

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of May 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	\$ 20,059,755	\$ 22,145,317	90.6%	\$ 20,868,966	\$ 23,572,680	88.5%	104.0%
Licenses and Permits	794,123	859,045	92.4%	897,833	949,150	94.6%	113.1%
Intergovernmental	1,657,029	2,255,466	73.5%	1,308,042	1,356,298	96.4%	78.9%
Charges for Services	1,452,784	1,591,398	91.3%	1,753,524	1,729,000	101.4%	120.7%
Fines	529,577	588,070	90.1%	397,870	602,900	66.0%	75.1%
Interest on Investments	113,584	123,331	92.1%	100,912	125,000	80.7%	88.8%
Miscellaneous	67,037	67,249	99.7%	54,020	70,100	77.1%	80.6%
Transfer in (Water Fund)	229,167	250,000	91.7%	50,000	250,000	20.0%	21.8%
Transfer In (Cemetery)	21,522	23,598	91.2%	68,742	75,000	91.7%	319.4%
Transfer In (Health Benefits)	-	-	N/A	100,000	100,000	100.0%	0.0%
Total Revenues and Other Sources	24,924,578	27,903,475	89.3%	25,599,907	28,830,127	88.8%	102.7%
Administration	999,842	1,084,583	92.2%	1,068,530	1,108,530	96.4%	106.9%
Administration - Parking	163,338	181,332	90.1%	167,515	168,000	99.7%	102.6%
Administration - Municipal Court	470,689	507,950	92.7%	598,150	698,644	85.6%	127.1%
Administrative Services - Miscellaneous	4,326	4,326	100.0%	22,893	19,000	120.5%	529.3%
Administrative Services - Band	47,017	64,213	73.2%	43,291	66,274	65.3%	92.1%
Administrative Services - Parks	4,942,575	5,391,900	91.7%	4,942,575	5,391,900	91.7%	100.0%
Police Department	6,967,441	7,504,873	92.8%	7,184,138	8,237,420	87.2%	103.1%
Fire and Rescue Department	9,182,057	10,040,008	91.5%	8,297,331	9,352,374	88.7%	90.4%
Public Works - Cemetery Division	387,381	431,797	89.7%	419,272	532,967	78.7%	108.2%
Community Development - Planning Division	1,432,133	1,565,134	91.5%	1,503,421	1,708,426	88.0%	105.0%
Community Development - Building Division	657,299	717,188	91.6%	723,251	829,108	87.2%	110.0%
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%	500	105,500	0.5%	0.5%
Contingency	-	-	N/A	-	400,000	0.0%	N/A
Total Expenditures and Other Uses	25,493,597	27,732,803	91.9%	25,104,867	28,752,142	87.3%	98.5%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(569,019)	170,672	-333.4%	495,040	77,985	634.8%	-87.0%
Beginning Fund Balance	4,792,508	4,792,508	100.0%	4,963,180	4,119,443	120.5%	103.6%
Ending Fund Balance	\$ 4,223,488	\$ 4,963,180	85.1%	\$ 5,458,220	\$ 4,197,428	130.0%	129.2%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				1,177,370			
Unassigned Fund Balance				\$ 4,280,850			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of May 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
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	4,942,575	5,391,900	91.7%	4,942,575	5,391,900	91.7%	100.0%
Charges for Services - Misc. Service Fees	784,620	916,636	85.6%	720,782	1,165,100	61.9%	91.9%
Interest on Investments	18,449	20,599	89.6%	17,924	23,310	76.9%	97.1%
Miscellaneous	19,010	25,700	74.0%	22,883	31,000	73.8%	120.4%
Transfer In	85,000	85,000	100.0%	185,000	185,000	100.0%	217.6%
Total Revenues and Other Sources	5,850,154	6,440,335	90.8%	5,958,065	6,811,310	87.5%	101.8%
Parks Division	3,794,751	4,151,758	91.4%	3,463,003	4,067,952	85.1%	91.3%
Recreation Division	1,389,840	1,552,403	89.5%	1,207,521	1,463,252	82.5%	86.9%
Golf Division	503,531	554,750	90.8%	529,335	599,548	88.3%	105.1%
Senior Services Division	-	-	N/A	289,132	345,500	83.7%	N/A
Parks Forestry Division	-	-	N/A	443,683	488,025	90.9%	N/A
Contingency	-	-	N/A	-	75,000	0.0%	N/A
Total Expenditures and Other Uses	5,688,122	6,258,911	90.9%	5,932,675	7,039,277	84.3%	104.3%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	162,032	181,424	89.3%	25,391	(227,967)	111.1%	15.7%
