

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 07/31/2019 (8.33% of Fiscal Year)

	Fiscal Year 2019			1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended	Year-over-Year Change
	Fiscal Year 2019 Year-To-Date Actuals	Year-End-of-Year Actuals	Percent Collected / Expended				
110 General Fund							
Taxes	\$ 873,812	\$ 21,479,656	4.1%	\$ 878,198	\$ 23,572,680	3.7%	100.5%
Licenses and Permits	102,807	859,075	12.0%	78,155	949,150	8.2%	76.0%
Intergovernmental	21,201	2,254,876	0.9%	2,159	1,356,298	0.2%	10.2%
Charges for Services	140,021	1,611,893	8.7%	237,154	1,729,000	13.7%	169.4%
Fines	60,601	588,070	10.3%	15,264	602,900	2.5%	25.2%
Interest on Investments	7,109	123,331	5.8%	7,036	125,000	5.6%	99.0%
Miscellaneous	1,656	67,249	2.5%	12,309	70,100	17.6%	743.1%
Transfer in (Water Fund)	20,833	250,000	8.3%	20,833	250,000	8.3%	100.0%
Transfer In (Cemetery)	1,726	23,598	7.3%	1,926	75,000	2.6%	111.6%
Transfer In (Health Benefits)	-	-	N/A	-	100,000	0.0%	0.0%
Total Revenues and Other Sources	1,229,767	27,257,748	4.5%	1,253,033	28,830,127	4.3%	101.9%
Administration	278,286	1,084,619	25.7%	226,817	1,108,530	20.5%	81.5%
Administration - Parking	14,436	181,332	8.0%	-	168,000	N/A	0.0%
Administration - Municipal Court	42,230	507,967	8.3%	44,865	698,644	6.4%	106.2%
Administrative Services - Miscellaneous	4,326	4,326	100.0%	-	19,000	0.0%	0.0%
Administrative Services - Band	1,684	66,859	2.5%	1,313	66,274	2.0%	78.0%
Administrative Services - Parks	449,325	5,391,900	8.3%	449,325	5,391,900	8.3%	100.0%
Police Department	590,251	7,529,259	7.8%	761,863	8,237,420	9.2%	129.1%
Fire and Rescue Department	743,145	10,019,696	7.4%	755,026	9,352,374	8.1%	101.6%
Public Works - Cemetery Division	40,329	451,355	8.9%	46,793	532,967	8.8%	116.0%
Community Development - Planning Division	266,107	1,566,015	17.0%	147,265	1,708,426	8.6%	55.3%
Community Development - Building Division	64,819	721,562	9.0%	66,973	829,108	8.1%	103.3%
Community Development - Social Services Grants	-	134,000	0.0%	132,000	134,000	98.5%	N/A
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%	N/A
Total Expenditures and Other Uses	2,495,437	27,764,389	9.0%	2,632,740	28,752,142	9.2%	105.5%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(1,265,671)	(506,641)	249.8%	(1,379,706)	77,985	-1769.2%	109.0%
Fund Balance, Jul 1, 2019	4,792,508	4,792,508	100.0%	4,285,867	4,119,443	104.0%	89.4%
Fund Balance, Jul 31, 2019	\$ 3,526,836	\$ 4,285,867	82.3%	\$ 2,906,161	\$ 4,197,428	69.2%	82.4%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				862,615			
Unassigned Fund Balance				\$ 2,043,545			

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	Fiscal Year 2019			1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended	Year-over-Year Change
	Fiscal Year 2019 Year-To-Date Actuals	End-of-Year Actuals	Percent Collected / Expended				
211 Parks and Recreation General Fund							
Intergovernmental	\$ -	\$ 500.00	0.0%	\$ 2,018	\$ 15,000	13.5%	N/A
Charges for Services - Internal	449,325	5,391,900	8.3%	449,325	5,391,900	8.3%	100.0%
Charges for Services - Misc. Service Fees	47,080	916,486	5.1%	110,494	1,165,100	9.5%	234.7%
Interest on Investments	1,545	20,599	7.5%	1,906	23,310	8.2%	123.4%
Miscellaneous	1,780	25,700	6.9%	732	31,000	2.4%	41.1%
Transfer In	-	85,000	0.0%	-	185,000	0.0%	N/A
Total Revenues and Other Sources	499,730	6,440,185	7.8%	564,474	6,811,310	8.3%	113.0%
Parks Division	369,545	4,154,874	8.9%	377,095	4,067,952	9.3%	102.0%
Recreation Division	122,023	1,566,546	7.8%	137,544	1,463,252	9.4%	112.7%
Golf Division	46,980	556,895	8.4%	48,252	599,548	8.0%	102.7%
Senior Services Division	-	-	N/A	19,371	345,500	5.6%	N/A
Parks Forestry Division	-	-	N/A	34,417	488,025	N/A	N/A
Contingency	-	-	N/A	-	75,000	0.0%	N/A
Total Expenditures and Other Uses	538,549	6,278,315	8.6%	616,679	7,039,277	8.8%	114.5%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(38,820)	161,869	-24.0%	(52,205)	(227,967)	77.1%	134.5%
Fund Balance, Jul 1, 2019	661,453	661,453	100.0%	823,322	305,538	269.5%	124.5%
Fund Balance, Jul 31, 2019	\$ 622,633	\$ 823,322	75.6%	\$ 771,118	\$ 77,571	994.1%	123.8%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				-			
Unassigned Fund Balance				\$ 771,118			

