

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of 04/30/2021 (83.33% of Budget)

	Fiscal Year 2020	Fiscal Year 2020	Percent Collected / Expended	Fiscal Year 2021	2nd Year of Biennial Budget	Percent Collected / Expended	Year over year change
	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals			
<b>110 General Fund</b>							
Taxes	\$ 20,004,126	\$ 22,071,780	90.6%	\$ 20,444,815	\$ 24,260,648	84.3%	102.2%
Licenses and Permits	840,399	1,095,600	76.7%	2,214,441	949,150	233.3%	263.5%
Intergovernmental	1,188,402	2,217,898	53.6%	1,397,949	1,779,830	78.5%	117.6%
Charges for Services	1,613,595	1,671,137	96.6%	1,330,658	1,599,001	83.2%	82.5%
Fines	385,423	418,514	92.1%	218,900	607,900	36.0%	56.8%
Interest on Investments	94,435	107,484	87.9%	40,122	126,250	31.8%	42.5%
Miscellaneous	53,720	55,509	96.8%	63,351	70,145	90.3%	117.9%
Transfer in (Water Fund)	50,000	50,000	100.0%	50,000	250,000	20.0%	100.0%
Transfer In (Cemetery)	67,662	69,988	96.7%	55,972	75,000	74.6%	82.7%
Transfer In (Health Benefits)	100,000	100,000	100.0%	100,000	100,000	100.0%	100.0%
Total Revenues and Other Sources	<u>24,397,761</u>	<u>27,857,909</u>	87.6%	<u>25,916,208</u>	<u>29,817,924</u>	86.9%	106.2%
Administration	1,172,751	1,329,759	88.2%	1,002,570	1,111,194	90.2%	85.5%
Administration - Parking	-	-	N/A	-	172,000	0.0%	N/A
Administration - Municipal Court	544,584	653,523	83.3%	550,745	708,010	77.8%	101.1%
Finance - Miscellaneous	22,893	22,893	100.0%	-	19,000	0.0%	N/A
Finance - Band	42,721	48,382	88.3%	13,103	66,459	19.7%	30.7%
Finance - Parks	4,493,250	5,391,900	83.3%	4,493,250	5,391,900	83.3%	100.0%
Police Department	6,640,391	7,768,441	85.5%	6,422,450	8,482,466	75.7%	96.7%
Fire and Rescue Department	7,614,285	9,396,269	81.0%	7,479,745	10,025,462	74.6%	98.2%
Public Works - Cemetery Division	384,835	459,164	83.8%	391,277	542,128	72.2%	101.7%
Community Development - Planning Division	1,375,872	1,769,254	77.8%	1,307,969	1,755,537	74.5%	95.1%
Community Development - Building Division	658,452	793,354	83.0%	675,371	848,549	79.6%	102.6%
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%	225,412	330,412	68.2%	213.7%
Contingency	-	-	N/A	-	400,000	0.0%	N/A
Total Expenditures and Other Uses	<u>23,189,535</u>	<u>27,767,439</u>	83.5%	<u>22,561,892</u>	<u>29,987,118</u>	75.2%	97.3%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	1,208,226	90,470	1335.5%	3,354,316	(169,194)	2082.5%	277.6%
Beginning Fund Balance	4,963,180	4,963,180	100.0%	<u>5,053,650</u>	4,119,443	122.7%	101.8%
Ending Fund Balance	<u>\$ 6,171,406</u>	<u>\$ 5,053,650</u>	122.1%	<u>\$ 8,407,967</u>	<u>\$ 3,950,249</u>	212.8%	136.2%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds				1,412,660			
Unassigned Fund Balance				<u>\$ 6,995,307</u>			

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**Statement of Resources, Requirements, and Changes in Fund Balance**  
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	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals			
<b>211 Parks and Recreation General Fund</b>							
Intergovernmental	\$ 68,902	\$ 190,356	36.2%	\$ 74,165	\$ 26,221	282.8%	107.6%
Charges for Services - Internal	4,493,250	5,391,900	83.3%	4,493,250	5,391,900	83.3%	100.0%
Charges for Services - Misc. Service Fees	687,407	819,535	83.9%	544,910	1,181,475	46.1%	79.3%
Interest on Investments	16,833	19,232	87.5%	8,395	23,543	35.7%	49.9%
Miscellaneous	22,383	33,425	67.0%	30,567	31,000	98.6%	136.6%
Transfer In	185,000	185,000	100.0%	185,000	185,000	100.0%	100.0%
<b>Total Revenues and Other Sources</b>	<b>5,473,775</b>	<b>6,639,448</b>	<b>82.4%</b>	<b>5,336,286</b>	<b>6,839,139</b>	<b>78.0%</b>	<b>97.5%</b>
Parks Division	3,231,187	3,769,517	85.7%	2,892,689	4,141,464	69.8%	89.5%
Recreation Division	1,150,280	1,261,136	91.2%	615,482	1,497,730	41.1%	53.5%
Golf Division	484,265	578,354	83.7%	424,829	598,502	71.0%	87.7%
Senior Services Division	265,988	317,639	83.7%	278,908	359,623	77.6%	104.9%
Parks Forestry Division	409,886	481,257	85.2%	363,052	498,672	72.8%	88.6%
Transfers (insurnace fund)	-	-	N/A	40,222	40,222	100.0%	N/A
Contingency	-	-	0.0%	-	75,000	0.0%	0.0%
<b>Total Expenditures and Other Uses</b>	<b>5,541,608</b>	<b>6,407,902</b>	<b>86.5%</b>	<b>4,615,182</b>	<b>7,211,213</b>	<b>64.0%</b>	<b>83.3%</b>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(67,833)	231,545	-29.3%	721,104	(372,074)	-193.8%	-1063.1%
Beginning Fund Balance	842,877	842,877	100.0%	<b>1,074,423</b>	611,075	175.8%	127.5%
Ending Fund Balance	<b>\$ 775,044</b>	<b>\$ 1,074,423</b>	<b>72.1%</b>	<b>\$ 1,795,527</b>	<b>\$ 239,001</b>	<b>751.3%</b>	<b>231.7%</b>
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds				-			
Unassigned Fund Balance				<b>\$ 1,795,527</b>			

