

Council Business Meeting

October 2, 2018

Agenda Item	Acceptance of BN 2017/19 4 th Quarter Financial Report	
From	Mark Welch	Administrative Services Director
Contact	Mark.welch@ashland.or.us	

SUMMARY

Accept the Biennium 2017/19 4th Quarter Financial Report.

POLICIES, PLANS & GOALS SUPPORTED

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

PREVIOUS COUNCIL ACTION

N/A

BACKGROUND AND ADDITIONAL INFORMATION

The attached financial statements cover 12 months of activity for the period July 1, 2017 through June 30, 2018, and equate to 50% of the biennial budget. The City has held two City Council Study Sessions, with the appointed members of the Budget Committee, to review the first four quarters of the Biennium.

Financial statements provide the Mayor and Council with current financial information. These reports allow both Council and staff the opportunity to recognize trends and make appropriate changes as necessary to protect the assets of the City. Total citywide revenue collections for this period are 49% of budget appropriations. Total citywide expenses of 36% of budget appropriations are below the projections for the biennium.

Of note in the report is the positive fund balance in the Health Benefits Fund. Finance Staff was unsure if the fund would end positive, or negative, and requested a potential \$1 million loan between the Water Fund and the Health Benefits Fund. This one-day loan was not needed and no money was moved between the Water Fund and Health Benefits Fund. Overall, the financial position is stable for the period as reflected in these reports.

FISCAL IMPACTS

N/A

STAFF RECOMMENDATION

Staff recommends acceptance of the BN 2017/19 4th Quarter Financial Report.

ACTIONS, OPTIONS & POTENTIAL MOTIONS

I move to accept the fourth quarter financial report as presented

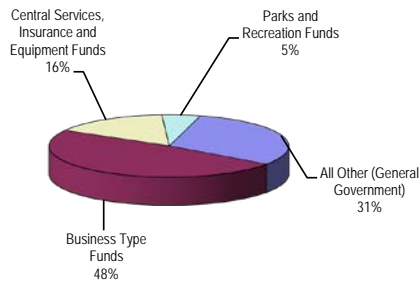
REFERENCES & ATTACHMENTS

Attachment 1: BN 2017/19 Fourth Quarter Financial Report

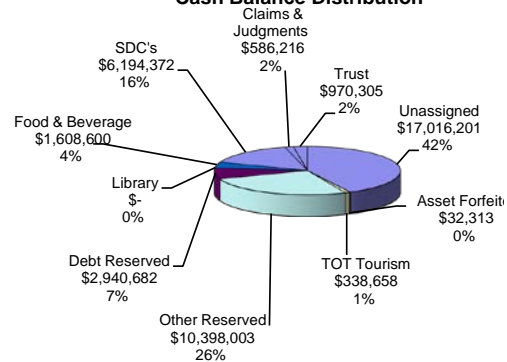
City of Ashland
Summary of Cash and Investments
Preliminary Closing as of June 30, 2018

Fund	Balance June 30, 2018	Balance June 30, 2017	Change From FY 2017
General Fund	\$ 3,950,159	\$ 4,293,913	\$ (343,754)
Parks General Fund	866,027	321,286	544,740
Housing Fund	263,903	-	263,903
Community Block Grant Fund	35,545	31,300	4,245
Reserve Fund	37,523	28,167	9,356
Street Fund	4,869,886	5,546,136	(676,249)
Airport Fund	23,594	174,097	(150,503)
Capital Improvements Fund	1,176,437	3,143,988	(1,967,551)
Parks Capital Improvements Fund	1,077,629	131,785	945,845
Debt Service Fund	1,025,376	973,878	51,498
Water Fund	8,604,095	6,881,290	1,722,805
Wastewater Fund	6,421,847	6,796,415	(374,568)
Storm Drain Fund	1,760,868	-	1,760,868
Electric Fund	2,074,871	1,086,565	988,306
Telecommunications Fund	517,342	363,364	153,978
Central Services Fund	1,485,422	443,991	1,041,431
Insurance Services Fund	834,020	1,265,757	(431,737)
Health Benefits Fund	308,300	712,894	(404,594)
Equipment Fund	3,657,880	3,465,047	192,833
Parks Equipment Fund	126,854	176,854	(49,999)
Cemetery Trust Fund	967,771	954,262	13,510
	<u>\$ 40,085,349</u>	<u>\$ 36,790,987</u>	<u>\$ 3,294,363</u>
Total Cash Distribution	<u>\$ 40,085,349</u>	<u>\$ 36,790,987</u>	<u>\$ 3,294,363</u>
Manner of Investment			
General Banking Accounts	\$ 1,710,255	\$ 2,686,223	\$ (975,968)
Local Government Inv. Pool	38,375,094	33,104,763	5,270,330
City Investments	-	1,000,000	(1,000,000)
	<u>\$ 40,085,349</u>	<u>\$ 36,790,987</u>	<u>\$ 3,294,363</u>

Dollar Distribution



Cash Balance Distribution



City of Ashland
Statement of Revenues and Expenditures - City Wide
Preliminary Closing as of 6/30/2018 (50% of Biennium)

Resource Summary	Biennial		Percent Collected Expended	Balance	Biennial	
	To Date Actuals (12 Months)	Budget 2017-2019			Biennium to Date	End of Biennium
Revenues						
Taxes	\$ 25,009,359	\$ 50,223,505	49.8%	\$ (25,214,146)	\$ 22,819,109	\$ 46,433,031
Licenses and Permits	838,832	1,660,300	50.5%	(821,468)	835,278	2,141,624
Intergovernmental Revenues	3,938,740	12,260,396	32.1%	(8,321,656)	2,804,702	6,226,279
Charges for Services - Rate & Internal	58,062,822	119,079,676	48.8%	(61,016,854)	54,589,161	109,762,842
Charges for Services - Misc. Service fees	1,839,134	3,465,733	53.1%	(1,626,599)	1,817,840	3,782,285
System Development Charges	779,520	731,500	106.6%	48,020	617,655	1,265,774
Fines and Forfeitures	545,835	857,900	63.6%	(312,065)	180,638	546,003
Assessment Payments	17,535	60,000	29.2%	(42,465)	32,831	133,837
Interest on Investments	708,809	482,850	146.8%	225,959	227,163	634,042
Miscellaneous Revenues	1,469,464	1,305,564	112.6%	163,900	527,491	1,384,481
Total Revenues	93,210,049	190,127,424	49.0%	(96,917,374)	84,451,868	172,310,198
Budgetary Resources:						
Other Financing Sources	971,842	56,086,312	1.7%	(55,114,470)	1,465,879	1,831,438
Interfund Loans	-	2,100,000	0.0%	(2,100,000)	690,544	840,544
Transfers In	2,066,192	2,997,791	68.9%	(931,599)	1,081,662	1,477,867
Total Budgetary Resources	3,038,033	61,184,103	5.0%	(58,146,070)	3,238,085	4,149,849
Total Resources	96,248,082	251,311,527	38.3%	(155,063,444)	87,689,954	176,460,047
Requirements by Classification						
Personal Services	31,203,262	67,603,042	46.2%	36,399,780	29,249,108	59,132,807
Materials and Services	50,136,886	102,677,265	48.8%	52,540,379	43,844,443	87,413,909
Debt Service	4,608,472	10,244,803	45.0%	5,636,331	4,317,450	8,686,005
Total Operating Expenditures	85,948,620	180,525,110	47.6%	94,576,490	77,411,001	155,232,721
Capital Construction						
Capital Outlay	4,999,125	69,030,566	7.2%	64,031,441	5,822,976	12,371,298
Interfund Loans	-	2,575,000	0.0%	2,575,000	690,544	840,544
Transfers Out	2,066,192	3,790,634	54.5%	1,724,442	1,081,662	1,477,867
Contingencies (Original Budget \$3,085,000)	-	3,317,603	0.0%	3,317,603	-	-
Total Budgetary Requirements	2,066,192	9,683,237	21.3%	7,617,045	1,772,206	2,318,411
Total Requirements	93,013,937	259,238,913	35.9%	166,224,976	85,006,183	169,922,430
Excess (Deficiency) of Resources over Requirements	3,234,145	(7,927,386)	140.8%	11,161,531	2,683,771	6,537,617
Working Capital Carryover	39,472,221	38,079,778	103.7%	1,392,443	32,934,606	32,934,606
Unappropriated Ending Fund Balance	\$ 42,706,366	\$ 30,152,392	141.6%	\$ 12,553,974	\$ 35,618,376	\$ 39,472,221

City of Ashland
Schedule of Budgetary Compliance Per Resolution 2017-17
Amended for Resolution 2017-29, 2018-08, 2018-16, and 2018-25
Preliminary Closing as of 6/30/2018 (50% of Biennium)

	Biennial to Date Actuals (12 Months)	Biennial Budget 2017-2019	Percent Used	Balance
General Fund				
Administration	\$ 1,288,978	\$ 3,006,150	42.9%	\$ 1,717,172
Administration - Municipal Court	497,785	944,095	52.7%	446,310
Administrative Services - Miscellaneous	14,230	38,000	37.4%	23,770
Administrative Services - Band	60,433	131,540	45.9%	71,107
Administrative Services - Parks	5,209,500	10,601,400	49.1%	5,391,900
Police Department	7,197,266	15,258,125	47.2%	8,060,859
Fire and Rescue Department	9,310,299	19,866,282	46.9%	10,555,983
Public Works - Cemetery Division	363,418	851,778	42.7%	488,360
Community Development - Planning Division	1,667,784	3,291,729	50.7%	1,623,945
Community Development - Building Division	706,091	1,479,935	47.7%	773,844
Community Development - Social Services Grants	-	267,940	0.0%	267,940
Transfers	271,851	377,351	72.0%	105,500
Contingency	-	790,000	0.0%	790,000
Total General Fund	26,587,635	56,904,325	46.7%	30,316,690
Parks and Recreation General Fund				
Parks Division	3,890,304	8,633,533	45.1%	4,743,229
Recreation Division	1,348,844	3,199,553	42.2%	1,850,709
Golf Division	502,118	1,163,100	43.2%	660,982
Contingency	-	195,000	0.0%	195,000
Total Parks and Recreation Fund	5,741,266	13,191,186	43.5%	7,449,920
Housing Trust Fund				
Materials and Services	-	366,351	0.0%	366,351
Total Housing Trust Fund	-	366,351	0.0%	366,351
Community Development Block Grant Fund				
Personal Services	30,691	62,880	48.8%	32,189
Materials and Services	83,291	390,905	21.3%	307,614
Total Community Development Grant Fund	113,982	453,785	25.1%	339,803
Reserve Fund				
Interfund Loan	-	525,000	0.0%	525,000
Total Reserve Fund	-	1,050,000	0.0%	1,050,000
Street Fund				
Public Works - Ground Maintenance	248,097	501,900	49.4%	253,804
Public Works - Street Operations	2,562,967	19,188,971	13.4%	16,626,004
Public Works - Transportation SDC's	44,058	2,198,720	2.0%	2,154,662
Contingency	-	43,685	0.0%	43,685
Total Street Fund	3,222,950	21,933,276	14.7%	18,710,326
Airport Fund				
Materials and Services	233,897	425,380	55.0%	191,483
Capital Outlay	37,609	312,000	12.1%	274,391
Debt Service	38,536	77,075	50.0%	38,539
Contingency	-	10,000	0.0%	10,000
Total Airport Fund	310,042	824,455	37.6%	514,413

Schedule of Budgetary Compliance Per Resolution 2017-17
Amended for Resolution 2017-29, 2018-08, 2018-16, and 2018-25
Preliminary Closing as of 6/30/2018 (50% of Biennium)

	Biennial to Date Actuals (12 Months)	Biennial Budget 2017-2019	Percent Used	Balance
Capital Improvements Fund				
Public Works - Facilities	1,244,218	2,569,100	48.4%	1,324,882
Administrative Services - SDC (Parks)	350,000	394,640	88.7%	44,640
Administrative Services - Open Space (Parks)	87,768	1,500,000	5.9%	1,412,232
Transfers	1,200,000	1,777,000	67.5%	577,000
Contingency	-	60,000	0.0%	60,000
Total Capital Improvements Fund	2,881,986	6,300,740	45.7%	3,418,754
Parks Capital Improvement Fund				
Materials and Services	57,754	150,000	38.5%	92,246
Capital Outlay	261,363	4,812,157	5.4%	4,550,794
Transfers	328,238	573,283	57.3%	245,045
Total Parks Capital Improvement Fund	647,355	5,535,440	11.7%	4,643,040
Debt Service Fund				
Debt Service	1,872,161	3,740,387	50.1%	1,868,226
Total Debt Service Fund	1,872,161	3,740,387	50.1%	1,868,226
Water Fund				
Public Works - Conservation	273,715	738,888	37.0%	465,173
Public Works - Water Supply	700,420	2,751,150	25.5%	2,050,730
Public Works - Water Supply Debt	9,485	636,758	1.5%	627,273
Public Works - Water Distribution	3,551,638	9,807,452	36.2%	6,255,814
Public Works - Water Distribution Debt	248,996	592,101	42.1%	343,105
Public Works - Water Treatment	1,794,785	24,383,636	7.4%	22,588,851
Public Works - Water Treatment Debt	140,780	282,177	49.9%	141,397
Public Works - Improvement SDC's	200,425	4,181,350	4.8%	3,980,925
Public Works - Debt SDC's	214,973	430,369	50.0%	215,396
Transfer	250,000	500,000	50.0%	250,000
Interfund Loan	-	1,000,000	0.0%	1,000,000
Contingency	-	685,000	0.0%	685,000
Total Water Fund	7,385,217	45,988,881	16.1%	38,603,664
Wastewater Fund				
Public Works - Wastewater Collection	2,517,736	6,088,930	41.3%	3,571,194
Public Works - Wastewater Collection Debt	72,675	144,656	50.2%	71,981
Public Works - Wastewater Treatment	4,031,623	10,279,543	39.2%	6,247,920
Public Works - Wastewater Treatment Debt	1,608,552	3,732,624	43.1%	2,124,072
Public Works - Improvements SDC's	7,308	4,060,025	0.2%	4,052,717
Contingency	-	325,000	0.0%	325,000
Total Wastewater Fund	8,237,895	24,630,778	33.4%	16,392,883
Stormwater Fund				
Public Works - Storm Water Operations	590,844	1,459,713	40.5%	868,869
Public Works - Storm Water Operations Debt	12,349	24,500	50.4%	12,151
Public Works - Improvements SDC's	91,507	250,000	36.6%	158,493
Contingency	-	30,000	0.0%	30,000
Total Stormwater Fund	694,700	1,764,213	39.4%	1,069,513
Electric Fund				
Administration - Conservation	856,037	1,486,890	57.6%	630,853
Electric - Supply	7,257,773	14,981,925	48.4%	7,724,153
Electric - Distribution	6,834,292	13,390,730	51.0%	6,556,438
Electric - Transmission	891,251	2,531,435	35.2%	1,640,184
Debt Service	22,936	1,128,202	2.0%	1,105,266
Contingency	-	225,000	0.0%	225,000
Total Electric Fund	15,862,289	33,744,182	47.0%	17,881,894