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240 Housing Fund							
Taxes	\$ -	\$ 104,751	0.0%	\$ -	\$ 100,000	0.0%	N/A
Interest on Investments	471	1,332	35.3%	149	-	N/A	31.7%
Transfer In (General Fund)	-	-	N/A	-	-	N/A	N/A
Total Revenues and Other Sources	471	106,083	0.4%	149	100,000	0.1%	31.7%
Personnel Services	-	-	N/A	-	-	N/A	N/A
Materials and Services	-	300,000	0.0%	-	147,000	0.0%	N/A
Total Expenditures and Other Uses	-	300,000	0.0%	-	147,000	0.0%	N/A
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	471	(193,917)	-0.2%	149	(47,000)	N/A	31.7%
Fund Balance, Jul 1, 2019	263,903	263,903	100.0%	69,986	225,834	31.0%	26.5%
Fund Balance, Jul 31, 2019	\$ 264,374	\$ 69,986	377.8%	\$ 70,136	\$ 178,834	39.2%	26.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				70,136			
Unassigned Fund Balance				\$ -			

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	Fiscal Year 2019 Year- To-Date Actuals	End-of-Year Actuals					
250 Community Development Block Fund							
Intergovernmental	\$ -	\$ 141,551	0.0%	\$ -	\$ 351,305	0.0%	N/A
Total Revenues and Other Sources	-	141,551	0.0%	-	351,305	0.0%	N/A
Personnel Services	2,203	32,189	6.8%	2,214	35,033	6.3%	100.5%
Materials and Services	-	106,545	0.0%	-	315,810	0.0%	N/A
Total Expenditures and Other Uses	2,203	138,735	1.6%	2,214	350,843	0.6%	100.5%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(2,203)	2,816	-78.2%	(2,214)	462	N/A	100.5%
Fund Balance, Jul 1, 2019	33,801	33,801	100.0%	36,617	-	0.0%	108.3%
Fund Balance, Jul 31, 2019	\$ 31,598	\$ 36,617	86.3%	\$ 34,403	\$ 462	7446.5%	108.9%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				34,403			
Unassigned Fund Balance				\$ -			

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	Fiscal Year 2019 Year- To-Date Actuals	End-of-Year Actuals					
255 Reserve Fund							
Interest on Investments	\$ 67	\$ 916	7.3%	\$ 75	\$ 350	21.5%	112.3%
Interfund Loan	-	-	N/A	-	-	N/A	N/A
Total Revenues and Other Sources	<u>67</u>	<u>916</u>	7.3%	<u>75</u>	<u>350</u>	21.5%	112.3%
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	67	916	7.3%	75	350	21.5%	112.3%
Fund Balance, Jul 1, 2019	<u>37,524</u>	<u>37,524</u>	100.0%	<u>38,440</u>	<u>19,205</u>	200.2%	102.4%
Fund Balance, Jul 31, 2019	<u>\$ 37,591</u>	<u>\$ 38,440</u>	97.8%	<u>\$ 38,515</u>	<u>\$ 19,555</u>	197.0%	102.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				38,515			
Unassigned Fund Balance				<u>\$ 0</u>			

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	Fiscal Year 2019 Year-To-Date Actuals	Year-End-of-Year Actuals	Percent Collected / Expended				
260 Street Fund							
Taxes	\$ -	\$ 378,243	0.0%	\$ -	\$ 753,000	0.0%	N/A
Intergovernmental	127,609	1,530,941	8.3%	138,345	3,246,034	4.3%	108.4%
Charges for Services - Rates	129,195	1,582,899	8.2%	132,365	1,611,000	8.2%	102.5%
Charges for Services - Misc. Service Fees	1,259	12,959	9.7%	1,377	17,000	N/A	109.4%
System Development Charges	20,655	176,885	11.7%	25,346	100,000	25.3%	122.7%
Assessments	-	8,924	0.0%	162	30,000	0.5%	N/A
Interest on Investments	8,154	119,788	6.8%	9,624	100,000	9.6%	118.0%
Miscellaneous	0	71,668	0.0%	0	84,145	0.0%	150.0%
Other Financing Sources	-	-	N/A	-	6,000,000	0.0%	N/A
Total Revenues and Other Sources	<u>286,872</u>	<u>3,882,306</u>	7.4%	<u>307,218</u>	<u>11,941,179</u>	2.6%	107.1%
Public Works - Ground Maintenance	4,684	241,995	1.9%	8,674	267,950	3.2%	185.2%
Public Works - Street Operations	207,092	3,874,095	5.3%	483,090	10,610,851	4.6%	233.3%
Public Works - Street Operations Debt	-	79,607	0.0%	-	123,905	0.0%	N/A
Public Works - Transportation SDC's	-	47,422	0.0%	26,527	192,064	13.8%	N/A
Public Works - Local Improvement Districts	-	-	N/A	-	-	N/A	N/A
Contingency	-	-	N/A	-	21,850	0.0%	N/A
Total Expenditures and Other Uses	<u>211,777</u>	<u>4,243,119</u>	5.0%	<u>518,291</u>	<u>11,216,620</u>	4.6%	244.7%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	75,096	(360,813)	-20.8%	(211,073)	724,559	-29.1%	-281.1%
Fund Balance, Jul 1, 2019	<u>4,835,108</u>	<u>4,835,108</u>	100.0%	<u>4,474,295</u>	<u>1,881,204</u>	237.8%	92.5%
Fund Balance, Jul 31, 2019	<u>\$ 4,910,203</u>	<u>\$ 4,474,295</u>	109.7%	<u>\$ 4,263,222</u>	<u>\$ 2,605,763</u>	163.6%	86.8%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				4,388,598			
Unassigned Fund Balance				<u>(125,376)</u>			

