

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 01/31/2021 (58.3% 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	\$ 17,683,455	\$ 22,071,780	80.1%	\$ 17,467,176	\$ 24,260,648	72.0%	98.8%
Licenses and Permits	558,957	1,095,600	51.0%	1,770,956	949,150	186.6%	316.8%
Intergovernmental	805,093	2,217,898	36.3%	955,081	1,657,044	57.6%	118.6%
Charges for Services	1,185,676	1,671,137	71.0%	948,348	1,599,001	59.3%	80.0%
Fines	310,464	418,514	74.2%	149,988	607,900	24.7%	48.3%
Interest on Investments	59,309	107,484	55.2%	25,447	126,250	20.2%	42.9%
Miscellaneous	44,574	55,509	80.3%	52,065	70,145	74.2%	116.8%
Transfer in (Water Fund)	50,000	50,000	100.0%	50,000	250,000	20.0%	100.0%
Transfer In (Cemetery)	63,054	69,988	90.1%	54,605	75,000	72.8%	86.6%
Transfer In (Health Benefits)	100,000	100,000	100.0%	100,000	100,000	100.0%	100.0%
Total Revenues and Other Sources	<u>20,860,583</u>	<u>27,857,909</u>	74.9%	<u>21,573,667</u>	<u>29,695,138</u>	72.7%	103.4%
Administration	843,956	1,329,759	63.5%	703,044	1,111,194	63.3%	83.3%
Administration - Municipal Court	383,001	653,523	58.6%	388,262	708,010	54.8%	101.4%
Finance - Miscellaneous	20,416	22,893	89.2%	-	19,000	0.0%	N/A
Finance - Band	39,812	48,382	82.3%	10,018	66,459	15.1%	25.2%
Finance - Parks	3,145,275	5,391,900	58.3%	3,145,275	5,391,900	58.3%	100.0%
Police Department	4,829,587	7,768,441	62.2%	4,599,126	8,482,466	54.2%	95.2%
Fire and Rescue Department	5,331,177	9,396,269	56.7%	5,158,725	9,902,676	52.1%	96.8%
Public Works - Cemetery Division	290,172	459,164	63.2%	281,184	542,128	51.9%	96.9%
Community Development - Planning Division	984,993	1,769,254	55.7%	909,565	1,755,537	51.8%	92.3%
Community Development - Building Division	464,168	793,354	58.5%	471,241	848,549	55.5%	101.5%
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>16,572,056</u>	<u>27,767,439</u>	59.7%	<u>15,666,942</u>	<u>29,467,420</u>	53.2%	94.5%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	4,288,526	90,470	4740.3%	5,906,725	227,718	2593.9%	137.7%
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>\$ 9,251,706</u>	<u>\$ 5,053,650</u>	183.1%	<u>\$ 10,960,375</u>	<u>\$ 4,347,161</u>	252.1%	118.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				1,412,660			
Unassigned Fund Balance				<u>\$ 9,547,716</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 01/31/2021 (58.3% 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			
211 Parks and Recreation General Fund							
Intergovernmental	\$ 67,619	\$ 190,356	35.5%	\$ 42,708	\$ 26,221	162.9%	63.2%
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	582,620	819,535	71.1%	375,731	1,181,475	31.8%	64.5%
Interest on Investments	12,525	19,232	65.1%	5,716	23,543	24.3%	45.6%
Miscellaneous	20,498	33,425	61.3%	24,826	31,000	80.1%	121.1%
Transfer In	185,000	185,000	100.0%	185,000	185,000	100.0%	100.0%
Total Revenues and Other Sources	4,013,537	6,639,448	60.4%	3,779,256	6,839,139	55.3%	94.2%
Parks Division	2,388,760	3,769,517	63.4%	2,059,658	4,141,464	49.7%	86.2%
Recreation Division	870,533	1,261,136	69.0%	443,294	1,497,730	29.6%	50.9%
Golf Division	358,158	578,354	61.9%	302,205	598,502	50.5%	84.4%
Senior Services Division	184,042	317,639	57.9%	210,414	359,623	58.5%	114.3%
Parks Forestry Division	293,060	481,257	60.9%	263,057	498,672	52.8%	89.8%
Contingency	-	-	0.0%	-	75,000	0.0%	0.0%
Total Expenditures and Other Uses	4,094,554	6,407,902	63.9%	3,278,628	7,170,991	45.7%	80.1%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(81,017)	231,545	-35.0%	500,628	(331,852)	-150.9%	-617.9%