Beginning Fund Balance	661,453	661,453	100.0%	842,877	305,538	275.9%	127.4%
Ending Fund Balance	\$ 823,484	\$ 842,877	97.7%	\$ 868,268	\$ 77,571	1119.3%	105.4%
Reconciliation of Fund Balance:							
Restricted and Committed Funds					-		
Unassigned Fund Balance					<u>868,268</u>		

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of May 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
240							
	Housing Fund						
Taxes	\$ 87,388	\$ 104,751	83.4%	\$ 96,040	\$ 100,000	96.0%	109.9%
Interest on Investments	1,222	1,332	91.7%	1,865	-	N/A	152.7%
Miscellaneous	-	-	N/A	2,215	-	N/A	N/A
Total Revenues and Other Sources	<u>88,609</u>	<u>106,083</u>	83.5%	<u>100,120</u>	<u>100,000</u>	100.1%	113.0%
Materials and Services	300,000	300,000	100.0%	70,232	147,000	47.8%	23.4%
Total Expenditures and Other Uses	<u>300,000</u>	<u>300,000</u>	100.0%	<u>70,232</u>	<u>147,000</u>	47.8%	23.4%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(211,391)	(193,917)	109.0%	29,888	(47,000)	163.6%	-14.1%
Beginning Fund Balance	<u>263,903</u>	<u>263,903</u>	100.0%	<u>69,986</u>	<u>225,834</u>	31.0%	26.5%
Ending Fund Balance	<u>\$ 52,512</u>	<u>\$ 69,986</u>	75.0%	<u>\$ 99,875</u>	<u>\$ 178,834</u>	55.8%	190.2%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				99,875			
Unassigned Fund Balance				<u>\$ -</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of May 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 Year- To-Date Actuals	End-of-Year Actuals		Fiscal Year 2020 1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended		
250 Community Development Block Fund								
Intergovernmental	\$ 139,762	\$ 141,551	98.7%	\$ 107,675	\$ 351,305	30.7%		77.0%
Total Revenues and Other Sources	139,762	141,551	98.7%	107,675	351,305	30.7%		77.0%
Personnel Services	32,189	32,189	100.0%	40,237	35,033	114.9%		125.0%
Materials and Services	87,209	106,545	81.9%	101,096	315,810	32.0%		115.9%
Total Expenditures and Other Uses	119,399	138,735	86.1%	141,333	350,843	40.3%		118.4%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	20,363	2,816	723.0%	(33,658)	462	-7285.3%		-165.3%
Beginning Fund Balance	33,801	33,801	100.0%	36,617	-	0.0%		108.3%
Ending Fund Balance	<u>\$ 54,163</u>	<u>\$ 36,617</u>	147.9%	<u>\$ 2,959</u>	<u>\$ 462</u>	640.4%		5.5%
Reconciliation of Fund Balance:								
Restricted and Committed Funds				2,959				
Unassigned Fund Balance				<u>\$ 0</u>				

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of May 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
255 Reserve Fund							
Interest on Investments	\$ 835	\$ 916	91.2%	\$ 764	\$ 350	218.3%	91.5%
Total Revenues and Other Sources	835	916	91.2%	764	350	218.3%	91.5%
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	835	916	91.2%	764	350	218.3%	91.5%
Beginning Fund Balance	37,524	37,524	100.0%	38,440	19,205	200.2%	102.4%
Ending Fund Balance	\$ 38,359	\$ 38,440	99.8%	\$ 39,204	\$ 19,555	200.5%	102.2%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				39,204			
Unassigned Fund Balance				<u>\$ 0</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of May 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
260 Street Fund							
Taxes	\$ 350,077	\$ 704,598	49.7%	\$ 427,050	\$ 753,000	56.7%	122.0%
Intergovernmental	1,409,532	1,530,941	92.1%	1,395,877	3,246,034	43.0%	99.0%
Charges for Services - Rates	1,451,459	1,582,899	91.7%	1,495,384	1,611,000	92.8%	103.0%
Charges for Services - Misc. Service Fees	11,749	12,959	90.7%	11,444	17,000	67.3%	97.4%
System Development Charges	161,747	176,885	91.4%	227,856	100,000	227.9%	140.9%