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	Fiscal Year 2019 Year-To-Date Actuals	Year-End-of-Year Actuals	Percent Collected / Expended				
280 Airport Fund							
Intergovernmental	\$ -	\$ 101,602	0.0%	\$ -	\$ 288,800	0.0%	N/A
Charges for Services - Rates	32,767	152,403	21.5%	19,524	160,000	12.2%	59.6%
Interest on Investments	42	4,388	1.0%	416	500	83.2%	989.0%
Miscellaneous	-	4,495	0.0%	-	-	N/A	N/A
Total Revenues and Other Sources	<u>32,808</u>	<u>262,888</u>	12.5%	<u>19,940</u>	<u>449,300</u>	4.4%	60.8%
Materials and Services	1,604	129,636	1.2%	15,753	158,044	10.0%	982.2%
Capital Outlay	-	61,074	0.0%	-	80,000	0.0%	N/A
Debt Service	-	38,536	0.0%	-	-	N/A	N/A
Contingency	-	-	N/A	-	-	N/A	N/A
Total Expenditures and Other Uses	<u>1,604</u>	<u>229,246</u>	0.7%	<u>15,753</u>	<u>238,044</u>	6.6%	982.2%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	31,204	33,642	92.8%	4,187	211,256	2.0%	13.4%
Fund Balance, Jul 1, 2019	<u>202,016</u>	<u>202,016</u>	100.0%	<u>235,658</u>	<u>112,653</u>	209.2%	116.7%
Fund Balance, Jul 31, 2019	<u>\$ 233,220</u>	<u>\$ 235,658</u>	99.0%	<u>\$ 239,845</u>	<u>\$ 323,909</u>	74.0%	102.8%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				239,845			
Unassigned Fund Balance				<u>\$ (0)</u>			

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	Fiscal Year 2019 Year-To-Date Actuals	End-of-Year Actuals	Percent Collected / Expended				
410 Capital Improvements Fund							
Taxes	\$ -	\$ -	N/A	\$ -	\$ -	N/A	N/A
Intergovernmental	-	-	N/A	-	-	N/A	N/A
Charges for Services - Internal	78,848	946,170	8.3%	78,848	931,170	8.5%	100.0%
Charges for Services - Misc. Service Fees	22,098	258,912	8.5%	13,343	60,000	22.2%	60.4%
System Development Charges	11,526	75,359	15.3%	11,655	51,500	22.6%	101.1%
Interest on Investments	2,098	28,045	7.5%	1,821	13,000	14.0%	86.8%
Miscellaneous	-	1,284,404	0.0%	-	10,000	0.0%	N/A
Other Financing Sources	-	-	N/A	-	-	N/A	N/A
Transfer In (Parks CIP Fund)	-	-	N/A	-	100,000	N/A	N/A
Total Revenues and Other Sources	114,570	2,592,891	4.4%	105,667	1,165,670	9.1%	92.2%
Public Works - Facilities	53,777	1,290,506	4.2%	63,213	1,376,746	4.6%	117.5%
Administrative Services - SDC (Parks)	-	-	N/A	-	50,000	0.0%	N/A
Administrative Services - Open Space (Parks)	-	1,011,573	0.0%	-	100,000	0.0%	N/A
Transfers	38,917	577,000	6.7%	-	110,000	0.0%	0.0%
Contingency	-	-	N/A	-	30,000	0.0%	N/A
Total Expenditures and Other Uses	92,694	2,879,079	3.2%	63,213	1,666,746	3.8%	68.2%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	21,877	(286,188)	-7.6%	42,453	(501,076)	108.5%	194.1%
Fund Balance, Jul 1, 2019	1,139,949	1,139,949	100.0%	853,761	674,587	126.6%	74.9%
Fund Balance, Jul 31, 2019	\$ 1,161,826	\$ 853,761	136.1%	\$ 896,214	\$ 173,511	516.5%	77.1%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				896,215			
Unassigned Fund Balance				<u>(0)</u>			

