

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of April 30, 2020

	Fiscal Year 2019		Actual Percent Collected / Expended	Fiscal Year 2020		Budget to Actual	
	Fiscal Year 2019 Year- To-Date Actuals	End-of-Year Actuals		Fiscal Year 2020 1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change
110							
General Fund							
Taxes	\$ 19,405,686	\$ 22,145,317	87.6%	\$ 20,004,126	\$ 23,572,680	84.9%	103.1%
Licenses and Permits	662,289	859,045	77.1%	840,399	949,150	88.5%	126.9%
Intergovernmental	1,568,304	2,255,466	69.5%	1,188,402	1,356,298	87.6%	75.8%
Charges for Services	1,315,773	1,591,398	82.7%	1,613,595	1,729,000	93.3%	122.6%
Fines	439,250	588,070	74.7%	385,423	602,900	63.9%	87.7%
Interest on Investments	101,109	123,331	82.0%	94,435	125,000	75.5%	93.4%
Miscellaneous	65,848	67,249	97.9%	53,720	70,100	76.6%	81.6%
Transfer in (Water Fund)	208,333	250,000	83.3%	50,000	250,000	20.0%	24.0%
Transfer In (Cemetery)	19,363	23,598	82.1%	67,662	75,000	90.2%	349.4%
Transfer In (Health Benefits)	-	-	N/A	100,000	100,000	100.0%	0.0%
Total Revenues and Other Sources	<u>23,785,954</u>	<u>27,903,475</u>	85.2%	<u>24,397,761</u>	<u>28,830,127</u>	84.6%	102.6%
Administration	947,635	1,084,583	87.4%	1,016,921	1,108,530	91.7%	107.3%
Administration - Parking	132,612	181,332	73.1%	155,830	168,000	92.8%	117.5%
Administration - Municipal Court	430,479	507,950	84.7%	544,584	698,644	77.9%	126.5%
Administrative Services - Miscellaneous	4,326	4,326	100.0%	22,893	19,000	120.5%	529.3%
Administrative Services - Band	45,933	64,213	71.5%	42,721	66,274	64.5%	93.0%
Administrative Services - Parks	4,493,250	5,391,900	83.3%	4,493,250	5,391,900	83.3%	100.0%
Police Department	6,391,934	7,504,873	85.2%	6,640,391	8,237,420	80.6%	103.9%
Fire and Rescue Department	8,311,681	10,040,008	82.8%	7,614,285	9,352,374	81.4%	91.6%
Public Works - Cemetery Division	350,320	431,797	81.1%	384,835	532,967	72.2%	109.9%
Community Development - Planning Division	1,288,605	1,565,134	82.3%	1,375,872	1,708,426	80.5%	106.8%
Community Development - Building Division	594,814	717,188	82.9%	658,452	829,108	79.4%	110.7%
Community Development - Social Services Grants	134,000	134,000	100.0%	134,000	134,000	100.0%	100.0%
Transfers (Cemetery, Housing Trust and Debt Svc)	105,500	105,500	100.0%	105,500	105,500	100.0%	100.0%
Contingency	-	-	N/A	-	400,000	0.0%	N/A
Total Expenditures and Other Uses	<u>23,231,088</u>	<u>27,732,803</u>	83.8%	<u>23,189,535</u>	<u>28,752,142</u>	80.7%	99.8%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	554,866	170,672	325.1%	1,208,226	77,985	1549.3%	217.8%
Beginning Fund Balance	<u>4,792,508</u>	<u>4,792,508</u>	100.0%	<u>4,963,180</u>	<u>4,119,443</u>	120.5%	103.6%
Ending Fund Balance	<u>\$ 5,347,372</u>	<u>\$ 4,963,180</u>	107.7%	<u>\$ 6,171,406</u>	<u>\$ 4,197,428</u>	147.0%	115.4%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				1,177,370			
Unassigned Fund Balance				<u>\$ 4,994,036</u>			

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	Fiscal Year 2019		Actual Percent Collected / Expended	Fiscal Year 2020		Budget to Actual	
	Fiscal Year 2019 Year- To-Date Actuals	End-of-Year Actuals		Fiscal Year 2020 1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change
211 Parks and Recreation General Fund							
Intergovernmental	\$ 500.00	\$ 500.00	100.0%	\$ 68,902	\$ 15,000	459.3%	N/A
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	713,177	916,636	77.8%	687,407	1,165,100	59.0%	96.4%
Interest on Investments	16,410	20,599	79.7%	16,833	23,310	72.2%	102.6%
Miscellaneous	16,458	25,700	64.0%	22,383	31,000	72.2%	136.0%
Transfer In	85,000	85,000	100.0%	185,000	185,000	100.0%	217.6%
Total Revenues and Other Sources	5,324,795	6,440,335	82.7%	5,473,775	6,811,310	80.4%	102.8%
Parks Division	3,468,016	4,151,758	83.5%	3,231,187	4,067,952	79.4%	93.2%
Recreation Division	1,255,546	1,552,403	80.9%	1,150,280	1,463,252	78.6%	91.6%
Golf Division	457,126	554,750	82.4%	484,265	599,548	80.8%	105.9%
Senior Services Division	-	-	N/A	265,988	345,500	77.0%	N/A
Parks Forestry Division	-	-	N/A	409,886	488,025	84.0%	N/A
Contingency	-	-	N/A	-	75,000	0.0%	N/A
Total Expenditures and Other Uses	5,180,688	6,258,911	82.8%	5,541,608	7,039,277	78.7%	107.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	144,107	181,424	79.4%	(67,833)	(227,967)	70.2%	-47.1%
Beginning Fund Balance	661,453	661,453	100.0%	842,877	305,538	275.9%	127.4%
Ending Fund Balance	\$ 805,559	\$ 842,877	95.6%	\$ 775,044	\$ 77,571	999.1%	96.2%
Reconciliation of Fund Balance:							
Restricted and Committed Funds					-		
Unassigned Fund Balance				<u>\$ 775,044</u>			

