

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 07/31/2020 (8.33% of Budget)

	Fiscal Year 2020	Fiscal Year 2020	Percent Collected / Expended	Fiscal Year 2021	2nd Year of Biennial Budget	Percent Collected / Expended	Year over year change
	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals			
110 General Fund							
Taxes	\$ 878,198	\$ 22,071,780	4.0%	\$ 821,318	\$ 24,260,648	3.4%	93.5%
Licenses and Permits	78,155	1,095,600	7.1%	164,959	949,150	17.4%	211.1%
Intergovernmental	2,159	2,217,898	0.1%	33,015	1,657,044	2.0%	1529.4%
Charges for Services	237,154	1,671,137	14.2%	90,877	1,599,001	5.7%	38.3%
Fines	15,264	418,514	3.6%	11,054	607,900	1.8%	72.4%
Interest on Investments	7,036	107,484	6.5%	4,301	126,250	3.4%	61.1%
Miscellaneous	12,309	55,509	22.2%	1,876	70,145	2.7%	15.2%
Transfer in (Water Fund)	20,833	50,000	41.7%	50,000	250,000	20.0%	240.0%
Transfer In (Cemetery)	1,926	69,988	2.8%	50,900	75,000	67.9%	2643.2%
Transfer In (Health Benefits)	-	100,000	0.0%	100,000	100,000	100.0%	N/A
Total Revenues and Other Sources	1,253,033	27,857,909	4.5%	1,328,300	29,695,138	4.5%	106.0%
Administration	226,817	1,329,759	17.1%	178,895	1,111,194	16.1%	78.9%
Administration - Municipal Court	44,865	653,523	6.9%	50,061	708,010	7.1%	111.6%
Finance - Miscellaneous	-	22,893	0.0%	-	19,000	0.0%	N/A
Finance - Band	1,313	48,382	2.7%	3,143	66,459	4.7%	239.4%
Finance - Parks	449,325	5,391,900	8.3%	449,325	5,391,900	8.3%	100.0%
Police Department	761,863	7,768,441	9.8%	677,832	8,482,466	8.0%	89.0%
Fire and Rescue Department	755,026	9,396,269	8.0%	803,599	9,902,676	8.1%	106.4%
Public Works - Cemetery Division	46,793	459,164	10.2%	39,465	542,128	7.3%	84.3%
Community Development - Planning Division	147,265	1,769,254	8.3%	124,963	1,755,537	7.1%	84.9%
Community Development - Building Division	66,973	793,354	8.4%	65,818	848,549	7.8%	98.3%
Community Development - Social Services Grants	132,000	134,000	98.5%	-	134,000	0.0%	0.0%
Transfers (Cemetery and Debt Svc)	500	500	100.0%	500	105,500	0.5%	100.0%
Contingency	-	-	N/A	-	400,000	0.0%	
Total Expenditures and Other Uses	2,632,739	27,767,439	9.5%	2,393,601	29,467,420	8.1%	90.9%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(1,379,706)	90,470	-1525.0%	(1,065,301)	227,718	-467.8%	77.2%
Beginning Fund Balance	4,285,867	4,963,180	86.4%	5,053,650	4,119,443	122.7%	117.9%
Ending Fund Balance	\$ 2,906,161	\$ 5,053,650	57.5%	\$ 3,988,349	\$ 4,347,161	91.7%	137.2%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				1,192,343			
Unassigned Fund Balance				\$ 2,796,007			

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	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals			
211 Parks and Recreation General Fund							
Intergovernmental	\$ 2,018	\$ 190,356	1.1%	\$ -	\$ 15,000	0.0%	0.0%
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	110,494	819,535	13.5%	97,215	1,181,475	8.2%	88.0%
Interest on Investments	1,906	19,232	9.9%	1,047	23,543	4.4%	54.9%
Miscellaneous	732	33,425	2.2%	427	31,000	1.4%	58.4%
Transfer In	-	185,000	0.0%	-	185,000	0.0%	N/A
Total Revenues and Other Sources	564,474	6,639,448	8.5%	548,014	6,827,918	8.0%	97.1%
Parks Division	377,095	3,769,517	10.0%	281,462	4,141,464	6.8%	74.6%
Recreation Division	137,544	1,261,136	10.9%	59,905	1,494,730	4.0%	43.6%
Golf Division	48,252	578,354	8.3%	45,284	596,302	7.6%	93.8%
Senior Services Division	19,371	317,639	6.1%	26,216	354,680	7.4%	135.3%
Parks Forestry Division	34,417	481,257	7.2%	37,414	497,594	7.5%	108.7%
Contingency	-	-	0.0%	-	75,000	0.0%	0.0%
Total Expenditures and Other Uses	616,679	6,407,902	9.6%	450,281	7,159,770	6.3%	73.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(52,205)	231,545	-22.5%	97,733	(331,852)	129.5%	-187.2%
Beginning Fund Balance	823,322	842,877	97.7%	1,074,423	305,538	351.6%	130.5%
Ending Fund Balance	\$ 771,117	\$ 1,074,423	71.8%	\$ 1,172,156	\$ (26,314)	4554.5%	152.0%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				-			
Unassigned Fund Balance				<u>\$ 1,172,156</u>			

