

Council Business Meeting

August 3, 2021

Agenda Item	Fiscal Year 2021 Fourth 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 Fourth Quarter ending June 30, 2021.

- 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.
- Fund balance for FY2021 will end higher than originally budgeted or subsequently projected as a result of higher than expected revenues and continued vacancies and other short-term savings measures.

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 and the Third Quarter update was presented on May 18, 2021.

BACKGROUND AND ADDITIONAL INFORMATION

The City has experienced significant impacts to operations and conditions resulting from the COVID-19 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, continuing to tightly monitor and manage 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 (of over \$100,000) and free up F&B receipts to fund needed transportation system improvements. 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 4th Quarter Financial Update” as presented.

REFERENCES & ATTACHMENTS

Attachment 1: Fiscal Year 2021 Fourth Quarter Financial Statements

City of Ashland
Summary of Fund Balances
Preliminary Report for June 30, 2021

Fund	Balance June 30, 2021	Balance June 30, 2020	Change From Prior FY 2020
General Fund	\$ 8,530,476	\$ 5,053,650	69% \$ 3,476,826
Parks General Fund	1,808,196	1,074,422	68% 733,774
Housing Fund	128,254	109,080	18% 19,175
Community Block Grant Fund	5,662	36,617	-85% (30,955)
Reserve Fund	39,550	39,256	1% 295
Street Fund	2,369,970	1,681,183	41% 688,787
Airport Fund	264,125	376,568	-30% (112,442)
Capital Improvements Fund	1,084,111	918,571	18% 165,540
Parks Capital Improvements Fund	1,724,527	1,596,621	8% 127,906
Debt Service Fund	986,049	1,037,695	-5% (51,646)
Water Fund	12,956,476	10,850,465	19% 2,106,010
Wastewater Fund	8,406,997	10,085,824	-17% (1,678,827)
Storm Drain Fund	1,775,063	1,795,164	-1% (20,101)
Electric Fund	3,403,800	2,521,065	35% 882,736
Telecommunications Fund	2,141,760	1,540,523	39% 601,237
Central Services Fund	3,114,192	1,572,863	98% 1,541,330
Insurance Services Fund	175,478	285,478	-39% (110,000)
Health Benefits Reserve Fund	1,463,354	1,212,173	21% 251,182
Equipment Fund	3,853,771	3,851,596	0% 2,176
Parks Equipment Fund	401,324	288,346	39% 112,979
Cemetery Trust Fund	917,499	954,825	-4% (37,326)
	<u>\$ 55,550,638</u>	<u>\$ 46,881,983</u>	18% \$ 8,668,654
Total Fund Balances	<u>\$ 55,550,638</u>	<u>\$ 46,881,983</u>	18% \$ 8,668,654
<u>Restricted and Committed Funds</u>			
Restricted	\$ 9,713,127	\$ 8,513,196	14% \$ 1,199,931
Committed	13,178,528	13,475,603	-2% (297,075)
Unassigned	32,658,982	24,893,184	31% 7,765,798
Total Fund Balances	<u>\$ 55,550,638</u>	<u>\$ 46,881,983</u>	18% \$ 8,668,654

City of Ashland
Statement of Revenues and Expenditures - City Wide
Preliminary Report for 06/30/2021 (100% 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	\$ 25,394,514	\$ 25,394,514	100.0%	\$ 24,343,315	\$ 27,858,098	87.4%	95.9%
Licenses and Permits	1,095,600	1,095,600	100.0%	2,411,618	949,150	254.1%	220.1%
Intergovernmental Revenues	4,890,829	4,890,829	100.0%	8,040,408	6,794,610	118.3%	164.4%
Charges for Services - Rate & Internal	62,393,906	62,393,906	100.0%	62,779,776	64,200,644	97.8%	100.6%
Charges for Services - Misc. Service fees	2,012,541	2,012,541	100.0%	1,899,208	2,022,596	93.9%	94.4%
System Development Charges	752,284	752,284	100.0%	1,215,502	396,500	306.6%	161.6%
Fines and Forfeitures	418,514	418,514	100.0%	256,144	607,900	42.1%	61.2%
Assessment Payments	3,319	3,319	100.0%	7,024	30,000	23.4%	211.6%
Interest on Investments	945,387	945,387	100.0%	352,621	784,207	45.0%	37.3%
Miscellaneous Revenues	522,180	522,180	100.0%	479,540	337,290	142.2%	91.8%
Total Revenues	98,429,074	98,429,074	100.0%	101,785,156	103,980,994	97.9%	103.4%
Budgetary Resources:							
Other Financing Sources	1,226,580	1,226,580	100.0%	60,884	25,452,562	0.2%	5.0%
Transfers In	675,144	675,144	100.0%	1,216,519	989,672	122.9%	180.2%
Total Budgetary Resources	1,901,724	1,901,724	100.0%	1,277,403	26,442,234	4.8%	67.2%
Total Resources	100,330,798	100,330,798	100.0%	103,062,559	130,423,228	79.0%	102.7%
Requirements by Classification							
Personnel Services	34,126,944	34,126,944	100.0%	32,396,413	37,527,148	86.3%	94.9%
Materials and Services	49,033,460	49,033,460	100.0%	49,240,197	55,477,553	88.8%	100.4%
Debt Service	4,925,855	4,925,855	100.0%	6,142,885	4,329,864	141.9%	124.7%
Total Operating Expenditures	88,086,259	88,086,259	100.0%	87,779,494	97,334,565	90.2%	99.7%
Capital Construction							
Capital Outlay	9,982,999	9,982,999	100.0%	5,397,892	36,296,507	14.9%	54.1%
Transfers Out	675,144	675,144	100.0%	1,216,519	1,255,621	96.9%	180.2%
Contingencies (Original Budget \$3,533,500)	-	-	0.0%	-	1,367,059	0.0%	0.0%
Total Budgetary Requirements	675,144	675,144	100.0%	1,216,519	2,622,680	46.4%	180.2%
Total Requirements	98,744,402	98,744,402	100.0%	94,393,905	136,253,752	69.3%	95.6%
Excess (Deficiency) of Resources over Requirements	1,586,396	1,586,396		8,668,654	(5,830,524)	248.7%	546.4%
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	\$ 46,881,984	\$ 46,881,984	100.0%	\$ 55,550,638	\$ 18,573,137	299.1%	118.5%

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary Report for 06/30/2021 (100% 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	\$ 22,071,780	\$ 22,071,780	100.0%	\$ 22,140,158	\$ 24,260,648	91.3%	100.3%
Licenses and Permits	1,095,600	1,095,600	100.0%	2,411,618	949,150	254.1%	220.1%
Intergovernmental	2,217,898	2,217,898	100.0%	3,805,354	2,038,080	186.7%	171.6%
Charges for Services	1,671,137	1,671,137	100.0%	1,659,670	1,599,001	103.8%	99.3%
Fines	418,514	418,514	100.0%	256,144	607,900	42.1%	61.2%
Interest on Investments	107,484	107,484	100.0%	47,182	126,250	37.4%	43.9%
Miscellaneous	55,509	55,509	100.0%	69,543	70,145	99.1%	125.3%
Transfer in (Water Fund)	50,000	50,000	100.0%	50,000	250,000	20.0%	100.0%
Transfer In (Cemetery)	69,988	69,988	100.0%	56,847	75,000	75.8%	81.2%
Transfer In (Health Benefits)	100,000	100,000	100.0%	100,000	100,000	100.0%	100.0%
Total Revenues and Other Sources	<u>27,857,909</u>	<u>27,857,909</u>	100.0%	<u>30,596,516</u>	<u>30,076,174</u>	101.7%	109.8%
Administration	1,329,759	1,329,759	100.0%	1,112,919	1,111,194	100.2%	83.7%
Administration - Parking	-	-	N/A	-	172,000	0.0%	N/A
Administration - Municipal Court	653,523	653,523	100.0%	661,279	708,010	93.4%	101.2%
Finance - Miscellaneous	22,893	22,893	100.0%	-	19,000	0.0%	N/A
Finance - Band	48,382	48,382	100.0%	15,933	66,459	24.0%	32.9%
Finance - Parks	5,391,900	5,391,900	100.0%	5,391,900	5,391,900	100.0%	100.0%
Police Department	7,768,441	7,768,441	100.0%	7,576,341	8,482,466	89.3%	97.5%
Fire and Rescue Department	9,396,269	9,396,269	100.0%	9,262,096	10,283,712	90.1%	98.6%
Public Works - Cemetery Division	459,164	459,164	100.0%	479,317	542,128	88.4%	104.4%
Community Development - Planning Division	1,769,254	1,769,254	100.0%	1,577,796	1,755,537	89.9%	89.2%
Community Development - Building Division	793,354	793,354	100.0%	816,698	848,549	96.2%	102.9%
Community Development - Social Services Grants	134,000	134,000	100.0%	-	134,000	0.0%	0.0%
Transfers (Cemetery and Debt Svc)	500	500	100.0%	225,412	330,412	68.2%	45082.4%
Contingency	-	-	N/A	-	400,000	0.0%	N/A
Total Expenditures and Other Uses	<u>27,767,439</u>	<u>27,767,439</u>	100.0%	<u>27,119,690</u>	<u>30,245,368</u>	89.7%	97.7%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	90,470	90,470	100.0%	3,476,826	(169,194)	2154.9%	3843.1%
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>\$ 5,053,650</u>	<u>\$ 5,053,650</u>	100.0%	<u>\$ 8,530,476</u>	<u>\$ 3,950,249</u>	215.9%	168.8%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				<u>1,412,660</u>			
Unassigned Fund Balance				<u>\$ 7,117,816</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary Report for 06/30/2021 (100% 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			
211 Parks and Recreation General Fund							
Intergovernmental	\$ 190,356	\$ 190,356	100.0%	\$ 74,165	\$ 60,986	121.6%	39.0%
Charges for Services - Internal	5,391,900	5,391,900	100.0%	5,391,900	5,391,900	100.0%	100.0%
Charges for Services - Misc. Service Fees	819,535	819,535	100.0%	707,148	1,181,475	59.9%	86.3%
Interest on Investments	19,232	19,232	100.0%	10,219	23,543	43.4%	53.1%
Miscellaneous	33,425	33,425	100.0%	32,124	31,000	103.6%	96.1%
Transfer In	185,000	185,000	100.0%	185,000	185,000	100.0%	100.0%
Total Revenues and Other Sources	6,639,448	6,639,448	100.0%	6,400,556	6,873,904	93.1%	96.4%
Parks Division	3,769,517	3,769,517	100.0%	3,533,335	4,148,301	85.2%	93.7%
Recreation Division	1,261,136	1,261,136	100.0%	770,777	1,499,661	51.4%	61.1%
Golf Division	578,354	578,354	100.0%	544,754	599,489	90.9%	94.2%
Senior Services Division	317,639	317,639	100.0%	326,659	369,633	88.4%	102.8%
Parks Forestry Division	481,257	481,257	100.0%	451,034	513,672	87.8%	93.7%
Transfers (insurance fund)	-	-	N/A	40,222	40,222	100.0%	N/A
Contingency	-	-	N/A	-	75,000	0.0%	0.0%
Total Expenditures and Other Uses	6,407,902	6,407,902	100.0%	5,666,782	7,245,978	78.2%	88.4%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	231,545	231,545	100.0%	733,774	(372,074)	-197.2%	316.9%
Beginning Fund Balance	842,877	842,877	100.0%	1,074,423	611,075	175.8%	127.5%
Ending Fund Balance	\$ 1,074,422	\$ 1,074,423	100.0%	\$ 1,808,196	\$ 239,001	756.6%	168.3%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				-			
Unassigned Fund Balance				<u>\$ 1,808,196</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary Report for 06/30/2021 (100% 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	\$ 100,000	\$ 100,000	100.0%	\$ 107,728	\$ 100,000	107.7%	107.7%
Interest on Investments	1,996	1,996	100.0%	985	-	N/A	49.4%
Miscellaneous	2,215	2,215	100.0%	-	-	N/A	N/A
Total Revenues and Other Sources	<u>104,211</u>	<u>104,211</u>	100.0%	<u>108,714</u>	<u>100,000</u>	108.7%	104.3%
Materials and Services	65,118	65,118	100.0%	89,539	100,000	89.5%	49.4%
Total Expenditures and Other Uses	<u>65,118</u>	<u>65,118</u>	100.0%	<u>89,539</u>	<u>100,000</u>	89.5%	49.4%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	39,093	39,093	100.0%	19,175	-	0.0%	49.0%
Beginning Fund Balance	69,986	69,986	100.0%	109,080	451,667	24.2%	155.9%
Ending Fund Balance	<u>\$ 109,080</u>	<u>\$ 109,080</u>	100.0%	<u>\$ 128,254</u>	<u>\$ 451,667</u>	28.4%	117.6%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				128,254			
Unassigned Fund Balance				<u>\$ -</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary Report for 06/30/2021 (100% of Budget)