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240 Housing Fund							
Taxes	\$ 87,388	\$ 104,751	83.4%	\$ 96,040	\$ 100,000	96.0%	109.9%
Interest on Investments	1,107	1,332	83.1%	1,744	-	N/A	157.6%
Miscellaneous	-	-	N/A	2,215	-	N/A	N/A
Total Revenues and Other Sources	88,494	106,083	83.4%	99,999	100,000	100.0%	113.0%
Materials and Services	300,000	300,000	100.0%	70,232	147,000	47.8%	23.4%
Total Expenditures and Other Uses	300,000	300,000	100.0%	70,232	147,000	47.8%	23.4%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(211,506)	(193,917)	109.1%	29,767	(47,000)	163.3%	-14.1%
Beginning Fund Balance	263,903	263,903	100.0%	69,986	225,834	31.0%	26.5%
Ending Fund Balance	<u>\$ 52,397</u>	<u>\$ 69,986</u>	74.9%	<u>\$ 99,753</u>	<u>\$ 178,834</u>	55.8%	190.4%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				99,753			
Unassigned Fund Balance				<u>\$ -</u>			

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	Fiscal Year 2019 To-Date Actuals	Year- End-of-Year Actuals		Fiscal Year 2020 1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended		
250 Community Development Block Fund								
Intergovernmental	\$ 108,458	\$ 141,551	76.6%	\$ 55,397	\$ 351,305	15.8%		51.1%
Total Revenues and Other Sources	108,458	141,551	76.6%	55,397	351,305	15.8%		51.1%
Personnel Services	32,189	32,189	100.0%	35,591	35,033	101.6%		110.6%
Materials and Services	77,425	106,545	72.7%	48,819	315,810	15.5%		63.1%
Total Expenditures and Other Uses	109,615	138,735	79.0%	84,409	350,843	24.1%		77.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(1,157)	2,816	-41.1%	(29,012)	462	-6279.7%		2507.5%
Beginning Fund Balance	33,801	33,801	100.0%	36,617	-	0.0%		108.3%
Ending Fund Balance	<u>\$ 32,644</u>	<u>\$ 36,617</u>	89.1%	<u>\$ 7,605</u>	<u>\$ 462</u>	1646.0%		23.3%
Reconciliation of Fund Balance:								
Restricted and Committed Funds				7,605				
Unassigned Fund Balance				<u>\$ (0)</u>				

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255 Reserve Fund							
Interest on Investments	\$ 751	\$ 916	82.0%	\$ 720	\$ 350	205.6%	95.8%
Total Revenues and Other Sources	751	916	82.0%	720	350	205.6%	95.8%
Interfund Loan (Health Benefits Fund)	-	-	N/A	-	-	N/A	N/A
Operating Transfer out	-	-	N/A	-	-	N/A	N/A
Total Expenditures and Other Uses	-	-	N/A	-	-	N/A	N/A
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	751	916	82.0%	720	350	205.6%	95.8%
Beginning Fund Balance	37,524	37,524	100.0%	38,440	19,205	200.2%	102.4%
Ending Fund Balance	\$ 38,275	\$ 38,440	99.6%	\$ 39,160	\$ 19,555	200.3%	102.3%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				39,160			
Unassigned Fund Balance				<u>\$ (0)</u>			

