

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 01/31/2020 (58.33% 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	\$ 16,753,841	\$ 22,145,317	75.7%	\$ 17,683,455	\$ 23,572,680	75.0%	105.5%
Licenses and Permits	521,986	859,045	60.8%	558,957	949,150	58.9%	107.1%
Intergovernmental	764,315	2,255,466	33.9%	805,093	1,356,298	59.4%	105.3%
Charges for Services	941,426	1,591,398	59.2%	1,185,676	1,729,000	68.6%	125.9%
Fines	339,651	588,070	57.8%	310,464	602,900	51.5%	91.4%
Interest on Investments	60,567	123,331	49.1%	59,309	125,000	47.4%	97.9%
Miscellaneous	65,757	67,249	97.8%	44,574	70,100	63.6%	67.8%
Transfer in (Water Fund)	145,833	250,000	58.3%	50,000	250,000	20.0%	34.3%
Transfer In (Cemetery)	13,643	23,598	57.8%	63,054	75,000	84.1%	462.2%
Transfer In (Health Benefits)	-	-	N/A	100,000	100,000	100.0%	0.0%
Total Revenues and Other Sources	19,607,019	27,903,475	70.3%	20,860,583	28,830,127	72.4%	106.4%
Administration	744,540	1,084,583	68.6%	722,025	1,108,530	65.1%	97.0%
Administration - Parking	101,581	181,332	56.0%	121,930	168,000	72.6%	120.0%
Administration - Municipal Court	320,030	507,950	63.0%	383,001	698,644	54.8%	119.7%
Administrative Services - Miscellaneous	4,326	4,326	100.0%	20,416	19,000	107.5%	472.0%
Administrative Services - Band	42,981	64,213	66.9%	39,812	66,274	60.1%	92.6%
Administrative Services - Parks	3,145,275	5,391,900	58.3%	3,145,275	5,391,900	58.3%	100.0%
Police Department	4,632,840	7,504,873	61.7%	4,829,587	8,237,420	58.6%	104.2%
Fire and Rescue Department	5,813,325	10,040,008	57.9%	5,331,177	9,352,374	57.0%	91.7%
Public Works - Cemetery Division	266,867	431,797	61.8%	290,172	532,967	54.4%	108.7%
Community Development - Planning Division	909,297	1,565,134	58.1%	984,993	1,708,426	57.7%	108.3%
Community Development - Building Division	424,678	717,188	59.2%	464,168	829,108	56.0%	109.3%
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	16,645,240	27,732,803	60.0%	16,572,057	28,752,142	57.6%	99.6%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	2,961,779	170,672	1735.4%	4,288,526	77,985	5499.2%	144.8%
Beginning Fund Balance	4,792,508	4,792,508	100.0%	4,963,180	4,119,443	120.5%	103.6%
Ending Fund Balance	\$ 7,754,285	\$ 4,963,180	156.2%	\$ 9,251,706	\$ 4,197,428	220.4%	119.3%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				1,177,370			
Unassigned Fund Balance				\$ 8,074,336			

City of Ashland
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	Fiscal Year 2019		Actual Percent Collected / Expended	Fiscal Year 2020		Budget to Actual	
	Fiscal Year 2019 Year- To-Date Actuals	End-of-Year Actuals		Fiscal Year 2020 1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change
211 Parks and Recreation General Fund							
Intergovernmental	\$ -	\$ 500.00	0.0%	\$ 67,619	\$ 15,000	450.8%	N/A
Charges for Services - Internal	3,145,275	5,391,900	58.3%	3,145,275	5,391,900	58.3%	100.0%
Charges for Services - Misc. Service Fees	473,445	916,636	51.7%	582,620	1,165,100	50.0%	123.1%
Interest on Investments	11,065	20,599	53.7%	12,525	23,310	53.7%	113.2%
Miscellaneous	13,814	25,700	53.8%	20,498	31,000	66.1%	148.4%
Transfer In	85,000	85,000	100.0%	185,000	185,000	100.0%	217.6%
Total Revenues and Other Sources	3,728,599	6,440,335	57.9%	4,013,537	6,811,310	58.9%	107.6%
Parks Division	2,459,555	4,151,758	59.2%	2,388,760	4,067,952	58.7%	97.1%
Recreation Division	874,901	1,552,403	56.4%	870,533	1,463,252	59.5%	99.5%
Golf Division	324,007	554,750	58.4%	358,158	599,548	59.7%	110.5%
Senior Services Division	-	-	N/A	184,042	345,500	53.3%	N/A
Parks Forestry Division	-	-	N/A	293,060	488,025	60.1%	N/A