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	Year-To-Date Actuals	End-of-Year Actuals	Percent Collected / Expended	Year-To-Date Actuals	2nd Year of Biennial Budget	Percent Collected / Expended	
240 Housing Fund							
Taxes	\$ -	\$ 100,000	0.0%	\$ -	\$ 100,000	0.0%	N/A
Interest on Investments	149	1,996	7.5%	105	-	N/A	70.0%
Miscellaneous	-	2,215	0.0%	-	-	N/A	N/A
Total Revenues and Other Sources	149	104,211	0.1%	105	100,000	0.1%	70.0%
Personnel Services	-	-		-	-	N/A	70.0%
Materials and Services	-	65,118	0.0%	-	100,000	N/A	70.0%
Total Expenditures and Other Uses	-	65,118	0.0%	-	100,000	N/A	70.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	149	39,093	0.4%	105	-	0.0%	70.0%
Beginning Fund Balance	69,986	69,986	100.0%	109,080	225,834	N/A	
Ending Fund Balance	\$ 70,136	\$ 109,080	64.3%	\$ 109,184	\$ 225,834	48.3%	155.7%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				109,184			
Unassigned Fund Balance				\$ -			

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	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals			
250 Community Development Block Fund							
Intergovernmental	\$ -	\$ 238,255	0.0%	\$ -	\$ 175,422	0.0%	N/A
Total Revenues and Other Sources	-	238,255	0.0%	-	175,422	0.0%	N/A
Personnel Services	2,214	49,323	4.5%	7,267	35,495	20.5%	328.2%
Materials and Services	-	188,933	0.0%	-	140,389	0.0%	N/A
Total Expenditures and Other Uses	2,214	238,255	0.9%	7,267	175,884	4.1%	328.2%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(2,214)	-	0.0%	(7,267)	(462)	1573.9%	328.2%
Beginning Fund Balance	36,617	36,617	100.0%	36,617	1	3661687.0%	100.0%
Ending Fund Balance	\$ 34,403	\$ 36,617	94.0%	\$ 29,349	\$ (461)	N/A	85.3%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				29,349			
Unassigned Fund Balance				\$ -			

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	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals	2nd Year of Biennial Budget		
255 Reserve Fund							
Interest on Investments	\$ 75	\$ 816	9.2%	\$ 37	\$ 350	N/A	49.4%
Interfund Loan	-	-	0.0%	-	-	N/A	0.0%
Total Revenues and Other Sources	<u>75</u>	<u>816</u>	9.2%	<u>37</u>	<u>350</u>	10.6%	49.4%
Interfund Loan (Health Benefits Fund)	-	-		-	-	N/A	0.0%
Operating Transfer out	-	-		-	-	N/A	0.0%
Total Expenditures and Other Uses	<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>	N/A	0.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	75	816	9.2%	37	350	10.6%	49.4%
Beginning Fund Balance	<u>38,440</u>	<u>38,440</u>	100.0%	<u>39,256</u>	<u>19,205</u>	204.4%	102.1%
Ending Fund Balance	<u>\$ 38,515</u>	<u>\$ 39,256</u>	98.1%	<u>\$ 39,293</u>	<u>\$ 19,555</u>	200.9%	102.0%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				<u>39,293</u>			
Unassigned Fund Balance				<u>\$ -</u>			

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	Fiscal Year 2020			Fiscal Year 2021			Year over year change
	Year-To-Date Actuals	End-of-Year Actuals	Percent Collected / Expended	Year-To-Date Actuals	2nd Year of Biennial Budget	Percent Collected / Expended	
260 Street Fund							
Taxes	\$ -	\$ 398,771	0.0%	\$ -	\$ 795,000	0.0%	N/A
Intergovernmental	138,345	1,502,423	9.2%	88,273	1,761,302	5.0%	63.8%
Charges for Services - Rates	132,365	1,631,327	8.1%	135,602	1,659,000	8.2%	102.4%
Charges for Services - Misc. Service Fees	1,377	11,576	11.9%	76	17,000	N/A	5.5%
System Development Charges	25,346	235,750	10.8%	26,913	100,000	N/A	106.2%
Assessments	162	3,319	4.9%	-	30,000	0.0%	0.0%
Interest on Investments	9,624	65,516	14.7%	2,021	100,000	N/A	21.0%
Miscellaneous	0	587	0.0%	0	84,145	0.0%	88.9%
Other Financing Sources	-	-	0.0%	-	5,000,000	0.0%	N/A
Total Revenues and Other Sources	307,218	3,849,269	8.0%	252,886	9,546,447	2.6%	82.3%
Public Works - Ground Maintenance	8,674	240,936	3.6%	5,698	268,200	2.1%	65.7%
Public Works - Street Operations	483,090	6,389,240	7.6%	437,360	9,217,473	4.7%	90.5%
Public Works - Street Operations Debt	-	-	N/A	-	127,555	0.0%	N/A
Public Works - Transportation SDC's	26,527	353,846	7.5%	53,999	738,149	7.3%	203.6%
Contingency	-	-	0.0%	-	21,850	0.0%	N/A
Total Expenditures and Other Uses	518,291	6,984,022	7.4%	497,058	10,373,227	4.8%	95.9%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(211,073)	(3,134,753)	6.7%	(244,172)	(826,780)	29.5%	115.7%
Beginning Fund Balance	4,474,295	4,815,937	92.9%	1,681,184	1,881,204	89.4%	37.6%
Ending Fund Balance	\$ 4,263,222	\$ 1,681,184	253.6%	\$ 1,437,012	\$ 1,054,424	136.3%	33.7%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				2,641,068			
Unassigned Fund Balance				<u>\$ (1,204,056)</u>			

