

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 11/30/2020 (41.66% 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	\$ 15,210,961	\$ 22,071,780	68.9%	\$ 15,037,609	\$ 24,260,648	62.0%	98.9%
Licenses and Permits	468,944	1,095,600	42.8%	1,335,576	949,150	140.7%	284.8%
Intergovernmental	317,320	2,217,898	14.3%	688,005	1,657,044	41.5%	216.8%
Charges for Services	835,505	1,671,137	50.0%	634,595	1,599,001	39.7%	76.0%
Fines	250,450	418,514	59.8%	111,456	607,900	18.3%	44.5%
Interest on Investments	23,626	107,484	22.0%	12,142	126,250	9.6%	51.4%
Miscellaneous	37,812	55,509	68.1%	9,542	70,145	13.6%	25.2%
Transfer in (Water Fund)	104,167	50,000	208.3%	50,000	250,000	20.0%	48.0%
Transfer In (Cemetery)	59,704	69,988	85.3%	53,527	75,000	71.4%	89.7%
Transfer In (Health Benefits)	100,000	100,000	100.0%	100,000	100,000	100.0%	100.0%
Total Revenues and Other Sources	<u>17,408,488</u>	<u>27,857,909</u>	62.5%	<u>18,032,452</u>	<u>29,695,138</u>	60.7%	103.6%
Administration	651,981	1,329,759	49.0%	639,632	1,111,194	57.6%	98.1%
Administration - Municipal Court	265,699	653,523	40.7%	275,198	708,010	38.9%	103.6%
Finance - Miscellaneous	-	22,893	0.0%	-	19,000	0.0%	N/A
Finance - Band	37,472	48,382	77.5%	7,562	66,459	11.4%	20.2%
Finance - Parks	2,246,625	5,391,900	41.7%	2,246,625	5,391,900	41.7%	100.0%
Police Department	3,583,655	7,768,441	46.1%	3,343,484	8,482,466	39.4%	93.3%
Fire and Rescue Department	3,742,161	9,396,269	39.8%	3,635,533	9,902,676	36.7%	97.2%
Public Works - Cemetery Division	225,895	459,164	49.2%	211,753	542,128	39.1%	93.7%
Community Development - Planning Division	705,114	1,769,254	39.9%	638,955	1,755,537	36.4%	90.6%
Community Development - Building Division	329,373	793,354	41.5%	330,602	848,549	39.0%	100.4%
Community Development - Social Services Grants	134,000	134,000	100.0%	-	134,000	0.0%	0.0%
Transfers (Cemetery and Debt Svc)	105,500	500	21100.0%	500	105,500	0.5%	0.5%
Contingency	-	-	N/A	-	400,000	0.0%	N/A
Total Expenditures and Other Uses	<u>12,027,476</u>	<u>27,767,439</u>	43.3%	<u>11,329,845</u>	<u>29,467,420</u>	38.4%	94.2%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	5,381,012	90,470	5947.8%	6,702,607	227,718	2943.4%	124.6%
Beginning Fund Balance	<u>4,963,180</u>	<u>4,963,180</u>	100.0%	<u>5,053,650</u>	<u>4,119,443</u>	122.7%	101.8%
Ending Fund Balance	<u>\$ 10,344,192</u>	<u>\$ 5,053,650</u>	204.7%	<u>\$ 11,756,258</u>	<u>\$ 4,347,161</u>	270.4%	113.7%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				1,412,660			
Unassigned Fund Balance				<u>\$ 10,343,598</u>			

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	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals	2nd Year of Biennial Budget		
211 Parks and Recreation General Fund							
Intergovernmental	\$ 10,209	\$ 190,356	5.4%	\$ 24,677	\$ 15,000	164.5%	241.7%
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	360,549	819,535	44.0%	282,166	1,181,475	23.9%	78.3%
Interest on Investments	9,331	19,232	48.5%	3,961	23,543	16.8%	42.4%
Miscellaneous	18,451	33,425	55.2%	24,789	31,000	80.0%	134.4%
Transfer In	185,000	185,000	100.0%	-	185,000	0.0%	0.0%
Total Revenues and Other Sources	2,830,165	6,639,448	42.6%	2,582,218	6,827,918	37.8%	91.2%
Parks Division	1,772,430	3,769,517	47.0%	1,509,243	4,141,464	36.4%	85.2%
Recreation Division	585,824	1,261,136	46.5%	308,515	1,494,730	20.6%	52.7%
Golf Division	264,513	578,354	45.7%	224,075	596,302	37.6%	84.7%
Senior Services Division	127,738	317,639	40.2%	134,529	354,680	37.9%	105.3%
Parks Forestry Division	197,695	481,257	41.1%	178,916	497,594	36.0%	90.5%
