

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 10/31/2020 (33.33% of Budget)

	Fiscal Year 2020	Fiscal Year 2020	Percent Collected / Expended	Fiscal Year 2021	2nd Year of Biennial Budget	Percent Collected / Expended	Year over year change
	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals			
110 General Fund							
Taxes	\$ 4,209,186	\$ 22,071,780	19.1%	\$ 3,547,857	\$ 24,260,648	14.6%	84.3%
Licenses and Permits	262,629	1,095,600	24.0%	670,083	949,150	70.6%	255.1%
Intergovernmental	201,731	2,217,898	9.1%	546,416	1,657,044	33.0%	270.9%
Charges for Services	704,341	1,671,137	42.1%	554,484	1,599,001	34.7%	78.7%
Fines	218,830	418,514	52.3%	81,487	607,900	13.4%	37.2%
Interest on Investments	20,984	107,484	19.5%	10,774	126,250	8.5%	51.3%
Miscellaneous	37,580	55,509	67.7%	5,470	70,145	7.8%	14.6%
Transfer in (Water Fund)	83,333	50,000	166.7%	50,000	250,000	20.0%	60.0%
Transfer In (Cemetery)	57,696	69,988	82.4%	52,957	75,000	70.6%	91.8%
Transfer In (Health Benefits)	100,000	100,000	100.0%	100,000	100,000	100.0%	100.0%
Total Revenues and Other Sources	5,896,310	27,857,909	21.2%	5,619,528	29,695,138	18.9%	95.3%
Administration	573,894	1,329,759	43.2%	515,652	1,111,194	46.4%	89.9%
Administration - Municipal Court	209,696	653,523	32.1%	212,450	708,010	30.0%	101.3%
Finance - Miscellaneous	-	22,893	0.0%	-	19,000	0.0%	N/A
Finance - Band	36,777	48,382	76.0%	6,934	66,459	10.4%	18.9%
Finance - Parks	1,797,300	5,391,900	33.3%	898,650	5,391,900	16.7%	50.0%
Police Department	2,831,567	7,768,441	36.4%	2,658,104	8,482,466	31.3%	93.9%
Fire and Rescue Department	2,917,961	9,396,269	31.1%	3,014,172	9,902,676	30.4%	103.3%
Public Works - Cemetery Division	186,824	459,164	40.7%	178,197	542,128	32.9%	95.4%
Community Development - Planning Division	568,815	1,769,254	32.2%	511,491	1,755,537	29.1%	89.9%
Community Development - Building Division	265,264	793,354	33.4%	265,186	848,549	31.3%	100.0%
Community Development - Social Services Grants	134,000	134,000	100.0%	-	134,000	0.0%	0.0%
Transfers (Cemetery and Debt Svc)	500	500	100.0%	500	105,500	0.5%	100.0%
Contingency	-	-	N/A	-	400,000	0.0%	N/A
Total Expenditures and Other Uses	9,522,598	27,767,439	34.3%	8,261,336	29,467,420	28.0%	86.8%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(3,626,288)	90,470	-4008.3%	(2,641,808)	227,718	-1160.1%	72.9%
Beginning Fund Balance	4,285,867	4,963,180	86.4%	5,053,650	4,119,443	122.7%	117.9%
Ending Fund Balance	<u>\$ 659,579</u>	<u>\$ 5,053,650</u>	13.1%	<u>\$ 2,411,842</u>	<u>\$ 4,347,161</u>	55.5%	365.7%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				1,412,660			
Unassigned Fund Balance				<u>\$ 999,182</u>			

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	Fiscal Year 2020		Percent Collected / Expended	Fiscal Year 2021		Percent Collected / Expended	Year over year change
	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals	2nd Year of Biennial Budget		
211 Parks and Recreation General Fund							
Intergovernmental	\$ 10,209	\$ 190,356	5.4%	\$ 22,584.44	\$ 15,000	150.6%	221.2%
Charges for Services - Internal	1,797,300	5,391,900	33.3%	898,650	5,391,900	16.7%	50.0%
Charges for Services - Misc. Service Fees	300,641	819,535	36.7%	260,000	1,181,475	22.0%	86.5%
Interest on Investments	7,246	19,232	37.7%	3,611	23,543	15.3%	49.8%
Miscellaneous	12,336	33,425	36.9%	24,273	31,000	78.3%	196.8%
Transfer In	185,000	185,000	100.0%	-	185,000	0.0%	0.0%
Total Revenues and Other Sources	2,312,732	6,639,448	34.8%	1,209,118	6,827,918	17.7%	52.3%
Parks Division	1,489,078	3,769,517	39.5%	1,189,710	4,141,464	28.7%	79.9%
Recreation Division	480,870	1,261,136	38.1%	237,592	1,494,730	15.9%	49.4%
Golf Division	205,001	578,354	35.4%	180,025	596,302	30.2%	87.8%
Senior Services Division	100,681	317,639	31.7%	107,616	354,680	30.3%	106.9%
Parks Forestry Division	162,408	481,257	33.7%	141,332	497,594	28.4%	87.0%
Contingency	-	-	0.0%	-	75,000	0.0%	0.0%
Total Expenditures and Other Uses	2,438,039	6,407,902	38.0%	1,856,275	7,159,770	25.9%	76.1%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(125,307)	231,545	-54.1%	(647,157)	(331,852)	195.0%	516.5%
Beginning Fund Balance	823,322	842,877	97.7%	1,074,423	305,538	351.6%	130.5%
Ending Fund Balance	\$ 698,015	\$ 1,074,423	65.0%	\$ 427,265	\$ (26,314)	1723.7%	61.2%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				-			
Unassigned Fund Balance				<u>\$ 427,265</u>			