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260 Street Fund							
Taxes	\$ 323,361	\$ 704,598	45.9%	\$ 381,890	\$ 753,000	50.7%	118.1%
Intergovernmental	1,256,725	1,530,941	82.1%	1,264,411	3,246,034	39.0%	100.6%
Charges for Services - Rates	1,319,110	1,582,899	83.3%	1,359,653	1,611,000	84.4%	103.1%
Charges for Services - Misc. Service Fees	10,315	12,959	79.6%	11,376	17,000	66.9%	110.3%
System Development Charges	111,476	176,885	63.0%	220,557	100,000	220.6%	197.9%
Assessments	2,778	8,924	31.1%	2,124	30,000	7.1%	76.4%
Interest on Investments	97,671	119,788	81.5%	60,354	100,000	60.4%	61.8%
Miscellaneous	70,788	71,668	98.8%	587	84,145	0.7%	0.8%
Other Financing Sources	-	-	N/A	-	6,000,000	0.0%	N/A
Total Revenues and Other Sources	<u>3,192,225</u>	<u>4,208,661</u>	75.8%	<u>3,300,952</u>	<u>11,941,179</u>	27.6%	103.4%
Public Works - Ground Maintenance	186,525	241,995	77.1%	184,689	267,950	68.9%	99.0%
Public Works - Street Operations	2,552,416	3,858,808	66.1%	5,549,304	10,610,851	52.3%	217.4%
Public Works - Street Operations Debt	79,607	79,607	100.0%	-	123,905	0.0%	0.0%
Public Works - Transportation SDC's	44,350	47,422	93.5%	294,509	192,064	153.3%	664.1%
Contingency	-	-	N/A	-	21,850	0.0%	N/A
Total Expenditures and Other Uses	<u>2,862,898</u>	<u>4,227,832</u>	67.7%	<u>6,028,501</u>	<u>11,216,620</u>	53.7%	210.6%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	329,327	(19,171)	-1717.9%	(2,727,550)	724,559	-376.4%	-828.2%
Beginning Fund Balance	<u>4,835,108</u>	<u>4,835,108</u>	100.0%	<u>4,815,937</u>	<u>1,881,204</u>	256.0%	99.6%
Ending Fund Balance	<u>\$ 5,164,434</u>	<u>\$ 4,815,937</u>	107.2%	<u>\$ 2,088,387</u>	<u>\$ 2,605,763</u>	80.1%	40.4%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				2,641,068			
Unassigned Fund Balance				<u>(552,681)</u>			

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280							
Airport Fund							
Intergovernmental	\$ 62,958	\$ 101,602	62.0%	\$ -	\$ 288,800	0.0%	N/A
Charges for Services - Rates	129,779	152,403	85.2%	141,565	160,000	88.5%	109.1%
Interest on Investments	3,456	4,388	78.8%	4,362	500	872.3%	126.2%
Miscellaneous	-	4,495	0.0%	1,000	-	N/A	N/A
Total Revenues and Other Sources	196,191	262,888	74.6%	146,927	449,300	32.7%	74.9%
Materials and Services	91,494	129,636	70.6%	61,214	158,044	38.7%	66.9%
Capital Outlay	51,610	61,074	84.5%	17,460	80,000	21.8%	33.8%
Debt Service	38,536	38,536	100.0%	-	-	N/A	0.0%
Total Expenditures and Other Uses	181,640	229,246	79.2%	78,674	238,044	33.1%	43.3%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	14,551	33,642	43.3%	68,252	211,256	32.3%	469.1%
Beginning Fund Balance	202,016	202,016	100.0%	235,658	112,653	209.2%	116.7%
Ending Fund Balance	\$ 216,567	\$ 235,658	91.9%	\$ 303,911	\$ 323,909	93.8%	140.3%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				303,911			
Unassigned Fund Balance				\$ (0)			

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410 Capital Improvements Fund							
Charges for Services - Internal	\$ 788,475	\$ 946,170	83.3%	\$ 788,475	\$ 931,170	84.7%	100.0%
Charges for Services - Misc. Service Fees	217,226	258,912	83.9%	175,953	60,000	293.3%	81.0%
System Development Charges	52,781	75,359	70.0%	55,091	51,500	107.0%	104.4%
Interest on Investments	23,354	28,045	83.3%	16,865	13,000	129.7%	72.2%
Miscellaneous	1,284,124	1,284,404	100.0%	4,306	10,000	43.1%	0.3%
Transfer In (Parks CIP Fund)	-	-	N/A	-	100,000	0.0%	N/A
Total Revenues and Other Sources	2,365,960	2,592,891	91.2%	1,040,691	1,165,670	89.3%	44.0%
Public Works - Facilities	935,791	1,283,549	72.9%	922,500	1,376,746	67.0%	98.6%
Administrative Services - SDC (Parks)	-	-	N/A	-	50,000	0.0%	N/A
Administrative Services - Open Space (Parks)	1,011,573	1,011,573	100.0%	-	100,000	0.0%	0.0%
Transfers	499,167	577,000	86.5%	110,000	110,000	100.0%	22.0%
Contingency	-	-	N/A	-	30,000	0.0%	N/A
Total Expenditures and Other Uses	2,446,531	2,872,122	85.2%	1,032,500	1,666,746	61.9%	42.2%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(80,571)	(279,232)	28.9%	8,190	(501,076)	101.6%	-10.2%
Beginning Fund Balance	1,139,949	1,139,949	100.0%	860,718	674,587	127.6%	75.5%
Ending Fund Balance	\$ 1,059,378	\$ 860,718	123.1%	\$ 868,909	\$ 173,511	500.8%	82.0%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				868,909			
Unassigned Fund Balance				<u>\$ (0)</u>			