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	Fiscal Year 2019 Year-To-Date Actuals	Year-End-of-Year Actuals	Percent Collected / Expended				
411 Parks Capital Improvement Fund							
Taxes	\$ -	\$ 443,514	0.0%	\$ -	\$ 756,900	0.0%	N/A
Intergovernmental	-	19,857	0.0%	-	915,000	0.0%	N/A
Interest on Investments	1,590	24,077	6.6%	2,102	20,000	10.5%	132.2%
Miscellaneous	-	-	N/A	-	250,000	N/A	N/A
Other Financing Sources	-	-	N/A	-	-	N/A	N/A
Total Revenues and Other Sources	1,590	487,448	0.3%	2,102	1,941,900	0.1%	132.2%
Personnel Services	-	-	N/A	-	-	N/A	N/A
Materials and Services	-	30,999	0.0%	-	-	N/A	N/A
Capital Outlay	3,816	124,575	3.1%	2,382	1,930,000	0.1%	62.4%
Transfer Out	-	245,045	0.0%	-	444,656	0.0%	N/A
Total Expenditures and Other Uses	3,817	400,619	1.0%	2,382	2,374,656	0.1%	62.4%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(2,227)	86,830	-2.6%	(281)	(432,756)	0.1%	12.6%
Fund Balance, Jul 1, 2019	981,825	981,825	100.0%	1,068,654	532,000	200.9%	108.8%
Fund Balance, Jul 31, 2019	\$ 979,598	\$ 1,068,654	91.7%	\$ 1,068,374	\$ 99,244	1076.5%	109.1%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				1,242,507			
Unassigned Fund Balance				<u>\$ (174,133)</u>			

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530 Debt Services							
Taxes	\$ -	\$ 491,649	0.0%	\$ -	\$ 485,000	0.0%	N/A
Charges for Services - Internal	96,192	1,154,300	8.3%	96,192	1,154,300	8.3%	100.0%
Charges for Services - Misc. Service Fees	-	-	N/A	-	-	N/A	N/A
Interest on Investments	1,829	17,374	10.5%	2,012	13,000	15.5%	110.0%
Transfer In (General Fund, Telecom & CIP)	-	375,045	0.0%	-	374,656	0.0%	N/A
Total Revenues and Other Sources	98,021	2,038,368	4.8%	98,204	2,026,956	4.8%	100.2%
Materials and Services	-	900	0.0%	-	-	N/A	N/A
Debt Service	-	2,028,909	0.0%	-	2,025,354	0.0%	N/A
Interfund Loan (Central Service Fund)	-	-	N/A	-	-	N/A	N/A
Total Expenditures and Other Uses	-	2,029,809	0.0%	-	2,025,354	0.0%	N/A
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	98,021	8,559	1145.2%	98,204	1,602	6130.1%	100.2%
Fund Balance, Jul 1, 2019	1,027,296	1,027,296	100.0%	1,035,855	712,027	145.5%	100.8%
Fund Balance, Jul 31, 2019	\$ 1,125,316	\$ 1,035,855	108.6%	\$ 1,134,058	\$ 713,629	158.9%	100.8%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				1,134,058			
Unassigned Fund Balance				\$ -			

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670 Water Fund							
Taxes	\$ -	\$ -	N/A	\$ -	\$ -	N/A	N/A
Charges for Services - Rates	1,054,768	8,135,815	13.0%	1,287,941	8,340,600	15.4%	122.1%
Charges for Services - Misc. Service Fees	4,084	54,085	7.6%	19,495	-	N/A	477.3%
System Development Charges	52,931	346,254	15.3%	27,279	100,000	27.3%	51.5%
Interest on Investments	15,346	228,124	6.7%	17,756	145,000	12.2%	115.7%
Miscellaneous	0	26,999	0.0%	254	25,000	1.0%	281988.9%
Other Financing Sources	-	2,795,804	0.0%	-	14,252,562	0.0%	N/A
Total Revenues and Other Sources	1,127,128	11,587,080	9.7%	1,352,725	22,863,162	5.9%	120.0%
Public Works - Conservation	25,345	208,942	12.1%	16,579	287,850	5.8%	65.4%
Public Works - Water Supply	35,531	1,588,963	2.2%	39,644	1,328,442	3.0%	111.6%
Public Works - Water Supply Debt	-	9,562	0.0%	-	9,635	0.0%	N/A
Public Works - Water Distribution	300,704	5,497,701	5.5%	325,195	4,534,218	7.2%	108.1%
Public Works - Water Distribution Debt	-	251,281	0.0%	-	253,458	0.0%	N/A
Public Works - Water Treatment	111,488	2,048,867	5.4%	99,268	4,936,044	2.0%	89.0%
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	N/A
Public Works - Improvement SDC's	-	426,314	0.0%	-	1,275,500	0.0%	N/A
Public Works - Debt SDC's	-	34,424	0.0%	-	181,100	0.0%	N/A
Debt Service	-	N/A	N/A	-	34,686	N/A	N/A
Transfer Out	20,833	250,000	8.3%	20,833	250,000	8.3%	100.0%
Interfund Loan	-	-	N/A	-	-	N/A	N/A
Contingency	-	-	N/A	-	342,500	0.0%	N/A
Total Expenditures and Other Uses	493,901	10,457,446	4.7%	501,518	13,591,740	3.7%	101.5%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	633,227	1,129,634	56.1%	851,207	9,271,422	9.2%	134.4%
Fund Balance, Jul 1, 2019	9,432,724	9,432,724	100.0%	10,562,358	6,287,722	168.0%	112.0%
Fund Balance, Jul 31, 2019	<u>\$ 10,065,951</u>	<u>\$ 10,562,358</u>	<u>95.3%</u>	<u>\$ 11,413,565</u>	<u>\$ 15,559,144</u>	<u>73.4%</u>	<u>113.4%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds				4,541,844			
Unassigned Fund Balance				<u>\$ 6,871,721</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 07/31/2019 (8.33% of Fiscal Year)