Contingency	-	-	0.0%	-	75,000	0.0%	0.0%
Total Expenditures and Other Uses	2,948,201	6,407,902	46.0%	2,355,278	7,159,770	32.9%	79.9%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(118,036)	231,545	-51.0%	226,940	(331,852)	-68.4%	-192.3%
Beginning Fund Balance	842,877	842,877	100.0%	1,074,423	611,075	175.8%	127.5%
Ending Fund Balance	\$ 724,841	\$ 1,074,423	67.5%	\$ 1,301,363	\$ 279,223	466.1%	179.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				-			
Unassigned Fund Balance				\$ 1,301,363			

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240 Housing Fund							
Taxes	\$ 28,476	\$ 100,000	28.5%	\$ 9,999	\$ 100,000	10.0%	35.1%
Interest on Investments	842	1,996	42.2%	434	-	N/A	51.6%
Miscellaneous	-	2,215	0.0%	-	-	N/A	N/A
Total Revenues and Other Sources	<u>29,318</u>	<u>104,211</u>	28.1%	<u>10,433</u>	<u>100,000</u>	10.4%	35.6%
Materials and Services	5,118	65,118	7.9%	-	100,000	N/A	51.6%
Total Expenditures and Other Uses	<u>5,118</u>	<u>65,118</u>	7.9%	<u>-</u>	<u>100,000</u>	N/A	51.6%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	24,200	39,093	61.9%	10,433	-	0.0%	43.1%
Beginning Fund Balance	<u>69,986</u>	<u>69,986</u>	100.0%	<u>109,080</u>	<u>451,667</u>	N/A	155.9%
Ending Fund Balance	<u>\$ 94,186</u>	<u>\$ 109,080</u>	86.3%	<u>\$ 119,512</u>	<u>\$ 451,667</u>	26.5%	126.9%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				<u>119,512</u>			
Unassigned Fund Balance				<u>\$ -</u>			

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	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals			
250 Community Development Block Fund							
Intergovernmental	\$ 32,874	\$ 238,255	13.8%	\$ 58,600	\$ 175,422	33.4%	178.3%
Total Revenues and Other Sources	32,874	238,255	13.8%	58,600	175,422	33.4%	178.3%
Personnel Services	15,084	49,323	30.6%	27,817	35,495	78.4%	184.4%
Materials and Services	32,874	188,933	17.4%	58,600	140,389	41.7%	178.3%
Total Expenditures and Other Uses	47,958	238,255	20.1%	86,417	175,884	49.1%	180.2%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(15,084)	-	0.0%	(27,817)	(462)	6024.0%	184.4%
Beginning Fund Balance	36,617	36,617	100.0%	36,617	1,801	2033.1%	100.0%
Ending Fund Balance	\$ 21,533	\$ 36,617	58.8%	\$ 8,800	\$ 1,339	N/A	40.9%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				8,800			
Unassigned Fund Balance				\$ -			

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	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals			
255 Reserve Fund							
Interest on Investments	\$ 391	\$ 816	48.0%	\$ 151	\$ 350	43.1%	38.6%
Interfund Loan	-	-	0.0%	-	-	N/A	0.0%
Total Revenues and Other Sources	<u>391</u>	<u>816</u>	48.0%	<u>151</u>	<u>350</u>	43.1%	38.6%
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	391	816	48.0%	151	350	43.1%	38.6%
Beginning Fund Balance	<u>38,440</u>	<u>38,440</u>	100.0%	<u>39,256</u>	<u>38,409</u>	102.2%	102.1%
Ending Fund Balance	<u>\$ 38,832</u>	<u>\$ 39,256</u>	98.9%	<u>\$ 39,407</u>	<u>\$ 38,759</u>	101.7%	101.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				<u>39,407</u>			
Unassigned Fund Balance				<u>\$ -</u>			

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	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals	2nd Year of Biennial Budget		
260 Street Fund							
Taxes	\$ 162,561	\$ 398,771	40.8%	\$ 134,112	\$ 795,000	16.9%	82.5%
Intergovernmental	640,476	1,502,423	42.6%	592,762	1,761,302	33.7%	92.6%
Charges for Services - Rates	676,860	1,631,327	41.5%	679,635	1,659,000	41.0%	100.4%
Charges for Services - Misc. Service Fees	6,248	11,576	54.0%	673	17,000	4.0%	10.8%
