

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of March 31, 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	\$ 18,369,738	\$ 22,145,317	83.0%	\$ 19,351,253	\$ 23,572,680	82.1%	105.3%
Licenses and Permits	581,984	859,045	67.7%	798,661	949,150	84.1%	137.2%
Intergovernmental	1,439,824	2,255,466	63.8%	1,195,461	1,356,298	88.1%	83.0%
Charges for Services	1,181,088	1,591,398	74.2%	1,429,327	1,729,000	82.7%	121.0%
Fines	421,563	588,070	71.7%	359,498	602,900	59.6%	85.3%
Interest on Investments	91,213	123,331	74.0%	84,670	125,000	67.7%	92.8%
Miscellaneous	64,601	67,249	96.1%	52,000	70,100	74.2%	80.5%
Transfer in (Water Fund)	187,500	250,000	75.0%	50,000	250,000	20.0%	26.7%
Transfer In (Cemetery)	17,708	23,598	75.0%	65,990	75,000	88.0%	372.7%
Transfer In (Health Benefits)	-	-	N/A	100,000	100,000	100.0%	0.0%
Total Revenues and Other Sources	22,355,219	27,903,475	80.1%	23,486,859	28,830,127	81.5%	105.1%
Administration	872,968	1,084,583	80.5%	944,849	1,108,530	85.2%	108.2%
Administration - Parking	132,612	181,332	73.1%	140,039	168,000	83.4%	105.6%
Administration - Municipal Court	394,817	507,950	77.7%	489,811	698,644	70.1%	124.1%
Administrative Services - Miscellaneous	4,326	4,326	100.0%	22,893	19,000	120.5%	529.3%
Administrative Services - Band	45,349	64,213	70.6%	42,151	66,274	63.6%	92.9%
Administrative Services - Parks	4,043,925	5,391,900	75.0%	4,043,925	5,391,900	75.0%	100.0%
Police Department	5,700,462	7,504,873	76.0%	5,936,421	8,237,420	72.1%	104.1%
Fire and Rescue Department	7,293,925	10,040,008	72.6%	6,733,094	9,352,374	72.0%	92.3%
Public Works - Cemetery Division	319,589	431,797	74.0%	352,600	532,967	66.2%	110.3%
Community Development - Planning Division	1,144,609	1,565,134	73.1%	1,243,726	1,708,426	72.8%	108.7%
Community Development - Building Division	534,138	717,188	74.5%	592,768	829,108	71.5%	111.0%
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	20,726,219	27,732,803	74.7%	20,781,777	28,752,142	72.3%	100.3%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	1,629,000	170,672	954.5%	2,705,082	77,985	3468.7%	166.1%
Beginning Fund Balance	4,792,508	4,792,508	100.0%	4,963,180	4,119,443	120.5%	103.6%
Ending Fund Balance	\$ 6,421,506	\$ 4,963,180	129.4%	\$ 7,668,262	\$ 4,197,428	182.7%	119.4%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				1,177,370			
Unassigned Fund Balance				\$ 6,490,892			

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	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	4,043,925	5,391,900	75.0%	4,043,925	5,391,900	75.0%	100.0%
Charges for Services - Misc. Service Fees	629,813	916,636	68.7%	687,955	1,165,100	59.0%	109.2%
Interest on Investments	14,838	20,599	72.0%	15,147	23,310	65.0%	102.1%
Miscellaneous	13,891	25,700	54.1%	21,883	31,000	70.6%	157.5%
Transfer In	85,000	85,000	100.0%	185,000	185,000	100.0%	217.6%
Total Revenues and Other Sources	4,787,968	6,440,335	74.3%	5,022,812	6,811,310	73.7%	104.9%
Parks Division	3,131,129	4,151,758	75.4%	2,952,701	4,067,952	72.6%	94.3%
Recreation Division	1,124,401	1,552,403	72.4%	1,086,605	1,463,252	74.3%	96.6%
Golf Division	414,264	554,750	74.7%	440,342	599,548	73.4%	106.3%
Senior Services Division	-	-	N/A	240,420	345,500	69.6%	N/A
Parks Forestry Division	-	-	N/A	373,153	488,025	76.5%	N/A
Contingency	-	-	N/A	-	75,000	0.0%	N/A
