

City of Ashland
Summary of Fund Balances
as of June 30, 2019

Fund	Balance June 30, 2019	Balance June 30, 2018	Change From FY 2018
General Fund	\$ 4,963,179	\$ 4,792,508	\$ 170,670
Parks General Fund	842,877	661,453	181,424
Housing Fund	69,986	263,903	(193,917)
Community Block Grant Fund	36,617	33,801	2,816
Reserve Fund	38,440	37,524	916
Street Fund	4,815,937	4,835,108	(19,170)
Airport Fund	235,658	202,016	33,642
Capital Improvements Fund	860,718	1,139,949	(279,231)
Parks Capital Improvements Fund	1,428,985	981,825	447,160
Debt Service Fund	1,035,855	1,027,296	8,559
Water Fund	10,495,073	9,432,724	1,062,350
Wastewater Fund	8,826,690	7,636,846	1,189,844
Storm Drain Fund	1,866,537	1,768,991	97,546
Electric Fund	2,249,387	2,468,855	(219,468)
Telecommunications Fund	1,135,308	834,108	301,200
Central Services Fund	839,734	1,092,452	(252,718)
Insurance Services Fund	44,383	586,216	(541,833)
Health Benefits Reserve Fund	932,374	4,695	927,680
Equipment Fund	3,328,444	3,579,502	(251,058)
Parks Equipment Fund	264,491	126,854	137,637
Cemetery Trust Fund	984,915	970,305	14,610
	<u>\$ 45,295,588</u>	<u>\$ 42,476,929</u>	<u>\$ 2,818,659</u>
Total Fund Balances	<u>\$ 45,295,588</u>	<u>\$ 42,476,929</u>	<u>\$ 2,818,659</u>
<u>Restricted and Committed Funds</u>			
Restricted	\$ 11,220,148	\$ 10,736,474	\$ 483,674
Committed	12,925,255	12,322,811	602,444
Unassigned	21,150,186	19,417,645	1,732,541
	<u>\$ 45,295,588</u>	<u>\$ 42,476,929</u>	<u>\$ 2,818,659</u>
Total Fund Balances	<u>\$ 45,295,588</u>	<u>\$ 42,476,929</u>	<u>\$ 2,818,659</u>

City of Ashland
Statement of Revenues and Expenditures - City Wide
as of 06/30/2019 (100.00% of Budget)

Resource Summary	Fiscal Year 2018 Year-To-Date Actuals	Fiscal Year 2018 End -of-Year Actuals	Percent Collected / Expended	Fiscal Year 2019 Year-To-Date Actuals	2nd Year of Biennial Budget	Percent Collected / Expended	Year over year change
Revenues							
Taxes	\$ 25,009,359	\$ 25,009,359	100.0%	\$ 25,940,766	\$ 25,644,146	101.2%	103.7%
Licenses and Permits	838,832	838,832	100.0%	859,045	821,468	104.6%	102.4%
Intergovernmental Revenues	3,938,740	3,938,740	100.0%	4,132,531	8,469,044	48.8%	104.9%
Charges for Services - Rate & Internal	58,017,822	58,062,822	99.9%	61,075,437	60,027,754	101.7%	105.3%
Charges for Services - Misc. Service fees	1,884,134	1,839,134	102.4%	1,945,241	2,501,599	77.8%	103.2%
System Development Charges	779,520	779,520	100.0%	898,309	(48,020) **	N/A	115.2%
Fines and Forfeitures	545,835	545,835	100.0%	588,070	312,065	188.4%	107.7%
Assessment Payments	17,535	17,535	100.0%	8,924	42,465	21.0%	50.9%
Interest on Investments	708,809	708,809	100.0%	1,035,443	(198,959) **	N/A	146.1%
Miscellaneous Revenues	1,469,464	1,469,464	100.0%	2,369,877	(163,900) **	N/A	161.3%
Total Revenues	93,210,049	93,210,049	100.0%	98,853,643	97,407,663	101.5%	106.1%
Budgetary Resources:							
Other Financing Sources	971,842	971,842	100.0%	3,065,628	55,114,470	5.6%	315.4%
Interfund Loans	-	-	-	-	2,100,000	0.0%	0.0%
Transfers In	2,066,192	2,066,192	100.0%	1,201,143	1,091,599	110.0%	58.1%
Total Budgetary Resources	3,038,033	3,038,033	100.0%	4,266,771	58,306,070	7.3%	140.4%
Total Resources	96,248,082	96,248,082	100.0%	103,120,414	155,713,733	66.2%	107.1%
Requirements by Classification							
Personnel Services	31,203,363	31,203,363	100.0%	33,828,865	35,100,600	96.4%	108.4%
Materials and Services	48,974,958	48,974,958	100.0%	50,064,300	50,808,527	98.5%	102.2%
Debt Service	4,608,472	4,608,472	100.0%	4,624,140	5,305,381	87.2%	100.3%
Total Operating Expenditures	84,786,793	84,786,793	100.0%	88,517,306	91,214,508	97.0%	104.4%
Capital Construction							
Capital Outlay	6,390,390	6,390,390	100.0%	10,583,306	34,888,044	30.3%	165.6%
Interfund Loans	-	-	0.0%	-	1,574,970	0.0%	0.0%
Transfers Out	2,066,192	2,066,192	100.0%	1,201,143	1,979,397	60.7%	58.1%
Contingencies (Original Budget \$3,533,500)	-	-	0.0%	-	3,047,542	0.0%	0.0%
Total Budgetary Requirements	2,066,192	2,066,192	100.0%	1,201,143	6,601,909	18.2%	58.1%
Total Requirements	93,243,375	93,243,373	100.0%	100,301,755	132,704,461	75.6%	107.6%
Excess (Deficiency) of Resources over Requirements	3,004,707	3,004,709		2,818,659	23,009,272	87.7%	93.8%
Carry Forward Fund Balance	39,472,221	39,472,221	100.0%	42,476,929	36,206,543	117.3%	107.6%
Unappropriated Ending Fund Balance	\$ 42,476,928	\$ 42,476,929	100.0%	\$ 45,295,588	\$ 59,215,815	76.5%	106.6%

Collected more revenue in year 1 than budgeted

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 06/30/2019 (100.00% of Budget)

	Fiscal Year 2018 Year-To-Date Actuals	Fiscal Year 2018 End-of-Year Actuals	Actual Percent Collected / Expended	Fiscal Year 2019 2nd Year Revenues/Expenses	Fiscal Year 2019 2nd Year of Biennial Budget	Budget to Actual Percent Collected / Expended	Actual to Actual Year over year change
110 General Fund							
Taxes	\$ 21,207,587	\$ 21,207,587	100.0%	\$ 22,145,317	\$ 22,080,913	100.3%	104.4%
Licenses and Permits	838,832	838,832	100.0%	859,045	821,468	104.6%	102.4%
Intergovernmental	2,057,644	2,057,644	100.0%	2,255,466	2,704,110	83.4%	109.6%
Charges for Services	1,622,468	1,622,468	100.0%	1,591,398	1,704,532	93.4%	98.1%
Fines	545,835	545,835	100.0%	588,070	312,065	188.4%	107.7%
Interest on Investments	92,260	92,260	100.0%	123,331	(17,260) **	N/A	133.7%
Miscellaneous	61,739	61,739	100.0%	67,249	333,461	20.2%	108.9%
Transfer In (Water Fund)	250,000	250,000	100.0%	250,000	263,000	95.1%	100.0%
Transfer In (Cemetery Fund)	16,103	16,103	100.0%	23,598	(16,103) **	N/A	146.5%
Total Revenues and Other Sources	26,692,467	26,692,467	100.0%	27,903,475	28,186,187	99.0%	104.5%
Administration	1,288,978	1,288,977.59	100.0%	1,265,915	1,717,172	73.7%	98.2%
Administration - Municipal Court	497,785	497,785	100.0%	507,950	541,310	93.8%	102.0%
Administrative Services - Miscellaneous	14,230	14,230	100.0%	4,326	23,770	18.2%	30.4%
Administrative Services - Band	60,433	60,433	100.0%	64,213	71,107	90.3%	106.3%
Administrative Services - Parks	5,209,500	5,209,500	100.0%	5,391,900	5,391,900	100.0%	103.5%
Police Department	7,197,266	7,197,266	100.0%	7,504,873	8,390,859	89.4%	104.3%
Fire and Rescue Department	9,310,299	9,310,300	100.0%	10,040,008	10,709,870	93.7%	107.8%
Public Works - Cemetery Division	363,418	363,418	100.0%	431,797	488,360	88.4%	118.8%
Community Development - Planning Division	1,533,784	1,533,784	100.0%	1,565,134	1,757,945	89.0%	102.0%
Community Development - Building Division	706,091	706,091	100.0%	717,188	773,844	92.7%	101.6%
Community Development - Social Services Grants	134,000	134,000	100.0%	134,000	134,031	100.0%	0.0%
Transfers (Cemetery and Debt Svc)	271,851	271,851	100.0%	105,500	105,500	100.0%	38.8%
Contingency	-	-	N/A	-	694,939	0.0%	N/A
Total Expenditures and Other Uses	26,587,634	26,587,635	100.0%	27,732,803	30,800,578	90.0%	104.3%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	104,833	104,832	100.0%	170,672	(2,614,391)	106.5%	162.8%
Beginning Fund Balance	4,687,675	4,687,675	100.0%	4,792,507	2,464,474	194.5%	102.2%
Ending Fund Balance	\$ 4,792,508	\$ 4,792,507	100.0%	\$ 4,963,179	\$ (149,917)	3410.6%	103.6%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				1,177,370			
Unassigned Fund Balance				\$ 3,785,809			

Collected more revenue in year 1 than budgeted

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 06/30/2019 (100.00% of Budget)

	Fiscal Year 2018 Year-To-Date Actuals	Fiscal Year 2018 End-of-Year Actuals	Actual Percent Collected / Expended	Fiscal Year 2019 2nd Year Reveues/Expenses	Fiscal Year 2019 2nd Year of Biennial Budget	Budget to Actual Percent Collected / Expended	Actual to Actual Year over year change
211 Parks and Recreation General Fund							
Intergovernmental	\$ 750.00	\$ 750.00	100.0%	\$ 500.00	\$ 29,250	1.7%	66.7%
Charges for Services - Internal	5,209,500	5,209,500	100.0%	5,391,900	5,391,900	100.0%	103.5%
Charges for Services - Misc. Service Fees	868,563	868,563	100.0%	916,636	1,312,637	69.8%	105.5%
Interest on Investments	9,692	9,692	100.0%	20,599	4,308	478.1%	212.5%
Miscellaneous	19,883	19,883	100.0%	25,700	40,117	64.1%	129.3%
Transfer In	85,000	85,000	100.0%	85,000	85,000	100.0%	100.0%
Total Revenues and Other Sources	<u>6,193,388</u>	<u>6,193,388</u>	100.0%	<u>6,440,335</u>	<u>6,863,212</u>	93.8%	104.0%
Parks Division	3,890,304	3,890,304	100.0%	4,151,758	4,877,911	85.1%	106.7%
Recreation Division	1,348,844	1,348,844	100.0%	1,552,403	1,850,709	83.9%	115.1%
Golf Division	502,118	502,118	100.0%	554,750	660,982	83.9%	110.5%
Contingency	-	-	0.0%	-	195,000	0.0%	0.0%
Total Expenditures and Other Uses	<u>5,741,266</u>	<u>5,741,266</u>	100.0%	<u>6,258,910</u>	<u>7,584,602</u>	82.5%	109.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	452,122	452,122	100.0%	181,424	(721,390)	125.1%	40.1%
Beginning Fund Balance	<u>209,331</u>	<u>209,331</u>	100.0%	<u>661,453</u>	<u>(24,876)</u>	2759.0%	316.0%
Ending Fund Balance	<u>\$ 661,453</u>	<u>\$ 661,453</u>	100.0%	<u>\$ 842,877</u>	<u>\$ (746,266)</u>	212.9%	127.4%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				-			
Unassigned Fund Balance				<u>\$ 842,877</u>			

Collected more revenue in year 1 than budgeted

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 06/30/2019 (100.00% of Budget)

	Fiscal Year 2018 Year-To-Date Actuals	Fiscal Year 2018 End-of-Year Actuals	Actual Percent Collected / Expended	Fiscal Year 2019 2nd Year Reveues/Expenses	Fiscal Year 2019 2nd Year of Biennial Budget	Budget to Actual Percent Collected / Expended	Actual to Actual Year over year change
240 Housing Fund							
Taxes	\$ 95,249	\$ 95,249	100.0%	\$ 104,751	\$ 204,751	51.2%	110.0%
Interest on Investments	2,303	2,303	100.0%	1,332	(2,303) **	N/A	57.9%
Transfer In (General Fund)	166,351	166,351	100.0%	-	-	N/A	0.0%
Total Revenues and Other Sources	<u>263,903</u>	<u>263,903</u>	100.0%	<u>106,083</u>	<u>202,448</u>	52.4%	40.2%
Personnel Services	-	-		-	-	N/A	N/A
Materials and Services	-	-		300,000	-	N/A	N/A
Total Expenditures and Other Uses	<u>-</u>	<u>-</u>		<u>300,000</u>	<u>-</u>	N/A	N/A
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	263,903	263,903	100.0%	(193,917)	202,448	-95.8%	-73.5%
Beginning Fund Balance	-	-		<u>263,903</u>	-	N/A	
Ending Fund Balance	<u>\$ 263,903</u>	<u>\$ 263,903</u>	100.0%	<u>\$ 69,986</u>	<u>\$ 202,448</u>	34.6%	26.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				69,986			
Unassigned Fund Balance				<u>\$ -</u>			

Collected more revenue in year 1 than budgeted

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 06/30/2019 (100.00% of Budget)

	Fiscal Year 2018 Year-To-Date Actuals	Fiscal Year 2018 End-of-Year Actuals	Actual Percent Collected / Expended	Fiscal Year 2019 2nd Year Reveues/Expenses	Fiscal Year 2019 2nd Year of Biennial Budget	Budget to Actual Percent Collected / Expended	Actual to Actual Year over year change
250 Community Development Block Fund							
Intergovernmental	\$ 113,981	\$ 113,981	100.0%	\$ 141,551	\$ 339,804	41.7%	124.2%
Total Revenues and Other Sources	113,981	113,981	100.0%	141,551	339,804	41.7%	124.2%
Personnel Services	30,691	30,691	100.0%	32,189	32,189	100.0%	104.9%
Materials and Services	83,291	83,291	100.0%	106,545	307,614	34.6%	127.9%
Total Expenditures and Other Uses	113,981	113,981	100.0%	138,735	339,804	40.8%	121.7%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	-	-	0.0%	2,816	-	N/A	N/A
Beginning Fund Balance	33,801	33,801	100.0%	33,801	1	3380056.0%	100.0%
Ending Fund Balance	\$ 33,801	\$ 33,801	100.0%	\$ 36,617	\$ 1	N/A	108.3%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				36,617			
Unassigned Fund Balance				\$ -			

Collected more revenue in year 1 than budgeted

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 06/30/2019 (100.00% of Budget)

