

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 02/28/2021 (66.67% 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	\$ 18,421,010	\$ 22,071,780	83.5%	\$ 18,165,370	\$ 24,260,648	74.9%	98.6%
Licenses and Permits	700,869	1,095,600	64.0%	1,989,923	949,150	209.7%	283.9%
Intergovernmental	927,875	2,217,898	41.8%	1,119,326	1,657,044	67.5%	120.6%
Charges for Services	1,299,550	1,671,137	77.8%	1,115,515	1,599,001	69.8%	85.8%
Fines	322,319	418,514	77.0%	158,404	607,900	26.1%	49.1%
Interest on Investments	72,815	107,484	67.7%	31,121	126,250	24.7%	42.7%
Miscellaneous	47,354	55,509	85.3%	56,188	70,145	80.1%	118.7%
Transfer in (Water Fund)	50,000	50,000	100.0%	50,000	250,000	20.0%	100.0%
Transfer In (Cemetery)	64,540	69,988	92.2%	55,099	75,000	73.5%	85.4%
Transfer In (Health Benefits)	100,000	100,000	100.0%	100,000	100,000	100.0%	100.0%
Total Revenues and Other Sources	<u>22,006,332</u>	<u>27,857,909</u>	79.0%	<u>22,840,946</u>	<u>29,695,138</u>	76.9%	103.8%
Administration	900,541	1,329,759	67.7%	755,250	1,111,194	68.0%	83.9%
Administration - Municipal Court	432,730	653,523	66.2%	437,686	708,010	61.8%	101.1%
Finance - Miscellaneous	22,893	22,893	100.0%	-	19,000	0.0%	N/A
Finance - Band	40,381	48,382	83.5%	10,646	66,459	16.0%	26.4%
Finance - Parks	3,594,600	5,391,900	66.7%	3,594,600	5,391,900	66.7%	100.0%
Police Department	5,358,990	7,768,441	69.0%	5,124,892	8,482,466	60.4%	95.6%
Fire and Rescue Department	6,033,134	9,396,269	64.2%	5,866,603	9,902,676	59.2%	97.2%
Public Works - Cemetery Division	320,057	459,164	69.7%	315,203	542,128	58.1%	98.5%
Community Development - Planning Division	1,109,649	1,769,254	62.7%	1,033,950	1,755,537	58.9%	93.2%
Community Development - Building Division	525,962	793,354	66.3%	535,341	848,549	63.1%	101.8%
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>18,578,438</u>	<u>27,767,439</u>	66.9%	<u>17,674,672</u>	<u>29,467,420</u>	60.0%	95.1%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	3,427,895	90,470	3789.0%	5,166,274	227,718	2268.7%	150.7%
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>\$ 8,391,075</u>	<u>\$ 5,053,650</u>	166.0%	<u>\$ 10,219,925</u>	<u>\$ 4,347,161</u>	235.1%	121.8%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				1,412,660			
Unassigned Fund Balance				<u>\$ 8,807,265</u>			

City of Ashland
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	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals			
211 Parks and Recreation General Fund							
Intergovernmental	\$ 68,902	\$ 190,356	36.2%	\$ 42,708	\$ 26,221	162.9%	62.0%
Charges for Services - Internal	3,594,600	5,391,900	66.7%	3,594,600	5,391,900	66.7%	100.0%
Charges for Services - Misc. Service Fees	618,783	819,535	75.5%	404,086	1,181,475	34.2%	65.3%
Interest on Investments	13,874	19,232	72.1%	6,645	23,543	28.2%	47.9%
Miscellaneous	20,618	33,425	61.7%	26,793	31,000	86.4%	129.9%
Transfer In	185,000	185,000	100.0%	185,000	185,000	100.0%	100.0%
Total Revenues and Other Sources	4,501,777	6,639,448	67.8%	4,259,832	6,839,139	62.3%	94.6%
Parks Division	2,664,550	3,769,517	70.7%	2,321,719	4,141,464	56.1%	87.1%
Recreation Division	977,389	1,261,136	77.5%	499,357	1,497,730	33.3%	51.1%
Golf Division	398,364	578,354	68.9%	346,119	598,502	57.8%	86.9%
Senior Services Division	208,735	317,639	65.7%	230,637	359,623	64.1%	110.5%
Parks Forestry Division	327,244	481,257	68.0%	294,605	498,672	59.1%	90.0%
