2,171,970	88.2%	1,289,847	2,485,695	51.9%	1,195,847	-	1,195,847	72.8%
Materials and Services	251,219	302,805	83.0%	174,438	354,391	49.2%	179,953	24,108	155,845	74.3%
Capital Outlay	-	-	N/A	-	-	N/A	-	-	-	N/A
	<u>2,167,935</u>	<u>2,474,775</u>	<u>87.6%</u>	<u>1,464,286</u>	<u>2,840,086</u>	<u>51.6%</u>	<u>1,375,800</u>	<u>24,108</u>	<u>1,351,692</u>	<u>73.0%</u>
0730 081000 Purchasing/Acquisition										
Capital Outlay	1,057,901	1,377,000	76.8%	1,047,430	2,819,599	37.1%	1,772,169	-	1,772,169	54.3%
	<u>1,057,901</u>	<u>1,377,000</u>	<u>76.8%</u>	<u>1,047,430</u>	<u>2,819,599</u>	<u>37.1%</u>	<u>1,772,169</u>	<u>-</u>	<u>1,772,169</u>	<u>54.3%</u>
0730 086500 Equipment										
Personnel Services	599,939	633,774	94.7%	483,717	686,359	70.5%	202,642	-	202,642	84.2%
Materials and Services	980,275	1,197,317	81.9%	818,169	1,448,726	56.5%	630,557	216,720	413,838	83.0%
Capital Outlay	-	-	N/A	-	-	N/A	-	-	-	N/A
	<u>1,580,214</u>	<u>1,831,091</u>	<u>86.3%</u>	<u>1,301,886</u>	<u>2,135,085</u>	<u>61.0%</u>	<u>833,199</u>	<u>216,720</u>	<u>616,480</u>	<u>83.4%</u>
Totals										
Personnel Services	7,393,591	8,204,227	90.1%	5,207,330	9,236,344	56.4%	3,910,801	-	3,910,801	75.8%
Materials and Services	11,648,134	13,049,220	89.3%	9,049,275	14,867,876	60.9%	5,850,907	2,058,378	3,792,530	85.8%
Capital Outlay	8,868,224	18,274,918	48.5%	3,203,957	38,658,695	8.3%	37,262,244	4,935,100	32,327,145	34.5%
Debt Service	2,878,151	3,076,349	93.6%	4,246,146	4,547,925	93.4%	(1,505,728)	-	(1,505,728)	126.8%
	<u>\$ 30,788,100</u>	<u>\$ 42,604,714</u>	<u>72.3%</u>	<u>\$ 21,706,708</u>	<u>\$ 67,310,840</u>	<u>32.2%</u>	<u>\$ 45,518,225</u>	<u>\$ 6,993,477</u>	<u>\$ 38,524,748</u>	<u>60.6%</u>
Total Public Works	\$ 30,788,100	\$ 42,604,714	72.3%	\$ 21,706,708	\$ 67,310,840	32.2%	\$ 45,518,225	\$ 6,993,477	\$ 38,524,748	60.6%

**City of Ashland
Departmental Expense Report
as of March 31, 2021
(87.5% of Biennium)**

		Year-To-Date Expenditures	Year 1 Budget	Percent Expended	Year-To-Date Expenditures	Year 2 (Net Budget)	Percent Expended	Biennium Balance	Biennium Encumbered	Biennium Available	Percent of Biennium Budget Used
Community Development Department											
0110	092500	Social Service									
		\$ 134,000	\$ 134,000	100.0%	-	134,000	0.0%	\$ 134,000	\$ -	\$ 134,000	50.0%
		134,000	134,000	100.0%	-	134,000	0.0%	134,000	-	134,000	50.0%
0110	092700	Planning									
	092716	1,247,563	1,273,632	98.0%	897,336	\$ 1,339,390	67.0%	\$ 442,054	\$ -	\$ 442,054	82.9%
		521,691	434,794	120.0%	276,667	355,319	77.9%	78,653	25,436	53,217	93.9%
		1,769,254	1,708,426	103.6%	1,174,003	1,694,709	69.3%	520,707	25,436	495,271	85.7%
0110	092800	Building									
		486,562	503,029	96.7%	379,514	533,077	71.2%	153,563	-	153,563	84.9%
		306,793	326,079	94.1%	227,367	351,226	64.7%	123,859	2,158	121,701	81.5%
		793,354	829,108	95.7%	606,881	884,303	68.6%	277,422	2,158	275,264	83.6%
0240	096800	Housing									
		-	-	N/A	-	-	N/A	-	-	-	N/A
		65,118	147,000	44.3%	40,801	181,882	22.4%	141,081	-	141,081	42.9%
		65,118	147,000	44.3%	40,801	181,882	N/A	141,081	-	141,081	42.9%
0250	095600	CDBG									
		49,323	35,033	140.8%	49,632	79,968	62.1%	30,336	-	30,336	76.5%
		188,933	315,810	59.8%	112,327	502,323	22.4%	389,996	-	389,996	43.6%
		238,255	350,843	67.9%	161,959	582,291	27.8%	420,332	-	420,332	48.8%
		Totals									
		1,783,447	1,811,694	98.4%	1,326,482	1,952,435	67.9%	625,953	-	625,953	83.2%
		1,216,535	1,357,683	89.6%	657,162	1,524,751	43.1%	867,588	27,593	839,995	69.4%
		Total Community Development									
		\$ 2,999,982	\$ 3,169,377	94.7%	\$ 1,983,644	\$ 3,477,186	57.0%	\$ 1,493,542	\$ 27,593	\$ 1,465,948	77.4%