	Fiscal Year 2020	Fiscal Year 2020	Percent Collected / Expended	Fiscal Year 2021	2nd Year of Biennial Budget	Percent Collected / Expended	Year over year change
	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals			
250 Community Development Block Fund							
Intergovernmental	\$ 238,255	\$ 238,255	100.0%	\$ 178,411	\$ 469,242	38.0%	74.9%
Total Revenues and Other Sources	238,255	238,255	100.0%	178,411	469,242	38.0%	74.9%
Personnel Services	49,323	49,323	100.0%	64,231	94,258	68.1%	130.2%
Materials and Services	188,933	188,933	100.0%	145,134	375,446	38.7%	76.8%
Total Expenditures and Other Uses	238,255	238,255	100.0%	209,365	469,704	44.6%	87.9%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	-	-	0.0%	(30,955)	(462)	6703.6%	N/A
Beginning Fund Balance	36,617	36,617	100.0%	36,617	1,801	2033.1%	100.0%
Ending Fund Balance	\$ 36,617	\$ 36,617	100.0%	\$ 5,662	\$ 1,339	422.8%	15.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				5,662			
Unassigned Fund Balance				\$ (0)			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary Report for 06/30/2021 (100% 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	\$ 816	\$ 816	100.0%	\$ 295	\$ 350	84.2%	36.1%
Interfund Loan	-	-	N/A	-	-	N/A	0.0%
Total Revenues and Other Sources	<u>816</u>	<u>816</u>	100.0%	<u>295</u>	<u>350</u>	84.2%	36.1%
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	816	816	100.0%	295	350	84.2%	36.1%
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>\$ 39,256</u>	<u>\$ 39,256</u>	100.0%	<u>\$ 39,550</u>	<u>\$ 38,759</u>	102.0%	100.8%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				<u>39,550</u>			
Unassigned Fund Balance				<u>\$ -</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary Report for 06/30/2021 (100% of Budget)

	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		
260 Street Fund							
Taxes	\$ 398,771	\$ 398,771	100.0%	\$ 369,039	\$ 795,000	46.4%	92.5%
Intergovernmental	1,502,423	1,502,423	100.0%	2,519,949	1,761,302	143.1%	167.7%
Charges for Services - Rates	1,631,327	1,631,327	100.0%	1,632,177	1,659,000	98.4%	100.1%
Charges for Services - Misc. Service Fees	11,576	11,576	100.0%	1,163	17,000	6.8%	10.0%
System Development Charges	235,750	235,750	100.0%	352,020	100,000	352.0%	149.3%
Assessments	3,319	3,319	100.0%	7,024	30,000	23.4%	211.6%
Interest on Investments	65,516	65,516	100.0%	9,866	100,000	9.9%	15.1%
Miscellaneous	587	587	100.0%	20,311	84,145	24.1%	3460.3%
Other Financing Sources	-	-	N/A	-	5,000,000	0.0%	N/A
Total Revenues and Other Sources	3,849,269	3,849,269	100.0%	4,911,548	9,546,447	51.4%	127.6%
Public Works - Ground Maintenance	240,936	240,936	100.0%	237,773	268,200	88.7%	98.7%
Public Works - Street Operations	6,310,928	6,389,240	98.8%	3,654,808	9,217,473	39.7%	57.9%
Public Works - Street Operations Debt	78,312	-	N/A	81,963	127,555	64.3%	N/A
Public Works - Transportation SDC's	353,846	353,846	100.0%	215,711	738,149	29.2%	61.0%
Transfers (To Insurance Fund)	-	-	N/A	32,507	32,507	100.0%	N/A
Contingency	-	-	N/A	-	21,850	0.0%	N/A
Total Expenditures and Other Uses	6,984,022	6,984,022	100.0%	4,222,762	10,405,734	40.6%	60.5%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(3,134,754)	(3,134,753)	100.0%	688,787	(859,287)	-80.2%	-22.0%
Beginning Fund Balance	4,815,937	4,815,937	100.0%	1,681,184	3,762,407	44.7%	34.9%
Ending Fund Balance	\$ 1,681,183	\$ 1,681,184	100.0%	\$ 2,369,970	\$ 2,903,120	81.6%	141.0%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				2,369,971			
Unassigned Fund Balance				<u>\$ (0)</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary Report for 06/30/2021 (100% of Budget)

	Fiscal Year 2020		Percent Collected / Expended	Fiscal Year 2021		Percent Collected / Expended	Year over year change
	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals	2nd Year of Biennial Budget		
280 Airport Fund							
Intergovernmental	\$ 67,245	\$ 67,245	100.0%	\$ -	\$ 180,000	0.0%	100.0%
Charges for Services - Rates	165,347	165,347	100.0%	175,070	162,000	108.1%	105.9%
Interest on Investments	5,062	5,062	100.0%	2,536	500	507.1%	50.1%
Miscellaneous	1,000	1,000	100.0%	-	-	N/A	0.0%
Total Revenues and Other Sources	<u>238,654</u>	<u>238,654</u>	100.0%	<u>177,606</u>	<u>342,500</u>	51.9%	74.4%
Materials and Services	63,591	63,591	100.0%	154,611	108,044	143.1%	243.1%
Capital Outlay	34,154	34,154	100.0%	133,305	260,000	51.3%	390.3%
Transfers Out (To Insurance Fund)	-	-	N/A	2,132	2,132	100.0%	N/A
Contingency	-	-	N/A	-	-	N/A	N/A
Total Expenditures and Other Uses	<u>97,745</u>	<u>97,745</u>	100.0%	<u>290,048</u>	<u>370,176</u>	78.4%	296.7%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	140,909	140,909	100.0%	(112,442)	(27,676)	406.3%	-79.8%
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>\$ 376,568</u>	<u>\$ 376,568</u>	100.0%	<u>\$ 264,125</u>	<u>\$ 197,629</u>	133.6%	70.1%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				264,125			
Unassigned Fund Balance				<u>\$ -</u>			

City of Ashland
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	Fiscal Year 2020	Fiscal Year 2020	Percent Collected / Expended	Fiscal Year 2021	2nd Year of Biennial Budget	Percent Collected / Expended	Year over year change
	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals			
410 Capital Improvements Fund							
Intergovernmental	\$ 1,861	\$ 1,861	100.0%	\$ 21,271	\$ -	N/A	1143.2%
Charges for Services - Internal	946,170	946,170	100.0%	946,170	931,170	101.6%	100.0%
Charges for Services - Misc. Service Fees	203,162	203,162	100.0%	174,813	60,000	291.4%	86.0%
System Development Charges	59,994	59,994	100.0%	80,560	51,500	156.4%	134.3%
Interest on Investments	19,103	19,103	100.0%	7,253	13,000	55.8%	38.0%
Miscellaneous	4,306	4,306	100.0%	(0)	10,000	0.0%	N/A
Total Revenues and Other Sources	<u>1,234,596</u>	<u>1,234,596</u>	100.0%	<u>1,230,066</u>	<u>1,065,670</u>	115.4%	99.6%
Public Works - Facilities	1,066,743	1,066,743	100.0%	947,993	1,592,132	59.5%	88.9%
Transfer Out	110,000	110,000	100.0%	116,533	116,533	100.0%	105.9%
Contingency	-	-	N/A	-	30,000	0.0%	N/A
Total Expenditures and Other Uses	<u>1,176,743</u>	<u>1,176,743</u>	100.0%	<u>1,064,526</u>	<u>1,738,665</u>	61.2%	90.5%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	57,853	57,853	100.0%	165,540	(672,995)	-24.6%	286.1%
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>\$ 918,571</u>	<u>\$ 918,571</u>	100.0%	<u>\$ 1,084,111</u>	<u>\$ 676,178</u>	160.3%	118.0%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				1,084,111			
Unassigned Fund Balance				<u>\$ 0</u>			

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	Fiscal Year 2020		Percent Collected / Expended	Fiscal Year 2021		Percent Collected / Expended	Year over year change
	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals	2nd Year of Biennial Budget		
411 Parks Capital Improvement Fund							
Taxes	\$ 664,577	\$ 664,577	100.0%	\$ 455,113	\$ 756,900	60.1%	0.0%
Intergovernmental	171,690	171,690	100.0%	800,000	2,075,000	38.6%	0.0%
Interest on Investments	27,987	27,987	100.0%	13,173	20,000	65.9%	47.1%
Miscellaneous	-	-	N/A	7,862	-	N/A	N/A
Other Financing Sources	-	-	N/A	-	1,250,000	0.0%	0.0%
Total Revenues and Other Sources	<u>864,253</u>	<u>864,253</u>	100.0%	<u>1,276,148</u>	<u>4,101,900</u>	31.1%	147.7%
Personnel Services	-	-					
Materials and Services	8,574	8,574	100.0%	-	-	N/A	N/A
Capital Outlay	343,387	343,387	100.0%	749,070	3,090,000	24.2%	218.1%
Transfer Out	344,656	344,656	100.0%	399,172	349,172	114.3%	115.8%
Total Expenditures and Other Uses	<u>696,618</u>	<u>696,618</u>	100.0%	<u>1,148,242</u>	<u>3,439,172</u>	33.4%	164.8%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	167,636	167,636	100.0%	127,906	662,728	19.3%	76.3%
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>\$ 1,596,621</u>	<u>\$ 1,596,621</u>	100.0%	<u>\$ 1,724,527</u>	<u>\$ 1,727,792</u>	99.8%	108.0%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				1,724,527			
Unassigned Fund Balance				<u>\$ (0)</u>			

City of Ashland
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	Fiscal Year 2020		Percent Collected / Expended	Fiscal Year 2021		Percent Collected / Expended	Year over year change
	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals	2nd Year of Biennial Budget		
530 Debt Services							
Taxes	\$ 483,627	\$ 483,627	100.0%	\$ 231,425	\$ 213,000	108.7%	47.9%
Charges for Services - Internal	1,259,300	1,259,300	100.0%	1,154,300	1,154,300	100.0%	91.7%
Interest on Investments	15,469	15,469	100.0%	3,974	13,130	30.3%	25.7%
Transfer In (General Fund & CIP)	269,656	269,656	100.0%	324,172	379,172	85.5%	120.2%
Other Financing Sources	-	-	N/A	-	-	N/A	N/A
Total Revenues and Other Sources	<u>2,028,052</u>	<u>2,028,052</u>	100.0%	<u>1,713,871</u>	<u>1,759,602</u>	97.4%	84.5%
Materials and Services	900	900	100.0%	-	1,000	0.0%	0.0%
Debt Service	<u>2,025,311</u>	<u>2,025,311</u>	100.0%	<u>1,765,517</u>	<u>1,765,520</u>	100.0%	87.2%
Total Expenditures and Other Uses	<u>2,026,211</u>	<u>2,026,211</u>	100.0%	<u>1,765,517</u>	<u>1,766,520</u>	99.9%	87.1%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	1,841	1,841	100.0%	(51,646)	(6,918)	-746.5%	-2806.0%
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>\$ 1,037,695</u>	<u>\$ 1,037,695</u>	100.0%	<u>\$ 986,049</u>	<u>\$ 1,417,136</u>	69.6%	95.0%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				<u>986,049</u>			
Unassigned Fund Balance				<u>\$ -</u>			