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411 Parks Capital Improvement Fund							
Taxes	\$ 391,504	\$ 803,844	48.7%	\$ 469,990	\$ 756,900	62.1%	120.0%
Intergovernmental	19,857	19,857	100.0%	167,890	915,000	18.3%	845.5%
Interest on Investments	19,464	24,077	80.8%	24,514	20,000	122.6%	125.9%
Miscellaneous	-	-	0.0%	-	250,000	0.0%	N/A
Total Revenues and Other Sources	<u>430,824</u>	<u>847,779</u>	50.8%	<u>662,393</u>	<u>1,941,900</u>	34.1%	153.8%
Materials and Services	30,999	30,999	100.0%	8,574	-	N/A	N/A
Capital Outlay	66,241	124,575	53.2%	306,075	1,930,000	15.9%	462.1%
Transfer Out	245,045	245,045	100.0%	344,656	444,656	77.5%	140.7%
Total Expenditures and Other Uses	<u>342,286</u>	<u>400,619</u>	85.4%	<u>659,305</u>	<u>2,374,656</u>	27.8%	192.6%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	88,539	447,160	19.8%	3,088	(432,756)	-0.7%	3.5%
Beginning Fund Balance	981,825	981,825	100.0%	1,428,985	532,000	268.6%	145.5%
Ending Fund Balance	<u>\$ 1,070,364</u>	<u>\$ 1,428,985</u>	74.9%	<u>\$ 1,432,073</u>	<u>\$ 99,244</u>	1443.0%	133.8%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				1,432,073			
Unassigned Fund Balance				<u>\$ (0)</u>			

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530 Debt Services							
Taxes	\$ 470,007	\$ 491,649	95.6%	\$ 463,220	\$ 485,000	95.5%	98.6%
Charges for Services - Internal	961,917	1,154,300	83.3%	961,917	1,154,300	83.3%	100.0%
Interest on Investments	12,602	17,374	72.5%	12,772	13,000	98.2%	101.3%
Transfer In (General Fund, Telecom, CIP & Parks CIP)	375,045	375,045	100.0%	374,656	374,656	100.0%	99.9%
Total Revenues and Other Sources	1,819,571	2,038,368	89.3%	1,812,565	2,026,956	89.4%	99.6%
Materials and Services	900	900	100.0%	900	-	N/A	N/A
Debt Service	1,552,007	2,028,909	76.5%	1,541,523	2,025,354	76.1%	99.3%
Total Expenditures and Other Uses	1,552,907	2,029,809	76.5%	1,542,423	2,025,354	76.2%	99.3%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	266,664	8,559	3115.6%	270,142	1,602	16862.8%	101.3%
Beginning Fund Balance	1,027,296	1,027,296	100.0%	1,035,855	712,027	145.5%	100.8%
Ending Fund Balance	\$ 1,293,960	\$ 1,035,855	124.9%	\$ 1,305,997	\$ 713,629	183.0%	100.9%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				1,305,997			
Unassigned Fund Balance				\$ -			

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670 Water Fund							
Charges for Services - Rates	\$ 6,738,784	\$ 8,135,815	82.8%	\$ 6,799,766	\$ 8,340,600	81.5%	100.9%
Charges for Services - Misc. Service Fees	36,396	54,085	67.3%	85,770	-	N/A	235.7%
System Development Charges	248,246	346,254	71.7%	196,539	100,000	196.5%	79.2%
Interest on Investments	188,135	228,124	82.5%	190,735	145,000	131.5%	101.4%
Miscellaneous	25,033	26,996	92.7%	41,654	25,000	166.6%	166.4%
Other Financing Sources	1,752,528	2,795,804	62.7%	1,103,851	14,252,562	7.7%	63.0%
Total Revenues and Other Sources	8,989,122	11,587,078	77.6%	8,418,315	22,863,162	36.8%	93.7%
Public Works - Conservation	167,512	208,400	80.4%	168,092	287,850	58.4%	100.3%
Public Works - Water Supply	1,470,786	1,588,963	92.6%	603,893	1,328,442	45.5%	41.1%
Public Works - Water Supply Debt	9,562	9,562	100.0%	128,135	9,635	1329.9%	1340.0%
Public Works - Water Distribution	4,565,642	5,492,900	83.1%	3,433,215	4,534,218	75.7%	75.2%
Public Works - Water Distribution Debt	251,281	251,281	100.0%	271,163	253,458	107.0%	107.9%
Public Works - Water Treatment	1,506,064	2,114,176	71.2%	2,357,657	4,936,044	47.8%	156.5%
Public Works - Water Treatment Debt	108,060	141,393	76.4%	108,630	158,307	68.6%	100.5%
Public Works - Improvement SDC's	250,991	252,663	99.3%	385,722	1,275,500	30.2%	153.7%
Public Works - Debt SDC's	34,424	215,391	16.0%	34,686	181,100	19.2%	100.8%
Debt Service	-	-	N/A	-	34,686	0.0%	N/A
Transfer Out	208,333	250,000	83.3%	50,000	250,000	20.0%	24.0%
Contingency	-	-	N/A	-	342,500	0.0%	N/A
Total Expenditures and Other Uses	8,572,654	10,524,729	81.5%	7,541,193	13,591,740	55.5%	88.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	416,468	1,062,349	39.2%	877,121	9,271,422	9.5%	210.6%
Beginning Fund Balance	9,432,724	9,432,724	100.0%	10,495,073	6,287,722	166.9%	111.3%
Ending Fund Balance	\$ 9,849,192	\$ 10,495,073	93.8%	\$ 11,372,195	\$ 15,559,144	73.1%	115.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				6,052,414			
Unassigned Fund Balance				<u>\$ 5,319,781</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of April 30, 2020

