

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 03/31/2021 (75% 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	\$ 19,351,253	\$ 22,071,780	87.7%	\$ 19,335,563	\$ 24,260,648	79.7%	99.9%
Licenses and Permits	798,661	1,095,600	72.9%	2,146,456	949,150	226.1%	268.8%
Intergovernmental	1,195,461	2,217,898	53.9%	1,151,311	1,779,830	64.7%	96.3%
Charges for Services	1,429,327	1,671,137	85.5%	1,250,857	1,599,001	78.2%	87.5%
Fines	359,498	418,514	85.9%	194,395	607,900	32.0%	54.1%
Interest on Investments	84,670	107,484	78.8%	35,811	126,250	28.4%	42.3%
Miscellaneous	52,000	55,509	93.7%	57,973	70,145	82.6%	111.5%
Transfer in (Water Fund)	50,000	50,000	100.0%	50,000	250,000	20.0%	100.0%
Transfer In (Cemetery)	65,990	69,988	94.3%	55,540	75,000	74.1%	84.2%
Transfer In (Health Benefits)	100,000	100,000	100.0%	100,000	100,000	100.0%	100.0%
Total Revenues and Other Sources	23,486,859	27,857,909	84.3%	24,377,906	29,817,924	81.8%	103.8%
Administration	1,084,888	1,329,759	81.6%	856,081	1,111,194	77.0%	78.9%
Administration - Parking	-	-	N/A	-	172,000	0.0%	N/A
Administration - Municipal Court	489,811	653,523	74.9%	493,518	708,010	69.7%	100.8%
Finance - Miscellaneous	22,893	22,893	100.0%	-	19,000	0.0%	N/A
Finance - Band	42,151	48,382	87.1%	12,475	66,459	18.8%	29.6%
Finance - Parks	4,043,925	5,391,900	75.0%	4,043,925	5,391,900	75.0%	100.0%
Police Department	5,936,421	7,768,441	76.4%	5,729,737	8,482,466	67.5%	96.5%
Fire and Rescue Department	6,733,094	9,396,269	71.7%	6,582,982	10,025,462	65.7%	97.8%
Public Works - Cemetery Division	352,600	459,164	76.8%	354,764	542,128	65.4%	100.6%
Community Development - Planning Division	1,243,726	1,769,254	70.3%	1,174,003	1,755,537	66.9%	94.4%
Community Development - Building Division	592,768	793,354	74.7%	606,881	848,549	71.5%	102.4%
Community Development - Social Services Grants	134,000	134,000	100.0%	-	134,000	0.0%	0.0%
Transfers (Cemetery and Debt Svc)	105,500	500	21100.0%	225,412	330,412	68.2%	213.7%
Contingency	-	-	N/A	-	400,000	0.0%	N/A
Total Expenditures and Other Uses	20,781,777	27,767,439	74.8%	20,079,777	29,987,118	67.0%	96.6%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	2,705,082	90,470	2990.0%	4,298,128	(169,194)	2640.4%	158.9%
Beginning Fund Balance	4,963,180	4,963,180	100.0%	5,053,650	4,119,443	122.7%	101.8%
Ending Fund Balance	\$ 7,668,262	\$ 5,053,650	151.7%	\$ 9,351,779	\$ 3,950,249	236.7%	122.0%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				1,412,660			
Unassigned Fund Balance				\$ 7,939,119			

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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%	\$ 72,810	\$ 26,221	277.7%	105.7%
Charges for Services - Internal	4,043,925	5,391,900	75.0%	4,043,925	5,391,900	75.0%	100.0%
Charges for Services - Misc. Service Fees	687,955	819,535	83.9%	489,488	1,181,475	41.4%	71.2%
Interest on Investments	15,147	19,232	78.8%	7,508	23,543	31.9%	49.6%
Miscellaneous	21,883	33,425	65.5%	27,410	31,000	88.4%	125.3%
Transfer In	185,000	185,000	100.0%	185,000	185,000	100.0%	100.0%
Total Revenues and Other Sources	5,022,812	6,639,448	75.7%	4,826,141	6,839,139	70.6%	96.1%
Parks Division	2,952,701	3,769,517	78.3%	2,635,231	4,141,464	63.6%	89.2%
Recreation Division	1,086,605	1,261,136	86.2%	563,339	1,497,730	37.6%	51.8%
Golf Division	440,342	578,354	76.1%	386,777	598,502	64.6%	87.8%
Senior Services Division	240,420	317,639	75.7%	257,529	359,623	71.6%	107.1%
Parks Forestry Division	373,153	481,257	77.5%	331,214	498,672	66.4%	88.8%