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	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals			
280							
Airport Fund							
Intergovernmental	\$ -	\$ 67,244.76	N/A	\$ -	\$ 180,000	0.0%	100.0%
Charges for Services - Rates	19,524	165,347	11.8%	19,751	162,000	12.2%	101.2%
Interest on Investments	416	5,062	8.2%	282	500	N/A	67.8%
Miscellaneous	1	1,000	0.1%	-	-	N/A	0.0%
Total Revenues and Other Sources	19,941	238,654	8.4%	20,033	342,500	5.8%	100.5%
Materials and Services	15,753	63,591	24.8%	1,169	108,044	1.1%	7.4%
Capital Outlay	-	34,154	0.0%	9	260,000	0.0%	N/A
Contingency	-	-	0.0%	-	-	N/A	0.0%
Total Expenditures and Other Uses	15,753	97,745	16.1%	1,178	368,044	0.3%	7.5%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	4,188	140,909	3.0%	18,855	(25,544)	173.8%	450.2%
Beginning Fund Balance	235,658	235,658	100.0%	376,568	112,653	334.3%	159.8%
Ending Fund Balance	\$ 239,846	\$ 376,568	63.7%	\$ 395,422	\$ 87,109	453.9%	164.9%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				395,422			
Unassigned Fund Balance				\$ -			

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	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals	2nd Year of Biennial Budget		
410 Capital Improvements Fund							
Charges for Services - Internal	\$ 78,848	\$ 946,170	8.3%	\$ 78,848	\$ 931,170	8.5%	100.0%
Charges for Services - Misc. Service Fees	13,343	203,162	6.6%	13,140	60,000	21.9%	98.5%
System Development Charges	11,655	59,994	19.4%	7,505	51,500	14.6%	64.4%
Interest on Investments	1,821	19,103	9.5%	923	13,000	7.1%	50.7%
Miscellaneous	-	4,306	0.0%	-	10,000	0.0%	N/A
Total Revenues and Other Sources	<u>105,667</u>	<u>1,234,596</u>	8.6%	<u>100,415</u>	<u>1,065,670</u>	9.4%	95.0%
Public Works - Facilities	63,213	1,066,743	5.9%	51,321	1,592,132	3.2%	81.2%
Finance - SDC (Parks)	-	-	N/A	-	-	N/A	N/A
Finance - Open Space (Parks)	-	-	N/A	-	-	N/A	N/A
Transfer Out	-	110,000	0.0%	-	110,000	0.0%	N/A
Contingency	-	-	-	-	30,000	0.0%	N/A
Total Expenditures and Other Uses	<u>63,213</u>	<u>1,176,743</u>	5.4%	<u>51,321</u>	<u>1,732,132</u>	3.0%	81.2%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	42,453	57,853	73.4%	49,095	(666,462)	-7.4%	115.6%
Beginning Fund Balance	<u>853,761</u>	<u>860,718</u>	99.2%	<u>918,571</u>	<u>674,587</u>	136.2%	107.6%
Ending Fund Balance	<u>\$ 896,214</u>	<u>\$ 918,571</u>	97.6%	<u>\$ 967,666</u>	<u>\$ 8,125</u>	11910.1%	108.0%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				967,666			
Unassigned Fund Balance				<u>\$ (0)</u>			

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	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals			
411 Parks Capital Improvement Fund							
Taxes	\$ -	\$ 664,577	0.0%	\$ -	\$ 756,900	0.0%	N/A
Intergovernmental	-	171,690	0.0%	-	2,075,000	0.0%	0.0%
Interest on Investments	2,102	27,987	7.5%	1,419	20,000	7.1%	67.5%
Other Financing Sources	-	-	0.0%	-	1,250,000	0.0%	0.0%
Total Revenues and Other Sources	2,102	864,253	0.2%	1,419	4,101,900	0.0%	67.5%
Personnel Services	-	-					
Materials and Services	-	8,574	0.0%	-	-	N/A	N/A
Capital Outlay	2,382	343,387	0.7%	2,182	3,090,000	0.1%	91.6%
Transfer Out	-	344,656	0.0%	-	349,172	0.0%	N/A
Total Expenditures and Other Uses	2,382	696,618	0.3%	2,182	3,439,172	0.1%	91.6%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(281)	167,636	-0.2%	(763)	662,728	-0.1%	271.7%
Beginning Fund Balance	1,068,654	1,428,985	74.8%	1,596,621	607,000	263.0%	149.4%
Ending Fund Balance	<u>\$ 1,068,373</u>	<u>\$ 1,596,621</u>	66.9%	<u>\$ 1,595,858</u>	<u>\$ 1,269,728</u>	125.7%	149.4%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				1,483,640			
Unassigned Fund Balance				<u>\$ 112,218</u>			