Assessments	8,924	8,924	100.0%	3,244	30,000	10.8%	36.4%
Interest on Investments	108,786	119,788	90.8%	62,678	100,000	62.7%	57.6%
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	3,573,062	4,208,661	84.9%	3,624,121	11,941,179	30.3%	101.4%
Public Works - Ground Maintenance	189,545	241,995	78.3%	190,571	267,950	71.1%	100.5%
Public Works - Street Operations	2,781,307	3,858,808	72.1%	5,744,989	10,610,851	54.1%	206.6%
Public Works - Street Operations Debt	79,607	79,607	100.0%	-	123,905	0.0%	0.0%
Public Works - Transportation SDC's	45,184	47,422	95.3%	297,031	192,064	154.7%	657.4%
Contingency	-	-	N/A	-	21,850	0.0%	N/A
Total Expenditures and Other Uses	3,095,643	4,227,832	73.2%	6,232,591	11,216,620	55.6%	201.3%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	477,419	(19,171)	-2490.3%	(2,608,470)	724,559	-360.0%	-546.4%
Beginning Fund Balance	4,835,108	4,835,108	100.0%	4,815,937	1,881,204	256.0%	99.6%
Ending Fund Balance	\$ 5,312,527	\$ 4,815,937	110.3%	\$ 2,207,467	\$ 2,605,763	84.7%	41.6%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				2,641,068			
Unassigned Fund Balance				<u>(433,601)</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of May 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
280							
Airport Fund							
Intergovernmental	\$ 62,958	\$ 101,602	62.0%	\$ -	\$ 288,800	0.0%	N/A
Charges for Services - Rates	140,652	152,403	92.3%	141,565	160,000	88.5%	100.6%
Interest on Investments	3,928	4,388	89.5%	4,682	500	936.5%	119.2%
Miscellaneous	-	4,495	0.0%	1,000	-	N/A	N/A
Total Revenues and Other Sources	<u>207,536</u>	<u>262,888</u>	78.9%	<u>147,248</u>	<u>449,300</u>	32.8%	71.0%
Materials and Services	106,649	129,636	82.3%	62,483	158,044	39.5%	58.6%
Capital Outlay	53,859	61,074	88.2%	19,110	80,000	23.9%	35.5%
Debt Service	38,536	38,536	100.0%	-	-	N/A	0.0%
Total Expenditures and Other Uses	<u>199,044</u>	<u>229,246</u>	86.8%	<u>81,593</u>	<u>238,044</u>	34.3%	41.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	8,492	33,642	25.2%	65,654	211,256	31.1%	773.1%
Beginning Fund Balance	202,016	202,016	100.0%	235,658	112,653	209.2%	116.7%
Ending Fund Balance	<u>\$ 210,508</u>	<u>\$ 235,658</u>	89.3%	<u>\$ 301,313</u>	<u>\$ 323,909</u>	93.0%	143.1%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				301,313			
Unassigned Fund Balance				<u>(0)</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of May 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
410 Capital Improvements Fund							
Charges for Services - Internal	\$ 867,323	\$ 946,170	91.7%	\$ 867,323	\$ 931,170	93.1%	100.0%
Charges for Services - Misc. Service Fees	240,569	258,912	92.9%	189,277	60,000	315.5%	78.7%
System Development Charges	70,499	75,359	93.6%	57,070	51,500	110.8%	81.0%
Interest on Investments	25,756	28,045	91.8%	17,905	13,000	137.7%	69.5%
Miscellaneous	1,284,404	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	2,488,552	2,592,891	96.0%	1,135,880	1,165,670	97.4%	45.6%
Public Works - Facilities	1,029,598	1,283,549	80.2%	1,026,854	1,376,746	74.6%	99.7%
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	538,083	577,000	93.3%	110,000	110,000	100.0%	20.4%
Contingency	-	-	N/A	-	30,000	0.0%	N/A
Total Expenditures and Other Uses	2,579,254	2,872,122	89.8%	1,136,854	1,666,746	68.2%	44.1%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(90,703)	(279,232)	32.5%	(974)	(501,076)	99.8%	1.1%
Beginning Fund Balance	1,139,949	1,139,949	100.0%	860,718	674,587	127.6%	75.5%
Ending Fund Balance	\$ 1,049,246	\$ 860,718	121.9%	\$ 859,744	\$ 173,511	495.5%	81.9%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				859,744			