Transfers (insurnace fund)	-	-	N/A	40,222	40,222	100.0%	N/A
Contingency	-	-	0.0%	-	75,000	0.0%	0.0%
Total Expenditures and Other Uses	5,093,221	6,407,902	79.5%	4,214,312	7,211,213	58.4%	82.7%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(70,409)	231,545	-30.4%	611,829	(372,074)	-164.4%	-869.0%
Beginning Fund Balance	842,877	842,877	100.0%	1,074,423	611,075	175.8%	127.5%
Ending Fund Balance	\$ 772,468	\$ 1,074,423	71.9%	\$ 1,686,251	\$ 239,001	705.5%	218.3%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				-			
Unassigned Fund Balance				<u>\$ 1,686,251</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	\$ 96,040	\$ 100,000	96.0%	\$ 107,728	\$ 100,000	107.7%	112.2%
Interest on Investments	1,557	1,996	78.0%	743	-	N/A	47.7%
Miscellaneous	2,215	2,215	100.0%	-	-	N/A	N/A
Total Revenues and Other Sources	<u>99,812</u>	<u>104,211</u>	95.8%	<u>108,471</u>	<u>100,000</u>	108.5%	108.7%
Materials and Services	63,618	65,118	97.7%	40,801	100,000	N/A	47.7%
Total Expenditures and Other Uses	<u>63,618</u>	<u>65,118</u>	97.7%	<u>40,801</u>	<u>100,000</u>	N/A	47.7%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	36,194	39,093	92.6%	67,670	-	0.0%	187.0%
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>\$ 106,180</u>	<u>\$ 109,080</u>	97.3%	<u>\$ 176,750</u>	<u>\$ 451,667</u>	39.1%	166.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				<u>176,750</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%	\$ 145,603	\$ 469,242	31.0%	345.1%
Total Revenues and Other Sources	42,187	238,255	17.7%	145,603	469,242	31.0%	345.1%
Personnel Services	32,953	49,323	66.8%	49,632	94,258	52.7%	150.6%
Materials and Services	42,222	188,933	22.3%	112,327	375,446	29.9%	266.0%
Total Expenditures and Other Uses	75,175	238,255	31.6%	161,959	469,704	34.5%	215.4%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(32,989)	-	0.0%	(16,356)	(462)	3542.0%	49.6%
Beginning Fund Balance	36,617	36,617	100.0%	36,617	1,801	2033.1%	100.0%
Ending Fund Balance	<u>\$ 3,628</u>	<u>\$ 36,617</u>	9.9%	<u>\$ 20,261</u>	<u>\$ 1,339</u>	1512.9%	558.4%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				20,261			
Unassigned Fund Balance				<u>\$ -</u>			

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	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals			
255 Reserve Fund							
Interest on Investments	\$ 651	\$ 816	79.8%	\$ 238	\$ 350	68.0%	36.6%
Interfund Loan	-	-	0.0%	-	-	N/A	0.0%
Total Revenues and Other Sources	<u>651</u>	<u>816</u>	79.8%	<u>238</u>	<u>350</u>	68.0%	36.6%
Interfund Loan (Health Benefits Fund)	-	-		-	-	N/A	0.0%
Operating Transfer out	-	-		-	-	N/A	0.0%
Total Expenditures and Other Uses	<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>	N/A	0.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	651	816	79.8%	238	350	68.0%	36.6%
Beginning Fund Balance	<u>38,440</u>	<u>38,440</u>	100.0%	<u>39,256</u>	<u>38,409</u>	102.2%	102.1%
Ending Fund Balance	<u>\$ 39,091</u>	<u>\$ 39,256</u>	99.6%	<u>\$ 39,494</u>	<u>\$ 38,759</u>	101.9%	101.0%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				<u>39,494</u>			
Unassigned Fund Balance				<u>\$ -</u>			

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	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals	2nd Year of Biennial Budget		
260 Street Fund							
Taxes	\$ 344,365	\$ 398,771	86.4%	\$ 263,078	\$ 795,000	33.1%	76.4%
Intergovernmental	1,150,757	1,502,423	76.6%	1,139,916	1,761,302	64.7%	99.1%