Beginning Fund Balance	842,877	842,877	100.0%	1,074,423	611,075	175.8%	127.5%
Ending Fund Balance	\$ 761,860	\$ 1,074,423	70.9%	\$ 1,575,050	\$ 279,223	564.1%	206.7%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				-			
Unassigned Fund Balance				<u>\$ 1,575,050</u>			

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	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals	2nd Year of Biennial Budget		
240 Housing Fund							
Taxes	\$ 62,654	\$ 100,000	62.7%	\$ 62,141	\$ 100,000	62.1%	99.2%
Interest on Investments	1,234	1,996	61.8%	576	-	N/A	46.7%
Miscellaneous	2,215	2,215	100.0%	-	-	N/A	N/A
Total Revenues and Other Sources	<u>66,103</u>	<u>104,211</u>	63.4%	<u>62,717</u>	<u>100,000</u>	62.7%	94.9%
Materials and Services	60,118	65,118	92.3%	18,295	100,000	N/A	46.7%
Total Expenditures and Other Uses	<u>60,118</u>	<u>65,118</u>	92.3%	<u>18,295</u>	<u>100,000</u>	N/A	46.7%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	5,985	39,093	15.3%	44,422	-	0.0%	742.3%
Beginning Fund Balance	<u>69,986</u>	<u>69,986</u>	100.0%	<u>109,080</u>	<u>451,667</u>	24.2%	155.9%
Ending Fund Balance	<u>\$ 75,971</u>	<u>\$ 109,080</u>	69.6%	<u>\$ 153,502</u>	<u>\$ 451,667</u>	34.0%	202.1%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				<u>153,502</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	\$ 36,396	\$ 238,255	15.3%	\$ 112,327	\$ 175,422	64.0%	308.6%
Total Revenues and Other Sources	36,396	238,255	15.3%	112,327	175,422	64.0%	308.6%
Personnel Services	22,045	49,323	44.7%	38,918	35,495	109.6%	176.5%
Materials and Services	36,396	188,933	19.3%	112,327	140,389	80.0%	308.6%
Total Expenditures and Other Uses	58,441	238,255	24.5%	151,245	175,884	86.0%	258.8%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(22,045)	-	0.0%	(38,918)	(462)	8428.2%	176.5%
Beginning Fund Balance	36,617	36,617	100.0%	36,617	1,801	2033.1%	100.0%
Ending Fund Balance	\$ 14,572	\$ 36,617	39.8%	\$ (2,301)	\$ 1,339	N/A	-15.8%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				(2,301)			
Unassigned Fund Balance				\$ 0.00			

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	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals			
255 Reserve Fund							
Interest on Investments	\$ 530	\$ 816	64.9%	\$ 198	\$ 350	56.5%	37.3%
Interfund Loan	-	-	0.0%	-	-	N/A	0.0%
Total Revenues and Other Sources	<u>530</u>	<u>816</u>	64.9%	<u>198</u>	<u>350</u>	56.5%	37.3%
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	530	816	64.9%	198	350	56.5%	37.3%
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>\$ 38,970</u>	<u>\$ 39,256</u>	99.3%	<u>\$ 39,453</u>	<u>\$ 38,759</u>	101.8%	101.2%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				<u>39,453</u>			
Unassigned Fund Balance				<u>\$ -</u>			

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	Fiscal Year 2020			Fiscal Year 2021			Year over year change
	Year-To-Date Actuals	End-of-Year Actuals	Percent Collected / Expended	Year-To-Date Actuals	2nd Year of Biennial Budget	Percent Collected / Expended	
260 Street Fund							
Taxes	\$ 299,615	\$ 398,771	75.1%	\$ 222,234	\$ 795,000	28.0%	74.2%
Intergovernmental	905,783	1,502,423	60.3%	866,924	1,761,302	49.2%	95.7%
Charges for Services - Rates	949,013	1,631,327	58.2%	952,408	1,659,000	57.4%	100.4%
Charges for Services - Misc. Service Fees	8,972	11,576	77.5%	777	17,000	4.6%	8.7%
System Development Charges	194,089	235,750	82.3%	182,914	100,000	182.9%	94.2%
Assessments	7,878	3,319	237.3%	4,607	30,000	15.4%	58.5%
Interest on Investments	49,842	65,516	76.1%	6,349	100,000	6.3%	12.7%
Miscellaneous	587	587	99.9%	17,660	84,145	21.0%	3010.4%