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	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals	2nd Year of Biennial Budget		
<b>240 Housing Fund</b>							
Taxes	\$ 96,040	\$ 100,000	96.0%	\$ 107,728	\$ 100,000	107.7%	112.2%
Interest on Investments	1,744	1,996	87.4%	837	-	N/A	48.0%
Miscellaneous	2,215	2,215	100.0%	-	-	N/A	N/A
Total Revenues and Other Sources	<u>99,999</u>	<u>104,211</u>	96.0%	<u>108,566</u>	<u>100,000</u>	108.6%	108.6%
Materials and Services	70,232	65,118	107.9%	83,419	100,000	N/A	48.0%
Total Expenditures and Other Uses	<u>70,232</u>	<u>65,118</u>	107.9%	<u>83,419</u>	<u>100,000</u>	N/A	48.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	29,767	39,093	76.1%	25,146	-	0.0%	84.5%
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>\$ 99,753</u>	<u>\$ 109,080</u>	91.5%	<u>\$ 134,226</u>	<u>\$ 451,667</u>	29.7%	134.6%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds				<u>134,226</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		
<b>250 Community Development Block Fund</b>							
Intergovernmental	\$ 55,397	\$ 238,255	23.3%	\$ 169,103	\$ 469,242	36.0%	305.3%
Total Revenues and Other Sources	55,397	238,255	23.3%	169,103	469,242	36.0%	305.3%
Personnel Services	35,591	49,323	72.2%	55,196	94,258	58.6%	155.1%
Materials and Services	48,819	188,933	25.8%	135,827	375,446	36.2%	278.2%
Total Expenditures and Other Uses	84,409	238,255	35.4%	191,023	469,704	40.7%	226.3%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(29,012)	-	0.0%	(21,920)	(462)	4747.0%	75.6%
Beginning Fund Balance	36,617	36,617	100.0%	36,617	1,801	2033.1%	100.0%
Ending Fund Balance	\$ 7,605	\$ 36,617	20.8%	\$ 14,697	\$ 1,339	1097.4%	193.3%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds				14,697			
Unassigned Fund Balance				\$ (0.00)			

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	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals			
<b>255 Reserve Fund</b>							
Interest on Investments	\$ 720	\$ 816	88.2%	\$ 257	\$ 350	73.4%	35.7%
Interfund Loan	-	-	0.0%	-	-	N/A	0.0%
Total Revenues and Other Sources	<u>720</u>	<u>816</u>	88.2%	<u>257</u>	<u>350</u>	73.4%	35.7%
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	720	816	88.2%	257	350	73.4%	35.7%
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>\$ 39,160</u>	<u>\$ 39,256</u>	99.8%	<u>\$ 39,513</u>	<u>\$ 38,759</u>	101.9%	100.9%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds				<u>39,513</u>			
Unassigned Fund Balance				<u>\$ -</u>			