	Fiscal Year 2018 Year-To-Date Actuals	Fiscal Year 2018 End-of-Year Actuals	Actual Percent Collected / Expended	Fiscal Year 2019 2nd Year Reveues/Expenses	Fiscal Year 2019 2nd Year of Biennial Budget	Budget to Actual Percent Collected / Expended	Actual to Actual Year over year change
255 Reserve Fund							
Interest on Investments	\$ 9,356	\$ 9,356	100.0%	\$ 916	\$ (8,656) **	N/A	9.8%
Interfund Loan	-	-	0.0%	-	1,050,000	0.0%	0.0%
Total Revenues and Other Sources	<u>9,356</u>	<u>9,356</u>	100.0%	<u>916</u>	<u>1,041,344</u>	0.1%	9.8%
Interfund Loan (Health Benefits Fund)	-	-		-	525,000	0.0%	0.0%
Operating Transfer out	-	-		-	-	N/A	0.0%
Total Expenditures and Other Uses	<u>-</u>	<u>-</u>		<u>-</u>	<u>525,000</u>	0.0%	0.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	9,356	9,356	100.0%	916	516,344	0.2%	9.8%
Beginning Fund Balance	<u>28,168</u>	<u>28,168</u>	100.0%	<u>37,524</u>	<u>25,085</u>	149.6%	133.2%
Ending Fund Balance	<u>\$ 37,524</u>	<u>\$ 37,524</u>	100.0%	<u>\$ 38,440</u>	<u>\$ 541,429</u>	7.1%	102.4%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				<u>38,440</u>			
Unassigned Fund Balance				<u>\$ -</u>			

Collected more revenue in year 1 than budgeted

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 06/30/2019 (100.00% of Budget)

	Fiscal Year 2018 Year-To-Date Actuals	Fiscal Year 2018 End-of-Year Actuals	Actual Percent Collected / Expended	Fiscal Year 2019 2nd Year Revenues/Expenses	Fiscal Year 2019 2nd Year of Biennial Budget	Budget to Actual Percent Collected / Expended	Actual to Actual Year over year change
260 Street Fund							
Taxes	\$ 767,191	\$ 767,191	100.0%	\$ 704,598	\$ 469,609	150.0%	91.8%
Intergovernmental	1,311,390	1,311,390	100.0%	1,530,941	4,000,555	38.3%	116.7%
Charges for Services - Rates	1,523,209	1,523,209	100.0%	1,582,899	1,672,686	94.6%	103.9%
Charges for Services - Misc. Service Fees	16,533	16,533	100.0%	12,959	(16,533) **	N/A	78.4%
System Development Charges	159,029	159,029	100.0%	176,885	(9,029) **	N/A	111.2%
Assessments	17,535	17,535	100.0%	8,924	42,465	21.0%	50.9%
Interest on Investments	74,835	74,835	100.0%	119,788	(14,835) **	N/A	160.1%
Miscellaneous	232,484	232,484	100.0%	71,668	120,820	59.3%	30.8%
Other Financing Sources	-	-	0.0%	-	11,687,162	0.0%	N/A
Total Revenues and Other Sources	4,102,204	4,102,204	100.0%	4,208,662	17,952,902	23.4%	102.6%
Public Works - Ground Maintenance	248,097	248,097	100.0%	241,995	253,804	95.3%	97.5%
Public Works - Street Operations	2,562,967	2,930,796	87.4%	3,858,808	15,765,136	24.5%	150.6%
Public Works - Street Operations Debt	367,829	-	N/A	79,607	493,039	16.1%	21.6%
Public Works - Transportation SDC's	44,058	44,058	100.0%	47,422	2,154,662	2.2%	107.6%
Contingency	-	-	0.0%	-	43,685	0.0%	N/A
Total Expenditures and Other Uses	3,222,950	3,222,951	100.0%	4,227,832	18,697,976	22.6%	131.2%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	879,254	879,254	100.0%	(19,170)	(745,074)	2.6%	-2.2%
Beginning Fund Balance	3,955,853	3,955,853	100.0%	4,835,107	3,959,022	122.1%	122.2%
Ending Fund Balance	\$ 4,835,108	\$ 4,835,107	100.0%	\$ 4,815,937	\$ 3,213,948	149.8%	99.6%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				4,815,937			
Unassigned Fund Balance				\$ 0			

Collected more revenue in year 1 than budgeted

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 06/30/2019 (100.00% of Budget)

	Fiscal Year 2018 Year-To-Date Actuals	Fiscal Year 2018 End-of-Year Actuals	Actual Percent Collected / Expended	Fiscal Year 2019 2nd Year Reveues/Expenses	Fiscal Year 2019 2nd Year of Biennial Budget	Budget to Actual Percent Collected / Expended	Actual to Actual Year over year change
280							
Airport Fund							
Intergovernmental	\$ 191,186	191,186	100.0%	\$ 101,602	\$ 345,614	29.4%	100.0%
Charges for Services - Rates	145,523	145,523	100.0%	152,403	124,477	122.4%	104.7%
Interest on Investments	2,123	2,123	100.0%	4,388	(1,123) **	N/A	206.7%
Miscellaneous	-	-	N/A	4,495	-	N/A	N/A
Total Revenues and Other Sources	<u>338,832</u>	<u>338,832</u>	100.0%	<u>262,888</u>	<u>468,968</u>	56.1%	77.6%
Materials and Services	233,897	233,897	100.0%	129,636	191,483	67.7%	55.4%
Capital Outlay	37,609	37,609	100.0%	61,074	274,391	22.3%	162.4%
Debt Service	38,536	38,536	100.0%	38,536	38,539	100.0%	100.0%
Contingency	-	-	0.0%	-	10,000	0.0%	0.0%
Total Expenditures and Other Uses	<u>310,042</u>	<u>310,042</u>	100.0%	<u>229,246</u>	<u>514,413</u>	44.6%	73.9%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	28,790	28,790	100.0%	33,642	(45,445)	174.0%	116.9%
Beginning Fund Balance	<u>173,226</u>	<u>173,226</u>	100.0%	<u>202,016</u>	<u>143,947</u>	140.3%	116.6%
Ending Fund Balance	<u>\$ 202,016</u>	<u>\$ 202,016</u>	100.0%	<u>\$ 235,658</u>	<u>\$ 98,502</u>	239.2%	116.7%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				235,658			
Unassigned Fund Balance				<u>\$ -</u>			

Collected more revenue in year 1 than budgeted

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 06/30/2019 (100.00% of Budget)

	Fiscal Year 2018 Year-To-Date Actuals	Fiscal Year 2018 End-of-Year Actuals	Actual Percent Collected / Expended	Fiscal Year 2019 2nd Year Reveues/Expenses	Fiscal Year 2019 2nd Year of Biennial Budget	Budget to Actual Percent Collected / Expended	Actual to Actual Year over year change
410 Capital Improvements Fund							
Charges for Services - Internal	\$ 946,170	\$ 1,006,170	94.0%	\$ 946,170	\$ 1,068,770	88.5%	100.0%
Charges for Services - Misc. Service Fees	97,525	37,525	259.9%	258,912	183,475	141.1%	265.5%
System Development Charges	64,254	64,254	100.0%	75,359	37,246	202.3%	117.3%
Interest on Investments	36,037	36,037	100.0%	28,045	(10,037) **	N/A	77.8%
Miscellaneous	479,871	479,871	100.0%	1,284,404	(459,871) **	N/A	267.7%
Other Financing Sources	82,843	-	0.0%	-	1,500,000	0.0%	0.0%
Transfer In	-	82,843	0.0%	-	(82,843) **	N/A	0.0%
Total Revenues and Other Sources	<u>1,706,700</u>	<u>1,706,700</u>	100.0%	<u>2,592,891</u>	<u>819,583</u>	316.4%	151.9%
Public Works - Facilities	1,244,218	1,244,218	100.0%	1,283,549	1,324,882	96.9%	103.2%
Administrative Services - SDC (Parks)	350,000	350,000	100.0%	-	44,640	0.0%	0.0%
Administrative Services - Open Space (Parks)	87,768	87,768	100.0%	1,011,573	1,412,232	71.6%	1152.5%
Transfers Out	1,200,000	1,200,000	100.0%	577,000	577,000	100.0%	48.1%
Contingency	-	-	-	-	60,000	0.0%	N/A
Total Expenditures and Other Uses	<u>2,881,986</u>	<u>2,881,986</u>	100.0%	<u>2,872,122</u>	<u>3,418,754</u>	84.0%	99.7%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(1,175,286)	(1,175,286)	100.0%	(279,232)	(2,599,171)	10.7%	23.8%
Beginning Fund Balance	<u>2,315,236</u>	<u>2,315,236</u>	100.0%	<u>1,139,950</u>	<u>2,305,906</u>	49.4%	49.2%
Ending Fund Balance	<u>\$ 1,139,949</u>	<u>\$ 1,139,950</u>	100.0%	<u>\$ 860,718</u>	<u>\$ (293,265)</u>	393.5%	75.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				860,718			
Unassigned Fund Balance				<u>\$ 0</u>			

Collected more revenue in year 1 than budgeted

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 06/30/2019 (100.00% of Budget)

	Fiscal Year 2018 Year-To-Date Actuals	Fiscal Year 2018 End-of-Year Actuals	Actual Percent Collected / Expended	Fiscal Year 2019 2nd Year Reveues/Expenses	Fiscal Year 2019 2nd Year of Biennial Budget	Budget to Actual Percent Collected / Expended	Actual to Actual Year over year change
411 Parks Capital Improvement Fund							
Taxes	\$ 758,101	758,101	100.0%	\$ 803,844	\$ 726,589	110.6%	106.0%
Intergovernmental	4,695	4,695	100.0%	19,857	895,305	2.2%	0.0%
Interest on Investments	13,978	13,978	100.0%	24,077	6,022	399.9%	172.2%
Other Financing Sources	-	-	0.0%	-	3,250,000	0.0%	0.0%
Total Revenues and Other Sources	<u>776,774</u>	<u>776,774</u>	100.0%	<u>847,779</u>	<u>4,877,916</u>	17.4%	109.1%
Personnel Services	-	-					
Materials and Services	57,754	57,754	100.0%	30,999	184,492	16.8%	53.7%
Capital Outlay	261,363	261,363	100.0%	124,575	4,550,794	2.7%	47.7%
Transfer Out	328,238	328,238	100.0%	245,045	245,045	100.0%	74.7%
Total Expenditures and Other Uses	<u>647,355</u>	<u>647,355</u>	100.0%	<u>400,619</u>	<u>4,980,331</u>	8.0%	61.9%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	129,419	129,419	100.0%	447,160	(102,415)	536.6%	345.5%
Beginning Fund Balance	852,406	852,406	100.0%	981,825	(743,870)	232.0%	115.2%
Ending Fund Balance	<u>\$ 981,825</u>	<u>\$ 981,825</u>	100.0%	<u>\$ 1,428,985</u>	<u>\$ (846,285)</u>	268.9%	145.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				1,428,985			
Unassigned Fund Balance				<u>\$ 0</u>			

Collected more revenue in year 1 than budgeted

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 06/30/2019 (100.00% of Budget)

	Fiscal Year 2018 Year-To-Date Actuals	Fiscal Year 2018 End-of-Year Actuals	Actual Percent Collected / Expended	Fiscal Year 2019 2nd Year Reveues/Expenses	Fiscal Year 2019 2nd Year of Biennial Budget	Budget to Actual Percent Collected / Expended	Actual to Actual Year over year change
530 Debt Services							
Taxes	\$ 492,170	\$ 492,170	100.0%	\$ 491,649	\$ 481,370	102.1%	99.9%
Charges for Services - Internal	1,154,300	1,154,300	100.0%	1,154,300	1,154,300	100.0%	100.0%
Interest on Investments	11,503	11,503	100.0%	17,374	(1,503) **	N/A	151.0%
Transfer In (General Fund & CIP)	105,000	265,395	39.6%	375,045	375,045	100.0%	357.2%
Other Financing Sources	160,395	-	0.0%	-	-	N/A	0.0%
Total Revenues and Other Sources	1,923,368	1,923,368	100.0%	2,038,368	2,009,212	101.5%	106.0%
Materials and Services	800	800	100.0%	900	2,000	N/A	112.5%
Debt Service	1,871,361	1,871,361	100.0%	2,028,909	2,031,026	99.9%	108.4%
Interfund Loan (Central Service Fund)	-	-		-	-	N/A	
Total Expenditures and Other Uses	1,872,161	1,872,161	100.0%	2,029,809	2,031,026	99.9%	108.4%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	51,207	51,207	100.0%	8,559	(21,814)	139.2%	16.7%
Beginning Fund Balance	976,089	976,089	100.0%	1,027,296	1,208,002	85.0%	105.2%
Ending Fund Balance	\$ 1,027,296	\$ 1,027,296	100.0%	\$ 1,035,855	\$ 1,186,188	87.3%	100.8%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				1,035,855			
Unassigned Fund Balance				\$ -			

Collected more revenue in year 1 than budgeted

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 06/30/2019 (100.00% of Budget)

	Fiscal Year 2018 Year-To-Date Actuals	Fiscal Year 2018 End-of-Year Actuals	Actual Percent Collected / Expended	Fiscal Year 2019 2nd Year Revenues/Expenses	Fiscal Year 2019 2nd Year of Biennial Budget	Budget to Actual Percent Collected / Expended	Actual to Actual Year over year change
670 Water Fund							
Charges for Services - Rates	\$ 7,718,298	\$ 7,718,298	100.0%	\$ 8,135,815	\$ 8,156,184	99.8%	105.4%
Charges for Services - Misc. Service Fees	96,594	96,594	100.0%	54,085	(96,594) **	N/A	56.0%
System Development Charges	294,968	294,968	100.0%	346,254	(94,968) **	N/A	117.4%
Interest on Investments	139,859	139,859	100.0%	228,124	(75,859) **	N/A	163.1%
Miscellaneous	40,443	40,443	100.0%	26,996	9,557	282.5%	66.8%
Other Financing Sources	732,215	732,215	100.0%	2,795,804	29,016,935	9.6%	381.8%
Total Revenues and Other Sources	<u>9,022,377</u>	<u>9,022,377</u>	100.0%	<u>11,587,078</u>	<u>36,915,255</u>	31.4%	128.4%
Public Works - Conservation	273,715	273,715	100.0%	208,400	465,173	44.8%	76.1%
Public Works - Water Supply	700,420	700,420	100.0%	1,588,963	1,621,470	98.0%	226.9%
Public Works - Water Supply Debt	9,485	9,485	100.0%	9,562	1,149,687	0.8%	100.8%
Public Works - Water Distribution	3,551,638	3,551,638	100.0%	5,492,900	5,526,199	99.4%	154.7%
Public Works - Water Distribution Debt	248,996	248,996	100.0%	251,281	10,690,797	2.4%	100.9%
Public Works - Water Treatment	1,794,785	1,794,785	100.0%	2,114,176	12,204,752	17.3%	117.8%
Public Works - Water Treatment Debt	140,780	140,780	100.0%	141,393	141,395	100.0%	100.4%
Public Works - Reimbursement SDC's	-	-	N/A	-	1,771,922	0.0%	N/A
Public Works - Improvement SDC's	381,253	381,253	100.0%	252,663	2,209,005	11.4%	66.3%
Public Works - Debt SDC's	34,145	34,145	100.0%	215,391	215,394	100.0%	630.8%
Debt Service	-	-	0.0%	-	-	N/A	0.0%
Transfer Out	250,000	250,000	100.0%	250,000	1,250,000	20.0%	100.0%
Contingency	-	-	0.0%	-	685,000	0.0%	0.0%
Total Expenditures and Other Uses	<u>7,385,217</u>	<u>7,385,217</u>	100.0%	<u>10,524,729</u>	<u>37,930,794</u>	27.7%	142.5%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	1,637,159	1,637,160	100.0%	1,062,349	(1,015,539)	204.6%	64.9%
Beginning Fund Balance	<u>7,795,564</u>	<u>7,795,564</u>	100.0%	<u>9,432,724</u>	<u>8,954,820</u>	105.3%	121.0%
Ending Fund Balance	<u>\$ 9,432,724</u>	<u>\$ 9,432,724</u>	100.0%	<u>\$ 10,495,073</u>	<u>\$ 7,939,281</u>	132.2%	111.3%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				6,052,414			
Unassigned Fund Balance				<u>\$ 4,442,660</u>			

