

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 11/30/2019 (41.67% of Fiscal Year)

| | 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 | \$ 14,695,381 | \$ 22,145,317 | 66.4% | \$ 15,210,961 | \$ 23,572,680 | 64.5% | 103.5% |
| Licenses and Permits | 427,725 | 859,045 | 49.8% | 468,944 | 949,150 | 49.4% | 109.6% |
| Intergovernmental | 243,331 | 2,255,466 | 10.8% | 317,320 | 1,356,298 | 23.4% | 130.4% |
| Charges for Services | 703,708 | 1,591,398 | 44.2% | 835,505 | 1,729,000 | 48.3% | 118.7% |
| Fines | 272,542 | 588,070 | 46.3% | 250,450 | 602,900 | 41.5% | 91.9% |
| Interest on Investments | 20,349 | 123,331 | 16.5% | 23,626 | 125,000 | 18.9% | 116.1% |
| Miscellaneous | 61,571 | 67,249 | 91.6% | 37,812 | 70,100 | 53.9% | 61.4% |
| Transfer in (Water Fund) | 104,167 | 250,000 | 41.7% | 104,167 | 250,000 | 41.7% | 100.0% |
| Transfer In (Cemetery) | 9,397 | 23,598 | 39.8% | 59,704 | 75,000 | 79.6% | 635.3% |
| Transfer In (Health Benefits) | - | - | N/A | 100,000 | 100,000 | 100.0% | 0.0% |
| Total Revenues and Other Sources | 16,538,171 | 27,903,475 | 59.3% | 17,408,488 | 28,830,127 | 60.4% | 105.3% |
| Administration | 613,513 | 1,084,583 | 56.6% | 567,940 | 1,108,530 | 51.2% | 92.6% |
| Administration - Parking | 74,061 | 181,332 | 40.8% | 84,042 | 168,000 | 50.0% | 113.5% |
| Administration - Municipal Court | 216,827 | 507,950 | 42.7% | 265,699 | 698,644 | 38.0% | 122.5% |
| Administrative Services - Miscellaneous | 4,326 | 4,326 | 100.0% | - | 19,000 | 0.0% | 0.0% |
| Administrative Services - Band | 40,614 | 64,213 | 63.2% | 37,472 | 66,274 | 56.5% | 92.3% |
| Administrative Services - Parks | 2,246,625 | 5,391,900 | 41.7% | 2,246,625 | 5,391,900 | 41.7% | 100.0% |
| Police Department | 3,245,645 | 7,504,873 | 43.2% | 3,583,655 | 8,237,420 | 43.5% | 110.4% |
| Fire and Rescue Department | 3,918,369 | 10,040,008 | 39.0% | 3,742,161 | 9,352,374 | 40.0% | 95.5% |
| Public Works - Cemetery Division | 209,178 | 431,797 | 48.4% | 225,895 | 532,967 | 42.4% | 108.0% |
| Community Development - Planning Division | 660,473 | 1,565,134 | 42.2% | 705,114 | 1,708,426 | 41.3% | 106.8% |
| Community Development - Building Division | 299,853 | 717,188 | 41.8% | 329,373 | 829,108 | 39.7% | 109.8% |
| 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% | 105,500 | 105,500 | 100.0% | 100.0% |
| Contingency | - | - | N/A | - | 400,000 | 0.0% | N/A |
| Total Expenditures and Other Uses | 11,768,982 | 27,732,803 | 42.4% | 12,027,476 | 28,752,142 | 41.8% | 102.2% |
| Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses | 4,769,189 | 170,672 | 2794.4% | 5,381,012 | 77,985 | 6900.1% | 112.8% |
| Beginning Fund Balance | 4,792,508 | 4,792,508 | 100.0% | 4,963,180 | 4,119,443 | 120.5% | 103.6% |
| Ending Fund Balance | \$ 9,561,695 | \$ 4,963,180 | 192.7% | \$ 10,344,192 | \$ 4,197,428 | 246.4% | 108.2% |
| Reconciliation of Fund Balance: | | | | | | | |
| Restricted and Committed Funds | | | | 1,177,370 | | | |
| Unassigned Fund Balance | | | | \$ 9,166,822 | | | |

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 11/30/2019 (41.67% of Fiscal Year)

| | 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 |
| 211 Parks and Recreation General Fund | | | | | | | |
| Intergovernmental | \$ - | \$ 500.00 | 0.0% | \$ 10,209 | \$ 15,000 | 68.1% | N/A |
| Charges for Services - Internal | 2,246,625 | 5,391,900 | 41.7% | 2,246,625 | 5,391,900 | 41.7% | 100.0% |
| Charges for Services - Misc. Service Fees | 257,307 | 916,636 | 28.1% | 360,549 | 1,165,100 | 30.9% | 140.1% |
| Interest on Investments | 7,568 | 20,599 | 36.7% | 9,331 | 23,310 | 40.0% | 123.3% |
| Miscellaneous | 11,635 | 25,700 | 45.3% | 18,451 | 31,000 | 59.5% | 158.6% |
| Transfer In | 85,000 | 85,000 | 100.0% | 185,000 | 185,000 | 100.0% | 217.6% |
| Total Revenues and Other Sources | 2,608,135 | 6,440,335 | 40.5% | 2,830,165 | 6,811,310 | 41.6% | 108.5% |
| Parks Division | 1,805,031 | 4,151,758 | 43.5% | 1,772,430 | 4,067,952 | 43.6% | 98.2% |
| Recreation Division | 590,082 | 1,552,403 | 38.0% | 585,824 | 1,463,252 | 40.0% | 99.3% |
| Golf Division | 244,436 | 554,750 | 44.1% | 264,513 | 599,548 | 44.1% | 108.2% |
| Senior Services Division | - | - | N/A | 127,738 | 345,500 | 37.0% | N/A |
| Parks Forestry Division | - | - | N/A | 197,695 | 488,025 | 40.5% | N/A |
| Contingency | - | - | N/A | - | 75,000 | 0.0% | N/A |
| Total Expenditures and Other Uses | 2,639,549 | 6,258,911 | 42.2% | 2,948,201 | 7,039,277 | 41.9% | 111.7% |
| Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses | (31,414) | 181,424 | -17.3% | (118,036) | (227,967) | 48.2% | 375.7% |
| Beginning Fund Balance | 661,453 | 661,453 | 100.0% | 842,877 | 305,538 | 275.9% | 127.4% |
| Ending Fund Balance | \$ 630,039 | \$ 842,877 | 74.7% | \$ 724,841 | \$ 77,571 | 934.4% | 115.0% |
| Reconciliation of Fund Balance: | | | | | | | |
| Restricted and Committed Funds | | | | - | | | |
| Unassigned Fund Balance | | | | <u>\$ 724,841</u> | | | |

