

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of June 30, 2020

	Fiscal Year 2019		Actual Percent Collected / Expended	Fiscal Year 2020		Budget to Actual	
	Fiscal Year 2019 Year- To-Date Actuals	End-of-Year Actuals		Fiscal Year 2020 1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change
110							
General Fund							
Taxes	\$ 22,145,317	\$ 22,145,317	100.0%	\$ 22,071,780	\$ 23,572,680	93.6%	99.7%
Licenses and Permits	859,045	859,045	100.0%	1,095,600	949,150	115.4%	127.5%
Intergovernmental	2,255,466	2,255,466	100.0%	2,217,898	2,090,648	106.1%	98.3%
Charges for Services	1,591,398	1,591,398	100.0%	1,671,137	1,842,832	90.7%	105.0%
Fines	588,070	588,070	100.0%	418,514	602,900	69.4%	71.2%
Interest on Investments	123,331	123,331	100.0%	107,484	125,000	86.0%	87.2%
Miscellaneous	67,249	67,249	100.0%	55,509	70,100	79.2%	82.5%
Transfer in (Water Fund)	250,000	250,000	100.0%	50,000	250,000	20.0%	20.0%
Transfer In (Cemetery)	23,598	23,598	100.0%	69,988	75,000	93.3%	296.6%
Transfer In (Health Benefits)	-	-	N/A	100,000	100,000	100.0%	0.0%
Total Revenues and Other Sources	27,903,475	27,903,475	100.0%	27,857,909	29,678,309	93.9%	99.8%
Administration	1,084,583	1,084,583	100.0%	1,139,047	1,108,530	102.8%	105.0%
Administration - Parking	181,332	181,332	100.0%	190,712	168,000	113.5%	105.2%
Administration - Municipal Court	507,950	507,950	100.0%	653,523	698,644	93.5%	128.7%
Finance - Miscellaneous	4,326	4,326	100.0%	22,893	19,000	120.5%	529.3%
Finance - Band	64,213	64,213	100.0%	48,382	66,274	73.0%	75.3%
Finance - Parks	5,391,900	5,391,900	100.0%	5,391,900	5,391,900	100.0%	100.0%
Police Department	7,504,873	7,504,873	100.0%	7,768,441	8,237,420	94.3%	103.5%
Fire and Rescue Department	10,040,008	10,040,008	100.0%	9,396,269	10,200,556	92.1%	93.6%
Public Works - Cemetery Division	431,797	431,797	100.0%	459,164	532,967	86.2%	106.3%
Community Development - Planning Division	1,565,134	1,565,134	100.0%	1,769,254	1,708,426	103.6%	113.0%
Community Development - Building Division	717,188	717,188	100.0%	793,354	829,108	95.7%	110.6%
Community Development - Social Services Grants	134,000	134,000	100.0%	134,000	134,000	100.0%	100.0%
Transfers (Cemetery, Housing Trust and Debt Svc)	105,500	105,500	100.0%	500	105,500	0.5%	0.5%
Contingency	-	-	N/A	-	400,000	0.0%	N/A
Total Expenditures and Other Uses	27,732,804	27,732,803	100.0%	27,767,439	29,600,324	93.8%	100.1%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	170,671	170,672	100.0%	90,470	77,985	116.0%	53.0%
Beginning Fund Balance	4,792,508	4,792,508	100.0%	4,963,180	4,119,443	120.5%	103.6%
Ending Fund Balance	\$ 4,963,180	\$ 4,963,180	100.0%	\$ 5,053,650	\$ 4,197,428	120.4%	101.8%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				1,177,370			
Unassigned Fund Balance				\$ 3,876,280			

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as of June 30, 2020

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	Fiscal Year 2019 Year- To-Date Actuals	End-of-Year Actuals		Fiscal Year 2020 1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change
211 Parks and Recreation General Fund							
Intergovernmental	\$ 500.00	\$ 500.00	100.0%	\$ 190,356	\$ 62,500	304.6%	N/A
Charges for Services - Internal	5,391,900	5,391,900	100.0%	5,391,900	5,391,900	100.0%	100.0%
Charges for Services - Misc. Service Fees	916,636	916,636	100.0%	819,535	1,165,100	70.3%	89.4%
Interest on Investments	20,599	20,599	100.0%	19,232	23,310	82.5%	93.4%
Miscellaneous	25,700	25,700	100.0%	33,425	38,209	87.5%	130.1%
Transfer In	85,000	85,000	100.0%	185,000	185,000	100.0%	217.6%
Total Revenues and Other Sources	6,440,335	6,440,335	100.0%	6,639,448	6,866,019	96.7%	103.1%
Parks Division	4,151,758	4,151,758	100.0%	3,769,517	4,085,452	92.3%	90.8%
Recreation Division	1,552,403	1,552,403	100.0%	1,261,136	1,470,867	85.7%	81.2%
Golf Division	554,750	554,750	100.0%	578,354	599,548	96.5%	104.3%
Senior Services Division	-	-	N/A	317,639	346,018	91.8%	N/A
Parks Forestry Division	-	-	N/A	481,257	517,101	93.1%	N/A
Contingency	-	-	N/A	-	75,000	0.0%	N/A
Total Expenditures and Other Uses	6,258,910	6,258,911	100.0%	6,407,902	7,093,986	90.3%	102.4%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	181,424	181,424	100.0%	231,545	(227,967)	201.6%	127.6%
Beginning Fund Balance	661,453	661,453	100.0%	842,877	305,538	275.9%	127.4%
Ending Fund Balance	\$ 842,877	\$ 842,877	100.0%	\$ 1,074,423	\$ 77,571	1385.1%	127.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				-			
Unassigned Fund Balance				<u>\$ 1,074,423</u>			