	Fiscal Year 2019 Year- To-Date Actuals	Fiscal Year 2019		Percent Collected / Expended	1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended	Year-over-Year Change
		End-of-Year Actuals						
675 Wastewater Fund								
Taxes	\$ 3,260	\$ 1,576,213	0.2%	\$ (65,566)	\$ 1,600,000	-4.1%	-2011.3%	
Charges for Services - Rates	494,315	5,873,506	8.4%	521,965	5,560,000	9.4%	105.6%	
Charges for Services - Misc. Service Fees	-	13,250	0.0%	-	-	N/A	N/A	
System Development Charges	38,376	269,372	14.2%	24,188	100,000	24.2%	63.0%	
Interest on Investments	12,344	193,213	6.4%	16,495	145,000	11.4%	133.6%	
Miscellaneous	200	480,200	0.0%	-	1,000	0.0%	0.0%	
Other Financing Sources	-	269,824	0.0%	-	4,950,000	0.0%	N/A	
Total Revenues and Other Sources	548,494	8,675,579	6.3%	497,082	12,356,000	4.0%	90.6%	
Public Works - Wastewater Collection	192,065	2,491,444	7.7%	201,670	2,732,272	7.4%	105.0%	
Public Works - Wastewater Collection Debt	-	71,974	0.0%	-	76,229	0.0%	N/A	
Public Works - Wastewater Treatment	255,986	3,132,331	8.2%	174,323	3,984,462	4.4%	68.1%	
Public Works - Wastewater Treatment Debt	-	1,752,674	0.0%	-	1,720,672	0.0%	N/A	
Public Works - Improvements SDC's	-	93,488	0.0%	33,397	504,750	6.6%	N/A	
Debt Service	-	-	N/A	-	-	N/A	N/A	
Contingency	-	-	N/A	-	162,500	0.0%	N/A	
Total Expenditures and Other Uses	448,052	7,541,912	5.9%	409,391	9,180,885	4.5%	91.4%	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	100,442	1,133,667	8.9%	87,691	3,175,115	2.8%	87.3%	
Fund Balance, Jul 1, 2019	7,636,846	7,636,846	100.0%	8,770,513	4,664,199	188.0%	114.8%	
Fund Balance, Jul 31, 2019	<u>\$ 7,737,288</u>	<u>\$ 8,770,513</u>	88.2%	<u>\$ 8,858,204</u>	<u>\$ 7,839,314</u>	113.0%	114.5%	
Reconciliation of Fund Balance:								
Restricted and Committed Funds				3,227,425				
Unassigned Fund Balance				<u>\$ 5,630,779</u>				

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 07/31/2019 (8.33% of Fiscal Year)

	Fiscal Year 2019		Percent Collected / Expended	1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended	Year-over-Year Change
	Fiscal Year 2019 Year- To-Date Actuals	End-of-Year Actuals					
680 Stormwater Fund							
Charges for Services - Rates	\$ 58,260	\$ 708,474	8.2%	\$ 59,764	\$ 770,000	7.8%	102.6%
Charges for Services - Misc. Service Fees	-	-	N/A	-	-	N/A	N/A
System Development Charges	4,880	30,439	16.0%	1,713	35,000	4.9%	35.1%
Interest on Investments	3,141	42,640	7.4%	3,598	30,000	12.0%	114.6%
Miscellaneous	-	2,619	0.0%	-	-	N/A	N/A
Other Financing Sources	-	-	N/A	-	-	N/A	N/A
Total Revenues and Other Sources	<u>66,281</u>	<u>784,172</u>	8.5%	<u>65,075</u>	<u>835,000</u>	7.8%	98.2%
Public Works - Storm Water Operations	49,237	650,218	7.6%	57,421	918,339	6.3%	116.6%
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%	-	125,000	0.0%	0.0%
Contingency	-	-	N/A	-	15,000	0.0%	N/A
Total Expenditures and Other Uses	<u>52,174</u>	<u>686,626</u>	7.6%	<u>57,421</u>	<u>1,070,289</u>	5.4%	110.1%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	14,107	97,546	14.5%	7,654	(235,289)	103.3%	54.3%
Fund Balance, Jul 1, 2019	<u>1,768,991</u>	<u>1,768,991</u>	100.0%	<u>1,866,537</u>	<u>892,373</u>	209.2%	105.5%
Fund Balance, Jul 31, 2019	<u>\$ 1,783,098</u>	<u>\$ 1,866,537</u>	95.5%	<u>\$ 1,874,190</u>	<u>\$ 657,084</u>	285.2%	105.1%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				34,835			
Unassigned Fund Balance				<u>\$ 1,839,356</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 07/31/2019 (8.33% of Fiscal Year)