Total Expenditures and Other Uses	4,669,795	6,258,911	74.6%	5,093,221	7,039,277	72.4%	109.1%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	118,173	181,424	65.1%	(70,409)	(227,967)	69.1%	-59.6%
Beginning Fund Balance	661,453	661,453	100.0%	842,877	305,538	275.9%	127.4%
Ending Fund Balance	\$ 779,626	\$ 842,877	92.5%	\$ 772,468	\$ 77,571	995.8%	99.1%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				-			
Unassigned Fund Balance				<u>\$ 772,468</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	1,019	1,332	76.5%	1,557	-	N/A	152.8%
Miscellaneous	-	-	N/A	2,215	-	N/A	N/A
Total Revenues and Other Sources	88,406	106,083	83.3%	99,812	100,000	99.8%	112.9%
Materials and Services	300,000	300,000	100.0%	63,618	147,000	43.3%	21.2%
Total Expenditures and Other Uses	300,000	300,000	100.0%	63,618	147,000	43.3%	21.2%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(211,594)	(193,917)	109.1%	36,194	(47,000)	177.0%	-17.1%
Beginning Fund Balance	263,903	263,903	100.0%	69,986	225,834	31.0%	26.5%
Ending Fund Balance	<u>\$ 52,309</u>	<u>\$ 69,986</u>	74.7%	<u>\$ 106,180</u>	<u>\$ 178,834</u>	59.4%	203.0%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				106,180			
Unassigned Fund Balance				<u>\$ -</u>			

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250 Community Development Block Fund							
Intergovernmental	\$ 98,941	\$ 141,551	69.9%	\$ 42,187	\$ 351,305	12.0%	42.6%
Total Revenues and Other Sources	98,941	141,551	69.9%	42,187	351,305	12.0%	42.6%
Personnel Services	33,496	32,189	104.1%	32,953	35,033	94.1%	98.4%
Materials and Services	67,257	106,545	63.1%	42,222	315,810	13.4%	62.8%
Total Expenditures and Other Uses	100,753	138,735	72.6%	75,175	350,843	21.4%	74.6%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(1,812)	2,816	-64.4%	(32,989)	462	-7140.4%	1820.2%
Beginning Fund Balance	33,801	33,801	100.0%	36,617	-	0.0%	108.3%
Ending Fund Balance	<u>\$ 31,988</u>	<u>\$ 36,617</u>	87.4%	<u>\$ 3,628</u>	<u>\$ 462</u>	785.4%	11.3%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				3,628			
Unassigned Fund Balance				<u>\$ -</u>			

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255 Reserve Fund							
Interest on Investments	\$ 687	\$ 916	75.0%	\$ 651	\$ 350	185.9%	94.8%
Total Revenues and Other Sources	687	916	75.0%	651	350	185.9%	94.8%
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	687	916	75.0%	651	350	185.9%	94.8%
Beginning Fund Balance	37,524	37,524	100.0%	38,440	19,205	200.2%	102.4%
Ending Fund Balance	\$ 38,211	\$ 38,440	99.4%	\$ 39,091	\$ 19,555	199.9%	102.3%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				39,091			
Unassigned Fund Balance				<u>\$ (0)</u>			

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260 Street Fund							
Taxes	\$ 259,732	\$ 704,598	36.9%	\$ 344,365	\$ 753,000	45.7%	132.6%
Intergovernmental	1,173,119	1,530,941	76.6%	1,150,757	3,246,034	35.5%	98.1%
Charges for Services - Rates	1,185,501	1,582,899	74.9%	1,223,573	1,611,000	76.0%	103.2%
Charges for Services - Misc. Service Fees	9,067	12,959	70.0%	11,288	17,000	66.4%	124.5%
System Development Charges	84,712	176,885	47.9%	219,142	100,000	219.1%	258.7%
Assessments	2,778	8,924	31.1%	707	30,000	2.4%	25.5%
Interest on Investments	89,237	119,788	74.5%	56,762	100,000	56.8%	63.6%
Miscellaneous	59,497	71,668	83.0%	587	84,145	0.7%	1.0%