Contingency	-	-	0.0%	-	75,000	0.0%	0.0%
Total Expenditures and Other Uses	4,576,283	6,407,902	71.4%	3,692,438	7,170,991	51.5%	80.7%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(74,506)	231,545	-32.2%	567,394	(331,852)	-171.0%	-761.5%
Beginning Fund Balance	842,877	842,877	100.0%	1,074,423	611,075	175.8%	127.5%
Ending Fund Balance	\$ 768,371	\$ 1,074,423	71.5%	\$ 1,641,817	\$ 279,223	588.0%	213.7%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				-			
Unassigned Fund Balance				<u>\$ 1,641,817</u>			

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	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		
240 Housing Fund							
Taxes	\$ 62,654	\$ 100,000	62.7%	\$ 62,141	\$ 100,000	62.1%	99.2%
Interest on Investments	1,440	1,996	72.1%	669	-	N/A	46.5%
Miscellaneous	2,215	2,215	100.0%	-	-	N/A	N/A
Total Revenues and Other Sources	<u>66,308</u>	<u>104,211</u>	63.6%	<u>62,810</u>	<u>100,000</u>	62.8%	94.7%
Materials and Services	60,118	65,118	92.3%	18,295	100,000	N/A	46.5%
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	46.5%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	6,190	39,093	15.8%	44,515	-	0.0%	719.1%
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>\$ 76,177</u>	<u>\$ 109,080</u>	69.8%	<u>\$ 153,595</u>	<u>\$ 451,667</u>	34.0%	201.6%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				<u>153,595</u>			
Unassigned Fund Balance				<u>\$ -</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		
250 Community Development Block Fund							
Intergovernmental	\$ 42,187	\$ 238,255	17.7%	\$ 112,327	\$ 175,422	64.0%	266.3%
Total Revenues and Other Sources	42,187	238,255	17.7%	112,327	175,422	64.0%	266.3%
Personnel Services	27,899	49,323	56.6%	43,648	35,495	123.0%	156.4%
Materials and Services	41,621	188,933	22.0%	112,327	140,389	80.0%	269.9%
Total Expenditures and Other Uses	69,521	238,255	29.2%	155,976	175,884	88.7%	224.4%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(27,334)	-	0.0%	(43,648)	(462)	9452.6%	159.7%
Beginning Fund Balance	36,617	36,617	100.0%	36,617	1,801	2033.1%	100.0%
Ending Fund Balance	\$ 9,283	\$ 36,617	25.4%	\$ (7,032)	\$ 1,339	-525.0%	-75.8%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				(7,032)			
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	\$ 591	\$ 816	72.4%	\$ 219	\$ 350	62.6%	37.1%
Interfund Loan	-	-	0.0%	-	-	N/A	0.0%
Total Revenues and Other Sources	<u>591</u>	<u>816</u>	72.4%	<u>219</u>	<u>350</u>	62.6%	37.1%
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	591	816	72.4%	219	350	62.6%	37.1%
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>\$ 39,031</u>	<u>\$ 39,256</u>	99.4%	<u>\$ 39,475</u>	<u>\$ 38,759</u>	101.8%	101.1%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				<u>39,475</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	\$ 335,092	\$ 398,771	84.0%	\$ 254,874	\$ 795,000	32.1%	76.1%
Intergovernmental	1,038,469	1,502,423	69.1%	1,016,479	1,761,302	57.7%	97.9%
Charges for Services - Rates	1,087,151	1,631,327	66.6%	1,087,728	1,659,000	65.6%	100.1%
Charges for Services - Misc. Service Fees	10,155	11,576	87.7%	805	17,000	4.7%	7.9%
System Development Charges	197,738	235,750	83.9%	235,098	100,000	235.1%	118.9%
Assessments	707	3,319	21.3%	5,001	30,000	16.7%	707.2%
Interest on Investments	53,526	65,516	81.7%	6,820	100,000	6.8%	12.7%
Miscellaneous	587	587	100.0%	17,660	84,145	21.0%	3010.0%