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	Fiscal Year 2020			Fiscal Year 2021			Percent Collected / Expended	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		
<b>260 Street Fund</b>								
Taxes	\$ 381,890	\$ 398,771	95.8%	\$ 329,587	\$ 795,000	41.5%	86.3%	
Intergovernmental	1,264,411	1,502,423	84.2%	2,218,128	1,761,302	125.9%	175.4%	
Charges for Services - Rates	1,359,653	1,631,327	83.3%	1,359,427	1,659,000	81.9%	100.0%	
Charges for Services - Misc. Service Fees	11,376	11,576	98.3%	1,007	17,000	5.9%	8.9%	
System Development Charges	220,557	235,750	93.6%	287,288	100,000	287.3%	130.3%	
Assessments	2,124	3,319	64.0%	5,903	30,000	19.7%	277.9%	
Interest on Investments	60,354	65,516	92.1%	7,838	100,000	7.8%	13.0%	
Miscellaneous	587	587	100.0%	19,550	84,145	23.2%	3331.1%	
Other Financing Sources	-	-	0.0%	-	5,000,000	0.0%	N/A	
<b>Total Revenues and Other Sources</b>	<b>3,300,952</b>	<b>3,849,269</b>	<b>85.8%</b>	<b>4,228,728</b>	<b>9,546,447</b>	<b>44.3%</b>	<b>128.1%</b>	
Public Works - Ground Maintenance	184,689	240,936	76.7%	181,868	268,200	67.8%	98.5%	
Public Works - Street Operations	5,470,992	6,389,240	85.6%	3,230,841	9,217,473	35.1%	59.1%	
Public Works - Street Operations Debt	78,312	-	N/A	81,963	127,555	64.3%	N/A	
Public Works - Transportation SDC's	294,509	353,846	83.2%	215,495	738,149	29.2%	73.2%	
Transfers (To Insurance Fund)	-	-	N/A	32,507	32,507	100.0%	N/A	
Contingency	-	-	0.0%	-	21,850	0.0%	N/A	
<b>Total Expenditures and Other Uses</b>	<b>6,028,502</b>	<b>6,984,022</b>	<b>86.3%</b>	<b>3,742,673</b>	<b>10,405,734</b>	<b>36.0%</b>	<b>62.1%</b>	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(2,727,550)	(3,134,753)	87.0%	486,055	(859,287)	-56.6%	-17.8%	
Beginning Fund Balance	4,815,937	4,815,937	100.0%	<b>1,681,184</b>	3,762,407	44.7%	34.9%	
Ending Fund Balance	<b>\$ 2,088,387</b>	<b>\$ 1,681,184</b>	124.2%	<b>\$ 2,167,238</b>	<b>\$ 2,903,120</b>	74.7%	103.8%	
<b>Reconciliation of Fund Balance:</b>								
Restricted and Committed Funds				1,359,980				
Unassigned Fund Balance				<u>\$ 807,259</u>				

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	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals			
<b>280</b>							
<b>Airport Fund</b>							
Intergovernmental	\$ -	\$ 67,244.76	0.0%	\$ -	\$ 180,000	0.0%	100.0%
Charges for Services - Rates	141,565	165,347	85.6%	150,172	162,000	92.7%	106.1%
Interest on Investments	4,362	5,062	86.2%	2,251	500	450.2%	51.6%
Miscellaneous	1,000	1,000	100.0%	-	-	N/A	0.0%
Total Revenues and Other Sources	<u>146,927</u>	<u>238,654</u>	61.6%	<u>152,424</u>	<u>342,500</u>	44.5%	103.7%
Materials and Services	61,214	63,591	96.3%	135,600	108,044	125.5%	221.5%
Capital Outlay	17,460	34,154	51.1%	86,247	260,000	33.2%	494.0%
Transfers Out (To Insurance Fund)	-	-	N/A	2,132	2,132	100.0%	N/A
Contingency	-	-	0.0%	-	-	N/A	0.0%
Total Expenditures and Other Uses	<u>78,674</u>	<u>97,745</u>	80.5%	<u>223,979</u>	<u>370,176</u>	60.5%	284.7%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	68,252	140,909	48.4%	(71,556)	(27,676)	258.5%	-104.8%
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>\$ 303,911</u>	<u>\$ 376,568</u>	80.7%	<u>\$ 305,012</u>	<u>\$ 197,629</u>	154.3%	100.4%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds				305,012			
Unassigned Fund Balance				<u>\$ -</u>			

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<b>410 Capital Improvements Fund</b>							
Intergovernmental	\$ -	\$ 1,861	0.0%	\$ 17,345	\$ -	N/A	N/A
Charges for Services - Internal	788,475	946,170	83.3%	788,475	931,170	84.7%	100.0%
Charges for Services - Misc. Service Fees	175,953	203,162	86.6%	147,444	60,000	245.7%	83.8%
System Development Charges	55,091	59,994	91.8%	65,959	51,500	128.1%	119.7%
Interest on Investments	16,865	19,103	88.3%	6,259	13,000	48.1%	37.1%
Miscellaneous	4,306	4,306	100.0%	(0)	10,000	0.0%	N/A
Total Revenues and Other Sources	1,040,691	1,234,596	84.3%	1,025,482	1,065,670	96.2%	98.5%
Public Works - Facilities	922,500	1,066,743	86.5%	811,732	1,592,132	51.0%	88.0%
Transfer Out	110,000	110,000	100.0%	116,533	116,533	100.0%	105.9%
Contingency	-	-		-	30,000	0.0%	N/A
Total Expenditures and Other Uses	1,032,500	1,176,743	87.7%	928,265	1,738,665	53.4%	89.9%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	8,190	57,853	14.2%	97,217	(672,995)	-14.4%	1187.0%
Beginning Fund Balance	860,718	860,718	100.0%	918,571	1,349,173	68.1%	106.7%
Ending Fund Balance	\$ 868,908	\$ 918,571	94.6%	\$ 1,015,788	\$ 676,178	150.2%	116.9%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds				1,015,789			
Unassigned Fund Balance				\$ (0)			