Contingency	-	-	N/A	-	75,000	0.0%	N/A
Total Expenditures and Other Uses	3,658,464	6,258,911	58.5%	4,094,554	7,039,277	58.2%	111.9%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	70,136	181,424	38.7%	(81,017)	(227,967)	64.5%	-115.5%
Beginning Fund Balance	661,453	661,453	100.0%	842,877	305,538	275.9%	127.4%
Ending Fund Balance	\$ 731,588	\$ 842,877	86.8%	\$ 761,860	\$ 77,571	982.1%	104.1%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				-			
Unassigned Fund Balance				<u>\$ 761,860</u>			

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240 Housing Fund							
Taxes	\$ 52,435	\$ 104,751	50.1%	\$ 62,654	\$ 100,000	62.7%	119.5%
Interest on Investments	947	1,332	71.1%	1,234	-	N/A	130.3%
Miscellaneous	-	-	N/A	2,215	-	N/A	N/A
Total Revenues and Other Sources	53,382	106,083	50.3%	66,103	100,000	66.1%	123.8%
Materials and Services	300,000	300,000	100.0%	60,118	147,000	40.9%	20.0%
Total Expenditures and Other Uses	300,000	300,000	100.0%	60,118	147,000	40.9%	20.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(246,618)	(193,917)	127.2%	5,985	(47,000)	112.7%	-2.4%
Beginning Fund Balance	263,903	263,903	100.0%	69,986	225,834	31.0%	26.5%
Ending Fund Balance	<u>\$ 17,285</u>	<u>\$ 69,986</u>	24.7%	<u>\$ 75,971</u>	<u>\$ 178,834</u>	42.5%	439.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				75,971			
Unassigned Fund Balance				<u>\$ -</u>			

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250 Community Development Block Fund							
Intergovernmental	\$ 52,465	\$ 141,551	37.1%	\$ 36,396	\$ 351,305	10.4%	69.4%
Total Revenues and Other Sources	52,465	141,551	37.1%	36,396	351,305	10.4%	69.4%
Personnel Services	25,281	32,189	78.5%	22,045	35,033	62.9%	87.2%
Materials and Services	52,465	106,545	49.2%	36,396	315,810	11.5%	69.4%
Total Expenditures and Other Uses	77,746	138,735	56.0%	58,441	350,843	16.7%	75.2%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(25,281)	2,816	-897.7%	(22,045)	462	-4771.5%	87.2%
Beginning Fund Balance	33,801	33,801	100.0%	36,617	-	0.0%	108.3%
Ending Fund Balance	<u>\$ 8,520</u>	<u>\$ 36,617</u>	23.3%	<u>\$ 14,572</u>	<u>\$ 462</u>	3154.2%	171.0%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				14,572			
Unassigned Fund Balance				<u>\$ -</u>			

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255 Reserve Fund							
Interest on Investments	\$ 529	\$ 916	57.7%	\$ 530	\$ 350	151.3%	100.1%
Total Revenues and Other Sources	529	916	57.7%	530	350	151.3%	100.1%
Interfund Loan (Health Benefits Fund)	-	-	N/A	-	-	N/A	N/A
Operating Transfer out	-	-	N/A	-	-	N/A	N/A
Total Expenditures and Other Uses	-	-	N/A	-	-	N/A	N/A
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	529	916	57.7%	530	350	151.3%	100.1%
Beginning Fund Balance	37,524	37,524	100.0%	38,440	19,205	200.2%	102.4%
Ending Fund Balance	\$ 38,053	\$ 38,440	99.0%	\$ 38,970	\$ 19,555	199.3%	102.4%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				38,970			
Unassigned Fund Balance				<u>\$ (1)</u>			

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260 Street Fund							
Taxes	\$ 217,764	\$ 704,598	30.9%	\$ 299,615	\$ 753,000	39.8%	137.6%
Intergovernmental	923,058	1,530,941	60.3%	905,783	3,246,034	27.9%	98.1%
Charges for Services - Rates	921,131	1,582,899	58.2%	949,013	1,611,000	58.9%	103.0%
Charges for Services - Misc. Service Fees	6,843	12,959	52.8%	8,972	17,000	52.8%	131.1%
System Development Charges	77,863	176,885	44.0%	194,089	100,000	194.1%	249.3%
Assessments	3,054	8,924	34.2%	7,878	30,000	26.3%	258.0%
Interest on Investments	67,716	119,788	56.5%	49,842	100,000	49.8%	73.6%