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530 Debt Services							
Taxes	\$ -	\$ 483,627	0.0%	\$ -	\$ 213,000	0.0%	N/A
Charges for Services - Internal	96,192	1,259,300	7.6%	96,192	1,154,300	8.3%	100.0%
Interest on Investments	2,012	15,469	13.0%	975	13,130	N/A	48.5%
Transfer In (General Fund & CIP)	-	269,656	0.0%	-	379,172	0.0%	N/A
Other Financing Sources	-	-	0.0%	-	-	N/A	N/A
Total Revenues and Other Sources	<u>98,204</u>	<u>2,028,052</u>	4.8%	<u>97,167</u>	<u>1,759,602</u>	5.5%	98.9%
Materials and Services	-	900	0.0%	-	-	N/A	N/A
Debt Service	-	2,025,311	0.0%	-	1,765,520	0.0%	N/A
Total Expenditures and Other Uses	<u>-</u>	<u>2,026,211</u>	0.0%	<u>-</u>	<u>1,765,520</u>	0.0%	N/A
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	98,204	1,841	5335.5%	97,167	(5,918)	1741.9%	98.9%
Beginning Fund Balance	<u>1,035,855</u>	<u>1,035,855</u>	100.0%	<u>1,037,695</u>	<u>712,027</u>	145.7%	100.2%
Ending Fund Balance	<u>\$ 1,134,058</u>	<u>\$ 1,037,695</u>	109.3%	<u>\$ 1,134,862</u>	<u>\$ 706,109</u>	160.7%	100.1%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				<u>1,134,862</u>			
Unassigned Fund Balance				<u>\$ -</u>			

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670 Water Fund							
Intergovernmental	\$ -	\$ 6,331	0.0%	\$ -	\$ -	N/A	N/A
Charges for Services - Rates	1,287,941	8,256,832	15.6%	930,576	8,633,400	10.8%	72.3%
Charges for Services - Misc. Service Fees	19,495	98,581	19.8%	6,085	-	N/A	31.2%
System Development Charges	27,279	226,981	12.0%	31,762	100,000	N/A	116.4%
Interest on Investments	17,756	216,316	8.2%	9,285	146,450	N/A	52.3%
Miscellaneous	254	41,749	0.6%	296	25,000	1.2%	116.8%
Other Financing Sources	-	1,103,851	0.0%	-	14,252,562	0.0%	N/A
Total Revenues and Other Sources	1,352,725	9,950,641	13.6%	978,004	23,157,412	4.2%	72.3%
Public Works - Conservation	16,579	201,734	8.2%	21,823	290,810	7.5%	131.6%
Public Works - Water Supply	39,644	762,548	5.2%	43,580	3,054,080	1.4%	109.9%
Public Works - Water Supply Debt	-	245,129	0.0%	-	9,455	0.0%	N/A
Public Works - Water Distribution	325,195	3,984,957	8.2%	306,828	4,685,675	6.5%	94.4%
Public Works - Water Distribution Debt	-	388,157	0.0%	-	249,105	0.0%	N/A
Public Works - Water Treatment	99,268	3,219,746	3.1%	99,929	13,289,350	0.8%	100.7%
Public Works - Water Treatment Debt	-	141,963	0.0%	-	140,576	0.0%	N/A
Public Works - Improvement SDC's	-	566,328	0.0%	-	2,877,500	0.0%	N/A
Public Works - Debt SDC's	-	34,686	0.0%	-	180,776	0.0%	N/A
Debt Service	-	-	0.0%	-	34,038	N/A	0.0%
Transfer Out	20,833	50,000	41.7%	50,000	250,000	20.0%	N/A
Contingency	-	-	0.0%	-	342,500	0.0%	0.0%
Total Expenditures and Other Uses	501,518	9,595,249	5.2%	522,159	25,403,866	2.1%	104.1%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	851,207	355,392	239.5%	455,845	(2,246,454)	120.3%	53.6%
Beginning Fund Balance	10,562,358	10,495,073	100.6%	10,850,465	8,954,820	121.2%	102.7%
Ending Fund Balance	\$ 11,413,565	\$ 10,850,465	105.2%	\$ 11,306,310	\$ 6,708,366	168.5%	99.1%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				5,708,714			
Unassigned Fund Balance				\$ 5,597,596			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 07/31/2020 (8.33% of Budget)