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<b>411 Parks Capital Improvement Fund</b>							
Taxes	\$ 469,990	\$ 664,577	70.7%	\$ 400,318	\$ 756,900	52.9%	0.0%
Intergovernmental	167,890	171,690	97.8%	550,000	2,075,000	26.5%	0.0%
Interest on Investments	24,514	27,987	87.6%	11,698	20,000	58.5%	47.7%
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>662,393</u>	<u>864,253</u>	76.6%	<u>969,878</u>	<u>4,101,900</u>	23.6%	146.4%
Personnel Services	-	-					
Materials and Services	8,574	8,574	100.0%	-	-	N/A	N/A
Capital Outlay	306,075	343,387	89.1%	600,349	3,090,000	19.4%	196.1%
Transfer Out	344,656	344,656		399,172	349,172	114.3%	115.8%
Total Expenditures and Other Uses	<u>659,305</u>	<u>696,618</u>	94.6%	<u>999,521</u>	<u>3,439,172</u>	29.1%	151.6%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	3,088	167,636	1.8%	(29,642)	662,728	-4.5%	-960.0%
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>\$ 1,432,073</u>	<u>\$ 1,596,621</u>	89.7%	<u>\$ 1,566,979</u>	<u>\$ 1,727,792</u>	90.7%	109.4%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds				1,566,979			
Unassigned Fund Balance				<u>\$ (0)</u>			

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<b>530 Debt Services</b>							
Taxes	\$ 463,220	\$ 483,627	95.8%	\$ 225,359	\$ 213,000	105.8%	48.7%
Charges for Services - Internal	961,917	1,259,300	76.4%	961,917	1,154,300	83.3%	100.0%
Interest on Investments	12,772	15,469	82.6%	3,073	13,130	23.4%	24.1%
Transfer In (General Fund & CIP)	374,656	269,656	138.9%	324,172	379,172	85.5%	86.5%
Other Financing Sources	-	-	0.0%	-	-	N/A	N/A
Total Revenues and Other Sources	<u>1,812,565</u>	<u>2,028,052</u>	89.4%	<u>1,514,520</u>	<u>1,759,602</u>	86.1%	83.6%
Materials and Services	900	900	100.0%	-	-	N/A	N/A
Debt Service	1,541,523	2,025,311	76.1%	1,545,162	1,765,520	87.5%	100.2%
Total Expenditures and Other Uses	<u>1,542,423</u>	<u>2,026,211</u>	76.1%	<u>1,545,162</u>	<u>1,765,520</u>	87.5%	100.2%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	270,142	1,841	14677.0%	(30,642)	(5,918)	-517.8%	-11.3%
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>\$ 1,305,997</u>	<u>\$ 1,037,695</u>	125.9%	<u>\$ 1,007,054</u>	<u>\$ 1,418,136</u>	71.0%	77.1%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds				<u>1,007,054</u>			
Unassigned Fund Balance				<u>\$ -</u>			

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of 04/30/2021 (83.33% of Budget)

	Fiscal Year 2020	Fiscal Year 2020	Percent Collected / Expended	Fiscal Year 2021	2nd Year of Biennial Budget	Percent Collected / Expended	Year over year change
	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals			
<b>670 Water Fund</b>							
Intergovernmental	\$ -	\$ 6,331	0.0%	\$ 16,766	\$ -	N/A	N/A
Charges for Services - Rates	6,799,766	8,256,832	82.4%	7,184,779	8,633,400	83.2%	105.7%
Charges for Services - Misc. Service Fees	85,770	98,581	87.0%	57,090	-	N/A	66.6%
System Development Charges	196,539	226,981	86.6%	372,424	100,000	372.4%	189.5%
Interest on Investments	190,735	216,316	88.2%	69,812	146,450	47.7%	36.6%
Miscellaneous	41,654	41,749	99.8%	14,296	25,000	57.2%	34.3%
Other Financing Sources	1,103,851	1,103,851	100.0%	-	14,252,562	0.0%	N/A
Total Revenues and Other Sources	8,418,315	9,950,641	84.6%	7,715,167	23,157,412	33.3%	91.6%
Public Works - Conservation	168,092	201,734	83.3%	127,596	290,810	43.9%	75.9%
Public Works - Water Supply	603,893	762,548	79.2%	846,190	3,054,080	27.7%	140.1%
Public Works - Water Supply Debt	128,135	245,129	52.3%	127,955	9,455	1353.3%	99.9%
Public Works - Water Distribution	3,433,215	3,984,957	86.2%	3,082,613	4,685,675	65.8%	89.8%
Public Works - Water Distribution Debt	271,163	388,157	69.9%	266,811	249,105	107.1%	98.4%
Public Works - Water Treatment	2,357,657	3,219,746	73.2%	1,141,921	13,105,595	8.7%	48.4%
Public Works - Water Treatment Debt	108,630	141,963	76.5%	315,666	324,331	97.3%	290.6%
Public Works - Improvement SDC's	385,722	566,328	68.1%	85,939	2,877,500	3.0%	22.3%
Public Works - Debt SDC's	34,686	34,686	100.0%	98,897	180,776	54.7%	285.1%
Debt Service	-	-	0.0%	34,038	34,038	N/A	0.0%
Transfer Out	50,000	50,000	100.0%	84,504	284,504	29.7%	0.0%
Contingency	-	-	0.0%	-	342,500	0.0%	0.0%
Total Expenditures and Other Uses	7,541,194	9,595,249	78.6%	6,212,129	25,438,370	24.4%	82.4%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	877,121	355,392	246.8%	1,503,038	(2,280,958)	165.9%	171.4%
Beginning Fund Balance	10,495,073	10,495,073	100.0%	10,850,465	12,575,443	86.3%	103.4%
Ending Fund Balance	\$ 11,372,194	\$ 10,850,465	104.8%	\$ 12,353,503	\$ 10,294,485	120.0%	108.6%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds				5,212,880			
Unassigned Fund Balance				\$ 7,140,623			