Miscellaneous	59,036	71,668	82.4%	587	84,145	0.7%	1.0%
Other Financing Sources	-	-	N/A	-	6,000,000	0.0%	N/A
Total Revenues and Other Sources	2,276,464	4,208,661	54.1%	2,415,778	11,941,179	20.2%	106.1%
Public Works - Ground Maintenance	130,592	241,995	54.0%	126,407	267,950	47.2%	96.8%
Public Works - Street Operations	1,628,958	3,858,808	42.2%	4,703,817	10,610,851	44.3%	288.8%
Public Works - Street Operations Debt	72,631	79,607	91.2%	-	123,905	0.0%	0.0%
Public Works - Transportation SDC's	38,219	47,422	80.6%	269,807	192,064	140.5%	706.0%
Contingency	-	-	N/A	-	21,850	0.0%	N/A
Total Expenditures and Other Uses	1,870,399	4,227,832	44.2%	5,100,031	11,216,620	45.5%	272.7%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	406,064	(19,171)	-2118.1%	(2,684,252)	724,559	-370.5%	-661.0%
Beginning Fund Balance	4,835,108	4,835,108	100.0%	4,815,937	1,881,204	256.0%	99.6%
Ending Fund Balance	\$ 5,241,172	\$ 4,815,937	108.8%	\$ 2,131,685	\$ 2,605,763	81.8%	40.7%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				2,641,068			
Unassigned Fund Balance				<u><u>\$ (509,383)</u></u>			

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280							
Airport Fund							
Intergovernmental	\$ 62,958	\$ 101,602	62.0%	\$ -	\$ 288,800	0.0%	N/A
Charges for Services - Rates	93,891	152,403	61.6%	107,977	160,000	67.5%	115.0%
Interest on Investments	2,097	4,388	47.8%	3,055	500	611.1%	145.7%
Miscellaneous	-	4,495	0.0%	1,000	-	N/A	N/A
Total Revenues and Other Sources	<u>158,945</u>	<u>262,888</u>	60.5%	<u>112,033</u>	<u>449,300</u>	24.9%	70.5%
Materials and Services	76,195	129,636	58.8%	58,445	158,044	37.0%	76.7%
Capital Outlay	23,916	61,074	39.2%	8,287	80,000	10.4%	34.6%
Debt Service	19,268	38,536	50.0%	-	-	N/A	0.0%
Total Expenditures and Other Uses	<u>119,380</u>	<u>229,246</u>	52.1%	<u>66,732</u>	<u>238,044</u>	28.0%	55.9%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	39,565	33,642	117.6%	45,300	211,256	21.4%	114.5%
Beginning Fund Balance	202,016	202,016	100.0%	235,658	112,653	209.2%	116.7%
Ending Fund Balance	<u>\$ 241,581</u>	<u>\$ 235,658</u>	102.5%	<u>\$ 280,959</u>	<u>\$ 323,909</u>	86.7%	116.3%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				280,959			
Unassigned Fund Balance				<u>\$ (0)</u>			

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410 Capital Improvements Fund								
Charges for Services - Internal	\$ 551,933	\$ 946,170	58.3%	\$ 551,933	\$ 931,170	59.3%	100.0%	
Charges for Services - Misc. Service Fees	160,853	258,912	62.1%	126,533	60,000	210.9%	78.7%	
System Development Charges	41,716	75,359	55.4%	49,780	51,500	96.7%	119.3%	
Interest on Investments	16,303	28,045	58.1%	12,572	13,000	96.7%	77.1%	
Miscellaneous	1,283,594	1,284,404	99.9%	1,106	10,000	11.1%	0.1%	
Transfer In (Parks CIP Fund)	-	-	N/A	-	100,000	0.0%	N/A	
Total Revenues and Other Sources	2,054,400	2,592,891	79.2%	741,924	1,165,670	63.6%	36.1%	
Public Works - Facilities	684,255	1,283,549	53.3%	647,340	1,376,746	47.0%	94.6%	
Administrative Services - SDC (Parks)	-	-	N/A	-	50,000	0.0%	N/A	
Administrative Services - Open Space (Parks)	1,011,573	1,011,573	100.0%	-	100,000	0.0%	0.0%	
Transfers	272,417	577,000	47.2%	110,000	110,000	100.0%	40.4%	
Contingency	-	-	N/A	-	30,000	0.0%	N/A	
Total Expenditures and Other Uses	1,968,245	2,872,122	68.5%	757,340	1,666,746	45.4%	38.5%	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	86,154	(279,232)	-30.9%	(15,415)	(501,076)	96.9%	-17.9%	
Beginning Fund Balance	1,139,949	1,139,949	100.0%	860,718	674,587	127.6%	75.5%	
Ending Fund Balance	\$ 1,226,103	\$ 860,718	142.5%	\$ 845,303	\$ 173,511	487.2%	68.9%	