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240 Housing Fund								
Taxes	\$ 28,476	\$ 100,000	28.5%	\$ 9,999	\$ 100,000	10.0%	35.1%	
Interest on Investments	642	1,996	32.2%	359	-	N/A	56.0%	
Miscellaneous	-	2,215	0.0%	-	-	N/A	N/A	
Total Revenues and Other Sources	<u>29,118</u>	<u>104,211</u>	27.9%	<u>10,358</u>	<u>100,000</u>	10.4%	35.6%	
Materials and Services	5,118	65,118	7.9%	-	100,000	N/A	56.0%	
Total Expenditures and Other Uses	<u>5,118</u>	<u>65,118</u>	7.9%	<u>-</u>	<u>100,000</u>	N/A	56.0%	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	24,000	39,093	61.4%	10,358	-	0.0%	43.2%	
Beginning Fund Balance	<u>69,986</u>	<u>69,986</u>	100.0%	<u>109,080</u>	<u>225,834</u>	N/A	155.9%	
Ending Fund Balance	<u>\$ 93,986</u>	<u>\$ 109,080</u>	86.2%	<u>\$ 119,438</u>	<u>\$ 225,834</u>	52.9%	127.1%	
Reconciliation of Fund Balance:								
Restricted and Committed Funds				119,438				
Unassigned Fund Balance				<u>\$ -</u>				

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	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals			
250 Community Development Block Fund							
Intergovernmental	\$ 32,874	\$ 238,255	13.8%	\$ 40,060	\$ 175,422	22.8%	121.9%
Total Revenues and Other Sources	32,874	238,255	13.8%	40,060	175,422	22.8%	121.9%
Personnel Services	12,641	49,323	25.6%	22,293	35,495	62.8%	176.4%
Materials and Services	32,874	188,933	17.4%	40,060	140,389	28.5%	121.9%
Total Expenditures and Other Uses	45,515	238,255	19.1%	62,354	175,884	35.5%	137.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(12,641)	-	0.0%	(22,293)	(462)	4827.9%	176.4%
Beginning Fund Balance	36,617	36,617	100.0%	36,617	1	3661687.0%	100.0%
Ending Fund Balance	\$ 23,976	\$ 36,617	65.5%	\$ 14,323	\$ (461)	N/A	59.7%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				14,323			
Unassigned Fund Balance				\$ -			

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	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals			
255 Reserve Fund							
Interest on Investments	\$ 309	\$ 816	37.9%	\$ 126	\$ 350	36.1%	40.9%
Interfund Loan	-	-	0.0%	-	-	N/A	0.0%
Total Revenues and Other Sources	<u>309</u>	<u>816</u>	37.9%	<u>126</u>	<u>350</u>	36.1%	40.9%
Interfund Loan (Health Benefits Fund)	-	-		-	-	N/A	0.0%
Operating Transfer out	-	-		-	-	N/A	0.0%
Total Expenditures and Other Uses	<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>	N/A	0.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	309	816	37.9%	126	350	36.1%	40.9%
Beginning Fund Balance	<u>38,440</u>	<u>38,440</u>	100.0%	<u>39,256</u>	<u>19,205</u>	204.4%	102.1%
Ending Fund Balance	<u>\$ 38,749</u>	<u>\$ 39,256</u>	98.7%	<u>\$ 39,382</u>	<u>\$ 19,555</u>	201.4%	101.6%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				<u>39,382</u>			
Unassigned Fund Balance				<u>\$ -</u>			