City of Ashland
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	Fiscal Year 2020		Percent Collected / Expended	Fiscal Year 2021		Percent Collected / Expended	Year over year change
	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals	2nd Year of Biennial Budget		
670 Water Fund							
Intergovernmental	\$ 6,331	\$ 6,331	100.0%	\$ 16,766	\$ -	N/A	264.8%
Charges for Services - Rates	8,256,832	8,256,832	100.0%	8,844,186	8,633,400	102.4%	107.1%
Charges for Services - Misc. Service Fees	98,581	98,581	100.0%	77,316	-	N/A	78.4%
System Development Charges	226,981	226,981	100.0%	440,828	100,000	440.8%	194.2%
Interest on Investments	216,316	216,316	100.0%	80,500	146,450	55.0%	37.2%
Miscellaneous	41,749	41,749	100.0%	14,294	25,000	57.2%	34.2%
Other Financing Sources	1,103,851	1,103,851	100.0%	-	14,252,562	0.0%	N/A
Total Revenues and Other Sources	<u>9,950,641</u>	<u>9,950,641</u>	100.0%	<u>9,473,891</u>	<u>23,157,412</u>	40.9%	95.2%
Public Works - Conservation	201,734	201,734	100.0%	155,352	290,810	53.4%	77.0%
Public Works - Water Supply	762,548	762,548	100.0%	919,276	3,054,080	30.1%	120.6%
Public Works - Water Supply Debt	245,129	245,129	100.0%	127,955	9,455	1353.3%	52.2%
Public Works - Water Distribution	3,984,957	3,984,957	100.0%	3,739,404	4,685,675	79.8%	93.8%
Public Works - Water Distribution Debt	388,157	388,157	100.0%	266,811	249,105	107.1%	68.7%
Public Works - Water Treatment	3,219,746	3,219,746	100.0%	1,451,324	13,105,595	11.1%	45.1%
Public Works - Water Treatment Debt	141,963	141,963	100.0%	315,666	324,331	97.3%	222.4%
Public Works - Improvement SDC's	566,328	566,328	100.0%	92,776	2,877,500	3.2%	16.4%
Public Works - Debt SDC's	34,686	34,686	100.0%	180,775	180,776	100.0%	521.2%
Debt Service	-	-	N/A	34,038	34,038	100.0%	0.0%
Transfer Out	50,000	50,000	100.0%	84,504	284,504	29.7%	0.0%
Contingency	-	-	N/A	-	342,500	0.0%	0.0%
Total Expenditures and Other Uses	<u>9,595,249</u>	<u>9,595,249</u>	100.0%	<u>7,367,881</u>	<u>25,438,370</u>	29.0%	76.8%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	355,392	355,392	100.0%	2,106,010	(2,280,958)	192.3%	592.6%
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>\$ 10,850,465</u>	<u>\$ 10,850,465</u>	100.0%	<u>\$ 12,956,476</u>	<u>\$ 10,294,485</u>	125.9%	119.4%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				5,212,880			
Unassigned Fund Balance				<u>\$ 7,743,595</u>			

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	Fiscal Year 2020		Percent Collected / Expended	Fiscal Year 2021		Percent Collected / Expended	Year over year change
	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals	2nd Year of Biennial Budget		
675 Wastewater Fund							
Taxes	\$ 1,617,688	\$ 1,617,688	100.0%	\$ 1,003,442	\$ 1,650,000	60.8%	62.0%
Intergovernmental	3,409	3,409	100.0%	17,088	-	N/A	501.2%
Charges for Services - Rates	6,078,318	6,078,318	100.0%	6,115,064	5,783,000	105.7%	100.6%
Charges for Services - Misc. Service Fees	7,851	7,851	100.0%	9,397	-	N/A	119.7%
System Development Charges	212,725	212,725	100.0%	314,271	100,000	314.3%	-300.0%
Interest on Investments	188,367	188,367	100.0%	67,280	146,450	45.9%	-200.0%
Miscellaneous	1,610	1,610	100.0%	58	1,000	5.8%	0.0%
Other Financing Sources	122,729	122,729	100.0%	60,884	4,950,000	1.2%	0.0%
Total Revenues and Other Sources	<u>8,232,697</u>	<u>8,232,697</u>	100.0%	<u>7,587,485</u>	<u>12,630,450</u>	60.1%	92.2%
Public Works - Wastewater Collection	2,579,229	2,579,229	100.0%	2,846,213	3,009,387	94.6%	110.4%
Public Works - Wastewater Collection Debt	76,224	76,224	100.0%	150,466	154,180	97.6%	197.4%
Public Works - Wastewater Treatment	2,487,997	2,487,997	100.0%	2,908,655	2,711,227	107.3%	116.9%
Public Works - Wastewater Treatment Debt	1,720,632	1,720,632	100.0%	3,185,822	3,258,537	97.8%	185.2%
Public Works - Improvements SDC's	109,481	109,481	100.0%	131,036	605,000	21.7%	119.7%
Transfers Out (To insurance fund)	-	-	N/A	44,119	44,119	100.0%	N/A
Contingency	-	-	N/A	-	162,500	0.0%	N/A
Total Expenditures and Other Uses	<u>6,973,563</u>	<u>6,973,563</u>	100.0%	<u>9,266,312</u>	<u>9,944,950</u>	93.2%	132.9%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	1,259,134	1,259,134	100.0%	(1,678,827)	2,685,500	-62.5%	-133.3%
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>\$ 10,085,824</u>	<u>\$ 10,085,824</u>	100.0%	<u>\$ 8,406,997</u>	<u>\$ 10,657,344</u>	78.9%	83.4%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				3,727,351			
Unassigned Fund Balance				<u>\$ 4,679,646</u>			

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	Fiscal Year 2020	Fiscal Year 2020	Percent Collected / Expended	Fiscal Year 2021	2nd Year of Biennial Budget	Percent Collected / Expended	Year over year change
	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals			
680 Storm Water Fund							
Intergovernmental	\$ 2,597	\$ 2,597	100.0%	\$ 5,049	\$ -	N/A	194.4%
Charges for Services - Rates	727,545	727,545	100.0%	728,665	790,000	92.2%	100.2%
System Development Charges	16,834	16,834	100.0%	27,823	45,000	61.8%	165.3%
Interest on Investments	37,214	37,214	100.0%	12,831	30,300	42.3%	34.5%
Total Revenues and Other Sources	<u>784,190</u>	<u>784,190</u>	100.0%	<u>774,368</u>	<u>865,300</u>	89.5%	98.7%
Public Works - Storm Water Operations	756,257	756,257	100.0%	735,594	970,143	75.8%	97.3%
Public Works - Storm Water Operations Debt	11,950	11,950	100.0%	11,750	11,750	100.0%	98.3%
Public Works - Storm Water SDC's	87,356	87,356	100.0%	33,734	191,000	17.7%	38.6%
Transfers out (To insurance fund)	-	-	N/A	13,391	13,391	100.0%	N/A
Contingency	-	-	N/A	-	15,000	0.0%	0.0%
Total Expenditures and Other Uses	<u>855,563</u>	<u>855,563</u>	100.0%	<u>794,469</u>	<u>1,201,284</u>	66.1%	92.9%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(71,373)	(71,373)	100.0%	(20,101)	(335,984)	6.0%	28.2%
Beginning Fund Balance	1,866,537	1,866,537	100.0%	<u>1,795,164</u>	1,784,746	100.6%	96.2%
Ending Fund Balance	<u>\$ 1,795,164</u>	<u>\$ 1,795,164</u>	100.0%	<u>\$ 1,775,063</u>	<u>\$ 1,448,762</u>	122.5%	98.9%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				(64,342)			
Unassigned Fund Balance				<u>\$ 1,839,404</u>			

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	Fiscal Year 2020		Percent Collected / Expended	Fiscal Year 2021		Percent Collected / Expended	Year over year change
	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals	2nd Year of Biennial Budget		
690 Electric Fund							
Intergovernmental	\$ 205,315	\$ 205,315	100.0%	\$ 426,580	\$ 210,000	203.1%	207.8%
Charges for Services - Rates	16,230,395	16,230,395	100.0%	16,288,105	17,351,779	93.9%	100.4%
Charges for Services - Misc. Service Fees	247,843	247,843	100.0%	425,628	261,573	162.7%	171.7%
Interest on Investments	54,149	54,149	100.0%	21,087	37,333	56.5%	38.9%
Miscellaneous	74,069	74,069	100.0%	78,947	-	N/A	106.6%
Total Revenues and Other Sources	<u>16,811,771</u>	<u>16,811,771</u>	100.0%	<u>17,240,347</u>	<u>17,958,465</u>	96.0%	102.5%
Administration - Conservation	788,117	788,117	100.0%	750,146	908,958	82.5%	95.2%
Electric - Supply	7,446,726	7,446,726	100.0%	7,501,872	8,203,553	91.4%	100.7%
Electric - Distribution	7,388,997	7,388,997	100.0%	7,141,410	8,976,709	79.6%	96.6%
Electric - Transmission	893,860	893,860	100.0%	901,139	1,352,684	66.6%	100.8%
Debt Service	22,393	22,393	100.0%	22,121	22,123	100.0%	98.8%
Transfers Out (To Insurance Fund)	-	-	N/A	40,923	40,923	100.0%	N/A
Contingency	-	-	N/A	-	112,500	0.0%	N/A
Total Expenditures and Other Uses	<u>16,540,093</u>	<u>16,540,093</u>	100.0%	<u>16,357,611</u>	<u>19,617,450</u>	83.4%	98.9%
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	271,678	271,678	100.0%	882,736	(1,658,986)	-53.2%	324.9%
Beginning Fund Balance	<u>2,249,387</u>	<u>2,249,387</u>	100.0%	<u>2,521,065</u>	<u>3,208,518</u>	78.6%	112.1%
Ending Fund Balance	<u>\$ 2,521,065</u>	<u>\$ 2,521,065</u>	100.0%	<u>\$ 3,403,800</u>	<u>\$ 1,549,532</u>	219.7%	135.0%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				-			
Unassigned Fund Balance				<u>\$ 3,403,800</u>			

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	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals			
695 Telecommunications Fund							
Intergovernmental	\$ 4,904	\$ 4,904	100.0%	\$ 24,139	\$ -	N/A	492.2%
Charges for Services - Rates	2,503,789	2,503,789	100.0%	2,647,692	2,430,112	109.0%	105.7%
Charges for Services - Misc. Service Fees	5,100	5,100	100.0%	3,825	32,548	11.8%	75.0%
Interest on Investments	22,338	22,338	100.0%	11,155	2,000	557.7%	49.9%
Miscellaneous	-	-	N/A	-	1,000	0.0%	N/A
Total Revenues and Other Sources	<u>2,536,132</u>	<u>2,536,132</u>	100.0%	<u>2,686,811</u>	<u>2,465,660</u>	109.0%	105.9%
Personnel Services	658,729	658,729	100.0%	688,133	721,227	95.4%	104.5%
Materials & Services	940,741	940,741	100.0%	913,647	1,042,654	87.6%	97.1%
Capital Outlay	17,446	17,446	100.0%	64,612	65,000	99.4%	370.4%
Debt - Transfer to Debt Service Fund	514,000	514,000	100.0%	409,000	514,000	79.6%	79.6%
Transfers out (To insurance fund)	-	-	N/A	10,181	10,181	100.0%	N/A
Contingency	-	-	N/A	-	2,500	0.0%	0.0%
Total Expenditures and Other Uses	<u>2,130,916</u>	<u>2,130,916</u>	100.0%	<u>2,085,574</u>	<u>2,355,562</u>	88.5%	97.9%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	405,215	405,215	100.0%	601,237	110,098	546.1%	148.4%
Beginning Fund Balance	<u>1,135,308</u>	<u>1,135,308</u>	100.0%	<u>1,540,524</u>	<u>1,081,142</u>	142.5%	135.7%
Ending Fund Balance	<u>\$ 1,540,523</u>	<u>\$ 1,540,524</u>	100.0%	<u>\$ 2,141,760</u>	<u>\$ 1,191,240</u>	179.8%	139.0%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				-			
Unassigned Fund Balance				<u>\$ 2,141,760</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary Report for 06/30/2021 (100% of Budget)

	Fiscal Year 2020		Percent Collected / Expended	Fiscal Year 2021		Percent Collected / Expended	Year over year change
	Year-To-Date Actuals	Fiscal Year 2020 End-of-Year Actuals		Year-To-Date Actuals	2nd Year of Biennial Budget		
710 Central Service Fund							
Taxes	\$ 53,166	\$ 53,166	100.0%	\$ 36,409	\$ 82,550	44.1%	68.5%
Intergovernmental	215,509	215,509	100.0%	29,054	-	N/A	13.5%
Charges for Services - Internal	7,485,928	7,485,928	100.0%	8,476,986	8,365,502	101.3%	113.2%
Charges for Services - Misc. Service Fees	405,152	405,152	100.0%	299,584	295,000	101.6%	73.9%
Interest on Investments	31,499	31,499	100.0%	18,519	29,933	61.9%	58.8%
Miscellaneous	9,122	9,122	100.0%	1,468	-	N/A	16.1%
Total Revenues and Other Sources	8,200,376	8,200,376	100.0%	8,862,021	8,772,985	101.0%	108.1%
Administration Department	1,474,265	1,474,265	100.0%	1,428,729	1,803,662	79.2%	96.9%
Information Technology - Info Services Division	1,299,078	1,299,078	100.0%	1,213,929	1,522,549	79.7%	93.4%
Finance Department	2,342,606	2,342,606	100.0%	2,506,142	2,801,250	89.5%	107.0%
City Recorder Division	183,363	183,363	100.0%	193,065	212,752	90.7%	105.3%
Public Works - Administration and Engineering	2,167,935	2,167,935	100.0%	1,936,370	2,533,246	76.4%	89.3%
Transfers Out (To insurance fund)	-	-	N/A	42,456	42,456	100.0%	N/A
Contingency	-	-	N/A	-	105,209	0.0%	0.0%
Total Expenditures and Other Uses	7,467,247	7,467,247	100.0%	7,320,691	9,021,124	81.2%	98.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	733,130	733,129	100.0%	1,541,330	(248,138)	-621.2%	210.2%
Beginning Fund Balance	839,733	839,733	100.0%	1,572,862	751,050	209.4%	187.3%
Ending Fund Balance	\$ 1,572,863	\$ 1,572,862	100.0%	\$ 3,114,192	\$ 502,912	619.2%	198.0%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				-			
Unassigned Fund Balance				<u>\$ 3,114,192</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary Report for 06/30/2021 (100% of Budget)