Collected more revenue in year 1 than budgeted

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 06/30/2019 (100.00% of Budget)

	Fiscal Year 2018 Year-To-Date Actuals	Fiscal Year 2018 End-of-Year Actuals	Actual Percent Collected / Expended	Fiscal Year 2019 2nd Year Reveues/Expenses	Fiscal Year 2019 2nd Year of Biennial Budget	Budget to Actual Percent Collected / Expended	Actual to Actual Year over year change
675 Wastewater Fund							
Taxes	\$ 1,628,413	\$ 1,628,413	100.0%	1,626,299	\$ 1,580,787	102.9%	99.9%
Charges for Services - Rates	5,784,580	5,784,580	100.0%	5,873,506	6,067,420	96.8%	101.5%
Charges for Services - Misc. Service Fees	13,250	13,250	100.0%	13,250	(13,250) **	N/A	100.0%
System Development Charges	228,107	228,107	100.0%	269,372	(28,107) **	N/A	118.1%
Interest on Investments	138,548	138,548	100.0%	193,213	(88,548) **	N/A	139.5%
Miscellaneous	-	-	0.0%	480,200	2,000	24010.0%	0.0%
Other Financing Sources	239,627	239,627	100.0%	269,824	9,660,373	2.8%	0.0%
Total Revenues and Other Sources	8,032,524	8,032,524	100.0%	8,725,665	17,180,676	50.8%	108.6%
Public Works - Wastewater Collection	2,517,736	2,517,736	100.0%	2,490,322	3,571,194	69.7%	98.9%
Public Works - Wastewater Collection Debt	72,675	72,675	100.0%	71,974	71,981	100.0%	99.0%
Public Works - Wastewater Treatment	4,031,623	4,031,623	100.0%	3,129,249	6,247,920	50.1%	77.6%
Public Works - Wastewater Treatment Debt	1,608,552	1,608,552	100.0%	1,752,674	2,124,072	82.5%	109.0%
Public Works - Improvements SDC's	7,308	7,308	100.0%	91,602	4,007,203	2.3%	0.0%
Debt Service	-	-	0.0%	-	45,514	0.0%	0.0%
Contingency	-	-	0.0%	-	325,000	0.0%	0.0%
Total Expenditures and Other Uses	8,237,895	8,237,895	100.0%	7,535,821	16,392,883	46.0%	91.5%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(205,371)	(205,371)	100.0%	1,189,844	787,793	151.0%	-579.4%
Beginning Fund Balance	7,842,217	7,842,217	100.0%	7,636,846	6,872,543	111.1%	97.4%
Ending Fund Balance	\$ 7,636,846	\$ 7,636,846	100.0%	\$ 8,826,690	\$ 7,660,336	115.2%	115.6%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				3,624,107			
Unassigned Fund Balance				\$ 5,202,583			

Collected more revenue in year 1 than budgeted

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 06/30/2019 (100.00% of Budget)

	Fiscal Year 2018 Year-To-Date Actuals	Fiscal Year 2018 End-of-Year Actuals	Actual Percent Collected / Expended	Fiscal Year 2019 2nd Year Reveues/Expenses	Fiscal Year 2019 2nd Year of Biennial Budget	Budget to Actual Percent Collected / Expended	Actual to Actual Year over year change
680 Storm Water Fund							
Charges for Services - Rates	\$ 697,510	\$ 697,510	100.0%	\$ 708,474	\$ 692,490	102.3%	101.6%
Charges for Services - Misc. Service Fees	600	600	100.0%	-	(600) **	N/A	0.0%
System Development Charges	33,163	33,163	100.0%	30,439	46,837	65.0%	91.8%
Interest on Investments	24,834	24,834	100.0%	42,640	(5,834) **	N/A	171.7%
Miscellaneous	-	-	0.0%	2,619	-	N/A	0.0%
Total Revenues and Other Sources	<u>756,107</u>	<u>756,107</u>	100.0%	<u>784,172</u>	<u>732,893</u>	107.0%	103.7%
Public Works - Storm Water Operations	590,844	590,844	100.0%	650,218	868,869	74.8%	110.0%
Public Works - Storm Water Operations Debt	12,349	12,349	100.0%	12,149	12,151	100.0%	98.4%
Public Works - Storm Water SDC's	91,507	91,507	100.0%	24,259	158,493	15.3%	26.5%
Contingency	-	-	0.0%	-	30,000	0.0%	0.0%
Total Expenditures and Other Uses	<u>694,701</u>	<u>694,701</u>	100.0%	<u>686,626</u>	<u>1,069,512</u>	64.2%	98.8%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	61,407	61,407	100.0%	97,546	(336,620)	129.0%	158.9%
Beginning Fund Balance	<u>1,707,584</u>	<u>1,707,584</u>	100.0%	<u>1,768,991</u>	<u>1,544,630</u>	114.5%	103.6%
Ending Fund Balance	<u>\$ 1,768,991</u>	<u>\$ 1,768,991</u>	100.0%	<u>\$ 1,866,537</u>	<u>\$ 1,208,010</u>	154.5%	105.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				6,180			
Unassigned Fund Balance				<u>\$ 1,860,357</u>			

Collected more revenue in year 1 than budgeted

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 06/30/2019 (100.00% of Budget)

	Fiscal Year 2018 Year-To-Date Actuals	Fiscal Year 2018 End-of-Year Actuals	Actual Percent Collected / Expended	Fiscal Year 2019 2nd Year Reveues/Expenses	Fiscal Year 2019 2nd Year of Biennial Budget	Budget to Actual Percent Collected / Expended	Actual to Actual Year over year change
690 Electric Fund							
Intergovernmental	\$ 259,094	\$ 259,094	100.0%	\$ 80,914	\$ 60,906	132.9%	31.2%
Charges for Services - Rates	15,600,913	15,600,913	100.0%	15,983,036	15,331,194	104.3%	102.4%
Charges for Services - Misc. Service Fees	316,300	316,300	100.0%	199,662	1,046,233	19.1%	63.1%
Interest on Investments	27,709	27,709	100.0%	54,681	(5,609) **	N/A	197.3%
Miscellaneous	100,464	100,464	100.0%	122,555	94,596	129.6%	122.0%
Total Revenues and Other Sources	<u>16,304,480</u>	<u>16,304,480</u>	100.0%	<u>16,440,849</u>	<u>16,302,320</u>	100.8%	100.8%
Administration - Conservation	856,037	856,037	100.0%	662,589	(244,147)	-271.4%	77.4%
Electric - Supply	7,257,773	7,257,773	100.0%	7,217,533	7,724,153	93.4%	99.4%
Electric - Distribution	6,834,292	6,834,292	100.0%	7,830,101	7,639,038	102.5%	114.6%
Electric - Transmission	891,251	891,251	100.0%	927,429	1,640,184	56.5%	104.1%
Debt Service	22,936	22,936	100.0%	22,664	22,666	100.0%	98.8%
Contingency	-	-	0.0%	-	225,000	0.0%	0.0%
Total Expenditures and Other Uses	<u>15,862,288</u>	<u>15,862,288</u>	100.0%	<u>16,660,316</u>	<u>17,006,894</u>	98.0%	105.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	442,192	442,192	100.0%	(219,468)	(704,574)	31.1%	-49.6%
Beginning Fund Balance	<u>2,026,663</u>	<u>2,026,663</u>	100.0%	<u>2,468,855</u>	<u>819,118</u>	301.4%	121.8%
Ending Fund Balance	<u>\$ 2,468,855</u>	<u>\$ 2,468,855</u>	100.0%	<u>\$ 2,249,387</u>	<u>\$ 114,544</u>	1963.8%	91.1%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				-			
Unassigned Fund Balance				<u>\$ 2,249,387</u>			

Collected more revenue in year 1 than budgeted

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 06/30/2019 (100.00% of Budget)

	Fiscal Year 2018 Year-To-Date Actuals	Fiscal Year 2018 End-of-Year Actuals	Actual Percent Collected / Expended	Fiscal Year 2019 2nd Year Reveues/Expenses	Fiscal Year 2019 2nd Year of Biennial Budget	Budget to Actual Percent Collected / Expended	Actual to Actual Year over year change
695 Telecommunications Fund							
Charges for Services - Rates	\$ 2,229,262	\$ 2,214,262	100.7%	\$ 2,361,300	\$ 2,120,893	111.3%	105.9%
Charges for Services - Misc. Service Fees	23,265	38,265	60.8%	18,509	(38,265) **	N/A	79.6%
Interest on Investments	8,042	8,042	100.0%	15,939	(4,042) **	N/A	198.2%
Miscellaneous	945	945	100.0%	-	(945) **	N/A	0.0%
Total Revenues and Other Sources	<u>2,261,514</u>	<u>2,261,514</u>	100.0%	<u>2,395,748</u>	<u>2,077,641</u>	115.3%	105.9%
Personnel Services	638,033	638,033	100.0%	691,265	810,542	85.3%	108.3%
Materials & Services	957,195	957,195	100.0%	982,760	942,325	104.3%	102.7%
Capital Outlay	22,595	22,595	100.0%	11,523	127,405	9.0%	51.0%
Debt - Transfer to Debt Service Fund	409,000	409,000	100.0%	409,000	409,000	100.0%	100.0%
Contingency	-	-	0.0%	-	105,000	0.0%	0.0%
Total Expenditures and Other Uses	<u>2,026,823</u>	<u>2,026,823</u>	100.0%	<u>2,094,547</u>	<u>2,394,272</u>	87.5%	103.3%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	234,690	234,690	100.0%	301,200	(316,630)	195.1%	128.3%
Beginning Fund Balance	<u>599,418</u>	<u>599,418</u>	100.0%	<u>834,108</u>	<u>200,299</u>	416.4%	139.2%
Ending Fund Balance	<u>\$ 834,108</u>	<u>\$ 834,108</u>	100.0%	<u>\$ 1,135,308</u>	<u>\$ (116,331)</u>	1075.9%	136.1%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				0			
Unassigned Fund Balance				<u>\$ 1,135,308</u>			

Collected more revenue in year 1 than budgeted

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 06/30/2019 (100.00% of Budget)

710	Central Service Fund	Fiscal Year 2018 Year-To-Date Actuals	Fiscal Year 2018 End-of-Year Actuals	Actual Percent Collected / Expended	Fiscal Year 2019 2nd Year Reveues/Expenses	Fiscal Year 2019 2nd Year of Biennial Budget	Budget to Actual Percent Collected / Expended	Actual to Actual Year over year change
	Taxes	\$ 60,648	\$ 60,648	100.0%	\$ 64,308	\$ 100,127	64.2%	106.0%
	Charges for Services - Internal	6,785,121	6,785,121	100.0%	6,785,121	6,967,879	97.4%	100.0%
	Charges for Services - Misc. Service Fees	226,446	226,446	100.0%	231,651	349,554	66.3%	102.3%
	Interest on Investments	15,415	15,415	100.0%	28,485	2,185	1303.6%	184.8%
	Miscellaneous	6,696	6,696	100.0%	12,001	(6,696) **	N/A	179.2%
	Operating Transfer in	1,200,000	1,200,000	100.0%	467,000	467,000	100.0%	38.9%
	Total Revenues and Other Sources	<u>8,294,326</u>	<u>8,294,326</u>	100.0%	<u>7,588,566</u>	<u>7,973,549</u>	95.2%	91.5%
	Administration Department	1,698,305	1,698,305	100.0%	1,650,210	2,076,855	79.5%	97.2%
	Information Technology - Info Services Division	1,301,904	1,301,904	100.0%	1,304,149	1,509,371	86.4%	100.2%
	Administrative Services Department	2,526,409	2,526,409	100.0%	2,718,367	2,851,040	95.3%	107.6%
	City Recorder Division	196,861	196,861	100.0%	182,042	212,171	85.8%	92.5%
	Public Works - Administration and Engineering	1,759,968	1,759,968	100.0%	1,986,517	1,987,794	99.9%	112.9%
	Contingency	-	-	-	-	35,418	0.0%	0.0%
	Total Expenditures and Other Uses	<u>7,483,448</u>	<u>7,483,447</u>	100.0%	<u>7,841,285</u>	<u>8,672,649</u>	90.4%	104.8%
	Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	810,878	810,879	100.0%	(252,719)	(699,100)	36.1%	-31.2%
	Beginning Fund Balance	281,574	281,574	100.0%	<u>1,092,453</u>	490,440	222.7%	388.0%
	Ending Fund Balance	<u>\$ 1,092,452</u>	<u>\$ 1,092,453</u>	100.0%	<u>\$ 839,734</u>	<u>\$ (208,660)</u>	502.4%	76.9%
	Reconciliation of Fund Balance:							
	Restricted and Committed Funds				<u>200,000</u>			
	Unassigned Fund Balance				<u>\$ 639,734</u>			

Collected more revenue in year 1 than budgeted

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 06/30/2019 (100.00% of Budget)

	Fiscal Year 2018 Year-To-Date Actuals	Fiscal Year 2018 End-of-Year Actuals	Actual Percent Collected / Expended	Fiscal Year 2019 2nd Year Reveues/Expenses	Fiscal Year 2019 2nd Year of Biennial Budget	Budget to Actual Percent Collected / Expended	Actual to Actual Year over year change
720 Insurance Service Fund							
Intergovernmental	\$ -	\$ -		\$ 1,700	\$ -		
Charges for Services - Internal	693,492	693,492	100.0%	693,867	866,508	80.1%	100.1%
Interest on Investments	14,987	14,987	100.0%	9,095	(987) **	N/A	60.7%
Miscellaneous	10,723	10,723	100.0%	54,024	69,277	78.0%	503.8%
Total Revenues and Other Sources	719,202	719,202	100.0%	758,686	934,798	81.2%	105.5%
Personnel Services	113,530	113,530	100.0%	162,708	179,630	90.6%	143.3%
Materials and Services	872,328	872,328	100.0%	982,067	982,462	100.0%	112.6%
Capital Outlay	200,950	200,950	100.0%	155,744	219,050	71.1%	77.5%
Contingency	-	-	0.0%	-	38,500	0.0%	0.0%
Total Expenditures and Other Uses	1,186,808	1,186,808	100.0%	1,300,519	1,419,642	91.6%	109.6%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(467,606)	(467,606)	100.0%	(541,833)	(484,844)	111.8%	115.9%
Beginning Fund Balance	1,053,822	1,053,822	100.0%	586,216	318,938	183.8%	55.6%
Ending Fund Balance	\$ 586,216	\$ 586,216	100.0%	\$ 44,383	\$ (165,906)	126.8%	7.6%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				44,383			
Unassigned Fund Balance				\$ -			