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	Fiscal Year 2019 Year- To-Date Actuals	End-of-Year Actuals		Fiscal Year 2020 1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended		
240 Housing Fund								
Taxes	\$ 104,751	\$ 104,751	100.0%	\$ 100,000	\$ 100,000	100.0%	95.5%	
Interest on Investments	1,332	1,332	100.0%	1,996	-	N/A	149.8%	
Miscellaneous	-	-	N/A	2,215	-	N/A	N/A	
Total Revenues and Other Sources	106,083	106,083	100.0%	104,211	100,000	104.2%	98.2%	
Materials and Services	300,000	300,000	100.0%	65,118	147,000	44.3%	21.7%	
Total Expenditures and Other Uses	300,000	300,000	100.0%	65,118	147,000	44.3%	21.7%	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(193,917)	(193,917)	100.0%	39,093	(47,000)	183.2%	-20.2%	
Beginning Fund Balance	263,903	263,903	100.0%	69,986	225,834	31.0%	26.5%	
Ending Fund Balance	<u>\$ 69,986</u>	<u>\$ 69,986</u>	100.0%	<u>\$ 109,080</u>	<u>\$ 178,834</u>	61.0%	155.9%	
Reconciliation of Fund Balance:								
Restricted and Committed Funds				109,080				
Unassigned Fund Balance				<u>\$ -</u>				

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250 Community Development Block Fund							
Intergovernmental	\$ 141,551	\$ 141,551	100.0%	\$ 238,255	\$ 351,305	67.8%	168.3%
Total Revenues and Other Sources	141,551	141,551	100.0%	238,255	351,305	67.8%	168.3%
Personnel Services	32,189	32,189	100.0%	49,323	35,033	140.8%	153.2%
Materials and Services	106,545	106,545	100.0%	188,933	315,810	59.8%	177.3%
Total Expenditures and Other Uses	138,735	138,735	100.0%	238,255	350,843	67.9%	171.7%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	2,816	2,816	100.0%	-	462	0.0%	0.0%
Beginning Fund Balance	33,801	33,801	100.0%	36,617	-	0.0%	108.3%
Ending Fund Balance	\$ 36,617	\$ 36,617	100.0%	\$ 36,617	\$ 462	7925.7%	100.0%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				36,617			
Unassigned Fund Balance				<u>\$ -</u>			

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255 Reserve Fund							
Interest on Investments	\$ 916	\$ 916	100.0%	\$ 816	\$ 350	233.0%	89.1%
Total Revenues and Other Sources	916	916	100.0%	816	350	233.0%	89.1%
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	-	-	N/A	-	-	N/A	N/A
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	916	916	100.0%	816	350	233.0%	89.1%
Beginning Fund Balance	37,524	37,524	100.0%	38,440	19,205	200.2%	102.4%
Ending Fund Balance	\$ 38,440	\$ 38,440	100.0%	\$ 39,256	\$ 19,555	200.7%	102.1%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				39,256			
Unassigned Fund Balance				<u>\$ (0)</u>			

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	Fiscal Year 2019 Year- To-Date Actuals	End-of-Year Actuals		Fiscal Year 2020 1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change
260							
Street Fund							
Taxes	\$ 704,598	\$ 704,598	100.0%	\$ 398,771	\$ 753,000	53.0%	56.6%
Intergovernmental	1,530,941	1,530,941	100.0%	1,502,423	3,246,034	46.3%	98.1%
Charges for Services - Rates	1,582,899	1,582,899	100.0%	1,631,327	1,611,000	101.3%	103.1%
Charges for Services - Misc. Service Fees	12,959	12,959	100.0%	11,576	17,000	68.1%	89.3%
System Development Charges	176,885	176,885	100.0%	235,750	100,000	235.7%	133.3%
Assessments	8,924	8,924	100.0%	3,319	30,000	11.1%	37.2%
Interest on Investments	119,788	119,788	100.0%	65,516	100,000	65.5%	54.7%
Miscellaneous	71,668	71,668	100.0%	587	84,145	0.7%	0.8%
Other Financing Sources	-	-	N/A	-	6,000,000	0.0%	N/A
Total Revenues and Other Sources	4,208,662	4,208,661	100.0%	3,849,269	11,941,179	32.2%	91.5%
Public Works - Ground Maintenance	241,995	241,995	100.0%	240,936	267,950	89.9%	99.6%
Public Works - Street Operations	3,858,808	3,858,808	100.0%	6,389,240	10,610,851	60.2%	165.6%
Public Works - Street Operations Debt	79,607	79,607	100.0%	-	123,905	0.0%	0.0%
Public Works - Transportation SDC's	47,422	47,422	100.0%	353,846	192,064	184.2%	746.2%
Contingency	-	-	N/A	-	21,850	0.0%	N/A
Total Expenditures and Other Uses	4,227,831	4,227,832	100.0%	6,984,022	11,216,620	62.3%	165.2%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(19,170)	(19,171)	100.0%	(3,134,753)	724,559	-432.6%	16352.8%
Beginning Fund Balance	4,835,108	4,835,108	100.0%	4,815,937	1,881,204	256.0%	99.6%
Ending Fund Balance	\$ 4,815,937	\$ 4,815,937	100.0%	\$ 1,681,184	\$ 2,605,763	64.5%	34.9%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				2,641,068			
Unassigned Fund Balance				\$ (959,884)			