**Schedule of Budgetary Compliance Per Resolution 2017-17
Amended for Resolution 2017-29, 2018-08, 2018-16, and 2018-25**
Preliminary Closing as of 6/30/2018 (50% of Biennium)

	Biennial to Date Actuals (12 Months)	Biennial Budget 2017-2019	Percent Used	Balance
Telecommunications Fund				
IT - Personal Services	638,033	1,448,575	44.0%	810,542
IT - Materials & Services	957,195	1,899,520	50.4%	942,325
IT - Capital Outlay	22,595	150,000	15.1%	127,405
Debt - To Debt Service Fund **	409,000	818,000	50.0%	409,000
Contingency	-	105,000	0.0%	105,000
Total - Telecommunications Fund	<u>2,026,823</u>	<u>4,421,095</u>	45.8%	<u>2,394,272</u>
<i>** Note: In M & S appropriation</i>				
Central Services Fund				
Administration Department	1,698,305	3,775,160	45.0%	2,076,855
Information Technology - Info Services Division	1,301,904	2,811,275	46.3%	1,509,371
Administrative Services Department	2,526,409	5,212,449	48.5%	2,686,040
City Recorder	196,861	409,032	48.1%	212,171
Public Works - Administration and Engineering	1,759,968	3,644,262	48.3%	1,884,294
Contingency	-	210,418	0.0%	210,418
Total Central Services Fund	<u>7,483,448</u>	<u>16,062,596</u>	46.6%	<u>8,579,148</u>
Insurance Services Fund				
Personal Services	113,530	233,160	48.7%	119,630
Materials and Services	872,328	1,854,790	47.0%	982,462
Capital	200,950	480,000	41.9%	279,050
Contingency	-	38,500	0.0%	38,500
Total Insurance Services Fund	<u>1,186,808</u>	<u>2,606,450</u>	45.5%	<u>1,419,642</u>
Health Benefits Fund				
Materials and Services	6,310,154	11,557,301	54.6%	5,247,147
Interfund Loan	-	1,050,000	0.0%	1,050,000
Contingency	-	500,000	0.0%	500,000
Total Health Benefits Fund	<u>6,310,154</u>	<u>13,107,301</u>	48.1%	<u>6,797,147</u>
Equipment Fund				
Public Works - Maintenance	1,441,747	3,176,472	45.4%	1,734,725
Public Works - Purchasing and Acquisition	685,668	2,849,000	24.1%	2,163,332
Contingency	-	100,000	0.0%	100,000
Total Equipment Fund	<u>2,127,415</u>	<u>6,125,472</u>	34.7%	<u>3,998,057</u>
Parks Equipment Fund				
Capital Outlay	305,710	450,000	67.9%	144,290
Total Parks Equipment Fund	<u>305,710</u>	<u>450,000</u>	67.9%	<u>144,290</u>
Cemetery Trust Fund				
Transfers	16,103	38,000	42.4%	21,897
Total Cemetery Trust Fund	<u>16,103</u>	<u>38,000</u>	42.4%	<u>21,897</u>
Total Appropriations	<u>\$ 93,013,937</u>	<u>\$ 259,238,913</u>	35.9%	<u>\$ 166,224,976</u>

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary Closing as of June 30, 2018

	Biennial		Percent Collected Expended	Biennial 2015-2017			Percent Collected Expended
	To Date Actuals (12 Months)	Budget 2017-2019		Balance	Biennium to Date	End of Biennium	
110 General Fund							
Taxes	\$ 21,207,587	\$ 42,958,500	49.4%	\$ (21,750,913)	\$ 19,343,205	\$ 39,315,229	49.2%
Licenses and Permits	838,832	1,660,300	50.5%	(821,468)	835,278	2,141,624	39.0%
Intergovernmental	2,057,644	4,607,866	44.7%	(2,550,222)	921,946	2,057,077	44.8%
Charges for Services	1,622,468	3,327,000	48.8%	(1,704,532)	1,645,847	3,330,630	49.4%
Fines	545,835	857,900	63.6%	(312,065)	180,638	546,003	33.1%
Interest on Investments	92,260	75,000	123.0%	17,260	29,834	86,199	34.6%
Miscellaneous	61,739	395,200	15.6%	(333,461)	113,065	219,974	51.4%
Transfer in (Water Fund)	250,000	500,000	50.0%	(250,000)	250,000	500,000	50.0%
Transfer In (Cemetery Fund)	16,103	13,000	123.9%	3,103	5,935	15,938	37.2%
Total Revenues and Other Sources	26,692,467	54,394,766	49.1%	(27,702,299)	23,325,748	48,212,675	48.4%
Administration	1,288,978	3,006,150	42.9%	1,717,172	1,087,285	2,098,880	51.8%
Administration - Municipal Court	497,785	944,095	52.7%	446,310	489,250	951,831	51.4%
Administrative Services - Miscellaneous	14,230	38,000	37.4%	23,770	64,905	109,460	59.3%
Administrative Services - Band	60,433	131,540	45.9%	71,107	65,186	127,186	51.3%
Administrative Services - Parks	5,209,500	10,601,400	49.1%	5,391,900	4,680,000	9,560,000	49.0%
Police Department	7,197,266	15,258,125	47.2%	8,060,859	6,690,676	13,487,220	49.6%
Fire and Rescue Department	9,310,299	19,866,282	46.9%	10,555,983	7,666,966	15,713,581	48.8%
Public Works - Cemetery Division	363,418	851,778	42.7%	488,360	335,763	675,452	49.7%
Community Development - Planning Division	1,667,784	3,291,729	50.7%	1,623,945	1,309,888	2,705,513	48.4%
Community Development - Building Division	706,091	1,479,935	47.7%	773,844	724,797	1,353,877	53.5%
Community Development - Social Services Grants	-	267,940	0.0%	267,940	131,113	265,254	49.4%
Transfers Out (Debt Service, Cemetery & Housing Trust)	271,851	377,351	72.0%	105,500	96,510	97,010	99.5%
Contingency	-	790,000	0.0%	790,000	-	-	-
Total Expenditures and Other Uses	26,587,635	56,904,325	46.7%	30,316,690	23,342,339	47,145,264	49.5%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	104,833	(2,509,559)	104.2%	2,614,392	(16,591)	1,067,411	-1.6%
Fund Balance, Jul 1, 2017	4,687,674	4,412,535	106.2%	275,139	3,620,263	3,620,263	100.0%
Fund Balance, Jun 30, 2018	\$ 4,792,507	\$ 1,902,976	251.8%	\$ 2,889,531	\$ 3,603,672	\$ 4,687,674	76.9%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	862,615						
Unassigned Fund Balance	\$ 3,929,891						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary Closing as of June 30, 2018

	Biennial		Percent Collected Expended	Balance	Biennial 2015-2017		Percent Collected Expended
	To Date Actuals (12 Months)	Budget 2017-2019			Biennium to Date	End of Biennium	
211 Parks and Recreation General Fund							
Intergovernmental	\$ 750	\$ 30,000	2.5%	\$ -	\$ 92	\$ -	
Charges for Services - Internal	5,209,500	10,601,400	49.1%	(5,391,900)	4,680,000	9,560,000	49.0%
Charges for Services - Misc. Service Fees	868,563	2,181,200	39.8%	(1,312,637)	931,776	1,830,527	50.9%
Interest on Investments	9,692	14,000	69.2%	(4,308)	3,522	5,968	59.0%
Miscellaneous	19,883	60,000	33.1%	(40,117)	17,204	28,543	60.3%
Transfers In (Parks CIP)	85,000	170,000	50.0%	(85,000)	52,500	52,500	100.0%
Total Revenues and Other Sources	6,193,388	13,056,600	47.4%	(6,833,962)	5,685,094	11,477,537	49.5%
Parks Division	3,890,304	8,633,533	45.1%	4,743,229	3,897,926	7,813,195	49.9%
Recreation Division	1,348,844	3,199,553	42.2%	1,850,709	1,409,208	2,821,724	49.9%
Golf Division	502,118	1,163,100	43.2%	660,982	547,280	1,056,914	51.8%
Other Financing Uses - Transfers	-	-	N/A	-	80,000	80,000	100.0%
Contingency	-	195,000	0.0%	195,000	-	-	
Total Expenditures and Other Uses	5,741,266	13,191,186	43.5%	7,449,920	5,934,414	11,771,832	50.4%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	452,122	(134,586)	435.9%	586,708	(249,320)	(294,295)	84.7%
Fund Balance, Jul 1, 2017	209,333	140,165	149.3%	69,168	503,628	503,628	100.0%
Fund Balance, Jun 30, 2018	<u>\$ 661,455</u>	<u>\$ 5,579</u>	<u>11856.2%</u>	<u>\$ 655,876</u>	<u>\$ 254,308</u>	<u>\$ 209,333</u>	<u>121.5%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds	-						
Unassigned Fund Balance	<u>\$ 661,455</u>						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
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	Biennial		Percent Collected Expended	Balance	Biennial 2015-2017		Percent Collected Expended
	To Date Actuals (12 Months)	Budget 2017-2019			Biennium to Date	End of Biennium	
240 Housing Fund							
Taxes	\$ 95,249	\$ 200,000	47.6%	\$ (104,751)	\$ -	\$ -	
Interest on Investments	2,303	-	N/A	2,303	-	-	
Transfer In	166,351	166,351	100.0%	-	-	-	
Total Revenues and Other Sources	<u>263,903</u>	<u>366,351</u>	72.0%	<u>(102,448)</u>	<u>-</u>	<u>-</u>	N/A
Personal Services	-	-	N/A	-	-	-	
Materials and Services	-	366,351	0.0%	366,351	-	-	
Total Expenditures and Other Uses	<u>-</u>	<u>366,351</u>	0.0%	<u>366,351</u>	<u>-</u>	<u>-</u>	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	263,903	-	N/A	263,903	-	-	
Fund Balance, Jul 1, 2017	-	-	N/A	-	-	-	
Fund Balance, Jun 30, 2018	<u>\$ 263,903</u>	<u>\$ -</u>	N/A	<u>\$ 263,903</u>	<u>\$ -</u>	<u>\$ -</u>	N/A
Reconciliation of Fund Balance:							
Restricted and Committed Funds	263,903						
Unassigned Fund Balance	<u>\$ -</u>						

City of Ashland
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	Biennial		Percent Collected Expended	Balance	Biennial 2015-2017		Percent Collected Expended
	To Date Actuals (12 Months)	Budget 2017-2019			Biennium to Date	End of Biennium	
250 Community Development Block Fund							
Intergovernmental	\$ 113,981	\$ 453,785	25.1%	\$ (339,804)	\$ 162,143	\$ 291,526	55.6%
Personal Services	30,691	62,880	48.8%	32,189	32,510	64,255	50.6%
Materials and Services	83,291	390,905	21.3%	307,614	129,630	227,268	57.0%
Total Expenditures and Other Uses	<u>113,981</u>	<u>453,785</u>	25.1%	<u>339,804</u>	<u>162,140</u>	<u>291,523</u>	55.6%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	-	-	N/A	-	3	4	84.3%
Fund Balance, Jul 1, 2017	33,801	1	3380056.0%	33,800	33,797	33,797	100.0%
Fund Balance, Jun 30, 2018	<u>\$ 33,801</u>	<u>\$ 1</u>	3380056.0%	<u>\$ 33,800</u>	<u>\$ 33,800</u>	<u>\$ 33,801</u>	100.0%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	33,801						
Unassigned Fund Balance	<u>\$ -</u>						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
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	Biennial		Percent Collected Expended	Balance	Biennial 2015-2017		Percent Collected Expended
	To Date Actuals (12 Months)	Budget 2017-2019			Biennium to Date	End of Biennium	
255 Reserve Fund							
Interest on Investments	\$ 9,356	\$ 700	1336.6%	\$ 8,656	\$ 10,730	\$ 22,433	47.8%
Interfund Loan	-	1,050,000	0.0%	(1,050,000)	325,000	325,000	100.0%
Transfers In	-	-	N/A	-	-	-	
Total Revenues and Other Sources	<u>9,356</u>	<u>1,050,700</u>	0.9%	<u>8,656</u>	<u>335,730</u>	<u>347,433</u>	96.6%
Interfund Loan (Health Benefits Fund)	-	525,000	0.0%	525,000	365,544	515,544	70.9%
Transfer out	-	525,000	0.0%	525,000	-	-	N/A
Total Expenditures and Other Uses	<u>-</u>	<u>1,050,000</u>	0.0%	<u>1,050,000</u>	<u>365,544</u>	<u>515,544</u>	70.9%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	9,356	700	1336.6%	8,656	(29,814)	(168,111)	17.7%
Fund Balance, Jul 1, 2017	<u>28,168</u>	<u>24,735</u>	113.9%	<u>3,433</u>	<u>196,279</u>	<u>196,279</u>	100.0%
Fund Balance, Jun 30, 2018	<u>\$ 37,524</u>	<u>\$ 25,435</u>	147.5%	<u>\$ 12,089</u>	<u>\$ 166,465</u>	<u>\$ 28,168</u>	591.0%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	<u>37,524</u>						
Unassigned Fund Balance	<u>\$ 0</u>						