Collected more revenue in year 1 than budgeted

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 06/30/2019 (100.00% of Budget)

	Fiscal Year 2018 Year-To-Date Actuals	Fiscal Year 2018 End-of-Year Actuals	Actual Percent Collected / Expended	Fiscal Year 2019 2nd Year Reveues/Expenses	Fiscal Year 2019 2nd Year of Biennial Budget	Budget to Actual Percent Collected / Expended	Actual to Actual Year over year change
725 Health Benefits Reserve Fund							
Charges for Services - Internal	\$ 5,713,697	\$ 5,713,697	100.0%	\$ 6,347,864	\$ 6,138,840	103.4%	111.1%
Interest on Investments	7,337	7,337	100.0%	14,634	5,663	258.4%	199.5%
Miscellaneous	426,833	426,833	100.0%	70,862	(426,833) **	N/A	16.6%
Interfund Loan	-	-	0.0%	-	1,050,000	0.0%	0.0%
Total Revenues and Other Sources	<u>6,147,867</u>	<u>6,147,867</u>	100.0%	<u>6,433,359</u>	<u>6,767,670</u>	95.1%	104.6%
Materials and Services	6,539,590	6,539,590	100.0%	5,505,680	5,017,711	109.7%	84.2%
Interfund Loan	-	-	0.0%	-	1,050,000	0.0%	0.0%
Contingency	-	-	0.0%	-	500,000	0.0%	0.0%
Total Expenditures and Other Uses	<u>6,539,590</u>	<u>6,539,590</u>	100.0%	<u>5,505,680</u>	<u>6,567,711</u>	83.8%	84.2%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(391,723)	(391,723)	100.0%	927,680	199,959	463.9%	-236.8%
Beginning Fund Balance	396,418	396,418	100.0%	4,695	84,755	5.5%	1.2%
Ending Fund Balance	<u>\$ 4,695</u>	<u>\$ 4,695</u>	100.0%	<u>\$ 932,374</u>	<u>\$ 284,714</u>	327.5%	19860.4%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				932,374			
Unassigned Fund Balance				<u>\$ -</u>			

Collected more revenue in year 1 than budgeted

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 06/30/2019 (100.00% of Budget)

	Fiscal Year 2018 Year-To-Date Actuals	Fiscal Year 2018 End-of-Year Actuals	Actual Percent Collected / Expended	Fiscal Year 2019 2nd Year Reveues/Expenses	Fiscal Year 2019 2nd Year of Biennial Budget	Budget to Actual Percent Collected / Expended	Actual to Actual Year over year change
730							
Equipment Fund							
Charges for Services - Internal	\$ 1,951,833	\$ 1,951,833	100.0%	\$ 3,125,774	\$ 2,336,627	133.8%	160.1%
Charges for Services - Misc. Service Fees	225,058	225,058	100.0%	239,577	(225,058) **	N/A	106.5%
Interest on Investments	60,806	60,806	100.0%	80,284	(25,806) **	N/A	132.0%
Miscellaneous	64,254	64,254	100.0%	100,773	85,746	117.5%	156.8%
Total Revenues and Other Sources	<u>2,301,951</u>	<u>2,301,951</u>	100.0%	<u>3,546,408</u>	<u>2,171,509</u>	163.3%	154.1%
Public Works - Maintenance	1,441,747	1,441,747	100.0%	1,726,087	1,734,725	99.5%	119.7%
Public Works - Purchasing and Acquisition	685,668	685,668	100.0%	2,071,379	2,163,332	95.7%	302.1%
Contingency	-	-		-	100,000	0.0%	
Total Expenditures and Other Uses	<u>2,127,415</u>	<u>2,127,415</u>	100.0%	<u>3,797,466</u>	<u>3,998,057</u>	95.0%	178.5%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	174,536	174,537	100.0%	(251,058)	(1,826,549)	13.7%	-143.8%
Beginning Fund Balance	<u>3,404,966</u>	<u>3,404,966</u>	100.0%	<u>3,579,502</u>	<u>2,385,539</u>	150.1%	105.1%
Ending Fund Balance	<u>\$ 3,579,502</u>	<u>\$ 3,579,502</u>	100.0%	<u>\$ 3,328,444</u>	<u>\$ 558,990</u>	595.4%	93.0%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				3,328,444			
Unassigned Fund Balance				<u>\$ -</u>			

Collected more revenue in year 1 than budgeted

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 06/30/2019 (100.00% of Budget)

	Fiscal Year 2018 Year-To-Date Actuals	Fiscal Year 2018 End-of-Year Actuals	Actual Percent Collected / Expended	Fiscal Year 2019 2nd Year Reveues/Expenses	Fiscal Year 2019 2nd Year of Biennial Budget	Budget to Actual Percent Collected / Expended	Actual to Actual Year over year change
731 Parks Equipment Fund							
Charges for Services - Internal	\$ 227,500	\$ 227,500	100.0%	\$ 227,500	\$ 197,500	115.2%	100.0%
Interest on Investments	3,081	3,081	100.0%	4,898	(1,631) **	N/A	159.0%
Miscellaneous	25,129	25,129	100.0%	46,331	(25,129) **	N/A	184.4%
Total Revenues and Other Sources	255,710	255,710	100.0%	278,729	170,740	163.2%	109.0%
Materials and Services	-	-		\$ -	(80,710)	0.0%	0.0%
Capital Outlay	305,710	305,710	100.0%	141,092	225,000	62.7%	46.2%
Total Expenditures and Other Uses	305,710	305,710	100.0%	141,092	144,290	97.8%	46.2%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(49,999)	(49,999)	100.0%	137,637	26,449	520.4%	-275.3%
Beginning Fund Balance	176,854	176,854	100.0%	126,854	164,364	77.2%	71.7%
Ending Fund Balance	\$ 126,854	\$ 126,854	100.0%	\$ 264,491	\$ 190,813	138.6%	208.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				264,491			
Unassigned Fund Balance				\$ -			

Collected more revenue in year 1 than budgeted

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 06/30/2019 (100.00% of Budget)

	Fiscal Year 2018 Year-To-Date Actuals	Fiscal Year 2018 End-of-Year Actuals	Actual Percent Collected / Expended	Fiscal Year 2019 2nd Year Reveues/Expenses	Fiscal Year 2019 2nd Year of Biennial Budget	Budget to Actual Percent Collected / Expended	Actual to Actual Year over year change
810 Cemetery Fund							
Charges for Services	\$ 14,447	\$ 14,447	100.0%	\$ 14,110	\$ 35,553	39.7%	97.7%
Interest on Investments	16,103	16,103	100.0%	23,598	46,897	50.3%	146.5%
Transfer In (General Fund)	500	500	100.0%	500	500	100.0%	100.0%
Total Revenues and Other Sources	<u>31,050</u>	<u>31,050</u>	100.0%	<u>38,208</u>	<u>82,950</u>	46.1%	123.1%
Transfers	16,103	16,103	100.0%	23,598	46,897	50.3%	146.5%
Total Expenditures and Other Uses	<u>16,103</u>	<u>16,103</u>	100.0%	<u>23,598</u>	<u>46,897</u>	50.3%	146.5%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	14,947	14,947	100.0%	14,610	36,053	40.5%	97.7%
Beginning Fund Balance	<u>955,358</u>	<u>955,358</u>	100.0%	<u>970,305</u>	<u>984,270</u>	98.6%	101.6%
Ending Fund Balance	<u>\$ 970,305</u>	<u>\$ 970,305</u>	100.0%	<u>\$ 984,915</u>	<u>\$ 1,020,323</u>	96.5%	101.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				984,915			
Unassigned Fund Balance				<u>\$ -</u>			

Collected more revenue in year 1 than budgeted

City of Ashland
Schedule of Budgetary Compliance Per Resolution 2017-17
Amended for Resolution 2017-29, 2018-08, 2018-16, 2018-25, 2019-04 and 2019-21
as of 06/30/2019 (100.00% of Biennium)

	Biennial to Date Actuals (24 Months)	Biennial Budget 2017-2019	Percent Used	Balance
General Fund				
Administration	\$ 2,554,893	\$ 3,006,150	85.0%	\$ 451,257
Administration - Municipal Court	1,005,735	1,039,095	96.8%	33,360
Administrative Services - Miscellaneous	18,555	38,000	48.8%	19,445
Administrative Services - Band	124,646	131,540	94.8%	6,894
Administrative Services - Parks	10,601,400	10,601,400	100.0%	-
Police Department	14,702,139	15,588,125	94.3%	885,986
Fire and Rescue Department	19,350,307	20,020,170	96.7%	669,863
Public Works - Cemetery Division	795,214	851,778	93.4%	56,564
Community Development - Planning Division	3,098,918	3,291,729	94.1%	192,811
Community Development - Building Division	1,423,279	1,479,935	96.2%	56,656
Community Development - Social Services Grants	268,000	268,001	100.0%	1
Transfers	377,351	377,351	100.0%	-
Contingency	-	694,939	0.0%	694,939
Total General Fund	54,320,437	57,388,213	94.7%	3,067,776
Parks and Recreation General Fund				
Parks Division	8,042,062	8,498,851	94.6%	456,789
Recreation Division	2,901,247	3,334,235	87.0%	432,988
Golf Division	1,056,867	1,163,100	90.9%	106,233
Contingency	-	195,000	0.0%	195,000
Total Parks and Recreation Fund	12,000,176	13,191,186	91.0%	1,191,010
Housing Trust Fund				
Materials and Services	300,000	366,351	81.9%	66,351
Total Housing Trust Fund	300,000	366,351	81.9%	66,351
Community Development Block Grant Fund				
Personnel Services	62,880	62,880	100.0%	-
Materials and Services	189,836	390,905	48.6%	201,069
Total Community Development Grant Fund	252,716	453,785	55.7%	201,069
Reserve Fund				
Interfund Loan	-	525,000	0.0%	525,000
Transfers	-	525,000	0.0%	525,000
Total Reserve Fund	-	1,050,000	0.0%	1,050,000
Street Fund				
Public Works - Ground Maintenance	490,091	501,900	97.6%	11,809
Public Works - Street Operations	6,421,775	19,188,971	33.5%	12,767,196
Public Works - Transportation SDC's	91,480	2,198,720	4.2%	2,107,240
Contingency	-	43,685	0.0%	43,685
Total Street Fund	7,450,782	21,933,276	34.0%	14,482,494
Airport Fund				
Materials and Services	363,533	425,380	85.5%	61,847
Capital Outlay	98,684	312,000	31.6%	213,316
Debt Service	77,072	77,075	100.0%	3
Contingency	-	10,000	0.0%	10,000
Total Airport Fund	539,289	824,455	65.4%	285,166

Schedule of Budgetary Compliance Per Resolution 2017-17
Amended for Resolution 2017-29, 2018-08, 2018-16, 2018-25, 2019-04 and 2019-21
as of 06/30/2019 (100.00% of Biennium)

	Biennial to Date Actuals (24 Months)	Biennial Budget 2017-2019	Percent Used	Balance
Capital Improvements Fund				
Public Works - Facilities	2,527,767	2,569,100	98.4%	41,333
Administrative Services - SDC (Parks)	350,000	394,640	88.7%	44,640
Administrative Services - Open Space (Parks)	1,099,342	1,500,000	73.3%	400,658
Transfers	1,777,000	1,777,000	100.0%	(0)
Contingency	-	60,000	0.0%	60,000
Total Capital Improvements Fund	5,754,109	6,300,740	91.3%	546,631
Parks Capital Improvement Fund				
Materials and Services	88,753	150,000	59.2%	61,247
Capital Outlay	385,938	4,812,157	8.0%	4,426,219
Transfers	573,283	573,283	100.0%	-
Total Parks Capital Improvement Fund	1,047,974	5,535,440	18.9%	4,487,466
Debt Service Fund				
Debt Service	3,901,969	3,902,387	100.0%	418
Total Debt Service Fund	3,901,969	3,902,387	100.0%	418
Water Fund				
Public Works - Conservation	482,115	738,888	65.2%	256,773
Public Works - Water Supply	2,289,383	2,751,150	83.2%	461,767
Public Works - Water Supply Debt	19,047	636,758	3.0%	617,711
Public Works - Water Distribution	9,044,538	9,807,452	92.2%	762,914
Public Works - Water Distribution Debt	500,276	592,101	84.5%	91,825
Public Works - Water Treatment	3,908,961	24,383,636	16.0%	20,474,675
Public Works - Water Treatment Debt	282,173	282,177	100.0%	4
Public Works - Improvement SDC's	453,088	4,181,350	10.8%	3,728,262
Public Works - Debt SDC's	430,365	430,369	100.0%	4
Transfer	500,000	500,000	100.0%	0
Interfund Loan	-	1,000,000	0.0%	1,000,000
Contingency	-	685,000	0.0%	685,000
Total Water Fund	17,909,946	45,988,881	38.9%	28,078,935
Wastewater Fund				
Public Works - Wastewater Collection	5,008,058	6,088,930	82.2%	1,080,872
Public Works - Wastewater Collection Debt	144,650	144,656	100.0%	6
Public Works - Wastewater Treatment	7,160,871	10,279,543	69.7%	3,118,672
Public Works - Wastewater Treatment Debt	3,361,226	3,732,624	90.0%	371,398
Public Works - Improvements SDC's	98,911	4,060,025	2.4%	3,961,114
Contingency	-	325,000	0.0%	325,000
Total Wastewater Fund	15,773,716	24,630,778	64.0%	8,857,062
Stormwater Fund				
Public Works - Storm Water Operations	1,241,062	1,459,713	85.0%	218,651
Public Works - Storm Water Operations Debt	24,499	24,500	100.0%	1
Public Works - Improvements SDC's	115,766	250,000	46.3%	134,234
Contingency	-	30,000	0.0%	30,000
Total Stormwater Fund	1,381,327	1,764,213	78.3%	382,886
Electric Fund				
Administration - Conservation	1,518,626	1,586,890	95.7%	68,264
Electric - Supply	14,475,306	14,981,925	96.6%	506,619
Electric - Distribution	14,664,393	15,573,330	94.2%	908,937
Electric - Transmission	1,818,680	2,431,435	74.8%	612,755
Debt Service	45,600	45,602	100.0%	2
Contingency	-	-	N/A	-
Total Electric Fund	32,522,605	34,619,182	93.9%	2,096,577

Schedule of Budgetary Compliance Per Resolution 2017-17
Amended for Resolution 2017-29, 2018-08, 2018-16, 2018-25, 2019-04 and 2019-21
as of 06/30/2019 (100.00% of Biennium)