Other Financing Sources	-	-	0.0%	-	5,000,000	0.0%	N/A
Total Revenues and Other Sources	2,723,427	3,849,269	70.8%	2,624,466	9,546,447	27.5%	96.4%
Public Works - Ground Maintenance	131,246	240,936	54.5%	131,031	268,200	48.9%	99.8%
Public Works - Street Operations	4,895,032	6,389,240	76.6%	2,563,239	9,217,473	27.8%	52.4%
Public Works - Street Operations Debt	71,981	-	N/A	76,331	127,555	59.8%	N/A
Public Works - Transportation SDC's	270,899	353,846	76.6%	215,495	738,149	29.2%	79.5%
Contingency	-	-	0.0%	-	21,850	0.0%	N/A
Total Expenditures and Other Uses	5,369,158	6,984,022	76.9%	2,986,096	10,373,227	28.8%	55.6%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(2,645,731)	(3,134,753)	84.4%	(361,630)	(826,780)	43.7%	13.7%
Beginning Fund Balance	4,815,937	4,815,937	100.0%	1,681,184	3,762,407	44.7%	34.9%
Ending Fund Balance	\$ 2,170,206	\$ 1,681,184	129.1%	\$ 1,319,553	\$ 2,935,627	44.9%	60.8%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				2,522,973			
Unassigned Fund Balance				\$ (1,203,419)			

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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	119,323	165,347	72.2%	121,968	162,000	75.3%	102.2%
Interest on Investments	3,464	5,062	68.4%	1,904	500	380.7%	55.0%
Miscellaneous	1,000	1,000	100.0%	2,000	-	N/A	200.0%
Total Revenues and Other Sources	<u>123,787</u>	<u>238,654</u>	51.9%	<u>125,871</u>	<u>342,500</u>	36.8%	101.7%
Materials and Services	59,248	63,591	93.2%	122,345	108,044	113.2%	206.5%
Capital Outlay	14,131	34,154	41.4%	10,726	260,000	4.1%	75.9%
Contingency	-	-	0.0%	-	-	N/A	0.0%
Total Expenditures and Other Uses	<u>73,379</u>	<u>97,745</u>	75.1%	<u>133,072</u>	<u>368,044</u>	36.2%	181.3%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	50,408	140,909	35.8%	(7,200)	(25,544)	28.2%	-14.3%
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>\$ 286,066</u>	<u>\$ 376,568</u>	76.0%	<u>\$ 369,367</u>	<u>\$ 199,761</u>	184.9%	129.1%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				369,367			
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	630,780	946,170	66.7%	630,780	931,170	67.7%	100.0%
Charges for Services - Misc. Service Fees	139,673	203,162	68.7%	119,249	60,000	198.7%	85.4%
System Development Charges	50,769	59,994	84.6%	57,162	51,500	111.0%	112.6%
Interest on Investments	13,911	19,103	72.8%	5,377	13,000	41.4%	38.7%
Miscellaneous	1,106	4,306	25.7%	(0)	10,000	0.0%	N/A
Total Revenues and Other Sources	<u>836,240</u>	<u>1,234,596</u>	67.7%	<u>829,913</u>	<u>1,065,670</u>	77.9%	99.2%
Public Works - Facilities	730,315	1,066,743	68.5%	725,277	1,592,132	45.6%	99.3%
Transfer Out	110,000	110,000	100.0%	110,000	110,000	100.0%	100.0%
Contingency	-	-		-	30,000	0.0%	N/A
Total Expenditures and Other Uses	<u>840,315</u>	<u>1,176,743</u>	71.4%	<u>835,277</u>	<u>1,732,132</u>	48.2%	99.4%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(4,076)	57,853	-7.0%	(5,364)	(666,462)	0.8%	131.6%
Beginning Fund Balance	<u>860,718</u>	<u>860,718</u>	100.0%	<u>918,571</u>	<u>1,349,173</u>	68.1%	106.7%
Ending Fund Balance	<u>\$ 856,642</u>	<u>\$ 918,571</u>	93.3%	<u>\$ 913,207</u>	<u>\$ 682,711</u>	133.8%	106.6%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				<u>913,207</u>			
Unassigned Fund Balance				<u>\$ 0</u>			

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411 Parks Capital Improvement Fund							