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of 04/30/2021 (83.33% of Budget)

	Fiscal Year 2020	Fiscal Year 2020	Percent Collected / Expended	Fiscal Year 2021	2nd Year of Biennial Budget	Percent Collected / Expended	Year over year change
	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals			
<b>675 Wastewater Fund</b>							
Taxes	\$ 1,033,260	\$ 1,617,688	63.9%	\$ 880,636	\$ 1,650,000	53.4%	85.2%
Intergovernmental	-	3,409	0.0%	17,088	-	N/A	N/A
Charges for Services - Rates	5,086,468	6,078,318	83.7%	5,041,756	5,783,000	87.2%	99.1%
Charges for Services - Misc. Service Fees	-	7,851	0.0%	17,088	-	N/A	N/A
System Development Charges	180,345	212,725	84.8%	258,494	100,000	258.5%	-300.0%
Interest on Investments	166,567	188,367	88.4%	59,630	146,450	40.7%	-200.0%
Miscellaneous	1,610	1,610	0.0%	58	1,000	5.8%	0.0%
Other Financing Sources	35,581	122,729	29.0%	(19)	4,950,000	0.0%	0.0%
Total Revenues and Other Sources	6,503,832	8,232,697	79.0%	6,274,732	12,630,450	49.7%	96.5%
Public Works - Wastewater Collection	2,211,689	2,579,229	85.8%	2,280,633	3,009,387	75.8%	103.1%
Public Works - Wastewater Collection Debt	61,939	76,224	81.3%	150,466	154,180	97.6%	242.9%
Public Works - Wastewater Treatment	1,987,940	2,487,997	79.9%	2,224,228	2,711,227	82.0%	111.9%
Public Works - Wastewater Treatment Debt	217,733	1,720,632	12.7%	3,185,822	3,258,537	97.8%	1463.2%
Public Works - Improvements SDC's	66,213	109,481	60.5%	95,798	605,000	15.8%	144.7%
Transfers Out (To insurance fund)	-	-	N/A	44,119	44,119	100.0%	N/A
Contingency	-	-	0.0%	-	162,500	0.0%	N/A
Total Expenditures and Other Uses	4,545,514	6,973,563	65.2%	7,981,066	9,944,950	80.3%	175.6%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	1,958,318	1,259,134	155.5%	(1,706,335)	2,685,500	-63.5%	-87.1%
Beginning Fund Balance	8,826,690	8,826,690	100.0%	10,085,824	7,971,844	126.5%	114.3%
Ending Fund Balance	\$ 10,785,008	\$ 10,085,824	106.9%	\$ 8,379,489	\$ 10,657,344	78.6%	77.7%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds				3,727,351			
Unassigned Fund Balance				\$ 4,652,138			

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of 04/30/2021 (83.33% of Budget)

	Fiscal Year 2020	Fiscal Year 2020	Percent Collected / Expended	Fiscal Year 2021	2nd Year of Biennial Budget	Percent Collected / Expended	Year over year change
	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals			
<b>680 Storm Water Fund</b>							
Intergovernmental	\$ -	\$ 2,597	0.0%	\$ 5,049	\$ -	N/A	N/A
Charges for Services - Rates	604,943	727,545	83.1%	606,979	790,000	76.8%	100.3%
System Development Charges	13,839	16,834	82.2%	20,473	45,000	45.5%	147.9%
Interest on Investments	32,952	37,214	88.5%	11,215	30,300	37.0%	34.0%
Total Revenues and Other Sources	651,735	784,190	83.1%	643,716	865,300	74.4%	98.8%
Public Works - Storm Water Operations	635,888	756,257	84.1%	624,488	970,143	64.4%	98.2%
Public Works - Storm Water Operations Debt	11,950	11,950	100.0%	11,750	11,750	100.0%	98.3%
Public Works - Storm Water SDC's	75,547	87,356	86.5%	28,956	191,000	15.2%	38.3%
Transfers out (To insurance fund)	-	-	N/A	13,391	13,391	100.0%	N/A
Contingency	-	-	0.0%	-	15,000	0.0%	0.0%
Total Expenditures and Other Uses	723,385	855,563	84.6%	678,585	1,201,284	56.5%	93.8%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(71,651)	(71,373)	100.4%	(34,869)	(335,984)	10.4%	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	\$ 1,794,886	\$ 1,795,164	100.0%	\$ 1,760,295	\$ 1,448,762	121.5%	98.1%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds				(64,342)			
Unassigned Fund Balance				\$ 1,824,636			