Other Financing Sources	-	-	0.0%	-	5,000,000	0.0%	N/A
Total Revenues and Other Sources	2,415,778	3,849,269	62.8%	2,253,873	9,546,447	23.6%	93.3%
Public Works - Ground Maintenance	126,407	240,936	52.5%	128,564	268,200	47.9%	101.7%
Public Works - Street Operations	4,631,836	6,389,240	72.5%	2,380,187	9,217,473	25.8%	51.4%
Public Works - Street Operations Debt	71,981	-	N/A	76,331	127,555	59.8%	N/A
Public Works - Transportation SDC's	269,807	353,846	76.2%	215,495	738,149	29.2%	79.9%
Contingency	-	-	0.0%	-	21,850	0.0%	N/A
Total Expenditures and Other Uses	5,100,030	6,984,022	73.0%	2,800,577	10,373,227	27.0%	54.9%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(2,684,252)	(3,134,753)	85.6%	(546,704)	(826,780)	66.1%	20.4%
Beginning Fund Balance	4,815,937	4,815,937	100.0%	1,681,184	3,762,407	44.7%	34.9%
Ending Fund Balance	\$ 2,131,685	\$ 1,681,184	126.8%	\$ 1,134,479	\$ 2,935,627	38.6%	53.2%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				2,522,973			
Unassigned Fund Balance				\$ (1,388,493)			

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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	107,977	165,347	65.3%	99,011	162,000	61.1%	91.7%
Interest on Investments	3,055	5,062	60.4%	1,708	500	341.6%	55.9%
Miscellaneous	1,000	1,000	100.0%	2,000	-	N/A	200.0%
Total Revenues and Other Sources	<u>112,033</u>	<u>238,654</u>	46.9%	<u>102,720</u>	<u>342,500</u>	30.0%	91.7%
Materials and Services	58,445	63,591	91.9%	111,296	108,044	103.0%	190.4%
Capital Outlay	8,287	34,154	24.3%	10,726	260,000	4.1%	129.4%
Contingency	-	-	0.0%	-	-	N/A	0.0%
Total Expenditures and Other Uses	<u>66,732</u>	<u>97,745</u>	68.3%	<u>122,022</u>	<u>368,044</u>	33.2%	182.9%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	45,300	140,909	32.1%	(19,303)	(25,544)	75.6%	-42.6%
Beginning Fund Balance	<u>235,658</u>	<u>235,658</u>	100.0%	<u>376,568</u>	<u>225,305</u>	167.1%	159.8%
Ending Fund Balance	<u>\$ 280,959</u>	<u>\$ 376,568</u>	74.6%	<u>\$ 357,265</u>	<u>\$ 199,761</u>	178.8%	127.2%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				357,265			
Unassigned Fund Balance				<u>\$ -</u>			

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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%	\$ 17,345	\$ -	N/A	N/A
Charges for Services - Internal	551,933	946,170	58.3%	551,933	931,170	59.3%	100.0%
Charges for Services - Misc. Service Fees	126,533	203,162	62.3%	105,977	60,000	176.6%	83.8%
System Development Charges	49,780	59,994	83.0%	47,765	51,500	92.7%	96.0%
Interest on Investments	12,572	19,103	65.8%	4,910	13,000	37.8%	39.1%
Miscellaneous	1,106	4,306	25.7%	(0)	10,000	0.0%	N/A
Total Revenues and Other Sources	741,924	1,234,596	60.1%	727,930	1,065,670	68.3%	98.1%
Public Works - Facilities	647,340	1,066,743	60.7%	675,546	1,592,132	42.4%	104.4%
Transfer Out	110,000	110,000	100.0%	110,000	110,000	100.0%	N/A
Contingency	-	-		-	30,000	0.0%	N/A
Total Expenditures and Other Uses	757,340	1,176,743	64.4%	785,546	1,732,132	45.4%	103.7%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(15,415)	57,853	-26.6%	(57,617)	(666,462)	8.6%	373.8%
Beginning Fund Balance	860,718	860,718	100.0%	918,571	1,349,173	68.1%	106.7%
Ending Fund Balance	\$ 845,303	\$ 918,571	92.0%	\$ 860,954	\$ 682,711	126.1%	101.9%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				860,954			
Unassigned Fund Balance				\$ 0			

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411 Parks Capital Improvement Fund							
Taxes	\$ 376,162	\$ 664,577	56.6%	\$ 267,323	\$ 756,900	35.3%	0.0%