Reconciliation of Fund Balance:								
Restricted and Committed Funds				845,303				
Unassigned Fund Balance				<u>\$ 0</u>				

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411 Parks Capital Improvement Fund							
Taxes	\$ 265,164	\$ 803,844	33.0%	\$ 376,162	\$ 756,900	49.7%	141.9%
Intergovernmental	19,857	19,857	100.0%	5,000	915,000	0.5%	25.2%
Interest on Investments	13,658	24,077	56.7%	18,122	20,000	90.6%	132.7%
Miscellaneous	-	-	0.0%	-	250,000	0.0%	N/A
Total Revenues and Other Sources	<u>298,679</u>	<u>847,779</u>	35.2%	<u>399,284</u>	<u>1,941,900</u>	20.6%	133.7%
Materials and Services	16,327	30,999	52.7%	8,574	-	N/A	N/A
Capital Outlay	47,209	124,575	37.9%	224,290	1,930,000	11.6%	475.1%
Transfer Out	245,045	245,045	100.0%	344,656	444,656	77.5%	140.7%
Total Expenditures and Other Uses	<u>308,582</u>	<u>400,619</u>	77.0%	<u>577,521</u>	<u>2,374,656</u>	24.3%	187.2%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(9,903)	447,160	-2.2%	(178,237)	(432,756)	41.2%	1799.8%
Beginning Fund Balance	981,825	981,825	100.0%	1,428,985	532,000	268.6%	145.5%
Ending Fund Balance	<u>\$ 971,922</u>	<u>\$ 1,428,985</u>	68.0%	<u>\$ 1,250,749</u>	<u>\$ 99,244</u>	1260.3%	128.7%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				1,250,749			
Unassigned Fund Balance				<u>\$ (0)</u>			

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530 Debt Services							
Taxes	\$ 450,737	\$ 491,649	91.7%	\$ 446,471	\$ 485,000	92.1%	99.1%
Charges for Services - Internal	673,342	1,154,300	58.3%	673,342	1,154,300	58.3%	100.0%
Interest on Investments	6,102	17,374	35.1%	6,615	13,000	50.9%	108.4%
Transfer In (General Fund, Telecom, CIP & Parks CIP)	265,045	375,045	70.7%	374,656	374,656	100.0%	141.4%
Total Revenues and Other Sources	1,395,225	2,038,368	68.4%	1,501,083	2,026,956	74.1%	107.6%
Materials and Services	-	900	0.0%	-	-	N/A	N/A
Debt Service	1,388,569	2,028,909	68.4%	1,306,044	2,025,354	64.5%	94.1%
Total Expenditures and Other Uses	1,388,569	2,029,809	68.4%	1,306,044	2,025,354	64.5%	94.1%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	6,656	8,559	77.8%	195,040	1,602	12174.8%	2930.3%
Beginning Fund Balance	1,027,296	1,027,296	100.0%	1,035,855	712,027	145.5%	100.8%
Ending Fund Balance	\$ 1,033,952	\$ 1,035,855	99.8%	\$ 1,230,895	\$ 713,629	172.5%	119.0%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				1,230,895			
Unassigned Fund Balance				\$ -			

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670 Water Fund							
Charges for Services - Rates	\$ 5,389,971	\$ 8,135,815	66.2%	\$ 5,359,800	\$ 8,340,600	64.3%	99.4%
Charges for Services - Misc. Service Fees	22,256	54,085	41.1%	55,303	-	N/A	248.5%
System Development Charges	191,800	346,254	55.4%	166,672	100,000	166.7%	86.9%
Interest on Investments	130,736	228,124	57.3%	139,267	145,000	96.0%	106.5%
Miscellaneous	24,446	26,996	90.6%	41,464	25,000	165.9%	169.6%
Other Financing Sources	1,349,722	2,795,804	48.3%	98,182	14,252,562	0.7%	7.3%
Total Revenues and Other Sources	7,108,929	11,587,078	61.4%	5,860,688	22,863,162	25.6%	82.4%
Public Works - Conservation	121,124	208,400	58.1%	122,628	287,850	42.6%	101.2%
Public Works - Water Supply	885,826	1,588,963	55.7%	469,204	1,328,442	35.3%	53.0%
Public Works - Water Supply Debt	9,200	9,562	96.2%	127,863	9,635	1327.1%	1389.8%
Public Works - Water Distribution	3,380,536	5,492,900	61.5%	2,417,268	4,534,218	53.3%	71.5%
Public Works - Water Distribution Debt	232,303	251,281	92.4%	254,348	253,458	100.4%	109.5%
Public Works - Water Treatment	896,154	2,114,176	42.4%	1,446,695	4,936,044	29.3%	161.4%