	Fiscal Year 2019		Actual Percent Collected / Expended	Fiscal Year 2020		Budget to Actual	
	Fiscal Year 2019 Year- To-Date Actuals	End-of-Year Actuals		Fiscal Year 2020 1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change
675 Wastewater Fund							
Taxes	\$ 1,453,104	\$ 1,626,299	89.4%	\$ 1,033,260	\$ 1,600,000	64.6%	71.1%
Charges for Services - Rates	4,876,552	5,873,506	83.0%	5,078,617	5,560,000	91.3%	104.1%
Charges for Services - Misc. Service Fees	13,250	13,250	100.0%	7,851	-	N/A	59.3%
System Development Charges	201,949	269,372	75.0%	180,345	100,000	180.3%	89.3%
Interest on Investments	157,825	193,213	81.7%	166,567	145,000	114.9%	105.5%
Miscellaneous	200	480,200	0.0%	1,610	1,000	161.0%	805.0%
Other Financing Sources	152,607	269,824	56.6%	35,581	4,950,000	0.7%	23.3%
Total Revenues and Other Sources	<u>6,855,487</u>	<u>8,725,665</u>	78.6%	<u>6,503,832</u>	<u>12,356,000</u>	52.6%	94.9%
Public Works - Wastewater Collection	1,880,689	2,490,322	75.5%	2,211,689	2,732,272	80.9%	117.6%
Public Works - Wastewater Collection Debt	57,689	71,974	80.2%	61,939	76,229	81.3%	107.4%
Public Works - Wastewater Treatment	2,268,525	3,129,249	72.5%	1,987,940	3,984,462	49.9%	87.6%
Public Works - Wastewater Treatment Debt	267,374	1,752,674	15.3%	217,733	1,720,672	12.7%	81.4%
Public Works - Improvements SDC's	31,632	91,602	34.5%	66,213	504,750	13.1%	209.3%
Contingency	-	-	N/A	-	162,500	0.0%	N/A
Total Expenditures and Other Uses	<u>4,505,909</u>	<u>7,535,821</u>	59.8%	<u>4,545,514</u>	<u>9,180,885</u>	49.5%	100.9%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	2,349,578	1,189,844	197.5%	1,958,318	3,175,115	61.7%	83.3%
Beginning Fund Balance	7,636,846	7,636,846	100.0%	8,826,690	4,664,199	189.2%	115.6%
Ending Fund Balance	<u>\$ 9,986,424</u>	<u>\$ 8,826,690</u>	113.1%	<u>\$ 10,785,007</u>	<u>\$ 7,839,314</u>	137.6%	108.0%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				3,624,107			
Unassigned Fund Balance				<u>\$ 7,160,900</u>			

City of Ashland
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	Fiscal Year 2019		Actual Percent Collected / Expended	Fiscal Year 2020		Budget to Actual	
	Fiscal Year 2019 Year- To-Date Actuals	End-of-Year Actuals		Fiscal Year 2020 1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change
680 Stormwater Fund							
Charges for Services - Rates	\$ 589,819	\$ 708,474	83.3%	\$ 604,943	\$ 770,000	78.6%	102.6%
System Development Charges	24,265	30,439	79.7%	13,839	35,000	39.5%	57.0%
Interest on Investments	34,777	42,640	81.6%	32,952	30,000	109.8%	94.8%
Miscellaneous	2,619	2,619	100.0%	-	-	N/A	0.0%
Total Revenues and Other Sources	<u>651,480</u>	<u>784,172</u>	83.1%	<u>651,735</u>	<u>835,000</u>	78.1%	100.0%
Public Works - Storm Water Operations	542,257	650,218	83.4%	635,888	918,339	69.2%	117.3%
Public Works - Storm Water Operations Debt	12,149	12,149	100.0%	11,950	11,950	100.0%	98.4%
Public Works - Storm Water SDC's	3,604	24,259	14.9%	75,547	125,000	60.4%	2096.3%
Contingency	-	-	N/A	-	15,000	0.0%	N/A
Total Expenditures and Other Uses	<u>558,010</u>	<u>686,626</u>	81.3%	<u>723,385</u>	<u>1,070,289</u>	67.6%	129.6%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	93,470	97,546	95.8%	(71,651)	(235,289)	69.5%	-76.7%
Beginning Fund Balance	<u>1,768,991</u>	<u>1,768,991</u>	100.0%	<u>1,866,537</u>	<u>892,373</u>	209.2%	105.5%
Ending Fund Balance	<u>\$ 1,862,461</u>	<u>\$ 1,866,537</u>	99.8%	<u>\$ 1,794,886</u>	<u>\$ 657,084</u>	273.2%	96.4%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				6,180			
Unassigned Fund Balance				<u>\$ 1,788,706</u>			