Intergovernmental	5,000	171,690	2.9%	550,000	2,075,000	26.5%	0.0%
Interest on Investments	18,122	27,987	64.8%	9,212	20,000	46.1%	50.8%
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>399,284</u>	<u>864,253</u>	46.2%	<u>834,396</u>	<u>4,101,900</u>	20.3%	209.0%
Personnel Services	-	-					
Materials and Services	8,574	8,574	100.0%	-	-	N/A	N/A
Capital Outlay	224,290	343,387	65.3%	391,077	3,090,000	12.7%	174.4%
Transfer Out	344,656	344,656		399,172	349,172	114.3%	N/A
Total Expenditures and Other Uses	<u>577,521</u>	<u>696,618</u>	82.9%	<u>790,249</u>	<u>3,439,172</u>	23.0%	136.8%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(178,237)	167,636	-106.3%	44,147	662,728	6.7%	-24.8%
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>\$ 1,250,748</u>	<u>\$ 1,596,621</u>	78.3%	<u>\$ 1,640,768</u>	<u>\$ 1,727,792</u>	95.0%	131.2%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				1,640,768			
Unassigned Fund Balance				<u>\$ (0)</u>			

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	Year-To-Date Actuals	Fiscal Year 2020 End-of-Year Actuals		Year-To-Date Actuals	2nd Year of Biennial Budget		
530 Debt Services							
Taxes	\$ 446,471	\$ 483,627	92.3%	\$ 204,455	\$ 213,000	96.0%	45.8%
Charges for Services - Internal	673,342	1,259,300	53.5%	673,342	1,154,300	58.3%	100.0%
Interest on Investments	6,615	15,469	42.8%	1,718	13,130	13.1%	26.0%
Transfer In (General Fund & CIP)	374,656	269,656	138.9%	324,172	379,172	85.5%	N/A
Other Financing Sources	-	-	0.0%	-	-	N/A	#DIV/0!
Total Revenues and Other Sources	<u>1,501,083</u>	<u>2,028,052</u>	74.0%	<u>1,203,687</u>	<u>1,759,602</u>	68.4%	80.2%
Materials and Services	-	900	0.0%	-	-	N/A	N/A
Debt Service	1,306,044	2,025,311	64.5%	1,321,317	1,765,520	74.8%	101.2%
Total Expenditures and Other Uses	<u>1,306,044</u>	<u>2,026,211</u>	64.5%	<u>1,321,317</u>	<u>1,765,520</u>	74.8%	101.2%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	195,040	1,841	10596.7%	(117,631)	(5,918)	-1987.7%	-60.3%
Beginning Fund Balance	<u>1,035,855</u>	<u>1,035,855</u>	100.0%	<u>1,037,695</u>	<u>1,424,054</u>	72.9%	100.2%
Ending Fund Balance	<u>\$ 1,230,895</u>	<u>\$ 1,037,695</u>	118.6%	<u>\$ 920,065</u>	<u>\$ 1,418,136</u>	64.9%	74.7%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				<u>920,065</u>			
Unassigned Fund Balance				<u>\$ -</u>			

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670 Water Fund							
Intergovernmental	\$ -	\$ 6,331	0.0%	\$ 16,766	\$ -	N/A	N/A
Charges for Services - Rates	5,359,800	8,256,832	64.9%	5,696,646	8,633,400	66.0%	106.3%
Charges for Services - Misc. Service Fees	55,303	98,581	56.1%	40,883	-	N/A	73.9%
System Development Charges	166,672	226,981	73.4%	213,957	100,000	214.0%	128.4%
Interest on Investments	139,267	216,316	64.4%	53,113	146,450	36.3%	38.1%
Miscellaneous	41,464	41,749	99.3%	939	25,000	3.8%	2.3%
Other Financing Sources	98,182	1,103,851	8.9%	-	14,252,562	0.0%	N/A
Total Revenues and Other Sources	5,860,688	9,950,641	58.9%	6,022,303	23,157,412	26.0%	102.8%
Public Works - Conservation	122,628	201,734	60.8%	107,779	290,810	37.1%	87.9%
Public Works - Water Supply	469,204	762,548	61.5%	597,899	3,054,080	19.6%	127.4%
Public Works - Water Supply Debt	127,863	245,129	52.2%	127,773	9,455	1351.4%	99.9%
Public Works - Water Distribution	2,417,268	3,984,957	60.7%	2,199,818	4,685,675	46.9%	91.0%
Public Works - Water Distribution Debt	254,348	388,157	65.5%	252,172	249,105	101.2%	99.1%
Public Works - Water Treatment	1,446,695	3,219,746	44.9%	823,212	13,105,595	6.3%	56.9%
Public Works - Water Treatment Debt	106,201	141,963	74.8%	313,935	324,331	96.8%	295.6%