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	Year-To-Date Actuals	End-of-Year Actuals	Percent Collected / Expended	Year-To-Date Actuals	2nd Year of Biennial Budget	Percent Collected / Expended		
260								
	Street Fund							
Taxes	\$ 162,561	\$ 398,771	40.8%	\$ 103,701	\$ 795,000	13.0%	63.8%	
Intergovernmental	508,996	1,502,423	33.9%	468,877	1,761,302	26.6%	92.1%	
Charges for Services - Rates	540,920	1,631,327	33.2%	543,319	1,659,000	32.7%	100.4%	
Charges for Services - Misc. Service Fees	5,211	11,576	45.0%	527	17,000	3.1%	10.1%	
System Development Charges	63,744	235,750	27.0%	65,225	100,000	65.2%	102.3%	
Assessments	6,917	3,319	208.4%	2,537	30,000	8.5%	36.7%	
Interest on Investments	34,400	65,516	52.5%	4,764	100,000	4.8%	13.9%	
Miscellaneous	586	587	99.9%	16,611	84,145	19.7%	2832.6%	
Other Financing Sources	-	-	0.0%	-	5,000,000	0.0%	N/A	
Total Revenues and Other Sources	1,323,336	3,849,269	34.4%	1,205,561	9,546,447	12.6%	91.1%	
Public Works - Ground Maintenance	76,101	240,936	31.6%	75,088	268,200	28.0%	98.7%	
Public Works - Street Operations	3,091,179	6,389,240	48.4%	1,646,937	9,217,473	17.9%	53.3%	
Public Works - Street Operations Debt	71,981	-	N/A	76,331	127,555	59.8%	N/A	
Public Works - Transportation SDC's	186,325	353,846	52.7%	182,131	738,149	24.7%	97.7%	
Contingency	-	-	0.0%	-	21,850	0.0%	N/A	
Total Expenditures and Other Uses	3,425,586	6,984,022	49.0%	1,980,487	10,373,227	19.1%	57.8%	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(2,102,250)	(3,134,753)	67.1%	(774,925)	(826,780)	93.7%	36.9%	
Beginning Fund Balance	4,474,295	4,815,937	92.9%	1,681,184	1,881,204	89.4%	37.6%	
Ending Fund Balance	\$ 2,372,045	\$ 1,681,184	141.1%	\$ 906,258	\$ 1,054,424	85.9%	38.2%	
Reconciliation of Fund Balance:								
Restricted and Committed Funds				2,522,973				
Unassigned Fund Balance				\$ (1,616,714)				

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	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals			
280							
Airport Fund							
Intergovernmental	\$ -	\$ 67,244.76	N/A	\$ -	\$ 180,000	0.0%	100.0%
Charges for Services - Rates	74,311	165,347	44.9%	75,910	162,000	46.9%	102.2%
Interest on Investments	1,724	5,062	34.1%	1,117	500	223.4%	64.8%
Miscellaneous	1,000	1,000	100.0%	-	-	N/A	0.0%
Total Revenues and Other Sources	77,034	238,654	32.3%	77,027	342,500	22.5%	100.0%
Materials and Services	46,866	63,591	73.7%	79,447	108,044	73.5%	169.5%
Capital Outlay	1,058	34,154	3.1%	8,674	260,000	3.3%	N/A
Contingency	-	-	0.0%	-	-	N/A	0.0%
Total Expenditures and Other Uses	47,924	97,745	49.0%	88,120	368,044	23.9%	183.9%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	29,110	140,909	20.7%	(11,094)	(25,544)	43.4%	-38.1%
Beginning Fund Balance	235,658	235,658	100.0%	376,568	112,653	334.3%	159.8%
Ending Fund Balance	\$ 264,768	\$ 376,568	70.3%	\$ 365,474	\$ 87,109	419.6%	138.0%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				365,474			
Unassigned Fund Balance				\$ -			

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	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals			
410 Capital Improvements Fund							
Intergovernmental	\$ -	\$ 1,860.58	0.0%	\$ 5,167	\$ -	N/A	N/A
Charges for Services - Internal	315,390	946,170	33.3%	315,390	931,170	33.9%	100.0%
Charges for Services - Misc. Service Fees	72,373	203,162	35.6%	54,349	60,000	90.6%	75.1%
System Development Charges	24,170	59,994	40.3%	18,708	51,500	36.3%	77.4%
Interest on Investments	7,561	19,103	39.6%	3,163	13,000	24.3%	41.8%
Miscellaneous	818	4,306	19.0%	-	10,000	0.0%	N/A
Total Revenues and Other Sources	<u>420,312</u>	<u>1,234,596</u>	34.0%	<u>396,777</u>	<u>1,065,670</u>	37.2%	94.4%
Public Works - Facilities	377,790	1,066,743	35.4%	385,442	1,592,132	24.2%	102.0%
Transfer Out	-	110,000	0.0%	-	110,000	0.0%	N/A
Contingency	-	-		-	30,000	0.0%	N/A
Total Expenditures and Other Uses	<u>377,790</u>	<u>1,176,743</u>	32.1%	<u>385,442</u>	<u>1,732,132</u>	22.3%	102.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	42,522	57,853	73.5%	11,335	(666,462)	-1.7%	26.7%
Beginning Fund Balance	<u>853,761</u>	<u>860,718</u>	99.2%	<u>918,571</u>	<u>674,587</u>	136.2%	107.6%
Ending Fund Balance	<u>\$ 896,283</u>	<u>\$ 918,571</u>	97.6%	<u>\$ 929,906</u>	<u>\$ 8,125</u>	11445.3%	103.8%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				<u>929,906</u>			
Unassigned Fund Balance				<u>\$ 0</u>			