Unassigned Fund Balance				<u>\$ 0</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of May 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
411 Parks Capital Improvement Fund							
Taxes	\$ 425,043	\$ 803,844	52.9%	\$ 532,712	\$ 756,900	70.4%	125.3%
Intergovernmental	19,857	19,857	100.0%	167,890	915,000	18.3%	845.5%
Interest on Investments	21,815	24,077	90.6%	26,010	20,000	130.1%	119.2%
Miscellaneous	-	-	0.0%	-	250,000	0.0%	N/A
Total Revenues and Other Sources	<u>466,715</u>	<u>847,779</u>	55.1%	<u>726,612</u>	<u>1,941,900</u>	37.4%	155.7%
Materials and Services	35,906	30,999	115.8%	8,574	-	N/A	N/A
Capital Outlay	112,372	124,575	90.2%	333,000	1,930,000	17.3%	296.3%
Transfer Out	245,045	245,045	100.0%	344,656	444,656	77.5%	140.7%
Total Expenditures and Other Uses	<u>393,324</u>	<u>400,619</u>	98.2%	<u>686,231</u>	<u>2,374,656</u>	28.9%	174.5%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	73,391	447,160	16.4%	40,381	(432,756)	-9.3%	55.0%
Beginning Fund Balance	981,825	981,825	100.0%	1,428,985	532,000	268.6%	145.5%
Ending Fund Balance	<u>\$ 1,055,216</u>	<u>\$ 1,428,985</u>	73.8%	<u>\$ 1,469,366</u>	<u>\$ 99,244</u>	1480.6%	139.2%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				1,469,366			
Unassigned Fund Balance				<u>\$ 0</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of May 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
530 Debt Services							
Taxes	\$ 473,135	\$ 491,649	96.2%	\$ 465,766	\$ 485,000	96.0%	98.4%
Charges for Services - Internal	1,058,108	1,154,300	91.7%	1,163,108	1,154,300	100.8%	109.9%
Interest on Investments	15,439	17,374	88.9%	14,259	13,000	109.7%	92.4%
Transfer In (General Fund, Telecom, CIP & Parks CIP)	375,045	375,045	100.0%	269,656	374,656	72.0%	71.9%
Total Revenues and Other Sources	<u>1,921,728</u>	<u>2,038,368</u>	94.3%	<u>1,912,790</u>	<u>2,026,956</u>	94.4%	99.5%
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	<u>1,552,907</u>	<u>2,029,809</u>	76.5%	<u>1,542,423</u>	<u>2,025,354</u>	76.2%	99.3%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	368,821	8,559	4309.2%	370,367	1,602	23119.0%	100.4%
Beginning Fund Balance	1,027,296	1,027,296	100.0%	1,035,855	712,027	145.5%	100.8%
Ending Fund Balance	<u>\$ 1,396,116</u>	<u>\$ 1,035,855</u>	134.8%	<u>\$ 1,406,221</u>	<u>\$ 713,629</u>	197.1%	100.7%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				1,406,221			
Unassigned Fund Balance				<u>\$ -</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of May 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
670 Water Fund							
Charges for Services - Rates	\$ 7,329,489	\$ 8,135,815	90.1%	\$ 7,476,920	\$ 8,340,600	89.6%	102.0%
Charges for Services - Misc. Service Fees	44,995	54,085	83.2%	88,981	-	N/A	197.8%
System Development Charges	317,989	346,254	91.8%	212,188	100,000	212.2%	66.7%
Interest on Investments	208,704	228,124	91.5%	203,200	145,000	140.1%	97.4%
Miscellaneous	25,359	26,996	93.9%	41,754	25,000	167.0%	164.7%
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	9,679,061	11,587,078	83.5%	9,126,894	22,863,162	39.9%	94.3%
Public Works - Conservation	184,253	208,400	88.4%	182,964	287,850	63.6%	99.3%
Public Works - Water Supply	1,511,535	1,588,963	95.1%	677,658	1,328,442	51.0%	44.8%
Public Works - Water Supply Debt	9,562	9,562	100.0%	128,135	9,635	1329.9%	1340.0%
Public Works - Water Distribution	4,870,173	5,492,900	88.7%	3,700,960	4,534,218	81.6%	76.0%
Public Works - Water Distribution Debt	251,281	251,281	100.0%	271,163	253,458	107.0%	107.9%
Public Works - Water Treatment	1,768,919	2,114,176	83.7%	2,781,991	4,936,044	56.4%	157.3%