Public Works - Water Treatment Debt	104,936	141,393	74.2%	106,201	158,307	67.1%	101.2%
Public Works - Improvement SDC's	200,773	252,663	79.5%	243,360	1,275,500	19.1%	121.2%
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	145,833	250,000	58.3%	50,000	250,000	20.0%	34.3%
Contingency	-	-	N/A	-	342,500	0.0%	N/A
Total Expenditures and Other Uses	6,009,806	10,524,729	57.1%	5,271,273	13,591,740	38.8%	87.7%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	1,099,123	1,062,349	103.5%	589,415	9,271,422	6.4%	53.6%
Beginning Fund Balance	9,432,724	9,432,724	100.0%	10,495,073	6,287,722	166.9%	111.3%
Ending Fund Balance	\$ 10,531,847	\$ 10,495,073	100.4%	\$ 11,084,488	\$ 15,559,144	71.2%	105.2%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				6,052,414			
Unassigned Fund Balance				<u>\$ 5,032,074</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 01/31/2020 (58.33% 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	\$ 991,060	\$ 1,626,299	60.9%	\$ 841,409	\$ 1,600,000	52.6%	84.9%
Charges for Services - Rates	3,481,183	5,873,506	59.3%	3,613,448	5,560,000	65.0%	103.8%
Charges for Services - Misc. Service Fees	13,250	13,250	100.0%	3,340	-	N/A	25.2%
System Development Charges	153,591	269,372	57.0%	156,529	100,000	156.5%	101.9%
Interest on Investments	105,637	193,213	54.7%	120,502	145,000	83.1%	114.1%
Miscellaneous	200	480,200	0.0%	1,610	1,000	161.0%	805.0%
Other Financing Sources	128,572	269,824	47.7%	-	4,950,000	0.0%	0.0%
Total Revenues and Other Sources	<u>4,873,492</u>	<u>8,725,665</u>	55.9%	<u>4,736,838</u>	<u>12,356,000</u>	38.3%	97.2%
Public Works - Wastewater Collection	1,329,895	2,490,322	53.4%	1,660,056	2,732,272	60.8%	124.8%
Public Works - Wastewater Collection Debt	53,664	71,974	74.6%	58,310	76,229	76.5%	108.7%
Public Works - Wastewater Treatment	1,655,364	3,129,249	52.9%	1,411,867	3,984,462	35.4%	85.3%
Public Works - Wastewater Treatment Debt	267,374	1,752,674	15.3%	148,949	1,720,672	8.7%	55.7%
Public Works - Improvements SDC's	6,360	91,602	6.9%	50,789	504,750	10.1%	798.5%
Contingency	-	-	N/A	-	162,500	0.0%	N/A
Total Expenditures and Other Uses	<u>3,312,656</u>	<u>7,535,821</u>	44.0%	<u>3,329,971</u>	<u>9,180,885</u>	36.3%	100.5%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	1,560,836	1,189,844	131.2%	1,406,866	3,175,115	44.3%	90.1%
Beginning Fund Balance	7,636,846	7,636,846	100.0%	8,826,690	4,664,199	189.2%	115.6%
Ending Fund Balance	<u>\$ 9,197,682</u>	<u>\$ 8,826,690</u>	104.2%	<u>\$ 10,233,556</u>	<u>\$ 7,839,314</u>	130.5%	111.3%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				3,624,107			
Unassigned Fund Balance				<u>\$ 6,609,449</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 01/31/2020 (58.33% 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	\$ 412,150	\$ 708,474	58.2%	\$ 423,336	\$ 770,000	55.0%	102.7%
System Development Charges	20,552	30,439	67.5%	9,068	35,000	25.9%	44.1%
Interest on Investments	24,363	42,640	57.1%	24,493	30,000	81.6%	100.5%
Miscellaneous	739	2,619	28.2%	-	-	N/A	0.0%
Total Revenues and Other Sources	<u>457,804</u>	<u>784,172</u>	58.4%	<u>456,897</u>	<u>835,000</u>	54.7%	99.8%
Public Works - Storm Water Operations	385,400	650,218	59.3%	463,344	918,339	50.5%	120.2%
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%	63,162	125,000	50.5%	2151.1%
Contingency	-	-	N/A	-	15,000	0.0%	N/A
Total Expenditures and Other Uses	<u>399,462</u>	<u>686,626</u>	58.2%	<u>537,531</u>	<u>1,070,289</u>	50.2%	134.6%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	58,343	97,546	59.8%	(80,634)	(235,289)	65.7%	-138.2%