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of 04/30/2021 (83.33% 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		
<b>690 Electric Fund</b>							
Intergovernmental	\$ 126,292	\$ 205,315	61.5%	\$ 426,580	\$ 210,000	203.1%	337.8%
Charges for Services - Rates	13,979,202	16,230,395	86.1%	13,942,786	17,351,779	80.4%	99.7%
Charges for Services - Misc. Service Fees	190,251	247,843	76.8%	374,070	261,573	143.0%	196.6%
Interest on Investments	46,871	54,149	86.6%	18,144	37,333	48.6%	38.7%
Miscellaneous	61,581	74,069	83.1%	66,919	-	N/A	108.7%
Total Revenues and Other Sources	<u>14,404,198</u>	<u>16,811,771</u>	85.7%	<u>14,828,498</u>	<u>17,958,465</u>	82.6%	102.9%
Administration - Conservation	662,138	788,117	84.0%	609,095	908,958	67.0%	92.0%
Electric - Supply	6,292,157	7,446,726	84.5%	6,381,221	8,203,553	77.8%	101.4%
Electric - Distribution	6,298,739	7,388,997	85.2%	6,014,974	8,976,709	67.0%	95.5%
Electric - Transmission	762,411	893,860	85.3%	798,892	1,352,684	59.1%	104.8%
Debt Service	22,121	22,393	98.8%	21,986	22,123	99.4%	99.4%
Transfers Out (To Insurance Fund)	-	-	N/A	40,923	40,923	100.0%	N/A
Contingency	-	-	0.0%	-	112,500	0.0%	N/A
Total Expenditures and Other Uses	<u>14,037,566</u>	<u>16,540,093</u>	84.9%	<u>13,867,090</u>	<u>19,617,450</u>	70.7%	98.8%
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	366,632	271,678	135.0%	961,408	(1,658,986)	-58.0%	262.2%
Beginning Fund Balance	2,249,387	2,249,387	100.0%	2,521,065	3,208,518	78.6%	112.1%
Ending Fund Balance	<u>\$ 2,616,019</u>	<u>\$ 2,521,065</u>	103.8%	<u>\$ 3,482,473</u>	<u>\$ 1,549,532</u>	224.7%	133.1%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds				-			
Unassigned Fund Balance				<u>\$ 3,482,473</u>			

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of 04/30/2021 (83.33% of Budget)

	Fiscal Year 2020	Fiscal Year 2020	Percent Collected / Expended	Fiscal Year 2021	2nd Year of Biennial Budget	Percent Collected / Expended	Year over year change
	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals			
<b>695 Telecommunications Fund</b>							
Intergovernmental	\$ -	\$ 4,904	0.0%	\$ 24,139	\$ -	N/A	N/A
Charges for Services - Rates	2,078,266	2,503,789	83.0%	2,199,700	2,430,112	90.5%	105.8%
Charges for Services - Misc. Service Fees	4,250	5,100	83.3%	3,825	32,548	11.8%	90.0%
Interest on Investments	19,359	22,338	86.7%	9,478	2,000	473.9%	49.0%
Miscellaneous	-	-	N/A	-	1,000	0.0%	N/A
Total Revenues and Other Sources	<u>2,101,875</u>	<u>2,536,132</u>	82.9%	<u>2,237,143</u>	<u>2,465,660</u>	90.7%	106.4%
Personnel Services	539,187	658,729	81.9%	569,111	821,227	69.3%	105.5%
Materials & Services	774,488	940,741	82.3%	833,526	892,654	93.4%	107.6%
Capital Outlay	7,250	17,446	41.6%	-	65,000	0.0%	0.0%
Debt - Transfer to Debt Service Fund	340,833	514,000	66.3%	340,833	514,000	66.3%	100.0%
Transfers out (To insurance fund)	-	-	N/A	10,181	10,181	100.0%	N/A
Contingency	-	-	0.0%	-	52,500	0.0%	0.0%
Total Expenditures and Other Uses	<u>1,661,759</u>	<u>2,130,916</u>	78.0%	<u>1,753,652</u>	<u>2,355,562</u>	74.4%	105.5%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	440,117	405,215	108.6%	483,491	110,098	439.1%	109.9%
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>\$ 1,575,425</u>	<u>\$ 1,540,524</u>	102.3%	<u>\$ 2,024,014</u>	<u>\$ 1,191,240</u>	169.9%	128.5%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds				-			
Unassigned Fund Balance				<u>\$ 2,024,014</u>			

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of 04/30/2021 (83.33% of Budget)