	Biennial to Date Actuals (24 Months)	Biennial Budget 2017-2019	Percent Used	Balance
Telecommunications Fund				
IT - Personnel Services	1,329,298	1,448,575	91.8%	119,277
IT - Materials & Services	1,939,956	2,009,520	96.5%	69,564
IT - Capital Outlay	34,118	40,000	85.3%	5,883
Debt - To Debt Service Fund **	818,000	818,000	100.0%	0
Contingency	-	105,000	0.0%	105,000
Total - Telecommunications Fund	4,121,371	4,421,095	93.2%	299,724
<i>** Note: In M & S appropriation</i>				
Central Services Fund				
Administration Department	3,348,515	3,775,160	88.7%	426,646
Information Technology - Info Services Division	2,606,053	2,811,275	92.7%	205,222
Administrative Services Department	5,244,776	5,377,449	97.5%	132,673
City Recorder	378,903	409,032	92.6%	30,129
Public Works - Administration and Engineering	3,746,486	3,747,762	100.0%	1,276
Contingency	-	35,418	0.0%	35,418
Total Central Services Fund	15,324,733	16,156,096	94.9%	831,363
Insurance Services Fund				
Personnel Services	276,238	293,160	94.2%	16,922
Materials and Services	1,854,395	1,854,790	100.0%	395
Capital	356,694	420,000	84.9%	63,306
Contingency	-	38,500	0.0%	38,500
Total Insurance Services Fund	2,487,327	2,606,450	95.4%	119,123
Health Benefits Reserve Fund				
Materials and Services	12,045,270	12,607,301	95.5%	562,031
Interfund Loan	-	-	N/A	-
Contingency	-	500,000	0.0%	500,000
Total Health Benefits Reserve Fund	12,045,270	13,107,301	91.9%	1,062,031
Equipment Fund				
Public Works - Maintenance	3,167,834	3,176,472	99.7%	8,638
Public Works - Purchasing and Acquisition	2,757,047	2,849,000	96.8%	91,953
Contingency	-	100,000	0.0%	100,000
Total Equipment Fund	5,924,881	6,125,472	96.7%	200,591
Parks Equipment Fund				
Capital Outlay	446,802	450,000	99.3%	3,198
Total Parks Equipment Fund	446,802	450,000	99.3%	3,198
Cemetery Trust Fund				
Transfers	39,701	63,000	63.0%	23,299
Total Cemetery Trust Fund	39,701	63,000	63.0%	23,299
Total Appropriations	\$ 193,545,129	\$ 260,878,301	74.2%	\$ 67,333,172

City of Ashland
Summary of Fund Balances
as of September 30, 2019

Fund	Balance September 30, 2019	Balance September 30, 2018	Change From FY 2019
General Fund	\$ 1,645,328	\$ 1,479,877	\$ 165,451
Parks General Fund	633,447	670,815	(37,368)
Housing Fund	93,764	(4,047)	97,811
Community Block Grant Fund	26,159	23,081	3,078
Reserve Fund	38,657	37,727	930
Street Fund	2,998,131	5,028,052	(2,029,921)
Airport Fund	247,996	200,860	47,135
Capital Improvements Fund	935,792	1,119,180	(183,389)
Parks Capital Improvements Fund	1,446,070	887,659	558,411
Debt Service Fund	146,785	147,137	(353)
Water Fund	11,891,741	11,132,080	759,661
Wastewater Fund	9,013,044	7,992,969	1,020,075
Storm Drain Fund	1,840,134	1,795,584	44,551
Electric Fund	2,100,318	2,623,436	(523,118)
Telecommunications Fund	1,249,454	804,667	444,787
Central Services Fund	1,107,844	1,092,281	15,562
Insurance Services Fund	31,980	135,540	(103,559)
Health Benefits Reserve Fund	939,810	211,759	728,051
Equipment Fund	4,095,289	3,711,457	383,831
Parks Equipment Fund	302,919	156,715	146,204
Cemetery Trust Fund	941,143	975,492	(34,349)
	<u>\$ 41,725,803</u>	<u>\$ 40,222,321</u>	<u>\$ 1,503,483</u>
Total Fund Balances	<u>\$ 41,725,803</u>	<u>\$ 40,222,321</u>	<u>\$ 1,503,483</u>
<u>Restricted and Committed Funds</u>			
Restricted	\$ 10,745,231	\$ 10,640,170	\$ 105,060
Committed	14,617,120	12,788,535	1,828,585
Unassigned	16,363,453	16,793,616	(430,163)
	<u>\$ 41,725,803</u>	<u>\$ 40,222,321</u>	<u>\$ 1,503,483</u>
Total Fund Balances	<u>\$ 41,725,803</u>	<u>\$ 40,222,321</u>	<u>\$ 1,503,483</u>

City of Ashland
Statement of Revenues and Expenditures - City Wide
as of 09/30/2019 (25% of Fiscal Year)

	Fiscal Year 2019 Year-To-Date Actuals	Fiscal Year 2019 End -of-Year Actuals	Percent Collected / Expended	Fiscal Year 2020 Year-To-Date Actuals	1st Year of Biennial Budget	Percent Collected / Expended	Year-over-Year Change
Revenues							
Taxes	\$ 2,470,628	\$ 25,940,766	9.5%	\$ 2,459,484	\$ 27,350,130	9.0%	99.5%
Licenses and Permits	311,040	859,045	36.2%	203,929	949,150	21.5%	65.6%
Intergovernmental Revenues	567,175	4,132,531	13.7%	621,692	6,382,437	9.7%	109.6%
Charges for Services - Rate & Internal	16,127,404	61,075,437	26.4%	17,570,184	62,661,349	28.0%	108.9%
Charges for Services - Misc. Service fees	427,692	1,945,241	22.0%	530,325	1,798,673	29.5%	124.0%
System Development Charges	296,490	898,309	33.0%	177,605	386,500	46.0%	59.9%
Fines and Forfeitures	168,106	588,070	28.6%	166,025	602,900	27.5%	98.8%
Assessment Payments	-	8,924	0.0%	4,794	30,000	16.0%	N/A
Interest on Investments	202,935	1,035,443	19.6%	236,016	777,110	30.4%	116.3%
Miscellaneous Revenues	216,977	2,369,877	9.2%	415,440	685,025	60.6%	191.5%
Total Revenues	20,788,449	98,853,643	21.0%	22,385,494	101,623,273	22.0%	107.7%
Budgetary Resources:							
Other Financing Sources	312,202	3,065,628	10.2%	-	25,202,562	0.0%	N/A
Transfers In	269,976	1,201,143	22.5%	218,465	1,085,156	20.1%	80.9%
Total Budgetary Resources	582,178	4,266,771	13.6%	218,465	26,287,718	0.8%	37.5%
Total Resources	21,370,626	103,120,414	20.7%	22,603,959	127,910,991	17.7%	105.8%
Operating Expenditures:							
Personnel Services	8,204,962	33,828,865	24.3%	8,628,424	36,293,908	23.8%	105.2%
Materials and Services	13,055,578	50,064,300	26.1%	13,353,531	53,193,943	25.1%	102.3%
Debt Service	1,256,915	4,624,140	27.2%	1,244,441	4,617,690	26.9%	99.0%
Total Operating Expenditures	22,517,455	88,517,306	25.4%	23,226,396	94,105,541	24.7%	103.1%
Capital Construction:							
Capital Outlay	837,800	10,583,306	7.9%	2,728,882	21,281,918	12.8%	325.7%
Transfers Out:							
Transfers Out	269,976	1,201,143	22.5%	218,465	1,085,156	20.1%	80.9%
Contingencies (Original Budget \$3,085,000)	-	-	N/A	-	1,417,059	0.0%	99.0%
Total Budgetary Requirements	269,976	1,201,143	22.5%	218,465	2,502,215	8.7%	80.9%
Total Requirements	23,625,230	100,301,755	23.6%	26,173,743	117,889,674	22.2%	110.8%
Excess (Deficiency) of Resources over Requirements:							
Requirements	(2,254,604)	2,818,659	-80.0%	(3,569,785)	10,021,317	135.6%	158.3%
Working Capital Carryover	42,476,929	42,476,929	100.0%	45,295,588	24,403,661	185.6%	106.6%
Unappropriated Ending Fund Balance	\$ 40,222,321	\$ 45,295,588	88.8%	\$ 41,725,803	\$ 34,424,978	121.2%	103.7%

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 09/30/2019 (25% of Fiscal Year)

	Fiscal Year 2019		Actual Percent Collected / Expended	Fiscal Year 2020		Budget to Actual		Actual to Actual Year-over-Year Change
	Fiscal Year 2019 To-Date Actuals	Year- End-of-Year Actuals		Fiscal Year 2020 1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended		
110	General Fund							
Taxes	\$ 2,301,389	\$ 22,145,317	10.4%	\$ 2,307,205	\$ 23,572,680	9.8%	100.3%	
Licenses and Permits	311,040	859,045	36.2%	203,929	949,150	21.5%	65.6%	
Intergovernmental	145,823	2,255,466	6.5%	165,772	1,356,298	12.2%	113.7%	
Charges for Services	398,247	1,591,398	25.0%	580,212	1,729,000	33.6%	145.7%	
Fines	168,106	588,070	28.6%	166,025	602,900	27.5%	98.8%	
Interest on Investments	15,982	123,331	13.0%	17,111	125,000	13.7%	107.1%	
Miscellaneous	54,022	67,249	80.3%	37,083	70,100	52.9%	68.6%	
Transfer in (Water Fund)	62,500	250,000	25.0%	62,500	250,000	25.0%	100.0%	
Transfer In (Cemetery)	5,226	23,598	22.1%	55,465	75,000	74.0%	1061.4%	
Transfer In (Health Benefits)	-	-	N/A	100,000	100,000	100.0%	0.0%	
Total Revenues and Other Sources	3,462,334	27,903,475	12.4%	3,695,300	28,830,127	12.8%	106.7%	
Administration	442,010	1,084,583	40.8%	418,216	1,108,530	37.7%	94.6%	
Administration - Parking	44,500	181,332	24.5%	49,604	168,000	29.5%	111.5%	
Administration - Municipal Court	121,669	507,950	24.0%	151,726	698,644	21.7%	124.7%	
Administrative Services - Miscellaneous	4,326	4,326	100.0%	-	19,000	0.0%	0.0%	
Administrative Services - Band	39,019	64,213	60.8%	36,208	66,274	54.6%	92.8%	
Administrative Services - Parks	1,347,975	5,391,900	25.0%	1,347,975	5,391,900	25.0%	100.0%	
Police Department	1,793,487	7,504,873	23.9%	2,061,564	8,237,420	25.0%	114.9%	
Fire and Rescue Department	2,154,487	10,040,008	21.5%	2,048,982	9,352,374	21.9%	95.1%	
Public Works - Cemetery Division	127,902	431,797	29.6%	142,203	532,967	26.7%	111.2%	
Community Development - Planning Division	386,830	1,565,134	24.7%	428,330	1,708,426	25.1%	110.7%	
Community Development - Building Division	178,259	717,188	24.9%	195,845	829,108	23.6%	109.9%	
Community Development - Social Services Grants	134,000	134,000	100.0%	132,000	134,000	98.5%	98.5%	
Transfers (Cemetery, Housing Trust and Debt Svc)	500	105,500	0.5%	500	105,500	0.5%	100.0%	
Contingency	-	-	N/A	-	400,000	0.0%	98.5%	
Total Expenditures and Other Uses	6,774,963	27,732,803	24.4%	7,013,152	28,752,142	24.4%	103.5%	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(3,312,629)	170,672	-1940.9%	(3,317,852)	77,985	-4254.5%	100.2%	
Beginning Fund Balance	4,792,508	4,792,508	100.0%	4,963,180	4,119,443	120.5%	103.6%	
Ending Fund Balance	\$ 1,479,877	\$ 4,963,180	29.8%	\$ 1,645,328	\$ 4,197,428	39.2%	111.2%	
Reconciliation of Fund Balance:								
Restricted and Committed Funds				1,177,370				
Unassigned Fund Balance				\$ 467,958				

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 09/30/2019 (25% of Fiscal Year)

	Fiscal Year 2019		Actual Percent Collected / Expended	Fiscal Year 2020		Budget to Actual	
	Fiscal Year 2019 To-Date Actuals	Year- End-of-Year Actuals		Fiscal Year 2020 1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change
211 Parks and Recreation General Fund							
Intergovernmental	\$ -	\$ 500.00	0.0%	\$ 7,094	\$ 15,000	47.3%	N/A
Charges for Services - Internal	1,347,975	5,391,900	25.0%	1,347,975	5,391,900	25.0%	100.0%
Charges for Services - Misc. Service Fees	175,941	916,636	19.2%	262,333	1,165,100	22.5%	149.1%
Interest on Investments	4,227	20,599	20.5%	5,240	23,310	22.5%	124.0%
Miscellaneous	10,828	25,700	42.1%	8,845	31,000	28.5%	81.7%
Transfer In	85,000	85,000	100.0%	-	185,000	0.0%	N/A
Total Revenues and Other Sources	1,623,971	6,440,335	25.2%	1,631,487	6,811,310	24.0%	100.5%
Parks Division	1,116,504	4,151,758	26.9%	1,127,270	4,067,952	27.7%	101.0%
Recreation Division	352,877	1,552,403	22.7%	370,137	1,463,252	25.3%	104.9%
Golf Division	145,228	554,750	26.2%	151,462	599,548	25.3%	104.3%
Senior Services Division	-	-	N/A	71,931	345,500	20.8%	N/A
Parks Forestry Division	-	-	N/A	120,118	488,025	N/A	N/A
Contingency	-	-	N/A	-	75,000	0.0%	N/A
Total Expenditures and Other Uses	1,614,609	6,258,911	25.8%	1,840,917	7,039,277	26.2%	114.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	9,363	181,424	5.2%	(209,431)	(227,967)	8.1%	-2236.9%
Beginning Fund Balance	661,453	661,453	100.0%	842,877	305,538	275.9%	127.4%
Ending Fund Balance	\$ 670,815	\$ 842,877	79.6%	\$ 633,447	\$ 77,571	816.6%	94.4%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				-			
Unassigned Fund Balance				\$ 633,447			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 09/30/2019 (25% of Fiscal Year)

	Fiscal Year 2019		Actual Percent Collected / Expended	Fiscal Year 2020		Budget to Actual		Actual to Actual Year-over-Year Change
	Fiscal Year 2019 To-Date Actuals	Year- End-of-Year Actuals		Fiscal Year 2020 1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended		
240 Housing Fund								
Taxes	\$ 31,103	\$ 104,751	29.7%	\$ 28,476	\$ 100,000	28.5%	N/A	
Interest on Investments	947	1,332	71.1%	420	-	N/A	44.3%	
Transfer In (General Fund)	-	-	N/A	-	-	N/A	N/A	
Total Revenues and Other Sources	32,050	106,083	30.2%	28,895	100,000	28.9%	90.2%	
Personnel Services	-	-	N/A	-	-	N/A	N/A	
Materials and Services	300,000	300,000	100.0%	5,118	147,000	3.5%	1.7%	
Total Expenditures and Other Uses	300,000	300,000	100.0%	5,118	147,000	3.5%	1.7%	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(267,950)	(193,917)	138.2%	23,777	(47,000)	N/A	-8.9%	
Beginning Fund Balance	263,903	263,903	100.0%	69,986	225,834	31.0%	26.5%	
Ending Fund Balance	\$ (4,047)	\$ 69,986	-5.8%	\$ 93,764	\$ 178,834	52.4%	-2317.0%	
Reconciliation of Fund Balance:								
Restricted and Committed Funds				93,764				
Unassigned Fund Balance				<u>\$ -</u>				

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 09/30/2019 (25% of Fiscal Year)