System Development Charges	167,596	235,750	71.1%	164,834	100,000	164.8%	98.4%
Assessments	7,803	3,319	235.1%	3,658	30,000	12.2%	46.9%
Interest on Investments	40,981	65,516	62.6%	5,333	100,000	5.3%	13.0%
Miscellaneous	587	587	99.9%	16,611	84,145	19.7%	2832.2%
Other Financing Sources	-	-	0.0%	-	5,000,000	0.0%	N/A
Total Revenues and Other Sources	1,703,112	3,849,269	44.2%	1,597,618	9,546,447	16.7%	93.8%
Public Works - Ground Maintenance	78,498	240,936	32.6%	77,801	268,200	29.0%	99.1%
Public Works - Street Operations	3,933,104	6,389,240	61.6%	1,826,557	9,217,473	19.8%	46.4%
Public Works - Street Operations Debt	71,981	-	N/A	76,331	127,555	59.8%	N/A
Public Works - Transportation SDC's	248,037	353,846	70.1%	182,242	738,149	24.7%	73.5%
Contingency	-	-	0.0%	-	21,850	0.0%	N/A
Total Expenditures and Other Uses	4,331,620	6,984,022	62.0%	2,162,931	10,373,227	20.9%	49.9%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(2,628,508)	(3,134,753)	83.9%	(565,313)	(826,780)	68.4%	21.5%
Beginning Fund Balance	4,815,937	4,815,937	100.0%	1,681,184	3,762,407	44.7%	34.9%
Ending Fund Balance	\$ 2,187,429	\$ 1,681,184	130.1%	\$ 1,115,871	\$ 2,935,627	38.0%	51.0%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				2,522,973			
Unassigned Fund Balance				\$ (1,407,102)			

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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	85,576	165,347	51.8%	87,597	162,000	54.1%	102.4%
Interest on Investments	2,200	5,062	43.5%	1,321	500	264.2%	60.0%
Miscellaneous	1,000	1,000	100.0%	-	-	N/A	0.0%
Total Revenues and Other Sources	88,777	238,654	37.2%	88,918	342,500	26.0%	100.2%
Materials and Services	52,375	63,591	82.4%	86,480	108,044	80.0%	165.1%
Capital Outlay	6,044	34,154	17.7%	15,967	260,000	6.1%	N/A
Contingency	-	-	0.0%	-	-	N/A	0.0%
Total Expenditures and Other Uses	58,419	97,745	59.8%	102,447	368,044	27.8%	175.4%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	30,358	140,909	21.5%	(13,528)	(25,544)	53.0%	-44.6%
Beginning Fund Balance	235,658	235,658	100.0%	376,568	225,305	167.1%	159.8%
Ending Fund Balance	\$ 266,016	\$ 376,568	70.6%	\$ 363,039	\$ 199,761	181.7%	136.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				363,039			
Unassigned Fund Balance				\$ -			

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	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals			
410 Capital Improvements Fund							
Intergovernmental	\$ -	\$ 1,861	0.0%	\$ 9,594	\$ -	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	90,383	203,162	44.5%	68,170	60,000	113.6%	75.4%
System Development Charges	45,071	59,994	75.1%	40,823	51,500	79.3%	90.6%
Interest on Investments	9,594	19,103	50.2%	3,770	13,000	29.0%	39.3%
Miscellaneous	1,106	4,306	25.7%	-	10,000	0.0%	N/A
Total Revenues and Other Sources	<u>540,392</u>	<u>1,234,596</u>	43.8%	<u>516,594</u>	<u>1,065,670</u>	48.5%	95.6%
Public Works - Facilities	474,571	1,066,743	44.5%	454,048	1,592,132	28.5%	95.7%
Transfer Out	110,000	110,000	100.0%	-	110,000	0.0%	N/A
Contingency	-	-		-	30,000	0.0%	N/A
Total Expenditures and Other Uses	<u>584,571</u>	<u>1,176,743</u>	49.7%	<u>454,048</u>	<u>1,732,132</u>	26.2%	77.7%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(44,179)	57,853	-76.4%	62,546	(666,462)	-9.4%	-141.6%
Beginning Fund Balance	860,718	860,718	100.0%	<u>918,571</u>	<u>1,349,173</u>	68.1%	106.7%
Ending Fund Balance	<u>\$ 816,539</u>	<u>\$ 918,571</u>	88.9%	<u>\$ 981,117</u>	<u>\$ 682,711</u>	143.7%	120.2%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				981,117			
Unassigned Fund Balance				<u>\$ 0</u>			

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411 Parks Capital Improvement Fund							