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411 Parks Capital Improvement Fund							
Taxes	\$ 206,070	\$ 664,577	31.0%	\$ 123,803	\$ 756,900	16.4%	0.0%
Intergovernmental	5,000	171,690	2.9%	550,000	2,075,000	26.5%	0.0%
Interest on Investments	10,488	27,987	37.5%	5,357	20,000	26.8%	51.1%
Miscellaneous	-	-	N/A	7,862	-	N/A	N/A
Other Financing Sources	-	-	0.0%	-	1,250,000	0.0%	0.0%
Total Revenues and Other Sources	<u>221,559</u>	<u>864,253</u>	25.6%	<u>687,022</u>	<u>4,101,900</u>	16.7%	310.1%
Personnel Services	-	-					
Materials and Services	-	8,574	0.0%	-	-	N/A	N/A
Capital Outlay	19,663	343,387	5.7%	107,759	3,090,000	3.5%	548.0%
Transfer Out	185,000	344,656		-	349,172	0.0%	N/A
Total Expenditures and Other Uses	<u>204,663</u>	<u>696,618</u>	29.4%	<u>107,759</u>	<u>3,439,172</u>	3.1%	52.7%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	16,896	167,636	10.1%	579,263	662,728	87.4%	3428.4%
Beginning Fund Balance	<u>1,068,654</u>	<u>1,428,985</u>	74.8%	<u>1,596,621</u>	<u>607,000</u>	263.0%	149.4%
Ending Fund Balance	<u>\$ 1,085,550</u>	<u>\$ 1,596,621</u>	68.0%	<u>\$ 2,175,883</u>	<u>\$ 1,269,728</u>	171.4%	200.4%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				<u>2,175,883</u>			
Unassigned Fund Balance				<u>\$ 0</u>			

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530 Debt Services							
Taxes	\$ 4,802	\$ 483,627	1.0%	\$ 5,058	\$ 213,000	2.4%	105.3%
Charges for Services - Internal	384,767	1,259,300	30.6%	384,767	1,154,300	33.3%	100.0%
Interest on Investments	2,363	15,469	15.3%	1,082	13,130	8.2%	45.8%
Transfer In (General Fund & CIP)	-	269,656	0.0%	-	379,172	0.0%	N/A
Total Revenues and Other Sources	<u>391,932</u>	<u>2,028,052</u>	19.3%	<u>390,907</u>	<u>1,759,602</u>	22.2%	99.7%
Materials and Services	-	900	0.0%	-	-	N/A	N/A
Debt Service	1,216,793	2,025,311	60.1%	1,240,496	1,765,520	70.3%	101.9%
Total Expenditures and Other Uses	<u>1,216,793</u>	<u>2,026,211</u>	60.1%	<u>1,240,496</u>	<u>1,765,520</u>	70.3%	101.9%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(824,861)	1,841	-44815.3%	(849,589)	(5,918)	-14356.0%	103.0%
Beginning Fund Balance	1,035,855	1,035,855	100.0%	1,037,695	712,027	145.7%	100.2%
Ending Fund Balance	<u>\$ 210,993</u>	<u>\$ 1,037,695</u>	20.3%	<u>\$ 188,107</u>	<u>\$ 706,109</u>	26.6%	89.2%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				188,107			
Unassigned Fund Balance				<u>\$ -</u>			

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670 Water Fund							
Intergovernmental	\$ -	\$ 6,331	0.0%	\$ 5,859	\$ -	N/A	N/A
Charges for Services - Rates	3,787,892	8,256,832	45.9%	4,036,919	8,633,400	46.8%	106.6%
Charges for Services - Misc. Service Fees	30,858	98,581	31.3%	10,487	-	N/A	34.0%
System Development Charges	89,377	226,981	39.4%	99,530	100,000	99.5%	111.4%
Interest on Investments	78,899	216,316	36.5%	33,232	146,450	22.7%	42.1%
Miscellaneous	41,147	41,749	98.6%	764	25,000	3.1%	1.9%
Other Financing Sources	-	1,103,851	0.0%	-	14,252,562	0.0%	N/A
Total Revenues and Other Sources	4,028,174	9,950,641	40.5%	4,186,789	23,157,412	18.1%	103.9%
Public Works - Conservation	76,230	201,734	37.8%	75,142	290,810	25.8%	98.6%
Public Works - Water Supply	278,364	762,548	36.5%	353,456	3,054,080	11.6%	127.0%
Public Works - Water Supply Debt	9,362	245,129	3.8%	9,273	9,455	98.1%	99.0%
Public Works - Water Distribution	1,423,503	3,984,957	35.7%	1,320,626	4,685,675	28.2%	92.8%
Public Works - Water Distribution Debt	236,641	388,157	61.0%	234,465	249,105	94.1%	99.1%
Public Works - Water Treatment	530,914	3,219,746	16.5%	496,181	13,289,350	3.7%	93.5%
Public Works - Water Treatment Debt	72,875	141,963	51.3%	313,935	140,576	223.3%	430.8%
Public Works - Improvement SDC's	76,597	566,328	13.5%	45,894	2,877,500	1.6%	59.9%
Public Works - Debt SDC's	33,705	34,686	97.2%	16,691	180,776	9.2%	49.5%
Debt Service	-	-	0.0%	33,381	34,038	N/A	0.0%
Transfer Out	83,333	50,000	166.7%	50,000	250,000	20.0%	0.0%
Contingency	-	-	0.0%	-	342,500	0.0%	0.0%
Total Expenditures and Other Uses	2,821,526	9,595,249	29.4%	2,949,043	25,403,866	11.6%	104.5%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	1,206,648	355,392	339.5%	1,237,746	(2,246,454)	155.1%	102.6%
Beginning Fund Balance	10,562,358	10,495,073	100.6%	10,850,465	8,954,820	121.2%	102.7%
Ending Fund Balance	\$ 11,769,006	\$ 10,850,465	108.5%	\$ 12,088,212	\$ 6,708,366	180.2%	102.7%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				5,212,880			
Unassigned Fund Balance				\$ 6,875,331			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 10/31/2020 (33.33% of Budget)