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	Fiscal Year 2019 Year- To-Date Actuals	End-of-Year Actuals		Fiscal Year 2020 1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended		
280								
	Airport Fund							
Intergovernmental	\$ 101,602	\$ 101,602	100.0%	\$ 67,245	\$ 288,800	23.3%		N/A
Charges for Services - Rates	152,403	152,403	100.0%	165,347	160,000	103.3%		108.5%
Interest on Investments	4,388	4,388	100.0%	5,062	500	1012.5%		115.4%
Miscellaneous	4,495	4,495	100.0%	1,000	-	N/A		N/A
Total Revenues and Other Sources	<u>262,887</u>	<u>262,888</u>	100.0%	<u>238,654</u>	<u>449,300</u>	53.1%		90.8%
Materials and Services	129,636	129,636	100.0%	63,591	158,044	40.2%		49.1%
Capital Outlay	61,074	61,074	100.0%	34,154	80,000	42.7%		55.9%
Debt Service	38,536	38,536	100.0%	-	-	N/A		0.0%
Total Expenditures and Other Uses	<u>229,246</u>	<u>229,246</u>	100.0%	<u>97,745</u>	<u>238,044</u>	41.1%		42.6%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	33,641	33,642	100.0%	140,909	211,256	66.7%		418.9%
Beginning Fund Balance	202,016	202,016	100.0%	235,658	112,653	209.2%		116.7%
Ending Fund Balance	<u>\$ 235,658</u>	<u>\$ 235,658</u>	100.0%	<u>\$ 376,568</u>	<u>\$ 323,909</u>	116.3%		159.8%
Reconciliation of Fund Balance:								
Restricted and Committed Funds				376,567				
Unassigned Fund Balance				<u>\$ 0</u>				

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410 Capital Improvements Fund							
Intergovernmental	\$ -	\$ -	N/A	\$ 1,861	\$ -	N/A	N/A
Charges for Services - Internal	946,170	946,170	100.0%	946,170	931,170	101.6%	100.0%
Charges for Services - Misc. Service Fees	258,912	258,912	100.0%	203,162	60,000	338.6%	78.5%
System Development Charges	75,359	75,359	100.0%	59,994	51,500	116.5%	79.6%
Interest on Investments	28,045	28,045	100.0%	19,103	13,000	146.9%	68.1%
Miscellaneous	1,284,404	1,284,404	100.0%	4,306	10,000	43.1%	0.3%
Transfer In (Parks CIP Fund)	-	-	N/A	-	100,000	0.0%	N/A
Total Revenues and Other Sources	2,592,892	2,592,891	100.0%	1,234,596	1,165,670	105.9%	47.6%
Public Works - Facilities	1,283,549	1,283,549	100.0%	1,066,743	1,376,746	77.5%	83.1%
Finance - SDC (Parks)	-	-	N/A	-	50,000	0.0%	N/A
Finance - Open Space (Parks)	1,011,573	1,011,573	100.0%	-	100,000	0.0%	0.0%
Transfers	577,000	577,000	100.0%	110,000	110,000	100.0%	19.1%
Contingency	-	-	N/A	-	30,000	0.0%	N/A
Total Expenditures and Other Uses	2,872,122	2,872,122	100.0%	1,176,743	1,666,746	70.6%	41.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(279,231)	(279,232)	100.0%	57,853	(501,076)	111.5%	-20.7%
Beginning Fund Balance	1,139,949	1,139,949	100.0%	860,718	674,587	127.6%	75.5%
Ending Fund Balance	\$ 860,718	\$ 860,718	100.0%	\$ 918,571	\$ 173,511	529.4%	106.7%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				922,332			
Unassigned Fund Balance				<u><u>(3,761)</u></u>			