Taxes	\$ 425,436	\$ 664,577	64.0%	\$ 312,657	\$ 756,900	41.3%	0.0%
Intergovernmental	40,708	171,690	23.7%	550,000	2,075,000	26.5%	0.0%
Interest on Investments	20,140	27,987	72.0%	10,111	20,000	50.6%	50.2%
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>486,284</u>	<u>864,253</u>	56.3%	<u>880,629</u>	<u>4,101,900</u>	21.5%	181.1%
Personnel Services	-	-					
Materials and Services	8,574	8,574	100.0%	-	-	N/A	N/A
Capital Outlay	240,002	343,387	69.9%	435,279	3,090,000	14.1%	181.4%
Transfer Out	344,656	344,656		399,172	349,172	114.3%	115.8%
Total Expenditures and Other Uses	<u>593,232</u>	<u>696,618</u>	85.2%	<u>834,451</u>	<u>3,439,172</u>	24.3%	140.7%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(106,949)	167,636	-63.8%	46,179	662,728	7.0%	-43.2%
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>\$ 1,322,036</u>	<u>\$ 1,596,621</u>	82.8%	<u>\$ 1,642,800</u>	<u>\$ 1,727,792</u>	95.1%	124.3%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				1,642,800			
Unassigned Fund Balance				<u>\$ (0)</u>			

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530 Debt Services							
Taxes	\$ 450,210	\$ 483,627	93.1%	\$ 207,959	\$ 213,000	97.6%	46.2%
Charges for Services - Internal	769,533	1,259,300	61.1%	769,533	1,154,300	66.7%	100.0%
Interest on Investments	8,546	15,469	55.2%	2,182	13,130	16.6%	25.5%
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>1,602,946</u>	<u>2,028,052</u>	79.0%	<u>1,303,847</u>	<u>1,759,602</u>	74.1%	81.3%
Materials and Services	-	900	0.0%	-	-	N/A	N/A
Debt Service	1,378,382	2,025,311	68.1%	1,382,371	1,765,520	78.3%	100.3%
Total Expenditures and Other Uses	<u>1,378,382</u>	<u>2,026,211</u>	68.0%	<u>1,382,371</u>	<u>1,765,520</u>	78.3%	100.3%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	224,563	1,841	12200.7%	(78,524)	(5,918)	-1326.9%	-35.0%
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>\$ 1,260,418</u>	<u>\$ 1,037,695</u>	121.5%	<u>\$ 959,171</u>	<u>\$ 1,418,136</u>	67.6%	76.1%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				959,171			
Unassigned Fund Balance				<u>\$ -</u>			

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Statement of Resources, Requirements, and Changes in Fund Balance
as of 02/28/2021 (66.67% 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			
670 Water Fund							
Intergovernmental	\$ -	\$ 6,331	0.0%	\$ 16,766	\$ -	N/A	N/A
Charges for Services - Rates	5,828,013	8,256,832	70.6%	6,160,937	8,633,400	71.4%	105.7%
Charges for Services - Misc. Service Fees	61,363	98,581	62.2%	51,959	-	N/A	84.7%
System Development Charges	175,976	226,981	77.5%	250,452	100,000	250.5%	142.3%
Interest on Investments	155,578	216,316	71.9%	59,141	146,450	40.4%	38.0%
Miscellaneous	41,468	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	6,360,581	9,950,641	63.9%	6,540,194	23,157,412	28.2%	102.8%
Public Works - Conservation	139,202	201,734	69.0%	113,217	290,810	38.9%	81.3%
Public Works - Water Supply	485,145	762,548	63.6%	692,298	3,054,080	22.7%	142.7%
Public Works - Water Supply Debt	127,863	245,129	52.2%	127,773	9,455	1351.4%	99.9%
Public Works - Water Distribution	2,683,937	3,984,957	67.4%	2,477,964	4,685,675	52.9%	92.3%
Public Works - Water Distribution Debt	254,348	388,157	65.5%	252,172	249,105	101.2%	99.1%
Public Works - Water Treatment	1,552,364	3,219,746	48.2%	922,451	13,105,595	7.0%	59.4%
Public Works - Water Treatment Debt	106,201	141,963	74.8%	313,935	324,331	96.8%	295.6%