Public Works - Improvement SDC's	243,360	566,328	43.0%	72,598	2,877,500	2.5%	29.8%
Public Works - Debt SDC's	33,705	34,686	97.2%	98,568	180,776	54.5%	292.4%
Debt Service	-	-	0.0%	33,381	34,038	N/A	0.0%
Transfer Out	50,000	50,000	100.0%	50,000	250,000	20.0%	0.0%
Contingency	-	-	0.0%	-	342,500	0.0%	0.0%
Total Expenditures and Other Uses	5,271,273	9,595,249	54.9%	4,677,136	25,403,866	18.4%	88.7%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	589,415	355,392	165.8%	1,345,167	(2,246,454)	159.9%	228.2%
Beginning Fund Balance	10,495,073	10,495,073	100.0%	10,850,465	12,575,443	86.3%	103.4%
Ending Fund Balance	\$ 11,084,488	\$ 10,850,465	102.2%	\$ 12,195,632	\$ 10,328,989	118.1%	110.0%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				5,212,880			
Unassigned Fund Balance				\$ 6,982,752			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 01/31/2021 (58.3% of Budget)

	Fiscal Year 2020		Percent Collected / Expended	Fiscal Year 2021		Percent Collected / Expended	Year over year change
	Year-To-Date Actuals	Fiscal Year 2020 End-of-Year Actuals		Year-To-Date Actuals	2nd Year of Biennial Budget		
675 Wastewater Fund							
Taxes	\$ 841,409	\$ 1,617,688	52.0%	\$ 588,279	\$ 1,650,000	35.7%	69.9%
Intergovernmental	-	3,409	0.0%	14,223	-	N/A	N/A
Charges for Services - Rates	3,616,788	6,078,318	59.5%	3,648,440	5,783,000	63.1%	100.9%
Charges for Services - Misc. Service Fees	-	7,851	0.0%	14,223	-	N/A	N/A
System Development Charges	156,529	212,725	73.6%	195,070	100,000	195.1%	-300.0%
Interest on Investments	120,502	188,367	64.0%	47,896	146,450	32.7%	-200.0%
Miscellaneous	1,610	1,610	0.0%	3	1,000	0.3%	0.0%
Other Financing Sources	-	122,729	0.0%	(19)	4,950,000	0.0%	0.0%
Total Revenues and Other Sources	<u>4,736,838</u>	<u>8,232,697</u>	57.5%	<u>4,508,117</u>	<u>12,630,450</u>	35.7%	95.2%
Public Works - Wastewater Collection	1,660,056	2,579,229	64.4%	1,367,111	3,009,387	45.4%	82.4%
Public Works - Wastewater Collection Debt	58,310	76,224	76.5%	147,238	154,180	95.5%	252.5%
Public Works - Wastewater Treatment	1,411,867	2,487,997	56.7%	1,472,456	2,711,227	54.3%	104.3%
Public Works - Wastewater Treatment Debt	148,949	1,720,632	8.7%	3,117,573	3,258,537	95.7%	2093.0%
Public Works - Improvements SDC's	50,789	109,481	46.4%	51,444	605,000	8.5%	101.3%
Contingency	-	-	0.0%	-	162,500	0.0%	0.0%
Total Expenditures and Other Uses	<u>3,329,971</u>	<u>6,973,563</u>	47.8%	<u>6,155,822</u>	<u>9,900,831</u>	62.2%	184.9%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	1,406,866	1,259,134	111.7%	(1,647,705)	2,729,619	-60.4%	-117.1%
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>\$ 10,233,556</u>	<u>\$ 10,085,824</u>	101.5%	<u>\$ 8,438,119</u>	<u>\$ 10,701,463</u>	78.9%	82.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				3,727,351			
Unassigned Fund Balance				<u>\$ 4,710,768</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 01/31/2021 (58.3% 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%	\$ 5,049	\$ -	N/A	N/A
Charges for Services - Rates	423,336	727,545	58.2%	424,788	790,000	53.8%	100.3%
System Development Charges	9,068	16,834	53.9%	18,071	45,000	40.2%	199.3%
Interest on Investments	24,493	37,214	65.8%	8,681	30,300	28.6%	35.4%
Total Revenues and Other Sources	456,897	784,190	58.3%	456,588	865,300	52.8%	99.9%
Public Works - Storm Water Operations	463,344	756,257	61.3%	451,421	970,143	46.5%	97.4%
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	63,162	87,356	72.3%	24,201	191,000	12.7%	38.3%
Contingency	-	-	0.0%	-	15,000	0.0%	0.0%