Public Works - Water Treatment Debt	141,393	141,393	100.0%	141,963	158,307	89.7%	100.4%
Public Works - Improvement SDC's	273,722	252,663	108.3%	430,837	1,275,500	33.8%	157.4%
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	229,167	250,000	91.7%	50,000	250,000	20.0%	21.8%
Contingency	-	-	N/A	-	342,500	0.0%	N/A
Total Expenditures and Other Uses	9,274,429	10,524,729	88.1%	8,400,357	13,591,740	61.8%	90.6%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	404,632	1,062,349	38.1%	726,537	9,271,422	7.8%	179.6%
Beginning Fund Balance	9,432,724	9,432,724	100.0%	10,495,073	6,287,722	166.9%	111.3%
Ending Fund Balance	\$ 9,837,356	\$ 10,495,073	93.7%	\$ 11,221,610	\$ 15,559,144	72.1%	114.1%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				6,052,414			
Unassigned Fund Balance				<u>\$ 5,169,196</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of May 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
675 Wastewater Fund							
Taxes	\$ 1,532,457	\$ 1,626,299	94.2%	\$ 1,171,439	\$ 1,600,000	73.2%	76.4%
Charges for Services - Rates	5,362,876	5,873,506	91.3%	5,575,417	5,560,000	100.3%	104.0%
Charges for Services - Misc. Service Fees	13,250	13,250	100.0%	7,851	-	N/A	59.3%
System Development Charges	258,278	269,372	95.9%	194,020	100,000	194.0%	75.1%
Interest on Investments	175,667	193,213	90.9%	176,633	145,000	121.8%	100.5%
Miscellaneous	200	480,200	0.0%	1,610	1,000	161.0%	805.0%
Other Financing Sources	250,022	269,824	92.7%	35,581	4,950,000	0.7%	14.2%
Total Revenues and Other Sources	<u>7,592,751</u>	<u>8,725,665</u>	87.0%	<u>7,162,552</u>	<u>12,356,000</u>	58.0%	94.3%
Public Works - Wastewater Collection	2,087,430	2,490,322	83.8%	2,391,635	2,732,272	87.5%	114.6%
Public Works - Wastewater Collection Debt	71,974	71,974	100.0%	76,224	76,229	100.0%	105.9%
Public Works - Wastewater Treatment	2,545,081	3,129,249	81.3%	2,174,429	3,984,462	54.6%	85.4%
Public Works - Wastewater Treatment Debt	1,752,674	1,752,674	100.0%	1,720,632	1,720,672	100.0%	98.2%
Public Works - Improvements SDC's	39,757	91,602	43.4%	66,213	504,750	13.1%	166.5%
Contingency	-	-	N/A	-	162,500	0.0%	N/A
Total Expenditures and Other Uses	<u>6,496,916</u>	<u>7,535,821</u>	86.2%	<u>6,429,133</u>	<u>9,180,885</u>	70.0%	99.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	1,095,834	1,189,844	92.1%	733,419	3,175,115	23.1%	66.9%
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>\$ 8,732,680</u>	<u>\$ 8,826,690</u>	98.9%	<u>\$ 9,560,108</u>	<u>\$ 7,839,314</u>	122.0%	109.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				3,624,107			
Unassigned Fund Balance				<u>\$ 5,936,001</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of May 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
680 Stormwater Fund							
Charges for Services - Rates	\$ 649,028	\$ 708,474	91.6%	\$ 666,909	\$ 770,000	86.6%	102.8%
System Development Charges	29,695	30,439	97.6%	15,132	35,000	43.2%	51.0%
Interest on Investments	38,765	42,640	90.9%	34,934	30,000	116.4%	90.1%
Miscellaneous	2,619	2,619	100.0%	-	-	N/A	0.0%
Total Revenues and Other Sources	<u>720,106</u>	<u>784,172</u>	91.8%	<u>716,974</u>	<u>835,000</u>	85.9%	99.6%
Public Works - Storm Water Operations	595,496	650,218	91.6%	699,331	918,339	76.2%	117.4%
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%	87,356	125,000	69.9%	2424.0%
Contingency	-	-	N/A	-	15,000	0.0%	N/A
Total Expenditures and Other Uses	<u>611,249</u>	<u>686,626</u>	89.0%	<u>798,637</u>	<u>1,070,289</u>	74.6%	130.7%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	108,857	97,546	111.6%	(81,662)	(235,289)	65.3%	-75.0%