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411 Parks Capital Improvement Fund							
Taxes	\$ 803,844	\$ 803,844	100.0%	\$ 664,577	\$ 756,900	87.8%	82.7%
Intergovernmental	19,857	19,857	100.0%	171,690	915,000	18.8%	864.6%
Interest on Investments	24,077	24,077	100.0%	27,987	20,000	139.9%	116.2%
Miscellaneous	-	-	0.0%	-	250,000	0.0%	N/A
Total Revenues and Other Sources	<u>847,779</u>	<u>847,779</u>	100.0%	<u>864,253</u>	<u>1,941,900</u>	44.5%	101.9%
Materials and Services	30,999	30,999	100.0%	8,574	9,000	95.3%	95.3%
Capital Outlay	124,575	124,575	100.0%	343,387	1,871,000	18.4%	275.6%
Transfer Out	245,045	245,045	100.0%	344,656	494,656	69.7%	140.7%
Total Expenditures and Other Uses	<u>400,620</u>	<u>400,619</u>	100.0%	<u>696,618</u>	<u>2,374,656</u>	29.3%	173.9%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	447,159	447,160	100.0%	167,636	(432,756)	-38.7%	37.5%
Beginning Fund Balance	981,825	981,825	100.0%	1,428,985	532,000	268.6%	145.5%
Ending Fund Balance	<u>\$ 1,428,985</u>	<u>\$ 1,428,985</u>	100.0%	<u>\$ 1,596,621</u>	<u>\$ 99,244</u>	1608.8%	111.7%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				1,491,913			
Unassigned Fund Balance				<u>\$ 104,708</u>			

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530 Debt Services							
Taxes	\$ 491,649	\$ 491,649	100.0%	\$ 483,627	\$ 485,000	99.7%	98.4%
Charges for Services - Internal	1,154,300	1,154,300	100.0%	1,259,300	1,154,300	109.1%	109.1%
Charges for Services - Misc. Service Fees	-	-	N/A	-	-	N/A	N/A
Assessments	-	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!
Interest on Investments	17,374	17,374	100.0%	15,469	13,000	119.0%	89.0%
Miscellaneous	-	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!
Interfund Loan	-	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!
Transfer In (General Fund, Telecom, CIP & Parks CIP)	375,045	375,045	100.0%	269,656	374,656	72.0%	71.9%
Other Financing Sources	-	-	#DIV/0!	-	-	N/A	#DIV/0!
Total Revenues and Other Sources	2,038,368	2,038,368	100.0%	2,028,052	2,026,956	100.1%	99.5%
Materials and Services	900	900	100.0%	900	-	N/A	N/A
Debt Service	2,028,909	2,028,909	100.0%	2,025,311	2,025,354	100.0%	99.8%
Total Expenditures and Other Uses	2,029,809	2,029,809	100.0%	2,026,211	2,025,354	100.0%	99.8%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	8,559	8,559	100.0%	1,841	1,602	114.9%	21.5%
Beginning Fund Balance	1,027,296	1,027,296	100.0%	1,035,855	712,027	145.5%	100.8%
Ending Fund Balance	\$ 1,035,855	\$ 1,035,855	100.0%	\$ 1,037,695	\$ 713,629	145.4%	100.2%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				1,037,695			
Unassigned Fund Balance				<u>-</u>			

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670 Water Fund							
Intergovernmental	\$ -	\$ -	N/A	\$ 6,331	\$ -	N/A	N/A
Charges for Services - Rates	8,135,815	8,135,815	100.0%	8,256,832	8,340,600	99.0%	101.5%
Charges for Services - Misc. Service Fees	54,085	54,085	100.0%	98,581	-	N/A	182.3%
System Development Charges	346,254	346,254	100.0%	226,981	100,000	227.0%	65.6%
Interest on Investments	228,124	228,124	100.0%	216,316	145,000	149.2%	94.8%
Miscellaneous	26,996	26,996	100.0%	41,749	25,000	167.0%	154.6%
Other Financing Sources	2,795,804	2,795,804	100.0%	1,103,851	14,252,562	7.7%	39.5%
Total Revenues and Other Sources	<u>11,587,077</u>	<u>11,587,078</u>	100.0%	<u>9,950,641</u>	<u>22,863,162</u>	43.5%	85.9%
Public Works - Conservation	208,400	208,400	100.0%	201,734	287,850	70.1%	96.8%
Public Works - Water Supply	1,588,963	1,588,963	100.0%	762,548	1,328,442	57.4%	48.0%
Public Works - Water Supply Debt	9,562	9,562	100.0%	245,129	363,632	67.4%	2563.5%
Public Works - Water Distribution	5,492,900	5,492,900	100.0%	3,984,957	4,534,218	87.9%	72.5%
Public Works - Water Distribution Debt	251,281	251,281	100.0%	388,157	405,868	95.6%	154.5%
Public Works - Water Treatment	2,114,176	2,114,176	100.0%	3,219,746	4,936,044	65.2%	152.3%
Public Works - Water Treatment Debt	141,393	141,393	100.0%	141,963	158,307	89.7%	100.4%
Public Works - Improvement SDC's	433,630	252,663	171.6%	566,328	1,275,500	44.4%	130.6%
Public Works - Debt SDC's	34,424	215,391	16.0%	34,686	181,100	19.2%	100.8%
Debt Service	-	-	N/A	-	34,686	0.0%	N/A
Transfer Out	250,000	250,000	100.0%	50,000	250,000	20.0%	20.0%
Contingency	-	-	N/A	-	(163,907)	0.0%	N/A
Total Expenditures and Other Uses	<u>10,524,729</u>	<u>10,524,729</u>	100.0%	<u>9,595,249</u>	<u>13,591,740</u>	70.6%	91.2%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	1,062,348	1,062,349	100.0%	355,392	9,271,422	3.8%	33.5%
Beginning Fund Balance	<u>9,432,724</u>	<u>9,432,724</u>	100.0%	<u>10,495,073</u>	<u>6,287,722</u>	166.9%	111.3%
Ending Fund Balance	<u>\$ 10,495,073</u>	<u>\$ 10,495,073</u>	100.0%	<u>\$ 10,850,465</u>	<u>\$ 15,559,144</u>	69.7%	103.4%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				6,052,414			
Unassigned Fund Balance				<u>\$ 4,798,051</u>			