Charges for Services - Rates	1,223,573	1,631,327	75.0%	1,224,347	1,659,000	73.8%	100.1%
Charges for Services - Misc. Service Fees	11,288	11,576	97.5%	959	17,000	5.6%	8.5%
System Development Charges	219,142	235,750	93.0%	250,245	100,000	250.2%	114.2%
Assessments	707	3,319	21.3%	5,001	30,000	16.7%	707.2%
Interest on Investments	56,762	65,516	86.6%	7,329	100,000	7.3%	12.9%
Miscellaneous	587	587	100.0%	18,015	84,145	21.4%	3069.9%
Other Financing Sources	-	-	0.0%	-	5,000,000	0.0%	N/A
Total Revenues and Other Sources	3,007,180	3,849,269	78.1%	2,908,889	9,546,447	30.5%	96.7%
Public Works - Ground Maintenance	178,887	240,936	74.2%	179,218	268,200	66.8%	100.2%
Public Works - Street Operations	5,086,362	6,389,240	79.6%	2,726,542	9,217,473	29.6%	53.6%
Public Works - Street Operations Debt	71,981	-	N/A	76,331	127,555	59.8%	N/A
Public Works - Transportation SDC's	271,906	353,846	76.8%	215,495	738,149	29.2%	79.3%
Transfers (To Insurance Fund)	-	-	N/A	32,507	32,507	100.0%	N/A
Contingency	-	-	0.0%	-	21,850	0.0%	N/A
Total Expenditures and Other Uses	5,609,136	6,984,022	80.3%	3,230,093	10,405,734	31.0%	57.6%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(2,601,956)	(3,134,753)	83.0%	(321,204)	(859,287)	37.4%	12.3%
Beginning Fund Balance	4,815,937	4,815,937	100.0%	1,681,184	3,762,407	44.7%	34.9%
Ending Fund Balance	\$ 2,213,981	\$ 1,681,184	131.7%	\$ 1,359,980	\$ 2,903,120	46.8%	61.4%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				1,359,980			
Unassigned Fund Balance				<u>\$ 0</u>			

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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	130,262	165,347	78.8%	137,787	162,000	85.1%	105.8%
Interest on Investments	3,866	5,062	76.4%	2,078	500	415.6%	53.7%
Miscellaneous	1,000	1,000	100.0%	-	-	N/A	0.0%
Total Revenues and Other Sources	<u>135,128</u>	<u>238,654</u>	56.6%	<u>139,865</u>	<u>342,500</u>	40.8%	103.5%
Materials and Services	60,453	63,591	95.1%	129,682	108,044	120.0%	214.5%
Capital Outlay	16,999	34,154	49.8%	42,818	260,000	16.5%	251.9%
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>77,451</u>	<u>97,745</u>	79.2%	<u>174,632</u>	<u>370,176</u>	47.2%	225.5%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	57,677	140,909	40.9%	(34,767)	(27,676)	125.6%	-60.3%
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>\$ 293,335</u>	<u>\$ 376,568</u>	77.9%	<u>\$ 341,800</u>	<u>\$ 197,629</u>	173.0%	116.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				341,800			
Unassigned Fund Balance				<u>\$ -</u>			

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410 Capital Improvements Fund							
Intergovernmental	\$ -	\$ 1,861	0.0%	\$ 17,345	\$ -	N/A	N/A
Charges for Services - Internal	709,628	946,170	75.0%	709,628	931,170	76.2%	100.0%
Charges for Services - Misc. Service Fees	157,813	203,162	77.7%	132,964	60,000	221.6%	84.3%
System Development Charges	54,511	59,994	90.9%	61,484	51,500	119.4%	112.8%
Interest on Investments	15,258	19,103	79.9%	5,811	13,000	44.7%	38.1%
Miscellaneous	4,306	4,306	100.0%	(0)	10,000	0.0%	N/A
Total Revenues and Other Sources	941,516	1,234,596	76.3%	927,232	1,065,670	87.0%	98.5%
Public Works - Facilities	822,926	1,066,743	77.1%	811,992	1,592,132	51.0%	98.7%
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	932,926	1,176,743	79.3%	928,525	1,738,665	53.4%	99.5%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	8,590	57,853	14.8%	(1,293)	(672,995)	0.2%	-15.1%
Beginning Fund Balance	860,718	860,718	100.0%	918,571	1,349,173	68.1%	106.7%