Beginning Fund Balance	<u>1,768,991</u>	<u>1,768,991</u>	100.0%	<u>1,866,537</u>	<u>892,373</u>	209.2%	105.5%
Ending Fund Balance	<u>\$ 1,827,333</u>	<u>\$ 1,866,537</u>	97.9%	<u>\$ 1,785,902</u>	<u>\$ 657,084</u>	271.8%	97.7%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				6,180			
Unassigned Fund Balance				<u>\$ 1,779,722</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 01/31/2020 (58.33% 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%	\$ 69,100	\$ 210,000	32.9%	251.2%
Charges for Services - Rates	9,337,992	15,983,036	58.4%	9,705,133	16,766,395	57.9%	103.9%
Charges for Services - Misc. Service Fees	153,128	199,662	76.7%	132,271	261,573	50.6%	86.4%
Interest on Investments	24,706	54,681	45.2%	32,261	36,963	87.3%	130.6%
Miscellaneous	79,852	122,555	65.2%	38,383	97,780	39.3%	48.1%
Total Revenues and Other Sources	9,623,191	16,440,849	58.5%	9,977,148	17,372,711	57.4%	103.7%
Administration - Conservation	395,733	662,589	59.7%	484,559	944,190	51.3%	122.4%
Electric - Supply	4,271,305	7,217,533	59.2%	4,279,264	7,911,282	54.1%	100.2%
Electric - Distribution	3,952,233	7,830,101	50.5%	4,443,864	7,920,211	56.1%	112.4%
Electric - Transmission	544,936	927,429	58.8%	538,821	1,313,286	41.0%	98.9%
Debt Service	22,257	22,664	98.2%	22,121	-	N/A	99.4%
Contingency	-	-	N/A	-	112,500	0.0%	N/A
Total Expenditures and Other Uses	9,186,463	16,660,316	55.1%	9,768,629	18,201,468	53.7%	106.3%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	436,728	(219,468)	-199.0%	208,519	(828,757)	125.2%	47.7%
Beginning Fund Balance	2,468,855	2,468,855	100.0%	2,249,387	1,604,259	140.2%	91.1%
Ending Fund Balance	\$ 2,905,582	\$ 2,249,387	129.2%	\$ 2,457,907	\$ 775,502	316.9%	84.6%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				-			
Unassigned Fund Balance				\$ 2,457,907			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 01/31/2020 (58.33% 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	\$ 1,358,128	\$ 2,361,300	57.5%	\$ 1,444,228	\$ 2,342,646	61.6%	106.3%
Charges for Services - Misc. Service Fees	6,884	18,509	37.2%	2,975	-	N/A	43.2%
Interest on Investments	8,058	15,939	50.6%	13,592	2,000	679.6%	168.7%
Miscellaneous	-	-	0.0%	-	1,000	0.0%	N/A
Total Revenues and Other Sources	<u>1,373,070</u>	<u>2,395,748</u>	57.3%	<u>1,460,796</u>	<u>2,345,646</u>	62.3%	106.4%
Personnel Services	402,565	691,265	58.2%	370,393	798,555	46.4%	92.0%
Materials & Services	573,316	982,760	58.3%	570,352	1,394,469	40.9%	99.5%
Capital Outlay	11,523	11,523	100.0%	6,651	65,000	10.2%	57.7%
Debt - Transfer to Debt Service Fund	238,583	409,000	58.3%	238,583	-	N/A	100.0%
Contingency	-	-	N/A	-	52,500	0.0%	N/A
Total Expenditures and Other Uses	<u>1,225,987</u>	<u>2,094,547</u>	58.5%	<u>1,185,979</u>	<u>2,310,524</u>	51.3%	96.7%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	147,083	301,200	48.8%	274,817	35,122	782.5%	186.8%
Beginning Fund Balance	<u>834,108</u>	<u>834,108</u>	100.0%	<u>1,135,308</u>	<u>540,571</u>	210.0%	136.1%
Ending Fund Balance	<u>\$ 981,191</u>	<u>\$ 1,135,308</u>	86.4%	<u>\$ 1,410,126</u>	<u>\$ 575,693</u>	244.9%	143.7%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				579,417			
Unassigned Fund Balance				<u>\$ 830,709</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 01/31/2020 (58.33% 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	\$ 21,213	\$ 64,308	33.0%	\$ 30,093	\$ 82,550	36.5%	141.9%
Charges for Services - Internal	3,957,987	6,785,121	58.3%	4,763,772	8,166,467	58.3%	120.4%
Charges for Services - Misc. Service Fees	131,654	231,651	56.8%	352,625	295,000	119.5%	267.8%