Other Financing Sources	-	-	N/A	-	6,000,000	0.0%	N/A
Total Revenues and Other Sources	<u>2,863,643</u>	<u>4,208,661</u>	68.0%	<u>3,007,180</u>	<u>11,941,179</u>	25.2%	105.0%
Public Works - Ground Maintenance	183,919	241,995	76.0%	178,887	267,950	66.8%	97.3%
Public Works - Street Operations	2,307,137	3,858,808	59.8%	5,158,343	10,610,851	48.6%	223.6%
Public Works - Street Operations Debt	72,631	79,607	91.2%	-	123,905	0.0%	0.0%
Public Works - Transportation SDC's	44,350	47,422	93.5%	271,906	192,064	141.6%	613.1%
Contingency	-	-	N/A	-	21,850	0.0%	N/A
Total Expenditures and Other Uses	<u>2,608,038</u>	<u>4,227,832</u>	61.7%	<u>5,609,136</u>	<u>11,216,620</u>	50.0%	215.1%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	255,606	(19,171)	-1333.3%	(2,601,956)	724,559	-359.1%	-1018.0%
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>\$ 5,090,713</u>	<u>\$ 4,815,937</u>	105.7%	<u>\$ 2,213,980</u>	<u>\$ 2,605,763</u>	85.0%	43.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				2,641,068			
Unassigned Fund Balance				<u>\$ (427,088)</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	118,952	152,403	78.1%	130,262	160,000	81.4%	109.5%
Interest on Investments	3,091	4,388	70.4%	3,866	500	773.2%	125.1%
Miscellaneous	-	4,495	0.0%	1,000	-	N/A	N/A
Total Revenues and Other Sources	<u>185,000</u>	<u>262,888</u>	70.4%	<u>135,128</u>	<u>449,300</u>	30.1%	73.0%
Materials and Services	80,542	129,636	62.1%	60,453	158,044	38.3%	75.1%
Capital Outlay	45,865	61,074	75.1%	16,999	80,000	21.2%	37.1%
Debt Service	19,268	38,536	50.0%	-	-	N/A	0.0%
Total Expenditures and Other Uses	<u>145,675</u>	<u>229,246</u>	63.5%	<u>77,451</u>	<u>238,044</u>	32.5%	53.2%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	39,325	33,642	116.9%	57,677	211,256	27.3%	146.7%
Beginning Fund Balance	<u>202,016</u>	<u>202,016</u>	100.0%	<u>235,658</u>	<u>112,653</u>	209.2%	116.7%
Ending Fund Balance	<u>\$ 241,341</u>	<u>\$ 235,658</u>	102.4%	<u>\$ 293,335</u>	<u>\$ 323,909</u>	90.6%	121.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				293,335			
Unassigned Fund Balance				<u>\$ 0</u>			

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410 Capital Improvements Fund							
Charges for Services - Internal	\$ 709,628	\$ 946,170	75.0%	\$ 709,628	\$ 931,170	76.2%	100.0%
Charges for Services - Misc. Service Fees	203,882	258,912	78.7%	157,813	60,000	263.0%	77.4%
System Development Charges	43,534	75,359	57.8%	54,511	51,500	105.8%	125.2%
Interest on Investments	21,493	28,045	76.6%	15,258	13,000	117.4%	71.0%
Miscellaneous	1,283,876	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	2,262,415	2,592,891	87.3%	941,516	1,165,670	80.8%	41.6%
Public Works - Facilities	839,778	1,283,549	65.4%	822,926	1,376,746	59.8%	98.0%
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	460,250	577,000	79.8%	110,000	110,000	100.0%	23.9%
Contingency	-	-	N/A	-	30,000	0.0%	N/A
Total Expenditures and Other Uses	2,311,602	2,872,122	80.5%	932,926	1,666,746	56.0%	40.4%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(49,187)	(279,232)	17.6%	8,590	(501,076)	101.7%	-17.5%
Beginning Fund Balance	1,139,949	1,139,949	100.0%	860,718	674,587	127.6%	75.5%
Ending Fund Balance	\$ 1,090,762	\$ 860,718	126.7%	\$ 869,308	\$ 173,511	501.0%	79.7%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				869,308			
