

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 09/30/2020 (25% 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	\$ 2,307,205	\$ 22,071,780	10.5%	\$ 2,329,351	\$ 24,260,648	9.6%	101.0%
Licenses and Permits	203,929	1,095,600	18.6%	567,540	949,150	59.8%	278.3%
Intergovernmental	165,772	2,217,898	7.5%	190,124	1,657,044	11.5%	114.7%
Charges for Services	580,212	1,671,137	34.7%	406,565	1,599,001	25.4%	70.1%
Fines	166,025	418,514	39.7%	72,992	607,900	12.0%	44.0%
Interest on Investments	17,111	107,484	15.9%	9,234	126,250	7.3%	54.0%
Miscellaneous	37,083	55,509	66.8%	4,668	70,145	6.7%	12.6%
Transfer in (Water Fund)	62,500	50,000	125.0%	50,000	250,000	20.0%	80.0%
Transfer In (Cemetery)	55,465	69,988	79.2%	52,324	75,000	69.8%	94.3%
Transfer In (Health Benefits)	100,000	100,000	100.0%	100,000	100,000	100.0%	N/A
Total Revenues and Other Sources	<u>3,695,300</u>	<u>27,857,909</u>	13.3%	<u>3,782,797</u>	<u>29,695,138</u>	12.7%	102.4%
Administration	467,820	1,329,759	35.2%	444,110	1,111,194	40.0%	94.9%
Administration - Municipal Court	151,726	653,523	23.2%	155,383	708,010	21.9%	102.4%
Finance - Miscellaneous	-	22,893	0.0%	-	19,000	0.0%	N/A
Finance - Band	36,208	48,382	74.8%	6,306	66,459	9.5%	17.4%
Finance - Parks	1,347,975	5,391,900	25.0%	898,650	5,391,900	16.7%	66.7%
Police Department	2,061,564	7,768,441	26.5%	1,936,620	8,482,466	22.8%	93.9%
Fire and Rescue Department	2,048,982	9,396,269	21.8%	2,266,750	9,902,676	22.9%	110.6%
Public Works - Cemetery Division	142,203	459,164	31.0%	143,815	542,128	26.5%	101.1%
Community Development - Planning Division	428,330	1,769,254	24.2%	379,036	1,755,537	21.6%	88.5%
Community Development - Building Division	195,845	793,354	24.7%	197,625	848,549	23.3%	100.9%
Community Development - Social Services Grants	132,000	134,000	98.5%	-	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%	
Total Expenditures and Other Uses	<u>7,013,152</u>	<u>27,767,439</u>	25.3%	<u>6,428,794</u>	<u>29,467,420</u>	21.8%	91.7%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(3,317,852)	90,470	-3667.3%	(2,645,998)	227,718	-1162.0%	79.8%
Beginning Fund Balance	<u>4,285,867</u>	<u>4,963,180</u>	86.4%	<u>5,053,650</u>	<u>4,119,443</u>	122.7%	117.9%
Ending Fund Balance	<u>\$ 968,015</u>	<u>\$ 5,053,650</u>	19.2%	<u>\$ 2,407,653</u>	<u>\$ 4,347,161</u>	55.4%	248.7%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				1,412,660			
Unassigned Fund Balance				<u>\$ 994,993</u>			

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	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals			
211 Parks and Recreation General Fund							
Intergovernmental	\$ 7,094	\$ 190,356	3.7%	\$ 15,691.54	\$ 15,000	104.6%	221.2%
Charges for Services - Internal	1,347,975	5,391,900	25.0%	898,650	5,391,900	16.7%	66.7%
Charges for Services - Misc. Service Fees	262,333	819,535	32.0%	220,894	1,181,475	18.7%	84.2%
Interest on Investments	5,240	19,232	27.2%	3,162	23,543	13.4%	60.3%
Miscellaneous	8,845	33,425	26.5%	1,691	31,000	5.5%	19.1%
Transfer In	-	185,000	0.0%	-	185,000	0.0%	N/A
Total Revenues and Other Sources	1,631,487	6,639,448	24.6%	1,140,088	6,827,918	16.7%	69.9%
Parks Division	1,127,270	3,769,517	29.9%	903,041	4,141,464	21.8%	80.1%