Public Works - Improvement SDC's	256,622	566,328	45.3%	73,213	2,877,500	2.5%	28.5%
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	5,689,387	9,595,249	59.3%	5,154,972	25,403,866	20.3%	90.6%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	671,194	355,392	188.9%	1,385,222	(2,246,454)	161.7%	206.4%
Beginning Fund Balance	10,495,073	10,495,073	100.0%	10,850,465	12,575,443	86.3%	103.4%
Ending Fund Balance	\$ 11,166,267	\$ 10,850,465	102.9%	\$ 12,235,687	\$ 10,328,989	118.5%	109.6%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				5,212,880			
Unassigned Fund Balance				\$ 7,022,807			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 02/28/2021 (66.67% 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		
675 Wastewater Fund							
Taxes	\$ 952,507	\$ 1,617,688	58.9%	\$ 687,632	\$ 1,650,000	41.7%	72.2%
Intergovernmental	-	3,409	0.0%	14,223	-	N/A	N/A
Charges for Services - Rates	4,113,600	6,078,318	67.7%	4,130,126	5,783,000	71.4%	100.4%
Charges for Services - Misc. Service Fees	-	7,851	0.0%	14,223	-	N/A	N/A
System Development Charges	163,948	212,725	77.1%	225,993	100,000	226.0%	-300.0%
Interest on Investments	135,877	188,367	72.1%	52,056	146,450	35.5%	-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>5,367,543</u>	<u>8,232,697</u>	65.2%	<u>5,124,238</u>	<u>12,630,450</u>	40.6%	95.5%
Public Works - Wastewater Collection	1,843,612	2,579,229	71.5%	1,555,706	3,009,387	51.7%	84.4%
Public Works - Wastewater Collection Debt	58,310	76,224	76.5%	147,238	154,180	95.5%	252.5%
Public Works - Wastewater Treatment	1,604,830	2,487,997	64.5%	1,654,638	2,711,227	61.0%	103.1%
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	50,789	109,481	46.4%	74,579	605,000	12.3%	146.8%
Contingency	-	-	0.0%	-	162,500	0.0%	N/A
Total Expenditures and Other Uses	<u>3,775,275</u>	<u>6,973,563</u>	54.1%	<u>6,617,983</u>	<u>9,900,831</u>	66.8%	175.3%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	1,592,268	1,259,134	126.5%	(1,493,745)	2,729,619	-54.7%	-93.8%
Beginning Fund Balance	<u>8,826,690</u>	<u>8,826,690</u>	100.0%	<u>10,085,824</u>	<u>7,971,844</u>	126.5%	114.3%
Ending Fund Balance	<u>\$ 10,418,958</u>	<u>\$ 10,085,824</u>	103.3%	<u>\$ 8,592,078</u>	<u>\$ 10,701,463</u>	80.3%	82.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				3,727,351			
Unassigned Fund Balance				<u>\$ 4,864,727</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 02/28/2021 (66.67% 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	483,838	727,545	66.5%	485,467	790,000	61.5%	100.3%
System Development Charges	9,751	16,834	57.9%	18,116	45,000	40.3%	185.8%
Interest on Investments	27,220	37,214	73.1%	9,597	30,300	31.7%	35.3%
Total Revenues and Other Sources	520,808	784,190	66.4%	518,228	865,300	59.9%	99.5%
Public Works - Storm Water Operations	518,038	756,257	68.5%	507,910	970,143	52.4%	98.0%
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	68,580	87,356	78.5%	24,201	191,000	12.7%	35.3%
Contingency	-	-	0.0%	-	15,000	0.0%	0.0%
Total Expenditures and Other Uses	597,642	855,563	69.9%	543,036	1,187,893	45.7%	90.9%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(76,834)	(71,373)	107.7%	(24,808)	(322,593)	7.7%	32.3%
Beginning Fund Balance	1,866,537	1,866,537	100.0%	1,795,164	1,784,746	100.6%	96.2%