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
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| | Fiscal Year 2019 | | Actual Percent Collected / Expended | Fiscal Year 2020 | | Budget to Actual | |
|--|---|-------------------------|---|---------------------------------------|--------------------------------|------------------------------------|--|
| | 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 |
| 240 Housing Fund | | | | | | | |
| Taxes | \$ 31,103 | \$ 104,751 | 29.7% | \$ 28,476 | \$ 100,000 | 28.5% | 91.6% |
| Interest on Investments | 947 | 1,332 | 71.1% | 842 | - | N/A | 88.9% |
| Transfer In (General Fund) | - | - | N/A | - | - | N/A | N/A |
| Total Revenues and Other Sources | <u>32,050</u> | <u>106,083</u> | 30.2% | <u>29,318</u> | <u>100,000</u> | 29.3% | 91.5% |
| Personnel Services | - | - | N/A | - | - | N/A | N/A |
| Materials and Services | 300,000 | 300,000 | 100.0% | 5,118 | 147,000 | 3.5% | 1.7% |
| Total Expenditures and Other Uses | <u>300,000</u> | <u>300,000</u> | 100.0% | <u>5,118</u> | <u>147,000</u> | 3.5% | 1.7% |
| Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses | (267,950) | (193,917) | 138.2% | 24,200 | (47,000) | N/A | -9.0% |
| Beginning Fund Balance | 263,903 | 263,903 | 100.0% | 69,986 | 225,834 | 31.0% | 26.5% |
| Ending Fund Balance | <u>\$ (4,047)</u> | <u>\$ 69,986</u> | -5.8% | <u>\$ 94,186</u> | <u>\$ 178,834</u> | 52.7% | -2327.5% |
| Reconciliation of Fund Balance: | | | | | | | |
| Restricted and Committed Funds | | | | <u>94,186</u> | | | |
| Unassigned Fund Balance | | | | <u>\$ -</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 |
| 250 Community Development Block Fund | | | | | | | |
| Intergovernmental | \$ 49,653 | \$ 141,551 | 35.1% | \$ 32,874 | \$ 351,305 | 9.4% | 66.2% |
| Total Revenues and Other Sources | 49,653 | 141,551 | 35.1% | 32,874 | 351,305 | 9.4% | 66.2% |
| Personnel Services | 17,932 | 32,189 | 55.7% | 15,084 | 35,033 | 43.1% | 84.1% |
| Materials and Services | 49,653 | 106,545 | 46.6% | 32,874 | 315,810 | 10.4% | 66.2% |
| Total Expenditures and Other Uses | 67,585 | 138,735 | 48.7% | 47,958 | 350,843 | 13.7% | 71.0% |
| Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses | (17,932) | 2,816 | -636.7% | (15,084) | 462 | -3264.9% | 84.1% |
| Beginning Fund Balance | 33,801 | 33,801 | 100.0% | 36,617 | - | 0.0% | 108.3% |
| Ending Fund Balance | <u>\$ 15,868</u> | <u>\$ 36,617</u> | 43.3% | <u>\$ 21,533</u> | <u>\$ 462</u> | 4660.8% | 135.7% |
| Reconciliation of Fund Balance: | | | | | | | |
| Restricted and Committed Funds | | | | 21,533 | | | |
| Unassigned Fund Balance | | | | <u>\$ -</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 |
| 255 Reserve Fund | | | | | | | |
| Interest on Investments | \$ 364 | \$ 916 | 39.8% | \$ 391 | \$ 350 | 111.8% | 107.5% |
| Interfund Loan | - | - | N/A | - | - | N/A | N/A |
| Total Revenues and Other Sources | <u>364</u> | <u>916</u> | 39.8% | <u>391</u> | <u>350</u> | 111.8% | 107.5% |
| 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 | 364 | 916 | 39.8% | 391 | 350 | 111.8% | 107.5% |
| Beginning Fund Balance | <u>37,524</u> | <u>37,524</u> | 100.0% | <u>38,440</u> | <u>19,205</u> | 200.2% | 102.4% |
| Ending Fund Balance | <u>\$ 37,888</u> | <u>\$ 38,440</u> | 98.6% | <u>\$ 38,832</u> | <u>\$ 19,555</u> | 198.6% | 102.5% |
| Reconciliation of Fund Balance: | | | | | | | |
| Restricted and Committed Funds | | | | 38,831 | | | |
| 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 |
| 260 Street Fund | | | | | | | |
| Taxes | \$ 112,144 | \$ 704,598 | 15.9% | \$ 162,561 | \$ 753,000 | 21.6% | 145.0% |
| Intergovernmental | 646,117 | 1,530,941 | 42.2% | 640,476 | 3,246,034 | 19.7% | 99.1% |
| Charges for Services - Rates | 655,385 | 1,582,899 | 41.4% | 676,860 | 1,611,000 | 42.0% | 103.3% |
| Charges for Services - Misc. Service Fees | 4,914 | 12,959 | 37.9% | 6,248 | 17,000 | 36.8% | 127.1% |
| System Development Charges | 67,311 | 176,885 | 38.1% | 167,596 | 100,000 | 167.6% | 249.0% |
| Assessments | 2,867 | 8,924 | 32.1% | 7,803 | 30,000 | 26.0% | 272.2% |
| Interest on Investments | 46,270 | 119,788 | 38.6% | 40,981 | 100,000 | 41.0% | 88.6% |
| Miscellaneous | 58,681 | 71,668 | 81.9% | 587 | 84,145 | 0.7% | 1.0% |
| Other Financing Sources | - | - | N/A | - | 6,000,000 | 0.0% | N/A |
| Total Revenues and Other Sources | 1,593,688 | 4,208,661 | 37.9% | 1,703,112 | 11,941,179 | 14.3% | 106.9% |
| Public Works - Ground Maintenance | 76,343 | 241,995 | 31.5% | 78,498 | 267,950 | 29.3% | 102.8% |
| Public Works - Street Operations | 1,197,487 | 3,858,808 | 31.0% | 4,005,085 | 10,610,851 | 37.7% | 334.5% |
| Public Works - Street Operations Debt | 72,631 | 79,607 | 91.2% | - | 123,905 | 0.0% | 0.0% |
| Public Works - Transportation SDC's | 32,450 | 47,422 | 68.4% | 248,037 | 192,064 | 129.1% | 764.4% |
| 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 | 1,378,911 | 4,227,832 | 32.6% | 4,331,620 | 11,216,620 | 38.6% | 314.1% |
| Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses | 214,778 | (19,171) | -1120.3% | (2,628,508) | 724,559 | -362.8% | -1223.8% |
| Beginning Fund Balance | 4,835,108 | 4,835,108 | 100.0% | 4,815,937 | 1,881,204 | 256.0% | 99.6% |
| Ending Fund Balance | \$ 5,049,885 | \$ 4,815,937 | 104.9% | \$ 2,187,428 | \$ 2,605,763 | 83.9% | 43.3% |
| Reconciliation of Fund Balance: | | | | | | | |
| Restricted and Committed Funds | | | | 2,641,068 | | | |
| Unassigned Fund Balance | | | | <u><u>\$ (453,640)</u></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 |
| 280 | | | | | | | |
| Airport Fund | | | | | | | |
| Intergovernmental | \$ 6,217 | \$ 101,602 | 6.1% | \$ - | \$ 288,800 | 0.0% | N/A |
| Charges for Services - Rates | 63,026 | 152,403 | 41.4% | 85,576 | 160,000 | 53.5% | 135.8% |
| Interest on Investments | 1,172 | 4,388 | 26.7% | 2,200 | 500 | 440.0% | 187.7% |
| Miscellaneous | - | 4,495 | 0.0% | 1,000 | - | N/A | N/A |
| Total Revenues and Other Sources | 70,414 | 262,888 | 26.8% | 88,777 | 449,300 | 19.8% | 126.1% |
| Materials and Services | 70,314 | 129,636 | 54.2% | 52,375 | 158,044 | 33.1% | 74.5% |
| Capital Outlay | 822 | 61,074 | 1.3% | 6,044 | 80,000 | 7.6% | 735.6% |
| Debt Service | 19,268 | 38,536 | 50.0% | - | - | N/A | 0.0% |
| Contingency | - | - | N/A | - | - | N/A | N/A |
| Total Expenditures and Other Uses | 90,403 | 229,246 | 39.4% | 58,419 | 238,044 | 24.5% | 64.6% |
| Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses | (19,989) | 33,642 | -59.4% | 30,358 | 211,256 | 14.4% | -151.9% |
| Beginning Fund Balance | 202,016 | 202,016 | 100.0% | 235,658 | 112,653 | 209.2% | 116.7% |
| Ending Fund Balance | \$ 182,027 | \$ 235,658 | 77.2% | \$ 266,016 | \$ 323,909 | 82.1% | 146.1% |
| Reconciliation of Fund Balance: | | | | | | | |
| Restricted and Committed Funds | | | | 266,016 | | | |
| Unassigned Fund Balance | | | | \$ (0) | | | |