Ending Fund Balance	\$ 869,308	\$ 918,571	94.6%	\$ 917,278	\$ 676,178	135.7%	105.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				917,278			
Unassigned Fund Balance				\$ 0			

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411 Parks Capital Improvement Fund							
Taxes	\$ 438,314	\$ 664,577	66.0%	\$ 324,050	\$ 756,900	42.8%	0.0%
Intergovernmental	40,708	171,690	23.7%	550,000	2,075,000	26.5%	0.0%
Interest on Investments	22,202	27,987	79.3%	10,926	20,000	54.6%	49.2%
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>501,224</u>	<u>864,253</u>	58.0%	<u>892,838</u>	<u>4,101,900</u>	21.8%	178.1%
Personnel Services	-	-					
Materials and Services	8,574	8,574	100.0%	-	-	N/A	N/A
Capital Outlay	264,301	343,387	77.0%	556,998	3,090,000	18.0%	210.7%
Transfer Out	344,656	344,656		399,172	349,172	114.3%	115.8%
Total Expenditures and Other Uses	<u>617,532</u>	<u>696,618</u>	88.6%	<u>956,170</u>	<u>3,439,172</u>	27.8%	154.8%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(116,308)	167,636	-69.4%	(63,332)	662,728	-9.6%	54.5%
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>\$ 1,312,677</u>	<u>\$ 1,596,621</u>	82.2%	<u>\$ 1,533,289</u>	<u>\$ 1,727,792</u>	88.7%	116.8%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				1,533,289			
Unassigned Fund Balance				<u>\$ (0)</u>			

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530 Debt Services							
Taxes	\$ 461,095	\$ 483,627	95.3%	\$ 223,742	\$ 213,000	105.0%	48.5%
Charges for Services - Internal	865,725	1,259,300	68.7%	865,725	1,154,300	75.0%	100.0%
Interest on Investments	10,476	15,469	67.7%	2,644	13,130	20.1%	25.2%
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>1,711,952</u>	<u>2,028,052</u>	84.4%	<u>1,416,283</u>	<u>1,759,602</u>	80.5%	82.7%
Materials and Services	900	900	100.0%	-	-	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>1,379,282</u>	<u>2,026,211</u>	68.1%	<u>1,382,371</u>	<u>1,765,520</u>	78.3%	100.2%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	332,670	1,841	18074.2%	33,912	(5,918)	573.0%	10.2%
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>\$ 1,368,524</u>	<u>\$ 1,037,695</u>	131.9%	<u>\$ 1,071,607</u>	<u>\$ 1,418,136</u>	75.6%	78.3%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				<u>1,071,607</u>			
Unassigned Fund Balance				<u>\$ -</u>			

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	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	6,300,352	8,256,832	76.3%	6,637,225	8,633,400	76.9%	105.3%
Charges for Services - Misc. Service Fees	68,841	98,581	69.8%	54,787	-	N/A	79.6%
System Development Charges	189,800	226,981	83.6%	267,617	100,000	267.6%	141.0%
Interest on Investments	171,402	216,316	79.2%	64,555	146,450	44.1%	37.7%
Miscellaneous	41,468	41,749	99.3%	13,924	25,000	55.7%	33.6%
Other Financing Sources	1,103,851	1,103,851	100.0%	-	14,252,562	0.0%	N/A
Total Revenues and Other Sources	7,875,715	9,950,641	79.1%	7,054,875	23,157,412	30.5%	89.6%
Public Works - Conservation	154,067	201,734	76.4%	120,871	290,810	41.6%	78.5%
Public Works - Water Supply	545,307	762,548	71.5%	768,857	3,054,080	25.2%	141.0%
Public Works - Water Supply Debt	127,863	245,129	52.2%	127,773	9,455	1351.4%	99.9%
Public Works - Water Distribution	3,061,739	3,984,957	76.8%	2,775,984	4,685,675	59.2%	90.7%
Public Works - Water Distribution Debt	254,348	388,157	65.5%	252,172	249,105	101.2%	99.1%
Public Works - Water Treatment	1,966,531	3,219,746	61.1%	1,028,924	13,105,595	7.9%	52.3%