	Fiscal Year 2020	Fiscal Year 2020	Percent Collected / Expended	Fiscal Year 2021	2nd Year of Biennial Budget	Percent Collected / Expended	Year over year change
	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals			
675 Wastewater Fund							
Taxes	\$ (65,566)	\$ 1,617,688	-4.1%	\$ -	\$ 1,650,000	0.0%	0.0%
Intergovernmental	-	3,409	0.0%	-	-	N/A	N/A
Charges for Services - Rates	521,965	6,078,318	8.6%	517,502	5,783,000	8.9%	99.1%
Charges for Services - Misc. Service Fees	-	7,851	0.0%	-	-	N/A	N/A
System Development Charges	24,188	212,725	11.4%	25,327	100,000	N/A	104.7%
Interest on Investments	16,495	188,367	8.8%	8,595	146,450	N/A	52.1%
Miscellaneous	-	1,610	0.0%	-	1,000	0.0%	0.0%
Other Financing Sources	-	122,729	0.0%	-	4,950,000	0.0%	0.0%
Total Revenues and Other Sources	497,082	8,232,697	6.0%	551,424	12,630,450	4.4%	110.9%
Public Works - Wastewater Collection	201,670	2,579,229	7.8%	201,359	3,009,387	6.7%	99.8%
Public Works - Wastewater Collection Debt	-	76,224	0.0%	-	75,429	0.0%	N/A
Public Works - Wastewater Treatment	174,323	2,487,997	7.0%	193,095	4,334,978	4.5%	110.8%
Public Works - Wastewater Treatment Debt	-	1,720,632	0.0%	-	1,713,537	0.0%	N/A
Public Works - Improvements SDC's	33,397	109,481	30.5%	-	605,000	0.0%	0.0%
Contingency	-	-	0.0%	-	162,500	0.0%	0.0%
Total Expenditures and Other Uses	409,391	6,973,563	5.9%	394,454	9,900,831	4.0%	96.4%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	87,691	1,259,134	7.0%	156,970	2,729,619	5.8%	179.0%
Beginning Fund Balance	8,770,513	8,826,690	99.4%	10,085,824	4,664,199	216.2%	115.0%
Ending Fund Balance	<u>\$ 8,858,204</u>	<u>\$ 10,085,824</u>	87.8%	<u>\$ 10,242,794</u>	<u>\$ 7,393,818</u>	138.5%	115.6%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				3,624,107			
Unassigned Fund Balance				<u>\$ 6,618,687</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 07/31/2020 (8.33% of Budget)

	Fiscal Year 2020	Fiscal Year 2020	Percent Collected / Expended	Fiscal Year 2021	2nd Year of Biennial Budget	Percent Collected / Expended	Year over year change
	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals			
680 Storm Water Fund							
Intergovernmental	\$ -	\$ 2,597	0.0%	\$ -	\$ -	N/A	N/A
Charges for Services - Rates	59,764	727,545	8.2%	60,817	790,000	7.7%	101.8%
Charges for Services - Misc. Service Fees	-	-	N/A	-	-	N/A	N/A
System Development Charges	1,713	16,834	10.2%	3,163	45,000	7.0%	184.7%
Interest on Investments	3,598	37,214	9.7%	1,641	30,300	N/A	45.6%
Miscellaneous	-	-	0.0%	-	-	N/A	0.0%
Total Revenues and Other Sources	<u>65,075</u>	<u>784,190</u>	8.3%	<u>65,621</u>	<u>865,300</u>	7.6%	100.8%
Public Works - Storm Water Operations	57,421	756,257	7.6%	61,267	970,143	6.3%	106.7%
Public Works - Storm Water Operations Debt	-	11,950	0.0%	-	11,750	0.0%	N/A
Public Works - Storm Water SDC's	-	87,356	0.0%	-	191,000	0.0%	N/A
Contingency	-	-	0.0%	-	15,000	0.0%	0.0%
Total Expenditures and Other Uses	<u>57,421</u>	<u>855,563</u>	6.7%	<u>61,267</u>	<u>1,187,893</u>	5.2%	106.7%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	7,654	(71,373)	-10.7%	4,353	(322,593)	101.3%	56.9%
Beginning Fund Balance	<u>1,866,537</u>	<u>1,866,537</u>	100.0%	<u>1,795,164</u>	<u>892,373</u>	201.2%	96.2%
Ending Fund Balance	<u>\$ 1,874,190</u>	<u>\$ 1,795,164</u>	104.4%	<u>\$ 1,799,517</u>	<u>\$ 569,780</u>	315.8%	96.0%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				6,180			
Unassigned Fund Balance				<u>\$ 1,793,337</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 07/31/2020 (8.33% of Budget)