	Fiscal Year 2020	Fiscal Year 2020	Percent Collected / Expended	Fiscal Year 2021	2nd Year of Biennial Budget	Percent Collected / Expended	Year over year change
	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals			
675 Wastewater Fund							
Taxes	\$ 499,544	\$ 1,617,688	30.9%	\$ 271,995	\$ 1,650,000	16.5%	54.4%
Intergovernmental	-	3,409	0.0%	4,594	-	N/A	N/A
Charges for Services - Rates	2,132,626	6,078,318	35.1%	2,143,693	5,783,000	37.1%	100.5%
Charges for Services - Misc. Service Fees	-	7,851	0.0%	4,594	-	N/A	N/A
System Development Charges	70,202	212,725	33.0%	72,401	100,000	72.4%	-300.0%
Interest on Investments	68,131	188,367	36.2%	31,031	146,450	21.2%	-200.0%
Miscellaneous	-	1,610	0.0%	-	1,000	0.0%	0.0%
Other Financing Sources	-	122,729	0.0%	(19)	4,950,000	0.0%	0.0%
Total Revenues and Other Sources	<u>2,770,503</u>	<u>8,232,697</u>	33.7%	<u>2,528,290</u>	<u>12,630,450</u>	20.0%	91.3%
Public Works - Wastewater Collection	1,077,562	2,579,229	41.8%	785,767	3,009,387	26.1%	72.9%
Public Works - Wastewater Collection Debt	44,028	76,224	57.8%	147,238	75,429	195.2%	334.4%
Public Works - Wastewater Treatment	825,319	2,487,997	33.2%	877,528	4,334,978	20.2%	106.3%
Public Works - Wastewater Treatment Debt	61,088	1,720,632	3.6%	61,088	1,713,537	3.6%	100.0%
Public Works - Improvements SDC's	50,735	109,481	46.3%	19,082	605,000	3.2%	37.6%
Contingency	-	-	0.0%	-	162,500	0.0%	0.0%
Total Expenditures and Other Uses	<u>2,058,731</u>	<u>6,973,563</u>	29.5%	<u>1,890,703</u>	<u>9,900,831</u>	19.1%	91.8%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	711,772	1,259,134	56.5%	637,587	2,729,619	23.4%	89.6%
Beginning Fund Balance	<u>8,770,513</u>	<u>8,826,690</u>	99.4%	<u>10,085,824</u>	<u>4,664,199</u>	216.2%	115.0%
Ending Fund Balance	<u>\$ 9,482,285</u>	<u>\$ 10,085,824</u>	94.0%	<u>\$ 10,723,411</u>	<u>\$ 7,393,818</u>	145.0%	113.1%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				3,727,351			
Unassigned Fund Balance				<u>\$ 6,996,060</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 10/31/2020 (33.33% of Budget)

	Fiscal Year 2020	Fiscal Year 2020	Percent Collected / Expended	Fiscal Year 2021	2nd Year of Biennial Budget	Percent Collected / Expended	Year over year change
	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals			
680 Storm Water Fund							
Intergovernmental	\$ -	\$ 2,597	0.0%	\$ 2,601	\$ -	N/A	N/A
Charges for Services - Rates	241,437	727,545	33.2%	242,642	790,000	30.7%	100.5%
System Development Charges	7,494	16,834	44.5%	7,724	45,000	17.2%	103.1%
Interest on Investments	14,468	37,214	38.9%	5,595	30,300	18.5%	38.7%
Total Revenues and Other Sources	263,399	784,190	33.6%	258,563	865,300	29.9%	98.2%
Public Works - Storm Water Operations	270,931	756,257	35.8%	271,535	970,143	28.0%	100.2%
Public Works - Storm Water Operations Debt	11,025	11,950	92.3%	10,925	11,750	93.0%	99.1%
Public Works - Storm Water SDC's	36,784	87,356	42.1%	9,467	191,000	5.0%	25.7%
Contingency	-	-	0.0%	-	15,000	0.0%	0.0%
Total Expenditures and Other Uses	318,740	855,563	37.3%	291,927	1,187,893	24.6%	91.6%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(55,341)	(71,373)	77.5%	(33,364)	(322,593)	10.3%	60.3%
Beginning Fund Balance	1,866,537	1,866,537	100.0%	1,795,164	892,373	201.2%	96.2%
Ending Fund Balance	\$ 1,811,196	\$ 1,795,164	100.9%	\$ 1,761,800	\$ 569,780	309.2%	97.3%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				(64,342)			
Unassigned Fund Balance				\$ 1,826,141			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 10/31/2020 (33.33% of Budget)