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| | Fiscal Year 2019 | | Actual Percent Collected / Expended | Fiscal Year 2020 | | Budget to Actual | |
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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 |
| 410 Capital Improvements Fund | | | | | | | |
| Taxes | \$ - | \$ - | N/A | \$ - | \$ - | N/A | N/A |
| Intergovernmental | - | - | N/A | - | - | N/A | N/A |
| Charges for Services - Internal | 394,238 | 946,170 | 41.7% | 394,238 | 931,170 | 42.3% | 100.0% |
| Charges for Services - Misc. Service Fees | 112,437 | 258,912 | 43.4% | 90,383 | 60,000 | 150.6% | 80.4% |
| System Development Charges | 36,813 | 75,359 | 48.9% | 45,071 | 51,500 | 87.5% | 122.4% |
| Interest on Investments | 11,287 | 28,045 | 40.2% | 9,594 | 13,000 | 73.8% | 85.0% |
| Miscellaneous | - | 1,284,404 | 0.0% | 1,106 | 10,000 | 11.1% | 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 | 554,776 | 2,592,891 | 21.4% | 540,392 | 1,165,670 | 46.4% | 97.4% |
| Public Works - Facilities | 508,100 | 1,283,549 | 39.6% | 474,571 | 1,376,746 | 34.5% | 93.4% |
| Administrative Services - SDC (Parks) | - | - | N/A | - | 50,000 | 0.0% | N/A |
| Administrative Services - Open Space (Parks) | 15,255 | 1,011,573 | 1.5% | - | 100,000 | 0.0% | 0.0% |
| Transfers | 194,583 | 577,000 | 33.7% | 110,000 | 110,000 | 100.0% | 56.5% |
| Contingency | - | - | N/A | - | 30,000 | 0.0% | N/A |
| Total Expenditures and Other Uses | 717,938 | 2,872,122 | 25.0% | 584,571 | 1,666,746 | 35.1% | 81.4% |
| Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses | (163,162) | (279,232) | 58.4% | (44,179) | (501,076) | 91.2% | 27.1% |
| Beginning Fund Balance | 1,139,949 | 1,139,949 | 100.0% | 860,718 | 674,587 | 127.6% | 75.5% |
| Ending Fund Balance | \$ 976,787 | \$ 860,718 | 113.5% | \$ 816,539 | \$ 173,511 | 470.6% | 83.6% |
| Reconciliation of Fund Balance: | | | | | | | |
| Restricted and Committed Funds | | | | 816,539 | | | |
| 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 |
| 411 Parks Capital Improvement Fund | | | | | | | |
| Taxes | \$ 135,625 | \$ 803,844 | 16.9% | \$ 206,070 | \$ 756,900 | 27.2% | 151.9% |
| Intergovernmental | 19,857 | 19,857 | 100.0% | 5,000 | 915,000 | 0.5% | 25.2% |
| Interest on Investments | 9,215 | 24,077 | 38.3% | 13,576 | 20,000 | 67.9% | 147.3% |
| Miscellaneous | - | - | N/A | - | 250,000 | N/A | N/A |
| Other Financing Sources | - | - | N/A | - | - | N/A | N/A |
| Total Revenues and Other Sources | 164,697 | 847,779 | 19.4% | 224,647 | 1,941,900 | 11.6% | 136.4% |
| Personnel Services | - | - | N/A | - | - | N/A | N/A |
| Materials and Services | 9,390 | 30,999 | 30.3% | - | - | N/A | N/A |
| Capital Outlay | 34,478 | 124,575 | 27.7% | 26,793 | 1,930,000 | 1.4% | 77.7% |
| Transfer Out | 85,000 | 245,045 | 34.7% | 344,656 | 444,656 | 77.5% | 405.5% |
| Total Expenditures and Other Uses | 128,869 | 400,619 | 32.2% | 371,449 | 2,374,656 | 15.6% | 288.2% |
| Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses | 35,828 | 447,160 | 8.0% | (146,802) | (432,756) | 33.9% | -409.7% |
| Beginning Fund Balance | 981,825 | 981,825 | 100.0% | 1,428,985 | 532,000 | 268.6% | 145.5% |
| Ending Fund Balance | \$ 1,017,653 | \$ 1,428,985 | 71.2% | \$ 1,282,183 | \$ 99,244 | 1292.0% | 126.0% |
| Reconciliation of Fund Balance: | | | | | | | |
| Restricted and Committed Funds | | | | 1,282,183 | | | |
| 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 |
| 530 Debt Services | | | | | | | |
| Taxes | \$ 443,523 | \$ 491,649 | 90.2% | \$ 436,195 | \$ 485,000 | 89.9% | 98.3% |
| Charges for Services - Internal | 480,958 | 1,154,300 | 41.7% | 480,958 | 1,154,300 | 41.7% | 100.0% |
| Charges for Services - Misc. Service Fees | - | - | N/A | - | - | N/A | N/A |
| Interest on Investments | 2,606 | 17,374 | 15.0% | 2,809 | 13,000 | 21.6% | 107.8% |
| Transfer In (General Fund, Telecom, CIP & Parks CIP) | 105,000 | 375,045 | 28.0% | 374,656 | 374,656 | 100.0% | 356.8% |
| Total Revenues and Other Sources | <u>1,032,087</u> | <u>2,038,368</u> | 50.6% | <u>1,294,619</u> | <u>2,026,956</u> | 63.9% | 125.4% |
| Materials and Services | - | 900 | 0.0% | - | - | N/A | N/A |
| Debt Service | 1,207,895 | 2,028,909 | 59.5% | 1,216,793 | 2,025,354 | 60.1% | 100.7% |
| Interfund Loan (Central Service Fund) | - | - | N/A | - | - | N/A | N/A |
| Total Expenditures and Other Uses | <u>1,207,895</u> | <u>2,029,809</u> | 59.5% | <u>1,216,793</u> | <u>2,025,354</u> | 60.1% | 100.7% |
| Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses | (175,808) | 8,559 | -2054.1% | 77,825 | 1,602 | 4858.0% | -44.3% |
| Beginning Fund Balance | <u>1,027,296</u> | <u>1,027,296</u> | 100.0% | <u>1,035,855</u> | <u>712,027</u> | 145.5% | 100.8% |
| Ending Fund Balance | <u>\$ 851,487</u> | <u>\$ 1,035,855</u> | 82.2% | <u>\$ 1,113,680</u> | <u>\$ 713,629</u> | 156.1% | 130.8% |
| Reconciliation of Fund Balance: | | | | | | | |
| Restricted and Committed Funds | | | | 1,113,680 | | | |
| Unassigned Fund Balance | | | | <u>\$ -</u> | | | |