City of Ashland
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	Biennial		Percent Collected Expended	Balance	Biennial 2015-2017		Percent Collected Expended
	To Date Actuals (12 Months)	Budget 2017-2019			Biennium to Date	End of Biennium	
260 Street Fund							
Taxes	\$ 767,191	\$ 1,236,800	62.0%	\$ (469,609)	\$ 58,782	\$ 372,710	15.8%
Intergovernmental	1,311,390	5,311,945	24.7%	(4,000,555)	1,307,744	2,536,631	51.6%
Charges for Services - Rates	1,523,209	3,195,895	47.7%	(1,672,686)	1,471,358	4,323,090	34.0%
Charges for Services - Misc. Service Fees	16,533	-	N/A	16,533	24,945	50,768	49.1%
System Development Charges	159,029	150,000	106.0%	9,029	141,557	348,760	40.6%
Assessments	17,535	60,000	29.2%	(42,465)	32,831	133,837	24.5%
Interest on Investments	74,835	60,000	124.7%	14,835	33,135	90,528	36.6%
Miscellaneous	232,484	353,304	65.8%	(120,820)	77,727	225,754	34.4%
Other Financing Sources	-	11,687,162	0.0%	(11,687,162)	-	-	-
Total Revenues and Other Sources	4,102,204	22,055,106	18.6%	(17,952,902)	3,148,079	8,082,079	39.0%
Public Works - Ground Maintenance	248,097	501,900	49.4%	253,804	242,871	474,636	51.2%
Public Works - Street Operations	2,930,796	19,188,971	15.3%	16,258,175	2,862,732	5,552,282	51.6%
Public Works - Street Operations Debt	-	-	N/A	-	-	122,753	0.0%
Public Works - Storm Water Operations	-	-	N/A	-	-	1,166,823	N/A
Public Works - Storm Water Operations Debt	-	-	N/A	-	-	25,300	N/A
Public Works - Transportation SDC's	44,058	2,198,720	2.0%	2,154,662	1,438	355,078	0.4%
Contingency	-	43,685	0.0%	43,685	-	-	-
Total Expenditures and Other Uses	3,222,951	21,933,276	14.7%	18,710,325	3,107,041	7,696,872	40.4%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	879,254	121,830		757,424	41,038	385,207	10.7%
Fund Balance, Jul 1, 2017	3,955,854	3,977,740	99.4%	(21,886)	5,278,231	5,278,231	100.0%
Fund Balance, Jun 30, 2018	\$ 4,835,108	\$ 4,099,570	117.9%	\$ 735,538	\$ 5,319,269	\$ 5,663,438	93.9%
Reconciliation of Fund Balance:				Moved to Stormwater Fund	\$ (1,707,584)		
Restricted and Committed Funds	4,835,108				\$ 3,955,854		
Unassigned Fund Balance	\$ 0						

City of Ashland
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	Biennial		Percent Collected Expended	Balance	Biennial 2015-2017		Percent Collected Expended
	To Date Actuals (12 Months)	Budget 2017-2019			Biennium to Date	End of Biennium	
280 Airport Fund							
Intergovernmental	\$ 191,186	\$ 536,800	35.6%	\$ (345,614)	\$ -	\$ -	N/A
Charges for Services - Rates	145,523	270,000	53.9%	(124,477)	125,406	271,528	46.2%
Interest on Investments	2,123	1,000	212.3%	1,123	790	2,386	33.1%
Total Revenues and Other Sources	<u>338,832</u>	<u>807,800</u>	41.9%	<u>(468,968)</u>	<u>126,196</u>	<u>273,915</u>	46.1%
Materials and Services	233,897	425,380	55.0%	191,483	39,314	87,020	45.2%
Capital Outlay	37,609	312,000	12.1%	274,391	26,957	54,113	49.8%
Debt Service	38,536	77,075	50.0%	38,539	38,536	77,072	50.0%
Contingency	-	10,000	0.0%	10,000	-	-	
Total Expenditures and Other Uses	<u>310,042</u>	<u>824,455</u>	37.6%	<u>514,413</u>	<u>104,807</u>	<u>218,205</u>	48.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	28,790	(16,655)	272.9%	45,445	21,389	55,710	38.4%
Fund Balance, Jul 1, 2017	173,224	118,677	146.0%	54,547	117,514	117,514	100.0%
Fund Balance, Jun 30, 2018	<u>\$ 202,014</u>	<u>\$ 102,022</u>	198.0%	<u>\$ 99,992</u>	<u>\$ 138,903</u>	<u>\$ 173,224</u>	80.2%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	202,014						
Unassigned Fund Balance	<u>\$ (0)</u>						

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	Biennial		Percent Collected Expended	Balance	Biennial 2015-2017		Percent Collected Expended
	To Date Actuals (12 Months)	Budget 2017-2019			Biennium to Date	End of Biennium	
410 Capital Improvements Fund							
Taxes	\$ -	\$ -	N/A	\$ -	\$ 564,947	\$ 1,273,537	44.4%
Intergovernmental	-	-	N/A	-	2,732	2,732	100.0%
Charges for Services - Internal	1,006,170	2,074,940	48.5%	(1,068,770)	946,170	1,930,074	49.0%
Charges for Services - Misc. Service Fees	37,525	221,000	17.0%	(183,475)	4,000	8,000	50.0%
System Development Charges	64,254	101,500	63.3%	(37,246)	49,372	116,163	42.5%
Interest on Investments	36,037	26,000	138.6%	10,037	15,712	44,464	35.3%
Miscellaneous	479,871	20,000	2399.4%	459,871	359	4,438	8.1%
Other Financing Sources	-	1,500,000	0.0%	(1,500,000)	870,000	870,000	100.0%
Transfer In (Insurance Fund)	82,843	-	N/A	82,843	100,000	100,000	100.0%
Total Revenues and Other Sources	1,706,700	3,943,440	43.3%	(2,236,740)	2,553,292	4,349,407	58.7%
Public Works - Facilities	1,244,218	2,569,100	48.4%	1,324,882	939,776	1,921,671	48.9%
Administrative Services - SDC (Parks)	350,000	394,640	88.7%	44,640	-	358,529	0.0%
Administrative Services - Open Space (Parks)	87,768	1,500,000	5.9%	1,412,232	1,481,271	2,288,041	64.7%
Transfers Out	1,200,000	1,777,000	67.5%	577,000	79,717	215,419	37.0%
Interfund Loan (Equipment Fund)	-	-	N/A	-	-	-	N/A
Contingency	-	60,000	0.0%	60,000	-	-	N/A
Total Expenditures and Other Uses	2,881,986	6,300,740	45.7%	3,358,754	2,500,764	4,783,660	52.3%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(1,175,286)	(2,357,300)	50.1%	1,182,014	52,528	(434,253)	-12.1%
Fund Balance, Jul 1, 2017	2,315,233	2,522,222	91.8%	(206,989)	2,749,486	2,749,486	100.0%
Fund Balance, Jun 30, 2018	\$ 1,139,947	\$ 164,922	691.2%	\$ 975,025	\$ 2,802,014	\$ 2,315,233	121.0%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	1,139,947						
Unassigned Fund Balance	<u>\$ (0)</u>						

City of Ashland
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	Biennial		Percent Collected Expended	Balance	Biennial 2015-2017		Percent Collected Expended
	To Date Actuals (12 Months)	Budget 2017-2019			Biennium to Date	End of Biennium	
411 Parks Capital Improvement Fund							
Taxes	\$ 758,101	1,484,690	51.1%	(726,589)	\$ -	\$ -	N/A
Intergovernmental	4,695	900,000	0.5%	(895,305)	-	801,770	0.0%
Charges for Services	-	-	N/A	-	13,137	13,137	100.0%
Charges for Services - Internal	-	-	N/A	-	1,477,771	1,477,771	100.0%
Interest on Investments	13,978	20,000	69.9%	(6,022)	5,928	16,460	36.0%
Miscellaneous	-	-	N/A	-	-	16,555	0.0%
Other Financing Sources	-	3,250,000	0.0%	(3,250,000)	-	-	N/A
Total Revenues and Other Sources	<u>776,774</u>	<u>5,654,690</u>	13.7%	<u>(4,877,916)</u>	<u>1,496,836</u>	<u>2,325,693</u>	64.4%
Personal Services	-	-	N/A	-	64,041	162,235	39.5%
Materials and Services	57,754	150,000	38.5%	92,246	23,840	64,069	37.2%
Capital Outlay	261,363	4,812,157	5.4%	4,550,794	272,256	1,456,284	18.7%
Transfer Out	328,238	573,283	57.3%	245,045	-	-	N/A
Total Expenditures and Other Uses	<u>647,355</u>	<u>5,535,440</u>	11.7%	<u>4,888,085</u>	<u>360,137</u>	<u>1,682,589</u>	21.4%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	129,419	119,250	108.5%	10,169	1,136,699	643,104	176.8%
Fund Balance, Jul 1, 2017	<u>852,406</u>	<u>341,235</u>	249.8%	<u>511,171</u>	<u>209,302</u>	<u>209,302</u>	100.0%
Fund Balance, Jun 30, 2018	<u>\$ 981,825</u>	<u>\$ 460,485</u>	213.2%	<u>\$ 521,340</u>	<u>\$ 1,346,001</u>	<u>\$ 852,406</u>	157.9%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	981,825						
Unassigned Fund Balance	<u>(0)</u>						

City of Ashland
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	Biennial		Percent Collected Expended	Balance	Biennial 2015-2017		Percent Collected Expended
	To Date Actuals (12 Months)	Budget 2017-2019			Biennium to Date	End of Biennium	
530 Debt Services							
Taxes	\$ 492,170	\$ 973,540	50.6%	\$ (481,370)	\$ 506,865	\$ 1,015,919	49.9%
Charges for Services - Internal	1,154,300	2,308,600	50.0%	(1,154,300)	1,154,300	2,308,600	50.0%
Charges for Services - Misc. Service Fees	-	-	N/A	-	132,041	140,365	94.1%
Interest on Investments	11,503	8,000	143.8%	3,503	4,527	12,792	35.4%
Transfer In (General Fund & CIP)	265,395	480,440	55.2%	(215,045)	175,727	311,429	56.4%
Other Financing Sources	-	-	N/A	-	-	-	N/A
Total Revenues and Other Sources	<u>1,923,368</u>	<u>3,770,580</u>	51.0%	<u>(1,847,212)</u>	<u>1,973,460</u>	<u>3,789,105</u>	52.1%
Materials and Services	800	-	N/A	-	800	1,600	50.0%
Debt Service	1,871,361	3,740,387	50.0%	1,869,026	1,805,310	3,672,977	49.2%
Interfund Loan (Central Service Fund)	-	-	N/A	-	-	-	-
Total Expenditures and Other Uses	<u>1,872,161</u>	<u>3,740,387</u>	50.1%	<u>1,869,026</u>	<u>1,806,110</u>	<u>3,674,577</u>	49.2%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	51,207	30,193	169.6%	21,014	167,350	114,529	146.1%
Fund Balance, Jul 1, 2017	<u>976,089</u>	<u>1,193,610</u>	81.8%	<u>(217,521)</u>	<u>861,560</u>	<u>861,560</u>	100.0%
Fund Balance, Jun 30, 2018	<u>\$ 1,027,296</u>	<u>\$ 1,223,803</u>	83.9%	<u>\$ (196,507)</u>	<u>\$ 1,028,910</u>	<u>\$ 976,089</u>	105.4%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	<u>1,027,296</u>						
Unassigned Fund Balance	<u>\$ -</u>						

City of Ashland
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	Biennial		Percent Collected Expended	Balance	Biennial 2015-2017		Percent Collected Expended
	To Date Actuals (12 Months)	Budget 2017-2019			Biennium to Date	End of Biennium	
670 Water Fund							
Taxes	\$ -	\$ -	N/A	\$ -	\$ 2	\$ 10	20.7%
Intergovernmental	-	-	N/A	-	14,897	14,897	100.0%
Charges for Services - Rates	7,718,298	15,874,482	48.6%	(8,156,184)	6,825,178	14,055,539	48.6%
Charges for Services - Misc. Service Fees	96,594	-	N/A	96,594	112,473	211,347	53.2%
System Development Charges	294,968	200,000	147.5%	94,968	277,247	587,637	47.2%
Interest on Investments	139,859	64,000	218.5%	75,859	32,632	101,814	32.1%
Miscellaneous	40,443	50,000	80.9%	(9,557)	27,286	74,484	36.6%
Other Financing Sources	732,215	29,749,150	2.5%	(29,016,935)	542,455	890,072	60.9%
Total Revenues and Other Sources	9,022,377	45,937,632	19.6%	(36,915,255)	7,832,171	15,935,799	49.1%
Public Works - Conservation	273,715	738,888	37.0%	465,173	249,276	534,788	46.6%
Public Works - Water Supply	700,420	2,751,150	25.5%	2,050,730	1,821,173	2,390,999	76.2%
Public Works - Water Supply Debt	9,485	636,758	1.5%	627,273	9,568	18,970	50.4%
Public Works - Water Distribution	3,551,638	9,807,452	36.2%	6,255,814	2,879,829	5,815,636	49.5%
Public Works - Water Distribution Debt	248,996	592,101	42.1%	343,105	250,649	502,128	49.9%
Public Works - Water Treatment	1,794,785	24,383,636	7.4%	22,588,851	1,121,878	2,602,448	43.1%
Public Works - Water Treatment Debt	140,780	282,177	49.9%	141,397	141,410	281,690	50.2%
Public Works - Improvement SDC's	381,253	4,181,350	9.1%	3,800,097	200,998	453,197	44.4%
Public Works - Debt SDC's	34,145	430,369	7.9%	396,224	34,443	215,123	16.0%
Debt Service	-	-	N/A	-	-	33,849	0.0%
Interfund Loan	-	1,000,000	0.0%	1,000,000	-	-	N/A
Transfers (General Fund)	250,000	500,000	50.0%	250,000	250,000	500,000	50.0%
Contingency	-	685,000	0.0%	685,000	-	-	N/A
Total Expenditures and Other Uses	7,385,217	45,988,881	16.1%	38,603,664	6,959,223	13,348,827	52.1%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	1,637,160	(51,249)	3294.5%	1,688,409	872,947	2,586,972	33.7%
Fund Balance, Jul 1, 2017	7,795,565	8,697,716	89.6%	(902,151)	5,208,593	5,208,593	100.0%
Fund Balance, Jun 30, 2018	\$ 9,432,724	\$ 8,646,467	109.1%	\$ 786,257	\$ 6,081,540	\$ 7,795,565	78.0%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	4,341,844						
Unassigned Fund Balance	\$ 5,090,880						