Taxes	\$ 206,070	\$ 664,577	31.0%	\$ 166,041	\$ 756,900	21.9%	0.0%
Intergovernmental	5,000	171,690	2.9%	550,000	2,075,000	26.5%	0.0%
Interest on Investments	13,576	27,987	48.5%	6,723	20,000	33.6%	49.5%
Miscellaneous	-	-	N/A	7,862	-	N/A	N/A
Other Financing Sources	-	-	0.0%	-	1,250,000	0.0%	0.0%
Total Revenues and Other Sources	<u>224,647</u>	<u>864,253</u>	26.0%	<u>730,626</u>	<u>4,101,900</u>	17.8%	325.2%
Personnel Services	-	-					
Materials and Services	-	8,574	0.0%	-	-	N/A	N/A
Capital Outlay	26,793	343,387	7.8%	363,686	3,090,000	11.8%	1357.4%
Transfer Out	344,656	344,656		-	349,172	0.0%	N/A
Total Expenditures and Other Uses	<u>371,449</u>	<u>696,618</u>	53.3%	<u>363,686</u>	<u>3,439,172</u>	10.6%	97.9%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(146,802)	167,636	-87.6%	366,940	662,728	55.4%	-250.0%
Beginning Fund Balance	<u>1,428,985</u>	<u>1,428,985</u>	100.0%	<u>1,596,621</u>	<u>1,065,064</u>	149.9%	111.7%
Ending Fund Balance	<u>\$ 1,282,183</u>	<u>\$ 1,596,621</u>	80.3%	<u>\$ 1,963,561</u>	<u>\$ 1,727,792</u>	113.6%	153.1%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				1,963,561			
Unassigned Fund Balance				<u>\$ (0)</u>			

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530 Debt Services								
Taxes	\$ 436,195	\$ 483,627	90.2%	\$ 191,150	\$ 213,000	89.7%	43.8%	
Charges for Services - Internal	480,958	1,259,300	38.2%	480,958	1,154,300	41.7%	100.0%	
Interest on Investments	2,809	15,469	18.2%	1,199	13,130	9.1%	42.7%	
Transfer In (General Fund & CIP)	215,000	269,656	79.7%	-	379,172	0.0%	N/A	
Total Revenues and Other Sources	<u>1,294,619</u>	<u>2,028,052</u>	63.8%	<u>673,307</u>	<u>1,759,602</u>	38.3%	52.0%	
Materials and Services	-	900	0.0%	-	-	N/A	N/A	
Debt Service	1,216,793	2,025,311	60.1%	1,240,496	1,765,520	70.3%	101.9%	
Total Expenditures and Other Uses	<u>1,216,793</u>	<u>2,026,211</u>	60.1%	<u>1,240,496</u>	<u>1,765,520</u>	70.3%	101.9%	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	77,825	1,841	4228.3%	(567,188)	(5,918)	-9584.1%	-728.8%	
Beginning Fund Balance	1,035,855	1,035,855	100.0%	1,037,695	1,424,054	72.9%	100.2%	
Ending Fund Balance	<u>\$ 1,113,680</u>	<u>\$ 1,037,695</u>	107.3%	<u>\$ 470,507</u>	<u>\$ 1,418,136</u>	33.2%	42.2%	
Reconciliation of Fund Balance:								
Restricted and Committed Funds				470,507				
Unassigned Fund Balance				<u>\$ -</u>				

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670 Water Fund							
Intergovernmental	\$ -	\$ 6,331	0.0%	\$ 10,319	\$ -	N/A	N/A
Charges for Services - Rates	4,358,825	8,256,832	52.8%	4,704,330	8,633,400	54.5%	107.9%
Charges for Services - Misc. Service Fees	34,548	98,581	35.0%	22,523	-	N/A	65.2%
System Development Charges	145,013	226,981	63.9%	171,138	100,000	171.1%	118.0%
Interest on Investments	101,819	216,316	47.1%	40,039	146,450	27.3%	39.3%
Miscellaneous	41,331	41,749	99.0%	764	25,000	3.1%	1.8%
Other Financing Sources	-	1,103,851	0.0%	-	14,252,562	0.0%	N/A
Total Revenues and Other Sources	4,681,537	9,950,641	47.0%	4,949,112	23,157,412	21.4%	105.7%
Public Works - Conservation	90,477	201,734	44.8%	90,352	290,810	31.1%	99.9%
Public Works - Water Supply	377,982	762,548	49.6%	434,197	3,054,080	14.2%	114.9%
Public Works - Water Supply Debt	9,362	245,129	3.8%	9,273	9,455	98.1%	99.0%
Public Works - Water Distribution	1,856,715	3,984,957	46.6%	1,652,893	4,685,675	35.3%	89.0%
Public Works - Water Distribution Debt	236,641	388,157	61.0%	234,465	249,105	94.1%	99.1%
Public Works - Water Treatment	635,921	3,219,746	19.8%	603,370	13,289,350	4.5%	94.9%