	Fiscal Year 2020	Fiscal Year 2020	Percent Collected / Expended	Fiscal Year 2021	2nd Year of Biennial Budget	Percent Collected / Expended	Year over year change
	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals			
<b>710 Central Service Fund</b>							
Taxes	\$ 37,599	\$ 53,166	70.7%	\$ 32,025	\$ 82,550	38.8%	85.2%
Intergovernmental	-	215,509	0.0%	67,392	-	N/A	N/A
Charges for Services - Internal	6,805,389	7,485,928	90.9%	7,073,446	8,365,502	84.6%	103.9%
Charges for Services - Misc. Service Fees	379,916	405,152	93.8%	268,638	295,000	91.1%	70.7%
Interest on Investments	27,037	31,499	85.8%	15,411	29,933	51.5%	57.0%
Miscellaneous	2,238	9,122	24.5%	1,275	-	N/A	57.0%
Total Revenues and Other Sources	<u>7,252,180</u>	<u>8,200,376</u>	88.4%	<u>7,458,187</u>	<u>8,772,985</u>	85.0%	102.8%
Administration Department	1,251,439	1,474,265	84.9%	1,206,317	1,803,662	66.9%	96.4%
Information Technology - Info Services Division	1,067,219	1,299,078	82.2%	971,407	1,522,549	63.8%	91.0%
Finance Department	1,987,863	2,342,606	84.9%	2,137,839	2,821,250	75.8%	107.5%
City Recorder Division	152,220	183,363	83.0%	158,279	192,752	82.1%	104.0%
Public Works - Administration and Engineering	1,812,387	2,167,935	83.6%	1,630,583	2,533,246	64.4%	90.0%
Transfers Out (To insurance fund)	-	-	N/A	42,456	42,456	100.0%	N/A
Contingency	-	-	N/A	-	105,209	0.0%	0.0%
Total Expenditures and Other Uses	<u>6,271,128</u>	<u>7,467,247</u>	84.0%	<u>6,146,881</u>	<u>9,021,124</u>	68.1%	98.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	981,052	733,129	133.8%	1,311,306	(248,138)	-528.5%	133.7%
Beginning Fund Balance	839,733	839,733	100.0%	<u>1,572,862</u>	751,050	209.4%	187.3%
Ending Fund Balance	<u>\$ 1,820,785</u>	<u>\$ 1,572,862</u>	115.8%	<u>\$ 2,884,168</u>	<u>\$ 502,912</u>	573.5%	158.4%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds				-			
Unassigned Fund Balance				<u>\$ 2,884,168</u>			

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of 04/30/2021 (83.33% of Budget)

	Fiscal Year 2020	Fiscal Year 2020	Percent Collected / Expended	Fiscal Year 2021	2nd Year of Biennial Budget	Percent Collected / Expended	Year over year change
	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals			
<b>720 Insurance Service Fund</b>							
Intergovernmental	\$ -	\$ 63,998	0.0%	\$ 75,727	\$ -	N/A	N/A
Charges for Services - Internal	575,882	1,288,503	44.7%	499,615	712,944	70.1%	86.8%
Interest on Investments	1,069	1,746	61.2%	611	8,750	7.0%	57.1%
Miscellaneous	236,434	243,694	97.0%	31,595	40,000	79.0%	13.4%
Transfers in	-	-	N/A	500,000	500,000	100.0%	N/A
<b>Total Revenues and Other Sources</b>	<b>813,385</b>	<b>1,597,941</b>	<b>50.9%</b>	<b>1,107,549</b>	<b>1,261,694</b>	<b>87.8%</b>	<b>136.2%</b>
Personnel Services	227,264	227,264	100.0%	-	-	N/A	N/A
Materials and Services	999,150	1,129,581	88.5%	1,314,115	1,541,940	85.2%	131.5%
Capital Outlay	-	-	N/A	-	30,000	0.0%	N/A
Contingency	-	-	0.0%	-	-	N/A	0.0%
<b>Total Expenditures and Other Uses</b>	<b>1,226,415</b>	<b>1,356,846</b>	<b>90.4%</b>	<b>1,314,115</b>	<b>1,571,940</b>	<b>83.6%</b>	<b>107.2%</b>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(413,029)	241,095	-171.3%	(206,567)	(310,246)	66.6%	50.0%
Beginning Fund Balance	44,383	44,383	100.0%	<b>285,478</b>	831,976	34.3%	643.2%
Ending Fund Balance	<b>\$ (368,646)</b>	<b>\$ 285,478</b>	<b>-129.1%</b>	<b>\$ 78,911</b>	<b>\$ 521,730</b>	<b>15.1%</b>	<b>-21.4%</b>
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds				78,911			
Unassigned Fund Balance				<u>\$ -</u>			

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of 04/30/2021 (83.33% of Budget)

	Fiscal Year 2020	Fiscal Year 2020	Percent Collected / Expended	Fiscal Year 2021	2nd Year of Biennial Budget	Percent Collected / Expended	Year over year change
	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals			
<b>725 Health Benefits Reserve Fund</b>							
Charges for Services - Internal	\$ 4,871,697	\$ 5,771,133	84.4%	\$ 4,679,135	\$ 6,715,665	69.7%	96.0%
Interest on Investments	16,256	18,573	87.5%	7,609	10,313	73.8%	46.8%
Miscellaneous	-	2,933	0.0%	-	-	N/A	N/A
Total Revenues and Other Sources	<u>4,887,953</u>	<u>5,792,639</u>	84.4%	<u>4,686,744</u>	<u>6,725,978</u>	69.7%	95.9%
Materials and Services	4,539,208	5,412,841	83.9%	4,350,930	6,549,195	66.4%	95.9%
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>4,639,208</u>	<u>5,512,841</u>	84.2%	<u>4,450,930</u>	<u>6,699,195</u>	66.4%	95.9%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	248,745	279,798	88.9%	235,814	26,783	880.5%	94.8%
Beginning Fund Balance	932,374	932,374	100.0%	<u>1,212,173</u>	882,648	137.3%	130.0%
Ending Fund Balance	<u>\$ 1,181,119</u>	<u>\$ 1,212,173</u>	97.4%	<u>\$ 1,447,987</u>	<u>\$ 909,431</u>	159.2%	122.6%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds				1,447,987			
Unassigned Fund Balance				<u>\$ -</u>			