Ending Fund Balance	\$ 1,789,702	\$ 1,795,164	99.7%	\$ 1,770,356	\$ 1,462,153	121.1%	98.9%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				(64,342)			
Unassigned Fund Balance				\$ 1,834,697			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 02/28/2021 (66.67% 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			
690 Electric Fund							
Intergovernmental	\$ 69,100	\$ 205,315	33.7%	\$ 426,580	\$ 210,000	203.1%	617.3%
Charges for Services - Rates	11,227,539	16,230,395	69.2%	11,146,587	17,351,779	64.2%	99.3%
Charges for Services - Misc. Service Fees	160,207	247,843	64.6%	219,254	261,573	83.8%	136.9%
Interest on Investments	36,624	54,149	67.6%	14,926	37,333	40.0%	40.8%
Miscellaneous	47,733	74,069	64.4%	59,715	-	N/A	125.1%
Total Revenues and Other Sources	<u>11,541,202</u>	<u>16,811,771</u>	68.6%	<u>11,867,062</u>	<u>17,958,465</u>	66.1%	102.8%
Administration - Conservation	560,789	788,117	71.2%	475,561	908,958	52.3%	84.8%
Electric - Supply	5,014,418	7,446,726	67.3%	5,054,797	8,203,553	61.6%	100.8%
Electric - Distribution	5,029,172	7,388,997	68.1%	4,795,926	8,976,709	53.4%	95.4%
Electric - Transmission	627,883	893,860	70.2%	664,953	1,352,684	49.2%	105.9%
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>11,254,384</u>	<u>16,540,093</u>	68.0%	<u>11,013,224</u>	<u>19,576,527</u>	56.3%	97.9%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	286,818	271,678	105.6%	853,839	(1,618,063)	-52.8%	297.7%
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>\$ 2,536,205</u>	<u>\$ 2,521,065</u>	100.6%	<u>\$ 3,374,903</u>	<u>\$ 1,590,455</u>	212.2%	133.1%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				-			
Unassigned Fund Balance				<u>\$ 3,374,903</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 02/28/2021 (66.67% 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	1,653,042	2,503,789	66.0%	1,752,590	2,430,112	72.1%	106.0%
Charges for Services - Misc. Service Fees	3,400	5,100	66.7%	3,400	32,548	10.4%	100.0%
Interest on Investments	15,418	22,338	69.0%	7,920	2,000	396.0%	51.4%
Miscellaneous	-	-	N/A	-	1,000	0.0%	N/A
Total Revenues and Other Sources	1,671,860	2,536,132	65.9%	1,788,050	2,465,660	72.5%	106.9%
Personnel Services	421,009	658,729	63.9%	441,827	821,227	53.8%	104.9%
Materials & Services	637,983	940,741	67.8%	673,970	997,654	67.6%	105.6%
Capital Outlay	6,651	17,446	38.1%	-	65,000	0.0%	0.0%
Debt - Transfer to Debt Service Fund	272,667	514,000	53.0%	272,667	409,000	66.7%	100.0%
Contingency	-	-	0.0%	-	52,500	0.0%	0.0%
Total Expenditures and Other Uses	1,338,309	2,130,916	62.8%	1,388,463	2,345,381	59.2%	103.7%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	333,551	405,215	82.3%	399,587	120,279	332.2%	119.8%
Beginning Fund Balance	1,135,308	1,135,308	100.0%	1,540,524	1,081,142	142.5%	135.7%
Ending Fund Balance	\$ 1,468,859	\$ 1,540,524	95.3%	\$ 1,940,110	\$ 1,201,421	161.5%	132.1%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				31,333			
Unassigned Fund Balance				\$ 1,908,777			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 02/28/2021 (66.67% 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	\$ 34,035	\$ 53,166	64.0%	\$ 25,013	\$ 82,550	30.3%	73.5%
Intergovernmental	-	215,509	0.0%	67,392	-	N/A	N/A
Charges for Services - Internal	5,444,311	7,485,928	72.7%	5,669,905	8,365,502	67.8%	104.1%
Charges for Services - Misc. Service Fees	355,822	405,152	87.8%	250,504	295,000	84.9%	70.4%
Interest on Investments	20,578	31,499	65.3%	12,478	29,933	41.7%	60.6%