Public Works - Water Treatment Debt	106,201	141,963	74.8%	313,935	140,576	223.3%	295.6%
Public Works - Improvement SDC's	83,294	566,328	14.7%	50,833	2,877,500	1.8%	61.0%
Public Works - Debt SDC's	33,705	34,686	97.2%	16,691	180,776	9.2%	49.5%
Debt Service	-	-	0.0%	33,381	34,038	N/A	0.0%
Transfer Out	104,167	50,000	208.3%	50,000	250,000	20.0%	0.0%
Contingency	-	-	0.0%	-	342,500	0.0%	0.0%
Total Expenditures and Other Uses	3,534,465	9,595,249	36.8%	3,489,390	25,403,866	13.7%	98.7%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	1,147,072	355,392	322.8%	1,459,722	(2,246,454)	165.0%	127.3%
Beginning Fund Balance	10,495,073	10,495,073	100.0%	10,850,465	12,575,443	86.3%	103.4%
Ending Fund Balance	\$ 11,642,145	\$ 10,850,465	107.3%	\$ 12,310,187	\$ 10,328,989	119.2%	105.7%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				5,212,880			
Unassigned Fund Balance				\$ 7,097,307			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 11/30/2020 (41.66% 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	\$ 563,280	\$ 1,617,688	34.8%	\$ 365,258	\$ 1,650,000	22.1%	64.8%
Intergovernmental	-	3,409	0.0%	5,624	-	N/A	N/A
Charges for Services - Rates	2,639,087	6,078,318	43.4%	2,673,771	5,783,000	46.2%	101.3%
Charges for Services - Misc. Service Fees	-	7,851	0.0%	5,624	-	N/A	N/A
System Development Charges	134,614	212,725	63.3%	172,478	100,000	172.5%	-300.0%
Interest on Investments	87,359	188,367	46.4%	37,398	146,450	25.5%	-200.0%
Miscellaneous	-	1,610	0.0%	-	1,000	0.0%	0.0%
Other Financing Sources	-	122,729	0.0%	(19)	4,950,000	0.0%	0.0%
Total Revenues and Other Sources	<u>3,424,341</u>	<u>8,232,697</u>	41.6%	<u>3,260,135</u>	<u>12,630,450</u>	25.8%	95.2%
Public Works - Wastewater Collection	1,268,475	2,579,229	49.2%	977,202	3,009,387	32.5%	77.0%
Public Works - Wastewater Collection Debt	58,310	76,224	76.5%	147,238	75,429	195.2%	252.5%
Public Works - Wastewater Treatment	1,006,617	2,487,997	40.5%	1,062,958	4,334,978	24.5%	105.6%
Public Works - Wastewater Treatment Debt	148,949	1,720,632	8.7%	120,686	1,713,537	7.0%	81.0%
Public Works - Improvements SDC's	50,789	109,481	46.4%	44,516	605,000	7.4%	87.6%
Contingency	-	-	0.0%	-	162,500	0.0%	0.0%
Total Expenditures and Other Uses	<u>2,533,140</u>	<u>6,973,563</u>	36.3%	<u>2,352,601</u>	<u>9,900,831</u>	23.8%	92.9%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	891,201	1,259,134	70.8%	907,534	2,729,619	33.2%	101.8%
Beginning Fund Balance	<u>8,826,690</u>	<u>8,826,690</u>	100.0%	<u>10,085,824</u>	<u>7,971,844</u>	126.5%	114.3%
Ending Fund Balance	<u>\$ 9,717,891</u>	<u>\$ 10,085,824</u>	96.4%	<u>\$ 10,993,358</u>	<u>\$ 10,701,463</u>	102.7%	113.1%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				3,727,351			
Unassigned Fund Balance				<u>\$ 7,266,007</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 11/30/2020 (41.66% 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%	\$ 3,303	\$ -	N/A	N/A
Charges for Services - Rates	302,099	727,545	41.5%	303,351	790,000	38.4%	100.4%
System Development Charges	7,514	16,834	44.6%	11,434	45,000	25.4%	152.2%
Interest on Investments	18,272	37,214	49.1%	6,664	30,300	22.0%	36.5%
Total Revenues and Other Sources	327,885	784,190	41.8%	324,752	865,300	37.5%	99.0%
Public Works - Storm Water Operations	335,860	756,257	44.4%	331,518	970,143	34.2%	98.7%
Public Works - Storm Water Operations Debt	11,025	11,950	92.3%	10,925	11,750	93.0%	99.1%
Public Works - Storm Water SDC's	36,784	87,356	42.1%	9,467	191,000	5.0%	25.7%
Contingency	-	-	0.0%	-	15,000	0.0%	0.0%