	Fiscal Year 2019		Actual Percent Collected / Expended	Fiscal Year 2020		Budget to Actual	
	Fiscal Year 2019 To-Date Actuals	Year- End-of-Year Actuals		Fiscal Year 2020 1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change
250 Community Development Block Fund							
Intergovernmental	\$ 49,653	\$ 141,551	35.1%	\$ 6,946	\$ 351,305	2.0%	14.0%
Total Revenues and Other Sources	49,653	141,551	35.1%	6,946	351,305	2.0%	14.0%
Personnel Services	10,720	32,189	33.3%	10,458	35,033	29.9%	97.6%
Materials and Services	49,653	106,545	46.6%	6,946	315,810	2.2%	14.0%
Total Expenditures and Other Uses	60,373	138,735	43.5%	17,405	350,843	5.0%	28.8%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(10,720)	2,816	-380.6%	(10,458)	462	N/A	97.6%
Beginning Fund Balance	33,801	33,801	100.0%	36,617	-	0.0%	108.3%
Ending Fund Balance	\$ 23,081	\$ 36,617	63.0%	\$ 26,159	\$ 462	5662.1%	113.3%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				26,159			
Unassigned Fund Balance				\$ -			

City of Ashland
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	Fiscal Year 2019		Actual Percent Collected / Expended	Fiscal Year 2020		Budget to Actual		Actual to Actual Year-over-Year Change
	Fiscal Year 2019 To-Date Actuals	Year- End-of-Year Actuals		Fiscal Year 2020 1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended		
255 Reserve Fund								
Interest on Investments	\$ 203	\$ 916	22.1%	\$ 217	\$ 350	62.0%	107.1%	
Interfund Loan	-	-	N/A	-	-	N/A	N/A	
Total Revenues and Other Sources	<u>203</u>	<u>916</u>	22.1%	<u>217</u>	<u>350</u>	62.0%	107.1%	
Interfund Loan (Health Benefits Fund)	-	-	N/A	-	-	N/A	N/A	
Operating Transfer out	-	-	N/A	-	-	N/A	N/A	
Total Expenditures and Other Uses	<u>-</u>	<u>-</u>	N/A	<u>-</u>	<u>-</u>	N/A	N/A	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	203	916	22.1%	217	350	62.0%	107.1%	
Beginning Fund Balance	<u>37,524</u>	<u>37,524</u>	100.0%	<u>38,440</u>	<u>19,205</u>	200.2%	102.4%	
Ending Fund Balance	<u>\$ 37,727</u>	<u>\$ 38,440</u>	98.1%	<u>\$ 38,657</u>	<u>\$ 19,555</u>	197.7%	102.5%	
Reconciliation of Fund Balance:								
Restricted and Committed Funds				<u>38,657</u>				
Unassigned Fund Balance				<u>\$ (0)</u>				

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 09/30/2019 (25% of Fiscal Year)

	Fiscal Year 2019		Actual Percent Collected / Expended	Fiscal Year 2020		Budget to Actual		Actual to Actual Year-over-Year Change
	Fiscal Year 2019 To-Date Actuals	Year- End-of-Year Actuals		Fiscal Year 2020 1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended		
260 Street Fund								
Taxes	\$ 16,077	\$ 704,598	2.3%	\$ 15,041	\$ 753,000	2.0%	93.6%	
Intergovernmental	371,699	1,530,941	24.3%	378,867	3,246,034	11.7%	101.9%	
Charges for Services - Rates	390,754	1,582,899	24.7%	402,578	1,611,000	25.0%	103.0%	
Charges for Services - Misc. Service Fees	2,773	12,959	21.4%	4,182	17,000	N/A	150.8%	
System Development Charges	51,703	176,885	29.2%	42,643	100,000	42.6%	82.5%	
Assessments	-	8,924	0.0%	4,794	30,000	16.0%	93.6%	
Interest on Investments	25,622	119,788	21.4%	26,007	100,000	26.0%	101.5%	
Miscellaneous	58,138	71,668	81.1%	586	84,145	0.7%	1.0%	
Other Financing Sources	-	-	93.6%	-	6,000,000	0.0%	93.6%	
Total Revenues and Other Sources	<u>916,767</u>	<u>4,208,661</u>	21.8%	<u>874,697</u>	<u>11,941,179</u>	7.3%	95.4%	
Public Works - Ground Maintenance	68,531	241,995	28.3%	69,814	267,950	26.1%	101.9%	
Public Works - Street Operations	650,531	3,858,808	16.9%	2,474,988	10,610,851	23.3%	380.5%	
Public Works - Street Operations Debt	-	79,607	0.0%	-	123,905	0.0%	93.6%	
Public Works - Transportation SDC's	4,761	47,422	10.0%	147,701	192,064	76.9%	93.6%	
Public Works - Local Improvement Districts	-	-	93.6%	-	-	N/A	93.6%	
Contingency	-	-	93.6%	-	21,850	0.0%	93.6%	
Total Expenditures and Other Uses	<u>723,822</u>	<u>4,227,832</u>	17.1%	<u>2,692,503</u>	<u>11,216,620</u>	24.0%	372.0%	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	192,945	(19,171)	-1006.5%	(1,817,806)	724,559	-250.9%	-942.1%	
Beginning Fund Balance	<u>4,835,108</u>	<u>4,835,108</u>	100.0%	<u>4,815,937</u>	<u>1,881,204</u>	256.0%	99.6%	
Ending Fund Balance	<u>\$ 5,028,052</u>	<u>\$ 4,815,937</u>	104.4%	<u>\$ 2,998,131</u>	<u>\$ 2,605,763</u>	115.1%	59.6%	
Reconciliation of Fund Balance:								
Restricted and Committed Funds				2,998,131				
Unassigned Fund Balance				<u>\$ (0)</u>				

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
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	Fiscal Year 2019		Actual Percent Collected / Expended	Fiscal Year 2020		Budget to Actual		Actual to Actual Year-over-Year Change
	Fiscal Year 2019 To-Date Actuals	Year- End-of-Year Actuals		Fiscal Year 2020 1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended		
280								
 Airport Fund								
Intergovernmental	\$ -	\$ 101,602	0.0%	\$ -	\$ 288,800	0.0%	93.6%	
Charges for Services - Rates	42,659	152,403	28.0%	52,030	160,000	32.5%	122.0%	
Interest on Investments	429	4,388	9.8%	1,197	500	239.4%	278.9%	
Miscellaneous	-	4,495	0.0%	1,000	-	N/A	93.6%	
Total Revenues and Other Sources	<u>43,088</u>	<u>262,888</u>	16.4%	<u>54,227</u>	<u>449,300</u>	12.1%	125.9%	
Materials and Services	44,131	129,636	34.0%	40,831	158,044	25.8%	92.5%	
Capital Outlay	113	61,074	0.2%	1,058	80,000	1.3%	93.6%	
Debt Service	-	38,536	0.0%	-	-	N/A	93.6%	
Contingency	-	-	N/A	-	-	N/A	93.6%	
Total Expenditures and Other Uses	<u>44,243</u>	<u>229,246</u>	19.3%	<u>41,889</u>	<u>238,044</u>	17.6%	94.7%	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(1,156)	33,642	-3.4%	12,338	211,256	5.8%	-1067.6%	
Beginning Fund Balance	<u>202,016</u>	<u>202,016</u>	100.0%	<u>235,658</u>	<u>112,653</u>	209.2%	116.7%	
Ending Fund Balance	<u>\$ 200,860</u>	<u>\$ 235,658</u>	85.2%	<u>\$ 247,996</u>	<u>\$ 323,909</u>	76.6%	123.5%	
Reconciliation of Fund Balance:								
Restricted and Committed Funds				247,996				
Unassigned Fund Balance				<u>\$ (0)</u>				

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	Fiscal Year 2019		Actual Percent Collected / Expended	Fiscal Year 2020		Budget to Actual		Actual to Actual Year-over-Year Change
	Fiscal Year 2019 To-Date Actuals	Year- End-of-Year Actuals		Fiscal Year 2020 1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended		
410 Capital Improvements Fund								
Taxes	\$ -	\$ -	N/A	\$ -	\$ -	N/A	N/A	N/A
Intergovernmental	-	-	N/A	-	-	N/A	N/A	N/A
Charges for Services - Internal	236,543	946,170	25.0%	236,543	931,170	25.4%	100.0%	100.0%
Charges for Services - Misc. Service Fees	66,919	258,912	25.8%	54,363	60,000	90.6%	81.2%	81.2%
System Development Charges	28,728	75,359	38.1%	18,321	51,500	35.6%	63.8%	63.8%
Interest on Investments	6,372	28,045	22.7%	5,264	13,000	40.5%	82.6%	82.6%
Miscellaneous	-	1,284,404	0.0%	818	10,000	8.2%	N/A	N/A
Other Financing Sources	-	-	N/A	-	-	N/A	N/A	N/A
Transfer In (Parks CIP Fund)	-	-	N/A	-	100,000	N/A	N/A	N/A
Total Revenues and Other Sources	<u>338,563</u>	<u>2,592,891</u>	13.1%	<u>315,309</u>	<u>1,165,670</u>	27.0%	93.1%	93.1%
Public Works - Facilities	237,582	1,283,549	18.5%	240,236	1,376,746	17.4%	101.1%	101.1%
Administrative Services - SDC (Parks)	-	-	N/A	-	50,000	0.0%	N/A	N/A
Administrative Services - Open Space (Parks)	5,000	1,011,573	0.5%	-	100,000	0.0%	N/A	N/A
Transfers	116,750	577,000	20.2%	-	110,000	0.0%	0.0%	0.0%
Contingency	-	-	N/A	-	30,000	0.0%	N/A	N/A
Total Expenditures and Other Uses	<u>359,332</u>	<u>2,872,122</u>	12.5%	<u>240,236</u>	<u>1,666,746</u>	14.4%	66.9%	66.9%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(20,769)	(279,232)	7.4%	75,073	(501,076)	115.0%	-361.5%	-361.5%
Beginning Fund Balance	<u>1,139,949</u>	<u>1,139,949</u>	100.0%	<u>860,718</u>	<u>674,587</u>	127.6%	75.5%	75.5%
Ending Fund Balance	<u>\$ 1,119,180</u>	<u>\$ 860,718</u>	130.0%	<u>\$ 935,792</u>	<u>\$ 173,511</u>	539.3%	83.6%	83.6%
Reconciliation of Fund Balance:								
Restricted and Committed Funds				<u>935,792</u>				
Unassigned Fund Balance				<u>\$ 0</u>				

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 09/30/2019 (25% of Fiscal Year)

	Fiscal Year 2019		Actual Percent Collected / Expended	Fiscal Year 2020		Budget to Actual		Actual to Actual Year-over-Year Change
	Fiscal Year 2019 To-Date Actuals	Year- End-of-Year Actuals		Fiscal Year 2020 1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended		
411 Parks Capital Improvement Fund								
Taxes	\$ 22,330	\$ 803,844	2.8%	\$ 20,890	\$ 756,900	2.8%	93.6%	
Intergovernmental	-	19,857	0.0%	5,000	915,000	0.5%	N/A	
Interest on Investments	5,163	24,077	21.4%	7,042	20,000	35.2%	136.4%	
Miscellaneous	-	-	N/A	-	250,000	N/A	N/A	
Other Financing Sources	-	-	N/A	-	-	N/A	N/A	
Total Revenues and Other Sources	27,492	847,779	3.2%	32,932	1,941,900	1.7%	119.8%	
Personnel Services	-	-	N/A	-	-	N/A	N/A	
Materials and Services	12,014	30,999	38.8%	-	-	N/A	N/A	
Capital Outlay	24,643	124,575	19.8%	15,847	1,930,000	0.8%	64.3%	
Transfer Out	85,000	245,045	34.7%	-	444,656	0.0%	N/A	
Total Expenditures and Other Uses	121,658	400,619	30.4%	15,847	2,374,656	0.7%	13.0%	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(94,166)	447,160	-21.1%	17,085	(432,756)	-3.9%	-18.1%	
Beginning Fund Balance	981,825	981,825	100.0%	1,428,985	532,000	268.6%	145.5%	
Ending Fund Balance	\$ 887,659	\$ 1,428,985	62.1%	\$ 1,446,070	\$ 99,244	1457.1%	162.9%	
Reconciliation of Fund Balance:								
Restricted and Committed Funds				1,446,070				
Unassigned Fund Balance				<u>(0)</u>				

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 09/30/2019 (25% of Fiscal Year)

	Fiscal Year 2019		Actual Percent Collected / Expended	Fiscal Year 2020		Budget to Actual		Actual to Actual Year-over-Year Change
	Fiscal Year 2019 To-Date Actuals	Year- End-of-Year Actuals		Fiscal Year 2020 1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended		
530 Debt Services								
Taxes	\$ 3,508	\$ 491,649	0.7%	\$ 3,610	\$ 485,000	0.7%	102.9%	
Charges for Services - Internal	288,575	1,154,300	25.0%	288,575	1,154,300	25.0%	100.0%	
Charges for Services - Misc. Service Fees	-	-	102.9%	-	-	N/A	N/A	
Interest on Investments	1,914	17,374	11.0%	2,098	13,000	16.1%	109.6%	
Transfer In (General Fund, Telecom & CIP)	-	375,045	0.0%	-	374,656	0.0%	N/A	
Total Revenues and Other Sources	293,997	2,038,368	14.4%	294,283	2,026,956	14.5%	100.1%	
Materials and Services	-	900	0.0%	-	-	N/A	N/A	
Debt Service	1,174,155	2,028,909	57.9%	1,183,353	2,025,354	58.4%	100.8%	
Interfund Loan (Central Service Fund)	-	-	102.9%	-	-	N/A	N/A	
Total Expenditures and Other Uses	1,174,155	2,029,809	57.8%	1,183,353	2,025,354	58.4%	100.8%	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(880,158)	8,559	-10283.5%	(889,070)	1,602	-55497.5%	101.0%	
Beginning Fund Balance	1,027,296	1,027,296	100.0%	1,035,855	712,027	145.5%	100.8%	
Ending Fund Balance	\$ 147,137	\$ 1,035,855	14.2%	\$ 146,785	\$ 713,629	20.6%	99.8%	
Reconciliation of Fund Balance:								
Restricted and Committed Funds				146,785				
Unassigned Fund Balance				\$ -				

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 09/30/2019 (25% of Fiscal Year)