Unassigned Fund Balance				<u>\$ 0</u>			

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411 Parks Capital Improvement Fund							
Taxes	\$ 319,822	\$ 803,844	39.8%	\$ 438,314	\$ 756,900	57.9%	137.0%
Intergovernmental	19,857	19,857	100.0%	40,708	915,000	4.4%	205.0%
Interest on Investments	17,771	24,077	73.8%	22,202	20,000	111.0%	124.9%
Miscellaneous	-	-	0.0%	-	250,000	0.0%	N/A
Total Revenues and Other Sources	<u>357,450</u>	<u>847,779</u>	42.2%	<u>501,224</u>	<u>1,941,900</u>	25.8%	140.2%
Materials and Services	30,999	30,999	100.0%	8,574	-	N/A	N/A
Capital Outlay	63,903	124,575	51.3%	264,301	1,930,000	13.7%	413.6%
Transfer Out	245,045	245,045	100.0%	344,656	444,656	77.5%	140.7%
Total Expenditures and Other Uses	<u>339,948</u>	<u>400,619</u>	84.9%	<u>617,532</u>	<u>2,374,656</u>	26.0%	181.7%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	17,501	447,160	3.9%	(116,308)	(432,756)	26.9%	-664.6%
Beginning Fund Balance	981,825	981,825	100.0%	1,428,985	532,000	268.6%	145.5%
Ending Fund Balance	<u>\$ 999,326</u>	<u>\$ 1,428,985</u>	69.9%	<u>\$ 1,312,677</u>	<u>\$ 99,244</u>	1322.7%	131.4%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				1,312,677			
Unassigned Fund Balance				<u>\$ 0</u>			

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530 Debt Services							
Taxes	\$ 467,292	\$ 491,649	95.0%	\$ 461,095	\$ 485,000	95.1%	98.7%
Charges for Services - Internal	865,725	1,154,300	75.0%	865,725	1,154,300	75.0%	100.0%
Interest on Investments	10,596	17,374	61.0%	10,476	13,000	80.6%	98.9%
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	<u>1,718,657</u>	<u>2,038,368</u>	84.3%	<u>1,711,952</u>	<u>2,026,956</u>	84.5%	99.6%
Materials and Services	-	900	0.0%	900	-	N/A	N/A
Debt Service	1,388,569	2,028,909	68.4%	1,378,382	2,025,354	68.1%	99.3%
Total Expenditures and Other Uses	<u>1,388,569</u>	<u>2,029,809</u>	68.4%	<u>1,379,282</u>	<u>2,025,354</u>	68.1%	99.3%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	330,088	8,559	3856.6%	332,670	1,602	20765.9%	100.8%
Beginning Fund Balance	1,027,296	1,027,296	100.0%	1,035,855	712,027	145.5%	100.8%
Ending Fund Balance	<u>\$ 1,357,384</u>	<u>\$ 1,035,855</u>	131.0%	<u>\$ 1,368,524</u>	<u>\$ 713,629</u>	191.8%	100.8%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				1,368,524			
Unassigned Fund Balance				<u>\$ -</u>			

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670 Water Fund							
Charges for Services - Rates	\$ 6,286,010	\$ 8,135,815	77.3%	\$ 6,300,352	\$ 8,340,600	75.5%	100.2%
Charges for Services - Misc. Service Fees	31,046	54,085	57.4%	68,841	-	N/A	221.7%
System Development Charges	201,407	346,254	58.2%	189,800	100,000	189.8%	94.2%
Interest on Investments	172,820	228,124	75.8%	171,402	145,000	118.2%	99.2%
Miscellaneous	24,570	26,996	91.0%	41,468	25,000	165.9%	168.8%
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	8,468,380	11,587,078	73.1%	7,875,715	22,863,162	34.4%	93.0%
Public Works - Conservation	152,455	208,400	73.2%	154,067	287,850	53.5%	101.1%
Public Works - Water Supply	1,289,907	1,588,963	81.2%	545,307	1,328,442	41.0%	42.3%
Public Works - Water Supply Debt	9,200	9,562	96.2%	127,863	9,635	1327.1%	1389.8%
Public Works - Water Distribution	4,307,731	5,492,900	78.4%	3,061,739	4,534,218	67.5%	71.1%
Public Works - Water Distribution Debt	232,303	251,281	92.4%	254,348	253,458	100.4%	109.5%