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 11/30/2019 (41.67% of Fiscal Year)

| | 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 |
| 670 Water Fund | | | | | | | |
| Taxes | \$ - | \$ - | N/A | \$ - | \$ - | N/A | N/A |
| Charges for Services - Rates | 4,442,896 | 8,135,815 | 54.6% | 4,358,825 | 8,340,600 | 52.3% | 98.1% |
| Charges for Services - Misc. Service Fees | 7,844 | 54,085 | 14.5% | 34,548 | - | N/A | 440.5% |
| System Development Charges | 163,743 | 346,254 | 47.3% | 145,013 | 100,000 | 145.0% | 88.6% |
| Interest on Investments | 86,852 | 228,124 | 38.1% | 101,819 | 145,000 | 70.2% | 117.2% |
| Miscellaneous | 24,381 | 26,996 | 90.3% | 41,331 | 25,000 | 165.3% | 169.5% |
| Other Financing Sources | 910,293 | 2,795,804 | 32.6% | - | 14,252,562 | 0.0% | 0.0% |
| Total Revenues and Other Sources | 5,636,008 | 11,587,078 | 48.6% | 4,681,537 | 22,863,162 | 20.5% | 83.1% |
| Public Works - Conservation | 91,510 | 208,400 | 43.9% | 90,477 | 287,850 | 31.4% | 98.9% |
| Public Works - Water Supply | 515,486 | 1,588,963 | 32.4% | 377,982 | 1,328,442 | 28.5% | 73.3% |
| Public Works - Water Supply Debt | 9,200 | 9,562 | 96.2% | 9,362 | 9,635 | 97.2% | 101.8% |
| Public Works - Water Distribution | 2,450,790 | 5,492,900 | 44.6% | 1,856,715 | 4,534,218 | 40.9% | 75.8% |
| Public Works - Water Distribution Debt | 232,303 | 251,281 | 92.4% | 236,641 | 253,458 | 93.4% | 101.9% |
| Public Works - Water Treatment | 544,575 | 2,114,176 | 25.8% | 635,921 | 4,936,044 | 12.9% | 116.8% |
| Public Works - Water Treatment Debt | 104,936 | 141,393 | 74.2% | 106,201 | 158,307 | 67.1% | 101.2% |
| Public Works - Reimbursement SDC's | - | - | N/A | - | - | N/A | N/A |
| Public Works - Improvement SDC's | 76,822 | 252,663 | 30.4% | 83,294 | 1,275,500 | 6.5% | 108.4% |
| Public Works - Debt SDC's | 33,120 | 215,391 | 15.4% | 33,705 | 181,100 | 18.6% | 101.8% |
| Debt Service | - | - | N/A | - | 34,686 | 0.0% | N/A |
| Transfer Out | 104,167 | 250,000 | 41.7% | 104,167 | 250,000 | 41.7% | 100.0% |
| Interfund Loan | - | - | 101.8% | - | - | N/A | N/A |
| Contingency | - | - | 101.8% | - | 342,500 | 0.0% | N/A |
| Total Expenditures and Other Uses | 4,162,909 | 10,524,729 | 39.6% | 3,534,466 | 13,591,740 | 26.0% | 84.9% |
| Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses | 1,473,099 | 1,062,349 | 138.7% | 1,147,071 | 9,271,422 | 12.4% | 77.9% |
| Beginning Fund Balance | 9,432,724 | 9,432,724 | 100.0% | 10,495,073 | 6,287,722 | 166.9% | 111.3% |
| Ending Fund Balance | \$ 10,905,823 | \$ 10,495,073 | 103.9% | \$ 11,642,145 | \$ 15,559,144 | 74.8% | 106.8% |
| Reconciliation of Fund Balance: | | | | | | | |
| Restricted and Committed Funds | | | | 6,052,414 | | | |
| Unassigned Fund Balance | | | | <u>\$ 5,589,731</u> | | | |