Recreation Division	370,137	1,261,136	29.3%	184,506	1,494,730	12.3%	49.8%
Golf Division	151,462	578,354	26.2%	134,715	596,302	22.6%	88.9%
Senior Services Division	71,931	317,639	22.6%	82,375	354,680	23.2%	114.5%
Parks Forestry Division	120,118	481,257	25.0%	107,305	497,594	21.6%	89.3%
Contingency	-	-	0.0%	-	75,000	0.0%	0.0%
Total Expenditures and Other Uses	1,840,917	6,407,902	28.7%	1,411,943	7,159,770	19.7%	76.7%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(209,431)	231,545	-90.4%	(271,855)	(331,852)	81.9%	129.8%
Beginning Fund Balance	823,322	842,877	97.7%	1,074,423	305,538	351.6%	130.5%
Ending Fund Balance	\$ 613,891	\$ 1,074,423	57.1%	\$ 802,568	\$ (26,314)	3149.9%	130.7%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				-			
Unassigned Fund Balance				<u>\$ 802,568</u>			

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240 Housing Fund								
Taxes	\$ 28,476	\$ 100,000	28.5%	\$ 9,999	\$ 100,000	10.0%	N/A	
Interest on Investments	420	1,996	21.0%	276	-	N/A	65.7%	
Miscellaneous	-	2,215	0.0%	-	-	N/A	N/A	
Total Revenues and Other Sources	<u>28,895</u>	<u>104,211</u>	27.7%	<u>10,275</u>	<u>100,000</u>	10.3%	35.6%	
Materials and Services	5,118	65,118	7.9%	-	100,000	N/A	65.7%	
Total Expenditures and Other Uses	<u>5,118</u>	<u>65,118</u>	7.9%	<u>-</u>	<u>100,000</u>	N/A	65.7%	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	23,777	39,093	60.8%	10,275	-	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		
Ending Fund Balance	<u>\$ 93,764</u>	<u>\$ 109,080</u>	86.0%	<u>\$ 119,354</u>	<u>\$ 225,834</u>	52.9%	127.3%	
Reconciliation of Fund Balance:								
Restricted and Committed Funds				<u>119,354</u>				
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	\$ 6,946	\$ 238,255	2.9%	\$ 36,493	\$ 175,422	20.8%	525.4%
Total Revenues and Other Sources	6,946	238,255	2.9%	36,493	175,422	20.8%	525.4%
Personnel Services	10,458	49,323	21.2%	17,328	35,495	48.8%	165.7%
Materials and Services	6,946	188,933	3.7%	36,493	140,389	26.0%	N/A
Total Expenditures and Other Uses	17,405	238,255	7.3%	53,821	175,884	30.6%	309.2%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(10,458)	-	0.0%	(17,328)	(462)	3752.6%	165.7%
Beginning Fund Balance	36,617	36,617	100.0%	36,617	1	3661687.0%	100.0%
Ending Fund Balance	\$ 26,159	\$ 36,617	71.4%	\$ 19,289	\$ (461)	N/A	73.7%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				19,289			
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	\$ 217	\$ 816	26.6%	\$ 99	\$ 350	N/A	45.6%
Interfund Loan	-	-	0.0%	-	-	N/A	0.0%
Total Revenues and Other Sources	<u>217</u>	<u>816</u>	26.6%	<u>99</u>	<u>350</u>	28.2%	45.6%
Interfund Loan (Health Benefits Fund)	-	-		-	-	N/A	0.0%
Operating Transfer out	-	-		-	-	N/A	0.0%
Total Expenditures and Other Uses	<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>	N/A	0.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	217	816	26.6%	99	350	28.2%	45.6%
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>\$ 38,657</u>	<u>\$ 39,256</u>	98.5%	<u>\$ 39,355</u>	<u>\$ 19,555</u>	201.3%	101.8%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				<u>39,355</u>			
Unassigned Fund Balance				<u>\$ -</u>			

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	Fiscal Year 2020			Fiscal Year 2021			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	