Public Works - Water Treatment	1,313,006	2,114,176	62.1%	1,966,531	4,936,044	39.8%	149.8%
Public Works - Water Treatment Debt	104,936	141,393	74.2%	106,201	158,307	67.1%	101.2%
Public Works - Improvement SDC's	237,177	252,663	93.9%	308,147	1,275,500	24.2%	129.9%
Public Works - Debt SDC's	33,120	215,391	15.4%	33,705	181,100	18.6%	101.8%
Debt Service	-	-	N/A	-	34,686	0.0%	N/A
Transfer Out	187,500	250,000	75.0%	50,000	250,000	20.0%	26.7%
Contingency	-	-	N/A	-	342,500	0.0%	N/A
Total Expenditures and Other Uses	7,867,335	10,524,729	74.8%	6,607,907	13,591,740	48.6%	84.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	601,044	1,062,349	56.6%	1,267,807	9,271,422	13.7%	210.9%
Beginning Fund Balance	9,432,724	9,432,724	100.0%	10,495,073	6,287,722	166.9%	111.3%
Ending Fund Balance	\$ 10,033,768	\$ 10,495,073	95.6%	\$ 11,762,880	\$ 15,559,144	75.6%	117.2%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				6,052,414			
Unassigned Fund Balance				<u>\$ 5,710,466</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
675 Wastewater Fund							
Taxes	\$ 1,115,691	\$ 1,626,299	68.6%	\$ 981,413	\$ 1,600,000	61.3%	88.0%
Charges for Services - Rates	4,411,079	5,873,506	75.1%	4,606,031	5,560,000	82.8%	104.4%
Charges for Services - Misc. Service Fees	13,250	13,250	100.0%	4,752	-	N/A	35.9%
System Development Charges	164,672	269,372	61.1%	174,972	100,000	175.0%	106.3%
Interest on Investments	142,417	193,213	73.7%	151,069	145,000	104.2%	106.1%
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>5,999,917</u>	<u>8,725,665</u>	68.8%	<u>5,955,427</u>	<u>12,356,000</u>	48.2%	99.3%
Public Works - Wastewater Collection	1,683,265	2,490,322	67.6%	2,029,539	2,732,272	74.3%	120.6%
Public Works - Wastewater Collection Debt	53,664	71,974	74.6%	58,310	76,229	76.5%	108.7%
Public Works - Wastewater Treatment	2,045,058	3,129,249	65.4%	1,809,561	3,984,462	45.4%	88.5%
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	6,360	91,602	6.9%	50,789	504,750	10.1%	798.5%
Contingency	-	-	N/A	-	162,500	0.0%	N/A
Total Expenditures and Other Uses	<u>4,055,721</u>	<u>7,535,821</u>	53.8%	<u>4,165,933</u>	<u>9,180,885</u>	45.4%	102.7%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	1,944,196	1,189,844	163.4%	1,789,494	3,175,115	56.4%	92.0%
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>\$ 9,581,042</u>	<u>\$ 8,826,690</u>	108.5%	<u>\$ 10,616,183</u>	<u>\$ 7,839,314</u>	135.4%	110.8%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				3,624,107			
Unassigned Fund Balance				<u>\$ 6,992,076</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	\$ 530,583	\$ 708,474	74.9%	\$ 544,456	\$ 770,000	70.7%	102.6%
System Development Charges	20,884	30,439	68.6%	13,563	35,000	38.8%	64.9%
Interest on Investments	31,760	42,640	74.5%	29,891	30,000	99.6%	94.1%
Miscellaneous	2,529	2,619	96.6%	-	-	N/A	0.0%
Total Revenues and Other Sources	<u>585,757</u>	<u>784,172</u>	74.7%	<u>587,909</u>	<u>835,000</u>	70.4%	100.4%
Public Works - Storm Water Operations	492,961	650,218	75.8%	578,583	918,339	63.0%	117.4%
Public Works - Storm Water Operations Debt	11,125	12,149	91.6%	11,025	11,950	92.3%	99.1%
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>507,690</u>	<u>686,626</u>	73.9%	<u>665,155</u>	<u>1,070,289</u>	62.1%	131.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	78,067	97,546	80.0%	(77,246)	(235,289)	67.2%	-98.9%