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 11/30/2019 (41.67% of Fiscal Year)

| | 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 | \$ 604,199 | \$ 1,626,299 | 37.2% | \$ 563,280 | \$ 1,600,000 | 35.2% | 93.2% |
| Charges for Services - Rates | 2,539,140 | 5,873,506 | 43.2% | 2,635,748 | 5,560,000 | 47.4% | 103.8% |
| Charges for Services - Misc. Service Fees | 13,250 | 13,250 | 100.0% | 3,340 | - | N/A | 25.2% |
| System Development Charges | 129,708 | 269,372 | 48.2% | 134,614 | 100,000 | 134.6% | 103.8% |
| Interest on Investments | 69,936 | 193,213 | 36.2% | 87,359 | 145,000 | 60.2% | 124.9% |
| Miscellaneous | 200 | 480,200 | 0.0% | - | 1,000 | 0.0% | 0.0% |
| Other Financing Sources | (98) | 269,824 | 0.0% | - | 4,950,000 | 0.0% | 0.0% |
| Total Revenues and Other Sources | 3,356,334 | 8,725,665 | 38.5% | 3,424,341 | 12,356,000 | 27.7% | 102.0% |
| Public Works - Wastewater Collection | 969,102 | 2,490,322 | 38.9% | 1,268,475 | 2,732,272 | 46.4% | 130.9% |
| Public Works - Wastewater Collection Debt | 53,664 | 71,974 | 74.6% | 58,310 | 76,229 | 76.5% | 108.7% |
| Public Works - Wastewater Treatment | 1,212,138 | 3,129,249 | 38.7% | 1,006,617 | 3,984,462 | 25.3% | 83.0% |
| Public Works - Wastewater Treatment Debt | 198,060 | 1,752,674 | 11.3% | 148,949 | 1,720,672 | 8.7% | 75.2% |
| Public Works - Improvements SDC's | 5,960 | 91,602 | 6.5% | 50,789 | 504,750 | 10.1% | 852.1% |
| Debt Service | - | - | N/A | - | - | N/A | N/A |
| Contingency | - | - | N/A | - | 162,500 | 0.0% | N/A |
| Total Expenditures and Other Uses | 2,438,924 | 7,535,821 | 32.4% | 2,533,140 | 9,180,885 | 27.6% | 103.9% |
| Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses | 917,410 | 1,189,844 | 77.1% | 891,201 | 3,175,115 | 28.1% | 97.1% |
| Beginning Fund Balance | 7,636,846 | 7,636,846 | 100.0% | 8,826,690 | 4,664,199 | 189.2% | 115.6% |
| Ending Fund Balance | \$ 8,554,256 | \$ 8,826,690 | 96.9% | \$ 9,717,890 | \$ 7,839,314 | 124.0% | 113.6% |
| Reconciliation of Fund Balance: | | | | | | | |
| Restricted and Committed Funds | | | | 3,624,107 | | | |
| Unassigned Fund Balance | | | | \$ 6,093,783 | | | |

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 11/30/2019 (41.67% of Fiscal Year)

| | 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 | | | | | | | |
| Charges for Services - Rates | \$ 293,876 | \$ 708,474 | 41.5% | \$ 302,099 | \$ 770,000 | 39.2% | 102.8% |
| Charges for Services - Misc. Service Fees | - | - | N/A | - | - | N/A | N/A |
| System Development Charges | 18,409 | 30,439 | 60.5% | 7,514 | 35,000 | 21.5% | 40.8% |
| Interest on Investments | 16,741 | 42,640 | 39.3% | 18,272 | 30,000 | 60.9% | 109.1% |
| Miscellaneous | 739 | 2,619 | 28.2% | - | - | N/A | 0.0% |
| Other Financing Sources | - | - | N/A | - | - | N/A | N/A |
| Total Revenues and Other Sources | <u>329,765</u> | <u>784,172</u> | 42.1% | <u>327,885</u> | <u>835,000</u> | 39.3% | 99.4% |
| Public Works - Storm Water Operations | 279,274 | 650,218 | 43.0% | 335,860 | 918,339 | 36.6% | 120.3% |
| Public Works - Storm Water Operations Debt | 11,125 | 12,149 | 91.6% | 11,025 | 11,950 | 92.3% | 99.1% |
| Public Works - Storm Water SDC's | 2,936 | 24,259 | 12.1% | 36,784 | 125,000 | 29.4% | 1252.7% |
| Contingency | - | - | N/A | - | 15,000 | 0.0% | N/A |
| Total Expenditures and Other Uses | <u>293,335</u> | <u>686,626</u> | 42.7% | <u>383,669</u> | <u>1,070,289</u> | 35.8% | 130.8% |
| Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses | 36,430 | 97,546 | 37.3% | (55,784) | (235,289) | 76.3% | -153.1% |
| Beginning Fund Balance | 1,768,991 | 1,768,991 | 100.0% | 1,866,537 | 892,373 | 209.2% | 105.5% |
| Ending Fund Balance | <u>\$ 1,805,421</u> | <u>\$ 1,866,537</u> | 96.7% | <u>\$ 1,810,752</u> | <u>\$ 657,084</u> | 275.6% | 100.3% |
| Reconciliation of Fund Balance: | | | | | | | |
| Restricted and Committed Funds | | | | 6,180 | | | |
| Unassigned Fund Balance | | | | <u>\$ 1,804,572</u> | | | |