City of Ashland
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	Fiscal Year 2019		Actual Percent Collected / Expended	Fiscal Year 2020		Budget to Actual	
	Fiscal Year 2019 Year- To-Date Actuals	End-of-Year Actuals		Fiscal Year 2020 1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change
690 Electric Fund							
Intergovernmental	\$ 58,807	\$ 80,914	72.7%	\$ 126,292	\$ 210,000	60.1%	214.8%
Charges for Services - Rates	13,551,158	15,983,036	84.8%	13,979,202	16,766,395	83.4%	103.2%
Charges for Services - Misc. Service Fees	170,640	199,662	85.5%	190,251	261,573	72.7%	111.5%
Interest on Investments	41,564	54,681	76.0%	46,871	36,963	126.8%	112.8%
Miscellaneous	108,588	122,555	88.6%	61,581	97,780	63.0%	56.7%
Total Revenues and Other Sources	13,930,757	16,440,849	84.7%	14,404,198	17,372,711	82.9%	103.4%
Administration - Conservation	569,785	662,589	86.0%	662,138	921,797	71.8%	116.2%
Electric - Supply	6,240,814	7,217,533	86.5%	6,292,157	7,911,282	79.5%	100.8%
Electric - Distribution	5,754,976	7,830,101	73.5%	6,298,739	7,920,211	79.5%	109.4%
Electric - Transmission	800,983	927,429	86.4%	762,411	1,313,286	58.1%	95.2%
Debt Service	22,257	22,664	98.2%	22,121	22,393	N/A	99.4%
Contingency	-	-	N/A	-	112,500	0.0%	N/A
Total Expenditures and Other Uses	13,388,815	16,660,316	80.4%	14,037,566	18,201,468	77.1%	104.8%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	541,942	(219,468)	-246.9%	366,632	(828,757)	144.2%	67.7%
Beginning Fund Balance	2,468,855	2,468,855	100.0%	2,249,387	1,604,259	140.2%	91.1%
Ending Fund Balance	\$ 3,010,797	\$ 2,249,387	133.8%	\$ 2,616,019	\$ 775,502	337.3%	86.9%
Reconciliation of Fund Balance:							
Restricted and Committed Funds					-		
Unassigned Fund Balance				\$ 2,616,019			

City of Ashland
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	Fiscal Year 2019		Actual Percent Collected / Expended	Fiscal Year 2020		Budget to Actual	
	Fiscal Year 2019 Year- To-Date Actuals	End-of-Year Actuals		Fiscal Year 2020 1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change
695 Telecommunications Fund							
Charges for Services - Rates	\$ 1,952,986	\$ 2,361,300	82.7%	\$ 2,078,266	\$ 2,342,646	88.7%	106.4%
Charges for Services - Misc. Service Fees	11,159	18,509	60.3%	4,250	-	N/A	38.1%
Interest on Investments	12,396	15,939	77.8%	19,359	2,000	968.0%	156.2%
Miscellaneous	-	-	0.0%	-	1,000	0.0%	N/A
Total Revenues and Other Sources	<u>1,976,541</u>	<u>2,395,748</u>	82.5%	<u>2,101,875</u>	<u>2,345,646</u>	89.6%	106.3%
Personnel Services	571,578	691,265	82.7%	539,187	798,555	67.5%	94.3%
Materials & Services	824,909	982,760	83.9%	774,488	985,469	78.6%	93.9%
Capital Outlay	11,523	11,523	100.0%	7,250	65,000	11.2%	62.9%
Debt - Transfer to Debt Service Fund	340,833	409,000	83.3%	340,833	409,000	83.3%	100.0%
Contingency	-	-	N/A	-	52,500	0.0%	N/A
Total Expenditures and Other Uses	<u>1,748,844</u>	<u>2,094,547</u>	83.5%	<u>1,661,759</u>	<u>2,310,524</u>	71.9%	95.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	227,698	301,200	75.6%	440,117	35,122	1253.1%	193.3%
Beginning Fund Balance	<u>834,108</u>	<u>834,108</u>	100.0%	<u>1,135,308</u>	<u>540,571</u>	210.0%	136.1%
Ending Fund Balance	<u>\$ 1,061,806</u>	<u>\$ 1,135,308</u>	93.5%	<u>\$ 1,575,425</u>	<u>\$ 575,693</u>	273.7%	148.4%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				477,167			
Unassigned Fund Balance				<u>\$ 1,098,258</u>			