	Fiscal Year 2020	Fiscal Year 2020	Percent Collected / Expended	Fiscal Year 2021	2nd Year of Biennial Budget	Percent Collected / Expended	Year over year change
	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals			
690 Electric Fund							
Intergovernmental	\$ -	\$ 205,315	0.0%	\$ -	\$ 210,000	0.0%	N/A
Charges for Services - Rates	1,282,639	16,230,395	7.9%	1,266,192	17,351,779	7.3%	98.7%
Charges for Services - Misc. Service Fees	15,754	247,843	6.4%	38,716	261,573	14.8%	245.8%
Interest on Investments	5,106	54,149	9.4%	2,072	37,333	N/A	40.6%
Miscellaneous	5,120	74,069	6.9%	5,456	-	N/A	106.6%
Total Revenues and Other Sources	<u>1,308,619</u>	<u>16,811,771</u>	7.8%	<u>1,312,435</u>	<u>17,958,465</u>	7.3%	100.3%
Administration - Conservation	83,318	788,117	10.6%	56,541	908,958	6.2%	67.9%
Electric - Supply	691,357	7,446,726	9.3%	41,472	8,203,553	0.5%	6.0%
Electric - Distribution	555,633	7,388,997	7.5%	575,350	8,976,709	6.4%	103.5%
Electric - Transmission	75,000	893,860	8.4%	-	1,352,684	0.0%	0.0%
Debt Service	-	22,393	0.0%	-	22,123	0.0%	N/A
Contingency	-	-	0.0%	-	112,500	0.0%	0.0%
Total Expenditures and Other Uses	<u>1,405,308</u>	<u>16,540,093</u>	8.5%	<u>673,363</u>	<u>19,576,527</u>	3.4%	47.9%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(96,689)	271,678	-35.6%	639,072	(1,618,063)	-39.5%	-661.0%
Beginning Fund Balance	<u>2,248,946</u>	<u>2,249,387</u>	100.0%	<u>2,521,065</u>	<u>1,604,259</u>	157.1%	112.1%
Ending Fund Balance	<u>\$ 2,152,257</u>	<u>\$ 2,521,065</u>	85.4%	<u>\$ 3,160,137</u>	<u>\$ (13,804)</u>	22993.3%	146.8%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				-			
Unassigned Fund Balance				<u>\$ 3,160,137</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 07/31/2020 (8.33% of Budget)

	Fiscal Year 2020	Fiscal Year 2020	Percent Collected / Expended	Fiscal Year 2021	2nd Year of Biennial Budget	Percent Collected / Expended	Year over year change
	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals			
695 Telecommunications Fund							
Intergovernmental	\$ -	\$ 4,904	0.0%	\$ -	\$ -	N/A	N/A
Charges for Services - Rates	201,975	2,503,789	8.1%	213,460	2,430,112	8.8%	105.7%
Charges for Services - Misc. Service Fees	425	5,100	8.3%	425	32,548	N/A	100.0%
Interest on Investments	1,738	22,338	7.8%	1,229	2,000	N/A	70.7%
Miscellaneous	-	-	N/A	-	1,000	N/A	N/A
Total Revenues and Other Sources	<u>204,138</u>	<u>2,536,132</u>	8.0%	<u>215,113</u>	<u>2,465,660</u>	8.7%	105.4%
Personnel Services	55,697	658,729	8.5%	58,517	821,227	7.1%	105.1%
Materials & Services	74,010	940,741	7.9%	76,063	997,654	7.6%	102.8%
Capital Outlay	3,654	17,446	20.9%	-	65,000	0.0%	0.0%
Debt - Transfer to Debt Service Fund	34,083	514,000	6.6%	34,083	409,000	8.3%	100.0%
Contingency	-	-	0.0%	-	52,500	0.0%	0.0%
Total Expenditures and Other Uses	<u>167,445</u>	<u>2,130,916</u>	7.9%	<u>168,663</u>	<u>2,345,381</u>	7.2%	100.7%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	36,693	405,215	9.1%	46,451	120,279	38.6%	126.6%
Beginning Fund Balance	<u>1,135,824</u>	<u>1,135,308</u>	100.0%	<u>1,540,524</u>	<u>540,571</u>	285.0%	135.6%
Ending Fund Balance	<u>\$ 1,172,517</u>	<u>\$ 1,540,524</u>	76.1%	<u>\$ 1,586,974</u>	<u>\$ 660,850</u>	240.1%	135.3%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				269,917			
Unassigned Fund Balance				<u>\$ 1,317,057</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 07/31/2020 (8.33% of Budget)