	Fiscal Year 2020			Fiscal Year 2021			Percent Collected / Expended	Year over year change
	Year-To-Date Actuals	End-of-Year Actuals	Percent Collected / Expended	Year-To-Date Actuals	2nd Year of Biennial Budget	Percent Collected / Expended		
690 Electric Fund								
Intergovernmental	\$ 61,845	\$ 205,315	30.1%	\$ 31,206	\$ 210,000	14.9%	50.5%	
Charges for Services - Rates	5,248,027	16,230,395	32.3%	5,240,451	17,351,779	30.2%	99.9%	
Charges for Services - Misc. Service Fees	80,807	247,843	32.6%	81,842	261,573	31.3%	101.3%	
Interest on Investments	19,337	54,149	35.7%	8,065	37,333	21.6%	41.7%	
Miscellaneous	21,894	74,069	29.6%	35,397	-	N/A	161.7%	
Total Revenues and Other Sources	5,431,909	16,811,771	32.3%	5,396,961	17,958,465	30.1%	99.4%	
Administration - Conservation	250,566	788,117	31.8%	217,452	908,958	23.9%	86.8%	
Electric - Supply	2,390,852	7,446,726	32.1%	2,578,009	8,203,553	31.4%	107.8%	
Electric - Distribution	2,579,759	7,388,997	34.9%	2,322,903	8,976,709	25.9%	90.0%	
Electric - Transmission	300,832	893,860	33.7%	333,285	1,352,684	24.6%	110.8%	
Debt Service	-	22,393	0.0%	-	22,123	0.0%	N/A	
Contingency	-	-	0.0%	-	112,500	0.0%	0.0%	
Total Expenditures and Other Uses	5,522,009	16,540,093	33.4%	5,451,649	19,576,527	27.8%	98.7%	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(90,100)	271,678	-33.2%	(54,689)	(1,618,063)	3.4%	60.7%	
Beginning Fund Balance	2,248,946	2,249,387	100.0%	2,521,065	1,604,259	157.1%	112.1%	
Ending Fund Balance	\$ 2,158,846	\$ 2,521,065	85.6%	\$ 2,466,376	\$ (13,804)	17967.4%	114.2%	
Reconciliation of Fund Balance:								
Restricted and Committed Funds				-				
Unassigned Fund Balance				\$ 2,466,376				

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 10/31/2020 (33.33% of Budget)

	Fiscal Year 2020	Fiscal Year 2020	Percent Collected / Expended	Fiscal Year 2021	2nd Year of Biennial Budget	Percent Collected / Expended	Year over year change
	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals			
695 Telecommunications Fund							
Intergovernmental	\$ -	\$ 4,904	0.0%	\$ 24,139	\$ -	N/A	N/A
Charges for Services - Rates	818,959	2,503,789	32.7%	863,781	2,430,112	35.5%	105.5%
Charges for Services - Misc. Service Fees	1,700	5,100	33.3%	1,700	32,548	5.2%	100.0%
Interest on Investments	7,525	22,338	33.7%	4,423	2,000	221.2%	58.8%
Miscellaneous	-	-	N/A	-	1,000	0.0%	N/A
Total Revenues and Other Sources	<u>828,184</u>	<u>2,536,132</u>	32.7%	<u>894,044</u>	<u>2,465,660</u>	36.3%	108.0%
Personnel Services	215,577	658,729	32.7%	233,712	821,227	28.5%	108.4%
Materials & Services	325,925	940,741	34.6%	369,044	997,654	37.0%	113.2%
Capital Outlay	6,651	17,446	38.1%	-	65,000	0.0%	0.0%
Debt - Transfer to Debt Service Fund	136,333	514,000	26.5%	136,333	409,000	33.3%	100.0%
Contingency	-	-	0.0%	-	52,500	0.0%	0.0%
Total Expenditures and Other Uses	<u>684,487</u>	<u>2,130,916</u>	32.1%	<u>739,090</u>	<u>2,345,381</u>	31.5%	108.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	143,697	405,215	35.5%	154,954	120,279	128.8%	107.8%
Beginning Fund Balance	<u>1,135,824</u>	<u>1,135,308</u>	100.0%	<u>1,540,524</u>	<u>540,571</u>	285.0%	135.6%
Ending Fund Balance	<u>\$ 1,279,521</u>	<u>\$ 1,540,524</u>	83.1%	<u>\$ 1,695,478</u>	<u>\$ 660,850</u>	256.6%	132.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				167,667			
Unassigned Fund Balance				<u>\$ 1,527,811</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
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	Fiscal Year 2020	Fiscal Year 2020	Percent Collected / Expended	Fiscal Year 2021	2nd Year of Biennial Budget	Percent Collected / Expended	Year over year change
	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals			
710 Central Service Fund							
Taxes	\$ 16,486	\$ 53,166	31.0%	\$ 9,904	\$ 82,550	12.0%	N/A
Intergovernmental	-	215,509	0.0%	36,381	-	N/A	N/A
Charges for Services - Internal	2,722,156	7,485,928	36.4%	2,862,825	8,365,502	34.2%	105.2%
Charges for Services - Misc. Service Fees	73,194	405,152	18.1%	101,914	295,000	34.5%	139.2%
Interest on Investments	9,338	31,499	29.6%	6,291	29,933	21.0%	67.4%
Miscellaneous	1,410	9,122	15.5%	605	-	N/A	42.9%
Total Revenues and Other Sources	<u>2,822,583</u>	<u>8,200,376</u>	34.4%	<u>3,017,919</u>	<u>8,772,985</u>	34.4%	106.9%
Administration Department	517,951	1,474,265	35.1%	469,814	1,803,662	26.0%	90.7%
Information Technology - Info Services Division	421,779	1,299,078	32.5%	389,825	1,522,549	25.6%	92.4%
Finance Department	817,473	2,342,606	34.9%	752,596	2,821,250	26.7%	92.1%
City Recorder Division	68,653	183,363	37.4%	57,552	192,752	29.9%	83.8%
Public Works - Administration and Engineering	732,259	2,167,935	33.8%	650,712	2,533,246	25.7%	88.9%
Contingency	-	-	-	-	105,209	0.0%	0.0%
Total Expenditures and Other Uses	<u>2,558,115</u>	<u>7,467,247</u>	34.3%	<u>2,320,499</u>	<u>8,978,668</u>	25.8%	90.7%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	264,469	733,129	36.1%	697,420	(205,682)	-339.1%	263.7%
Beginning Fund Balance	792,751	839,733	94.4%	<u>1,572,862</u>	375,525	418.8%	198.4%
Ending Fund Balance	<u>\$ 1,057,220</u>	<u>\$ 1,572,862</u>	67.2%	<u>\$ 2,270,282</u>	<u>\$ 169,843</u>	1336.7%	214.7%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				200,000			
Unassigned Fund Balance				<u>\$ 2,070,282</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 10/31/2020 (33.33% of Budget)