City of Ashland
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as of June 30, 2020

	Fiscal Year 2019		Actual Percent Collected / Expended	Fiscal Year 2020		Budget to Actual	
	Fiscal Year 2019 Year- To-Date Actuals	End-of-Year Actuals		Fiscal Year 2020 1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change
675 Wastewater Fund							
Taxes	\$ 1,626,299	\$ 1,626,299	100.0%	\$ 1,617,688	\$ 1,600,000	101.1%	99.5%
Intergovernmental	-	-	N/A	3,409	-	N/A	N/A
Charges for Services - Rates	5,873,506	5,873,506	100.0%	6,078,318	5,560,000	109.3%	103.5%
Charges for Services - Misc. Service Fees	13,250	13,250	100.0%	7,851	-	N/A	59.3%
System Development Charges	269,372	269,372	100.0%	212,725	100,000	212.7%	79.0%
Interest on Investments	193,213	193,213	100.0%	188,367	145,000	129.9%	97.5%
Miscellaneous	480,200	480,200	100.0%	1,610	1,000	161.0%	0.3%
Other Financing Sources	269,824	269,824	100.0%	122,729	4,950,000	2.5%	45.5%
Total Revenues and Other Sources	8,725,665	8,725,665	100.0%	8,232,697	12,356,000	66.6%	94.4%
Public Works - Wastewater Collection	2,490,322	2,490,322	100.0%	2,579,229	2,732,272	94.4%	103.6%
Public Works - Wastewater Collection Debt	71,974	71,974	100.0%	76,224	76,229	100.0%	105.9%
Public Works - Wastewater Treatment	3,129,249	3,129,249	100.0%	2,487,997	3,984,462	62.4%	79.5%
Public Works - Wastewater Treatment Debt	1,752,674	1,752,674	100.0%	1,720,632	1,720,672	100.0%	98.2%
Public Works - Improvements SDC's	91,602	91,602	100.0%	109,481	504,750	21.7%	119.5%
Debt Service	-	-	N/A	-	-	N/A	N/A
Contingency	-	-	N/A	-	162,500	0.0%	N/A
Total Expenditures and Other Uses	7,535,821	7,535,821	100.0%	6,973,563	9,180,885	76.0%	92.5%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	1,189,844	1,189,844	100.0%	1,259,134	3,175,115	39.7%	105.8%
Beginning Fund Balance	7,636,846	7,636,846	100.0%	8,826,690	4,664,199	189.2%	115.6%
Ending Fund Balance	\$ 8,826,690	\$ 8,826,690	100.0%	\$ 10,085,824	\$ 7,839,314	128.7%	114.3%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				3,624,107			
Unassigned Fund Balance				<u>\$ 6,461,717</u>			

City of Ashland
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	Fiscal Year 2019		Actual Percent Collected / Expended	Fiscal Year 2020		Budget to Actual	
	Fiscal Year 2019 Year- To-Date Actuals	End-of-Year Actuals		Fiscal Year 2020 1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change
680 Stormwater Fund							
Intergovernmental	\$ -	\$ -	N/A	\$ 2,597	\$ -	N/A	N/A
Charges for Services - Rates	708,474	708,474	100.0%	727,545	770,000	94.5%	102.7%
Charges for Services - Misc. Service Fees	-	-	N/A	-	-	N/A	N/A
System Development Charges	30,439	30,439	100.0%	16,834	35,000	48.1%	55.3%
Interest on Investments	42,640	42,640	100.0%	37,214	30,000	124.0%	87.3%
Miscellaneous	2,619	2,619	100.0%	-	-	N/A	0.0%
Total Revenues and Other Sources	<u>784,172</u>	<u>784,172</u>	100.0%	<u>784,190</u>	<u>835,000</u>	93.9%	100.0%
Public Works - Storm Water Operations	650,218	650,218	100.0%	756,257	918,339	82.4%	116.3%
Public Works - Storm Water Operations Debt	12,149	12,149	100.0%	11,950	11,950	100.0%	98.4%
Public Works - Storm Water SDC's	24,259	24,259	100.0%	87,356	125,000	69.9%	360.1%
Contingency	-	-	N/A	-	15,000	0.0%	N/A
Total Expenditures and Other Uses	<u>686,626</u>	<u>686,626</u>	100.0%	<u>855,563</u>	<u>1,070,289</u>	79.9%	124.6%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	97,546	97,546	100.0%	(71,373)	(235,289)	69.7%	-73.2%
Beginning Fund Balance	1,768,991	1,768,991	100.0%	1,866,537	892,373	209.2%	105.5%
Ending Fund Balance	<u>\$ 1,866,537</u>	<u>\$ 1,866,537</u>	100.0%	<u>\$ 1,795,164</u>	<u>\$ 657,084</u>	273.2%	96.2%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				6,180			
Unassigned Fund Balance				<u>\$ 1,788,984</u>			