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 11/30/2019 (41.67% of Fiscal Year)

| | 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 | \$ 27,513 | \$ 80,914 | 34.0% | \$ 61,845 | \$ 210,000 | 29.4% | 224.8% |
| Charges for Services - Rates | 6,365,960 | 15,983,036 | 39.8% | 6,571,025 | 16,766,395 | 39.2% | 103.2% |
| Charges for Services - Misc. Service Fees | 63,660 | 199,662 | 31.9% | 90,211 | 261,573 | 34.5% | 141.7% |
| Interest on Investments | 15,327 | 54,681 | 28.0% | 24,310 | 36,963 | 65.8% | 158.6% |
| Miscellaneous | 54,173 | 122,555 | 44.2% | 25,980 | 97,780 | 26.6% | 48.0% |
| Total Revenues and Other Sources | 6,526,632 | 16,440,849 | 39.7% | 6,773,372 | 17,372,711 | 39.0% | 103.8% |
| Administration - Conservation | 261,434 | 662,589 | 39.5% | 311,644 | 944,190 | 33.0% | 119.2% |
| Electric - Supply | 2,963,757 | 7,217,533 | 41.1% | 3,010,169 | 7,911,282 | 38.0% | 101.6% |
| Electric - Distribution | 2,709,941 | 7,830,101 | 34.6% | 3,137,999 | 7,920,211 | 39.6% | 115.8% |
| Electric - Transmission | 387,896 | 927,429 | 41.8% | 389,470 | 1,313,286 | 29.7% | 100.4% |
| Debt Service | - | 22,664 | 0.0% | - | - | N/A | N/A |
| Contingency | - | - | N/A | - | 112,500 | 0.0% | N/A |
| Total Expenditures and Other Uses | 6,323,029 | 16,660,316 | 38.0% | 6,849,282 | 18,201,468 | 37.6% | 108.3% |
| Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses | 203,604 | (219,468) | -92.8% | (75,911) | (828,757) | 90.8% | -37.3% |
| Beginning Fund Balance | 2,468,855 | 2,468,855 | 100.0% | 2,249,387 | 1,604,259 | 140.2% | 91.1% |
| Ending Fund Balance | \$ 2,672,459 | \$ 2,249,387 | 118.8% | \$ 2,173,476 | \$ 775,502 | 280.3% | 81.3% |
| Reconciliation of Fund Balance: | | | | | | | |
| Restricted and Committed Funds | | | | - | | | |
| Unassigned Fund Balance | | | | \$ 2,173,476 | | | |

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 11/30/2019 (41.67% of Fiscal Year)

| | 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 | | | | | | | |
| Charges for Services - Rates | \$ 958,901 | \$ 2,361,300 | 40.6% | \$ 1,027,049 | \$ 2,342,646 | 43.8% | 107.1% |
| Charges for Services - Misc. Service Fees | 2,709 | 18,509 | 14.6% | 2,125 | - | N/A | 78.4% |
| Interest on Investments | 5,379 | 15,939 | 33.8% | 9,763 | 2,000 | 488.1% | 181.5% |
| Miscellaneous | - | - | 0.0% | - | 1,000 | 0.0% | N/A |
| Interfund Loan | - | - | N/A | - | - | N/A | N/A |
| Total Revenues and Other Sources | 966,990 | 2,395,748 | 40.4% | 1,038,936 | 2,345,646 | 44.3% | 107.4% |
| Personnel Services | 284,079 | 691,265 | 41.1% | 266,472 | 798,555 | 33.4% | 93.8% |
| Materials & Services | 423,602 | 982,760 | 43.1% | 402,208 | 1,394,469 | 28.8% | 94.9% |
| Capital Outlay | 2,373 | 11,523 | 20.6% | 6,651 | 65,000 | 10.2% | N/A |
| Debt - Transfer to Debt Service Fund | 170,417 | 409,000 | 41.7% | 170,417 | - | N/A | 100.0% |
| Contingency | - | - | N/A | - | 52,500 | 0.0% | N/A |
| Total Expenditures and Other Uses | 880,471 | 2,094,547 | 42.0% | 845,747 | 2,310,524 | 36.6% | 96.1% |
| Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses | 86,519 | 301,200 | 28.7% | 193,189 | 35,122 | 550.0% | 223.3% |
| Beginning Fund Balance | 834,108 | 834,108 | 100.0% | 1,135,308 | 540,571 | 210.0% | 136.1% |
| Ending Fund Balance | \$ 920,626 | \$ 1,135,308 | 81.1% | \$ 1,328,497 | \$ 575,693 | 230.8% | 144.3% |
| Reconciliation of Fund Balance: | | | | | | | |
| Restricted and Committed Funds | | | | 647,583 | | | |
| Unassigned Fund Balance | | | | <u>\$ 680,914</u> | | | |