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>\$ 1,847,057</u>	<u>\$ 1,866,537</u>	99.0%	<u>\$ 1,789,291</u>	<u>\$ 657,084</u>	272.3%	96.9%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				6,180			
Unassigned Fund Balance				<u>\$ 1,783,111</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	12,237,824	15,983,036	76.6%	12,642,661	16,766,395	75.4%	103.3%
Charges for Services - Misc. Service Fees	167,844	199,662	84.1%	185,432	261,573	70.9%	110.5%
Interest on Investments	36,501	54,681	66.8%	41,355	36,963	111.9%	113.3%
Miscellaneous	96,316	122,555	78.6%	53,225	97,780	54.4%	55.3%
Total Revenues and Other Sources	12,597,292	16,440,849	76.6%	13,048,966	17,372,711	75.1%	103.6%
Administration - Conservation	497,571	662,589	75.1%	614,321	944,190	65.1%	123.5%
Electric - Supply	5,649,552	7,217,533	78.3%	5,763,141	7,911,282	72.8%	102.0%
Electric - Distribution	5,104,340	7,830,101	65.2%	5,635,578	7,920,211	71.2%	110.4%
Electric - Transmission	712,953	927,429	76.9%	622,883	1,313,286	47.4%	87.4%
Debt Service	22,257	22,664	98.2%	22,121	-	N/A	99.4%
Contingency	-	-	N/A	-	112,500	0.0%	N/A
Total Expenditures and Other Uses	11,986,674	16,660,316	71.9%	12,658,045	18,201,468	69.5%	105.6%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	610,618	(219,468)	-278.2%	390,921	(828,757)	147.2%	64.0%
Beginning Fund Balance	2,468,855	2,468,855	100.0%	2,249,387	1,604,259	140.2%	91.1%
Ending Fund Balance	\$ 3,079,473	\$ 2,249,387	136.9%	\$ 2,640,308	\$ 775,502	340.5%	85.7%
Reconciliation of Fund Balance:							
Restricted and Committed Funds					-		
Unassigned Fund Balance				\$ 2,640,308			

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	\$ 1,752,241	\$ 2,361,300	74.2%	\$ 1,866,533	\$ 2,342,646	79.7%	106.5%
Charges for Services - Misc. Service Fees	10,734	18,509	58.0%	3,825	-	N/A	35.6%
Interest on Investments	11,121	15,939	69.8%	17,259	2,000	862.9%	155.2%
Miscellaneous	-	-	0.0%	-	1,000	0.0%	N/A
Total Revenues and Other Sources	<u>1,774,096</u>	<u>2,395,748</u>	74.1%	<u>1,887,616</u>	<u>2,345,646</u>	80.5%	106.4%
Personnel Services	510,068	691,265	73.8%	478,403	798,555	59.9%	93.8%
Materials & Services	742,113	982,760	75.5%	709,912	985,469	72.0%	95.7%
Capital Outlay	11,523	11,523	100.0%	6,651	65,000	10.2%	57.7%
Debt - Transfer to Debt Service Fund	306,750	409,000	75.0%	306,750	409,000	75.0%	100.0%
Contingency	-	-	N/A	-	52,500	0.0%	N/A
Total Expenditures and Other Uses	<u>1,570,454</u>	<u>2,094,547</u>	75.0%	<u>1,501,715</u>	<u>2,310,524</u>	65.0%	95.6%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	203,643	301,200	67.6%	385,901	35,122	1098.7%	189.5%
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>\$ 1,037,751</u>	<u>\$ 1,135,308</u>	91.4%	<u>\$ 1,521,209</u>	<u>\$ 575,693</u>	264.2%	146.6%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				511,250			
Unassigned Fund Balance				<u>\$ 1,009,959</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	\$ 25,586	\$ 64,308	39.8%	\$ 35,065	\$ 82,550	42.5%	137.0%
Charges for Services - Internal	5,088,841	6,785,121	75.0%	6,124,850	8,166,467	75.0%	120.4%
Charges for Services - Misc. Service Fees	146,883	231,651	63.4%	371,038	295,000	125.8%	252.6%
Interest on Investments	22,025	28,485	77.3%	23,381	29,637	78.9%	106.2%