Public Works - Water Treatment Debt	106,201	141,963	74.8%	313,935	324,331	96.8%	295.6%
Public Works - Improvement SDC's	308,147	566,328	54.4%	78,028	2,877,500	2.7%	25.3%
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%	84,504	284,504	29.7%	0.0%
Contingency	-	-	0.0%	-	342,500	0.0%	0.0%
Total Expenditures and Other Uses	6,607,908	9,595,249	68.9%	5,682,998	25,438,370	22.3%	86.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	1,267,807	355,392	356.7%	1,371,877	(2,280,958)	160.1%	108.2%
Beginning Fund Balance	10,495,073	10,495,073	100.0%	10,850,465	12,575,443	86.3%	103.4%
Ending Fund Balance	\$ 11,762,880	\$ 10,850,465	108.4%	\$ 12,222,342	\$ 10,294,485	118.7%	103.9%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				5,212,880			
Unassigned Fund Balance				\$ 7,009,461			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 03/31/2021 (75% of Budget)

	Fiscal Year 2020	Fiscal Year 2020	Percent Collected / Expended	Fiscal Year 2021	2nd Year of Biennial Budget	Percent Collected / Expended	Year over year change
	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals			
675 Wastewater Fund							
Taxes	\$ 981,413	\$ 1,617,688	60.7%	\$ 712,699	\$ 1,650,000	43.2%	72.6%
Intergovernmental	-	3,409	0.0%	17,088	-	N/A	N/A
Charges for Services - Rates	4,610,782	6,078,318	75.9%	4,534,474	5,783,000	78.4%	98.3%
Charges for Services - Misc. Service Fees	-	7,851	0.0%	17,088	-	N/A	N/A
System Development Charges	174,972	212,725	82.3%	239,680	100,000	239.7%	-300.0%
Interest on Investments	151,069	188,367	80.2%	55,890	146,450	38.2%	-200.0%
Miscellaneous	1,610	1,610	0.0%	3	1,000	0.3%	0.0%
Other Financing Sources	35,581	122,729	29.0%	(19)	4,950,000	0.0%	0.0%
Total Revenues and Other Sources	5,955,427	8,232,697	72.3%	5,576,904	12,630,450	44.2%	93.6%
Public Works - Wastewater Collection	2,029,539	2,579,229	78.7%	1,804,330	3,009,387	60.0%	88.9%
Public Works - Wastewater Collection Debt	58,310	76,224	76.5%	147,238	154,180	95.5%	252.5%
Public Works - Wastewater Treatment	1,809,561	2,487,997	72.7%	1,923,628	2,711,227	71.0%	106.3%
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%	95,798	605,000	15.8%	188.6%
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	4,165,933	6,973,563	59.7%	7,200,936	9,944,950	72.4%	172.9%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	1,789,494	1,259,134	142.1%	(1,624,032)	2,685,500	-60.5%	-90.8%
Beginning Fund Balance	8,826,690	8,826,690	100.0%	10,085,824	7,971,844	126.5%	114.3%
Ending Fund Balance	\$ 10,616,184	\$ 10,085,824	105.3%	\$ 8,461,791	\$ 10,657,344	79.4%	79.7%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				3,727,351			
Unassigned Fund Balance				\$ 4,734,440			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 03/31/2021 (75% 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	544,456	727,545	74.8%	546,234	790,000	69.1%	100.3%
System Development Charges	13,563	16,834	80.6%	19,399	45,000	43.1%	143.0%
Interest on Investments	29,891	37,214	80.3%	10,415	30,300	34.4%	34.8%
Total Revenues and Other Sources	587,909	784,190	75.0%	581,097	865,300	67.2%	98.8%
Public Works - Storm Water Operations	578,583	756,257	76.5%	565,827	970,143	58.3%	97.8%
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	75,547	87,356	86.5%	24,201	191,000	12.7%	32.0%
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	665,155	855,563	77.7%	614,344	1,201,284	51.1%	92.4%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(77,246)	(71,373)	108.2%	(33,247)	(335,984)	9.9%	43.0%