Interest on Investments	17,594	28,485	61.8%	17,895	29,637	60.4%	101.7%
Miscellaneous	8,105	12,001	67.5%	1,940	-	N/A	23.9%
Operating Transfer in (CIP Fund)	272,417	467,000	58.3%	-	-	N/A	0.0%
Total Revenues and Other Sources	4,408,970	7,588,566	58.1%	5,166,326	8,573,654	60.3%	117.2%
Administration Department	1,010,338	1,650,210	61.2%	883,077	1,774,498	49.8%	87.4%
Information Technology - Info Services Division	665,744	1,304,149	51.0%	795,891	1,473,618	54.0%	119.5%
Administrative Services Department	1,769,679	2,718,367	65.1%	1,476,597	3,056,617	48.3%	83.4%
City Recorder Division	110,673	182,042	60.8%	110,693	183,097	60.5%	100.0%
Public Works - Administration and Engineering	1,201,339	1,986,517	60.5%	1,257,480	2,474,775	50.8%	104.7%
Contingency	-	-	N/A	-	105,209	0.0%	N/A
Total Expenditures and Other Uses	4,757,773	7,841,285	60.7%	4,523,738	9,067,814	49.9%	95.1%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(348,803)	(252,719)	138.0%	642,588	(494,160)	230.0%	-184.2%
Beginning Fund Balance	1,092,452	1,092,452	100.0%	839,733	375,525	223.6%	76.9%
Ending Fund Balance	\$ 743,649	\$ 839,733	88.6%	\$ 1,482,321	\$ (118,635)	1349.5%	199.3%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				175,000			
Unassigned Fund Balance				\$ 1,307,321			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 01/31/2020 (58.33% 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
720 Insurance Service Fund							
Intergovernmental	\$ -	\$ 1,700	0.0%	\$ -	\$ -	N/A	N/A
Charges for Services - Internal	408,984	693,867	58.9%	515,492	712,944	72.3%	126.0%
Interest on Investments	5,334	9,095	58.6%	1,069	8,750	12.2%	20.1%
Miscellaneous	23,467	54,024	43.4%	219,388	40,000	548.5%	934.9%
Total Revenues and Other Sources	437,785	758,686	57.7%	735,950	761,694	96.6%	168.1%
Personnel Services	69,833	162,708	42.9%	227,264	-	N/A	325.4%
Materials and Services	746,387	982,067	76.0%	857,473	1,040,072	82.4%	114.9%
Capital Outlay	71,810	155,744	46.1%	2,468	-	N/A	3.4%
Total Expenditures and Other Uses	888,031	1,300,519	68.3%	1,087,206	1,040,072	104.5%	122.4%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(450,246)	(541,833)	83.1%	(351,256)	(278,378)	-26.2%	78.0%
Beginning Fund Balance	586,216	586,216	100.0%	44,383	415,988	10.7%	7.6%
Ending Fund Balance	\$ 135,970	\$ 44,383	306.4%	\$ (306,872)	\$ 137,610	-223.0%	-225.7%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				-			
Unassigned Fund Balance				<u><u>\$ (306,872)</u></u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 01/31/2020 (58.33% 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	Fiscal Year 2020 1st Year of Biennial Budget	Percent Collected / Expended		
725 Health Benefits Fund								
Charges for Services - Internal	\$ 3,684,907	\$ 6,347,864	58.0%	\$ 3,428,700	\$ 6,338,256	54.1%	93.0%	
Interest on Investments	8,772	14,634	59.9%	11,729	9,375	125.1%	133.7%	
Miscellaneous	106,770	70,862	150.7%	-	-	N/A	0.0%	
Total Revenues and Other Sources	<u>3,800,448</u>	<u>6,433,359</u>	59.1%	<u>3,440,429</u>	<u>6,347,631</u>	54.2%	90.5%	
Materials and Services	3,295,981	5,505,680	59.9%	3,195,912	6,183,108	51.7%	97.0%	
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>3,295,981</u>	<u>5,505,680</u>	59.9%	<u>3,295,912</u>	<u>6,333,108</u>	52.0%	100.0%	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	504,467	927,680	54.4%	144,517	14,523	995.1%	28.6%	
Beginning Fund Balance	4,695	4,695	100.0%	932,374	441,324	211.3%	19860.4%	
Ending Fund Balance	<u>\$ 509,162</u>	<u>\$ 932,374</u>	54.6%	<u>\$ 1,076,891</u>	<u>\$ 455,847</u>	236.2%	211.5%	
Reconciliation of Fund Balance:								