Total Expenditures and Other Uses	537,531	855,563	62.8%	486,547	1,187,893	41.0%	90.5%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(80,634)	(71,373)	113.0%	(29,960)	(322,593)	9.3%	37.2%
Beginning Fund Balance	1,866,537	1,866,537	100.0%	1,795,164	1,784,746	100.6%	96.2%
Ending Fund Balance	\$ 1,785,902	\$ 1,795,164	99.5%	\$ 1,765,204	\$ 1,462,153	120.7%	98.8%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				(64,342)			
Unassigned Fund Balance				\$ 1,829,546			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 01/31/2021 (58.3% 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	\$ 69,100	\$ 205,315	33.7%	\$ 419,439	\$ 210,000	199.7%	607.0%
Charges for Services - Rates	9,705,133	16,230,395	59.8%	9,642,485	17,351,779	55.6%	99.4%
Charges for Services - Misc. Service Fees	132,271	247,843	53.4%	184,817	261,573	70.7%	139.7%
Interest on Investments	32,261	54,149	59.6%	13,081	37,333	35.0%	40.5%
Miscellaneous	38,383	74,069	51.8%	56,147	-	N/A	146.3%
Total Revenues and Other Sources	<u>9,977,148</u>	<u>16,811,771</u>	59.3%	<u>10,315,968</u>	<u>17,958,465</u>	57.4%	103.4%
Administration - Conservation	484,559	788,117	61.5%	423,044	908,958	46.5%	87.3%
Electric - Supply	4,279,264	7,446,726	57.5%	4,340,297	8,203,553	52.9%	101.4%
Electric - Distribution	4,443,864	7,388,997	60.1%	4,133,416	8,976,709	46.0%	93.0%
Electric - Transmission	538,821	893,860	60.3%	570,293	1,352,684	42.2%	105.8%
Debt Service	22,121	22,393	98.8%	21,986	22,123	99.4%	99.4%
Contingency	-	-	0.0%	-	112,500	0.0%	0.0%
Total Expenditures and Other Uses	<u>9,768,629</u>	<u>16,540,093</u>	59.1%	<u>9,489,035</u>	<u>19,576,527</u>	48.5%	97.1%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	208,519	271,678	76.8%	826,934	(1,618,063)	-51.1%	396.6%
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>\$ 2,457,906</u>	<u>\$ 2,521,065</u>	97.5%	<u>\$ 3,347,998</u>	<u>\$ 1,590,455</u>	210.5%	136.2%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				-			
Unassigned Fund Balance				<u>\$ 3,347,998</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 01/31/2021 (58.3% 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	1,444,228	2,503,789	57.7%	1,528,528	2,430,112	62.9%	105.8%
Charges for Services - Misc. Service Fees	2,975	5,100	58.3%	2,975	32,548	9.1%	100.0%
Interest on Investments	13,592	22,338	60.8%	7,083	2,000	354.1%	52.1%
Miscellaneous	-	-	N/A	-	1,000	0.0%	N/A
Total Revenues and Other Sources	<u>1,460,796</u>	<u>2,536,132</u>	57.6%	<u>1,562,725</u>	<u>2,465,660</u>	63.4%	107.0%
Personnel Services	370,393	658,729	56.2%	387,763	821,227	47.2%	104.7%
Materials & Services	570,352	940,741	60.6%	593,062	997,654	59.4%	104.0%
Capital Outlay	6,651	17,446	38.1%	-	65,000	0.0%	0.0%
Debt - Transfer to Debt Service Fund	238,583	514,000	46.4%	238,583	409,000	58.3%	100.0%
Contingency	-	-	0.0%	-	52,500	0.0%	0.0%
Total Expenditures and Other Uses	<u>1,185,979</u>	<u>2,130,916</u>	55.7%	<u>1,219,408</u>	<u>2,345,381</u>	52.0%	102.8%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	274,817	405,215	67.8%	343,317	120,279	285.4%	124.9%
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>\$ 1,410,125</u>	<u>\$ 1,540,524</u>	91.5%	<u>\$ 1,883,840</u>	<u>\$ 1,201,421</u>	156.8%	133.6%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				65,417			
Unassigned Fund Balance				<u>\$ 1,818,423</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 01/31/2021 (58.3% 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	\$ 30,093	\$ 53,166	56.6%	\$ 21,386	\$ 82,550	25.9%	71.1%
Intergovernmental	-	215,509	0.0%	67,392	-	N/A	N/A