	Fiscal Year 2020		Percent Collected / Expended	Fiscal Year 2021		Percent Collected / Expended	Year over year change
	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals	2nd Year of Biennial Budget		
720 Insurance Service Fund							
Intergovernmental	\$ 63,998	\$ 63,998	100.0%	\$ 107,587	\$ -	N/A	168.1%
Charges for Services - Internal	1,288,503	1,288,503	100.0%	598,222	712,944	83.9%	46.4%
Interest on Investments	1,746	1,746	100.0%	913	8,750	10.4%	52.3%
Miscellaneous	243,694	243,694	100.0%	31,636	40,000	79.1%	13.0%
Transfers in	-	-	N/A	500,000	500,000	100.0%	N/A
Total Revenues and Other Sources	<u>1,597,941</u>	<u>1,597,941</u>	100.0%	<u>1,238,358</u>	<u>1,261,694</u>	98.2%	77.5%
Personnel Services	227,264	227,264	100.0%	-	-	N/A	N/A
Materials and Services	1,129,581	1,129,581	100.0%	1,348,358	1,541,940	87.4%	119.4%
Capital Outlay	-	-	N/A	-	30,000	0.0%	N/A
Contingency	-	-	N/A	-	-	N/A	0.0%
Total Expenditures and Other Uses	<u>1,356,846</u>	<u>1,356,846</u>	100.0%	<u>1,348,358</u>	<u>1,571,940</u>	85.8%	99.4%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	241,095	241,095	100.0%	(110,000)	(310,246)	35.5%	-45.6%
Beginning Fund Balance	44,383	44,383	100.0%	285,478	831,976	34.3%	643.2%
Ending Fund Balance	<u>\$ 285,478</u>	<u>\$ 285,478</u>	100.0%	<u>\$ 175,478</u>	<u>\$ 521,730</u>	33.6%	61.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				175,478			
Unassigned Fund Balance				<u>\$ -</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary Report for 06/30/2021 (100% of Budget)

	Fiscal Year 2020	Fiscal Year 2020	Percent Collected / Expended	Fiscal Year 2021	2nd Year of Biennial Budget	Percent Collected / Expended	Year over year change
	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals			
725 Health Benefits Reserve Fund							
Charges for Services - Internal	\$ 5,771,133	\$ 5,771,133	100.0%	\$ 5,615,526	\$ 6,715,665	83.6%	97.3%
Interest on Investments	18,573	18,573	100.0%	8,960	10,313	86.9%	48.2%
Miscellaneous	2,933	2,933	100.0%	-	-	N/A	N/A
Total Revenues and Other Sources	<u>5,792,639</u>	<u>5,792,639</u>	100.0%	<u>5,624,486</u>	<u>6,725,978</u>	83.6%	97.1%
Materials and Services	5,412,841	5,412,841	100.0%	5,273,304	6,549,195	80.5%	97.4%
Transfer Out	100,000	100,000	0.0%	100,000	100,000	100.0%	0.0%
Contingency	-	-	N/A	-	50,000	0.0%	0.0%
Total Expenditures and Other Uses	<u>5,512,841</u>	<u>5,512,841</u>	100.0%	<u>5,373,304</u>	<u>6,699,195</u>	80.2%	97.5%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	279,798	279,798	100.0%	251,182	26,783	937.9%	89.8%
Beginning Fund Balance	932,374	932,374	100.0%	1,212,173	882,648	137.3%	130.0%
Ending Fund Balance	<u>\$ 1,212,173</u>	<u>\$ 1,212,173</u>	100.0%	<u>\$ 1,463,354</u>	<u>\$ 909,431</u>	160.9%	120.7%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				1,463,354			
Unassigned Fund Balance				<u>\$ -</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary Report for 06/30/2021 (100% 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	\$ 3,943	100.0%	\$ 14,995	\$ -	N/A	380.3%
Charges for Services - Internal	2,819,371	2,819,371	100.0%	2,337,171	2,339,171	99.9%	82.9%
Charges for Services - Misc. Service Fees	213,740	213,740	100.0%	200,333	175,000	114.5%	93.7%
Interest on Investments	86,945	86,945	100.0%	26,303	68,680	38.3%	30.3%
Miscellaneous	37,269	37,269	100.0%	205,113	75,000	273.5%	550.4%
Total Revenues and Other Sources	<u>3,161,267</u>	<u>3,161,267</u>	100.0%	<u>2,783,915</u>	<u>2,657,851</u>	104.7%	88.1%
Public Works - Maintenance	1,580,214	1,580,214	100.0%	1,722,989	1,884,207	91.4%	109.0%
Public Works - Purchasing and Acquisition	1,057,901	1,057,901	100.0%	1,050,630	2,500,500	42.0%	99.3%
Transfers Out (To insurance fund)	-	-	N/A	8,120	8,120	100.0%	N/A
Contingency	-	-	N/A	-	50,000	0.0%	N/A
Total Expenditures and Other Uses	<u>2,638,115</u>	<u>2,638,115</u>	100.0%	<u>2,781,739</u>	<u>4,442,827</u>	62.6%	105.4%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	523,152	523,151	100.0%	2,176	(1,784,976)	-0.1%	0.4%
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>\$ 3,851,596</u>	<u>\$ 3,851,595</u>	100.0%	<u>\$ 3,853,771</u>	<u>\$ 639,892</u>	602.3%	100.1%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				3,853,771			
Unassigned Fund Balance				<u>\$ -</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary Report for 06/30/2021 (100% 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	\$ 147,500	\$ 147,500	100.0%	\$ 156,700	\$ 156,700	100.0%	106.2%
Interest on Investments	5,589	5,589	100.0%	2,743	725	378.4%	49.1%
Miscellaneous	14,693	14,693	100.0%	18,184	-	N/A	123.8%
Total Revenues and Other Sources	<u>167,782</u>	<u>167,782</u>	100.0%	<u>177,627</u>	<u>157,425</u>	112.8%	105.9%
Materials and Services	1,336	1,336	100.0%	1,653	-	N/A	123.8%
Capital Outlay	142,591	142,591	100.0%	62,996	150,000	42.0%	44.2%
Total Expenditures and Other Uses	<u>143,927</u>	<u>143,927</u>	100.0%	<u>64,649</u>	<u>150,000</u>	43.1%	44.9%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	23,855	23,855	100.0%	112,979	7,425	1521.6%	473.6%
Beginning Fund Balance	<u>264,491</u>	<u>264,491</u>	100.0%	<u>288,346</u>	<u>210,094</u>	137.2%	109.0%
Ending Fund Balance	<u>\$ 288,346</u>	<u>\$ 288,346</u>	100.0%	<u>\$ 401,324</u>	<u>\$ 217,519</u>	184.5%	139.2%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				401,324			
Unassigned Fund Balance				<u>\$ -</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary Report for 06/30/2021 (100% 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	\$ 19,411	\$ 19,411	100.0%	\$ 12,174	\$ 25,000	48.7%	62.7%
Interest on Investments	19,988	19,988	100.0%	6,847	6,500	105.3%	34.3%
Transfer In (General Fund)	500	500	100.0%	500	500	100.0%	100.0%
Total Revenues and Other Sources	<u>39,898</u>	<u>39,898</u>	100.0%	<u>19,520</u>	<u>32,000</u>	61.0%	48.9%
Transfers Out (General Fund)	<u>69,988</u>	<u>69,988</u>	100.0%	<u>56,847</u>	<u>75,000</u>	75.8%	81.2%
Total Expenditures and Other Uses	<u>69,988</u>	<u>69,988</u>	100.0%	<u>56,847</u>	<u>75,000</u>	75.8%	81.2%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(30,089)	(30,089)	100.0%	(37,326)	(43,000)	0.0%	124.1%
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>\$ 954,825</u>	<u>\$ 954,825</u>	100.0%	<u>\$ 917,499</u>	<u>\$ 966,964</u>	94.9%	96.1%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				917,499			
Unassigned Fund Balance				<u>\$ -</u>			

**City of Ashland
Results of Operations**

Preliminary Report for June 30, 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	30,596,516	6,400,556	108,714	178,411	295	4,911,548	177,606	1,230,066	1,276,148	1,713,871	9,473,891	7,587,485	774,368	17,240,347	2,686,811	8,862,021	1,238,358	5,624,486	2,783,915	177,627	19,520	103,062,559
Expenditures	27,119,690	5,666,782	89,539	209,365	-	4,222,762	290,048	1,064,526	1,148,242	1,765,517	7,367,881	9,266,312	794,469	16,357,611	2,085,574	7,320,691	1,348,358	5,373,304	2,781,739	64,649	56,847	94,393,905
Ending Fund Balance	8,530,476	1,808,196	128,254	5,662	39,550	2,369,970	264,125	1,084,111	1,724,527	986,049	12,956,476	8,406,997	1,775,063	3,403,800	2,141,760	3,114,192	175,478	1,463,354	3,853,771	401,324	917,499	55,550,638
Unassigned	7,117,816	1,808,196	-	-	-	-	-	-	-	-	7,743,595	4,679,646	1,839,404	3,403,800	2,141,760	3,114,192	-	-	-	-	-	31,848,409
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 June 30, 2021																						
Restricted For:																						
CDBG	-	-	128,254	5,662	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	133,917
Perpetual Care	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	917,499	917,499
New Construction	-	-	-	-	-	-	-	-	1,724,527	-	-	-	-	-	-	-	-	-	-	-	-	1,724,527
Open Space	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Committed For:																						
Reserve Fund	-	-	-	-	39,550	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	39,550
Airport Activities	-	-	-	-	-	-	264,125	-	-	-	-	-	-	-	-	-	-	-	-	-	-	264,125
Street Activities	-	-	-	-	-	1,009,991	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,009,991
Facilities Activities	-	-	-	-	-	-	-	441,760	-	-	-	-	-	-	-	-	-	-	-	-	-	441,760
Debt/Bond Covenants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	986,049	-	-	-	-	-	-	-	-	-	-	-	986,049
Claims and Judgements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	175,478	-	-	-	-	175,478
Health Benefits Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,463,354	-	-	-	1,463,354
Vehicle Replacement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,853,771	401,324	-	4,255,096
Future PERS costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Financial Software	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Reserved	1,412,660	-	128,254	5,662	39,550	2,369,971	264,125	1,084,111	1,724,527	986,049	5,212,880	3,727,351	(64,342)	-	-	-	175,478	1,463,354	3,853,771	401,324	917,499	23,702,227

City of Ashland
Schedule of Budgetary Compliance Per Resolution 2019-21
Amended by Resolution 2020-08, 2020-25, 2021-02, 2021-16
Preliminary Report for June 30, 2021