	Fiscal Year 2019			1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended	Year-over-Year Change
	Fiscal Year 2019 Year-To-Date Actuals	Year-End-of-Year Actuals	Percent Collected / Expended				
690 Electric Fund							
Intergovernmental	\$ -	\$ 80,914	0.0%	\$ -	\$ 210,000	0.0%	N/A
Charges for Services - Rates	1,310,184	15,983,036	8.2%	1,282,639	16,766,395	7.7%	97.9%
Charges for Services - Misc. Service Fees	15,273	199,662	7.6%	15,754	261,573	6.0%	103.1%
Interest on Investments	3,701	54,681	6.8%	5,106	36,963	13.8%	138.0%
Miscellaneous	19,165	122,555	15.6%	5,120	97,780	5.2%	26.7%
Total Revenues and Other Sources	1,348,322	16,440,849	8.2%	1,308,619	17,372,711	7.5%	97.1%
Administration - Conservation	60,195	662,634	9.1%	83,318	944,190	8.8%	138.4%
Electric - Supply	699,144	7,217,533	9.7%	691,357	7,911,282	8.7%	98.9%
Electric - Distribution	595,788	7,830,497	7.6%	555,633	7,920,211	7.0%	93.3%
Electric - Transmission	102,450	927,429	11.0%	75,000	1,313,286	5.7%	73.2%
Debt Service	-	22,664	0.0%	-	-	N/A	N/A
Contingency	-	-	N/A	-	112,500	0.0%	N/A
Total Expenditures and Other Uses	1,457,577	16,660,758	8.7%	1,405,308	18,201,468	7.7%	96.4%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(109,255)	(219,909)	49.7%	(96,689)	(828,757)	88.3%	88.5%
Fund Balance, Jul 1, 2019	2,468,855	2,468,855	100.0%	2,248,946	1,604,259	140.2%	91.1%
Fund Balance, Jul 31, 2019	\$ 2,359,600	\$ 2,248,946	104.9%	\$ 2,152,257	\$ 775,502	277.5%	91.2%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				-			
Unassigned Fund Balance				\$ 2,152,257			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 07/31/2019 (8.33% of Fiscal Year)

	Fiscal Year 2019		Percent Collected / Expended	1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended	Year-over-Year Change
	Fiscal Year 2019 Year- To-Date Actuals	End-of-Year Actuals					
695 Telecommunications Fund							
Charges for Services - Rates	\$ 192,321	\$ 2,361,300	8.1%	\$ 201,975	\$ 2,342,646	8.6%	105.0%
Charges for Services - Misc. Service Fees	1,009	18,509	5.5%	425	-	N/A	42.1%
Interest on Investments	923	15,939	5.8%	1,738	2,000	86.9%	188.4%
Miscellaneous	-	-	N/A	-	1,000	N/A	N/A
Interfund Loan	-	-	N/A	-	-	N/A	N/A
Total Revenues and Other Sources	194,253	2,395,748	8.1%	204,138	2,345,646	8.7%	105.1%
Personnel Services	52,889	691,265	7.7%	55,697	798,555	7.0%	105.3%
Materials & Services	81,092	982,244	8.3%	74,010	1,394,469	5.3%	91.3%
Capital Outlay	-	11,523	0.0%	3,654	65,000	5.6%	N/A
Debt - Transfer to Debt Service Fund	34,083	409,000	8.3%	34,083	-	N/A	100.0%
Contingency	-	-	N/A	-	52,500	0.0%	N/A
Total Expenditures and Other Uses	168,065	2,094,031	8.0%	167,445	2,310,524	7.2%	99.6%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	26,188	301,716	8.7%	36,693	35,122	104.5%	140.1%
Fund Balance, Jul 1, 2019	834,108	834,108	100.0%	1,135,824	540,571	210.1%	136.2%
Fund Balance, Jul 31, 2019	<u>\$ 860,296</u>	<u>\$ 1,135,824</u>	<u>75.7%</u>	<u>\$ 1,172,518</u>	<u>\$ 575,693</u>	<u>203.7%</u>	<u>136.3%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds				783,917			
Unassigned Fund Balance				<u>\$ 388,601</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 07/31/2019 (8.33% of Fiscal Year)