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>\$ 1,877,848</u>	<u>\$ 1,866,537</u>	100.6%	<u>\$ 1,784,874</u>	<u>\$ 657,084</u>	271.6%	95.0%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				6,180			
Unassigned Fund Balance				<u>\$ 1,778,694</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of May 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
690 Electric Fund							
Intergovernmental	\$ 80,914	\$ 80,914	100.0%	\$ 126,292	\$ 210,000	60.1%	156.1%
Charges for Services - Rates	14,755,875	15,983,036	92.3%	15,019,285	16,766,395	89.6%	101.8%
Charges for Services - Misc. Service Fees	188,517	199,662	94.4%	241,587	261,573	92.4%	128.2%
Interest on Investments	48,174	54,681	88.1%	50,287	36,963	136.0%	104.4%
Miscellaneous	113,185	122,555	92.4%	68,130	97,780	69.7%	60.2%
Total Revenues and Other Sources	15,186,664	16,440,849	92.4%	15,505,580	17,372,711	89.3%	102.1%
Administration - Conservation	611,533	662,589	92.3%	705,847	921,797	76.6%	115.4%
Electric - Supply	6,642,623	7,217,533	92.0%	6,857,809	7,911,282	86.7%	103.2%
Electric - Distribution	6,761,591	7,830,101	86.4%	6,804,485	7,920,211	85.9%	100.6%
Electric - Transmission	846,391	927,429	91.3%	807,740	1,313,286	61.5%	95.4%
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	14,884,395	16,660,316	89.3%	15,198,002	18,201,468	83.5%	102.1%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	302,269	(219,468)	-137.7%	307,578	(828,757)	137.1%	101.8%
Beginning Fund Balance	2,468,855	2,468,855	100.0%	2,249,387	1,604,259	140.2%	91.1%
Ending Fund Balance	\$ 2,771,124	\$ 2,249,387	123.2%	\$ 2,556,965	\$ 775,502	329.7%	92.3%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				-			
Unassigned Fund Balance				\$ 2,556,965			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of May 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 Year- To-Date Actuals	End-of-Year Actuals		Fiscal Year 2020 1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended		
695 Telecommunications Fund								
Charges for Services - Rates	\$ 2,152,580	\$ 2,361,300	91.2%	\$ 2,290,100	\$ 2,342,646	97.8%	106.4%	
Charges for Services - Misc. Service Fees	11,584	18,509	62.6%	4,675	-	N/A	40.4%	
Interest on Investments	14,165	15,939	88.9%	20,719	2,000	1036.0%	146.3%	
Miscellaneous	-	-	0.0%	-	1,000	0.0%	N/A	
Total Revenues and Other Sources	<u>2,178,329</u>	<u>2,395,748</u>	90.9%	<u>2,315,494</u>	<u>2,345,646</u>	98.7%	106.3%	
Personnel Services	635,377	691,265	91.9%	597,124	798,555	74.8%	94.0%	
Materials & Services	908,143	982,760	92.4%	838,496	985,469	85.1%	92.3%	
Capital Outlay	11,523	11,523	100.0%	7,250	65,000	11.2%	62.9%	
Debt - Transfer to Debt Service Fund	374,917	409,000	91.7%	479,917	409,000	117.3%	128.0%	
Contingency	-	-	N/A	-	52,500	0.0%	N/A	
Total Expenditures and Other Uses	<u>1,929,960</u>	<u>2,094,547</u>	92.1%	<u>1,922,786</u>	<u>2,310,524</u>	83.2%	99.6%	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	248,369	301,200	82.5%	392,708	35,122	1118.1%	158.1%	
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>\$ 1,082,477</u>	<u>\$ 1,135,308</u>	95.3%	<u>\$ 1,528,017</u>	<u>\$ 575,693</u>	265.4%	141.2%	
Reconciliation of Fund Balance:								
Restricted and Committed Funds				338,083				
Unassigned Fund Balance				<u>\$ 1,189,934</u>				

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of May 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
710 Central Service Fund							
Taxes	\$ 34,003	\$ 64,308	52.9%	\$ 42,617	\$ 82,550	51.6%	125.3%
Charges for Services - Internal	6,219,694	6,785,121	91.7%	6,805,389	8,166,467	83.3%	109.4%