Miscellaneous	10,266	12,001	85.5%	2,238	-	N/A	21.8%
Operating Transfer in (CIP Fund)	350,250	467,000	75.0%	-	-	N/A	0.0%
Total Revenues and Other Sources	5,643,850	7,588,566	74.4%	6,556,573	8,573,654	76.5%	116.2%
Administration Department	1,246,533	1,650,210	75.5%	1,107,516	1,774,498	62.4%	88.8%
Information Technology - Info Services Division	837,880	1,304,149	64.2%	985,059	1,473,618	66.8%	117.6%
Administrative Services Department	2,164,488	2,718,367	79.6%	1,818,289	3,056,617	59.5%	84.0%
City Recorder Division	136,974	182,042	75.2%	138,750	183,097	75.8%	101.3%
Public Works - Administration and Engineering	1,518,898	1,986,517	76.5%	1,632,768	2,474,775	66.0%	107.5%
Contingency	-	-	N/A	-	105,209	0.0%	N/A
Total Expenditures and Other Uses	5,904,773	7,841,285	75.3%	5,682,382	9,067,814	62.7%	96.2%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(260,923)	(252,719)	103.2%	874,191	(494,160)	276.9%	-335.0%
Beginning Fund Balance	1,092,452	1,092,452	100.0%	839,733	375,525	223.6%	76.9%
Ending Fund Balance	\$ 831,529	\$ 839,733	99.0%	\$ 1,713,924	\$ (118,635)	1544.7%	206.1%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				175,000			
Unassigned Fund Balance				\$ 1,538,924			

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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	0.0%	\$ -	\$ -	N/A	N/A
Charges for Services - Internal	527,276	693,867	76.0%	556,612	712,944	78.1%	105.6%
Interest on Investments	6,807	9,095	74.8%	1,069	8,750	12.2%	15.7%
Miscellaneous	25,746	54,024	47.7%	229,960	40,000	574.9%	893.2%
Total Revenues and Other Sources	559,829	758,686	73.8%	787,641	761,694	103.4%	140.7%
Personnel Services	87,741	162,708	53.9%	227,264	-	N/A	259.0%
Materials and Services	775,770	982,067	79.0%	929,674	1,040,072	89.4%	119.8%
Capital Outlay	90,741	155,744	58.3%	2,468	-	N/A	2.7%
Total Expenditures and Other Uses	954,253	1,300,519	73.4%	1,159,406	1,040,072	111.5%	121.5%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(394,424)	(541,833)	72.8%	(371,765)	(278,378)	-33.5%	94.3%
Beginning Fund Balance	586,216	586,216	100.0%	44,383	415,988	10.7%	7.6%
Ending Fund Balance	\$ 191,792	\$ 44,383	432.1%	\$ (327,382)	\$ 137,610	-237.9%	-170.7%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				-			
Unassigned Fund Balance				<u><u>\$ (327,382)</u></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
725 Health Benefits Fund							
Charges for Services - Internal	\$ 4,750,074	\$ 6,347,864	74.8%	\$ 4,386,445	\$ 6,338,256	69.2%	92.3%
Interest on Investments	10,722	14,634	73.3%	15,028	9,375	160.3%	140.2%
Miscellaneous	106,770	70,862	150.7%	-	-	N/A	0.0%
Total Revenues and Other Sources	4,867,565	6,433,359	75.7%	4,401,473	6,347,631	69.3%	90.4%
Materials and Services	4,220,799	5,505,680	76.7%	4,084,490	6,183,108	66.1%	96.8%
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	4,220,799	5,505,680	76.7%	4,184,490	6,333,108	66.1%	99.1%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	646,766	927,680	69.7%	216,984	14,523	1494.1%	33.5%
Beginning Fund Balance	4,695	4,695	100.0%	932,374	441,324	211.3%	19860.4%
Ending Fund Balance	\$ 651,461	\$ 932,374	69.9%	\$ 1,149,358	\$ 455,847	252.1%	176.4%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				664,350			
Unassigned Fund Balance				\$ 485,008			