Restricted and Committed Funds				1,076,891				
Unassigned Fund Balance				<u>\$ 0</u>				

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 01/31/2020 (58.33% 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	\$ 1,137,402	\$ 3,125,774	36.4%	\$ 1,845,550	\$ 2,514,171	73.4%	162.3%
Charges for Services - Misc. Service Fees	135,183	239,577	56.4%	149,558	-	N/A	110.6%
Interest on Investments	49,309	80,284	61.4%	55,901	68,000	82.2%	113.4%
Miscellaneous	47,206	100,773	46.8%	33,139	75,000	44.2%	70.2%
Total Revenues and Other Sources	<u>1,369,101</u>	<u>3,546,408</u>	38.6%	<u>2,084,148</u>	<u>2,657,171</u>	78.4%	152.2%
Public Works - Maintenance	868,171	1,726,087	50.3%	922,691	1,377,000	67.0%	106.3%
Public Works - Purchasing and Acquisition	1,100,166	2,071,379	53.1%	335,327	1,831,091	18.3%	30.5%
Contingency	-	-	N/A	-	50,000	0.0%	N/A
Total Expenditures and Other Uses	<u>1,968,337</u>	<u>3,797,466</u>	51.8%	<u>1,258,018</u>	<u>3,258,091</u>	38.6%	63.9%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(599,236)	(251,058)	238.7%	826,129	(600,920)	237.5%	-137.9%
Beginning Fund Balance	3,579,502	3,579,502	100.0%	3,328,444	1,212,434	274.5%	93.0%
Ending Fund Balance	<u>\$ 2,980,266</u>	<u>\$ 3,328,444</u>	89.5%	<u>\$ 4,154,573</u>	<u>\$ 611,514</u>	679.4%	139.4%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				4,154,573			
Unassigned Fund Balance				<u>\$ (0)</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 01/31/2020 (58.33% 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	
731 Parks Equipment Fund							
Charges for Services - Internal	\$ 132,708	\$ 227,500	58.3%	\$ 86,042	\$ 147,500	58.3%	64.8%
Interest on Investments	2,288	4,898	46.7%	3,760	725	518.6%	164.4%
Miscellaneous	31,006	46,331	66.9%	9,521	-	N/A	30.7%
Total Revenues and Other Sources	166,002	278,729	59.6%	99,322	148,225	67.0%	59.8%
Materials and Services	-	-	N/A	866	-	N/A	N/A
Capital Outlay	75,482	141,092	53.5%	142,591	150,000	95.1%	188.9%
Total Expenditures and Other Uses	75,482	141,092	53.5%	143,457	150,000	95.6%	190.1%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	90,520	137,637	65.8%	(44,134)	(1,775)	2486.4%	-48.8%
Beginning Fund Balance	126,854	126,854	100.0%	264,491	105,047	251.8%	208.5%
Ending Fund Balance	<u>\$ 217,374</u>	<u>\$ 264,491</u>	82.2%	<u>\$ 220,357</u>	<u>\$ 103,272</u>	213.4%	101.4%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				220,357			
Unassigned Fund Balance				<u>\$ -</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 01/31/2020 (58.33% of Fiscal Year)

	Fiscal Year 2019		Actual Percent Collected / Expended	Fiscal Year 2020		Budget to Actual	
	Fiscal Year 2019 To-Date Actuals	Year- 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	\$ 9,973	\$ 14,110	70.7%	\$ 10,896	\$ 25,000	43.6%	109.2%
Interest on Investments	13,643	23,598	57.8%	13,054	6,500	200.8%	95.7%
Transfer In (General Fund)	500	500	100.0%	500	500	100.0%	100.0%
Total Revenues and Other Sources	<u>24,116</u>	<u>38,208</u>	63.1%	<u>24,450</u>	<u>32,000</u>	76.4%	101.4%
Transfers	13,643	23,598	57.8%	63,054	75,000	84.1%	462.2%
Total Expenditures and Other Uses	<u>13,643</u>	<u>23,598</u>	57.8%	<u>63,054</u>	<u>75,000</u>	84.1%	462.2%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	10,473	14,610	71.7%	(38,604)	(43,000)	10.2%	-368.6%
Beginning Fund Balance	970,305	970,305	100.0%	984,915	504,982	195.0%	101.5%
Ending Fund Balance	<u>\$ 980,778</u>	<u>\$ 984,915</u>	99.6%	<u>\$ 946,310</u>	<u>\$ 461,982</u>	204.8%	96.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				946,310			
Unassigned Fund Balance				<u>(0)</u>			