710	Central Service Fund	Fiscal Year 2019			1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended	Year-over-Year Change
		Fiscal Year 2019 Year-To-Date Actuals	End-of-Year Actuals	Percent Collected / Expended				
	Taxes	\$ -	\$ 35,481	0.0%	\$ -	\$ 82,550	0.0%	N/A
	Charges for Services - Internal	565,427	6,785,121	8.3%	680,539	8,166,467	8.3%	120.4%
	Charges for Services - Misc. Service Fees	43,053	231,651	18.6%	34,259	295,000	11.6%	79.6%
	Interest on Investments	2,623	28,485	9.2%	1,907	29,637	6.4%	72.7%
	Miscellaneous	235	11,713	2.0%	601	-	N/A	255.8%
	Operating Transfer in (CIP Fund)	38,917	467,000	8.3%	-	-	N/A	0.0%
	Total Revenues and Other Sources	650,254	7,559,452	8.6%	717,306	8,573,654	8.4%	110.3%
	Administration Department	144,174	1,651,960	8.7%	136,434	1,774,498	7.7%	94.6%
	Information Technology - Info Services Division	97,412	1,317,765	7.4%	101,126	1,473,618	6.9%	103.8%
	Administrative Services Department	212,423	2,718,983	7.8%	182,633	3,056,617	6.0%	86.0%
	City Recorder Division	14,388	182,992	7.9%	14,411	183,097	7.9%	100.2%
	Public Works - Administration and Engineering	177,414	1,987,453	8.9%	215,710	2,474,775	8.7%	121.6%
	Contingency	-	-	N/A	-	105,209	0.0%	N/A
	Total Expenditures and Other Uses	645,810	7,859,153	8.2%	650,315	9,067,814	7.2%	100.7%
	Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	4,444	(299,701)	-1.5%	66,991	(494,160)	113.6%	1507.5%
	Fund Balance, Jul 1, 2019	1,092,452	1,092,452	100.0%	792,751	375,525	211.1%	72.6%
	Fund Balance, Jul 31, 2019	\$ 1,096,896	\$ 792,751	138.4%	\$ 859,742	\$ (118,635)	824.7%	78.4%
	Reconciliation of Fund Balance:							
	Restricted and Committed Funds				175,000			
	Unassigned Fund Balance				\$ 684,742			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 07/31/2019 (8.33% of Fiscal Year)

	Fiscal Year 2019			1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended	Year-over-Year Change
	Fiscal Year 2019 Year-To-Date Actuals	Year-End-of-Year Actuals	Percent Collected / Expended				
720 Insurance Service Fund							
Intergovernmental	\$ -	\$ 1,700	0.0%	\$ -	\$ -		N/A
Charges for Services - Internal	58,240	693,867	8.4%	50,223	712,944	7.0%	86.2%
Interest on Investments	1,488	9,095	16.4%	656	8,750	7.5%	44.1%
Miscellaneous	4,672	54,024	8.6%	10	40,000	0.0%	0.2%
Total Revenues and Other Sources	<u>64,399</u>	<u>758,686</u>	8.5%	<u>50,889</u>	<u>761,694</u>	6.7%	79.0%
Personnel Services	10,109	162,708	6.2%	(1,093)	-	0.0%	-10.8%
Materials and Services	599,576	982,067	61.1%	629,560	1,040,072	60.5%	105.0%
Capital Outlay	-	155,744	0.0%	2,468	-	N/A	N/A
Contingency	-	-	N/A	-	-	N/A	N/A
Total Expenditures and Other Uses	<u>609,686</u>	<u>1,300,519</u>	46.9%	<u>630,935</u>	<u>1,040,072</u>	60.7%	103.5%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(545,287)	(541,833)	100.6%	(580,045)	(278,378)	-108.4%	106.4%
Fund Balance, Jul 1, 2019	586,216	586,216	100.0%	44,383	415,988	10.7%	7.6%
Fund Balance, Jul 31, 2019	<u>\$ 40,929</u>	<u>\$ 44,383</u>	92.2%	<u>\$ (535,662)</u>	<u>\$ 137,610</u>	-389.3%	-1308.7%
Reconciliation of Fund Balance:	\$	2					
Restricted and Committed Funds				(535,663)			
Unassigned Fund Balance				<u>\$ 0</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 07/31/2019 (8.33% of Fiscal Year)

	Fiscal Year 2019			Percent Collected / Expended	1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended	Year-over-Year Change
	Fiscal Year 2019 Year- To-Date Actuals	Year- End-of-Year Actuals						
725 Health Benefits Fund								
Charges for Services - Internal	\$ 514,188	\$ 6,347,864	8.1%	\$ 501,835	\$ 6,338,256	7.9%	97.6%	
Interest on Investments	550	14,634	3.8%	1,648	9,375	17.6%	299.7%	
Miscellaneous	31,320	70,862	44.2%	-	-	N/A	0.0%	
Transfer In (Insurance Fund)	-	-	N/A	-	-	N/A	N/A	
Total Revenues and Other Sources	546,058	6,433,359	8.5%	503,483	6,347,631	7.9%	92.2%	
Materials and Services	1,075,626	5,505,680	19.5%	453,532	6,183,108	7.3%	42.2%	
Transfer Out	-	-	N/A	-	100,000	0.0%	N/A	
Contingency	-	-	N/A	-	50,000	0.0%	N/A	
Total Expenditures and Other Uses	1,075,626	5,505,680	19.5%	453,532	6,333,108	7.2%	42.2%	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(529,568)	927,680	-57.1%	49,951	14,523	343.9%	-9.4%	
Fund Balance, Jul 1, 2019	4,695	4,695	100.0%	932,374	441,324	211.3%	19860.4%	
Fund Balance, Jul 31, 2019	<u>\$ (524,873)</u>	<u>\$ 932,374</u>	-56.3%	<u>\$ 982,326</u>	<u>\$ 455,847</u>	215.5%	-187.2%	
Reconciliation of Fund Balance:								
Restricted and Committed Funds				982,326				
Unassigned Fund Balance				<u>\$ -</u>				