Beginning Fund Balance	1,866,537	1,866,537	100.0%	1,795,164	1,784,746	100.6%	96.2%
Ending Fund Balance	\$ 1,789,291	\$ 1,795,164	99.7%	\$ 1,761,916	\$ 1,448,762	121.6%	98.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				(64,342)			
Unassigned Fund Balance				\$ 1,826,258			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 03/31/2021 (75% 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		
690 Electric Fund							
Intergovernmental	\$ 126,292	\$ 205,315	61.5%	\$ 426,580	\$ 210,000	203.1%	337.8%
Charges for Services - Rates	12,642,661	16,230,395	77.9%	12,603,329	17,351,779	72.6%	99.7%
Charges for Services - Misc. Service Fees	185,432	247,843	74.8%	349,741	261,573	133.7%	188.6%
Interest on Investments	41,355	54,149	76.4%	16,695	37,333	44.7%	40.4%
Miscellaneous	53,225	74,069	71.9%	64,220	-	N/A	120.7%
Total Revenues and Other Sources	<u>13,048,966</u>	<u>16,811,771</u>	77.6%	<u>13,460,565</u>	<u>17,958,465</u>	75.0%	103.2%
Administration - Conservation	614,321	788,117	77.9%	559,773	908,958	61.6%	91.1%
Electric - Supply	5,763,141	7,446,726	77.4%	5,754,739	8,203,553	70.1%	99.9%
Electric - Distribution	5,635,578	7,388,997	76.3%	5,399,810	8,976,709	60.2%	95.8%
Electric - Transmission	622,883	893,860	69.7%	739,758	1,352,684	54.7%	118.8%
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%	0.0%
Total Expenditures and Other Uses	<u>12,658,045</u>	<u>16,540,093</u>	76.5%	<u>12,516,989</u>	<u>19,617,450</u>	63.8%	98.9%
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	390,921	271,678	143.9%	943,576	(1,658,986)	-56.9%	241.4%
Beginning Fund Balance	2,249,387	2,249,387	100.0%	<u>2,521,065</u>	3,208,518	78.6%	112.1%
Ending Fund Balance	<u>\$ 2,640,308</u>	<u>\$ 2,521,065</u>	104.7%	<u>\$ 3,464,641</u>	<u>\$ 1,549,532</u>	223.6%	131.2%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				-			
Unassigned Fund Balance				<u>\$ 3,464,641</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
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	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	1,866,533	2,503,789	74.5%	1,975,132	2,430,112	81.3%	105.8%
Charges for Services - Misc. Service Fees	3,825	5,100	75.0%	3,825	32,548	11.8%	100.0%
Interest on Investments	17,259	22,338	77.3%	8,693	2,000	434.6%	50.4%
Miscellaneous	-	-	N/A	-	1,000	0.0%	N/A
Total Revenues and Other Sources	<u>1,887,616</u>	<u>2,536,132</u>	74.4%	<u>2,011,789</u>	<u>2,465,660</u>	81.6%	106.6%
Personnel Services	478,403	658,729	72.6%	508,882	821,227	62.0%	106.4%
Materials & Services	709,912	940,741	75.5%	757,395	892,654	84.8%	106.7%
Capital Outlay	6,651	17,446	38.1%	-	65,000	0.0%	0.0%
Debt - Transfer to Debt Service Fund	306,750	514,000	59.7%	306,750	514,000	59.7%	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>1,501,715</u>	<u>2,130,916</u>	70.5%	<u>1,583,208</u>	<u>2,355,562</u>	67.2%	105.4%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	385,901	405,215	95.2%	428,581	110,098	389.3%	111.1%
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>\$ 1,521,209</u>	<u>\$ 1,540,524</u>	98.7%	<u>\$ 1,969,105</u>	<u>\$ 1,191,240</u>	165.3%	129.4%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				-			
Unassigned Fund Balance				<u>\$ 1,969,105</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
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	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	\$ 35,065	\$ 53,166	66.0%	\$ 25,924	\$ 82,550	31.4%	73.9%
Intergovernmental	-	215,509	0.0%	67,392	-	N/A	N/A