Miscellaneous	2,170	9,122	23.8%	910	-	N/A	41.9%
Total Revenues and Other Sources	5,856,916	8,200,376	71.4%	6,026,202	8,772,985	68.7%	102.9%
Administration Department	993,985	1,474,265	67.4%	950,902	1,803,662	52.7%	95.7%
Information Technology - Info Services Division	887,615	1,299,078	68.3%	766,711	1,522,549	50.4%	86.4%
Finance Department	1,638,289	2,342,606	69.9%	1,756,485	2,821,250	62.3%	107.2%
City Recorder Division	123,875	183,363	67.6%	127,552	192,752	66.2%	103.0%
Public Works - Administration and Engineering	1,454,242	2,167,935	67.1%	1,276,658	2,533,246	50.4%	87.8%
Contingency	-	-	-	-	105,209	0.0%	0.0%
Total Expenditures and Other Uses	5,098,006	7,467,247	68.3%	4,878,308	8,978,668	54.3%	95.7%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	758,909	733,129	103.5%	1,147,894	(205,682)	-558.1%	151.3%
Beginning Fund Balance	839,733	839,733	100.0%	1,572,862	751,050	209.4%	187.3%
Ending Fund Balance	\$ 1,598,642	\$ 1,572,862	101.6%	\$ 2,720,756	\$ 545,368	498.9%	170.2%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				-			
Unassigned Fund Balance				\$ 2,720,756			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 02/28/2021 (66.67% 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	536,144	1,288,503	41.6%	402,346	712,944	56.4%	75.0%
Interest on Investments	1,069	1,746	61.2%	466	8,750	5.3%	43.6%
Miscellaneous	221,753	243,694	91.0%	19,915	40,000	49.8%	9.0%
Total Revenues and Other Sources	<u>758,967</u>	<u>1,597,941</u>	47.5%	<u>498,455</u>	<u>761,694</u>	65.4%	65.7%
Personnel Services	227,264	227,264	100.0%	-	-	N/A	N/A
Materials and Services	892,942	1,129,581	79.1%	1,224,475	1,041,940	117.5%	137.1%
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>1,122,675</u>	<u>1,356,846</u>	82.7%	<u>1,224,475</u>	<u>1,071,940</u>	114.2%	109.1%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(363,708)	241,095	-150.9%	(726,021)	(310,246)	234.0%	199.6%
Beginning Fund Balance	44,383	44,383	100.0%	285,478	831,976	34.3%	643.2%
Ending Fund Balance	<u>\$ (319,325)</u>	<u>\$ 285,478</u>	-111.9%	<u>\$ (440,542)</u>	<u>\$ 521,730</u>	-84.4%	138.0%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				(440,542)			
Unassigned Fund Balance				<u>\$ -</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 02/28/2021 (66.67% 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	\$ 3,903,077	\$ 5,771,133	67.6%	\$ 3,719,245	\$ 6,715,665	55.4%	95.3%
Interest on Investments	13,388	18,573	72.1%	6,516	10,313	63.2%	48.7%
Miscellaneous	-	2,933	0.0%	-	-	N/A	N/A
Total Revenues and Other Sources	<u>3,916,465</u>	<u>5,792,639</u>	67.6%	<u>3,725,761</u>	<u>6,725,978</u>	55.4%	95.1%
Materials and Services	3,637,461	5,412,841	67.2%	3,485,578	6,549,195	53.2%	95.8%
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>3,737,461</u>	<u>5,512,841</u>	67.8%	<u>3,585,578</u>	<u>6,699,195</u>	53.5%	95.9%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	179,004	279,798	64.0%	140,183	26,783	523.4%	78.3%
Beginning Fund Balance	932,374	932,374	100.0%	1,212,173	882,648	137.3%	130.0%
Ending Fund Balance	<u>\$ 1,111,379</u>	<u>\$ 1,212,173</u>	91.7%	<u>\$ 1,352,356</u>	<u>\$ 909,431</u>	148.7%	121.7%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				1,352,356			
Unassigned Fund Balance				<u>\$ -</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 02/28/2021 (66.67% 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	2,040,314	2,819,371	72.4%	1,558,114	2,339,171	66.6%	76.4%