Charges for Services - Misc. Service Fees	217,339	231,651	93.8%	390,615	295,000	132.4%	179.7%
Interest on Investments	26,145	28,485	91.8%	29,404	29,637	99.2%	112.5%
Miscellaneous	11,448	12,001	95.4%	8,937	-	N/A	78.1%
Operating Transfer in (CIP Fund)	428,083	467,000	91.7%	-	-	N/A	0.0%
Total Revenues and Other Sources	6,936,713	7,588,566	91.4%	7,276,962	8,573,654	84.9%	104.9%
Administration Department	1,527,452	1,650,210	92.6%	1,368,893	1,774,498	77.1%	89.6%
Information Technology - Info Services Division	1,069,711	1,304,149	82.0%	1,196,214	1,473,618	81.2%	111.8%
Administrative Services Department	2,611,343	2,718,367	96.1%	2,165,567	3,056,617	70.8%	82.9%
City Recorder Division	168,110	182,042	92.3%	167,168	183,097	91.3%	99.4%
Public Works - Administration and Engineering	1,876,683	1,986,517	94.5%	1,949,970	2,474,775	78.8%	103.9%
Contingency	-	-	N/A	-	105,209	0.0%	N/A
Total Expenditures and Other Uses	7,253,299	7,841,285	92.5%	6,847,811	9,067,814	75.5%	94.4%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(316,586)	(252,719)	125.3%	429,151	(494,160)	186.8%	-135.6%
Beginning Fund Balance	1,092,452	1,092,452	100.0%	839,733	375,525	223.6%	76.9%
Ending Fund Balance	\$ 775,866	\$ 839,733	92.4%	\$ 1,268,884	\$ (118,635)	1169.6%	163.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				175,000			
Unassigned Fund Balance				\$ 1,093,884			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of May 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
720 Insurance Service Fund							
Intergovernmental	\$ 1,700	\$ 1,700	100.0%	\$ -	\$ -	N/A	N/A
Charges for Services - Internal	637,953	693,867	91.9%	1,269,587	712,944	178.1%	199.0%
Interest on Investments	8,263	9,095	90.8%	1,069	8,750	12.2%	12.9%
Miscellaneous	26,995	54,024	50.0%	238,255	40,000	595.6%	882.6%
Total Revenues and Other Sources	674,910	758,686	89.0%	1,508,912	761,694	198.1%	223.6%
Personnel Services	108,413	162,708	66.6%	227,264	-	N/A	209.6%
Materials and Services	865,954	982,067	88.2%	1,040,345	1,040,072	100.0%	120.1%
Capital Outlay	95,928	155,744	61.6%	-	-	N/A	0.0%
Total Expenditures and Other Uses	1,070,295	1,300,519	82.3%	1,267,609	1,040,072	121.9%	118.4%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(395,385)	(541,833)	73.0%	241,302	(278,378)	186.7%	-61.0%
Beginning Fund Balance	586,216	586,216	100.0%	44,383	415,988	10.7%	7.6%
Ending Fund Balance	\$ 190,831	\$ 44,383	430.0%	\$ 285,685	\$ 137,610	207.6%	149.7%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				-			
Unassigned Fund Balance				<u>\$ 285,685</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of May 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 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	\$ 5,817,731	\$ 6,347,864	91.6%	\$ 5,303,242	\$ 6,338,256	83.7%		91.2%
Interest on Investments	13,170	14,634	90.0%	17,051	9,375	181.9%		129.5%
Miscellaneous	70,862	70,862	100.0%	271	-	N/A		0.4%
Total Revenues and Other Sources	5,901,763	6,433,359	91.7%	5,320,564	6,347,631	83.8%		90.2%
Materials and Services	5,137,839	5,505,680	93.3%	4,969,385	6,183,108	80.4%		96.7%
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	5,137,839	5,505,680	93.3%	5,069,385	6,333,108	80.0%		98.7%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	763,923	927,680	82.3%	251,178	14,523	1729.5%		32.9%
Beginning Fund Balance	4,695	4,695	100.0%	932,374	441,324	211.3%		19860.4%
Ending Fund Balance	<u>\$ 768,618</u>	<u>\$ 932,374</u>	82.4%	<u>\$ 1,183,553</u>	<u>\$ 455,847</u>	259.6%		154.0%
Reconciliation of Fund Balance:								
Restricted and Committed Funds				1,183,553				
Unassigned Fund Balance				<u>\$ (0)</u>				