710	Central Service Fund	Fiscal Year 2020	Fiscal Year 2020	Percent Collected / Expended	Fiscal Year 2021	2nd Year of Biennial Budget	Percent Collected / Expended	Year over year change
		Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals			
	Taxes	\$ -	\$ 53,166	0.0%	\$ -	\$ 82,550	0.0%	N/A
	Charges for Services - Internal	680,539	7,485,928	9.1%	697,125	8,365,502	8.3%	102.4%
	Charges for Services - Misc. Service Fees	34,259	405,152	8.5%	26,065	295,000	8.8%	76.1%
	Interest on Investments	1,907	31,499	6.1%	1,527	29,933	5.1%	80.1%
	Miscellaneous	601	9,122	6.6%	-	-	N/A	0.0%
	Total Revenues and Other Sources	717,306	8,200,376	8.7%	724,718	8,772,985	8.3%	101.0%
	Administration Department	136,434	1,474,265	9.3%	125,041	1,803,662	6.9%	91.6%
	Information Technology - Info Services Division	101,126	1,299,078	7.8%	94,261	1,522,549	6.2%	93.2%
	Finance Department	182,633	2,342,606	7.8%	175,694	2,821,250	6.2%	96.2%
	City Recorder Division	14,411	183,363	7.9%	13,791	192,752	7.2%	95.7%
	Public Works - Administration and Engineering	215,710	2,167,935	10.0%	175,460	2,533,246	6.9%	81.3%
	Contingency	-	-	-	-	105,209	0.0%	0.0%
	Total Expenditures and Other Uses	650,315	7,467,247	8.7%	584,247	8,978,668	6.5%	89.8%
	Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	66,991	733,129	9.1%	140,470	(205,682)	-68.3%	209.7%
	Beginning Fund Balance	792,751	839,733	94.4%	1,572,862	375,525	418.8%	198.4%
	Ending Fund Balance	\$ 859,742	\$ 1,572,862	54.7%	\$ 1,713,333	\$ 169,843	1008.8%	199.3%
	Reconciliation of Fund Balance:							
	Restricted and Committed Funds				200,000			
	Unassigned Fund Balance				\$ 1,513,333			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 07/31/2020 (8.33% of Budget)

	Fiscal Year 2020	Fiscal Year 2020	Percent Collected / Expended	Fiscal Year 2021	2nd Year of Biennial Budget	Percent Collected / Expended	Year over year change
	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals			
720 Insurance Service Fund							
Intergovernmental	\$ -	\$ 63,998	0.0%	\$ -	\$ -	N/A	N/A
Charges for Services - Internal	50,223	1,288,503	3.9%	56,023	712,944	7.9%	111.5%
Interest on Investments	656	1,746	37.6%	466	8,750	N/A	71.1%
Miscellaneous	10	243,694	0.0%	31	40,000	0.1%	299.9%
Total Revenues and Other Sources	<u>50,889</u>	<u>1,597,941</u>	3.2%	<u>56,520</u>	<u>761,694</u>	7.4%	111.1%
Personnel Services	(1,093)	227,264	-0.5%	-	-	N/A	0.0%
Materials and Services	629,560	1,129,581	55.7%	786,944	1,041,940	75.5%	125.0%
Capital Outlay	2,468	-	N/A	-	30,000	0.0%	0.0%
Contingency	-	-	0.0%	-	-	N/A	0.0%
Total Expenditures and Other Uses	<u>630,935</u>	<u>1,356,846</u>	46.5%	<u>786,944</u>	<u>1,071,940</u>	73.4%	124.7%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(580,045)	241,095	-240.6%	(730,425)	(310,246)	235.4%	125.9%
Beginning Fund Balance	44,383	44,383	100.0%	285,478	415,988	68.6%	643.2%
Ending Fund Balance	<u>\$ (535,662)</u>	<u>\$ 285,478</u>	-187.6%	<u>\$ (444,946)</u>	<u>\$ 105,742</u>	-420.8%	83.1%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				(444,946)			
Unassigned Fund Balance				<u>\$ -</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 07/31/2020 (8.33% of Budget)

	Fiscal Year 2020		Percent Collected / Expended	Fiscal Year 2021		Percent Collected / Expended	Year over year change
	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals	2nd Year of Biennial Budget		
725 Health Benefits Reserve Fund							
Charges for Services - Internal	\$ 501,835	\$ 5,771,133	8.7%	\$ 458,146	\$ 6,715,665	6.8%	91.3%
Interest on Investments	1,648	18,573	8.9%	1,144	10,313	11.1%	69.4%
Miscellaneous	-	2,933	0.0%	-	-	N/A	N/A
Total Revenues and Other Sources	<u>503,483</u>	<u>5,792,639</u>	8.7%	<u>459,290</u>	<u>6,725,978</u>	6.8%	91.2%
Materials and Services	453,532	5,412,841	8.4%	426,840	6,549,195	6.5%	94.1%
Transfer Out	-	100,000	0.0%	100,000	100,000	100.0%	0.0%
Contingency	-	-	0.0%	-	50,000	0.0%	0.0%
Total Expenditures and Other Uses	<u>453,532</u>	<u>5,512,841</u>	8.2%	<u>526,840</u>	<u>6,699,195</u>	7.9%	116.2%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	49,951	279,798	17.9%	(67,550)	26,783	-252.2%	-135.2%
Beginning Fund Balance	<u>932,374</u>	<u>932,374</u>	100.0%	<u>1,212,173</u>	<u>441,324</u>	274.7%	130.0%
Ending Fund Balance	<u>\$ 982,326</u>	<u>\$ 1,212,173</u>	81.0%	<u>\$ 1,144,623</u>	<u>\$ 468,107</u>	244.5%	116.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				1,144,623			
Unassigned Fund Balance				<u>\$ -</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 07/31/2020 (8.33% of Budget)