260 Street Fund							
Taxes	\$ 15,041	\$ 398,771	3.8%	\$ 12,017	\$ 795,000	1.5%	79.9%
Intergovernmental	378,867	1,502,423	25.2%	323,180	1,761,302	18.3%	85.3%
Charges for Services - Rates	402,578	1,631,327	24.7%	406,854	1,659,000	24.5%	101.1%
Charges for Services - Misc. Service Fees	4,182	11,576	36.1%	396	17,000	2.3%	9.5%
System Development Charges	42,643	235,750	18.1%	38,271	100,000	38.3%	89.7%
Assessments	4,794	3,319	144.4%	47	30,000	0.2%	1.0%
Interest on Investments	26,007	65,516	39.7%	4,115	100,000	4.1%	15.8%
Miscellaneous	586	587	99.9%	16,611	84,145	19.7%	2833.1%
Other Financing Sources	-	-	0.0%	-	5,000,000	0.0%	N/A
Total Revenues and Other Sources	874,697	3,849,269	22.7%	801,491	9,546,447	8.4%	91.6%
Public Works - Ground Maintenance	69,814	240,936	29.0%	69,158	268,200	25.8%	99.1%
Public Works - Street Operations	2,474,988	6,389,240	38.7%	1,293,929	9,217,473	14.0%	52.3%
Public Works - Street Operations Debt	-	-	N/A	-	127,555	0.0%	N/A
Public Works - Transportation SDC's	147,701	353,846	41.7%	150,149	738,149	20.3%	101.7%
Contingency	-	-	0.0%	-	21,850	0.0%	N/A
Total Expenditures and Other Uses	2,692,502	6,984,022	38.6%	1,513,236	10,373,227	14.6%	56.2%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(1,817,805)	(3,134,753)	58.0%	(711,745)	(826,780)	86.1%	39.2%
Beginning Fund Balance	4,474,295	4,815,937	92.9%	1,681,184	1,881,204	89.4%	37.6%
Ending Fund Balance	\$ 2,656,490	\$ 1,681,184	158.0%	\$ 969,438	\$ 1,054,424	91.9%	36.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				2,522,973			
Unassigned Fund Balance				\$ (1,553,534)			

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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	52,030	165,347	31.5%	63,855	162,000	39.4%	122.7%
Interest on Investments	1,197	5,062	23.6%	886	500	N/A	74.0%
Miscellaneous	1	1,000	0.1%	-	-	N/A	0.0%
Total Revenues and Other Sources	<u>53,228</u>	<u>238,654</u>	22.3%	<u>64,741</u>	<u>342,500</u>	18.9%	121.6%
Materials and Services	40,831	63,591	64.2%	73,547	108,044	68.1%	180.1%
Capital Outlay	1,058	34,154	3.1%	7,389	260,000	2.8%	N/A
Contingency	-	-	0.0%	-	-	N/A	0.0%
Total Expenditures and Other Uses	<u>41,889</u>	<u>97,745</u>	42.9%	<u>80,936</u>	<u>368,044</u>	22.0%	193.2%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	11,339	140,909	8.0%	(16,195)	(25,544)	63.4%	-142.8%
Beginning Fund Balance	<u>235,658</u>	<u>235,658</u>	100.0%	<u>376,568</u>	<u>112,653</u>	334.3%	159.8%
Ending Fund Balance	<u>\$ 246,997</u>	<u>\$ 376,568</u>	65.6%	<u>\$ 360,373</u>	<u>\$ 87,109</u>	413.7%	145.9%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				360,373			
Unassigned Fund Balance				<u>\$ -</u>			

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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%	\$ 2,193	\$ -	N/A	N/A
Charges for Services - Internal	236,543	946,170	25.0%	236,543	931,170	25.4%	100.0%
Charges for Services - Misc. Service Fees	54,363	203,162	26.8%	41,209	60,000	68.7%	75.8%
System Development Charges	18,321	59,994	30.5%	11,503	51,500	22.3%	62.8%
Interest on Investments	5,264	19,103	27.6%	2,543	13,000	19.6%	48.3%
Miscellaneous	818	4,306	19.0%	-	10,000	0.0%	N/A