	Biennial to Date Actuals (24 Months)	Biennial Budget 2019-2021	Percent Used	Balance
General Fund				
Administration	\$ 2,442,678	\$ 2,559,724	95.4%	\$ 117,046
Administration - Municipal Court	1,314,802	1,406,654	93.5%	91,852
Finance - Miscellaneous	22,893	38,000	60.2%	15,107
Finance - Band	64,315	132,733	48.5%	68,418
Finance - Parks	10,783,800	10,783,800	100.0%	-
Police Department	15,344,782	16,719,886	91.8%	1,375,104
Fire and Rescue Department	18,658,364	20,484,267	91.1%	1,825,903
Public Works - Cemetery Division	938,481	1,075,095	87.3%	136,614
Community Development - Planning Division	3,347,050	3,463,963	96.6%	116,913
Community Development - Building Division	1,610,052	1,677,657	96.0%	67,605
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	54,887,129	59,845,692	91.7%	4,958,563
Parks and Recreation General Fund				
Parks Division	7,302,852	8,233,752	88.7%	930,900
Recreation Division	2,031,913	2,970,529	68.4%	938,616
Golf Division	1,123,107	1,199,038	93.7%	75,931
Senior Services Division	644,299	715,651	90.0%	71,352
Parks Forestry Division	932,291	1,030,773	90.4%	98,481
Transfers	40,222	40,222	100.0%	-
Contingency	-	150,000	0.0%	150,000
Total Parks and Recreation Fund	12,074,684	14,339,964	84.2%	2,265,280
Housing Trust Fund				
Materials and Services	154,657	247,000	62.6%	92,343
Total Housing Trust Fund	154,657	247,000	62.6%	92,343
Community Development Block Grant Fund				
Personnel Services	113,554	129,291	87.8%	15,737
Materials and Services	334,067	691,256	48.3%	357,189
Total Community Development Grant Fund	447,621	820,547	54.6%	372,926
Reserve Fund				
Interfund Loan	-	-	N/A	-
Total Reserve Fund	-	-	N/A	-
Street Fund				
Public Works - Ground Maintenance	478,710	536,150	89.3%	57,440
Public Works - Street Operations	9,965,736	19,828,324	50.3%	9,862,588
Public Works - Street Operations Debt	160,275	251,460	63.7%	91,185
Public Works - Transportation SDC's	569,557	930,213	61.2%	360,656
Transfers	32,507	32,507	100.0%	-
Contingency	-	43,700	0.0%	43,700
Total Street Fund	11,206,784	21,622,354	51.8%	10,415,570
Airport Fund				
Materials and Services	218,202	266,088	82.0%	47,886
Capital Outlay	167,459	340,000	49.3%	172,541
Transfer	2,132	2,132	0.0%	-
Contingency	-	-	0.0%	-
Total Airport Fund	387,793	608,220	63.8%	220,427

**Schedule of Budgetary Compliance Per Resolution 2019-21
Amended by Resolution 2020-08, 2020-25, 2021-02, 2021-16**
Preliminary Report for June 30, 2021

	Biennial to Date Actuals (24 Months)	Biennial Budget 2019-2021	Percent Used	Balance
Capital Improvements Fund				
Public Works - Facilities	2,014,737	2,968,878	67.9%	954,141
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	2,241,270	3,405,411	65.8%	1,164,141
Parks Capital Improvement Fund				
Materials and Services	8,574	9,000	95.3%	426
Capital Outlay	1,092,457	4,961,000	22.0%	3,868,543
Transfers	743,828	843,828	88.1%	100,000
Total Parks Capital Improvement Fund	1,844,860	5,813,828	31.7%	3,968,968
Debt Service Fund				
Materials and Services	900	1,000	90.0%	100
Debt Service	3,790,829	3,790,874	100.0%	45
Total Debt Service Fund	3,791,729	3,791,874	100.0%	145
Water Fund				
Public Works - Conservation	357,086	578,660	61.7%	221,574
Public Works - Water Supply	1,681,824	4,382,522	38.4%	2,700,698
Public Works - Water Supply Debt	373,085	373,087	100.0%	2
Public Works - Water Distribution	7,724,361	9,219,893	83.8%	1,495,532
Public Works - Water Distribution Debt	654,968	654,973	100.0%	5
Public Works - Water Treatment	4,671,070	18,041,640	25.9%	13,370,569
Public Works - Water Treatment Debt	457,628	482,638	94.8%	25,010
Public Works - Improvement SDC's	478,005	4,153,000	11.5%	3,674,995
Public Works - Debt SDC's	430,597	430,600	100.0%	3
Transfer	134,504	534,504	25.2%	400,000
Contingency	-	178,593	0.0%	178,593
Total Water Fund	16,963,129	39,030,110	43.5%	22,066,980
Wastewater Fund				
Public Works - Wastewater Collection	5,425,442	5,741,660	94.5%	316,218
Public Works - Wastewater Collection Debt	226,691	230,409	98.4%	3,718
Public Works - Wastewater Treatment	5,396,653	6,695,689	80.6%	1,299,036
Public Works - Wastewater Treatment Debt	4,906,454	4,979,209	98.5%	72,755
Public Works - Improvements SDC's	240,517	1,109,750	21.7%	869,233
Transfer	44,119	44,119	100.0%	-
Contingency	-	325,000	0.0%	325,000
Total Wastewater Fund	16,239,875	19,125,836	84.9%	2,885,961
Stormwater Fund				
Public Works - Storm Water Operations	1,491,851	1,888,482	79.0%	396,631
Public Works - Storm Water Operations Debt	23,700	23,700	100.0%	0
Public Works - Improvements SDC's	121,090	316,000	38.3%	194,910
Transfers	13,391	13,391	100.0%	-
Contingency	-	30,000	0.0%	30,000
Total Stormwater Fund	1,650,032	2,271,573	72.6%	621,541
Electric Fund				
Administration - Conservation	1,538,263	1,830,755	84.0%	292,492
Electric - Supply	14,948,597	16,114,835	92.8%	1,166,238
Electric - Distribution	14,530,407	16,896,919	86.0%	2,366,512
Electric - Transmission	1,794,999	2,665,970	67.3%	870,971
Debt Service	44,514	44,516	100.0%	2
Transfers	40,923	40,923	100.0%	-
Contingency	-	225,000	0.0%	225,000
Total Electric Fund	32,897,704	37,818,918	87.0%	4,921,214

**Schedule of Budgetary Compliance Per Resolution 2019-21
Amended by Resolution 2020-08, 2020-25, 2021-02, 2021-16**
Preliminary Report for June 30, 2021

	Biennial to Date Actuals (24 Months)	Biennial Budget 2019-2021	Percent Used	Balance
Telecommunications Fund				
IT - Personnel Services	1,346,863	1,519,782	88.6%	172,919
IT - Materials & Services	1,854,388	1,923,123	96.4%	68,734
IT - Capital Outlay	82,058	130,000	63.1%	47,942
Debt - To Debt Service Fund **	923,000	1,028,000	89.8%	105,000
Transfers	10,181	10,181	100.0%	-
Contingency	-	55,000	0.0%	55,000
Total - Telecommunications Fund	4,216,490	4,666,086	90.4%	449,596
<i>** Note: In M & S appropriation</i>				
Central Services Fund				
Administration Department	2,902,994	3,578,160	81.1%	675,166
Information Technology - Info Services Division	2,513,008	2,996,167	83.9%	483,159
Finance Department	4,848,748	5,857,867	82.8%	1,009,119
City Recorder	376,427	395,849	95.1%	19,422
Public Works - Administration and Engineering	4,104,305	5,008,021	82.0%	903,716
Transfers	42,456	42,456	100.0%	-
Contingency	-	210,418	0.0%	210,418
Total Central Services Fund	14,787,937	18,088,938	81.8%	3,301,001
Insurance Services Fund				
Personnel Services	227,264	227,265	100.0%	1
Materials and Services	2,477,940	2,582,012	96.0%	104,073
Capital	-	30,000	0.0%	30,000
Transfers	-	-	-	-
Contingency	-	-	-	-
Total Insurance Services Fund	2,705,204	2,839,277	95.3%	134,073
Health Benefits Reserve Fund				
Materials and Services	10,686,145	12,732,303	83.9%	2,046,158
Transfers Out	200,000	200,000	100.0%	-
Contingency	-	100,000	0.0%	100,000
Total Health Benefits Reserve Fund	10,886,145	13,032,303	83.5%	2,146,158
Equipment Fund				
Public Works - Maintenance	3,303,203	3,715,298	88.9%	412,095
Public Works - Purchasing and Acquisition	2,108,532	3,877,500	54.4%	1,768,968
Transfers	8,120	8,120	100.0%	-
Contingency	-	100,000	0.0%	100,000
Total Equipment Fund	5,419,855	7,700,918	70.4%	2,281,063
Parks Equipment Fund				
Materials and Services	2,989	5,000	59.8%	2,011
Capital Outlay	205,587	300,000	68.5%	94,413
Total Parks Equipment Fund	208,575	305,000	68.4%	96,425
Cemetery Trust Fund				
Transfers	126,834	150,000	84.6%	23,166
Total Cemetery Trust Fund	126,834	150,000	84.6%	23,166
Total Appropriations	\$ 193,138,308	\$ 255,523,849	75.6%	\$ 62,385,541

City of Ashland
Revenue Summary as of June 30, 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%	\$ 7,665	\$ 327,681	\$ 698,000	47%	\$ 340,565	\$ 340,565	96.2%
	Parks Cap. Impr. 25%	10,646	455,113	756,900	60%	664,577	664,577	68.5%
	Wastewater 55%	23,421	1,001,249	1,600,000	63%	1,600,000	1,600,000	62.6%
	Central Svs 2%	852	36,409	60,550	60%	53,166	53,166	68.5%
Total F&B Tax		42,583	1,820,452	3,115,450	58%	2,658,308	2,658,308	68.5%
Transient Occupancy Tax	General 100%	21,294	1,417,174	3,276,369	43%	2,236,782	2,236,782	63.4%
Late & Interest Fees	General 100%	6	5,372	2,500	215%	2,029	2,029	264.8%
Electric User Tax	General 100%	252,147	3,532,748	3,659,353	97%	3,446,443	3,446,443	102.5%
Ambulance	General 100%	46,163	1,382,353	1,321,000	105%	1,434,058	1,322,064	96.4%
Court Fees & Fines	General 100%	14,697	201,883	338,400	60%	301,335	301,335	67.0%
Parking Fees	General Fund	-	135,723	460,000	30%	267,864	267,864	50.7%
	Capital Fund	-	16,341	60,000	27%	45,929	45,929	35.6%
Total Parking Fees		-	152,064	520,000	29%	313,793	313,793	48.5%
Franchises	General	247,910	3,508,440	3,819,834	92%	3,618,053	3,618,053	97.0%
	Streets-AHN/Charter	-	41,358	55,000	75%	58,206	58,206	71.1%
Total Franchises		247,910	3,549,797	3,874,834	92%	3,676,259	3,676,259	96.6%
SDC's	Streets	18,982	352,020	100,000	352%	235,750	235,750	149.3%
	Capital Impr.	4,129	80,560	51,500	156%	59,994	59,994	134.3%
	Water	29,052	440,828	100,000	441%	226,981	226,981	194.2%
	Wastewater	23,488	314,271	100,000	314%	212,725	212,725	147.7%
	Storm Drain	2,664	27,823	45,000	62%	16,834	16,834	165.3%
Total SDC's		78,315	1,215,502	396,500	307%	752,284	752,284	161.6%
Planning								
Permits and Fees	General 100%	49,892	1,029,385	576,500	179%	627,321	627,321	164.1%
Charges for Services	General 100%	4,223	60,200	40,000	150%	40,167	40,167	149.9%
Total Planning		54,116	1,089,585	616,500	177%	667,488	667,488	163.2%
Building								
Permits and Fees	General 100%	48,792	1,382,233	372,650	371%	468,279	468,279	295.2%
Charges for Services	General 100%	425	7,208	13,500	53%	6,742	6,807	106.9%
Total Building		49,218	1,389,440	386,150	360%	475,021	475,086	292.5%
Charges for Services (Sales) (Excludes SDC's)								
	Electric	1,184,132	16,288,105	17,351,779	94%	16,230,395	16,230,395	100.4%
	Water	931,498	8,844,186	8,593,400	103%	8,256,832	8,256,832	107.1%
	Wastewater	537,540	6,115,064	5,783,000	106%	6,078,318	6,078,318	100.6%
	Stormwater	60,984	728,665	790,000	92%	727,545	727,545	100.2%
	Telecommunication	223,040	2,647,692	2,430,112	109%	2,503,789	2,503,789	105.7%
Total Sales		2,937,194	34,623,711	34,948,291	99%	33,796,879	33,796,879	102.4%
Interest	All Funds	24,381	352,621	784,207	45%	945,387	945,387	37.3%
Property Tax (Current Taxes)								
	General	245,157	11,825,821	12,002,103	99%	11,477,515	11,499,955	103.0%
	Debt Svcs	4,145	199,957	203,000	99%	470,125	470,945	42.5%
Total Taxes		249,302	12,025,778	12,205,103	99%	11,947,641	11,970,900	100.7%
Totals		\$ 4,017,325	\$ 62,758,484	\$ 65,442,157	96%	\$ 62,653,706	\$ 62,565,037	100.2%