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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		
730								
Equipment Fund								
Charges for Services - Internal	\$ 1,712,375	\$ 3,125,774	54.8%	\$ 2,235,078	\$ 2,514,171	88.9%	130.5%	
Charges for Services - Misc. Service Fees	168,257	239,577	70.2%	181,110	-	N/A	107.6%	
Interest on Investments	61,828	80,284	77.0%	69,126	68,000	101.7%	111.8%	
Miscellaneous	47,206	100,773	46.8%	34,478	75,000	46.0%	73.0%	
Total Revenues and Other Sources	<u>1,989,665</u>	<u>3,546,408</u>	56.1%	<u>2,519,792</u>	<u>2,657,171</u>	94.8%	126.6%	
Public Works - Maintenance	1,143,623	1,726,087	66.3%	1,183,773	1,377,000	86.0%	103.5%	
Public Works - Purchasing and Acquisition	1,327,823	2,071,379	64.1%	475,332	1,831,091	26.0%	35.8%	
Contingency	-	-	N/A	-	50,000	0.0%	N/A	
Total Expenditures and Other Uses	<u>2,471,446</u>	<u>3,797,466</u>	65.1%	<u>1,659,105</u>	<u>3,258,091</u>	50.9%	67.1%	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(481,781)	(251,058)	191.9%	860,686	(600,920)	243.2%	-178.6%	
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>\$ 3,097,721</u>	<u>\$ 3,328,444</u>	93.1%	<u>\$ 4,189,130</u>	<u>\$ 611,514</u>	685.0%	135.2%	
Reconciliation of Fund Balance:								
Restricted and Committed Funds				4,189,131				
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	\$ 170,625	\$ 227,500	75.0%	\$ 110,625	\$ 147,500	75.0%	64.8%
Interest on Investments	3,239	4,898	66.1%	4,463	725	615.6%	137.8%
Miscellaneous	31,006	46,331	66.9%	11,942	-	N/A	38.5%
Total Revenues and Other Sources	<u>204,870</u>	<u>278,729</u>	73.5%	<u>127,030</u>	<u>148,225</u>	85.7%	62.0%
Materials and Services	-	-	N/A	1,086	-	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>143,677</u>	<u>150,000</u>	95.8%	190.3%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	129,388	137,637	94.0%	(16,647)	(1,775)	937.8%	-12.9%
Beginning Fund Balance	126,854	126,854	100.0%	264,491	105,047	251.8%	208.5%
Ending Fund Balance	<u>\$ 256,242</u>	<u>\$ 264,491</u>	96.9%	<u>\$ 247,844</u>	<u>\$ 103,272</u>	240.0%	96.7%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				247,844			
Unassigned Fund Balance				<u>\$ -</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of March 31, 2020

	Fiscal Year 2019		Actual Percent Collected / Expended	Fiscal Year 2020		Budget to Actual	Actual to Actual Year-over-Year Change
	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	
810 Cemetery Fund							
Charges for Services	\$ 12,796	\$ 14,110	90.7%	\$ 13,963	\$ 25,000	55.9%	109.1%
Interest on Investments	17,708	23,598	75.0%	15,990	6,500	246.0%	90.3%
Transfer In (General Fund)	500	500	100.0%	500	500	100.0%	100.0%
Total Revenues and Other Sources	<u>31,004</u>	<u>38,208</u>	81.1%	<u>30,453</u>	<u>32,000</u>	95.2%	98.2%
Transfers	17,708	23,598	75.0%	65,990	75,000	88.0%	372.7%
Total Expenditures and Other Uses	<u>17,708</u>	<u>23,598</u>	75.0%	<u>65,990</u>	<u>75,000</u>	88.0%	372.7%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	13,296	14,610	91.0%	(35,537)	(43,000)	17.4%	-267.3%
Beginning Fund Balance	970,305	970,305	100.0%	984,915	504,982	195.0%	101.5%
Ending Fund Balance	<u>\$ 983,601</u>	<u>\$ 984,915</u>	99.9%	<u>\$ 949,378</u>	<u>\$ 461,982</u>	205.5%	96.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				949,378			
Unassigned Fund Balance				<u>(0)</u>			