Total Revenues and Other Sources	<u>315,309</u>	<u>1,234,596</u>	25.5%	<u>293,991</u>	<u>1,065,670</u>	27.6%	93.2%
Public Works - Facilities	240,236	1,066,743	22.5%	318,248	1,592,132	20.0%	132.5%
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>240,236</u>	<u>1,176,743</u>	20.4%	<u>318,248</u>	<u>1,732,132</u>	18.4%	132.5%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	75,073	57,853	129.8%	(24,257)	(666,462)	3.6%	-32.3%
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>\$ 928,834</u>	<u>\$ 918,571</u>	101.1%	<u>\$ 894,314</u>	<u>\$ 8,125</u>	11007.2%	96.3%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				894,314			
Unassigned Fund Balance				<u>\$ (0)</u>			

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411 Parks Capital Improvement Fund							
Taxes	\$ 20,890	\$ 664,577	3.1%	\$ 16,690	\$ 756,900	2.2%	N/A
Intergovernmental	5,000	171,690	2.9%	-	2,075,000	0.0%	0.0%
Interest on Investments	7,042	27,987	25.2%	3,915	20,000	19.6%	55.6%
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>32,932</u>	<u>864,253</u>	3.8%	<u>28,467</u>	<u>4,101,900</u>	0.7%	86.4%
Personnel Services	-	-					
Materials and Services	-	8,574	0.0%	-	-	N/A	N/A
Capital Outlay	15,847	343,387	4.6%	18,853	3,090,000	0.6%	119.0%
Transfer Out	-	344,656	0.0%	-	349,172	0.0%	N/A
Total Expenditures and Other Uses	<u>15,847</u>	<u>696,618</u>	2.3%	<u>18,853</u>	<u>3,439,172</u>	0.5%	119.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	17,085	167,636	10.2%	9,614	662,728	1.5%	56.3%
Beginning Fund Balance	1,068,654	1,428,985	74.8%	<u>1,596,621</u>	607,000	263.0%	149.4%
Ending Fund Balance	<u>\$ 1,085,739</u>	<u>\$ 1,596,621</u>	68.0%	<u>\$ 1,606,234</u>	<u>\$ 1,269,728</u>	126.5%	147.9%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				1,606,234			
Unassigned Fund Balance				<u>\$ 0</u>			

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530 Debt Services							
Taxes	\$ 3,610	\$ 483,627	0.7%	\$ 3,689	\$ 213,000	1.7%	N/A
Charges for Services - Internal	288,575	1,259,300	22.9%	288,575	1,154,300	25.0%	100.0%
Interest on Investments	2,098	15,469	13.6%	1,020	13,130	N/A	48.6%
Transfer In (General Fund & CIP)	-	269,656	0.0%	-	379,172	0.0%	N/A
Total Revenues and Other Sources	<u>294,283</u>	<u>2,028,052</u>	14.5%	<u>293,284</u>	<u>1,759,602</u>	16.7%	99.7%
Materials and Services	-	900	0.0%	-	-	N/A	N/A
Debt Service	1,183,353	2,025,311	58.4%	1,202,355	1,765,520	68.1%	N/A
Total Expenditures and Other Uses	<u>1,183,353</u>	<u>2,026,211</u>	58.4%	<u>1,202,355</u>	<u>1,765,520</u>	68.1%	N/A
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(889,070)	1,841	-48303.8%	(909,071)	(5,918)	-15361.1%	102.2%
Beginning Fund Balance	1,035,855	1,035,855	100.0%	1,037,695	712,027	145.7%	100.2%
Ending Fund Balance	<u>\$ 146,785</u>	<u>\$ 1,037,695</u>	14.1%	<u>\$ 128,624</u>	<u>\$ 706,109</u>	18.2%	87.6%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				128,624			
Unassigned Fund Balance				<u>\$ -</u>			

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670 Water Fund							
Intergovernmental	\$ -	\$ 6,331	0.0%	\$ 4,160	\$ -	N/A	N/A
Charges for Services - Rates	3,140,858	8,256,832	38.0%	3,145,147	8,633,400	36.4%	100.1%
Charges for Services - Misc. Service Fees	28,380	98,581	28.8%	10,487	-	N/A	37.0%