Total Expenditures and Other Uses	383,669	855,563	44.8%	351,910	1,187,893	29.6%	91.7%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(55,784)	(71,373)	78.2%	(27,158)	(322,593)	8.4%	48.7%
Beginning Fund Balance	1,866,537	1,866,537	100.0%	1,795,164	1,784,746	100.6%	96.2%
Ending Fund Balance	\$ 1,810,752	\$ 1,795,164	100.9%	\$ 1,768,006	\$ 1,462,153	120.9%	97.6%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				(64,342)			
Unassigned Fund Balance				\$ 1,832,348			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 11/30/2020 (41.66% of Budget)

	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	
690 Electric Fund							
Intergovernmental	\$ 61,845	\$ 205,315	30.1%	\$ 82,778	\$ 210,000	39.4%	133.8%
Charges for Services - Rates	6,571,025	16,230,395	40.5%	6,456,860	17,351,779	37.2%	98.3%
Charges for Services - Misc. Service Fees	90,211	247,843	36.4%	95,833	261,573	36.6%	106.2%
Interest on Investments	24,310	54,149	44.9%	9,833	37,333	26.3%	40.4%
Miscellaneous	25,980	74,069	35.1%	41,254	-	N/A	158.8%
Total Revenues and Other Sources	<u>6,773,372</u>	<u>16,811,771</u>	40.3%	<u>6,686,559</u>	<u>17,958,465</u>	37.2%	98.7%
Administration - Conservation	311,644	788,117	39.5%	267,023	908,958	29.4%	85.7%
Electric - Supply	3,010,169	7,446,726	40.4%	3,083,322	8,203,553	37.6%	102.4%
Electric - Distribution	3,137,999	7,388,997	42.5%	2,864,190	8,976,709	31.9%	91.3%
Electric - Transmission	389,470	893,860	43.6%	407,256	1,352,684	30.1%	104.6%
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>6,849,282</u>	<u>16,540,093</u>	41.4%	<u>6,621,791</u>	<u>19,576,527</u>	33.8%	96.7%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(75,911)	271,678	-27.9%	64,767	(1,618,063)	-4.0%	-85.3%
Beginning Fund Balance	<u>2,249,387</u>	<u>2,249,387</u>	100.0%	<u>2,521,065</u>	<u>3,208,518</u>	78.6%	112.1%
Ending Fund Balance	<u>\$ 2,173,476</u>	<u>\$ 2,521,065</u>	86.2%	<u>\$ 2,585,832</u>	<u>\$ 1,590,455</u>	162.6%	119.0%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				-			
Unassigned Fund Balance				<u>\$ 2,585,832</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 11/30/2020 (41.66% 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%	\$ 24,139	\$ -	N/A	N/A
Charges for Services - Rates	1,027,049	2,503,789	41.0%	1,083,731	2,430,112	44.6%	105.5%
Charges for Services - Misc. Service Fees	2,125	5,100	41.7%	2,125	32,548	6.5%	100.0%
Interest on Investments	9,763	22,338	43.7%	5,340	2,000	267.0%	54.7%
Miscellaneous	-	-	N/A	-	1,000	0.0%	N/A
Total Revenues and Other Sources	<u>1,038,936</u>	<u>2,536,132</u>	41.0%	<u>1,115,335</u>	<u>2,465,660</u>	45.2%	107.4%
Personnel Services	266,472	658,729	40.5%	285,971	821,227	34.8%	107.3%
Materials & Services	402,208	940,741	42.8%	453,848	997,654	45.5%	112.8%
Capital Outlay	6,651	17,446	38.1%	-	65,000	0.0%	0.0%
Debt - Transfer to Debt Service Fund	170,417	514,000	33.2%	170,417	409,000	41.7%	100.0%
Contingency	-	-	0.0%	-	52,500	0.0%	0.0%
Total Expenditures and Other Uses	<u>845,747</u>	<u>2,130,916</u>	39.7%	<u>910,236</u>	<u>2,345,381</u>	38.8%	107.6%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	193,189	405,215	47.7%	205,100	120,279	170.5%	106.2%
Beginning Fund Balance	<u>1,135,308</u>	<u>1,135,308</u>	100.0%	<u>1,540,524</u>	<u>1,081,142</u>	142.5%	135.7%
Ending Fund Balance	<u>\$ 1,328,497</u>	<u>\$ 1,540,524</u>	86.2%	<u>\$ 1,745,623</u>	<u>\$ 1,201,421</u>	145.3%	131.4%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				133,583			
Unassigned Fund Balance				<u>\$ 1,612,040</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 11/30/2020 (41.66% 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			