City of Ashland
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	Fiscal Year 2019		Actual Percent Collected / Expended	Fiscal Year 2020		Budget to Actual	
	Fiscal Year 2019 Year- To-Date Actuals	End-of-Year Actuals		Fiscal Year 2020 1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change
710 Central Service Fund							
Taxes	\$ 31,320	\$ 64,308	48.7%	\$ 37,599	\$ 82,550	45.5%	120.0%
Charges for Services - Internal	5,654,268	6,785,121	83.3%	6,805,389	8,166,467	83.3%	120.4%
Charges for Services - Misc. Service Fees	178,381	231,651	77.0%	379,916	295,000	128.8%	213.0%
Interest on Investments	23,701	28,485	83.2%	27,037	29,637	91.2%	114.1%
Miscellaneous	11,058	12,001	92.1%	2,238	-	N/A	20.2%
Operating Transfer in (CIP Fund)	389,167	467,000	83.3%	-	-	N/A	0.0%
Total Revenues and Other Sources	6,287,896	7,588,566	82.9%	7,252,180	8,573,654	84.6%	115.3%
Administration Department	1,391,372	1,650,210	84.3%	1,251,439	1,774,498	70.5%	89.9%
Information Technology - Info Services Division	933,009	1,304,149	71.5%	1,067,219	1,473,618	72.4%	114.4%
Administrative Services Department	2,379,940	2,718,367	87.6%	1,987,863	3,056,617	65.0%	83.5%
City Recorder Division	151,475	182,042	83.2%	152,220	183,097	83.1%	100.5%
Public Works - Administration and Engineering	1,694,377	1,986,517	85.3%	1,812,387	2,474,775	73.2%	107.0%
Contingency	-	-	N/A	-	105,209	0.0%	N/A
Total Expenditures and Other Uses	6,550,173	7,841,285	83.5%	6,271,129	9,067,814	69.2%	95.7%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(262,277)	(252,719)	103.8%	981,051	(494,160)	298.5%	-374.1%
Beginning Fund Balance	1,092,452	1,092,452	100.0%	839,733	375,525	223.6%	76.9%
Ending Fund Balance	\$ 830,175	\$ 839,733	98.9%	\$ 1,820,784	\$ (118,635)	1634.8%	219.3%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				175,000			
Unassigned Fund Balance				\$ 1,645,784			

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	Fiscal Year 2019		Actual Percent Collected / Expended	Fiscal Year 2020		Budget to Actual	
	Fiscal Year 2019 Year- To-Date Actuals	End-of-Year Actuals		Fiscal Year 2020 1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change
720 Insurance Service Fund							
Intergovernmental	\$ 1,700	\$ 1,700	100.0%	\$ -	\$ -	N/A	N/A
Charges for Services - Internal	581,701	693,867	83.8%	575,882	712,944	80.8%	99.0%
Interest on Investments	7,470	9,095	82.1%	1,069	8,750	12.2%	14.3%
Miscellaneous	26,995	54,024	50.0%	236,434	40,000	591.1%	875.9%
Total Revenues and Other Sources	617,866	758,686	81.4%	813,385	761,694	106.8%	131.6%
Personnel Services	97,848	162,708	60.1%	227,264	-	N/A	232.3%
Materials and Services	832,621	982,067	84.8%	999,150	1,040,072	96.1%	120.0%
Capital Outlay	95,678	155,744	61.4%	-	-	N/A	0.0%
Total Expenditures and Other Uses	1,026,146	1,300,519	78.9%	1,226,415	1,040,072	117.9%	119.5%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(408,281)	(541,833)	75.4%	(413,029)	(278,378)	-48.4%	101.2%
Beginning Fund Balance	586,216	586,216	100.0%	44,383	415,988	10.7%	7.6%
Ending Fund Balance	\$ 177,935	\$ 44,383	400.9%	\$ (368,646)	\$ 137,610	-267.9%	-207.2%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				-			
Unassigned Fund Balance				<u><u>\$ (368,646)</u></u>			

City of Ashland
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	Fiscal Year 2019		Actual Percent Collected / Expended	Fiscal Year 2020		Budget to Actual		Actual to Actual Year-over-Year Change
	Fiscal Year 2019 Year- To-Date Actuals	End-of-Year Actuals		Fiscal Year 2020 1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended		
725 Health Benefits Fund								
Charges for Services - Internal	\$ 5,283,948	\$ 6,347,864	83.2%	\$ 4,871,697	\$ 6,338,256	76.9%	92.2%	
Interest on Investments	11,761	14,634	80.4%	16,256	9,375	173.4%	138.2%	
Miscellaneous	70,862	70,862	100.0%	-	-	N/A	0.0%	
Total Revenues and Other Sources	5,366,570	6,433,359	83.4%	4,887,953	6,347,631	77.0%	91.1%	
Materials and Services	4,679,371	5,505,680	85.0%	4,539,208	6,183,108	73.4%	97.0%	
Transfer Out	-	-	N/A	100,000	100,000	100.0%	N/A	
Contingency	-	-	N/A	-	50,000	0.0%	N/A	
Total Expenditures and Other Uses	4,679,371	5,505,680	85.0%	4,639,208	6,333,108	73.3%	99.1%	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	687,199	927,680	74.1%	248,745	14,523	1712.8%	36.2%	
Beginning Fund Balance	4,695	4,695	100.0%	932,374	441,324	211.3%	19860.4%	
Ending Fund Balance	<u>\$ 691,894</u>	<u>\$ 932,374</u>	74.2%	<u>\$ 1,181,119</u>	<u>\$ 455,847</u>	259.1%	170.7%	
Reconciliation of Fund Balance:								
Restricted and Committed Funds				1,181,119				
Unassigned Fund Balance				<u>\$ 0</u>				