	Fiscal Year 2020	Fiscal Year 2020	Percent Collected / Expended	Fiscal Year 2021	2nd Year of Biennial Budget	Percent Collected / Expended	Year over year change
	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals			
730 Equipment Fund							
Intergovernmental	\$ -	\$ 3,943	0.0%	\$ -	\$ -	N/A	N/A
Charges for Services - Internal	194,764	2,819,371	6.9%	194,764	2,339,171	8.3%	100.0%
Charges for Services - Misc. Service Fees	23,496	213,740	11.0%	14,434	175,000	N/A	61.4%
Interest on Investments	7,641	86,945	8.8%	3,720	68,680	N/A	48.7%
Miscellaneous	-	37,269	0.0%	-	75,000	0.0%	N/A
Total Revenues and Other Sources	<u>225,901</u>	<u>3,161,267</u>	7.1%	<u>212,917</u>	<u>2,657,851</u>	8.0%	94.3%
Public Works - Maintenance	90,589	1,580,214	5.7%	115,033	1,884,207	6.1%	127.0%
Public Works - Purchasing and Acquisition	-	1,057,901	0.0%	436,198	2,500,500	17.4%	N/A
Contingency	-	-	N/A	-	50,000	0%	N/A
Total Expenditures and Other Uses	<u>90,589</u>	<u>2,638,115</u>	3.4%	<u>551,231</u>	<u>4,434,707</u>	12.4%	608.5%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	135,313	523,151	25.9%	(338,313)	(1,776,856)	19.0%	-250.0%
Beginning Fund Balance	3,321,539	3,328,444	99.8%	3,851,595	1,212,434	317.7%	116.0%
Ending Fund Balance	<u>\$ 3,456,852</u>	<u>\$ 3,851,595</u>	89.8%	<u>\$ 3,513,282</u>	<u>\$ (564,422)</u>	722.5%	101.6%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				<u>3,513,282</u>			
Unassigned Fund Balance				<u>\$ -</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 07/31/2020 (8.33% of Budget)

	Fiscal Year 2020	Fiscal Year 2020	Percent Collected / Expended	Fiscal Year 2021	2nd Year of Biennial Budget	Percent Collected / Expended	Year over year change
	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals			
731 Parks Equipment Fund							
Charges for Services - Internal	\$ 12,292	\$ 147,500	8.3%	\$ 13,058	\$ 156,700	8.3%	106.2%
Interest on Investments	511	5,589	9.1%	273	725	N/A	53.4%
Miscellaneous	-	14,693	0.0%	5,226	-	N/A	N/A
Total Revenues and Other Sources	<u>12,802</u>	<u>167,782</u>	7.6%	<u>18,557</u>	<u>157,425</u>	11.8%	145.0%
Materials and Services	-	1,336		475	-	N/A	0.0%
Capital Outlay	-	142,591	0.0%	-	150,000	0.0%	N/A
Total Expenditures and Other Uses	<u>-</u>	<u>143,927</u>	0.0%	<u>475</u>	<u>150,000</u>	0.3%	N/A
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	12,802	23,855	53.7%	18,082	7,425	243.5%	141.2%
Beginning Fund Balance	<u>264,491</u>	<u>264,491</u>	100.0%	<u>288,346</u>	<u>105,047</u>	274.5%	109.0%
Ending Fund Balance	<u>\$ 277,293</u>	<u>\$ 288,346</u>	96.2%	<u>\$ 306,428</u>	<u>\$ 112,472</u>	272.4%	110.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				<u>306,428</u>			
Unassigned Fund Balance				<u>\$ -</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 07/31/2020 (8.33% of Budget)

	Fiscal Year 2020	Fiscal Year 2020	Percent Collected / Expended	Fiscal Year 2021	2nd Year of Biennial Budget	Percent Collected / Expended	Year over year change
	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals			
810 Cemetery Fund							
Charges for Services	\$ 2,774	\$ 19,411	14.3%	\$ 887	\$ 25,000	3.5%	32.0%
Interest on Investments	1,926	19,988	9.6%	900	6,500	13.8%	46.7%
Transfer In (General Fund)	500	500	100.0%	500	500	100.0%	100.0%
Total Revenues and Other Sources	<u>5,200</u>	<u>39,898</u>	13.0%	<u>2,287</u>	<u>32,000</u>	7.1%	44.0%
Transfers Out (General Fund)	1,926	69,988	2.8%	50,900	75,000	67.9%	2643.2%
Total Expenditures and Other Uses	<u>1,926</u>	<u>69,988</u>	2.8%	<u>50,900</u>	<u>75,000</u>	67.9%	2643.2%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	3,274	(30,089)	-10.9%	(48,614)	(43,000)	0.0%	-1484.7%
Beginning Fund Balance	<u>984,915</u>	<u>984,915</u>	100.0%	<u>954,825</u>	<u>504,982</u>	189.1%	96.9%
Ending Fund Balance	<u>\$ 988,189</u>	<u>\$ 954,825</u>	103.5%	<u>\$ 906,212</u>	<u>\$ 461,982</u>	196.2%	91.7%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				906,212			
Unassigned Fund Balance				<u>\$ -</u>			