City of Ashland
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	Fiscal Year 2019		Actual Percent Collected / Expended	Fiscal Year 2020		Budget to Actual	
	Fiscal Year 2019 Year- To-Date Actuals	End-of-Year Actuals		Fiscal Year 2020 1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change
690 Electric Fund							
Intergovernmental	\$ 80,914	\$ 80,914	100.0%	\$ 205,315	\$ 210,000	97.8%	253.7%
Charges for Services - Rates	15,983,036	15,983,036	100.0%	16,230,395	16,766,395	96.8%	101.5%
Charges for Services - Misc. Service Fees	199,662	199,662	100.0%	247,843	261,573	94.8%	124.1%
Interest on Investments	54,681	54,681	100.0%	54,149	36,963	146.5%	99.0%
Miscellaneous	122,555	122,555	100.0%	74,069	97,780	75.8%	60.4%
Total Revenues and Other Sources	16,440,849	16,440,849	100.0%	16,811,771	17,372,711	96.8%	102.3%
Administration - Conservation	662,589	662,589	100.0%	788,117	921,797	85.5%	118.9%
Electric - Supply	7,217,533	7,217,533	100.0%	7,446,726	7,911,282	94.1%	103.2%
Electric - Distribution	7,830,101	7,830,101	100.0%	7,388,997	7,920,211	93.3%	94.4%
Electric - Transmission	927,429	927,429	100.0%	893,860	1,313,286	68.1%	96.4%
Debt Service	22,664	22,664	100.0%	22,393	22,393	100.0%	98.8%
Contingency	-	-	N/A	-	112,500	0.0%	N/A
Total Expenditures and Other Uses	16,660,316	16,660,316	100.0%	16,540,093	18,201,468	90.9%	99.3%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(219,468)	(219,468)	100.0%	271,678	(828,757)	132.8%	-123.8%
Beginning Fund Balance	2,468,855	2,468,855	100.0%	2,249,387	1,604,259	140.2%	91.1%
Ending Fund Balance	\$ 2,249,387	\$ 2,249,387	100.0%	\$ 2,521,065	\$ 775,502	325.1%	112.1%
Reconciliation of Fund Balance:							
Restricted and Committed Funds					-		
Unassigned Fund Balance				\$ 2,521,065			

City of Ashland
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	Fiscal Year 2019		Actual Percent Collected / Expended	Fiscal Year 2020		Budget to Actual	
	Fiscal Year 2019 Year- To-Date Actuals	End-of-Year Actuals		Fiscal Year 2020 1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change
695 Telecommunications Fund							
Intergovernmental	\$ -	\$ -	N/A	\$ 4,904	\$ -	N/A	N/A
Charges for Services - Rates	2,361,300	2,361,300	100.0%	2,503,789	2,342,646	106.9%	106.0%
Charges for Services - Misc. Service Fees	18,509	18,509	100.0%	5,100	-	N/A	27.6%
Interest on Investments	15,939	15,939	100.0%	22,338	2,000	1116.9%	140.1%
Miscellaneous	-	-	0.0%	-	1,000	0.0%	N/A
Total Revenues and Other Sources	2,395,748	2,395,748	100.0%	2,536,132	2,345,646	108.1%	105.9%
Personnel Services	691,265	691,265	100.0%	658,729	798,555	82.5%	95.3%
Materials & Services	982,760	982,760	100.0%	940,741	985,469	95.5%	95.7%
Capital Outlay	11,523	11,523	100.0%	17,446	65,000	26.8%	151.4%
Debt - Transfer to Debt Service Fund	409,000	409,000	100.0%	514,000	409,000	125.7%	125.7%
Contingency	-	-	N/A	-	52,500	0.0%	N/A
Total Expenditures and Other Uses	2,094,547	2,094,547	100.0%	2,130,916	2,310,524	92.2%	101.7%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	301,200	301,200	100.0%	405,215	35,122	1153.7%	134.5%
Beginning Fund Balance	834,108	834,108	100.0%	1,135,308	540,571	210.0%	136.1%
Ending Fund Balance	\$ 1,135,308	\$ 1,135,308	100.0%	\$ 1,540,524	\$ 575,693	267.6%	135.7%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				304,000			
Unassigned Fund Balance				<u>\$ 1,236,524</u>			