System Development Charges	60,128	226,981	26.5%	74,232	100,000	74.2%	123.5%
Interest on Investments	54,580	216,316	25.2%	25,493	146,450	17.4%	46.7%
Miscellaneous	254	41,749	0.6%	296	25,000	1.2%	116.8%
Other Financing Sources	-	1,103,851	0.0%	-	14,252,562	0.0%	N/A
Total Revenues and Other Sources	3,284,200	9,950,641	33.0%	3,259,815	23,157,412	14.1%	99.3%
Public Works - Conservation	61,151	201,734	30.3%	55,281	290,810	19.0%	90.4%
Public Works - Water Supply	214,351	762,548	28.1%	229,614	3,054,080	7.5%	107.1%
Public Works - Water Supply Debt	-	245,129	0.0%	-	9,455	0.0%	N/A
Public Works - Water Distribution	1,137,106	3,984,957	28.5%	970,042	4,685,675	20.7%	85.3%
Public Works - Water Distribution Debt	-	388,157	0.0%	-	249,105	0.0%	N/A
Public Works - Water Treatment	396,050	3,219,746	12.3%	377,423	13,289,350	2.8%	95.3%
Public Works - Water Treatment Debt	-	141,963	0.0%	241,757	140,576	172.0%	N/A
Public Works - Improvement SDC's	16,375	566,328	2.9%	41,252	2,877,500	1.4%	N/A
Public Works - Debt SDC's	-	34,686	0.0%	-	180,776	0.0%	N/A
Debt Service	-	-	0.0%	-	34,038	N/A	0.0%
Transfer Out	62,500	50,000	125.0%	50,000	250,000	20.0%	N/A
Contingency	-	-	0.0%	-	342,500	0.0%	0.0%
Total Expenditures and Other Uses	1,887,533	9,595,249	19.7%	1,965,369	25,403,866	7.7%	104.1%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	1,396,667	355,392	393.0%	1,294,446	(2,246,454)	157.6%	92.7%
Beginning Fund Balance	10,562,358	10,495,073	100.6%	10,850,465	8,954,820	121.2%	102.7%
Ending Fund Balance	\$ 11,959,025	\$ 10,850,465	110.2%	\$ 12,144,911	\$ 6,708,366	181.0%	101.6%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				5,212,880			
Unassigned Fund Balance				\$ 6,932,031			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 09/30/2020 (25% 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	\$ 82,591	\$ 1,617,688	5.1%	\$ 36,035.84	\$ 1,650,000	2.2%	43.6%
Intergovernmental	-	3,409	0.0%	4,079	-	N/A	N/A
Charges for Services - Rates	1,613,578	6,078,318	26.5%	1,602,866	5,783,000	27.7%	99.3%
Charges for Services - Misc. Service Fees	-	7,851	0.0%	4,079	-	N/A	N/A
System Development Charges	50,819	212,725	23.9%	45,738	100,000	45.7%	-300.0%
Interest on Investments	48,031	188,367	25.5%	23,700	146,450	16.2%	-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	1,795,018	8,232,697	21.8%	1,716,478	12,630,450	13.6%	95.6%
Public Works - Wastewater Collection	869,661	2,579,229	33.7%	593,854	3,009,387	19.7%	68.3%
Public Works - Wastewater Collection Debt	-	76,224	0.0%	103,610	75,429	137.4%	N/A
Public Works - Wastewater Treatment	627,415	2,487,997	25.2%	565,798	4,334,978	13.1%	90.2%
Public Works - Wastewater Treatment Debt	61,088	1,720,632	3.6%	61,088	1,713,537	3.6%	N/A
Public Works - Improvements SDC's	50,500	109,481	46.1%	14,123	605,000	2.3%	0.0%
Contingency	-	-	0.0%	-	162,500	0.0%	0.0%
Total Expenditures and Other Uses	1,608,664	6,973,563	23.1%	1,338,473	9,900,831	13.5%	83.2%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	186,354	1,259,134	14.8%	378,005	2,729,619	13.8%	202.8%
Beginning Fund Balance	8,770,513	8,826,690	99.4%	10,085,824	4,664,199	216.2%	115.0%
Ending Fund Balance	<u>\$ 8,956,867</u>	<u>\$ 10,085,824</u>	88.8%	<u>\$ 10,463,829</u>	<u>\$ 7,393,818</u>	141.5%	116.8%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				3,727,351			