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 07/31/2019 (8.33% of Fiscal Year)

	Fiscal Year 2019		Percent Collected / Expended	1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended	Year-over-Year Change
	Fiscal Year 2019 Year- To-Date Actuals	End-of-Year Actuals					
730 Equipment Fund							
Charges for Services - Internal	\$ 162,486	\$ 3,125,774	5.2%	\$ 194,764	\$ 2,514,171	7.7%	119.9%
Charges for Services - Misc. Service Fees	20,341	239,577	8.5%	23,496	-	N/A	115.5%
Interest on Investments	6,524	80,284	8.1%	7,641	68,000	11.2%	117.1%
Miscellaneous	-	100,773	0.0%	-	75,000	0.0%	N/A
Total Revenues and Other Sources	189,351	3,546,408	5.3%	225,901	2,657,171	8.5%	119.3%
Public Works - Maintenance	94,670	1,732,992	5.5%	90,589	1,377,000	6.6%	95.7%
Public Works - Purchasing and Acquisition	-	2,071,379	0.0%	-	1,831,091	0.0%	N/A
Contingency	-	-	N/A	-	50,000	0.0%	N/A
Total Expenditures and Other Uses	94,670	3,804,371	2.5%	90,589	3,258,091	2.8%	95.7%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	94,681	(257,963)	-36.7%	135,312	(600,920)	122.5%	142.9%
Fund Balance, Jul 1, 2019	3,579,502	3,579,502	100.0%	3,321,539	1,212,434	274.0%	92.8%
Fund Balance, Jul 31, 2019	\$ 3,674,183	\$ 3,321,539	110.6%	\$ 3,456,851	\$ 611,514	565.3%	94.1%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				3,456,851			
Unassigned Fund Balance				\$ 0			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 07/31/2019 (8.33% of Fiscal Year)

	Fiscal Year 2019		Percent Collected / Expended	1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended	Year-over-Year Change
	Fiscal Year 2019 Year- To-Date Actuals	End-of-Year Actuals					
731 Parks Equipment Fund							
Charges for Services - Internal	\$ 18,958	\$ 227,500	8.3%	\$ 12,292	\$ 147,500	8.3%	64.8%
Interest on Investments	226	4,898	4.6%	511	725	70.4%	225.6%
Miscellaneous	-	46,331	0.0%	-	-	N/A	N/A
Total Revenues and Other Sources	<u>19,185</u>	<u>278,729</u>	6.9%	<u>12,802</u>	<u>148,225</u>	8.6%	66.7%
Capital Outlay	5,248	141,092	3.7%	-	150,000	0.0%	0.0%
Total Expenditures and Other Uses	<u>5,248</u>	<u>141,092</u>	3.7%	<u>-</u>	<u>150,000</u>	0.0%	0.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	13,937	137,637	10.1%	12,802	(1,775)	-721.3%	91.9%
Fund Balance, Jul 1, 2019	<u>126,854</u>	<u>126,854</u>	100.0%	<u>264,491</u>	<u>105,047</u>	251.8%	208.5%
Fund Balance, Jul 31, 2019	<u>\$ 140,791</u>	<u>\$ 264,491</u>	53.2%	<u>\$ 277,293</u>	<u>\$ 103,272</u>	268.5%	197.0%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				277,293			
Unassigned Fund Balance				<u>\$ -</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 07/31/2019 (8.33% of Fiscal Year)

	Fiscal Year 2019		Percent Collected / Expended	1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended	Year-over-Year Change
	Fiscal Year 2019 Year- To-Date Actuals	End-of-Year Actuals					
810 Cemetery Fund							
Charges for Services	\$ 505	\$ 14,110	3.6%	\$ 2,774	\$ 25,000	11.1%	549.9%
Interest on Investments	1,726	23,598	7.3%	1,926	6,500	29.6%	111.6%
Transfer In (General Fund)	500	500	100.0%	500	500	100.0%	100.0%
Total Revenues and Other Sources	<u>2,731</u>	<u>38,208</u>	7.1%	<u>5,200</u>	<u>32,000</u>	16.2%	190.4%
Transfers	1,726	23,598	7.3%	1,926	75,000	2.6%	111.6%
Total Expenditures and Other Uses	<u>1,726</u>	<u>23,598</u>	7.3%	<u>1,926</u>	<u>75,000</u>	2.6%	111.6%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	1,005	14,610	6.9%	3,274	(43,000)	107.6%	326.0%
Fund Balance, Jul 1, 2019	<u>970,305</u>	<u>970,305</u>	100.0%	<u>984,915</u>	<u>504,982</u>	195.0%	101.5%
Fund Balance, Jul 31, 2019	<u>\$ 971,309</u>	<u>\$ 984,915</u>	98.6%	<u>\$ 988,189</u>	<u>\$ 461,982</u>	213.9%	101.7%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				988,189			
Unassigned Fund Balance				<u>(0)</u>			