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	Fiscal Year 2019		Actual Percent Collected / Expended	Fiscal Year 2020		Budget to Actual	
	Fiscal Year 2019 Year- To-Date Actuals	End-of-Year Actuals		Fiscal Year 2020 1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change
710 Central Service Fund							
Taxes	\$ 64,308	\$ 64,308	100.0%	\$ 53,166	\$ 82,550	64.4%	82.7%
Intergovernmental	-	-	N/A	215,509	-	N/A	N/A
Charges for Services - Internal	6,785,121	6,785,121	100.0%	7,485,928	8,166,467	91.7%	110.3%
Charges for Services - Misc. Service Fees	231,651	231,651	100.0%	405,152	295,000	137.3%	174.9%
Interest on Investments	28,485	28,485	100.0%	31,499	29,637	106.3%	110.6%
Miscellaneous	12,001	12,001	100.0%	9,122	-	N/A	76.0%
Operating Transfer in (CIP Fund)	467,000	467,000	100.0%	-	-	N/A	0.0%
Total Revenues and Other Sources	7,588,566	7,588,566	100.0%	8,200,376	8,573,654	95.6%	108.1%
Administration Department	1,650,210	1,650,210	100.0%	1,474,265	1,774,498	83.1%	89.3%
Information Technology - Info Services Division	1,304,149	1,304,149	100.0%	1,299,078	1,473,618	88.2%	99.6%
Finance Department	2,718,367	2,718,367	100.0%	2,342,606	3,056,617	76.6%	86.2%
City Recorder Division	182,042	182,042	100.0%	183,363	183,097	100.1%	100.7%
Public Works - Administration and Engineering	1,986,517	1,986,517	100.0%	2,167,935	2,474,775	87.6%	109.1%
Contingency	-	-	N/A	-	105,209	0.0%	N/A
Total Expenditures and Other Uses	7,841,285	7,841,285	100.0%	7,467,247	9,067,814	82.3%	95.2%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(252,719)	(252,719)	100.0%	733,129	(494,160)	248.4%	-290.1%
Beginning Fund Balance	1,092,452	1,092,452	100.0%	839,733	375,525	223.6%	76.9%
Ending Fund Balance	\$ 839,733	\$ 839,733	100.0%	\$ 1,572,862	\$ (118,635)	1425.8%	187.3%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				175,000			
Unassigned Fund Balance				<u>\$ 1,397,862</u>			

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	Fiscal Year 2019		Actual Percent Collected / Expended	Fiscal Year 2020		Budget to Actual	
	Fiscal Year 2019 Year- To-Date Actuals	End-of-Year Actuals		Fiscal Year 2020 1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change
720 Insurance Service Fund							
Intergovernmental	\$ 1,700	\$ 1,700	100.0%	\$ 63,998	\$ -	N/A	N/A
Charges for Services - Internal	693,867	693,867	100.0%	1,288,503	712,944	180.7%	185.7%
Interest on Investments	9,095	9,095	100.0%	1,746	8,750	20.0%	19.2%
Miscellaneous	54,024	54,024	100.0%	243,694	267,265	91.2%	451.1%
Total Revenues and Other Sources	758,686	758,686	100.0%	1,597,941	988,959	161.6%	210.6%
Personnel Services	162,708	162,708	100.0%	227,264	227,265	100.0%	139.7%
Materials and Services	982,067	982,067	100.0%	1,129,581	1,040,072	108.6%	115.0%
Capital Outlay	155,744	155,744	100.0%	-	-	N/A	0.0%
Total Expenditures and Other Uses	1,300,519	1,300,519	100.0%	1,356,846	1,267,337	107.1%	104.3%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(541,833)	(541,833)	100.0%	241,095	(278,378)	186.6%	-44.5%
Beginning Fund Balance	586,216	586,216	100.0%	44,383	415,988	10.7%	7.6%
Ending Fund Balance	\$ 44,383	\$ 44,383	100.0%	\$ 285,478	\$ 137,610	207.5%	643.2%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				290,945			
Unassigned Fund Balance				<u>(5,467)</u>			

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 Year- To-Date Actuals	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	\$ 6,347,864	\$ 6,347,864	100.0%	\$ 5,771,133	\$ 6,338,256	91.1%	90.9%	
Interest on Investments	14,634	14,634	100.0%	18,573	9,375	198.1%	126.9%	
Miscellaneous	70,862	70,862	100.0%	2,933	-	N/A	4.1%	
Total Revenues and Other Sources	6,433,359	6,433,359	100.0%	5,792,639	6,347,631	91.3%	90.0%	
Materials and Services	5,505,680	5,505,680	100.0%	5,412,841	6,183,108	87.5%	98.3%	
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	5,505,680	5,505,680	100.0%	5,512,841	6,333,108	87.0%	100.1%	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	927,680	927,680	100.0%	279,798	14,523	1926.6%	30.2%	
Beginning Fund Balance	4,695	4,695	100.0%	932,374	441,324	211.3%	19860.4%	
Ending Fund Balance	\$ 932,374	\$ 932,374	100.0%	\$ 1,212,173	\$ 455,847	265.9%	130.0%	
Reconciliation of Fund Balance:								
Restricted and Committed Funds				1,209,511				
Unassigned Fund Balance				<u>\$ 2,662</u>				