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of May 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 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	\$ 2,037,347	\$ 3,125,774	65.2%	\$ 2,624,607	\$ 2,514,171	104.4%	128.8%	
Charges for Services - Misc. Service Fees	216,046	239,577	90.2%	200,597	-	N/A	92.8%	
Interest on Investments	73,940	80,284	92.1%	81,446	68,000	119.8%	110.2%	
Miscellaneous	64,178	100,773	63.7%	34,478	75,000	46.0%	53.7%	
Total Revenues and Other Sources	<u>2,391,510</u>	<u>3,546,408</u>	67.4%	<u>2,941,127</u>	<u>2,657,171</u>	110.7%	123.0%	
Public Works - Maintenance	1,445,546	1,726,087	83.7%	1,430,955	1,377,000	103.9%	99.0%	
Public Works - Purchasing and Acquisition	1,526,820	2,071,379	73.7%	864,343	1,831,091	47.2%	56.6%	
Contingency	-	-	N/A	-	50,000	0.0%	N/A	
Total Expenditures and Other Uses	<u>2,972,366</u>	<u>3,797,466</u>	78.3%	<u>2,295,298</u>	<u>3,258,091</u>	70.4%	77.2%	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(580,856)	(251,058)	231.4%	645,829	(600,920)	207.5%	-111.2%	
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>\$ 2,998,646</u>	<u>\$ 3,328,444</u>	90.1%	<u>\$ 3,974,273</u>	<u>\$ 611,514</u>	649.9%	132.5%	
Reconciliation of Fund Balance:								
Restricted and Committed Funds				3,974,273				
Unassigned Fund Balance				<u>\$ 0</u>				

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of May 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
731 Parks Equipment Fund							
Charges for Services - Internal	\$ 208,542	\$ 227,500	91.7%	\$ 135,208	\$ 147,500	91.7%	64.8%
Interest on Investments	4,276	4,898	87.3%	5,227	725	720.9%	122.2%
Miscellaneous	31,006	46,331	66.9%	14,693	-	N/A	47.4%
Total Revenues and Other Sources	<u>243,823</u>	<u>278,729</u>	87.5%	<u>155,128</u>	<u>148,225</u>	104.7%	63.6%
Materials and Services	-	-	N/A	1,336	-	N/A	N/A
Capital Outlay	141,092	141,092	100.0%	142,591	150,000	95.1%	101.1%
Total Expenditures and Other Uses	<u>141,092</u>	<u>141,092</u>	100.0%	<u>143,927</u>	<u>150,000</u>	96.0%	102.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	102,731	137,637	74.6%	11,201	(1,775)	-631.0%	10.9%
Beginning Fund Balance	126,854	126,854	100.0%	264,491	105,047	251.8%	208.5%
Ending Fund Balance	<u>\$ 229,585</u>	<u>\$ 264,491</u>	86.8%	<u>\$ 275,692</u>	<u>\$ 103,272</u>	267.0%	120.1%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				275,692			
Unassigned Fund Balance				<u>\$ -</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of May 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 Year- To-Date Actuals	End-of-Year Actuals		Fiscal Year 2020 1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended		
810 Cemetery Fund								
Charges for Services	\$ 13,554	\$ 14,110	96.1%	\$ 15,137	\$ 25,000	60.5%	111.7%	
Interest on Investments	21,522	23,598	91.2%	18,742	6,500	288.3%	87.1%	
Transfer In (General Fund)	500	500	100.0%	500	500	100.0%	100.0%	
Total Revenues and Other Sources	<u>35,576</u>	<u>38,208</u>	93.1%	<u>34,379</u>	<u>32,000</u>	107.4%	96.6%	
Transfers	21,522	23,598	91.2%	68,742	75,000	91.7%	319.4%	
Total Expenditures and Other Uses	<u>21,522</u>	<u>23,598</u>	91.2%	<u>68,742</u>	<u>75,000</u>	91.7%	319.4%	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	14,054	14,610	96.2%	(34,363)	(43,000)	20.1%	-244.5%	
Beginning Fund Balance	970,305	970,305	100.0%	984,915	504,982	195.0%	101.5%	
Ending Fund Balance	<u>\$ 984,359</u>	<u>\$ 984,915</u>	99.9%	<u>\$ 950,552</u>	<u>\$ 461,982</u>	205.8%	96.6%	
Reconciliation of Fund Balance:								
Restricted and Committed Funds				950,552				
Unassigned Fund Balance				<u>(0)</u>				