	Fiscal Year 2020	Fiscal Year 2020	Percent Collected / Expended	Fiscal Year 2021	2nd Year of Biennial Budget	Percent Collected / Expended	Year over year change
	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals			
720 Insurance Service Fund							
Intergovernmental	\$ -	\$ 63,998	0.0%	\$ 56,781	\$ -	N/A	N/A
Charges for Services - Internal	445,284	1,288,503	34.6%	203,506	712,944	28.5%	45.7%
Interest on Investments	1,057	1,746	60.5%	466	8,750	5.3%	44.1%
Miscellaneous	219,357	243,694	90.0%	12,540	40,000	31.4%	5.7%
Total Revenues and Other Sources	<u>665,698</u>	<u>1,597,941</u>	41.7%	<u>273,293</u>	<u>761,694</u>	35.9%	41.1%
Personnel Services	149,756	227,264	65.9%	-	-	N/A	N/A
Materials and Services	778,608	1,129,581	68.9%	1,025,063	1,041,940	98.4%	131.7%
Capital Outlay	2,468	-	N/A	-	30,000	0.0%	0.0%
Contingency	-	-	0.0%	-	-	N/A	0.0%
Total Expenditures and Other Uses	<u>930,832</u>	<u>1,356,846</u>	68.6%	<u>1,025,063</u>	<u>1,071,940</u>	95.6%	110.1%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(265,134)	241,095	-110.0%	(751,770)	(310,246)	242.3%	283.5%
Beginning Fund Balance	44,383	44,383	100.0%	285,478	415,988	68.6%	643.2%
Ending Fund Balance	<u>\$ (220,751)</u>	<u>\$ 285,478</u>	-77.3%	<u>\$ (466,291)</u>	<u>\$ 105,742</u>	-441.0%	211.2%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				(466,291)			
Unassigned Fund Balance				<u>\$ -</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 10/31/2020 (33.33% of Budget)

	Fiscal Year 2020	Fiscal Year 2020	Percent Collected / Expended	Fiscal Year 2021	2nd Year of Biennial Budget	Percent Collected / Expended	Year over year change
	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals			
725 Health Benefits Reserve Fund							
Charges for Services - Internal	\$ 1,967,296	\$ 5,771,133	34.1%	\$ 1,843,339	\$ 6,715,665	27.4%	93.7%
Interest on Investments	6,181	18,573	33.3%	3,819	10,313	37.0%	61.8%
Miscellaneous	-	2,933	0.0%	-	-	N/A	N/A
Total Revenues and Other Sources	<u>1,973,478</u>	<u>5,792,639</u>	34.1%	<u>1,847,158</u>	<u>6,725,978</u>	27.5%	93.6%
Materials and Services	1,832,744	5,412,841	33.9%	1,737,614	6,549,195	26.5%	94.8%
Transfer Out	100,000	100,000	0.0%	100,000	100,000	100.0%	0.0%
Contingency	-	-	0.0%	-	50,000	0.0%	0.0%
Total Expenditures and Other Uses	<u>1,932,744</u>	<u>5,512,841</u>	35.1%	<u>1,837,614</u>	<u>6,699,195</u>	27.4%	95.1%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	40,733	279,798	14.6%	9,544	26,783	35.6%	23.4%
Beginning Fund Balance	932,374	932,374	100.0%	<u>1,212,173</u>	441,324	274.7%	130.0%
Ending Fund Balance	<u>\$ 973,108</u>	<u>\$ 1,212,173</u>	80.3%	<u>\$ 1,221,717</u>	<u>\$ 468,107</u>	261.0%	125.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				1,221,717			
Unassigned Fund Balance				<u>\$ -</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 10/31/2020 (33.33% of Budget)