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 11/30/2019 (41.67% of Fiscal Year)

| | 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 | \$ 10,850 | \$ 64,308 | 16.9% | \$ 16,486 | \$ 82,550 | 20.0% | 151.9% |
| Charges for Services - Internal | 2,827,134 | 6,785,121 | 41.7% | 3,402,695 | 8,166,467 | 41.7% | 120.4% |
| Charges for Services - Misc. Service Fees | 107,794 | 231,651 | 46.5% | 328,908 | 295,000 | 111.5% | 305.1% |
| Interest on Investments | 12,819 | 28,485 | 45.0% | 12,328 | 29,637 | 41.6% | 96.2% |
| Miscellaneous | 1,087 | 12,001 | 9.1% | 1,660 | - | N/A | 152.8% |
| Operating Transfer in (CIP Fund) | 194,583 | 467,000 | 41.7% | - | - | N/A | 0.0% |
| Total Revenues and Other Sources | 3,154,267 | 7,588,566 | 41.6% | 3,762,076 | 8,573,654 | 43.9% | 119.3% |
| Administration Department | 737,628 | 1,650,210 | 44.7% | 629,545 | 1,774,498 | 35.5% | 85.3% |
| Information Technology - Info Services Division | 482,397 | 1,304,149 | 37.0% | 562,946 | 1,473,618 | 38.2% | 116.7% |
| Administrative Services Department | 1,215,845 | 2,718,367 | 44.7% | 1,008,723 | 3,056,617 | 33.0% | 83.0% |
| City Recorder Division | 82,230 | 182,042 | 45.2% | 82,561 | 183,097 | 45.1% | 100.4% |
| Public Works - Administration and Engineering | 854,451 | 1,986,517 | 43.0% | 907,673 | 2,474,775 | 36.7% | 106.2% |
| Contingency | - | - | N/A | - | 105,209 | 0.0% | N/A |
| Total Expenditures and Other Uses | 3,372,551 | 7,841,285 | 43.0% | 3,191,448 | 9,067,814 | 35.2% | 94.6% |
| Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses | (218,284) | (252,719) | 86.4% | 570,628 | (494,160) | 215.5% | -261.4% |
| Beginning Fund Balance | 1,092,452 | 1,092,452 | 100.0% | 839,733 | 375,525 | 223.6% | 76.9% |
| Ending Fund Balance | \$ 874,168 | \$ 839,733 | 104.1% | \$ 1,410,361 | \$ (118,635) | 1288.8% | 161.3% |
| Reconciliation of Fund Balance: | | | | | | | |
| Restricted and Committed Funds | | | | 175,000 | | | |
| Unassigned Fund Balance | | | | \$ 1,235,361 | | | |

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 11/30/2019 (41.67% of Fiscal Year)

| | Fiscal Year 2019 | | Actual Percent Collected / Expended | Fiscal Year 2020 | | Budget to Actual | Actual to Actual Year-over-Year Change |
|--|---|------------------------|---|---------------------------------------|--------------------------------|------------------------------------|--|
| | Fiscal Year 2019 Year- To-Date Actuals | End-of-Year Actuals | | Fiscal Year 2020 1st Year Expenses | 1st Year of Biennial Budget | Percent Collected / Expended | |
| 720 Insurance Service Fund | | | | | | | |
| Intergovernmental | \$ - | \$ 1,700 | 0.0% | \$ - | \$ - | N/A | N/A |
| Charges for Services - Internal | 299,639 | 693,867 | 43.2% | 467,434 | 712,944 | 65.6% | 156.0% |
| Interest on Investments | 3,874 | 9,095 | 42.6% | 1,057 | 8,750 | 12.1% | 27.3% |
| Miscellaneous | 22,452 | 54,024 | 41.6% | 219,357 | 40,000 | 548.4% | 977.0% |
| Total Revenues and Other Sources | <u>325,966</u> | <u>758,686</u> | 43.0% | <u>687,848</u> | <u>761,694</u> | 90.3% | 211.0% |
| Personnel Services | 49,606 | 162,708 | 30.5% | 149,756 | - | N/A | 301.9% |
| Materials and Services | 688,993 | 982,067 | 70.2% | 795,375 | 1,040,072 | 76.5% | 115.4% |
| Capital Outlay | 70,410 | 155,744 | 45.2% | 2,468 | - | N/A | 3.5% |
| Contingency | - | - | N/A | - | - | N/A | N/A |
| Total Expenditures and Other Uses | <u>809,009</u> | <u>1,300,519</u> | 62.2% | <u>947,599</u> | <u>1,040,072</u> | 91.1% | 117.1% |
| Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses | (483,043) | (541,833) | 89.1% | (259,752) | (278,378) | 6.7% | 53.8% |
| Beginning Fund Balance | 586,216 | 586,216 | 100.0% | 44,383 | 415,988 | 10.7% | 7.6% |
| Ending Fund Balance | <u>\$ 103,173</u> | <u>\$ 44,383</u> | 232.5% | <u>\$ (215,369)</u> | <u>\$ 137,610</u> | -156.5% | -208.7% |
| Reconciliation of Fund Balance: | | | | | | | |
| Restricted and Committed Funds | | | | - | | | |
| Unassigned Fund Balance | | | | <u>\$ (215,369)</u> | | | |

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 11/30/2019 (41.67% of Fiscal Year)

| | 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 |
| 725 Health Benefits Fund | | | | | | | |
| Charges for Services - Internal | \$ 2,618,977 | \$ 6,347,864 | 41.3% | \$ 2,449,695 | \$ 6,338,256 | 38.6% | 93.5% |
| Interest on Investments | 550 | 14,634 | 3.8% | 8,184 | 9,375 | 87.3% | 1488.4% |
| Miscellaneous | 106,770 | 70,862 | 150.7% | - | - | N/A | 0.0% |
| Transfer In (Insurance Fund) | - | - | N/A | - | - | N/A | N/A |
| Total Revenues and Other Sources | <u>2,726,297</u> | <u>6,433,359</u> | 42.4% | <u>2,457,880</u> | <u>6,347,631</u> | 38.7% | 90.2% |
| Materials and Services | 2,317,784 | 5,505,680 | 42.1% | 2,283,616 | 6,183,108 | 36.9% | 98.5% |
| 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 | <u>2,317,784</u> | <u>5,505,680</u> | 42.1% | <u>2,383,616</u> | <u>6,333,108</u> | 37.6% | 102.8% |
| Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses | 408,513 | 927,680 | 44.0% | 74,264 | 14,523 | 511.4% | 18.2% |
| Beginning Fund Balance | 4,695 | 4,695 | 100.0% | 932,374 | 441,324 | 211.3% | 19860.4% |
| Ending Fund Balance | <u>\$ 413,207</u> | <u>\$ 932,374</u> | 44.3% | <u>\$ 1,006,638</u> | <u>\$ 455,847</u> | 220.8% | 243.6% |
| Reconciliation of Fund Balance: | | | | | | | |
| Restricted and Committed Funds | | | | <u>1,006,638</u> | | | |
| Unassigned Fund Balance | | | | <u>\$ 0</u> | | | |