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	Biennial		Percent Collected Expended	Balance	Biennial 2015-2017		Percent Collected Expended
	To Date Actuals (12 Months)	Budget 2017-2019			Biennium to Date	End of Biennium	
675 Wastewater Fund							
Taxes	\$ 1,628,413	\$ 3,209,200	50.7%	\$ (1,580,787)	\$ 2,259,785	\$ 4,265,334	53.0%
Charges for Services - Rates	5,784,580	11,852,000	48.8%	(6,067,420)	5,080,358	10,568,020	48.1%
Charges for Services - Misc. Service Fees	13,250	-	N/A	13,250	13,250	26,500	50.0%
System Development Charges	228,107	200,000	114.1%	28,107	107,655	213,214	50.5%
Interest on Investments	138,548	50,000	277.1%	88,548	34,765	107,419	32.4%
Miscellaneous	-	2,000	0.0%	(2,000)	1,619	1,620	100.0%
Other Financing Sources	239,627	9,900,000	2.4%	(9,660,373)	53,424	71,366	74.9%
Total Revenues and Other Sources	8,032,524	25,213,200	31.9%	(17,180,676)	7,550,857	15,253,471	49.5%
Public Works - Wastewater Collection	2,517,736	6,088,930	41.3%	3,571,194	1,936,069	4,079,963	47.5%
Public Works - Wastewater Collection Debt	72,675	144,656	50.2%	71,981	74,077	147,454	50.2%
Public Works - Wastewater Treatment	4,031,623	10,279,543	39.2%	6,247,920	2,501,278	5,028,690	49.7%
Public Works - Wastewater Treatment Debt	1,608,552	3,732,624	43.1%	2,124,072	1,622,297	3,237,073	50.1%
Public Works - Reimbursements SDC's	-	-	N/A	-	13,039	13,039	100.0%
Public Works - Improvements SDC's	7,308	4,060,025	0.2%	4,052,717	-	377	0.0%
Contingency	-	325,000	0.0%	325,000	-	-	N/A
Total Expenditures and Other Uses	8,237,895	24,630,778	33.4%	16,392,883	6,146,760	12,506,596	49.1%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(205,371)	582,422	-35.3%	(787,793)	1,404,097	2,746,875	51.1%
Fund Balance, Jul 1, 2017	7,842,218	6,751,916	116.1%	1,090,302	5,095,343	5,095,343	100.0%
Fund Balance, Jun 30, 2018	<u>\$ 7,636,847</u>	<u>\$ 7,334,338</u>	104.1%	<u>\$ 302,509</u>	<u>\$ 6,499,440</u>	<u>\$ 7,842,218</u>	82.9%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	3,227,425						
Unassigned Fund Balance	<u>\$ 4,409,422</u>						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary Closing as of June 30, 2018

	Biennial		Percent Collected Expended	Balance	Biennial 2015-2017		Percent Collected Expended
	To Date Actuals (12 Months)	Budget 2017-2019			Biennium to Date	End of Biennium	
680 Stormwater Fund							
Charges for Services - Rates	\$ 697,510	\$ 1,390,000	50.2%	\$ (692,490)	\$ 659,779	\$ -	-
Charges for Services - Misc. Service Fees	600	-	N/A	600	-	-	-
System Development Charges	33,163	80,000	41.5%	(46,837)	41,823	-	-
Interest on Investments	24,834	19,000	130.7%	5,834	-	-	-
Miscellaneous	-	-	N/A	-	-	-	-
Other Financing Sources	-	-	N/A	-	-	-	-
Total Revenues and Other Sources	<u>756,107</u>	<u>1,489,000</u>	50.8%	<u>(732,893)</u>	<u>701,602</u>	-	-
Public Works - Storm Water Operations	590,844	1,459,713	40.5%	868,869	593,152	-	-
Public Works - Storm Water Operations Debt	12,349	24,500	50.4%	12,151	12,750	-	-
Public Works - Storm Water SDC's	91,507	250,000	36.6%	158,493	-	-	-
Contingency	-	30,000	0.0%	30,000	-	-	-
Total Expenditures and Other Uses	<u>694,701</u>	<u>1,764,213</u>	39.4%	<u>1,069,512</u>	<u>605,902</u>	-	-
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	61,407	(275,213)	122.3%	336,620	95,701	-	-
Fund Balance, Jul 1, 2017	<u>1,707,584</u>	<u>1,697,095</u>	100.6%	<u>10,489</u>	-	-	-
Fund Balance, Jun 30, 2018	<u>\$ 1,768,991</u>	<u>\$ 1,421,882</u>	124.4%	<u>\$ 347,109</u>	<u>\$ 95,701</u>	\$ -	-
Reconciliation of Fund Balance:					Moved from Street Fund	<u>\$ 1,707,584</u>	
Restricted and Committed Funds	34,835						
Unassigned Fund Balance	<u>\$ 1,734,156</u>						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary Closing as of June 30, 2018

	Biennial		Percent Collected Expended	Balance	Biennial 2015-2017		Percent Collected Expended
	To Date Actuals (12 Months)	Budget 2017-2019			Biennium to Date	End of Biennium	
690 Electric Fund							
Intergovernmental	\$ 259,094	\$ 420,000	61.7%	\$ (160,906)	\$ 395,149	\$ 521,646	75.8%
Charges for Services - Rates	15,600,913	32,014,707	48.7%	(16,413,794)	14,401,733	29,017,217	49.6%
Charges for Services - Misc. Service Fees	316,300	487,533	64.9%	(171,233)	199,018	497,417	40.0%
Interest on Investments	27,709	22,100	125.4%	5,609	8,338	21,526	38.7%
Miscellaneous	100,464	195,060	51.5%	(94,596)	99,394	230,897	43.0%
Total Revenues and Other Sources	16,304,480	33,139,400	49.2%	(16,834,920)	15,103,632	30,288,703	49.9%
Administration - Conservation	856,037	1,486,890	57.6%	630,853	747,689	1,397,555	53.5%
Electric - Supply	7,257,773	14,981,925	48.4%	7,724,153	6,847,528	13,869,063	49.4%
Electric - Distribution	6,834,292	13,390,730	51.0%	6,556,438	6,467,679	12,961,713	49.9%
Electric - Transmission	891,251	2,531,435	35.2%	1,640,184	909,289	1,742,187	52.2%
Debt Service	22,936	1,128,202	2.0%	1,105,266	23,479	46,686	50.3%
Contingency	-	225,000	0.0%	225,000	-	-	N/A
Total Expenditures and Other Uses	15,862,288	33,744,182	47.0%	17,881,894	14,995,664	30,017,203	50.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	442,192	(604,782)	173.1%	1,046,974	107,968	271,500	39.8%
Fund Balance, Jul 1, 2017	2,026,663	1,533,657	132.1%	493,006	1,755,163	1,755,163	100.0%
Fund Balance, Jun 30, 2018	\$ 2,468,855	\$ 928,875	265.8%	\$ 1,539,980	\$ 1,863,131	\$ 2,026,663	91.9%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	-						
Unassigned Fund Balance	\$ 2,468,855						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary Closing as of June 30, 2018

	Biennial		Percent Collected Expended	Biennial 2015-2017			Percent Collected Expended
	To Date Actuals (12 Months)	Budget 2017-2019		Balance	Biennium to Date	End of Biennium	
695 Telecommunications Fund							
Charges for Services - Rates	\$ 2,214,262	\$ 4,335,155	51.1%	\$ (2,120,893)	\$ 2,010,444	\$ 4,105,254	49.0%
Charges for Services - Misc. Service Fees	38,265	-	N/A	38,265	-	-	N/A
Interest on Investments	8,042	4,000	201.0%	4,042	1,344	4,310	31.2%
Miscellaneous	945	-	N/A	945	696	696	100.0%
Interfund Loan	-	-	N/A	-	165,544	315,544	52.5%
Total Revenues and Other Sources	<u>2,261,514</u>	<u>4,339,155</u>	52.1%	<u>(2,077,641)</u>	<u>2,178,028</u>	<u>4,425,804</u>	49.2%
Personal Services	638,033	1,448,575	44.0%	810,542	643,747	1,269,970	50.7%
Materials & Services	957,195	1,899,520	50.4%	942,325	874,499	1,795,285	48.7%
Capital Outlay	22,595	150,000	15.1%	127,405	190,204	248,189	76.6%
Debt - Transfer to Debt Service Fund	409,000	818,000	50.0%	409,000	409,000	818,000	50.0%
Contingency	-	105,000	0.0%	105,000	-	-	N/A
Total Expenditures and Other Uses	<u>2,026,823</u>	<u>4,421,095</u>	45.8%	<u>2,394,272</u>	<u>2,117,450</u>	<u>4,131,444</u>	51.3%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	234,690	(81,940)	-286.4%	316,630	60,578	294,359	20.6%
Fund Balance, Jul 1, 2017	<u>599,417</u>	<u>309,449</u>	193.7%	<u>289,968</u>	<u>305,058</u>	<u>305,058</u>	100.0%
Fund Balance, Jun 30, 2018	<u>\$ 834,108</u>	<u>\$ 227,509</u>	366.6%	<u>\$ 606,599</u>	<u>\$ 365,636</u>	<u>\$ 599,417</u>	61.0%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	<u>409,000</u>						
Unassigned Fund Balance	<u>\$ 425,108</u>						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary Closing as of June 30, 2018

	Biennial		Percent Collected Expended	Biennial 2015-2017			Percent Collected Expended
	To Date Actuals (12 Months)	Budget 2017-2019		Balance	Biennium to Date	End of Biennium	
710 Central Service Fund							
Taxes	\$ 60,648	\$ 160,775	37.7%	\$ (100,127)	\$ 85,523	\$ 190,292	44.9%
Charges for Services - Internal	6,785,121	13,659,500	49.7%	(6,874,379)	6,329,433	12,949,788	48.9%
Charges for Services - Misc. Service Fees	226,446	576,000	39.3%	(349,554)	238,150	671,504	35.5%
Interest on Investments	15,415	17,600	87.6%	(2,185)	8,483	16,939	50.1%
Miscellaneous	6,696	-	N/A	6,696	127,957	338,676	37.8%
Transfer in (CIP Fund)	1,200,000	1,667,000	72.0%	467,000	417,000	417,000	100.0%
Total Revenues and Other Sources	8,294,326	16,080,875	51.6%	(6,852,549)	7,206,546	14,584,199	49.4%
Administration Department	1,698,305	3,775,160	45.0%	2,076,855	1,652,396	3,443,253	48.0%
Information Technology - Info Services Division	1,301,904	2,811,275	46.3%	1,509,371	1,372,561	2,743,451	50.0%
Administrative Services Department	2,526,409	5,212,449	48.5%	2,686,040	2,405,789	4,690,220	51.3%
City Recorder Division	196,861	409,032	48.1%	212,171	498,253	984,526	50.6%
Public Works - Administration and Engineering	1,759,968	3,644,262	48.3%	1,884,294	1,598,269	3,341,783	47.8%
Contingency	-	210,418	0.0%	210,418	-	-	N/A
Total Expenditures and Other Uses	7,483,447	16,062,596	46.6%	8,579,149	7,527,268	15,203,233	49.5%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	810,879	18,279	4436.1%	792,600	(320,722)	(619,034)	51.8%
Fund Balance, Jul 1, 2017	281,574	242,081	116.3%	39,493	900,608	900,608	100.0%
Fund Balance, Jun 30, 2018	<u>\$ 1,092,453</u>	<u>\$ 260,360</u>	419.6%	<u>\$ 832,093</u>	<u>\$ 579,886</u>	<u>\$ 281,574</u>	205.9%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	175,000						
Unassigned Fund Balance	<u>\$ 917,453</u>						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary Closing as of June 30, 2018

	Biennial		Percent Collected Expended	Balance	Biennial 2015-2017		Percent Collected Expended
	To Date Actuals (12 Months)	Budget 2017-2019			Biennium to Date	End of Biennium	
720 Insurance Service Fund							
Charges for Services - Internal	\$ 693,492	\$ 1,560,000	44.5%	\$ (866,508)	\$ 735,580	\$ 1,486,002	49.5%
Interest on Investments	14,987	14,000	107.0%	987	7,884	19,376	40.7%
Miscellaneous	10,723	80,000	13.4%	(69,277)	37,961	78,233	48.5%
Total Revenues and Other Sources	<u>719,202</u>	<u>1,654,000</u>	43.5%	<u>(934,798)</u>	<u>781,425</u>	<u>1,583,610</u>	49.3%
Personal Services	113,530	233,160	48.7%	119,630	98,329	202,900	48.5%
Materials and Services	872,328	1,854,790	47.0%	982,462	718,922	1,523,670	47.2%
Capital Outlay	200,950	480,000	41.9%	279,050	-	-	N/A
Transfer Out (Multiple 4 funds)	-	-	N/A	-	569,500	569,500	100.0%
Contingency	-	38,500	0.0%	38,500	-	-	N/A
Total Expenditures and Other Uses	<u>1,186,808</u>	<u>2,606,450</u>	45.5%	<u>1,419,642</u>	<u>1,386,751</u>	<u>2,296,070</u>	60.4%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(467,606)	(952,450)	50.9%	484,844	(605,326)	(712,460)	85.0%
Fund Balance, Jul 1, 2017	<u>1,053,823</u>	<u>1,117,444</u>	94.3%	<u>(63,621)</u>	<u>1,766,283</u>	<u>1,766,283</u>	100.0%
Fund Balance, Jun 30, 2018	<u>\$ 586,217</u>	<u>\$ 164,994</u>	35.3%	<u>\$ 421,223</u>	<u>\$ 1,160,957</u>	<u>\$ 1,053,823</u>	110.2%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	<u>586,217</u>						
Unassigned Fund Balance	<u>(0)</u>						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary Closing as of June 30, 2018

	Biennial		Percent Collected Expended	Balance	Biennial 2015-2017		Percent Collected Expended
	To Date Actuals (12 Months)	Budget 2017-2019			Biennium to Date	End of Biennium	
725 Health Benefits Fund							
Charges for Services - Internal	\$ 5,713,697	\$ 11,852,537	48.2%	\$ (6,138,840)	\$ 4,848,409	\$ 9,970,841	48.6%
Interest on Investments	7,337	13,000	56.4%	(5,663)	3,877	9,374	41.4%
Miscellaneous (Stop Loss Reimbursements)	426,833	-	N/A	426,833	12,886	88,738	14.5%
Interfund Loan (Reserve Fund)	-	1,050,000	0.0%	(1,050,000)	200,000	200,000	100.0%
Total Revenues and Other Sources	<u>6,147,867</u>	<u>12,915,537</u>	47.6%	<u>(6,767,670)</u>	<u>5,065,172</u>	<u>10,268,953</u>	49.3%
Materials and Services	6,310,154	11,557,301	54.6%	5,247,147	5,073,134	10,021,261	50.6%
Interfund Loan	-	1,050,000	0.0%	1,050,000	325,000	325,000	100.0%
Contingency	-	500,000	0.0%	500,000	-	-	N/A
Total Expenditures and Other Uses	<u>6,310,154</u>	<u>13,107,301</u>	48.1%	<u>6,797,147</u>	<u>5,398,134</u>	<u>10,346,261</u>	52.2%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(162,287)	(191,764)	84.6%	29,477	(332,962)	(77,308)	430.7%
Fund Balance, Jul 1, 2017	396,418	521,456	76.0%	(125,038)	473,726	473,726	100.0%
Fund Balance, Jun 30, 2018	** \$ <u>234,131</u>	\$ <u>329,692</u>	71.0%	\$ <u>(95,561)</u>	\$ <u>140,764</u>	\$ <u>396,418</u>	35.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	234,131						
Unassigned Fund Balance	<u>\$ 0</u>						