Charges for Services - Internal	4,763,772	7,485,928	63.6%	4,968,135	8,365,502	59.4%	104.3%
Charges for Services - Misc. Service Fees	352,625	405,152	87.0%	220,014	295,000	74.6%	62.4%
Interest on Investments	17,895	31,499	56.8%	10,974	29,933	36.7%	61.3%
Miscellaneous	1,940	9,122	21.3%	910	-	N/A	46.9%
Total Revenues and Other Sources	5,166,326	8,200,376	63.0%	5,288,811	8,772,985	60.3%	102.4%
Administration Department	883,077	1,474,265	59.9%	850,072	1,803,662	47.1%	96.3%
Information Technology - Info Services Division	795,891	1,299,078	61.3%	678,346	1,522,549	44.6%	85.2%
Finance Department	1,476,597	2,342,606	63.0%	1,582,051	2,821,250	56.1%	107.1%
City Recorder Division	110,693	183,363	60.4%	113,798	192,752	59.0%	102.8%
Public Works - Administration and Engineering	1,257,480	2,167,935	58.0%	1,128,798	2,533,246	44.6%	89.8%
Contingency	-	-	-	-	105,209	0.0%	0.0%
Total Expenditures and Other Uses	4,523,738	7,467,247	60.6%	4,353,065	8,978,668	48.5%	96.2%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	642,588	733,129	87.7%	935,746	(205,682)	-454.9%	145.6%
Beginning Fund Balance	839,733	839,733	100.0%	1,572,862	751,050	209.4%	187.3%
Ending Fund Balance	\$ 1,482,321	\$ 1,572,862	94.2%	\$ 2,508,609	\$ 545,368	460.0%	169.2%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				-			
Unassigned Fund Balance				\$ 2,508,609			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 01/31/2021 (58.3% 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%	\$ 75,727	\$ -	N/A	N/A
Charges for Services - Internal	515,492	1,288,503	40.0%	354,093	712,944	49.7%	68.7%
Interest on Investments	1,069	1,746	61.2%	466	8,750	5.3%	43.6%
Miscellaneous	219,388	243,694	90.0%	19,815	40,000	49.5%	9.0%
Total Revenues and Other Sources	<u>735,950</u>	<u>1,597,941</u>	46.1%	<u>450,102</u>	<u>761,694</u>	59.1%	61.2%
Personnel Services	227,264	227,264	100.0%	-	-	N/A	N/A
Materials and Services	857,473	1,129,581	75.9%	1,167,588	1,041,940	112.1%	136.2%
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>1,087,206</u>	<u>1,356,846</u>	80.1%	<u>1,167,588</u>	<u>1,071,940</u>	108.9%	107.4%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(351,256)	241,095	-145.7%	(717,487)	(310,246)	231.3%	204.3%
Beginning Fund Balance	44,383	44,383	100.0%	285,478	831,976	34.3%	643.2%
Ending Fund Balance	<u>\$ (306,872)</u>	<u>\$ 285,478</u>	-107.5%	<u>\$ (432,008)</u>	<u>\$ 521,730</u>	-82.8%	140.8%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				(432,008)			
Unassigned Fund Balance				<u>\$ -</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 01/31/2021 (58.3% 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	\$ 3,428,700	\$ 5,771,133	59.4%	\$ 3,238,537	\$ 6,715,665	48.2%	94.5%
Interest on Investments	11,729	18,573	63.1%	5,801	10,313	56.3%	49.5%
Miscellaneous	-	2,933	0.0%	-	-	N/A	N/A
Total Revenues and Other Sources	<u>3,440,429</u>	<u>5,792,639</u>	59.4%	<u>3,244,338</u>	<u>6,725,978</u>	48.2%	94.3%
Materials and Services	3,195,912	5,412,841	59.0%	3,038,297	6,549,195	46.4%	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>3,295,912</u>	<u>5,512,841</u>	59.8%	<u>3,138,297</u>	<u>6,699,195</u>	46.8%	95.2%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	144,517	279,798	51.7%	106,041	26,783	395.9%	73.4%
Beginning Fund Balance	932,374	932,374	100.0%	1,212,173	882,648	137.3%	130.0%
Ending Fund Balance	<u>\$ 1,076,891</u>	<u>\$ 1,212,173</u>	88.8%	<u>\$ 1,318,214</u>	<u>\$ 909,431</u>	144.9%	122.4%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				1,318,214			