City of Ashland
Summary of Cash and Investments
Preliminary Report for June 30, 2021

Fund	Balance June 30, 2021	Balance June 30, 2020	Change From FY 2020
General Fund	\$ 8,470,459	\$ 4,504,400	\$ 3,966,059
Parks General Fund	2,011,801	1,106,661	905,140
Housing Fund	135,806	110,580	25,226
Community Block Grant Fund	9,040	41,854	(32,815)
Reserve Fund	40,018	39,254	764
Street Fund	2,154,617	2,079,739	74,878
Airport Fund	280,720	298,221	(17,501)
Capital Improvements Fund	1,105,081	975,982	129,099
Parks Capital Improvements Fund	1,745,397	1,612,734	132,663
Debt Service Fund	995,146	1,030,682	(35,536)
Water Fund	11,670,324	9,815,199	1,855,125
Wastewater Fund	7,965,470	9,022,223	(1,056,753)
Storm Drain Fund	1,719,673	1,734,262	(14,589)
Electric Fund	3,018,921	2,190,475	828,446
Telecommunications Fund	1,865,722	1,298,922	566,800
Central Services Fund	3,464,174	1,623,440	1,840,735
Insurance Services Fund	401,944	492,930	(90,986)
Health Benefits Reserve Fund	1,480,725	1,209,510	271,215
Equipment Fund	3,931,174	3,932,087	(914)
Parks Equipment Fund	406,089	288,346	117,743
Cemetery Trust Fund	927,206	951,447	(24,242)
	<u>\$ 53,799,506</u>	<u>\$ 44,358,947</u>	<u>\$ 9,440,558</u>
Total Cash Distribution	<u>\$ 53,799,506</u>	<u>\$ 44,358,947</u>	<u>\$ 9,440,558</u>
<u>Manner of Investment</u>			
General Banking Accounts	\$ 227,315	\$ 4,145,828	\$ (3,918,513)
Local Government Inv. Pool	53,572,191	40,213,120	13,359,071
City Investments	-	-	-
Total Cash and Investments	<u>\$ 53,799,506</u>	<u>\$ 44,358,947</u>	<u>\$ 9,440,558</u>

**City of Ashland
Departmental Expense Report
Preliminary Report for June 30, 2021
(100% 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)	-55.2%	\$ (10,931)	\$ 4,988	\$ (15,918)	N/A
			1,668	-	N/A	9,263	(1,668)	-55.2%	(10,931)	4,988	(15,918)	N/A
0110	010219	RVTV										
		Materials and Services	69,097	64,584	107.0%	54,569	60,071	90.8%	5,502	2,000	3,502	97.3%
			69,097	64,584	107.0%	54,569	60,071	90.8%	5,502	2,000	3,502	97.3%
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%	183,412	149,288	122.9%	(34,124)	27,653	(61,777)	118.2%
			190,712	168,000	113.5%	183,412	149,288	122.9%	(34,124)	27,653	(61,777)	118.2%
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%	865,675	700,410	123.6%	(165,265)	-	(165,265)	109.6%
			1,061,410	906,866	117.0%	865,675	754,985	114.7%	(110,690)	-	(110,690)	106.1%
0110	010400	Municipal Court										
		Personnel Services	464,922	499,360	93.1%	461,162	538,732	85.6%	77,570	-	77,570	92.3%
		Materials and Services	188,602	199,284	94.6%	200,117	214,398	93.3%	14,282	241	14,041	96.5%
			653,523	698,644	93.5%	661,279	753,131	87.8%	91,852	241	91,611	93.5%
0690	010600	Electric Conservation										
		Personnel Services	339,568	357,791	94.9%	297,053	391,781	75.8%	94,728	-	94,728	87.0%
		Materials and Services	448,549	564,005	79.5%	453,094	650,856	69.6%	197,763	2,226	195,537	82.2%
		Debt Service	22,393	22,394	100.0%	22,121	22,124	100.0%	3	-	3	100.0%
			810,510	944,190	85.8%	772,268	1,064,761	72.5%	292,494	2,226	290,267	84.5%
0710	010100	Mayor & Council										
		Personnel Services	83,342	150,566	55.4%	107,708	226,655	47.5%	118,946	-	118,946	61.6%
		Materials and Services	32,285	46,664	69.2%	54,335.20	71,693	75.8%	17,358	4	17,354	83.3%
			115,626	197,230	58.6%	162,043	298,348	54.3%	136,304	-	136,301	67.1%
0710	010200	Administration										
		Personnel Services	438,781	427,657	102.6%	401,863	430,047	93.4%	28,184	-	28,184	96.8%
		Materials and Services	77,514	105,375	73.6%	65,058	114,156	57.0%	49,098	16,993	32,105	83.2%
			516,295	533,032	96.9%	466,921	544,203	85.8%	77,282	16,993	60,289	94.3%
0710	010300	Legal										
		Personnel Services	399,201	532,331	75.0%	356,554	672,304	53.0%	315,750	-	315,750	70.5%
		Materials and Services	24,546	81,115	30.3%	22,323	137,684	16.2%	115,360	20,201	95,159	41.3%
			423,748	613,446	69.1%	378,878	809,988	46.8%	431,111	20,201	410,910	66.7%
0710	014900	Human Resources										
		Personnel Services	344,157	334,126	103.0%	360,234	332,467	108.4%	(27,766)	-	(27,766)	104.1%
		Materials and Services	74,439	96,664	77.0%	60,653	118,889	51.0%	58,235	13,435	44,800	76.8%
			418,597	430,790	97.2%	420,887	451,356	93.2%	30,469	13,435	17,034	98.0%
0725	014922	Health Benefits Fund										
		Materials and Services	5,412,841	6,183,108	87.5%	5,273,304	7,319,462	72.0%	2,046,158	-	2,046,158	83.9%
			5,412,841	6,183,108	87.5%	5,273,304	7,319,462	72.0%	2,046,158	-	2,046,158	83.9%
		Totals										
		Personnel Services	2,111,787	2,349,272	89.9%	1,984,574	2,646,561	75.0%	661,987	-	661,987	86.1%
		Materials and Services	7,546,718	8,505,303	88.7%	7,241,803	9,802,528	73.9%	2,560,726	95,991	2,464,735	85.8%
		Debt Service	22,393	22,394	100.0%	22,121	22,124	100.0%	3	-	3	100.0%
		Total for Administration Department	\$ 9,680,898	\$ 10,876,969	89.0%	\$ 9,248,498	\$ 12,471,214	74.2%	\$ 3,222,716	\$ 95,991	\$ 3,126,725	85.9%

**City of Ashland
Departmental Expense Report
Preliminary Report for June 30, 2021
(100% 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%	688,133	\$ 861,053	79.9%	\$ 172,919	\$ -	\$ 172,919	88.6%
		940,741	985,469	95.5%	913,647	1,192,382	76.6%	278,734	77,672	201,062	90.6%
		514,000	409,000	125.7%	409,000	304,000	134.5%	(105,000)	-	(105,000)	112.8%
		17,446	65,000	26.8%	64,612	112,554	57.4%	47,942	359	47,583	63.4%
		2,130,916	2,258,024	94.4%	2,075,393	2,469,988	84.0%	394,596	78,031	316,565	93.1%
0710	020500	IT - Information Systems									
		985,260	1,053,713	93.5%	937,034	1,161,097	80.7%	224,062	-	224,062	89.6%
		313,818	399,905	78.5%	276,895	495,992	55.8%	219,097	30,507	188,590	76.7%
		-	20,000	0.0%	-	40,000	0.0%	40,000	9,000	31,000	22.5%
		1,299,078	1,473,618	88.2%	1,213,929	1,697,089	71.5%	483,159	39,507	443,652	85.2%
		Totals									
		1,643,990	1,852,268	88.8%	1,625,168	2,022,149	80.4%	396,981	-	396,981	89.2%
		1,768,559	1,794,374	98.6%	1,599,542	1,992,374	80.3%	392,832	108,179	284,653	92.4%
		17,446	85,000	20.5%	64,612	152,554	42.4%	87,942	9,359	78,583	53.8%
		Total Information Technology									
		\$ 3,429,995	\$ 3,731,642	91.9%	\$ 3,289,322	\$ 4,167,077	78.9%	\$ 877,755	\$ 117,538	\$ 760,217	90.0%

**City of Ashland
Departmental Expense Report
Preliminary Report for June 30, 2021
(100% 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	
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%	15,933	78,024	20.4%	62,092	-	62,092	50.1%	
		48,382	66,274	73.0%	15,933	84,351	18.9%	68,418	-	68,418	48.5%	
0110	035200	Parks Services										
		5,391,900	5,391,900	100.0%	5,391,900	5,391,900	100.0%	-	-	-	100.0%	
		5,391,900	5,391,900	100.0%	5,391,900	5,391,900	100.0%	-	-	-	100.0%	
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	-	100	0.0%	100	-	-	90.0%	
		1,767,238	1,767,280	100.0%	1,507,278	1,507,322	100.0%	44	-	44	100.0%	
		1,768,138	1,767,280	100.0%	1,507,278	1,507,422	100.0%	144	-	44	100.0%	
0530	033300	Notes & Contracts										
		-	-	N/A	-	-	N/A	-	-	-	N/A	
		258,073	258,074	100.0%	258,240	258,241	100.0%	1	-	1	100.0%	
		258,073	258,074	100.0%	258,240	258,241	100.0%	1	-	1	100.0%	
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%	1,348,358	1,452,431	92.8%	104,073	10,673	93,400	96.4%	
		-	-	N/A	-	30,000	0.0%	30,000	8,764	21,236	29.2%	
		1,356,846	1,267,337	107.1%	1,348,358	1,482,431	91.0%	134,073	19,436	114,637	96.0%	
		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%	6,756,191	6,937,562	97.4%	181,371	10,673	170,698	98.7%	
		-	150,000	0.0%	-	180,000	0.0%	180,000	8,764	171,236	4.9%	
		2,025,311	2,025,354	100.0%	1,765,517	1,765,563	100.0%	45	-	45	100.0%	
		Total Finance (non-operating)	\$ 8,846,232	\$ 8,919,865	99.2%	\$ 8,521,708	\$ 8,889,452	95.9%	\$ 367,743	\$ 19,437	\$ 348,306	98.0%
Finance - Finance (operating)												
0710	030700	Customer Information Services										
		\$ 613,962	645,529	95.1%	493,518	708,515	69.7%	214,997	-	214,997	83.7%	
		174,363	181,557	96.0%	169,536	189,094	89.7%	19,558	67,719	(48,161)	113.3%	
		-	-	N/A	32,436	-	N/A	(32,436)	-	(32,436)	N/A	
		788,325	827,086	95.3%	695,490	897,609	77.5%	202,119	67,719	134,400	92.0%	
0710	030800	Accounting										
		664,896	746,423	89.1%	716,418	848,232	84.5%	131,814	-	131,814	91.3%	
		183,726	219,166	83.8%	211,674	261,382	81.0%	49,708	10,481	39,227	91.2%	
		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%	928,092	1,193,479	77.8%	265,387	66,953	198,434	90.4%	
0710	030900	Administration										
		298,588	418,577	71.3%	452,140	644,383	70.2%	192,243	-	192,243	79.6%	
		390,935	595,365	65.7%	430,420	779,795	55.2%	349,375	272,221	77,154	93.4%	
		689,523	1,013,942	68.0%	882,560	1,424,178	62.0%	541,617	272,221	269,397	87.3%	
		Totals										
		1,577,446	1,810,529	87.1%	1,662,076	2,201,130	75.5%	539,054	-	539,054	85.7%	
		749,025	996,088	75.2%	811,630	1,230,270	66.0%	418,641	350,421	68,220	96.6%	
		16,135	50,000	32.3%	32,436	83,865	38.7%	51,429	56,472	(5,043)	105.0%	
		Total Finance (operating)	\$ 2,342,606	\$ 2,856,617	82.0%	\$ 2,506,142	\$ 3,515,265	71.3%	\$ 1,009,123	\$ 406,893	\$ 602,230	89.7%