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 11/30/2019 (41.67% of Fiscal Year)

| | 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 | | | | | | | |
| Charges for Services - Internal | \$ 812,430 | \$ 3,125,774 | 26.0% | \$ 1,456,021 | \$ 2,514,171 | 57.9% | 179.2% |
| Charges for Services - Misc. Service Fees | 99,019 | 239,577 | 41.3% | 112,369 | - | N/A | 113.5% |
| Interest on Investments | 35,430 | 80,284 | 44.1% | 40,820 | 68,000 | 60.0% | 115.2% |
| Miscellaneous | 43,456 | 100,773 | 43.1% | 14,737 | 75,000 | 19.6% | 33.9% |
| Total Revenues and Other Sources | 990,336 | 3,546,408 | 27.9% | 1,623,947 | 2,657,171 | 61.1% | 164.0% |
| Public Works - Maintenance | 654,056 | 1,726,087 | 37.9% | 675,116 | 1,377,000 | 49.0% | 103.2% |
| Public Works - Purchasing and Acquisition | 765,630 | 2,071,379 | 37.0% | 58,046 | 1,831,091 | 3.2% | 7.6% |
| Contingency | - | - | N/A | - | 50,000 | 0.0% | N/A |
| Total Expenditures and Other Uses | 1,419,686 | 3,797,466 | 37.4% | 733,162 | 3,258,091 | 22.5% | 51.6% |
| Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses | (429,350) | (251,058) | 171.0% | 890,785 | (600,920) | 248.2% | -207.5% |
| Beginning Fund Balance | 3,579,502 | 3,579,502 | 100.0% | 3,328,444 | 1,212,434 | 274.5% | 93.0% |
| Ending Fund Balance | \$ 3,150,152 | \$ 3,328,444 | 94.6% | \$ 4,219,228 | \$ 611,514 | 690.0% | 133.9% |
| Reconciliation of Fund Balance: | | | | | | | |
| Restricted and Committed Funds | | | | 4,219,228 | | | |
| Unassigned Fund Balance | | | | <u>(0)</u> | | | |

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 11/30/2019 (41.67% of Fiscal Year)

| | 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 | \$ 94,792 | \$ 227,500 | 41.7% | \$ 61,458 | \$ 147,500 | 41.7% | 64.8% |
| Interest on Investments | 1,448 | 4,898 | 29.6% | 2,947 | 725 | 406.5% | 203.5% |
| Miscellaneous | 31,006 | 46,331 | 66.9% | - | - | N/A | 0.0% |
| Total Revenues and Other Sources | <u>127,245</u> | <u>278,729</u> | 45.7% | <u>64,406</u> | <u>148,225</u> | 43.5% | 50.6% |
| Capital Outlay | 70,903 | 141,092 | 50.3% | 73,228 | 150,000 | 48.8% | 103.3% |
| Total Expenditures and Other Uses | <u>70,903</u> | <u>141,092</u> | 50.3% | <u>73,228</u> | <u>150,000</u> | 48.8% | 103.3% |
| Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses | 56,343 | 137,637 | 40.9% | (8,822) | (1,775) | 497.0% | -15.7% |
| Beginning Fund Balance | <u>126,854</u> | <u>126,854</u> | 100.0% | <u>264,491</u> | <u>105,047</u> | 251.8% | 208.5% |
| Ending Fund Balance | <u>\$ 183,197</u> | <u>\$ 264,491</u> | 69.3% | <u>\$ 255,669</u> | <u>\$ 103,272</u> | 247.6% | 139.6% |
| Reconciliation of Fund Balance: | | | | | | | |
| Restricted and Committed Funds | | | | 255,669 | | | |
| Unassigned Fund Balance | | | | <u>\$ -</u> | | | |

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 11/30/2019 (41.67% of Fiscal Year)

| | 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 |
| 810 Cemetery Fund | | | | | | | |
| Charges for Services | \$ 7,493 | \$ 14,110 | 53.1% | \$ 8,092 | \$ 25,000 | 32.4% | 108.0% |
| Interest on Investments | 9,397 | 23,598 | 39.8% | 9,704 | 6,500 | 149.3% | 103.3% |
| Transfer In (General Fund) | 500 | 500 | 100.0% | 500 | 500 | 100.0% | 100.0% |
| Total Revenues and Other Sources | <u>17,390</u> | <u>38,208</u> | 45.5% | <u>18,296</u> | <u>32,000</u> | 57.2% | 105.2% |
| Transfers | 9,397 | 23,598 | 39.8% | 59,704 | 75,000 | 79.6% | 635.3% |
| Total Expenditures and Other Uses | <u>9,397</u> | <u>23,598</u> | 39.8% | <u>59,704</u> | <u>75,000</u> | 79.6% | 635.3% |
| Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses | 7,993 | 14,610 | 54.7% | (41,408) | (43,000) | 3.7% | -518.1% |
| Beginning Fund Balance | <u>970,305</u> | <u>970,305</u> | 100.0% | <u>984,915</u> | <u>504,982</u> | 195.0% | 101.5% |
| Ending Fund Balance | <u>\$ 978,298</u> | <u>\$ 984,915</u> | 99.3% | <u>\$ 943,507</u> | <u>\$ 461,982</u> | 204.2% | 96.4% |
| Reconciliation of Fund Balance: | | | | | | | |
| Restricted and Committed Funds | | | | 943,507 | | | |
| Unassigned Fund Balance | | | | <u>\$ 0</u> | | | |