City of Ashland
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	Fiscal Year 2019		Actual Percent Collected / Expended	Fiscal Year 2020		Budget to Actual	
	Fiscal Year 2019 Year- To-Date Actuals	End-of-Year Actuals		Fiscal Year 2020 1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change
730							
Equipment Fund							
Intergovernmental	\$ -	\$ -	N/A	\$ 3,943	\$ -	N/A	N/A
Charges for Services - Internal	3,125,774	3,125,774	100.0%	2,819,371	2,514,171	112.1%	90.2%
Charges for Services - Misc. Service Fees	239,577	239,577	100.0%	213,740	-	N/A	89.2%
Interest on Investments	80,284	80,284	100.0%	86,945	68,000	127.9%	108.3%
Miscellaneous	100,773	100,773	100.0%	37,269	75,000	49.7%	37.0%
Total Revenues and Other Sources	3,546,408	3,546,408	100.0%	3,161,267	2,657,171	119.0%	89.1%
Public Works - Maintenance	1,726,087	1,726,087	100.0%	1,580,214	1,377,000	114.8%	91.5%
Public Works - Purchasing and Acquisition	2,071,379	2,071,379	100.0%	1,057,901	1,831,091	57.8%	51.1%
Contingency	-	-	N/A	-	50,000	0.0%	N/A
Total Expenditures and Other Uses	3,797,466	3,797,466	100.0%	2,638,115	3,258,091	81.0%	69.5%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(251,058)	(251,058)	100.0%	523,151	(600,920)	187.1%	-208.4%
Beginning Fund Balance	3,579,502	3,579,502	100.0%	3,328,444	1,212,434	274.5%	93.0%
Ending Fund Balance	\$ 3,328,444	\$ 3,328,444	100.0%	\$ 3,851,595	\$ 611,514	629.8%	115.7%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				3,851,595			
Unassigned Fund Balance				<u>(0)</u>			

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	Fiscal Year 2019		Actual Percent Collected / Expended	Fiscal Year 2020		Budget to Actual	
	Fiscal Year 2019 Year- To-Date Actuals	End-of-Year Actuals		Fiscal Year 2020 1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change
731 Parks Equipment Fund							
Charges for Services - Internal	\$ 227,500	\$ 227,500	100.0%	\$ 147,500	\$ 147,500	100.0%	64.8%
Interest on Investments	4,898	4,898	100.0%	5,589	725	770.9%	114.1%
Miscellaneous	46,331	46,331	100.0%	14,693	5,000	293.9%	31.7%
Total Revenues and Other Sources	<u>278,729</u>	<u>278,729</u>	100.0%	<u>167,782</u>	<u>153,225</u>	109.5%	60.2%
Materials and Services	-	-	N/A	1,336	5,000	26.7%	N/A
Capital Outlay	141,092	141,092	100.0%	142,591	150,000	95.1%	101.1%
Total Expenditures and Other Uses	<u>141,092</u>	<u>141,092</u>	100.0%	<u>143,927</u>	<u>155,000</u>	92.9%	102.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	137,637	137,637	100.0%	23,855	(1,775)	-1343.9%	17.3%
Beginning Fund Balance	126,854	126,854	100.0%	264,491	105,047	251.8%	208.5%
Ending Fund Balance	<u>\$ 264,491</u>	<u>\$ 264,491</u>	100.0%	<u>\$ 288,346</u>	<u>\$ 103,272</u>	279.2%	109.0%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				288,346			
Unassigned Fund Balance				<u>\$ -</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of June 30, 2020

	Fiscal Year 2019		Actual Percent Collected / Expended	Fiscal Year 2020		Budget to Actual	Actual to Actual Year-over-Year Change
	Fiscal Year 2019 Year- To-Date Actuals	End-of-Year Actuals		Fiscal Year 2020 1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended	
810 Cemetery Fund							
Charges for Services	\$ 14,110	\$ 14,110	100.0%	\$ 19,411	\$ 25,000	77.6%	137.6%
Interest on Investments	23,598	23,598	100.0%	19,988	6,500	307.5%	84.7%
Transfer In (General Fund)	500	500	100.0%	500	500	100.0%	100.0%
Total Revenues and Other Sources	<u>38,208</u>	<u>38,208</u>	100.0%	<u>39,898</u>	<u>32,000</u>	124.7%	104.4%
Transfers	23,598	23,598	100.0%	69,988	75,000	93.3%	296.6%
Total Expenditures and Other Uses	<u>23,598</u>	<u>23,598</u>	100.0%	<u>69,988</u>	<u>75,000</u>	93.3%	296.6%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	14,610	14,610	100.0%	(30,089)	(43,000)	30.0%	-206.0%
Beginning Fund Balance	970,305	970,305	100.0%	984,915	504,982	195.0%	101.5%
Ending Fund Balance	<u>\$ 984,915</u>	<u>\$ 984,915</u>	100.0%	<u>\$ 954,825</u>	<u>\$ 461,982</u>	206.7%	96.9%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				954,825			
Unassigned Fund Balance				<u>\$ 0</u>			