**This balance includes \$472,616 for accrued claims

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary Closing as of June 30, 2018

	Biennial		Percent Collected Expended	Balance	Biennial 2015-2017		Percent Collected Expended
	To Date Actuals (12 Months)	Budget 2017-2019			Biennium to Date	End of Biennium	
730 Equipment Fund							
Charges for Services - Internal	\$ 1,951,833	\$ 4,288,460	45.5%	\$ (2,336,627)	\$ 1,954,330	\$ 3,908,660	50.0%
Charges for Services - Misc. Service Fees	225,058	-	N/A	225,058	162,187	345,857	46.9%
Interest on Investments	60,806	35,000	173.7%	25,806	19,476	54,051	36.0%
Miscellaneous	64,254	150,000	42.8%	(85,746)	11,337	75,875	14.9%
Total Revenues and Other Sources	<u>2,301,951</u>	<u>4,473,460</u>	51.5%	<u>(2,171,509)</u>	<u>2,147,330</u>	<u>4,384,443</u>	49.0%
Public Works - Maintenance	1,441,747	3,176,472	45.4%	1,734,725	1,305,026	2,762,798	47.2%
Public Works - Purchasing and Acquisition	685,668	2,849,000	24.1%	2,163,332	644,818	1,153,785	55.9%
Contingency	-	100,000	0.0%	100,000	-	-	N/A
Total Expenditures and Other Uses	<u>2,127,415</u>	<u>6,125,472</u>	34.7%	<u>3,998,057</u>	<u>1,949,844</u>	<u>3,916,583</u>	49.8%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	174,537	(1,652,012)	110.6%	1,826,549	197,486	467,861	42.2%
Fund Balance, Jul 1, 2017	<u>3,404,967</u>	<u>3,343,135</u>	101.8%	<u>61,832</u>	<u>2,937,106</u>	<u>2,937,106</u>	100.0%
Fund Balance, Jun 30, 2018	<u>\$ 3,579,503</u>	<u>\$ 1,691,123</u>	211.7%	<u>\$ 1,888,380</u>	<u>\$ 3,134,592</u>	<u>\$ 3,404,967</u>	92.1%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	3,579,503						
Unassigned Fund Balance	<u>\$ 0</u>						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary Closing as of June 30, 2018

	Biennial		Percent Collected Expended	Balance	Biennial 2015-2017		Percent Collected Expended
	To Date Actuals (12 Months)	Budget 2017-2019			Biennium to Date	End of Biennium	
731 Parks Equipment Fund							
Charges for Services - Internal	\$ 227,500	\$ 425,000	53.5%	\$ (197,500)	\$ 208,542	\$ 455,000	45.8%
Interest on Investments	3,081	1,450	212.5%	1,631	250	2,064	12.1%
Miscellaneous	25,129	-	N/A	25,129	-	-	N/A
Transfer In (Park Fund)	-	-	N/A	-	80,000	80,000	100.0%
Total Revenues and Other Sources	<u>255,710</u>	<u>426,450</u>	60.0%	<u>(170,740)</u>	<u>288,792</u>	<u>537,064</u>	53.8%
Capital Outlay	<u>305,710</u>	<u>450,000</u>	67.9%	<u>144,290</u>	<u>229,958</u>	<u>360,210</u>	63.8%
Total Expenditures and Other Uses	<u>305,710</u>	<u>450,000</u>	67.9%	<u>144,290</u>	<u>229,958</u>	<u>360,210</u>	63.8%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(49,999)	(23,550)	212.3%	(26,449)	58,833	176,854	33.3%
Fund Balance, Jul 1, 2017	<u>176,854</u>	<u>176,139</u>	100.4%	<u>715</u>	<u>-</u>	<u>-</u>	
Fund Balance, Jun 30, 2018	<u>\$ 126,854</u>	<u>\$ 152,589</u>	83.1%	<u>\$ (25,735)</u>	<u>\$ 58,833</u>	<u>\$ 176,854</u>	33.3%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	<u>126,854</u>						
Unassigned Fund Balance	<u>\$ -</u>						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary Closing as of June 30, 2018

	Biennial		Percent Collected Expended	Biennial 2015-2017			Percent Collected Expended
	To Date Actuals (12 Months)	Budget 2017-2019		Balance	Biennium to Date	End of Biennium	
810 Cemetery Fund							
Charges for Services - Rates	\$ 14,447	\$ 50,000	28.9%	\$ (35,553)	\$ 21,386	\$ 31,690	67.5%
Interest on Investments	16,103	38,000	42.4%	(21,897)	5,935	15,938	37.2%
Transfer In (General Fund)	500	1,000	50.0%	(500)	500	1,000	50.0%
Total Revenues and Other Sources	<u>31,050</u>	<u>89,000</u>	34.9%	<u>(57,950)</u>	<u>27,821</u>	<u>48,628</u>	57.2%
Transfers	16,103	38,000	42.4%	21,897	5,935	15,938	37.2%
Total Expenditures and Other Uses	<u>16,103</u>	<u>38,000</u>	42.4%	<u>21,897</u>	<u>5,935</u>	<u>15,938</u>	37.2%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	14,947	51,000	29.3%	(36,053)	21,886	32,691	66.9%
Fund Balance, Jul 1, 2017	<u>955,357</u>	<u>958,770</u>	99.6%	<u>(3,413)</u>	<u>922,666</u>	<u>922,666</u>	100.0%
Fund Balance, Jun 30, 2018	<u>\$ 970,304</u>	<u>\$ 1,009,770</u>	96.1%	<u>\$ (39,466)</u>	<u>\$ 944,552</u>	<u>\$ 955,357</u>	98.9%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	<u>970,304</u>						
Unassigned Fund Balance	<u>\$ 0</u>						

City of Ashland
Preliminary Results of Operations
Preliminary Closing as of 6/30/2018 (50% of Biennium)

	110	211	240	250	255	260	280	410	411	530	670	675	680	690	695	710	720	725	730	731	810	Total
	General	Parks General	Housing	CDBG	Reserve	Street	Airport	CIP	Parks CIP	Debt Service	Water	Wastewater	Storm Drain	Electric	IT	C.S.	I.S.F.	H.B.F	Equipment	Parks Equip.	Cem. Trust	
Carryover	4,687,674	209,333	-	33,801	28,168	3,955,854	173,224	2,315,233	852,406	976,089	7,795,565	7,842,218	1,707,584	2,026,663	599,417	281,574	1,053,823	396,418	3,404,967	176,854	955,357	39,472,221
Revenues	26,692,467	6,193,388	263,903	113,981	9,356	4,102,204	338,834	1,706,702	776,774	1,923,368	9,022,377	8,032,524	756,107	16,304,480	2,261,514	8,294,326	719,202	6,147,867	2,301,951	255,710	31,050	96,248,081
Expenditures	26,587,635	5,741,266	-	113,981	-	3,222,951	310,042	2,881,986	647,355	1,872,161	7,385,217	8,237,895	694,701	15,862,288	2,026,823	7,483,447	1,186,808	6,310,154	2,127,415	305,710	16,103	93,013,937
Ending Fund Balance	4,792,506	661,455	263,903	33,801	37,524	4,835,108	202,016	1,139,949	981,825	1,027,296	9,432,725	7,636,847	1,768,991	2,468,855	834,108	1,092,453	586,217	234,131	3,579,503	126,854	970,304	42,706,365
Unassigned	3,929,891	661,455	-	-	-	0	-	(0)	(0)	-	5,090,880	4,409,422	1,734,156	2,468,855	425,108	917,453	0	0	-	-	-	19,637,220
All numbers below are as of June 30, 2017																						
Restricted For:																						
Asset Forfeited	32,313	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	32,313
TOT Tourism	338,658	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	338,658
Food & Beverage	-	-	-	-	-	-	-	-	-	-	-	1,608,600	-	-	-	-	-	-	-	-	-	1,608,600
Library	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SDC's	-	-	-	-	-	2,396,635	-	314,934	-	-	1,829,144	1,618,825	34,835	-	-	-	-	-	-	-	-	6,194,372
Committed For:																						
Downtown Parking	370,085	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	370,085
Public Arts	99,324	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	99,324
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grubbs Case	22,235	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	22,235
Open Space	-	-	-	-	-	-	-	190,622	-	-	-	-	-	-	-	-	-	-	-	-	-	190,622
Future Capital Projects	-	-	-	-	-	-	-	-	-	-	2,169,000	-	-	-	-	-	-	-	-	-	-	2,169,000
All numbers below are as of June 30, 2018																						
Restricted For:																						
CDBG	-	-	263,903	33,801	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	297,704
Perpetual Care	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	970,304	970,304
New Construction	-	-	-	-	-	177,198	-	1,663	981,825	-	343,700	-	-	-	-	-	-	-	-	-	-	1,504,386
Open Space	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Committed For:																						
Reserve Fund	-	-	-	-	37,524	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	37,524
Airport Activities	-	-	-	-	-	-	202,016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	202,016
Street Activities	-	-	-	-	-	2,261,274	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,261,274
Facilities Activities	-	-	-	-	-	-	-	632,730	-	-	-	-	-	-	-	-	-	-	-	-	-	632,730
Debt/Bond Covenants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	1,027,296	-	-	-	-	409,000	-	-	-	-	-	-	1,436,296
Claims and Judgements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	586,217	-	-	-	-	586,217
Health Benefits Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	234,131	-	-	-	234,131
Vehicle Replacement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,579,503	126,854	-	3,706,357
Future PERS costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Financial Software	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	175,000	-	-	-	-	-	175,000
Total Reserved	862,615	-	263,903	33,801	37,524	4,835,107	202,016	1,139,949	981,825	1,027,296	4,341,844	3,227,425	34,835	-	409,000	175,000	586,217	234,131	3,579,503	126,854	970,304	23,069,148

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City of Ashland
Revenue Summary as of June 30, 2018

Revenue Item	Receiving \ Share	Fund	Current Year 2017 - 2018				Prior Year 2016 - 2017		Current / Prior YTD % Change
			Month	YTD	1st Year Budget Amounts % YTD		YTD	EOFY	
Food & Beverage Tax	Street 18%		\$ 305,547	\$ 708,397	\$ 516,550	137%	\$ 255,202	\$ 255,202	277.6%
	Parks Cap. Impr. 25%		198,586	758,101	727,790	104%	708,590	708,590	107.0%
	Wastewater 55%		276,817	1,608,600	1,608,600	100%	2,004,952	2,004,952	80.2%
	Central Svs 2%		15,887	60,648	58,225	104%	60,586	60,586	100.1%
Total F&B Tax			796,837	3,135,746	2,911,165	108%	3,029,331	3,029,331	103.5%
Transient Occupancy Tax	General 100%		810,619	2,909,529	2,887,400	101%	2,818,165	2,818,165	103.2%
Late & Interest Fees	General 100%		3,062	7,895	2,500	316%	783	783	1008.3%
Electric User Tax	General 100%		237,516	3,329,704	3,359,980	99%	3,130,420	3,130,420	106.4%
Ambulance	General 100%		74,002	1,150,741	1,195,000	96%	1,282,583	1,282,583	89.7%
Court Fees & Fines	General 100%		34,609	426,453	325,500	131%	333,273	333,273	128.0%
Parking Fees	Debt Svs-Rents		-	-	-	N/A	8,324	8,324	0.0%
	General Fund		15,177	353,223	427,000	83%	197,541	197,541	178.8%
	Capital Fund		5,000	60,000	60,000	100%	37,734	37,734	159.0%
	Central Svs.-Fines		-	-	-	N/A	125,000	125,000	0.0%
Total Parking Fees			20,177	413,223	487,000	85%	368,599	368,599	112.1%
Franchises	General		502,889	3,475,651	3,441,180	101%	3,147,635	3,147,635	110.4%
	Streets-AHN/Charter		14,679	58,794	55,000	107%	58,726	58,726	100.1%
Total Franchises			517,569	3,534,445	3,496,180	101%	3,206,361	3,206,361	110.2%
SDC's	Streets		13,425	159,029	75,000	212%	165,380	165,380	96.2%
	Capital Impr.		7,956	64,254	50,000	129%	66,791	66,791	96.2%
	Water		33,760	294,968	100,000	295%	310,390	310,390	95.0%
	Wastewater		26,263	228,107	100,000	228%	105,558	105,558	216.1%
	Storm Drain		3,738	33,163	35,000	95%	34,835	-	95.2%
Total SDC's			81,405	746,357	325,000	230%	682,954	648,119	109.3%
Planning	General 100%		56,134	479,140	461,500	104%	793,095	793,095	60.4%
Charges for Services	General 100%		4,481	41,477	30,000	138%	34,329	34,329	120.8%
Total Planning			60,616	520,618	491,500	106%	827,424	827,424	62.9%
Building	General 100%		36,933	359,691	268,580	134%	513,251	513,251	70.1%
Charges for Services	General 100%		1,343	10,655	7,500	142%	15,896	15,896	67.0%
Total Building			38,276	370,346	276,080	134%	529,147	529,147	70.0%
Charges for Services (Sales) (Excludes SDC's)	Electric		1,151,814	15,600,913	15,611,226	100%	14,615,484	14,615,484	106.7%
	Water		717,086	7,718,298	7,820,741	99%	7,230,361	7,230,361	106.7%
	Wastewater		58,378	5,784,580	5,810,000	100%	5,487,662	5,487,662	105.4%
	Stormwater		495,239	697,510	690,000	101%	679,832	679,832	102.6%
	Telecommunication		189,872	2,214,262	2,139,010	104%	2,094,810	2,094,810	105.7%
Total Sales			2,612,388	32,015,562	32,070,977	100%	30,108,149	30,108,149	106.3%
Interest	All Funds		70,104	708,809	252,775	280%	406,879	406,879	174.2%
Property Tax (Current Taxes)	General		359,067	10,599,006	11,042,340	96%	10,098,853	10,098,853	105.0%
	Debt Svcs		15,910	478,359	477,140	100%	492,197	492,197	97.2%
Total Taxes			374,977	11,077,364	11,519,480	96%	10,591,049	10,591,049	
Totals			\$ 5,732,155	\$ 60,346,792	\$ 59,598,037	101%	\$ 57,315,117	\$ 57,280,283	105.3%