Charges for Services - Misc. Service Fees	165,574	213,740	77.5%	108,583	175,000	62.0%	65.6%
Interest on Investments	62,615	86,945	72.0%	19,262	68,680	28.0%	30.8%
Miscellaneous	33,139	37,269	88.9%	205,113	75,000	273.5%	619.0%
Total Revenues and Other Sources	<u>2,301,642</u>	<u>3,161,267</u>	72.8%	<u>1,906,066</u>	<u>2,657,851</u>	71.7%	82.8%
Public Works - Maintenance	1,045,158	1,580,214	66.1%	1,152,236	1,884,207	61.2%	110.2%
Public Works - Purchasing and Acquisition	449,226	1,057,901	42.5%	1,047,430	2,500,500	41.9%	233.2%
Contingency	-	-	N/A	-	50,000	0%	N/A
Total Expenditures and Other Uses	<u>1,494,383</u>	<u>2,638,115</u>	56.6%	<u>2,199,666</u>	<u>4,434,707</u>	49.6%	147.2%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	807,258	523,151	154.3%	(293,599)	(1,776,856)	16.5%	-36.4%
Beginning Fund Balance	3,328,444	3,328,444	100.0%	<u>3,851,595</u>	<u>2,424,868</u>	158.8%	115.7%
Ending Fund Balance	<u>\$ 4,135,702</u>	<u>\$ 3,851,595</u>	107.4%	<u>\$ 3,557,996</u>	<u>\$ 648,012</u>	549.1%	86.0%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				<u>3,557,996</u>			
Unassigned Fund Balance				<u>\$ -</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 02/28/2021 (66.67% of Budget)

	Fiscal Year 2020	Fiscal Year 2020	Percent Collected / Expended	Fiscal Year 2021	2nd Year of Biennial Budget	Percent Collected / Expended	Year over year change
	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals			
731 Parks Equipment Fund							
Charges for Services - Internal	\$ 98,333	\$ 147,500	66.7%	\$ 104,467	\$ 156,700	66.7%	106.2%
Interest on Investments	4,106	5,589	73.5%	1,919	725	264.7%	46.7%
Miscellaneous	9,521	14,693	64.8%	18,184	-	N/A	N/A
Total Revenues and Other Sources	<u>111,960</u>	<u>167,782</u>	66.7%	<u>124,569</u>	<u>157,425</u>	79.1%	111.3%
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	<u>143,457</u>	<u>143,927</u>	99.7%	<u>1,653</u>	<u>150,000</u>	1.1%	0.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(31,496)	23,855	-132.0%	122,916	7,425	1655.4%	-390.3%
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>\$ 232,995</u>	<u>\$ 288,346</u>	80.8%	<u>\$ 411,262</u>	<u>\$ 217,519</u>	189.1%	176.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				<u>411,262</u>			
Unassigned Fund Balance				<u>\$ -</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 02/28/2021 (66.67% 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	\$ 12,376	\$ 19,411	63.8%	\$ 9,110	\$ 25,000	36.4%	73.6%
Interest on Investments	14,540	19,988	72.7%	5,099	6,500	78.4%	35.1%
Transfer In (General Fund)	500	500	100.0%	500	500	100.0%	100.0%
Total Revenues and Other Sources	<u>27,416</u>	<u>39,898</u>	68.7%	<u>14,709</u>	<u>32,000</u>	46.0%	53.7%
Transfers Out (General Fund)	64,540	69,988	92.2%	55,099	75,000	73.5%	85.4%
Total Expenditures and Other Uses	<u>64,540</u>	<u>69,988</u>	92.2%	<u>55,099</u>	<u>75,000</u>	73.5%	85.4%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(37,124)	(30,089)	123.4%	(40,390)	(43,000)	0.0%	108.8%
Beginning Fund Balance	984,915	984,915	100.0%	954,825	1,009,964	94.5%	96.9%
Ending Fund Balance	<u>\$ 947,791</u>	<u>\$ 954,825</u>	99.3%	<u>\$ 914,436</u>	<u>\$ 966,964</u>	94.6%	96.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				914,436			
Unassigned Fund Balance				<u>\$ -</u>			