City of Ashland
 Departmental Expense Report
 as of March 31, 2021
 (87.5% of Biennium)

		Year-To-Date	Year 1	Percent	Year-To-Date	Year 2	Percent	Biennium	Biennium	Biennium	Percent of Biennium	
		Expenditures	Budget	Expended	Expenditures	(Net Budget)	Expended	Balance	Encumbered	Available	Budget Used	
Electric Department												
0690	111500	Electric Supply										
		Personnel Services	\$ -	\$ -	N/A	-	\$ -	N/A	\$ -	\$ -	\$ -	N/A
		Materials and Services	7,446,726	7,911,282	94.1%	5,754,739	8,668,109	66.4%	2,913,370	4,730	2,908,640	82.0%
		Capital Outlay	-	-	N/A	-	-	N/A	-	-	-	N/A
			<u>7,446,726</u>	<u>7,911,282</u>	<u>94.1%</u>	<u>5,754,739</u>	<u>8,668,109</u>	<u>66.4%</u>	<u>2,913,370</u>	<u>4,730</u>	<u>2,908,640</u>	<u>82.0%</u>
0690	111800	Electric Distribution										
		Personnel Services	2,610,314	2,885,196	90.5%	1,983,214	3,232,975	61.3%	1,249,762	-	1,249,762	78.6%
		Materials and Services	4,388,991	4,478,015	98.0%	3,224,019	4,650,639	69.3%	1,426,620	107,074	1,319,546	85.4%
		Capital Outlay	389,692	557,000	70.0%	192,578	1,624,308	11.9%	1,431,730	69,489	1,362,241	32.4%
			<u>7,388,997</u>	<u>7,920,211</u>	<u>93.3%</u>	<u>5,399,810</u>	<u>9,507,922</u>	<u>56.8%</u>	<u>4,108,112</u>	<u>176,563</u>	<u>3,931,549</u>	<u>76.7%</u>
0690	112100	Electric Transmission										
		Materials and Services	893,860	1,313,286	68.1%	739,758	1,772,110	41.7%	1,032,352	-	1,032,352	61.3%
			<u>893,860</u>	<u>1,313,286</u>	<u>68.1%</u>	<u>739,758</u>	<u>1,772,110</u>	<u>41.7%</u>	<u>1,032,352</u>	<u>-</u>	<u>1,032,352</u>	<u>61.3%</u>
		Totals										
		Personnel Services	2,610,314	2,885,196	90.5%	1,983,214	3,232,975	61.3%	1,249,762	-	1,249,762	78.6%
		Materials and Services	12,729,577	13,702,583	92.9%	9,718,516	15,090,858	64.4%	5,372,342	111,804	5,260,538	81.1%
		Capital Outlay	389,692	557,000	70.0%	192,578	1,624,308	11.9%	1,431,730	69,489	1,362,241	32.4%
		Total Electric Department	\$ 15,729,583	\$ 17,144,778	91.7%	\$ 11,894,307	\$ 19,948,141	59.6%	\$ 8,053,834	\$ 181,293	\$ 7,872,540	77.9%