City of Ashland
Departmental Expense Report
Preliminary Closing as of 6/30/2018 (50% of Biennium)

		Year-To-Date	Year 1	Percent	Biennium	Biennium	Percent	Biennium	Biennium	Biennium	Percent of Biennium	
		Expenditures	Budget	Expended	Expenditures	Budget	Expended	Balance	Encumbered	Available	Budget Used	
Administration Department												
0110	010218	Public Art										
		Materials and Services	\$ 104,007	\$ 170,000	61.2%	\$ 104,007	\$ 170,000.00	61.2%	\$ 65,993	\$ 14,796	\$ 51,196	69.9%
			104,007	170,000	61.2%	104,007	170,000	61.2%	65,993	14,796	51,196	69.9%
0110	010219	RVTV										
		Materials and Services	65,287	60,877	107.2%	65,287	123,580	52.8%	58,293	-	58,293	52.8%
			65,287	60,877	107.2%	65,287	123,580	52.8%	58,293	-	58,293	52.8%
0110	010220	Tourism										
		Materials and Services	43,654	374,190	11.7%	43,654	511,270	8.5%	467,616	29,204	438,412	14.3%
			43,654	374,190	11.7%	43,654	511,270	8.5%	467,616	29,204	438,412	14.3%
0110	010221	Parking										
		Materials and Services	144,938	145,000	100.0%	144,938	290,000	50.0%	145,062	-	145,062	50.0%
			144,938	145,000	100.0%	144,938	290,000	50.0%	145,062	-	145,062	50.0%
0110	010258	Economic Development										
		Personal Services	37,897	54,153	70.0%	37,897	112,277	33.8%	74,380	-	74,380	33.8%
		Materials and Services	893,194	892,554	100.1%	893,194	1,799,025	49.6%	905,831	-	905,831	49.6%
			931,091	946,707	98.4%	931,091	1,911,302	48.7%	980,211	-	980,211	48.7%
0110	010400	Municipal Court										
		Personal Services	371,969	338,535	109.9%	371,969	691,680	53.8%	319,711	-	319,711	53.8%
		Materials and Services	125,816	126,120	99.8%	125,816	252,415	49.8%	126,599	-	126,599	49.8%
			497,785	464,655	107.1%	497,785	944,095	52.7%	446,310	-	446,310	52.7%
0690	010600	Electric Conservation										
		Personal Services	252,614	265,806	95.0%	252,614	544,440	46.4%	291,826	-	291,826	46.4%
		Materials and Services	603,423	471,725	127.9%	603,423	942,450	64.0%	339,027	874	338,153	64.1%
		Debt Service	22,936	22,937	100.0%	22,936	45,602	50.3%	22,666	-	22,666	50.3%
			878,973	760,468	115.6%	878,973	1,532,492	57.4%	653,519	874	652,645	57.4%
0710	010100	Mayor & Council										
		Personal Services	97,631	103,706	94.1%	97,631	217,082	45.0%	119,451	-	119,451	45.0%
		Materials and Services	41,080	60,255	68.2%	41,080	121,511	33.8%	80,431	-	80,431	33.8%
			138,711	163,961	84.6%	138,711	338,593	41.0%	199,882	-	199,882	41.0%
0710	010200	Administration										
		Personal Services	515,698	646,922	79.7%	515,698	1,282,515	40.2%	766,817	-	766,817	40.2%
		Materials and Services	102,031	103,431	98.6%	102,031	225,300	45.3%	123,269	17,750	105,519	53.2%
			617,729	750,353	82.3%	617,729	1,507,815	41.0%	890,086	17,750	872,336	42.1%
0710	010300	Legal										
		Personal Services	447,813	320,439	139.7%	447,813	654,916	68.4%	207,103	-	207,103	68.4%
		Materials and Services	70,040	186,115	37.6%	70,040	371,230	18.9%	301,190	-	301,190	18.9%
			517,853	506,554	102.2%	517,853	1,026,146	50.5%	508,293	-	508,293	50.5%
0710	014900	Human Resources										
		Personal Services	295,185	294,053	100.4%	295,185	604,578	48.8%	309,393	-	309,393	48.8%
		Materials and Services	128,827	174,014	74.0%	128,827	298,028	43.2%	169,201	-	169,201	43.2%
			424,013	468,067	90.6%	424,013	902,606	47.0%	478,593	-	478,593	47.0%
0725	014922	Health Benefits Fund										
		Materials and Services	6,310,154	5,586,266	113.0%	6,310,154	11,557,301	54.6%	5,247,147	-	5,247,147	54.6%
			6,310,154	5,586,266	113.0%	6,310,154	11,557,301	54.6%	5,247,147	-	5,247,147	54.6%
		Totals										
		Personal Services	2,018,807	2,023,614	99.8%	2,018,807	4,107,488	49.1%	2,088,681	-	2,088,681	49.1%
		Materials and Services	8,632,451	8,350,547	103.4%	8,632,451	16,662,110	51.8%	8,029,659	62,624	7,967,034	52.2%
		Debt Service	22,936	22,937	100.0%	22,936	45,602	50.3%	22,666	-	22,666	50.3%
		Total for Administration Department	\$ 10,674,194	\$ 10,397,098	102.7%	\$ 10,674,194	\$ 20,815,200	51.3%	\$ 10,141,006	\$ 62,624	\$ 10,078,382	51.6%

City of Ashland
 Departmental Expense Report
 Preliminary Closing as of 6/30/2018 (50% of Biennium)

		Year-To-Date Expenditures	Year 1 Budget	Percent Expended	Biennium Expenditures	Biennium Budget	Percent Expended	Biennium Balance	Biennium Encumbered	Biennium Available	Percent of Biennium Budget Used	
Information Technology Department												
0695	024700	IT - Telecommunications										
		Personal Services	\$ 638,033	\$ 711,400	89.7%	\$ 638,033	\$ 1,448,575	44.0%	\$ 810,542	\$ -	\$ 810,542	44.0%
		Materials and Services	957,195	949,763	100.8%	957,195	1,899,520	50.4%	942,325	54,305	888,020	53.3%
		M&S-Detail Service	409,000	409,000	100.0%	409,000	818,000	50.0%	409,000	-	409,000	50.0%
		Capital Outlay	22,595	75,000	30.1%	22,595	150,000	15.1%	127,405	-	127,405	15.1%
			<u>2,026,823</u>	<u>2,145,163</u>	<u>94.5%</u>	<u>2,026,823</u>	<u>4,316,095</u>	<u>47.0%</u>	<u>2,289,272</u>	<u>54,305</u>	<u>2,234,967</u>	<u>48.2%</u>
0710	020500	IT - Information Systems										
		Personal Services	996,797	1,028,466	96.9%	996,797	2,098,907	47.5%	1,102,110	-	1,102,110	47.5%
		Materials and Services	304,007	326,210	93.2%	304,007	669,868	45.4%	365,861	-	365,861	45.4%
		Capital Outlay	1,100	22,500	4.9%	1,100	42,500	2.6%	41,400	-	41,400	2.6%
			<u>1,301,904</u>	<u>1,377,176</u>	<u>94.5%</u>	<u>1,301,904</u>	<u>2,811,275</u>	<u>46.3%</u>	<u>1,509,371</u>	<u>-</u>	<u>1,509,371</u>	<u>46.3%</u>
		Totals										
		Personal Services	1,634,830	1,739,866	94.0%	1,634,830	3,547,482	46.1%	1,912,652	-	1,912,652	46.1%
		Materials and Services	1,670,203	1,684,973	99.1%	1,670,203	3,387,388	49.3%	1,717,185	54,305	1,662,880	50.9%
		Capital Outlay	23,695	97,500	24.3%	23,695	192,500	12.3%	168,805	-	168,805	12.3%
		Total Information Technology	\$ 3,328,728	\$ 3,522,339	94.5%	\$ 3,328,728	\$ 7,127,370	46.7%	\$ 3,798,642	\$ 54,305	\$ 3,744,338	47.5%

City of Ashland
 Departmental Expense Report
 Preliminary Closing as of 6/30/2018 (50% of Biennium)

		Year-To-Date Expenditures	Year 1 Budget	Percent Expended	Biennium Expenditures	Biennium Budget	Percent Expended	Biennium Balance	Biennium Encumbered	Biennium Available	Percent of Biennium Budget Used	
Administrative Services - Finance (non-operating)												
0110	035400	Band										
		Personal Services	\$ 3,840	\$ 3,960	97.0%	\$ 3,840	\$ 7,920	48.5%	\$ 4,080	\$ -	\$ 4,080	48.5%
		Materials and Services	56,594	61,810	91.6%	56,594	123,620	45.8%	67,026	-	67,026	45.8%
		Capital Outlay	60,433	65,770	91.9%	60,433	131,540	45.9%	71,107	-	71,107	45.9%
0110	035200	Parks Services	5,209,500	5,209,500	100.0%	5,209,500	10,601,400	49.1%	5,391,900	-	5,391,900	49.1%
		Materials and Services	5,209,500	5,209,500	100.0%	5,209,500	10,601,400	49.1%	5,391,900	-	5,391,900	49.1%
0110	990110	Miscellaneous										
		Materials and Services	14,230	19,000	74.9%	14,230	38,000	37.4%	23,770	-	23,770	37.4%
		Capital Outlay	14,230	19,000	74.9%	14,230	38,000	37.4%	23,770	-	23,770	37.4%
0410	032000	SDC Parks										
		Capital Outlay	350,000	197,320	177.4%	350,000	394,640	88.7%	(152,680)	-	(152,680)	88.7%
		Capital Outlay	350,000	197,320	177.4%	350,000	394,640	88.7%	(152,680)	-	(152,680)	88.7%
0410	032200	Open Space-Parks										
		Materials & Services	5,000	-	N/A	5,000	-	N/A	(5,000)	-	(5,000)	N/A
		Capital Outlay	82,768	752,500	11.0%	82,768	1,500,000	5.5%	1,417,232	9,630	1,407,602	6.2%
		Capital Outlay	87,768	752,500	11.7%	87,768	1,500,000	5.9%	1,412,232	9,630	1,402,602	6.5%
0530	033100	Bancroft										
		Debt Service	-	-	0.0%	-	-	0.0%	-	-	-	0.0%
		Debt Service	-	-	0.0%	-	-	0.0%	-	-	-	0.0%
0530	033200	General Obligation										
		Materials and Services	800	-	N/A	800	-	N/A	(800)	-	-	N/A
		Debt Service	1,773,747	1,773,829	100.0%	1,773,747	3,544,908	50.0%	1,771,161	-	1,771,161	50.0%
		Debt Service	1,774,547	1,773,829	100.0%	1,774,547	3,544,908	50.1%	1,770,361	-	1,771,161	50.1%
0530	033300	Notes & Contracts										
		Materials and Services	-	-	N/A	-	-	N/A	-	-	-	N/A
		Debt Service	97,614	97,614	100.0%	97,614	195,479	49.9%	97,865	-	97,865	49.9%
		Debt Service	97,614	97,614	100.0%	97,614	195,479	49.9%	97,865	-	97,865	49.9%
0720	030022	Insurance Services										
		Personal Services	113,530	114,650	99.0%	113,530	233,160	48.7%	119,630	-	119,630	48.7%
		Materials and Services	872,328	927,395	94.1%	872,328	1,854,790	47.0%	982,462	-	982,462	47.0%
		Capital Outlay	200,950	240,000	83.7%	200,950	480,000	41.9%	279,050	71,340	207,710	56.7%
		Capital Outlay	1,186,808	1,282,045	92.6%	1,186,808	2,567,950	46.2%	1,381,142	71,340	1,309,801	49.0%
		Totals										
		Personal Services	117,369	118,610	99.0%	117,369	241,080	48.7%	123,711	-	123,711	48.7%
		Materials and Services	6,158,452	6,217,705	99.0%	6,158,452	12,617,810	48.8%	6,459,358	-	6,459,358	48.8%
		Capital Outlay	633,718	1,189,820	53.3%	633,718	2,374,640	26.7%	1,740,922	80,970	1,659,951	30.1%
		Debt Service	1,871,361	1,871,443	100.0%	1,871,361	3,740,387	50.0%	1,869,026	-	1,869,026	50.0%
		Total Administrative Services (non-operating)	\$ 8,780,901	\$ 9,397,578	93.4%	\$ 8,780,901	\$ 18,973,917	46.3%	\$ 10,193,016	\$ 80,970	\$ 10,112,046	46.7%
Administrative Services - Finance (operating)												
0710	030700	Customer Information Services										
		Personal Services	548,715	560,225	97.9%	548,715	1,134,818	48.4%	586,103	-	586,103	48.4%
		Materials and Services	215,610	213,113	101.2%	215,610	401,966	53.6%	186,356	24,000	162,356	59.6%
		Capital Outlay	-	-	N/A	-	-	N/A	-	-	-	N/A
		Capital Outlay	764,325	773,338	98.8%	764,325	1,536,784	49.7%	772,459	24,000	748,459	51.3%
0710	030800	Accounting										
		Personal Services	645,591	639,383	101.0%	645,591	1,292,530	49.9%	646,939	-	646,939	49.9%
		Materials and Services	192,026	170,945	112.3%	192,026	345,320	55.6%	153,294	-	153,294	55.6%
		Capital Outlay	145,043	146,905	98.7%	145,043	196,905	73.7%	51,862	35,044	16,819	91.5%
		Capital Outlay	982,660	957,233	102.7%	982,660	1,834,755	53.6%	852,095	35,044	817,052	55.5%
0710	030900	Administration										
		Personal Services	398,856	475,849	83.8%	398,856	973,158	41.0%	574,302	-	574,302	41.0%
		Materials and Services	380,569	472,176	80.6%	380,569	867,752	43.9%	487,183	198,328	288,855	66.7%
		Capital Outlay	779,425	948,025	82.2%	779,425	1,840,910	42.3%	1,061,485	198,328	863,158	53.1%
		Totals										
		Personal Services	1,593,161	1,675,457	95.1%	1,593,161	3,400,506	46.9%	1,807,345	-	1,807,345	46.9%
		Materials and Services	788,205	856,234	92.1%	788,205	1,615,038	48.8%	826,833	222,328	604,505	62.6%
		Capital Outlay	145,043	146,905	98.7%	145,043	196,905	73.7%	51,862	35,044	16,819	91.5%
		Total Administrative Service (operating)	\$ 2,526,409	\$ 2,678,596	94.3%	\$ 2,526,409	\$ 5,212,449	48.5%	\$ 2,686,040	\$ 257,371	\$ 2,428,669	53.4%