Unassigned Fund Balance				<u>\$ 6,736,477</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 09/30/2020 (25% 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%	\$ 2,343	\$ -	N/A	N/A
Charges for Services - Rates	180,827	727,545	24.9%	182,016	790,000	23.0%	100.7%
System Development Charges	5,695	16,834	33.8%	4,904	45,000	10.9%	86.1%
Interest on Investments	10,235	37,214	27.5%	4,388	30,300	14.5%	42.9%
Total Revenues and Other Sources	196,757	784,190	25.1%	193,650	865,300	22.4%	98.4%
Public Works - Storm Water Operations	208,688	756,257	27.6%	206,830	970,143	21.3%	99.1%
Public Works - Storm Water Operations Debt	-	11,950	0.0%	-	11,750	0.0%	N/A
Public Works - Storm Water SDC's	14,471	87,356	16.6%	8,745	191,000	4.6%	N/A
Contingency	-	-	0.0%	-	15,000	0.0%	0.0%
Total Expenditures and Other Uses	223,159	855,563	26.1%	215,575	1,187,893	18.1%	96.6%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(26,402)	(71,373)	37.0%	(21,925)	(322,593)	6.8%	83.0%
Beginning Fund Balance	1,866,537	1,866,537	100.0%	1,795,164	892,373	201.2%	96.2%
Ending Fund Balance	\$ 1,840,134	\$ 1,795,164	102.5%	\$ 1,773,239	\$ 569,780	311.2%	96.4%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				(64,342)			
Unassigned Fund Balance				\$ 1,837,581			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 09/30/2020 (25% of Budget)

	Fiscal Year 2020		Percent Collected / Expended	Fiscal Year 2021		Percent Collected / Expended	Year over year change
	Year-To-Date Actuals	Fiscal Year 2020 End-of-Year Actuals		Year-To-Date Actuals	2nd Year of Biennial Budget		
690 Electric Fund							
Intergovernmental	\$ 58,013	\$ 205,315	28.3%	\$ 5,341	\$ 210,000	2.5%	N/A
Charges for Services - Rates	4,066,501	16,230,395	25.1%	4,009,374	17,351,779	23.1%	98.6%
Charges for Services - Misc. Service Fees	57,786	247,843	23.3%	71,649	261,573	27.4%	124.0%
Interest on Investments	13,512	54,149	25.0%	5,871	37,333	N/A	43.5%
Miscellaneous	16,833	74,069	22.7%	23,848	-	N/A	141.7%
Total Revenues and Other Sources	<u>4,212,646</u>	<u>16,811,771</u>	25.1%	<u>4,116,084</u>	<u>17,958,465</u>	22.9%	97.7%
Administration - Conservation	194,363	788,117	24.7%	142,349	908,958	15.7%	73.2%
Electric - Supply	1,906,874	7,446,726	25.6%	1,958,131	8,203,553	23.9%	102.7%
Electric - Distribution	2,026,722	7,388,997	27.4%	1,724,094	8,976,709	19.2%	85.1%
Electric - Transmission	233,756	893,860	26.2%	260,559	1,352,684	19.3%	111.5%
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	<u>4,361,715</u>	<u>16,540,093</u>	26.4%	<u>4,085,133</u>	<u>19,576,527</u>	20.9%	93.7%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(149,069)	271,678	-54.9%	30,951	(1,618,063)	-1.9%	-20.8%
Beginning Fund Balance	<u>2,248,946</u>	<u>2,249,387</u>	100.0%	<u>2,521,065</u>	<u>1,604,259</u>	157.1%	112.1%
Ending Fund Balance	<u>\$ 2,099,877</u>	<u>\$ 2,521,065</u>	83.3%	<u>\$ 2,552,015</u>	<u>\$ (13,804)</u>	18587.8%	121.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				-			
Unassigned Fund Balance				<u>\$ 2,552,015</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 09/30/2020 (25% 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%	\$ 514	\$ -	N/A	N/A