**City of Ashland
Departmental Expense Report
as of March 31, 2021
(87.5% of Biennium)**

		Year-To-Date	Year 1	Percent	Year-To-Date	Year 2	Percent	Biennium	Biennium	Biennium	Percent of Biennium
		Expenditures	Budget	Expended	Expenditures	(Net Budget)	Expended	Balance	Encumbered	Available	Budget Used
Parks Department											
0211	120900	Parks Division									
0211	121200	\$ 2,104,820	\$ 2,334,454	90.2%	\$ 1,300,734	\$ 2,612,375	49.8%	\$ 1,311,641	\$ -	\$ 1,311,641	72.2%
		1,625,015	1,700,998	95.5%	1,325,765	1,784,706	74.3%	458,941	107,138	351,803	89.7%
		39,683	50,000	79.4%	8,731.61	60,317	14.5%	51,586	3,044	48,542	51.5%
		<u>3,769,517</u>	<u>4,085,452</u>	<u>92.3%</u>	<u>2,635,231</u>	<u>4,457,398</u>	<u>59.1%</u>	<u>1,822,168</u>	<u>110,182</u>	<u>1,711,986</u>	<u>79.2%</u>
0211	125300	Recreation Division									
		986,655	1,089,602	90.6%	461,572	1,221,946	37.8%	760,374	-	760,374	65.6%
		274,481	381,265	72.0%	101,767	485,516	21.0%	380,749	40,986	339,763	55.1%
		<u>1,261,136</u>	<u>1,470,867</u>	<u>85.7%</u>	<u>563,339</u>	<u>1,707,462</u>	<u>33.0%</u>	<u>1,141,123</u>	<u>40,986</u>	<u>1,100,137</u>	<u>62.9%</u>
0211	125500	Golf Division									
		423,566	464,498	91.2%	287,652	515,385	55.8%	227,732	-	227,732	75.7%
		154,788	135,050	114.6%	99,125	104,312	95.0%	2,988	734	2,254	99.1%
		-	-	N/A	-	-	N/A	-	-	-	N/A
		<u>578,354</u>	<u>599,548</u>	<u>96.5%</u>	<u>386,777</u>	<u>619,697</u>	<u>62.4%</u>	<u>230,720</u>	<u>734</u>	<u>229,987</u>	<u>80.8%</u>
0211	126900	Senior Services Division									
		278,396	303,805	91.6%	232,718	337,724	68.9%	105,006	-	105,006	83.0%
		39,243	42,213	93.0%	24,812	50,278	49.3%	20,523	6,811	13,712	83.8%
		-	-	N/A	-	-	N/A	-	-	-	N/A
		<u>317,639</u>	<u>346,018</u>	<u>91.8%</u>	<u>257,529</u>	<u>388,001</u>	<u>66.4%</u>	<u>125,529</u>	<u>6,811</u>	<u>118,718</u>	<u>83.1%</u>
0211	127000	Parks Forestry Division									
		418,779	401,350	104.3%	308,880	393,489	78.5%	84,609	-	84,609	89.6%
		53,710	111,675	48.1%	22,334	145,718	15.3%	122,306	3,905	118,401	40.3%
		8,767	4,076	215.1%	-	-	N/A	(4,691)	-	(4,691)	215.1%
		<u>481,257</u>	<u>517,101</u>	<u>93.1%</u>	<u>331,214</u>	<u>539,207</u>	<u>61.4%</u>	<u>202,224</u>	<u>3,905</u>	<u>198,319</u>	<u>80.5%</u>
0411	123000	CIP									
		-	-	N/A	-	-	N/A	-	-	-	N/A
		8,574	9,000	95.3%	-	426	0.0%	426	12,626	(12,200)	235.6%
		343,387	1,871,000	18.4%	556,998	4,617,613	12.1%	4,060,614	1,388,217	2,672,398	46.1%
		<u>351,962</u>	<u>1,880,000</u>	<u>18.7%</u>	<u>556,998</u>	<u>4,618,038</u>	<u>12.1%</u>	<u>4,061,040</u>	<u>1,400,842</u>	<u>2,660,198</u>	<u>46.5%</u>
0731	121000	Equipment									
		1,336	5,000	26.7%	1,653	3,664	45.1%	2,011	-	2,011	59.8%
		142,591	150,000	95.1%	-	157,409	0.0%	157,409	62,996	94,413	68.5%
		<u>143,927</u>	<u>155,000</u>	<u>92.9%</u>	<u>1,653</u>	<u>161,073</u>	<u>1.0%</u>	<u>159,420</u>	<u>62,996</u>	<u>96,425</u>	<u>68.4%</u>
		Totals									
		4,212,216	4,593,709	91.7%	2,591,556	4,349,706	59.6%	2,489,362	-	2,299,747	73.2%
		2,157,147	2,385,201	90.4%	1,575,456	2,378,624	66.2%	987,943	172,199	683,632	82.7%
		534,428	2,075,076	25.8%	565,730	4,835,339	11.7%	4,264,918	1,454,256	2,815,353	47.6%
		<u>\$ 6,903,791</u>	<u>\$ 9,053,986</u>	<u>76.3%</u>	<u>\$ 4,732,741</u>	<u>\$ 11,563,669</u>	<u>40.9%</u>	<u>\$ 7,742,224</u>	<u>\$ 1,626,455</u>	<u>\$ 5,798,732</u>	<u>68.4%</u>
Total Parks Department											

City of Ashland
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	Year-To-Date Expenditures	Year 1 Budget	Percent Expended	Year-To-Date Expenditures	Year 2 (Net Budget)	Percent Expended	Biennium Balance	Biennium Encumbered	Biennium Available	Percent of Biennium Budget Used
Personnel Services	34,126,944	36,598,748	93.2%	24,308,703	39,343,068	61.8%	15,647,366	-	15,647,366	78.8%
Materials and Services	49,033,460	53,872,109	91.0%	36,832,226	59,712,083	61.7%	23,096,937	4,382,715	18,714,222	82.8%
Capital Outlay	9,982,999	21,384,068	46.7%	3,994,701	45,894,761	8.7%	43,702,875	6,533,440	37,169,435	35.6%
Debt Service	4,925,855	5,124,097	96.1%	5,650,503	6,335,612	89.2%	(1,122,398)	-	(1,122,398)	111.9%
Other Financing Uses	-	-	-	-	-	-	-	-	-	-
	\$ 98,069,258	\$ 116,979,022	83.8%	\$ 70,786,133	\$ 151,285,524	46.8%	\$ 81,324,780	\$ 10,916,155	\$ 70,408,625	71.8%