City of Ashland
 Departmental Expense Report
 Preliminary Closing as of 6/30/2018 (50% of Biennium)

			Year-To-Date Expenditures	Year 1 Budget	Percent Expended	Biennium Expenditures	Biennium Budget	Percent Expended	Biennium Balance	Biennium Encumbered	Biennium Available	Percent of Biennium Budget Used
0710	040000	City Recorder										
		Personal Services	\$ 142,426	\$ 159,050	89.5%	\$ 142,426	\$ 325,940	43.7%	\$ 183,514	\$ -	\$ 183,514	43.7%
		Materials and Services	54,435	53,832	101.1%	54,435	83,092	65.5%	28,657	-	28,657	65.5%
		Total City Recorder	\$ 196,861	\$ 212,882	92.5%	\$ 196,861	\$ 409,032	48.1%	\$ 212,171	\$ -	\$ 212,171	48.1%

City of Ashland
 Departmental Expense Report
 Preliminary Closing as of 6/30/2018 (50% of Biennium)

		Year-To-Date Expenditures	Year 1 Budget	Percent Expended	Biennium Expenditures	Biennium Budget	Percent Expended	Biennium Balance	Biennium Encumbered	Biennium Available	Percent of Biennium Budget Used
Police Department											
0110	060900	Administration									
		\$ 309,054	\$ 305,308	101.2%	\$ 309,054	\$ 629,475	49.1%	\$ 320,421	\$ -	\$ 320,421	49.1%
		666,099	727,413	91.6%	666,099	1,455,454	45.8%	789,355	19,900	769,455	47.1%
		-	-	N/A	-	-	N/A	-	-	-	N/A
		975,153	1,032,721	94.4%	975,153	2,084,929	46.8%	1,109,776	19,900	1,089,876	47.7%
0110	061100	Support									
		1,625,725	1,634,743	99.4%	1,625,725	3,330,094	48.8%	1,704,369	-	1,704,369	48.8%
		252,544	270,070	93.5%	252,544	540,750	46.7%	288,206	-	288,206	46.7%
		1,878,269	1,904,813	98.6%	1,878,269	3,870,844	48.5%	1,992,575	-	1,992,575	48.5%
0110	061200	Operations									
		3,443,499	3,646,425	94.4%	3,443,499	7,427,952	46.4%	3,984,453	-	3,984,453	46.4%
		900,346	938,505	95.9%	900,346	1,874,400	48.0%	974,055	725	973,330	48.1%
		4,343,845	4,584,930	94.7%	4,343,845	9,302,352	46.7%	4,958,508	725	4,957,783	46.7%
		Total									
		5,378,278	5,586,476	96.3%	5,378,278	11,387,521	47.2%	6,009,243	-	6,009,243	47.2%
		1,818,988	1,935,988	94.0%	1,818,988	3,870,604	47.0%	2,051,616	20,625	2,030,991	47.5%
		-	-	N/A	-	-	N/A	-	-	-	N/A
		\$ 7,197,266	\$ 7,522,464	95.7%	\$ 7,197,266	\$ 15,258,125	47.2%	\$ 8,060,859	\$ 20,625	\$ 8,040,234	47.3%

City of Ashland
 Departmental Expense Report
 Preliminary Closing as of 6/30/2018 (50% of Biennium)

		Year-To-Date Expenditures	Year 1 Budget	Percent Expended	Biennium Expenditures	Biennium Budget	Percent Expended	Biennium Balance	Biennium Encumbered	Biennium Available	Percent of Biennium Budget Used
Fire Department											
0110	071200	Operations									
		\$ 3,296,762	\$ 3,135,034	105.2%	\$ 3,296,762	\$ 6,218,568	53.0%	\$ 2,921,806	\$ -	\$ 2,921,806	53.0%
		1,219,932	1,200,921	101.6%	1,219,932	2,373,944	51.4%	1,154,012	1,500	1,152,512	51.5%
		-	-	N/A	-	-	N/A	-	-	-	N/A
		4,516,694	4,335,955	104.2%	4,516,694	8,592,512	52.6%	4,075,819	1,500	4,074,318	52.6%
0110	071300	Emergency Services									
		2,102,869	2,505,638	83.9%	2,102,869	5,121,816	41.1%	3,018,947	-	3,018,947	41.1%
		590,939	613,623	96.3%	590,939	1,234,628	47.9%	643,689	4,986	638,703	48.3%
		-	-	N/A	-	-	N/A	-	-	-	N/A
		2,693,808	3,119,261	86.4%	2,693,808	6,356,444	42.4%	3,662,636	4,986	3,657,650	42.5%
0110	072900	Forest Interface									
		331,823	450,558	73.6%	331,823	738,028	45.0%	406,205	-	406,205	45.0%
		1,385,963	3,060,579	45.3%	1,385,963	3,378,046	41.0%	1,992,083	1,667,798	324,285	90.4%
		1,717,786	3,511,137	48.9%	1,717,786	4,116,074	41.7%	2,398,288	1,667,798	730,490	82.3%
0110	075100	Fire & Life Safety Division									
		300,586	305,350	98.4%	300,586	619,748	48.5%	319,162	-	319,162	48.5%
		81,425	101,417	80.3%	81,425	181,504	44.9%	100,079	-	100,079	44.9%
		382,011	406,767	93.9%	382,011	801,252	47.7%	419,241	-	419,241	47.7%
Total		6,032,040	6,396,580	94.3%	6,032,040	12,698,160	47.5%	6,666,120	-	6,666,120	47.5%
		3,278,259	4,976,540	65.9%	3,278,259	7,168,122	45.7%	3,889,863	1,674,283	2,215,580	69.1%
		-	-	N/A	-	-	N/A	-	-	-	N/A
Total Fire Department		\$ 9,310,299	\$ 11,373,120	81.9%	\$ 9,310,299	\$ 19,866,282	46.9%	\$ 10,555,983	\$ 1,674,283	\$ 8,881,700	55.3%

City of Ashland
 Departmental Expense Report
 Preliminary Closing as of 6/30/2018 (50% of Biennium)

		Year-To-Date	Year 1	Percent	Biennium	Biennium	Percent	Biennium	Biennium	Biennium	Percent of Biennium	
		Expenditures	Budget	Expended	Expenditures	Budget	Expended	Balance	Encumbered	Available	Budget Used	
Public Works Department												
0110	081400	Cemetery										
		Personal Services	\$ 219,058	\$ 228,806	95.7%	\$ 219,058	\$ 467,564	46.9%	\$ 248,506	\$ -	\$ 248,506	46.9%
		Materials and Services	144,359	177,107	81.5%	144,359	354,214	40.8%	209,855	-	209,855	40.8%
		Capital Outlay	-	15,000	0.0%	-	30,000	0.0%	30,000	-	30,000	0.0%
			363,418	420,913	86.3%	363,418	851,778	42.7%	488,360	-	488,360	42.7%
0260	085900	Grounds Maintenance										
		Materials and Services	248,097	250,950	98.9%	248,097	501,900	49.4%	253,804	-	253,804	49.4%
			248,097	250,950	98.9%	248,097	501,900	49.4%	253,804	-	253,804	49.4%
0260	081200	Street Operations										
		Personal Services	848,701	935,217	90.7%	848,701	1,929,177	44.0%	1,080,476	-	1,080,476	44.0%
		Materials and Services	1,390,985	1,794,610	77.5%	1,390,985	3,589,220	38.8%	2,198,235	164,980	2,033,255	43.4%
		Capital Outlay	323,280	6,635,470	4.9%	323,280	13,177,535	2.5%	12,854,255	552,811	12,301,444	6.6%
		Debt Service	367,829	367,834	100.0%	367,829	493,040	74.6%	125,211	-	125,211	74.6%
			2,930,796	9,733,131	30.1%	2,930,796	19,188,972	15.3%	16,258,176	717,791	15,540,385	19.0%
0260	083500	SDC Transportation										
		Materials and Services	44,058	125,000	35.2%	44,058	250,000	17.6%	205,942	50,929	155,013	38.0%
		Capital Outlay	-	974,360	0.0%	-	1,948,720	0.0%	1,948,720	-	1,948,720	0.0%
		Other Financing Uses	-	-	N/A	-	-	N/A	-	-	-	N/A
			44,058	1,099,360	4.0%	44,058	2,198,720	2.0%	2,154,662	50,929	2,103,733	4.3%
0260	084100	LID's										
		Materials and Services	-	-	N/A	-	-	N/A	-	-	-	N/A
0280	085700	Airport										
		Materials and Services	233,897	212,690	110.0%	233,897	425,380	55.0%	191,483	144,203	47,280	88.9%
		Capital Outlay	37,609	166,000	22.7%	37,609	312,000	12.1%	274,391	6,939	267,452	14.3%
		Debt Service	38,536	38,539	100.0%	38,536	77,075	50.0%	38,539	-	38,539	50.0%
			310,042	417,229	74.3%	310,042	814,455	38.1%	504,413	151,142	353,271	56.6%
0410	082400	Facility Maintenance										
		Personal Services	312,292	306,370	101.9%	312,292	636,010	49.1%	323,718	-	323,718	49.1%
		Materials and Services	766,957	602,596	127.3%	766,957	1,095,090	70.0%	328,133	3,705	324,428	70.4%
		Capital Outlay	164,969	419,000	39.4%	164,969	838,000	19.7%	673,031	15,631	657,399	21.6%
			1,244,218	1,327,966	93.7%	1,244,218	2,569,100	48.4%	1,324,882	19,336	1,305,546	49.2%
0670	080600	Water Conservation										
		Personal Services	174,383	188,115	92.7%	174,383	385,208	45.3%	210,825	-	210,825	45.3%
		Materials and Services	99,332	176,840	56.2%	99,332	353,680	28.1%	254,348	873	253,475	28.3%
			273,715	364,955	75.0%	273,715	738,888	37.0%	465,173	873	464,299	37.2%
0670	081500	Water - Supply										
		Personal Services	51,754	53,680	96.4%	51,754	111,930	46.2%	60,176	-	60,176	46.2%
		Materials and Services	445,918	588,486	75.8%	445,918	1,176,970	37.9%	731,052	38,143	692,909	41.1%
		Capital Outlay	202,748	731,125	27.7%	202,748	1,462,250	13.9%	1,259,502	957,821	301,681	79.4%
		Debt Service	9,485	253,095	3.7%	9,485	636,758	1.5%	627,273	9,485	627,273	1.5%
			709,905	1,626,386	43.6%	709,905	3,387,908	21.0%	2,678,003	995,964	1,682,039	50.4%
0670	081800	Water Distribution										
		Personal Services	996,760	1,110,489	89.8%	996,760	2,243,216	44.4%	1,246,456	-	1,246,456	44.4%
		Materials and Services	1,992,794	2,111,723	94.4%	1,992,794	4,242,086	47.0%	2,249,292	12,493	2,236,798	47.3%
		Capital Outlay	562,084	1,095,450	51.3%	562,084	3,322,150	16.9%	2,760,066	1,925,790	834,276	74.9%
		Debt Service	248,996	285,405	87.2%	248,996	592,101	42.1%	343,105	-	343,105	42.1%
			3,800,634	4,603,067	82.6%	3,800,634	10,399,553	36.5%	6,598,919	1,938,284	4,660,636	55.2%
0670	081900	Water Treatment Plant										
		Personal Services	592,976	646,620	91.7%	592,976	1,319,104	45.0%	726,128	-	726,128	45.0%
		Materials and Services	594,000	686,566	86.5%	594,000	1,373,132	43.3%	779,132	53,842	725,290	47.2%
		Capital Outlay	607,809	10,845,700	5.6%	607,809	21,691,400	2.8%	21,083,591	607	21,082,984	2.8%
		Debt Service	140,780	140,782	100.0%	140,780	282,177	49.9%	141,397	-	141,397	49.9%
			1,935,565	12,319,668	15.7%	1,935,565	24,665,813	7.8%	22,730,248	54,449	22,675,799	8.1%
0670	083800	Water Improvement SDC										
		Materials and Services	3,502	125,000	2.8%	3,502	125,000	2.8%	121,498	-	121,498	2.8%
		Capital Outlay	196,923	2,028,174	9.7%	196,923	4,056,348	4.9%	3,859,425	168,904	3,690,520	9.0%
		Debt Service	180,828	-	N/A	180,828	-	N/A	(180,828)	-	(180,828)	N/A
			381,253	2,153,174	17.7%	381,253	4,181,348	9.1%	3,800,095	168,904	3,631,191	13.2%
		Water SDC										
		Debt Service	34,145	214,975	15.9%	34,145	430,369	7.9%	396,224	-	396,224	7.9%
			34,145	214,975	15.9%	34,145	430,369	7.9%	396,224	-	396,224	7.9%