Charges for Services - Rates	613,192	2,503,789	24.5%	643,491	2,430,112	26.5%	104.9%
Charges for Services - Misc. Service Fees	1,275	5,100	25.0%	1,275	32,548	N/A	100.0%
Interest on Investments	5,161	22,338	23.1%	3,347	2,000	N/A	64.8%
Miscellaneous	-	-	N/A	-	1,000	N/A	N/A
Total Revenues and Other Sources	<u>619,628</u>	<u>2,536,132</u>	24.4%	<u>648,627</u>	<u>2,465,660</u>	26.3%	104.7%
Personnel Services	159,003	658,729	24.1%	176,679	821,227	21.5%	111.1%
Materials & Services	237,579	940,741	25.3%	234,697	997,654	23.5%	98.8%
Capital Outlay	6,651	17,446	38.1%	-	65,000	0.0%	0.0%
Debt - Transfer to Debt Service Fund	102,250	514,000	19.9%	102,250	409,000	25.0%	100.0%
Contingency	-	-	0.0%	-	52,500	0.0%	0.0%
Total Expenditures and Other Uses	<u>505,483</u>	<u>2,130,916</u>	23.7%	<u>513,626</u>	<u>2,345,381</u>	21.9%	101.6%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	114,146	405,215	28.2%	135,001	120,279	112.2%	118.3%
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>\$ 1,249,970</u>	<u>\$ 1,540,524</u>	81.1%	<u>\$ 1,675,525</u>	<u>\$ 660,850</u>	253.5%	134.0%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				201,750			
Unassigned Fund Balance				<u>\$ 1,473,775</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 09/30/2020 (25% 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			
710 Central Service Fund							
Taxes	\$ 1,671	\$ 53,166	3.1%	\$ 1,335	\$ 82,550	1.6%	N/A
Intergovernmental	-	215,509	0.0%	27,544	-	N/A	N/A
Charges for Services - Internal	2,041,617	7,485,928	27.3%	2,161,054	8,365,502	25.8%	105.9%
Charges for Services - Misc. Service Fees	56,259	405,152	13.9%	84,058	295,000	28.5%	149.4%
Interest on Investments	6,157	31,499	19.5%	4,948	29,933	16.5%	80.4%
Miscellaneous	1,036	9,122	11.4%	70	-	N/A	6.8%
Total Revenues and Other Sources	<u>2,106,740</u>	<u>8,200,376</u>	25.7%	<u>2,279,010</u>	<u>8,772,985</u>	26.0%	108.2%
Administration Department	395,244	1,474,265	26.8%	355,224	1,803,662	19.7%	89.9%
Information Technology - Info Services Division	300,211	1,299,078	23.1%	287,187	1,522,549	18.9%	95.7%
Finance Department	531,764	2,342,606	22.7%	528,905	2,821,250	18.7%	99.5%
City Recorder Division	53,403	183,363	29.1%	42,971	192,752	22.3%	80.5%
Public Works - Administration and Engineering	558,006	2,167,935	25.7%	486,000	2,533,246	19.2%	87.1%
Contingency	-	-	-	-	105,209	0.0%	0.0%
Total Expenditures and Other Uses	<u>1,838,628</u>	<u>7,467,247</u>	24.6%	<u>1,700,287</u>	<u>8,978,668</u>	18.9%	92.5%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	268,112	733,129	36.6%	578,723	(205,682)	-281.4%	215.9%
Beginning Fund Balance	792,751	839,733	94.4%	<u>1,572,862</u>	375,525	418.8%	198.4%
Ending Fund Balance	<u>\$ 1,060,863</u>	<u>\$ 1,572,862</u>	67.4%	<u>\$ 2,151,585</u>	<u>\$ 169,843</u>	1266.8%	202.8%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				200,000			
Unassigned Fund Balance				<u>\$ 1,951,585</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 09/30/2020 (25% 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%	\$ 42,428	\$ -	N/A	N/A
Charges for Services - Internal	424,744	1,288,503	33.0%	153,910	712,944	21.6%	36.2%
Interest on Investments	656	1,746	37.6%	466	8,750	N/A	71.1%