**City of Ashland
 Departmental Expense Report
 Preliminary Report for June 30, 2021
 (100% of Biennium)**

		<u>Year-To-Date</u> <u>Expenditures</u>	<u>Year 1</u> <u>Budget</u>	<u>Percent</u> <u>Expended</u>	<u>Year-To-Date</u> <u>Expenditures</u>	<u>Year 2</u> <u>(Net Budget)</u>	<u>Percent</u> <u>Expended</u>	<u>Biennium</u> <u>Balance</u>	<u>Biennium</u> <u>Encumbered</u>	<u>Biennium</u> <u>Available</u>	<u>Percent of Biennium</u> <u>Budget Used</u>
City Recorder											
0710	040000 Personnel Services	\$ 147,976	145,937	101.4%	147,621	\$ 149,503	98.7%	\$ 1,882	\$ -	\$ 1,882	99.4%
	Materials and Services	35,387	37,160	95.2%	45,444	62,983	72.2%	17,539	2,934	14,605	85.2%
	Total City Recorder	\$ 183,363	\$ 183,097	100.1%	\$ 193,065	\$ 212,486	90.9%	\$ 19,422	\$ 2,934	\$ 16,487	95.8%

**City of Ashland
Departmental Expense Report
Preliminary Report for June 30, 2021
(100% 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%	341,948	\$ 350,421	97.6%	\$ 8,473	\$ -	\$ 8,473	98.8%
		740,392	797,654	92.8%	727,600	872,766	83.4%	145,166	59,283	85,883	94.7%
		-	-	N/A	-	-	N/A	-	-	-	N/A
		1,084,355	1,140,819	95.1%	1,069,548	1,223,187	87.4%	153,639	59,283	94,356	95.9%
0110	061100	Support									
		1,441,620	1,414,117	101.9%	1,481,031	1,475,617	100.4%	(5,414)	-	(5,414)	100.2%
		219,126	271,339	80.8%	222,427	326,704	68.1%	104,277	27,606	76,671	86.0%
		1,660,745	1,685,456	98.5%	1,703,458	1,802,321	94.5%	98,863	27,606	71,257	97.9%
0110	061200	Operations									
		4,096,471	4,368,221	93.8%	3,899,852	4,747,224	82.2%	847,372	-	847,372	90.4%
		926,869	1,042,924	88.9%	903,484	1,178,714	76.6%	275,230	29,960	245,271	88.4%
		5,023,340	5,411,146	92.8%	4,803,336	5,925,938	81.1%	1,122,602	29,960	1,092,643	90.0%
		Total									
		5,882,054	6,125,503	96.0%	5,722,831	6,573,261	87.1%	850,431	-	850,431	93.2%
		1,886,387	2,111,917	89.3%	1,853,511	2,378,184	77.9%	524,673	116,848	407,825	90.4%
		-	-	N/A	-	-	N/A	-	-	-	N/A
		\$ 7,768,441	\$ 8,237,420	94.3%	\$ 7,576,341	\$ 8,951,445	84.6%	\$ 1,375,104	\$ 116,848	\$ 1,258,256	92.5%

**City of Ashland
Departmental Expense Report
Preliminary Report for June 30, 2021
(100% 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%	408,115	\$ 360,457	113.2%	\$ (47,658)	\$ -	\$ (47,658)	106.6%
		67,668	98,501	68.7%	62,546	95,416	65.6%	32,871	15,284	17,587	89.2%
		-	-	N/A	-	-	N/A	-	-	-	N/A
		428,444	439,468	97.5%	470,660	455,873	103.2%	(14,787)	15,284	(30,071)	103.4%
0110	071200	Operations									
		5,455,628	5,542,974	98.4%	5,417,703	5,802,269	93.4%	384,565	-	384,565	96.6%
		1,537,537	1,761,570	87.3%	1,610,960	2,009,922	80.2%	398,962	124,357	274,605	92.3%
		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%	7,028,664	8,172,190	86.0%	1,143,527	124,357	1,019,170	93.3%
0110	072900	Forest Interface									
		366,760	365,896	100.2%	438,016	399,399	109.7%	(38,617)	-	(38,617)	105.0%
		1,036,015	1,466,063	70.7%	1,088,452	1,610,365	67.6%	521,913	390,772	131,141	95.0%
		1,402,776	1,831,959	76.6%	1,526,468	2,009,763	76.0%	483,296	390,772	92,524	97.3%
0110	075100	Fire & Life Safety Division									
		351,783	339,193	103.7%	173,188	335,223	51.7%	162,035	-	162,035	76.4%
		63,025	93,318	67.5%	63,115	114,948	54.9%	51,833	11,567	40,266	77.4%
		414,809	432,511	95.9%	236,304	450,172	52.5%	213,868	11,567	202,301	76.6%
Total		6,534,949	6,589,030	99.2%	6,437,023	6,897,348	93.3%	460,325	-	460,325	96.6%
		2,704,246	3,419,452	79.1%	2,825,073	3,830,651	73.7%	1,005,578	541,979	463,599	92.9%
		157,074	192,074	81.8%	-	360,000	N/A	360,000	-	360,000	30.4%
Total Fire Department		\$ 9,396,269	\$ 10,200,556	92.1%	\$ 9,262,096	\$ 11,087,999	83.5%	\$ 1,825,903	\$ 541,979	\$ 1,283,924	93.7%

**City of Ashland
Departmental Expense Report
Preliminary Report for June 30, 2021
(100% 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%	241,318	\$ 267,280	90.3%	\$ 25,962	\$ -	\$ 25,962	94.8%
		Materials and Services	222,016	225,271	98.6%	237,999	230,876	103.1%	(7,122)	-	(7,122)	101.6%
		Capital Outlay	2,225	60,000	3.7%	-	117,775	0.0%	117,775	-	117,775	1.9%
			459,164	532,967	86.2%	479,317	615,931	77.8%	136,615	-	136,615	87.3%
0260	085900	Grounds Maintenance										
		Materials and Services	240,936	267,950	89.9%	237,773	295,214	80.5%	57,440	-	57,440	89.3%
			240,936	267,950	89.9%	237,773	295,214	80.5%	57,440	-	57,440	89.3%
0260	081200	Street Operations										
		Personnel Services	780,088	958,623	81.4%	634,522	1,158,916	54.8%	524,394	-	524,394	73.0%
		Materials and Services	1,737,130	1,885,104	92.2%	1,900,796	2,455,978	77.4%	555,182	183,352	371,830	91.1%
		Capital Outlay	3,793,710	7,767,124	48.8%	1,119,490	9,902,502	11.3%	8,783,012	84,984	8,698,027	36.5%
		Debt Service	78,312	123,905	63.2%	81,963	173,148	47.3%	91,185	-	91,185	63.7%
			6,389,240	10,734,756	59.5%	3,736,770	13,690,543	27.3%	9,953,773	268,336	9,685,437	51.8%
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%	215,711	376,667	57.3%	160,955	3,261	157,694	78.4%
		Other Financing Uses	-	-	N/A	-	-	N/A	-	-	-	N/A
			353,846	192,064	184.2%	215,711	576,367	37.4%	360,656	3,261	357,395	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%	154,611	202,497	76.4%	47,886	15,890	31,996	88.0%
		Capital Outlay	34,154	80,000	42.7%	133,305	305,846	43.6%	172,541	248,086	(75,544)	122.2%
		Debt Service	-	-	N/A	-	-	N/A	-	-	-	N/A
			97,745	238,044	41.1%	287,916	508,343	56.6%	220,427	263,975	(43,548)	107.2%
0410	082400	Facility Maintenance										
		Personnel Services	250,244	282,604	88.5%	208,981	323,252	64.6%	114,271	-	114,271	80.1%
		Materials and Services	610,445	564,142	108.2%	609,081	529,936	114.9%	(79,145)	103,245	(182,390)	116.0%
		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%	947,993	1,902,134	49.8%	954,141	125,347	828,794	72.1%
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%	101,082	236,005	42.8%	134,923	-	134,923	58.0%
			201,734	287,850	70.1%	155,352	376,926	41.2%	221,574	-	221,574	61.7%
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%	651,680	744,263	87.6%	92,582	86,461	6,122	99.5%
		Capital Outlay	151,001	594,990	25.4%	267,596	2,757,499	9.7%	2,489,903	16,737	2,473,166	15.0%
		Debt Service	245,129	363,632	67.4%	127,955	127,958	100.0%	2	-	2	100.0%
			1,007,677	1,692,074	59.6%	1,047,232	3,747,932	27.9%	2,700,700	103,198	2,597,502	45.4%
0670	081800	Water Distribution										
		Personnel Services	1,097,940	1,170,662	93.8%	1,136,787	1,274,055	89.2%	137,268	-	137,268	94.2%
		Materials and Services	2,229,331	2,381,816	93.6%	2,357,599	2,582,568	91.3%	224,969	88,170	136,799	97.2%
		Capital Outlay	657,687	981,740	67.0%	245,018	1,378,313	17.8%	1,133,295	4,954	1,128,341	44.6%
		Debt Service	388,157	405,868	95.6%	266,811	266,816	100.0%	5	-	5	100.0%
			4,373,114	4,940,086	88.5%	4,006,215	5,501,752	72.8%	1,495,537	93,124	1,402,413	85.8%
0670	081900	Water Treatment Plant										
		Personnel Services	668,937	705,089	94.9%	546,200	762,255	71.7%	216,054	-	216,054	84.9%
		Materials and Services	659,388	718,955	91.7%	831,391	785,816	105.8%	(45,575)	153,089	(198,664)	113.7%
		Capital Outlay	1,891,422	3,512,000	53.9%	73,733	13,273,823	0.6%	13,383,845	1,486,052	11,897,794	22.5%
		Debt Service	141,963	158,307	89.7%	315,666	340,676	92.7%	(158,745)	-	(158,745)	153.1%
			3,361,709	5,094,351	66.0%	1,766,990	15,162,569	11.7%	13,395,579	1,639,140	11,756,439	36.5%
0670	083800	Water Improvement SDC										
		Materials and Services	96,354	150,000	64.2%	42,188	53,646	78.6%	53,646	34,595	19,051	115.4%
		Capital Outlay	288,876	1,125,500	25.7%	50,588	3,714,124	1.4%	3,663,536	165,120	3,498,415	12.6%
		Debt Service	181,099	181,100	100.0%	180,775	180,778	100.0%	3	-	3	100.0%
			566,328	1,456,600	38.9%	273,550	3,948,548	6.9%	3,717,185	199,716	3,517,470	23.0%
0670	083700	Water SDC										
		Debt Service	34,686	34,686	100.0%	34,038	34,038	100.0%	0	-	0	100.0%
			34,686	34,686	100.0%	34,038	34,038	100.0%	0	-	0	100.0%