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	Fiscal Year 2019		Actual Percent Collected / Expended	Fiscal Year 2020		Budget to Actual	
	Fiscal Year 2019 Year- To-Date Actuals	End-of-Year Actuals		Fiscal Year 2020 1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change
730							
Equipment Fund							
Charges for Services - Internal	\$ 1,874,861	\$ 3,125,774	60.0%	\$ 2,429,842	\$ 2,514,171	96.6%	129.6%
Charges for Services - Misc. Service Fees	191,961	239,577	80.1%	190,689	-	N/A	99.3%
Interest on Investments	67,040	80,284	83.5%	76,605	68,000	112.7%	114.3%
Miscellaneous	47,086	100,773	46.7%	34,478	75,000	46.0%	73.2%
Total Revenues and Other Sources	<u>2,180,948</u>	<u>3,546,408</u>	61.5%	<u>2,731,614</u>	<u>2,657,171</u>	102.8%	125.2%
Public Works - Maintenance	1,294,331	1,726,087	75.0%	1,309,561	1,377,000	95.1%	101.2%
Public Works - Purchasing and Acquisition	1,327,823	2,071,379	64.1%	522,744	1,831,091	28.5%	39.4%
Contingency	-	-	N/A	-	50,000	0.0%	N/A
Total Expenditures and Other Uses	<u>2,622,154</u>	<u>3,797,466</u>	69.1%	<u>1,832,305</u>	<u>3,258,091</u>	56.2%	69.9%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(441,205)	(251,058)	175.7%	899,309	(600,920)	249.7%	-203.8%
Beginning Fund Balance	3,579,502	3,579,502	100.0%	3,328,444	1,212,434	274.5%	93.0%
Ending Fund Balance	<u>\$ 3,138,297</u>	<u>\$ 3,328,444</u>	94.3%	<u>\$ 4,227,753</u>	<u>\$ 611,514</u>	691.4%	134.7%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				4,227,753			
Unassigned Fund Balance				<u>\$ 0</u>			

City of Ashland
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	Fiscal Year 2019		Actual Percent Collected / Expended	Fiscal Year 2020		Budget to Actual	
	Fiscal Year 2019 Year- To-Date Actuals	End-of-Year Actuals		Fiscal Year 2020 1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change
731 Parks Equipment Fund							
Charges for Services - Internal	\$ 189,583	\$ 227,500	83.3%	\$ 122,917	\$ 147,500	83.3%	64.8%
Interest on Investments	3,670	4,898	74.9%	4,927	725	679.6%	134.2%
Miscellaneous	31,006	46,331	66.9%	14,693	-	N/A	47.4%
Total Revenues and Other Sources	<u>224,259</u>	<u>278,729</u>	80.5%	<u>142,536</u>	<u>148,225</u>	96.2%	63.6%
Materials and Services	-	-	N/A	1,336	-	N/A	N/A
Capital Outlay	75,482	141,092	53.5%	142,591	150,000	95.1%	188.9%
Total Expenditures and Other Uses	<u>75,482</u>	<u>141,092</u>	53.5%	<u>143,927</u>	<u>150,000</u>	96.0%	190.7%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	148,777	137,637	108.1%	(1,391)	(1,775)	78.3%	-0.9%
Beginning Fund Balance	126,854	126,854	100.0%	264,491	105,047	251.8%	208.5%
Ending Fund Balance	<u>\$ 275,632</u>	<u>\$ 264,491</u>	104.2%	<u>\$ 263,100</u>	<u>\$ 103,272</u>	254.8%	95.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				263,100			
Unassigned Fund Balance				<u>\$ -</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of April 30, 2020

	Fiscal Year 2019		Actual Percent Collected / Expended	Fiscal Year 2020		Budget to Actual	
	Fiscal Year 2019 Year- To-Date Actuals	End-of-Year Actuals		Fiscal Year 2020 1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change
810 Cemetery Fund							
Charges for Services	\$ 13,452	\$ 14,110	95.3%	\$ 14,633	\$ 25,000	58.5%	108.8%
Interest on Investments	19,363	23,598	82.1%	17,662	6,500	271.7%	91.2%
Transfer In (General Fund)	500	500	100.0%	500	500	100.0%	100.0%
Total Revenues and Other Sources	<u>33,314</u>	<u>38,208</u>	87.2%	<u>32,794</u>	<u>32,000</u>	102.5%	98.4%
Transfers	19,363	23,598	82.1%	67,662	75,000	90.2%	349.4%
Total Expenditures and Other Uses	<u>19,363</u>	<u>23,598</u>	82.1%	<u>67,662</u>	<u>75,000</u>	90.2%	349.4%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	13,952	14,610	95.5%	(34,867)	(43,000)	18.9%	-249.9%
Beginning Fund Balance	970,305	970,305	100.0%	984,915	504,982	195.0%	101.5%
Ending Fund Balance	<u>\$ 984,257</u>	<u>\$ 984,915</u>	99.9%	<u>\$ 950,047</u>	<u>\$ 461,982</u>	205.6%	96.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				950,047			
Unassigned Fund Balance				<u>\$ 0</u>			