	Fiscal Year 2019		Actual Percent Collected / Expended	Fiscal Year 2020		Budget to Actual		Actual to Actual Year-over-Year Change
	Fiscal Year 2019 To-Date Actuals	Year- End-of-Year Actuals		Fiscal Year 2020 1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended		
670 Water Fund								
Taxes	\$ -	\$ -	N/A	\$ -	\$ -	N/A	N/A	N/A
Charges for Services - Rates	3,114,969	8,135,815	38.3%	3,140,858	8,340,600	37.7%	100.8%	
Charges for Services - Misc. Service Fees	5,346	54,085	9.9%	28,380	-	N/A	530.9%	
System Development Charges	111,523	346,254	32.2%	60,128	100,000	60.1%	53.9%	
Interest on Investments	47,364	228,124	20.8%	54,580	145,000	37.6%	115.2%	
Miscellaneous	1,331	26,996	4.9%	254	25,000	1.0%	19.1%	
Other Financing Sources	312,300	2,795,804	11.2%	-	14,252,562	0.0%	0.0%	
Total Revenues and Other Sources	3,592,832	11,587,078	31.0%	3,284,200	22,863,162	14.4%	91.4%	
Public Works - Conservation	57,062	208,400	27.4%	61,151	287,850	21.2%	107.2%	
Public Works - Water Supply	169,061	1,588,963	10.6%	214,351	1,328,442	16.1%	126.8%	
Public Works - Water Supply Debt	-	9,562	0.0%	-	9,635	0.0%	N/A	
Public Works - Water Distribution	1,225,371	5,492,900	22.3%	1,137,106	4,534,218	25.1%	92.8%	
Public Works - Water Distribution Debt	-	251,281	0.0%	-	253,458	0.0%	N/A	
Public Works - Water Treatment	337,841	2,114,176	16.0%	396,050	4,936,044	8.0%	117.2%	
Public Works - Water Treatment Debt	-	141,393	0.0%	-	158,307	0.0%	N/A	
Public Works - Reimbursement SDC's	-	-	N/A	-	-	N/A	N/A	
Public Works - Improvement SDC's	41,641	252,663	16.5%	16,375	1,275,500	1.3%	39.3%	
Public Works - Debt SDC's	-	215,391	0.0%	-	181,100	0.0%	N/A	
Debt Service	-	-	N/A	-	34,686	N/A	N/A	
Transfer Out	62,500	250,000	25.0%	62,500	250,000	25.0%	100.0%	
Interfund Loan	-	-	N/A	-	-	N/A	N/A	
Contingency	-	-	N/A	-	342,500	0.0%	N/A	
Total Expenditures and Other Uses	1,893,475	10,524,729	18.0%	1,887,532	13,591,740	13.9%	99.7%	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	1,699,356	1,062,349	160.0%	1,396,667	9,271,422	15.1%	82.2%	
Beginning Fund Balance	9,432,724	9,432,724	100.0%	10,495,073	6,287,722	166.9%	111.3%	
Ending Fund Balance	\$ 11,132,080	\$ 10,495,073	106.1%	\$ 11,891,741	\$ 15,559,144	76.4%	106.8%	
Reconciliation of Fund Balance:								
Restricted and Committed Funds				6,052,414				
Unassigned Fund Balance				\$ 5,839,327				

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 09/30/2019 (25% of Fiscal Year)

	Fiscal Year 2019		Actual Percent Collected / Expended	Fiscal Year 2020 1st Year Expenses	Fiscal Year 2020		Actual to Actual Year-over-Year Change
	Fiscal Year 2019 To-Date Actuals	Year- End-of-Year Actuals			1st Year of Biennial Budget	Budget to Actual Percent Collected / Expended	
675 Wastewater Fund							
Taxes	\$ 94,436	\$ 1,626,299	5.8%	\$ 82,591	\$ 1,600,000	5.2%	87.5%
Charges for Services - Rates	1,545,286	5,873,506	26.3%	1,613,578	5,560,000	29.0%	104.4%
Charges for Services - Misc. Service Fees	-	13,250	0.0%	-	-	N/A	N/A
System Development Charges	89,473	269,372	33.2%	50,819	100,000	50.8%	56.8%
Interest on Investments	37,708	193,213	19.5%	48,031	145,000	33.1%	127.4%
Miscellaneous	200	480,200	0.0%	-	1,000	0.0%	0.0%
Other Financing Sources	(98)	269,824	0.0%	-	4,950,000	0.0%	N/A
Total Revenues and Other Sources	1,767,004	8,725,665	20.3%	1,795,018	12,356,000	14.5%	101.6%
Public Works - Wastewater Collection	593,508	2,490,322	23.8%	869,661	2,732,272	31.8%	146.5%
Public Works - Wastewater Collection Debt	-	71,974	0.0%	-	76,229	0.0%	N/A
Public Works - Wastewater Treatment	734,345	3,129,249	23.5%	627,415	3,984,462	15.7%	85.4%
Public Works - Wastewater Treatment Debt	82,760	1,752,674	4.7%	61,088	1,720,672	3.6%	73.8%
Public Works - Improvements SDC's	270	91,602	0.3%	50,500	504,750	10.0%	18738.4%
Debt Service	-	-	73.8%	-	-	N/A	N/A
Contingency	-	-	73.8%	-	162,500	0.0%	N/A
Total Expenditures and Other Uses	1,410,882	7,535,821	18.7%	1,608,664	9,180,885	17.5%	114.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	356,123	1,189,844	29.9%	186,354	3,175,115	5.9%	52.3%
Beginning Fund Balance	7,636,846	7,636,846	100.0%	8,826,690	4,664,199	189.2%	115.6%
Ending Fund Balance	\$ 7,992,969	\$ 8,826,690	90.6%	\$ 9,013,044	\$ 7,839,314	115.0%	112.8%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				3,624,107			
Unassigned Fund Balance				\$ 5,388,937			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
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	Fiscal Year 2019	Fiscal Year 2019	Actual Percent	Fiscal Year 2020	Fiscal Year 2020	Budget to Actual	Actual to Actual
	To-Date Actuals	Year-End-of-Year Actuals	Collected / Expended	1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended	Year-over-Year Change
680 Stormwater Fund							
Charges for Services - Rates	\$ 175,813	\$ 708,474	24.8%	\$ 180,827	\$ 770,000	23.5%	102.9%
Charges for Services - Misc. Service Fees	-	-	N/A	-	-	N/A	N/A
System Development Charges	15,062	30,439	49.5%	5,695	35,000	16.3%	37.8%
Interest on Investments	9,391	42,640	22.0%	10,235	30,000	34.1%	109.0%
Miscellaneous	-	2,619	0.0%	-	-	N/A	N/A
Other Financing Sources	-	-	N/A	-	-	N/A	N/A
Total Revenues and Other Sources	200,265	784,172	25.5%	196,757	835,000	23.6%	98.2%
Public Works - Storm Water Operations	170,736	650,218	26.3%	208,688	918,339	22.7%	122.2%
Public Works - Storm Water Operations Debt	-	12,149	0.0%	-	11,950	0.0%	N/A
Public Works - Storm Water SDC's	2,936	24,259	12.1%	14,471	125,000	11.6%	492.8%
Contingency	-	-	N/A	-	15,000	0.0%	N/A
Total Expenditures and Other Uses	173,672	686,626	25.3%	223,159	1,070,289	20.9%	128.5%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	26,593	97,546	27.3%	(26,402)	(235,289)	88.8%	-99.3%
Beginning Fund Balance	1,768,991	1,768,991	100.0%	1,866,537	892,373	209.2%	105.5%
Ending Fund Balance	\$ 1,795,584	\$ 1,866,537	96.2%	\$ 1,840,134	\$ 657,084	280.0%	102.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				6,180			
Unassigned Fund Balance				\$ 1,833,954			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 09/30/2019 (25% of Fiscal Year)

	Fiscal Year 2019		Actual Percent Collected / Expended	Fiscal Year 2020 1st Year Expenses	Fiscal Year 2020		Actual to Actual Year-over-Year Change
	Fiscal Year 2019 To-Date Actuals	Year- End-of-Year Actuals			1st Year of Biennial Budget	Percent Collected / Expended	
690 Electric Fund							
Intergovernmental	\$ -	\$ 80,914	0.0%	\$ 58,013	\$ 210,000	27.6%	N/A
Charges for Services - Rates	4,109,760	15,983,036	25.7%	4,066,501	16,766,395	24.3%	98.9%
Charges for Services - Misc. Service Fees	37,298	199,662	18.7%	57,786	261,573	22.1%	154.9%
Interest on Investments	8,226	54,681	15.0%	13,512	36,963	36.6%	164.2%
Miscellaneous	38,230	122,555	31.2%	16,833	97,780	17.2%	44.0%
Total Revenues and Other Sources	4,193,514	16,440,849	25.5%	4,212,646	17,372,711	24.2%	100.5%
Administration - Conservation	148,162	662,589	22.4%	194,363	944,190	20.6%	131.2%
Electric - Supply	1,971,246	7,217,533	27.3%	1,906,874	7,911,282	24.1%	96.7%
Electric - Distribution	1,640,811	7,830,101	21.0%	2,026,722	7,920,211	25.6%	123.5%
Electric - Transmission	278,714	927,429	30.1%	233,756	1,313,286	17.8%	83.9%
Debt Service	-	22,664	0.0%	-	-	N/A	N/A
Contingency	-	-	N/A	-	112,500	0.0%	N/A
Total Expenditures and Other Uses	4,038,933	16,660,316	24.2%	4,361,715	18,201,468	24.0%	108.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	154,581	(219,468)	-70.4%	(149,069)	(828,757)	82.0%	-96.4%
Beginning Fund Balance	2,468,855	2,468,855	100.0%	2,249,387	1,604,259	140.2%	91.1%
Ending Fund Balance	<u>\$ 2,623,436</u>	<u>\$ 2,249,387</u>	116.6%	<u>\$ 2,100,318</u>	<u>\$ 775,502</u>	270.8%	80.1%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				-			
Unassigned Fund Balance				<u>\$ 2,100,318</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 09/30/2019 (25% of Fiscal Year)

	Fiscal Year 2019		Actual Percent Collected / Expended	Fiscal Year 2020 1st Year Expenses	Fiscal Year 2020		Actual to Actual Year-over-Year Change
	Fiscal Year 2019 To-Date Actuals	Year- End-of-Year Actuals			1st Year of Biennial Budget	Budget to Actual Percent Collected / Expended	
695 Telecommunications Fund							
Charges for Services - Rates	\$ 483,208	\$ 2,361,300	20.5%	\$ 613,192	\$ 2,342,646	26.2%	126.9%
Charges for Services - Misc. Service Fees	1,859	18,509	10.0%	1,275	-	N/A	68.6%
Interest on Investments	2,940	15,939	18.4%	5,161	2,000	258.1%	175.6%
Miscellaneous	-	-	N/A	-	1,000	N/A	N/A
Interfund Loan	-	-	N/A	-	-	N/A	N/A
Total Revenues and Other Sources	488,007	2,395,748	20.4%	619,628	2,345,646	26.4%	127.0%
Personnel Services	158,562	691,265	22.9%	159,003	798,555	19.9%	100.3%
Materials & Services	256,636	982,760	26.1%	237,579	1,394,469	17.0%	92.6%
Capital Outlay	-	11,523	0.0%	6,651	65,000	10.2%	N/A
Debt - Transfer to Debt Service Fund	102,250	409,000	25.0%	102,250	-	N/A	100.0%
Contingency	-	-	N/A	-	52,500	0.0%	N/A
Total Expenditures and Other Uses	517,448	2,094,547	24.7%	505,483	2,310,524	21.9%	97.7%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(29,441)	301,200	-9.8%	114,146	35,122	325.0%	-387.7%
Beginning Fund Balance	834,108	834,108	100.0%	1,135,308	540,571	210.0%	136.1%
Ending Fund Balance	\$ 804,667	\$ 1,135,308	70.9%	\$ 1,249,454	\$ 575,693	217.0%	155.3%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				715,750			
Unassigned Fund Balance				\$ 533,704			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
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	Fiscal Year 2019 To-Date Actuals	Fiscal Year 2019 Year-End-of-Year Actuals	Actual Percent Collected / Expended	Fiscal Year 2020 1st Year Expenses	Fiscal Year 2020 1st Year of Biennial Budget	Budget to Actual	
						Percent Collected / Expended	Actual to Actual Year-over-Year Change
710 Central Service Fund							
Taxes	\$ 1,786	\$ 64,308	2.8%	\$ 1,671	\$ 82,550	2.0%	93.6%
Charges for Services - Internal	1,696,280	6,785,121	25.0%	2,041,617	8,166,467	25.0%	120.4%
Charges for Services - Misc. Service Fees	77,597	231,651	33.5%	56,259	295,000	19.1%	72.5%
Interest on Investments	7,474	28,485	26.2%	6,157	29,637	20.8%	82.4%
Miscellaneous	667	12,001	5.6%	1,036	-	N/A	155.4%
Operating Transfer in (CIP Fund)	116,750	467,000	25.0%	-	-	N/A	0.0%
Total Revenues and Other Sources	1,900,554	7,588,566	25.0%	2,106,740	8,573,654	24.6%	110.8%
Administration Department	427,501	1,650,210	25.9%	395,244	1,774,498	22.3%	92.5%
Information Technology - Info Services Division	287,111	1,304,149	22.0%	300,211	1,473,618	20.4%	104.6%
Administrative Services Department	673,737	2,718,367	24.8%	531,764	3,056,617	17.4%	78.9%
City Recorder Division	40,814	182,042	22.4%	53,403	183,097	29.2%	130.8%
Public Works - Administration and Engineering	471,562	1,986,517	23.7%	558,006	2,474,775	22.5%	118.3%
Contingency	-	-	N/A	-	105,209	0.0%	N/A
Total Expenditures and Other Uses	1,900,725	7,841,285	24.2%	1,838,629	9,067,814	20.3%	96.7%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(171)	(252,719)	0.1%	268,111	(494,160)	154.3%	-157139.2%
Beginning Fund Balance	1,092,452	1,092,452	100.0%	839,733	375,525	223.6%	76.9%
Ending Fund Balance	\$ 1,092,281	\$ 839,733	130.1%	\$ 1,107,844	\$ (118,635)	1033.8%	101.4%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				175,000			
Unassigned Fund Balance				\$ 932,844			

City of Ashland
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	Fiscal Year 2019		Actual Percent Collected / Expended	Fiscal Year 2020		Budget to Actual		Actual to Actual Year-over-Year Change
	Fiscal Year 2019 To-Date Actuals	Year- End-of-Year Actuals		Fiscal Year 2020 1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended		
720 Insurance Service Fund								
Intergovernmental	\$ -	\$ 1,700	0.0%	\$ -	\$ -			N/A
Charges for Services - Internal	186,276	693,867	26.8%	424,744	712,944	59.6%		228.0%
Interest on Investments	2,506	9,095	27.6%	656	8,750	7.5%		26.2%
Miscellaneous	12,401	54,024	23.0%	335,439	40,000	838.6%		2704.9%
Total Revenues and Other Sources	<u>201,184</u>	<u>758,686</u>	26.5%	<u>760,839</u>	<u>761,694</u>	99.9%		378.2%
Personnel Services	28,936	162,708	17.8%	-	-	0.0%		0.0%
Materials and Services	622,924	982,067	63.4%	730,116	1,040,072	70.2%		117.2%
Capital Outlay	-	155,744	0.0%	43,126	-	N/A		N/A
Contingency	-	-	N/A	-	-	N/A		N/A
Total Expenditures and Other Uses	<u>651,860</u>	<u>1,300,519</u>	50.1%	<u>773,242</u>	<u>1,040,072</u>	74.3%		118.6%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(450,676)	(541,833)	83.2%	(12,403)	(278,378)	95.5%		2.8%
Beginning Fund Balance	<u>586,216</u>	<u>586,216</u>	100.0%	<u>44,383</u>	<u>415,988</u>	10.7%		7.6%
Ending Fund Balance	<u>\$ 135,540</u>	<u>\$ 44,383</u>	305.4%	<u>\$ 31,980</u>	<u>\$ 137,610</u>	23.2%		23.6%
Reconciliation of Fund Balance:								
Restricted and Committed Funds				31,980				
Unassigned Fund Balance				<u>\$ 0</u>				

City of Ashland
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as of 09/30/2019 (25% of Fiscal Year)