710 Central Service Fund							
Taxes	\$ 16,486	\$ 53,166	31.0%	\$ 13,283	\$ 82,550	16.1%	N/A
Intergovernmental	-	215,509	0.0%	43,146	-	N/A	N/A
Charges for Services - Internal	3,402,695	7,485,928	45.5%	3,564,595	8,365,502	42.6%	104.8%
Charges for Services - Misc. Service Fees	328,908	405,152	81.2%	112,790	295,000	38.2%	34.3%
Interest on Investments	12,328	31,499	39.1%	7,923	29,933	26.5%	64.3%
Miscellaneous	1,660	9,122	18.2%	725	-	N/A	43.7%
Total Revenues and Other Sources	<u>3,762,076</u>	<u>8,200,376</u>	45.9%	<u>3,742,462</u>	<u>8,772,985</u>	42.7%	99.5%
Administration Department	629,545	1,474,265	42.7%	599,496	1,803,662	33.2%	95.2%
Information Technology - Info Services Division	562,946	1,299,078	43.3%	477,081	1,522,549	31.3%	84.7%
Finance Department	1,008,723	2,342,606	43.1%	1,021,100	2,821,250	36.2%	101.2%
City Recorder Division	82,561	183,363	45.0%	72,849	192,752	37.8%	88.2%
Public Works - Administration and Engineering	907,673	2,167,935	41.9%	805,337	2,533,246	31.8%	88.7%
Contingency	-	-	-	-	105,209	0.0%	0.0%
Total Expenditures and Other Uses	<u>3,191,447</u>	<u>7,467,247</u>	42.7%	<u>2,975,863</u>	<u>8,978,668</u>	33.1%	93.2%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	570,629	733,129	77.8%	766,598	(205,682)	-372.7%	134.3%
Beginning Fund Balance	839,733	839,733	100.0%	<u>1,572,862</u>	751,050	209.4%	187.3%
Ending Fund Balance	<u>\$ 1,410,362</u>	<u>\$ 1,572,862</u>	89.7%	<u>\$ 2,339,461</u>	<u>\$ 545,368</u>	429.0%	165.9%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				-			
Unassigned Fund Balance				<u>\$ 2,339,461</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 11/30/2020 (41.66% 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%	\$ 72,205	\$ -	N/A	N/A
Charges for Services - Internal	467,434	1,288,503	36.3%	251,629	712,944	35.3%	53.8%
Interest on Investments	1,057	1,746	60.5%	466	8,750	5.3%	44.1%
Miscellaneous	219,357	243,694	90.0%	12,810	40,000	32.0%	5.8%
Total Revenues and Other Sources	<u>687,848</u>	<u>1,597,941</u>	43.0%	<u>337,110</u>	<u>761,694</u>	44.3%	49.0%
Personnel Services	149,756	227,264	65.9%	-	-	N/A	N/A
Materials and Services	795,375	1,129,581	70.4%	1,067,756	1,041,940	102.5%	134.2%
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>947,599</u>	<u>1,356,846</u>	69.8%	<u>1,067,756</u>	<u>1,071,940</u>	99.6%	112.7%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(259,752)	241,095	-107.7%	(730,646)	(310,246)	235.5%	281.3%
Beginning Fund Balance	44,383	44,383	100.0%	285,478	831,976	34.3%	643.2%
Ending Fund Balance	<u>\$ (215,369)</u>	<u>\$ 285,478</u>	-75.4%	<u>\$ (445,168)</u>	<u>\$ 521,730</u>	-85.3%	206.7%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				(445,168)			
Unassigned Fund Balance				<u>\$ -</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 11/30/2020 (41.66% 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			
725 Health Benefits Reserve Fund							
Charges for Services - Internal	\$ 2,449,695	\$ 5,771,133	42.4%	\$ 2,320,252	\$ 6,715,665	34.5%	94.7%
Interest on Investments	8,184	18,573	44.1%	4,571	10,313	44.3%	55.9%
Miscellaneous	-	2,933	0.0%	-	-	N/A	N/A
Total Revenues and Other Sources	<u>2,457,880</u>	<u>5,792,639</u>	42.4%	<u>2,324,823</u>	<u>6,725,978</u>	34.6%	94.6%
Materials and Services	2,283,616	5,412,841	42.2%	2,172,508	6,549,195	33.2%	95.1%
Transfer Out	100,000	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>2,383,616</u>	<u>5,512,841</u>	43.2%	<u>2,272,508</u>	<u>6,699,195</u>	33.9%	95.3%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	74,264	279,798	26.5%	52,315	26,783	195.3%	70.4%