Charges for Services - Internal	6,124,850	7,485,928	81.8%	6,371,675	8,365,502	76.2%	104.0%
Charges for Services - Misc. Service Fees	371,038	405,152	91.6%	259,307	295,000	87.9%	69.9%
Interest on Investments	23,381	31,499	74.2%	13,938	29,933	46.6%	59.6%
Miscellaneous	2,238	9,122	24.5%	1,275	-	N/A	57.0%
Total Revenues and Other Sources	<u>6,556,573</u>	<u>8,200,376</u>	80.0%	<u>6,739,512</u>	<u>8,772,985</u>	76.8%	102.8%
Administration Department	1,107,516	1,474,265	75.1%	1,078,962	1,803,662	59.8%	97.4%
Information Technology - Info Services Division	985,059	1,299,078	75.8%	870,302	1,522,549	57.2%	88.4%
Finance Department	1,818,289	2,342,606	77.6%	1,947,875	2,821,250	69.0%	107.1%
City Recorder Division	138,750	183,363	75.7%	144,553	192,752	75.0%	104.2%
Public Works - Administration and Engineering	1,632,768	2,167,935	75.3%	1,464,286	2,533,246	57.8%	89.7%
Transfers Out (To insurance fund)	-	-	N/A	42,456	42,456	100.0%	N/A
Contingency	-	-	-	-	105,209	0.0%	0.0%
Total Expenditures and Other Uses	<u>5,682,382</u>	<u>7,467,247</u>	76.1%	<u>5,548,434</u>	<u>9,021,124</u>	61.5%	97.6%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	874,191	733,129	119.2%	1,191,077	(248,138)	-480.0%	136.2%
Beginning Fund Balance	839,733	839,733	100.0%	<u>1,572,862</u>	751,050	209.4%	187.3%
Ending Fund Balance	<u>\$ 1,713,924</u>	<u>\$ 1,572,862</u>	109.0%	<u>\$ 2,763,940</u>	<u>\$ 502,912</u>	549.6%	161.3%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				-			
Unassigned Fund Balance				<u>\$ 2,763,940</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
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	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	556,612	1,288,503	43.2%	450,589	712,944	63.2%	81.0%
Interest on Investments	1,069	1,746	61.2%	466	8,750	5.3%	43.6%
Miscellaneous	229,960	243,694	94.4%	31,437	40,000	78.6%	13.7%
Transfers in	-	-	N/A	500,000	500,000	100.0%	N/A
Total Revenues and Other Sources	787,641	1,597,941	49.3%	1,058,220	1,261,694	83.9%	134.4%
Personnel Services	227,264	227,264	100.0%	-	-	N/A	N/A
Materials and Services	929,674	1,129,581	82.3%	1,249,543	1,541,940	81.0%	134.4%
Capital Outlay	2,468	-	N/A	-	30,000	0.0%	0.0%
Contingency	-	-	0.0%	-	-	N/A	0.0%
Total Expenditures and Other Uses	1,159,406	1,356,846	85.4%	1,249,543	1,571,940	79.5%	107.8%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(371,765)	241,095	-154.2%	(191,323)	(310,246)	61.7%	51.5%
Beginning Fund Balance	44,383	44,383	100.0%	285,478	831,976	34.3%	643.2%
Ending Fund Balance	\$ (327,382)	\$ 285,478	-114.7%	\$ 94,156	\$ 521,730	18.0%	-28.8%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				94,156			
Unassigned Fund Balance				<u>\$ -</u>			

City of Ashland
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	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	\$ 4,386,445	\$ 5,771,133	76.0%	\$ 4,190,092	\$ 6,715,665	62.4%	95.5%
Interest on Investments	15,028	18,573	80.9%	6,952	10,313	67.4%	46.3%
Miscellaneous	-	2,933	0.0%	-	-	N/A	N/A
Total Revenues and Other Sources	<u>4,401,473</u>	<u>5,792,639</u>	76.0%	<u>4,197,044</u>	<u>6,725,978</u>	62.4%	95.4%
Materials and Services	4,084,490	5,412,841	75.5%	3,921,624	6,549,195	59.9%	96.0%
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>4,184,490</u>	<u>5,512,841</u>	75.9%	<u>4,021,624</u>	<u>6,699,195</u>	60.0%	96.1%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	216,984	279,798	77.5%	175,420	26,783	655.0%	80.8%