**City of Ashland
Departmental Expense Report
Preliminary Closing as of 6/30/2018 (50% of Biennium)**

		Year-To-Date Expenditures	Year 1 Budget	Percent Expended	Biennium Expenditures	Biennium Budget	Percent Expended	Biennium Balance	Biennium Encumbered	Biennium Available	Percent of Biennium Budget Used	
0675	086000	Wastewater Collections										
		Personal Services	635,862	597,037	106.5%	635,862	1,216,775	52.3%	580,913	-	580,913	52.3%
		Materials and Services	1,554,499	1,654,305	94.0%	1,554,499	3,327,205	46.7%	1,772,706	1,247	1,771,460	46.8%
		Capital Outlay	327,375	772,475	42.4%	327,375	1,544,950	21.2%	1,217,575	-	1,217,575	21.2%
		Debt Service	72,675	72,678	100.0%	72,675	144,656	50.2%	71,981	-	71,981	50.2%
			2,590,411	3,096,495	83.7%	2,590,411	6,233,586	41.6%	3,643,175	1,247	3,641,928	41.6%
0675	086100	Wastewater Treatment Plant										
		Personal Services	709,211	717,188	98.9%	709,211	1,464,203	48.4%	754,992	-	754,992	48.4%
		Materials and Services	3,054,166	2,010,920	151.9%	3,054,166	4,021,840	75.9%	967,674	63,982	903,692	77.5%
		Capital Outlay	268,246	2,396,750	11.2%	268,246	4,793,500	5.6%	4,525,254	172,397	4,352,857	9.2%
		Debt Service	1,608,552	1,802,522	89.2%	1,608,552	3,732,624	43.1%	2,124,072	-	2,124,072	43.1%
			5,640,175	6,927,380	81.4%	5,640,175	14,012,167	40.3%	8,371,992	236,379	8,135,613	41.9%
0675	086200	Wastewater Reimbursement SDC										
		Capital Outlay	-	1,961	0.0%	-	1,961	0.0%	1,961	-	1,961	0.0%
		Debt Service	-	16,862	0.0%	-	45,514	0.0%	45,514	-	45,514	0.0%
			-	18,823	0.0%	-	47,475	0.0%	47,475	-	47,475	0.0%
0675	086300	Wastewater Improvement SDC										
		Materials and Services	7,308	87,500	8.4%	7,308	175,000	4.2%	167,692	7,679	160,013	8.6%
		Capital Outlay	-	1,918,775	0.0%	-	3,837,550	0.0%	3,837,550	-	3,837,550	0.0%
			7,308	2,006,275	0.4%	7,308	4,012,550	0.2%	4,005,242	7,679	3,997,563	0.4%
0680	086400	Storm Drain										
		Personal Services	311,791	337,585	92.4%	311,791	696,653	44.8%	384,862	-	384,862	44.8%
		Materials and Services	279,053	306,530	91.0%	279,053	613,060	45.5%	334,007	-	334,007	45.5%
		Capital Outlay	-	75,000	0.0%	-	150,000	0.0%	150,000	-	150,000	0.0%
		Debt Service	12,349	12,350	100.0%	12,349	24,500	50.4%	12,151	-	12,151	50.4%
			603,194	731,465	82.5%	603,194	1,484,213	40.6%	881,019	-	881,019	40.6%
0680	086700	SDC Storm Drain										
		Materials and Services	91,507	125,000	73.2%	91,507	250,000	36.6%	158,493	135,639	22,854	90.9%
		Capital Outlay	-	-	N/A	-	-	N/A	-	-	-	N/A
			91,507	125,000	73.2%	91,507	250,000	36.6%	158,493	135,639	22,854	90.9%
0710	081100	Support										
		Personal Services	1,495,409	1,533,476	97.5%	1,495,409	3,150,840	47.5%	1,655,431	-	1,655,431	47.5%
		Materials and Services	264,560	247,836	106.7%	264,560	493,422	53.6%	228,863	-	228,863	53.6%
		Capital Outlay	-	-	N/A	-	-	N/A	-	-	-	N/A
			1,759,969	1,781,312	98.8%	1,759,969	3,644,262	48.3%	1,884,294	-	1,884,294	48.3%
0730	081000	Purchasing/Acquisition										
		Capital Outlay	685,668	1,529,000	44.8%	685,668	2,849,000	24.1%	2,163,332	1,633,403	529,929	81.4%
			685,668	1,529,000	44.8%	685,668	2,849,000	24.1%	2,163,332	1,633,403	529,929	81.4%
0730	086500	Equipment										
		Personal Services	551,831	564,418	97.8%	551,831	1,158,656	47.6%	606,825	-	606,825	47.6%
		Materials and Services	889,916	1,001,408	88.9%	889,916	2,017,816	44.1%	1,127,900	-	1,127,900	44.1%
		Capital Outlay	-	-	N/A	-	-	N/A	-	-	-	N/A
			1,441,747	1,565,826	92.1%	1,441,747	3,176,472	45.4%	1,734,725	-	1,734,725	45.4%
		Totals										
		Personal Services	6,900,028	7,219,001	95.6%	6,900,028	14,779,336	46.7%	7,819,131	-	7,819,131	46.7%
		Materials and Services	12,104,908	12,285,067	98.5%	12,104,908	24,385,015	49.6%	12,280,107	677,715	11,602,392	52.4%
		Capital Outlay	3,376,712	29,604,240	11.4%	3,376,712	60,015,364	5.6%	56,638,652	5,434,304	51,204,348	14.7%
		Debt Service	2,714,176	3,205,042	84.7%	2,714,176	6,458,814	42.0%	3,699,124	-	3,699,124	42.0%
		Total Public Works	\$ 25,095,824	\$ 52,313,350	48.0%	\$ 25,095,824	\$ 105,638,529	23.8%	\$ 80,437,015	\$ 6,112,019	\$ 74,324,996	29.5%

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		Year-To-Date Expenditures	Year 1 Budget	Percent Expended	Biennium Expenditures	Biennium Budget	Percent Expended	Biennium Balance	Biennium Encumbered	Biennium Available	Percent of Biennium Budget Used	
Community Development Department												
0110	092700	Planning										
		Personal Services	\$ 1,179,529	\$ 1,250,100	94.4%	\$ 1,179,529	\$ 2,529,300	46.6%	\$ 1,349,771	\$ -	\$ 1,349,771	46.6%
		Materials and Services	488,255	512,559	95.3%	488,255	1,030,369	47.4%	542,114	-	542,114	47.4%
			<u>1,667,784</u>	<u>1,762,659</u>	94.6%	<u>1,667,784</u>	<u>3,559,669</u>	46.9%	<u>1,891,885</u>	<u>-</u>	<u>1,891,885</u>	46.9%
0110	092800	Building										
		Personal Services	291,234	448,915	64.9%	291,234	920,495	31.6%	629,261	-	629,261	31.6%
		Materials and Services	414,857	279,595	148.4%	414,857	559,440	74.2%	144,583	38,886	105,697	81.1%
			<u>706,091</u>	<u>728,510</u>	96.9%	<u>706,091</u>	<u>1,479,935</u>	47.7%	<u>773,844</u>	<u>38,886</u>	<u>734,958</u>	50.3%
0240	096800	Housing										
		Personal Services	-	-	N/A	-	-	N/A	-	-	-	N/A
		Materials and Services	-	366,351	0.0%	-	366,351	0.0%	366,351	-	366,351	0.0%
			<u>-</u>	<u>366,351</u>	0.0%	<u>-</u>	<u>366,351</u>	0.0%	<u>366,351</u>	<u>-</u>	<u>366,351</u>	0.0%
0250	095600	CDBG										
		Personal Services	30,691	31,510	97.4%	30,691	62,880	48.8%	32,189	-	32,189	48.8%
		Materials and Services	83,291	263,635	31.6%	83,291	390,905	21.3%	307,614	-	307,614	21.3%
			<u>113,981</u>	<u>295,145</u>	38.6%	<u>113,981</u>	<u>453,785</u>	25.1%	<u>339,804</u>	<u>-</u>	<u>339,804</u>	25.1%
		Totals										
		Personal Services	1,501,454	1,730,525	86.8%	1,501,454	3,512,675	42.7%	2,011,221	-	2,011,221	42.7%
		Materials and Services	986,402	1,422,140	69.4%	986,402	2,347,065	42.0%	1,360,663	38,886	1,321,777	43.7%
			<u>\$ 2,487,856</u>	<u>\$ 3,152,665</u>	78.9%	<u>\$ 2,487,856</u>	<u>\$ 5,859,740</u>	42.5%	<u>\$ 3,371,884</u>	<u>\$ 38,886</u>	<u>\$ 3,332,998</u>	43.1%
		Total Community Development										

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		Year-To-Date Expenditures	Year 1 Budget	Percent Expended	Biennium Expenditures	Biennium Budget	Percent Expended	Biennium Balance	Biennium Encumbered	Biennium Available	Percent of Biennium Budget Used	
Electric Department												
0690	111500	Electric Supply										
		Personal Services	\$ -	\$ -	N/A	\$ -	\$ -	N/A	\$ -	\$ -	\$ -	N/A
		Materials and Services	7,257,773	7,468,446	97.2%	7,257,773	14,981,925	48.4%	7,724,153	40,218	7,683,934	48.7%
		Capital Outlay	-	-	N/A	-	-	N/A	-	-	-	N/A
			7,257,773	7,468,446	97.2%	7,257,773	14,981,925	48.4%	7,724,153	40,218	7,683,934	48.7%
0690	111800	Electric Distribution										
		Personal Services	2,284,224	2,574,610	88.7%	2,284,224	5,264,710	43.4%	2,980,486	-	2,980,486	43.4%
		Materials and Services	4,302,015	4,128,697	104.2%	4,302,015	8,239,620	52.2%	3,937,605	62,716	3,874,889	53.0%
		Capital Outlay	248,053	462,000	53.7%	248,053	969,000	25.6%	720,947	-	720,947	25.6%
			6,834,292	7,165,307	95.4%	6,834,292	14,473,330	47.2%	7,639,038	62,716	7,576,322	47.7%
0690	112100	Electric Transmission										
		Materials and Services	891,251	1,262,560	70.6%	891,251	2,531,435	35.2%	1,640,184	-	1,640,184	35.2%
			891,251	1,262,560	70.6%	891,251	2,531,435	35.2%	1,640,184	-	1,640,184	35.2%
		Totals										
		Personal Services	2,284,224	2,574,610	88.7%	2,284,224	5,264,710	43.4%	2,980,486	-	2,980,486	43.4%
		Materials and Services	12,451,039	12,859,703	96.8%	12,451,039	25,752,980	48.3%	13,301,941	102,934	13,199,007	48.7%
		Capital Outlay	248,053	462,000	53.7%	248,053	969,000	25.6%	720,947	-	720,947	25.6%
		Total Electric Department	\$ 14,983,315	\$ 15,896,313	94.3%	\$ 14,983,315	\$ 31,986,690	46.8%	\$ 17,003,375	\$ 102,934	\$ 16,900,440	47.2%

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			Year-To-Date	Year 1	Percent	Biennium	Biennium	Percent	Biennium	Biennium	Biennium	Percent of Biennium
			Expenditures	Budget	Expended	Expenditures	Budget	Expended	Balance	Encumbered	Available	Budget Used
Parks Department												
0211	120900	Parks Division										
0211	121200	Personal Services	\$ 2,280,564	\$ 2,460,480	92.7%	\$ 2,280,564	\$ 5,045,280	45.2%	\$ 2,764,716	\$ -	\$ 2,764,716	45.2%
		Materials and Services	1,604,909	1,777,628	90.3%	1,604,909	3,568,253	45.0%	1,963,344	6,047	1,957,297	45.1%
		Capital Outlay	4,831	10,000	48.3%	4,831	20,000	24.2%	15,169	-	15,169	24.2%
			3,890,304	4,248,108	91.6%	3,890,304	8,633,533	45.1%	4,743,229	6,047	4,737,182	45.1%
0211	125300	Recreation Division										
		Personal Services	954,320	1,195,176	79.8%	954,320	2,444,036	39.0%	1,489,716	-	1,489,716	39.0%
		Materials and Services	394,524	382,310	103.2%	394,524	755,519	52.2%	360,995	841	360,155	52.3%
			1,348,844	1,577,486	85.5%	1,348,844	3,199,555	42.2%	1,850,711	841	1,849,870	42.2%
0211	125500	Golf Division										
		Personal Services	365,761	418,934	87.3%	365,761	848,828	43.1%	483,067	-	483,067	43.1%
		Materials and Services	136,357	155,613	87.6%	136,357	314,269	43.4%	177,912	2,381	175,531	44.1%
		Capital Outlay	-	-	N/A	-	-	N/A	-	-	-	N/A
			502,118	574,547	87.4%	502,118	1,163,097	43.2%	660,979	2,381	658,598	43.4%
0411	123000	CIP										
		Personal Services	-	-	N/A	-	-	N/A	-	-	-	N/A
		Materials and Services	57,754	150,000	38.5%	57,754	150,000	38.5%	92,246	10,099	82,147	45.2%
		Capital Outlay	261,363	4,419,657	5.9%	261,363	4,812,157	5.4%	4,550,794	86,995	4,463,799	7.2%
			319,117	4,569,657	7.0%	319,117	4,962,157	6.4%	4,643,040	97,094	4,545,946	8.4%
0731	121000	Equipment										
		Materials and Services	-	-	N/A	-	-	N/A	-	-	-	N/A
		Capital Outlay	305,710	225,000	135.9%	305,710	450,000	67.9%	144,290	-	144,290	67.9%
			305,710	225,000	135.9%	305,710	450,000	67.9%	144,290	-	144,290	67.9%
		Totals										
		Personal Services	3,600,645	4,074,590	88.4%	3,600,645	8,338,144	43.2%	4,737,499	-	4,737,499	43.2%
		Materials and Services	2,193,544	2,465,551	89.0%	2,193,544	4,788,041	45.8%	2,594,497	19,368	2,575,129	46.2%
		Capital Outlay	571,904	4,654,657	12.3%	571,904	5,282,157	10.8%	4,710,253	86,995	4,623,258	12.5%
		Total Parks Department	\$ 6,366,093	\$ 11,194,798	56.9%	\$ 6,366,093	\$ 18,408,342	34.6%	\$ 12,042,249	\$ 106,363	\$ 11,935,886	35.2%

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	Year-To-Date Expenditures	Year 1 Budget	Percent Expended	Biennium Expenditures	Biennium Budget	Percent Expended	Biennium Balance	Biennium Encumbered	Biennium Available	Percent of Biennium Budget Used
Personal Services	31,203,262	33,298,379	93.7%	31,203,262	67,603,042	46.2%	36,339,603	-	36,339,603	46.2%
Materials and Services	50,136,886	53,108,280	94.4%	50,136,886	102,677,265	48.8%	52,540,379	2,873,068	49,667,311	51.6%
Capital Outlay	4,999,125	36,155,122	13.8%	4,999,125	69,030,566	7.2%	64,031,441	5,637,313	58,394,128	15.4%
Debt Service	4,608,472	5,099,422	90.4%	4,608,472	10,244,803	45.0%	5,590,817	-	5,590,817	45.0%
Other Financing Uses	-	-	-	-	-	-	-	-	-	-
	<u>\$ 90,947,745</u>	<u>\$ 127,661,203</u>	<u>71.2%</u>	<u>\$ 90,947,745</u>	<u>\$ 249,555,676</u>	<u>36.4%</u>	<u>\$ 158,502,240</u>	<u>\$ 8,510,381</u>	<u>\$ 149,991,859</u>	<u>39.9%</u>