Beginning Fund Balance	932,374	932,374	100.0%	<u>1,212,173</u>	882,648	137.3%	130.0%
Ending Fund Balance	<u>\$ 1,006,638</u>	<u>\$ 1,212,173</u>	83.0%	<u>\$ 1,264,488</u>	<u>\$ 909,431</u>	139.0%	125.6%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				1,264,488			
Unassigned Fund Balance				<u>\$ -</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 11/30/2020 (41.66% 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	1,456,021	2,819,371	51.6%	973,821	2,339,171	41.6%	66.9%
Charges for Services - Misc. Service Fees	112,369	213,740	52.6%	37,593	175,000	N/A	33.5%
Interest on Investments	40,820	86,945	46.9%	13,405	68,680	N/A	32.8%
Miscellaneous	14,737	37,269	39.5%	97,334	75,000	129.8%	660.5%
Total Revenues and Other Sources	1,623,947	3,161,267	51.4%	1,122,152	2,657,851	42.2%	69.1%
Public Works - Maintenance	675,116	1,580,214	42.7%	731,273	1,884,207	38.8%	108.3%
Public Works - Purchasing and Acquisition	58,046	1,057,901	5.5%	1,040,237	2,500,500	41.6%	1792.1%
Contingency	-	-	N/A	-	50,000	0%	N/A
Total Expenditures and Other Uses	733,162	2,638,115	27.8%	1,771,510	4,434,707	39.9%	241.6%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	890,785	523,151	170.3%	(649,358)	(1,776,856)	36.5%	-72.9%
Beginning Fund Balance	3,328,444	3,328,444	100.0%	3,851,595	2,424,868	158.8%	115.7%
Ending Fund Balance	\$ 4,219,229	\$ 3,851,595	109.5%	\$ 3,202,237	\$ 648,012	494.2%	75.9%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				3,202,237			
Unassigned Fund Balance				\$ -			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 11/30/2020 (41.66% 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	\$ 61,458	\$ 147,500	41.7%	\$ 65,292	\$ 156,700	41.7%	106.2%
Interest on Investments	2,947	5,589	52.7%	1,254	725	N/A	42.6%
Miscellaneous	-	14,693	0.0%	18,184	-	N/A	N/A
Total Revenues and Other Sources	<u>64,406</u>	<u>167,782</u>	38.4%	<u>84,730</u>	<u>157,425</u>	53.8%	131.6%
Materials and Services	-	1,336		1,653	-	N/A	0.0%
Capital Outlay	73,228	142,591	51.4%	-	150,000	0.0%	0.0%
Total Expenditures and Other Uses	<u>73,228</u>	<u>143,927</u>	50.9%	<u>1,653</u>	<u>150,000</u>	1.1%	0.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(8,822)	23,855	-37.0%	83,077	7,425	1118.9%	-941.7%
Beginning Fund Balance	264,491	264,491	100.0%	288,346	210,094	137.2%	109.0%
Ending Fund Balance	<u>\$ 255,669</u>	<u>\$ 288,346</u>	88.7%	<u>\$ 371,423</u>	<u>\$ 217,519</u>	170.8%	145.3%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				371,423			
Unassigned Fund Balance				<u>\$ -</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 11/30/2020 (41.66% 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		
810 Cemetery Fund							
Charges for Services	\$ 8,092	\$ 19,411	41.7%	\$ 5,213	\$ 25,000	20.9%	64.4%
Interest on Investments	9,704	19,988	48.5%	3,527	6,500	54.3%	36.3%
Transfer In (General Fund)	500	500	100.0%	500	500	100.0%	100.0%
Total Revenues and Other Sources	<u>18,296</u>	<u>39,898</u>	45.9%	<u>9,240</u>	<u>32,000</u>	28.9%	50.5%
Transfers Out (General Fund)	59,704	69,988	85.3%	53,527	75,000	71.4%	89.7%
Total Expenditures and Other Uses	<u>59,704</u>	<u>69,988</u>	85.3%	<u>53,527</u>	<u>75,000</u>	71.4%	89.7%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(41,408)	(30,089)	137.6%	(44,287)	(43,000)	0.0%	107.0%
Beginning Fund Balance	<u>984,915</u>	<u>984,915</u>	100.0%	<u>954,825</u>	<u>1,009,964</u>	94.5%	96.9%
Ending Fund Balance	<u>\$ 943,507</u>	<u>\$ 954,825</u>	98.8%	<u>\$ 910,538</u>	<u>\$ 966,964</u>	94.2%	96.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				910,538			
Unassigned Fund Balance				<u>\$ -</u>			