	Fiscal Year 2020	Fiscal Year 2020	Percent Collected / Expended	Fiscal Year 2021	2nd Year of Biennial Budget	Percent Collected / Expended	Year over year change
	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals			
730 Equipment Fund							
Intergovernmental	\$ -	\$ 3,943	0.0%	\$ -	\$ -	N/A	N/A
Charges for Services - Internal	1,261,257	2,819,371	44.7%	779,057	2,339,171	33.3%	61.8%
Charges for Services - Misc. Service Fees	88,859	213,740	41.6%	37,593	175,000	N/A	42.3%
Interest on Investments	31,837	86,945	36.6%	11,413	68,680	N/A	35.8%
Miscellaneous	13,547	37,269	36.3%	66,906	75,000	89.2%	493.9%
Total Revenues and Other Sources	1,395,500	3,161,267	44.1%	894,969	2,657,851	33.7%	64.1%
Public Works - Maintenance	528,726	1,580,214	33.5%	571,086	1,884,207	30.3%	108.0%
Public Works - Purchasing and Acquisition	34,762	1,057,901	3.3%	1,040,237	2,500,500	41.6%	2992.5%
Contingency	-	-	N/A	-	50,000	0%	N/A
Total Expenditures and Other Uses	563,488	2,638,115	21.4%	1,611,323	4,434,707	36.3%	286.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	832,013	523,151	159.0%	(716,354)	(1,776,856)	40.3%	-86.1%
Beginning Fund Balance	3,321,539	3,328,444	99.8%	3,851,595	1,212,434	317.7%	116.0%
Ending Fund Balance	<u>\$ 4,153,552</u>	<u>\$ 3,851,595</u>	107.8%	<u>\$ 3,135,241</u>	<u>\$ (564,422)</u>	655.5%	75.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				3,135,241			
Unassigned Fund Balance				<u>\$ -</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 10/31/2020 (33.33% of Budget)

	Fiscal Year 2020 Year-To-Date Actuals	Fiscal Year 2020 End-of-Year Actuals	Percent Collected / Expended	Fiscal Year 2021 Year-To-Date Actuals	2nd Year of Biennial Budget	Percent Collected / Expended	Year over year change
731 Parks Equipment Fund							
Charges for Services - Internal	\$ 49,167	\$ 147,500	33.3%	\$ 52,233	\$ 156,700	33.3%	106.2%
Interest on Investments	2,273	5,589	40.7%	1,030	725	N/A	45.3%
Miscellaneous	-	14,693	0.0%	18,184	-	N/A	N/A
Total Revenues and Other Sources	51,440	167,782	30.7%	71,447	157,425	45.4%	138.9%
Materials and Services	-	1,336		1,653	-	N/A	0.0%
Capital Outlay	-	142,591	0.0%	-	150,000	0.0%	0.0%
Total Expenditures and Other Uses	-	143,927	0.0%	1,653	150,000	1.1%	0.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	51,440	23,855	215.6%	69,794	7,425	940.0%	135.7%
Beginning Fund Balance	264,491	264,491	100.0%	288,346	105,047	274.5%	109.0%
Ending Fund Balance	<u>\$ 315,931</u>	<u>\$ 288,346</u>	109.6%	<u>\$ 358,140</u>	<u>\$ 112,472</u>	318.4%	113.4%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				358,140			
Unassigned Fund Balance				<u>\$ -</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 10/31/2020 (33.33% of Budget)

	Fiscal Year 2020	Fiscal Year 2020	Percent Collected / Expended	Fiscal Year 2021	2nd Year of Biennial Budget	Percent Collected / Expended	Year over year change
	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals			
810 Cemetery Fund							
Charges for Services	\$ 7,246	\$ 19,411	37.3%	\$ 5,048	\$ 25,000	20.2%	69.7%
Interest on Investments	7,696	19,988	38.5%	2,957	6,500	45.5%	38.4%
Transfer In (General Fund)	500	500	100.0%	500	500	100.0%	100.0%
Total Revenues and Other Sources	<u>15,442</u>	<u>39,898</u>	38.7%	<u>8,506</u>	<u>32,000</u>	26.6%	55.1%
Transfers Out (General Fund)	57,696	69,988	82.4%	52,957	75,000	70.6%	91.8%
Total Expenditures and Other Uses	<u>57,696</u>	<u>69,988</u>	82.4%	<u>52,957</u>	<u>75,000</u>	70.6%	91.8%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(42,254)	(30,089)	140.4%	(44,452)	(43,000)	0.0%	105.2%
Beginning Fund Balance	<u>984,915</u>	<u>984,915</u>	100.0%	<u>954,825</u>	<u>504,982</u>	189.1%	96.9%
Ending Fund Balance	<u>\$ 942,661</u>	<u>\$ 954,825</u>	98.7%	<u>\$ 910,374</u>	<u>\$ 461,982</u>	197.1%	96.6%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				910,374			
Unassigned Fund Balance				<u>\$ -</u>			