Beginning Fund Balance	932,374	932,374	100.0%	<u>1,212,173</u>	882,648	137.3%	130.0%
Ending Fund Balance	<u>\$ 1,149,358</u>	<u>\$ 1,212,173</u>	94.8%	<u>\$ 1,387,592</u>	<u>\$ 909,431</u>	152.6%	120.7%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				1,387,592			
Unassigned Fund Balance				<u>\$ -</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
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	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	2,235,078	2,819,371	79.3%	1,752,878	2,339,171	74.9%	78.4%
Charges for Services - Misc. Service Fees	181,110	213,740	84.7%	129,603	175,000	74.1%	71.6%
Interest on Investments	69,126	86,945	79.5%	20,992	68,680	30.6%	30.4%
Miscellaneous	34,478	37,269	92.5%	205,113	75,000	273.5%	594.9%
Total Revenues and Other Sources	2,519,792	3,161,267	79.7%	2,123,580	2,657,851	79.9%	84.3%
Public Works - Maintenance	1,183,773	1,580,214	74.9%	1,301,886	1,884,207	69.1%	110.0%
Public Works - Purchasing and Acquisition	475,332	1,057,901	44.9%	1,047,430	2,500,500	41.9%	220.4%
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	1,659,106	2,638,115	62.9%	2,357,436	4,442,827	53.1%	142.1%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	860,686	523,151	164.5%	(233,855)	(1,784,976)	13.1%	-27.2%
Beginning Fund Balance	3,328,444	3,328,444	100.0%	3,851,595	2,424,868	158.8%	115.7%
Ending Fund Balance	\$ 4,189,130	\$ 3,851,595	108.8%	\$ 3,617,740	\$ 639,892	565.4%	86.4%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				3,617,740			
Unassigned Fund Balance				\$ -			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
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	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	\$ 110,625	\$ 147,500	75.0%	\$ 117,525	\$ 156,700	75.0%	106.2%
Interest on Investments	4,463	5,589	79.9%	2,117	725	292.1%	47.4%
Miscellaneous	11,942	14,693	81.3%	18,184	-	N/A	N/A
Total Revenues and Other Sources	<u>127,030</u>	<u>167,782</u>	75.7%	<u>137,826</u>	<u>157,425</u>	87.6%	108.5%
Materials and Services	1,086	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>143,677</u>	<u>143,927</u>	99.8%	<u>1,653</u>	<u>150,000</u>	1.1%	0.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(16,647)	23,855	-69.8%	136,173	7,425	1834.0%	-818.0%
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>\$ 247,844</u>	<u>\$ 288,346</u>	86.0%	<u>\$ 424,519</u>	<u>\$ 217,519</u>	195.2%	171.3%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				<u>424,519</u>			
Unassigned Fund Balance				<u>\$ -</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 03/31/2021 (75% 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	\$ 13,963	\$ 19,411	71.9%	\$ 9,317	\$ 25,000	37.3%	66.7%
Interest on Investments	15,990	19,988	80.0%	5,540	6,500	85.2%	34.6%
Transfer In (General Fund)	500	500	100.0%	500	500	100.0%	100.0%
Total Revenues and Other Sources	<u>30,453</u>	<u>39,898</u>	76.3%	<u>15,357</u>	<u>32,000</u>	48.0%	50.4%
Transfers Out (General Fund)	65,990	69,988	94.3%	55,540	75,000	74.1%	84.2%
Total Expenditures and Other Uses	<u>65,990</u>	<u>69,988</u>	94.3%	<u>55,540</u>	<u>75,000</u>	74.1%	84.2%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(35,537)	(30,089)	118.1%	(40,183)	(43,000)	0.0%	113.1%
Beginning Fund Balance	984,915	984,915	100.0%	954,825	1,009,964	94.5%	96.9%
Ending Fund Balance	<u>\$ 949,378</u>	<u>\$ 954,825</u>	99.4%	<u>\$ 914,642</u>	<u>\$ 966,964</u>	94.6%	96.3%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				914,642			
Unassigned Fund Balance				<u>\$ -</u>			