**City of Ashland
Departmental Expense Report
Preliminary Report for June 30, 2021
(100% 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	
0675	086000	Wastewater Collections										
		Personnel Services	663,029	711,749	93.2%	676,476	780,882	86.6%	104,405	-	104,405	92.8%
		Materials and Services	1,702,918	1,668,523	102.1%	1,654,027	1,655,831	99.9%	1,804	24,647	(22,844)	100.7%
		Capital Outlay	213,282	352,000	60.6%	515,709	725,718	71.1%	210,009	2,565	207,443	77.9%
		Debt Service	76,224	76,229	100.0%	150,466	154,185	97.6%	(75,033)	-	(75,033)	149.5%
			2,655,453	2,808,501	94.6%	2,996,679	3,316,616	90.4%	241,185	27,213	213,972	96.4%
0675	086100	Wastewater Treatment Plant										
		Personnel Services	747,705	787,027	95.0%	786,545	848,210	92.7%	61,665	-	61,665	96.1%
		Materials and Services	1,590,061	1,829,685	86.9%	1,722,784	2,133,213	80.8%	410,429	192,969	217,460	94.2%
		Capital Outlay	150,231	1,367,750	11.0%	399,326	1,226,268	32.6%	2,450,693	2,571,191	(120,498)	104.0%
		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%
			4,208,629	5,705,134	73.8%	6,094,477	7,466,269	81.6%	1,450,543	2,764,161	(1,313,618)	111.2%
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%	108,865	342,225	31.8%	233,360	132,101	101,259	74.7%
		Capital Outlay	51,707	304,750	17.0%	22,171	658,043	3.4%	635,873	5,755	630,118	11.2%
			109,481	504,750	21.7%	131,036	1,000,269	13.1%	869,233	137,856	731,377	34.1%
0680	086600	Storm Drain										
		Personnel Services	317,769	349,912	90.8%	315,596	390,306	80.9%	74,710	-	74,710	89.4%
		Materials and Services	422,060	438,427	96.3%	416,311	454,347	91.6%	38,036	7,050	30,986	96.5%
		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%	11,750	11,750	100.0%	0	-	0	100.0%
			768,207	930,289	82.6%	747,344	1,143,975	65.3%	396,631	7,050	389,581	79.6%
0680	086700	SDC Storm Drain										
		Materials and Services	87,356	125,000	69.9%	33,734	162,644	20.7%	128,910	7,653	121,257	51.5%
		Capital Outlay	-	-	N/A	-	66,000	0.0%	66,000	-	66,000	0.0%
			87,356	125,000	69.9%	33,734	228,644	14.8%	194,910	7,653	187,257	40.7%
0710	081100	Support										
		Personnel Services	1,916,716	2,171,970	88.2%	1,712,833	2,485,695	68.9%	772,862	-	772,862	82.4%
		Materials and Services	251,219	302,805	83.0%	223,536	354,391	63.1%	130,855	13,030	117,825	80.5%
		Capital Outlay	-	-	N/A	-	-	N/A	-	-	-	N/A
			2,167,935	2,474,775	87.6%	1,936,370	2,840,086	68.2%	903,716	13,030	890,687	82.2%
0730	081000	Purchasing/Acquisition										
		Capital Outlay	1,057,901	1,377,000	76.8%	1,050,630	2,819,599	37.3%	1,768,968	-	1,768,968	54.4%
			1,057,901	1,377,000	76.8%	1,050,630	2,819,599	37.3%	1,768,968	-	1,768,968	54.4%
0730	086500	Equipment										
		Personnel Services	599,939	633,774	94.7%	630,941	686,359	91.9%	55,418	-	55,418	95.7%
		Materials and Services	980,275	1,197,317	81.9%	1,092,048	1,448,726	75.4%	356,677	233,628	123,049	94.9%
		Capital Outlay	-	-	N/A	-	-	N/A	-	-	-	N/A
			1,580,214	1,831,091	86.3%	1,722,989	2,135,085	80.7%	412,096	233,628	178,467	95.2%
		Totals										
		Personnel Services	7,393,591	8,204,227	90.1%	6,944,470	9,236,344	75.2%	2,173,660	-	2,173,660	86.2%
		Materials and Services	11,648,134	13,049,220	89.3%	12,375,505	14,867,876	83.2%	2,534,559	1,275,880	1,258,679	95.4%
		Capital Outlay	8,868,224	18,274,918	48.5%	4,228,897	38,658,695	10.9%	36,239,305	4,610,808	31,628,496	35.9%
		Debt Service	2,878,151	3,076,349	93.6%	4,355,246	4,547,925	95.8%	(1,614,827)	-	(1,614,827)	128.7%
		Total Public Works	\$ 30,788,100	\$ 42,604,714	72.3%	\$ 27,902,118	\$ 67,310,840	41.5%	\$ 39,332,697	\$ 5,886,688	\$ 33,446,009	65.8%

**City of Ashland
Departmental Expense Report
Preliminary Report for June 30, 2021
(100% 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%	1,199,785	\$ 1,339,390	89.6%	\$ 139,605	\$ -	\$ 139,605	94.6%
		521,691	434,794	120.0%	378,010	355,319	106.4%	(22,691)	18,603	(41,294)	104.7%
		1,769,254	1,708,426	103.6%	1,577,796	1,694,709	93.1%	116,914	18,603	98,311	97.2%
0110	092800	Building									
		486,562	503,029	96.7%	512,090	533,077	96.1%	20,987	-	20,987	97.9%
		306,793	326,079	94.1%	304,608	351,226	86.7%	46,618	1,979	44,639	93.2%
		793,354	829,108	95.7%	816,698	884,303	92.4%	67,605	1,979	65,626	96.1%
0240	096800	Housing									
		-	-	N/A	-	-	N/A	-	-	-	N/A
		65,118	147,000	44.3%	89,539	181,882	49.2%	92,343	-	92,343	62.6%
		65,118	147,000	44.3%	89,539	181,882	N/A	92,343	-	92,343	62.6%
0250	095600	CDBG									
		49,323	35,033	140.8%	64,231	79,968	80.3%	15,737	-	15,737	87.8%
		188,933	315,810	59.8%	145,134	502,323	28.9%	357,189	-	357,189	48.3%
		238,255	350,843	67.9%	209,365	582,291	36.0%	372,926	-	372,926	54.6%
	Totals										
	Personnel Services	1,783,447	1,811,694	98.4%	1,776,107	1,952,435	91.0%	176,329	-	176,329	95.3%
	Materials and Services	1,216,535	1,357,683	89.6%	917,291	1,524,751	60.2%	607,459	20,582	586,877	78.6%
	Total Community Development	\$ 2,999,982	\$ 3,169,377	94.7%	\$ 2,693,398	\$ 3,477,186	77.5%	\$ 783,788	\$ 20,582	\$ 763,206	88.2%

**City of Ashland
Departmental Expense Report
Preliminary Report for June 30, 2021
(100% 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%	7,501,872	8,668,109	86.5%	1,166,238	2,121	1,164,117	92.8%
		Capital Outlay	-	-	N/A	-	-	N/A	-	-	-	N/A
			<u>7,446,726</u>	<u>7,911,282</u>	<u>94.1%</u>	<u>7,501,872</u>	<u>8,668,109</u>	<u>86.5%</u>	<u>1,166,238</u>	<u>2,121</u>	<u>1,164,117</u>	<u>92.8%</u>
0690	111800	Electric Distribution										
		Personnel Services	2,610,314	2,885,196	90.5%	2,642,474	3,232,975	81.7%	590,501	-	590,501	89.9%
		Materials and Services	4,388,991	4,478,015	98.0%	4,248,701	4,650,639	91.4%	401,939	87,576	314,363	96.5%
		Capital Outlay	389,692	557,000	70.0%	250,235	1,624,308	15.4%	1,374,073	49,995	1,324,078	34.3%
			<u>7,388,997</u>	<u>7,920,211</u>	<u>93.3%</u>	<u>7,141,410</u>	<u>9,507,922</u>	<u>75.1%</u>	<u>2,366,512</u>	<u>137,571</u>	<u>2,228,941</u>	<u>86.8%</u>
0690	112100	Electric Transmission										
		Materials and Services	893,860	1,313,286	68.1%	901,139	1,772,110	50.9%	870,971	-	870,971	67.3%
			<u>893,860</u>	<u>1,313,286</u>	<u>68.1%</u>	<u>901,139</u>	<u>1,772,110</u>	<u>50.9%</u>	<u>870,971</u>	<u>-</u>	<u>870,971</u>	<u>67.3%</u>
		Totals										
		Personnel Services	2,610,314	2,885,196	90.5%	2,642,474	3,232,975	81.7%	590,501	-	590,501	89.9%
		Materials and Services	12,729,577	13,702,583	92.9%	12,651,711	15,090,858	83.8%	2,439,147	89,697	2,349,450	91.6%
		Capital Outlay	389,692	557,000	70.0%	250,235	1,624,308	15.4%	1,374,073	49,995	1,324,078	34.3%
		Total Electric Department	\$ 15,729,583	\$ 17,144,778	91.7%	\$ 15,544,420	\$ 19,948,141	77.9%	\$ 4,403,721	\$ 139,692	\$ 4,264,029	88.0%

**City of Ashland
Departmental Expense Report
Preliminary Report for June 30, 2021
(100% 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	Personnel Services	\$ 2,104,820	\$ 2,334,454	90.2%	\$ 1,735,232	\$ 2,612,375	66.4%	\$ 877,144	\$ -	\$ 877,144	81.4%
		Materials and Services	1,625,015	1,700,998	95.5%	1,786,457	1,791,543	99.7%	5,086	21,793	(16,707)	100.5%
		Capital Outlay	39,683	50,000	79.4%	11,646,61	60,317	19.3%	48,671	3,044	45,627	54.4%
			3,769,517	4,085,452	92.3%	3,533,335	4,464,235	79.1%	930,900	24,837	906,063	89.0%
0211	125300	Recreation Division										
		Personnel Services	986,655	1,089,602	90.6%	632,002	1,221,946	51.7%	589,944	-	589,944	73.3%
		Materials and Services	274,481	381,265	72.0%	138,776	487,447	28.5%	345,672	30,359	315,313	58.5%
			1,261,136	1,470,867	85.7%	770,777	1,709,393	45.1%	935,616	30,359	905,257	69.5%
0211	125500	Golf Division										
		Personnel Services	423,566	464,498	91.2%	383,243	515,385	74.4%	132,142	-	132,142	85.9%
		Materials and Services	154,788	135,050	114.6%	161,510	105,299	153.4%	(58,411)	399	(58,810)	122.8%
		Capital Outlay	-	-	N/A	-	-	N/A	-	-	-	N/A
			578,354	599,548	96.5%	544,754	620,684	87.8%	73,731	399	73,332	93.9%
0211	126900	Senior Services Division										
		Personnel Services	278,396	303,805	91.6%	296,804	337,724	87.9%	40,919	-	40,919	93.4%
		Materials and Services	39,243	42,213	93.0%	29,855	60,288	49.5%	25,490	2,780	22,710	76.0%
		Capital Outlay	-	-	N/A	-	-	N/A	-	-	-	N/A
			317,639	346,018	91.8%	326,659	398,011	82.1%	66,409	2,780	63,629	91.0%
0211	127000	Parks Forestry Division										
		Personnel Services	418,779	401,350	104.3%	406,789	393,489	103.4%	(13,300)	-	(13,300)	101.6%
		Materials and Services	53,710	111,675	48.1%	44,246	160,718	27.5%	115,394	10,654	104,740	50.9%
		Capital Outlay	8,767	4,076	215.1%	-	-	N/A	(4,691)	-	(4,691)	215.1%
			481,257	517,101	93.1%	451,034	554,207	81.4%	97,403	10,654	86,749	91.6%
0411	123000	CIP										
		Personnel Services	-	-	N/A	-	-	N/A	-	-	-	N/A
		Materials and Services	8,574	9,000	95.3%	-	426	0.0%	426	12,626	(12,200)	235.6%
		Capital Outlay	343,387	1,871,000	18.4%	749,070	4,617,613	16.2%	3,868,543	1,184,749	2,683,794	45.9%
			351,962	1,880,000	18.7%	749,070	4,618,038	16.2%	3,868,968	1,197,375	2,671,594	46.2%
0731	121000	Equipment										
		Materials and Services	1,336	5,000	26.7%	1,653	3,664	45.1%	2,011	-	2,011	59.8%
		Capital Outlay	142,591	150,000	95.1%	62,996	157,409	40.0%	94,413	-	94,413	68.5%
			143,927	155,000	92.9%	64,649	161,073	40.1%	96,425	-	96,425	68.4%
		Totals										
		Personnel Services	4,212,216	4,593,709	91.7%	3,454,069	4,349,706	79.4%	1,626,849	-	1,599,229	82.5%
		Materials and Services	2,157,147	2,385,201	90.4%	2,162,497	2,388,379	90.5%	435,667	78,611	229,607	92.5%
		Capital Outlay	534,428	2,075,076	25.8%	823,712	4,835,339	17.0%	4,006,936	1,187,793	2,823,834	47.5%
		Total Parks Department	\$ 6,903,791	\$ 9,053,986	76.3%	\$ 6,440,278	\$ 11,573,424	55.6%	\$ 6,069,452	\$ 1,266,404	\$ 4,652,670	75.3%

**City of Ashland
 Departmental Expense Report
 Preliminary Report for June 30, 2021
 (100% of Biennium)**

	<u>Year-To-Date Expenditures</u>	<u>Year 1 Budget</u>	<u>Percent Expended</u>	<u>Year-To-Date Expenditures</u>	<u>Year 2 (Net Budget)</u>	<u>Percent Expended</u>	<u>Biennium Balance</u>	<u>Biennium Encumbered</u>	<u>Biennium Available</u>	<u>Percent of Biennium Budget Used</u>
Personnel Services	34,126,944	36,598,748	93.2%	32,396,413	39,267,739	82.5%	7,484,326	-	7,484,326	89.7%
Materials and Services	49,033,460	53,872,109	91.0%	49,240,197	60,106,417	81.9%	11,118,192	2,691,795	8,426,397	92.3%
Capital Outlay	9,982,999	21,384,068	46.7%	5,397,892	45,894,761	11.8%	42,299,684	5,923,191	36,376,493	36.9%
Debt Service	4,925,855	5,124,097	96.1%	6,142,885	6,335,612	97.0%	(1,614,779)	-	(1,614,779)	117.1%
Other Financing Uses	-	-	-	-	-	-	-	-	-	-
	<u>\$ 98,069,258</u>	<u>\$ 116,979,022</u>	<u>83.8%</u>	<u>\$ 93,177,386</u>	<u>\$ 151,604,529</u>	<u>61.5%</u>	<u>\$ 59,287,423</u>	<u>\$ 8,614,986</u>	<u>\$ 50,672,437</u>	79.8%