	Fiscal Year 2019		Actual Percent Collected / Expended	Fiscal Year 2020		Budget to Actual		Actual to Actual Year-over-Year Change
	Fiscal Year 2019 To-Date Actuals	Year- End-of-Year Actuals		Fiscal Year 2020 1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended		
725 Health Benefits Fund								
Charges for Services - Internal	\$ 1,562,040	\$ 6,347,864	24.6%	\$ 1,474,058	\$ 6,338,256	23.3%	94.4%	
Interest on Investments	550	14,634	3.8%	4,031	9,375	43.0%	733.0%	
Miscellaneous	37,842	70,862	53.4%	-	-	N/A	0.0%	
Transfer In (Insurance Fund)	-	-	N/A	-	-	N/A	N/A	
Total Revenues and Other Sources	1,600,433	6,433,359	24.9%	1,478,089	6,347,631	23.3%	92.4%	
Materials and Services	1,393,368	5,505,680	25.3%	1,370,654	6,183,108	22.2%	98.4%	
Transfer Out	-	-	N/A	100,000	100,000	100.0%	N/A	
Contingency	-	-	N/A	-	50,000	0.0%	N/A	
Total Expenditures and Other Uses	1,393,368	5,505,680	25.3%	1,470,654	6,333,108	23.2%	105.5%	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	207,064	927,680	22.3%	7,435	14,523	51.2%	3.6%	
Beginning Fund Balance	4,695	4,695	100.0%	932,374	441,324	211.3%	19860.4%	
Ending Fund Balance	\$ 211,759	\$ 932,374	22.7%	\$ 939,810	\$ 455,847	206.2%	443.8%	
Reconciliation of Fund Balance:								
Restricted and Committed Funds				939,810				
Unassigned Fund Balance				<u>(0)</u>				

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 09/30/2019 (25% of Fiscal Year)

	Fiscal Year 2019		Actual Percent Collected / Expended	Fiscal Year 2020		Budget to Actual		Actual to Actual Year-over-Year Change
	Fiscal Year 2019 To-Date Actuals	Year- End-of-Year Actuals		Fiscal Year 2020 1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended		
730								
Equipment Fund								
Charges for Services - Internal	\$ 487,458	\$ 3,125,774	15.6%	\$ 1,064,293	\$ 2,514,171	42.3%	218.3%	
Charges for Services - Misc. Service Fees	59,959	239,577	25.0%	65,747	-	N/A	109.7%	
Interest on Investments	19,924	80,284	24.8%	22,041	68,000	32.4%	110.6%	
Miscellaneous	319	100,773	0.3%	13,547	75,000	18.1%	4252.4%	
Total Revenues and Other Sources	<u>567,660</u>	<u>3,546,408</u>	16.0%	<u>1,165,628</u>	<u>2,657,171</u>	43.9%	205.3%	
Public Works - Maintenance	358,566	1,726,087	20.8%	387,467	1,377,000	28.1%	108.1%	
Public Works - Purchasing and Acquisition	77,138	2,071,379	3.7%	11,316	1,831,091	0.6%	4252.4%	
Contingency	-	-	4252.4%	-	50,000	0.0%	4252.4%	
Total Expenditures and Other Uses	<u>435,704</u>	<u>3,797,466</u>	11.5%	<u>398,783</u>	<u>3,258,091</u>	12.2%	91.5%	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	131,955	(251,058)	-52.6%	766,845	(600,920)	227.6%	581.1%	
Beginning Fund Balance	<u>3,579,502</u>	<u>3,579,502</u>	100.0%	<u>3,328,444</u>	<u>1,212,434</u>	274.5%	93.0%	
Ending Fund Balance	<u>\$ 3,711,457</u>	<u>\$ 3,328,444</u>	111.5%	<u>\$ 4,095,289</u>	<u>\$ 611,514</u>	669.7%	110.3%	
Reconciliation of Fund Balance:								
Restricted and Committed Funds				<u>4,095,289</u>				
Unassigned Fund Balance				<u>\$ (0)</u>				

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 09/30/2019 (25% of Fiscal Year)

	Fiscal Year 2019	Fiscal Year 2019	Actual Percent	Fiscal Year 2020	Fiscal Year 2020	Budget to Actual	Actual to Actual
	To-Date Actuals	End-of-Year Actuals	Collected / Expended	1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended	Year-over-Year Change
731 Parks Equipment Fund							
Charges for Services - Internal	\$ 56,875	\$ 227,500	25.0%	\$ 36,875	\$ 147,500	25.0%	64.8%
Interest on Investments	768	4,898	15.7%	1,553	725	214.3%	202.2%
Miscellaneous	3,000	46,331	6.5%	-	-	N/A	N/A
Total Revenues and Other Sources	60,643	278,729	21.8%	38,428	148,225	25.9%	63.4%
Capital Outlay	30,783	141,092	21.8%	-	150,000	0.0%	0.0%
Total Expenditures and Other Uses	30,783	141,092	21.8%	-	150,000	0.0%	0.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	29,861	137,637	21.7%	38,428	(1,775)	-2165.0%	128.7%
Beginning Fund Balance	126,854	126,854	100.0%	264,491	105,047	251.8%	208.5%
Ending Fund Balance	\$ 156,715	\$ 264,491	59.3%	\$ 302,919	\$ 103,272	293.3%	193.3%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				302,919			
Unassigned Fund Balance				\$ -			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 09/30/2019 (25% of Fiscal Year)

	Fiscal Year 2019	Fiscal Year 2019	Actual Percent	Fiscal Year 2020	Fiscal Year 2020	Budget to Actual	Actual to Actual
	To-Date Actuals	End-of-Year Actuals	Collected / Expended	1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended	Year-over-Year Change
810 Cemetery Fund							
Charges for Services	\$ 4,687	\$ 14,110	33.2%	\$ 5,729	\$ 25,000	22.9%	122.2%
Interest on Investments	5,226	23,598	22.1%	5,465	6,500	84.1%	104.6%
Transfer In (General Fund)	500	500	100.0%	500	500	100.0%	100.0%
Total Revenues and Other Sources	10,413	38,208	27.3%	11,693	32,000	36.5%	112.3%
Transfers	5,226	23,598	22.1%	55,465	75,000	74.0%	1061.4%
Total Expenditures and Other Uses	5,226	23,598	22.1%	55,465	75,000	74.0%	1061.4%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	5,187	14,610	35.5%	(43,771)	(43,000)	-1.8%	-843.9%
Beginning Fund Balance	970,305	970,305	100.0%	984,915	504,982	195.0%	101.5%
Ending Fund Balance	\$ 975,492	\$ 984,915	99.0%	\$ 941,143	\$ 461,982	203.7%	96.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				941,143			
Unassigned Fund Balance				\$ 0			

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

as of 09/30/2019 (12.50% of Biennium)

	Biennial to Date		Percent Used	Balance
	Actuals (3 Months)	Biennial Budget 2019-2021		
General Fund				
Administration	\$ 467,820	\$ 2,559,724	18.3%	\$ 2,091,904
Administration - Municipal Court	151,726	1,406,654	10.8%	1,254,928
Administrative Services - Miscellaneous	-	38,000	0.0%	38,000
Administrative Services - Band	36,208	132,733	27.3%	96,525
Administrative Services - Parks	1,347,975	10,783,800	12.5%	9,435,825
Police Department	2,061,564	16,719,886	12.3%	14,658,322
Fire and Rescue Department	2,048,982	19,255,049	10.6%	17,206,068
Public Works - Cemetery Division	142,203	1,075,095	13.2%	932,892
Community Development - Planning Division	428,330	3,463,963	12.4%	3,035,633
Community Development - Building Division	195,845	1,677,657	11.7%	1,481,812
Community Development - Social Services Grants	132,000	268,000	49.3%	136,000
Transfers	500	211,000	0.2%	210,500
Contingency	-	800,000	0.0%	800,000
Total General Fund	7,013,153	58,391,562	12.0%	51,378,409
Parks and Recreation General Fund				
Parks Division	1,127,270	8,209,415	13.7%	7,082,145
Recreation Division	370,137	2,957,983	12.5%	2,587,846
Golf Division	151,462	1,195,851	12.7%	1,044,389
Senior Services Division	71,931	700,180	10.3%	628,249
Parks Forestry Division	120,118	985,619	12.2%	865,501
Contingency	-	150,000	0.0%	150,000
Total Parks and Recreation Fund	1,840,917	14,199,047	13.0%	12,358,130
Housing Trust Fund				
Materials and Services	5,118	247,000	2.1%	241,882
Total Housing Trust Fund	5,118	247,000	2.1%	241,882
Community Development Block Grant Fund				
Personnel Services	10,458	70,528	14.8%	60,070
Materials and Services	6,946	456,199	1.5%	449,253
Total Community Development Grant Fund	17,404	526,727	3.3%	509,323
Reserve Fund				
Interfund Loan	-	-	N/A	-
Total Reserve Fund	-	-	N/A	-
Street Fund				
Public Works - Ground Maintenance	69,814	536,150	13.0%	466,336
Public Works - Street Operations	2,474,988	19,828,324	12.5%	17,353,336
Public Works - Street Operations Debt	-	251,460	0.0%	251,460
Public Works - Transportation SDC's	147,701	930,213	15.9%	782,512
Contingency	-	43,700	0.0%	43,700
Total Street Fund	2,692,503	21,589,847	12.5%	18,897,344
Airport Fund				
Materials and Services	40,831	266,088	15.3%	225,257
Capital Outlay	1,058	340,000	0.3%	338,942
Contingency	-	-	0.0%	-
Total Airport Fund	41,889	606,088	6.9%	564,199

Schedule of Budgetary Compliance Per Resolution 2019-12

as of 09/30/2019 (12.50% of Biennium)

	Biennial to Date Actuals (3 Months)	Biennial Budget 2019-2021	Percent Used	Balance
Capital Improvements Fund				
Public Works - Facilities	240,236	2,968,878	8.1%	2,728,642
Administrative Services - SDC (Parks)	-	50,000	0.0%	50,000
Administrative Services - Open Space (Parks)	-	100,000	0.0%	100,000
Transfers	-	220,000	0.0%	220,000
Contingency	-	60,000	0.0%	60,000
Total Capital Improvements Fund	240,236	3,398,878	7.1%	3,158,642
Parks Capital Improvement Fund				
Materials and Services	-	-	N/A	-
Capital Outlay	15,847	5,020,000	0.3%	5,004,153
Transfers	-	793,828	0.0%	793,828
Total Parks Capital Improvement Fund	15,847	5,813,828	0.3%	5,004,153
Debt Service Fund				
Debt Service	1,183,353	3,790,874	31.2%	2,607,521
Total Debt Service Fund	1,183,353	3,790,874	31.2%	2,607,521
Water Fund				
Public Works - Conservation	61,151	578,660	10.6%	517,509
Public Works - Water Supply	214,351	4,382,522	4.9%	4,168,171
Public Works - Water Supply Debt	-	19,090	0.0%	19,090
Public Works - Water Distribution	1,137,106	9,219,893	12.3%	8,082,787
Public Works - Water Distribution Debt	-	502,563	0.0%	502,563
Public Works - Water Treatment	396,050	18,225,395	2.2%	17,829,345
Public Works - Water Treatment Debt	-	298,883	0.0%	298,883
Public Works - Improvement SDC's	16,375	4,153,000	0.4%	4,136,625
Public Works - Debt SDC's	-	430,600	0.0%	430,600
Transfer	62,500	500,000	12.5%	437,500
Contingency	-	685,000	0.0%	685,000
Total Water Fund	1,887,533	38,995,606	4.8%	37,108,073
Wastewater Fund				
Public Works - Wastewater Collection	869,661	5,741,660	15.1%	4,871,999
Public Works - Wastewater Collection Debt	-	151,658	0.0%	151,658
Public Works - Wastewater Treatment	627,415	8,319,440	7.5%	7,692,025
Public Works - Wastewater Treatment Debt	61,088	3,434,209	1.8%	3,373,121
Public Works - Improvements SDC's	50,500	1,109,750	4.6%	1,059,250
Contingency	-	325,000	0.0%	325,000
Total Wastewater Fund	1,608,664	19,081,717	8.4%	17,473,052
Stormwater Fund				
Public Works - Storm Water Operations	208,688	1,888,482	11.1%	1,679,794
Public Works - Storm Water Operations Debt	-	23,700	0.0%	23,700
Public Works - Improvements SDC's	14,471	316,000	4.6%	301,529
Contingency	-	30,000	0.0%	30,000
Total Stormwater Fund	223,159	2,258,182	9.9%	2,035,023
Electric Fund				
Administration - Conservation	194,363	1,853,148	10.5%	1,658,785
Electric - Supply	1,906,874	16,114,835	11.8%	14,207,961
Electric - Distribution	2,026,722	16,896,919	12.0%	14,870,198
Electric - Transmission	233,756	2,665,970	8.8%	2,432,214
Debt Service	-	22,123	0.0%	22,123
Contingency	-	225,000	0.0%	225,000
Total Electric Fund	4,361,715	37,777,995	11.5%	33,416,281

Schedule of Budgetary Compliance Per Resolution 2019-12

as of 09/30/2019 (12.50% of Biennium)

	Biennial to Date Actuals (3 Months)	Biennial Budget 2019-2021	Percent Used	Balance
Telecommunications Fund				
IT - Personnel Services	159,003	1,619,782	9.8%	1,460,779
IT - Materials & Services	237,579	2,392,123	9.9%	2,154,543
IT - Capital Outlay	6,651	130,000	5.1%	123,349
Debt - To Debt Service Fund **	102,250	409,000	25.0%	306,750
Contingency	-	105,000	0.0%	105,000
Total - Telecommunications Fund	505,483	4,655,905	10.9%	4,150,422
<i>** Note: In M & S appropriation</i>				
Central Services Fund				
Administration Department	395,244	3,578,160	11.0%	3,182,916
Information Technology - Info Services Division	300,211	2,996,167	10.0%	2,695,956
Administrative Services Department	531,764	5,877,867	9.0%	5,346,103
City Recorder	53,403	375,849	14.2%	322,446
Public Works - Administration and Engineering	558,006	5,008,021	11.1%	4,450,015
Contingency	-	210,418	0.0%	210,418
Total Central Services Fund	1,838,628	18,046,482	10.2%	16,207,854
Insurance Services Fund				
Materials and Services	730,116	2,082,012	35.1%	1,351,897
Capital	43,126	30,000	143.8%	(13,126)
Total Insurance Services Fund	773,242	2,112,012	36.6%	1,338,770
Health Benefits Reserve Fund				
Materials and Services	1,370,654	12,732,303	10.8%	11,361,649
Interfund Loan	100,000	200,000	50.0%	100,000
Contingency	-	100,000	0.0%	100,000
Total Health Benefits Reserve Fund	1,470,654	13,032,303	11.3%	11,561,649
Equipment Fund				
Public Works - Maintenance	387,467	3,261,207	11.9%	2,873,741
Public Works - Purchasing and Acquisition	11,316	4,331,591	0.3%	4,320,276
Contingency	-	100,000	0.0%	100,000
Total Equipment Fund	398,782	7,692,799	5.2%	7,294,016
Parks Equipment Fund				
Capital Outlay	-	300,000	0.0%	300,000
Total Parks Equipment Fund	-	300,000	0.0%	300,000
Cemetery Trust Fund				
Transfers	55,465	150,000	37.0%	94,535
Total Cemetery Trust Fund	55,465	150,000	37.0%	94,535
Total Appropriations	\$ 26,173,743	\$ 252,666,851	10.4%	\$ 226,493,109