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of 04/30/2021 (83.33% of Budget)

	Fiscal Year 2020	Fiscal Year 2020	Percent Collected / Expended	Fiscal Year 2021	2nd Year of Biennial Budget	Percent Collected / Expended	Year over year change
	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals			
<b>730 Equipment Fund</b>							
Intergovernmental	\$ -	\$ 3,943	0.0%	\$ 14,995	\$ -	N/A	N/A
Charges for Services - Internal	2,429,842	2,819,371	86.2%	1,947,642	2,339,171	83.3%	80.2%
Charges for Services - Misc. Service Fees	190,689	213,740	89.2%	150,087	175,000	85.8%	78.7%
Interest on Investments	76,605	86,945	88.1%	22,720	68,680	33.1%	29.7%
Miscellaneous	34,478	37,269	92.5%	205,113	75,000	273.5%	594.9%
Total Revenues and Other Sources	<u>2,731,614</u>	<u>3,161,267</u>	86.4%	<u>2,340,557</u>	<u>2,657,851</u>	88.1%	85.7%
Public Works - Maintenance	1,309,561	1,580,214	82.9%	1,460,451	1,884,207	77.5%	111.5%
Public Works - Purchasing and Acquisition	522,744	1,057,901	49.4%	1,048,878	2,500,500	41.9%	200.6%
Transfers Out (To insurance fund)	-	-	N/A	8,120	8,120	100.0%	N/A
Contingency	-	-	N/A	-	50,000	0%	N/A
Total Expenditures and Other Uses	<u>1,832,306</u>	<u>2,638,115</u>	69.5%	<u>2,517,449</u>	<u>4,442,827</u>	56.7%	137.4%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	899,309	523,151	171.9%	(176,892)	(1,784,976)	9.9%	-19.7%
Beginning Fund Balance	<u>3,328,444</u>	<u>3,328,444</u>	100.0%	<u>3,851,595</u>	<u>2,424,868</u>	158.8%	115.7%
Ending Fund Balance	<u>\$ 4,227,753</u>	<u>\$ 3,851,595</u>	109.8%	<u>\$ 3,674,703</u>	<u>\$ 639,892</u>	574.3%	86.9%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds				<u>3,674,703</u>			
Unassigned Fund Balance				<u>\$ -</u>			

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of 04/30/2021 (83.33% of Budget)

	Fiscal Year 2020	Fiscal Year 2020	Percent Collected / Expended	Fiscal Year 2021	2nd Year of Biennial Budget	Percent Collected / Expended	Year over year change
	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals			
<b>731 Parks Equipment Fund</b>							
Charges for Services - Internal	\$ 122,917	\$ 147,500	83.3%	\$ 130,583	\$ 156,700	83.3%	106.2%
Interest on Investments	4,927	5,589	88.2%	2,318	725	319.8%	47.1%
Miscellaneous	14,693	14,693	100.0%	18,184	-	N/A	N/A
Total Revenues and Other Sources	<u>142,536</u>	<u>167,782</u>	85.0%	<u>151,086</u>	<u>157,425</u>	96.0%	106.0%
Materials and Services	1,336	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	<u>143,927</u>	<u>143,927</u>	100.0%	<u>1,653</u>	<u>150,000</u>	1.1%	0.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(1,391)	23,855	-5.8%	149,433	7,425	2012.6%	-10746.2%
Beginning Fund Balance	<u>264,491</u>	<u>264,491</u>	100.0%	<u>288,346</u>	<u>210,094</u>	137.2%	109.0%
Ending Fund Balance	<u>\$ 263,100</u>	<u>\$ 288,346</u>	91.2%	<u>\$ 437,779</u>	<u>\$ 217,519</u>	201.3%	166.4%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds				<u>437,779</u>			
Unassigned Fund Balance				<u>\$ -</u>			

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of 04/30/2021 (83.33% of Budget)

	Fiscal Year 2020		Percent Collected / Expended	Fiscal Year 2021		Percent Collected / Expended	Year over year change
	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals	2nd Year of Biennial Budget		
<b>810 Cemetery Fund</b>							
Charges for Services	\$ 14,633	\$ 19,411	75.4%	\$ 9,699	\$ 25,000	38.8%	66.3%
Interest on Investments	17,662	19,988	88.4%	5,972	6,500	91.9%	33.8%
Transfer In (General Fund)	500	500	100.0%	500	500	100.0%	100.0%
Total Revenues and Other Sources	<u>32,794</u>	<u>39,898</u>	82.2%	<u>16,171</u>	<u>32,000</u>	50.5%	49.3%
Transfers Out (General Fund)	67,662	69,988	96.7%	55,972	75,000	74.6%	82.7%
Total Expenditures and Other Uses	<u>67,662</u>	<u>69,988</u>	96.7%	<u>55,972</u>	<u>75,000</u>	74.6%	82.7%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(34,867)	(30,089)	115.9%	(39,801)	(43,000)	0.0%	114.2%
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>\$ 950,047</u>	<u>\$ 954,825</u>	99.5%	<u>\$ 915,024</u>	<u>\$ 966,964</u>	94.6%	96.3%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds				915,024			
Unassigned Fund Balance				<u>\$ -</u>			