Unassigned Fund Balance				<u>\$ -</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 01/31/2021 (58.3% 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%	\$ 14,995	\$ -	N/A	N/A
Charges for Services - Internal	1,845,550	2,819,371	65.5%	1,363,350	2,339,171	58.3%	73.9%
Charges for Services - Misc. Service Fees	149,558	213,740	70.0%	93,530	175,000	53.4%	62.5%
Interest on Investments	55,901	86,945	64.3%	17,360	68,680	25.3%	31.1%
Miscellaneous	33,139	37,269	88.9%	205,113	75,000	273.5%	619.0%
Total Revenues and Other Sources	<u>2,084,148</u>	<u>3,161,267</u>	65.9%	<u>1,694,347</u>	<u>2,657,851</u>	63.7%	81.3%
Public Works - Maintenance	922,691	1,580,214	58.4%	1,031,222	1,884,207	54.7%	111.8%
Public Works - Purchasing and Acquisition	335,327	1,057,901	31.7%	1,047,430	2,500,500	41.9%	312.4%
Contingency	-	-	N/A	-	50,000	0%	N/A
Total Expenditures and Other Uses	<u>1,258,019</u>	<u>2,638,115</u>	47.7%	<u>2,078,652</u>	<u>4,434,707</u>	46.9%	165.2%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	826,129	523,151	157.9%	(384,304)	(1,776,856)	21.6%	-46.5%
Beginning Fund Balance	3,328,444	3,328,444	100.0%	3,851,595	2,424,868	158.8%	115.7%
Ending Fund Balance	<u>\$ 4,154,573</u>	<u>\$ 3,851,595</u>	107.9%	<u>\$ 3,467,291</u>	<u>\$ 648,012</u>	535.1%	83.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				<u>3,467,291</u>			
Unassigned Fund Balance				<u>\$ -</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 01/31/2021 (58.3% of Budget)

	Fiscal Year 2020 Year-To-Date Actuals	Fiscal Year 2020 End-of-Year Actuals	Percent Collected / Expended	Fiscal Year 2021 Year-To-Date Actuals	2nd Year of Biennial Budget	Percent Collected / Expended	Year over year change
731 Parks Equipment Fund							
Charges for Services - Internal	\$ 86,042	\$ 147,500	58.3%	\$ 91,408	\$ 156,700	58.3%	106.2%
Interest on Investments	3,760	5,589	67.3%	1,703	725	234.9%	45.3%
Miscellaneous	9,521	14,693	64.8%	18,184	-	N/A	N/A
Total Revenues and Other Sources	99,322	167,782	59.2%	111,295	157,425	70.7%	112.1%
Materials and Services	866	1,336		1,653	-	N/A	0.0%
Capital Outlay	142,591	142,591	100.0%	-	150,000	0.0%	0.0%
Total Expenditures and Other Uses	143,457	143,927	99.7%	1,653	150,000	1.1%	0.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(44,134)	23,855	-185.0%	109,642	7,425	1476.7%	-248.4%
Beginning Fund Balance	264,491	264,491	100.0%	288,346	210,094	137.2%	109.0%
Ending Fund Balance	\$ 220,357	\$ 288,346	76.4%	\$ 397,988	\$ 217,519	183.0%	180.6%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				397,988			
Unassigned Fund Balance				\$ -			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 01/31/2021 (58.3% 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	\$ 10,896	\$ 19,411	56.1%	\$ 8,917	\$ 25,000	35.7%	81.8%
Interest on Investments	13,054	19,988	65.3%	4,605	6,500	70.8%	35.3%
Transfer In (General Fund)	500	500	100.0%	500	500	100.0%	100.0%
Total Revenues and Other Sources	<u>24,450</u>	<u>39,898</u>	61.3%	<u>14,022</u>	<u>32,000</u>	43.8%	57.3%
Transfers Out (General Fund)	63,054	69,988	90.1%	54,605	75,000	72.8%	86.6%
Total Expenditures and Other Uses	<u>63,054</u>	<u>69,988</u>	90.1%	<u>54,605</u>	<u>75,000</u>	72.8%	86.6%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(38,604)	(30,089)	128.3%	(40,583)	(43,000)	0.0%	105.1%
Beginning Fund Balance	984,915	984,915	100.0%	954,825	1,009,964	94.5%	96.9%
Ending Fund Balance	<u>\$ 946,310</u>	<u>\$ 954,825</u>	99.1%	<u>\$ 914,242</u>	<u>\$ 966,964</u>	94.5%	96.6%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				914,242			
Unassigned Fund Balance				<u>\$ -</u>			