Miscellaneous	335,439	243,694	137.6%	1,584	40,000	4.0%	0.5%
Total Revenues and Other Sources	<u>760,839</u>	<u>1,597,941</u>	47.6%	<u>198,388</u>	<u>761,694</u>	26.0%	26.1%
Personnel Services	-	227,264	0.0%	-	-	N/A	N/A
Materials and Services	730,116	1,129,581	64.6%	877,387	1,041,940	84.2%	120.2%
Capital Outlay	43,126	-	N/A	-	30,000	0.0%	0.0%
Contingency	-	-	0.0%	-	-	N/A	0.0%
Total Expenditures and Other Uses	<u>773,242</u>	<u>1,356,846</u>	57.0%	<u>877,387</u>	<u>1,071,940</u>	81.9%	113.5%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(12,403)	241,095	-5.1%	(678,999)	(310,246)	218.9%	5474.5%
Beginning Fund Balance	44,383	44,383	100.0%	285,478	415,988	68.6%	643.2%
Ending Fund Balance	<u>\$ 31,980</u>	<u>\$ 285,478</u>	11.2%	<u>\$ (393,521)</u>	<u>\$ 105,742</u>	-372.2%	-1230.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				(393,521)			
Unassigned Fund Balance				<u>\$ -</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 09/30/2020 (25% 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	\$ 1,474,058	\$ 5,771,133	25.5%	\$ 1,384,305	\$ 6,715,665	20.6%	93.9%
Interest on Investments	4,031	18,573	21.7%	2,983	10,313	28.9%	74.0%
Miscellaneous	-	2,933	0.0%	-	-	N/A	N/A
Total Revenues and Other Sources	<u>1,478,089</u>	<u>5,792,639</u>	25.5%	<u>1,387,287</u>	<u>6,725,978</u>	20.6%	93.9%
Materials and Services	1,370,654	5,412,841	25.3%	1,303,753	6,549,195	19.9%	95.1%
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>1,470,654</u>	<u>5,512,841</u>	26.7%	<u>1,403,753</u>	<u>6,699,195</u>	21.0%	95.5%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	7,435	279,798	2.7%	(16,466)	26,783	-61.5%	-221.4%
Beginning Fund Balance	932,374	932,374	100.0%	1,212,173	441,324	274.7%	130.0%
Ending Fund Balance	<u>\$ 939,810</u>	<u>\$ 1,212,173</u>	77.5%	<u>\$ 1,195,707</u>	<u>\$ 468,107</u>	255.4%	127.2%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				1,195,707			
Unassigned Fund Balance				<u>\$ -</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 09/30/2020 (25% 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	1,064,293	2,819,371	37.7%	584,293	2,339,171	25.0%	54.9%
Charges for Services - Misc. Service Fees	65,747	213,740	30.8%	37,593	175,000	N/A	57.2%
Interest on Investments	22,041	86,945	25.4%	9,311	68,680	N/A	42.2%
Miscellaneous	13,547	37,269	36.3%	66,906	75,000	89.2%	N/A
Total Revenues and Other Sources	1,165,628	3,161,267	36.9%	698,103	2,657,851	26.3%	59.9%
Public Works - Maintenance	387,467	1,580,214	24.5%	410,775	1,884,207	21.8%	106.0%
Public Works - Purchasing and Acquisition	11,316	1,057,901	1.1%	1,037,973	2,500,500	41.5%	N/A
Contingency	-	-	N/A	-	50,000	0%	N/A
Total Expenditures and Other Uses	398,782	2,638,115	15.1%	1,448,748	4,434,707	32.7%	363.3%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	766,845	523,151	146.6%	(750,645)	(1,776,856)	42.2%	-97.9%
Beginning Fund Balance	3,321,539	3,328,444	99.8%	3,851,595	1,212,434	317.7%	116.0%
Ending Fund Balance	\$ 4,088,384	\$ 3,851,595	106.1%	\$ 3,100,950	\$ (564,422)	649.4%	75.8%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				3,100,950			
Unassigned Fund Balance				\$ -			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 09/30/2020 (25% 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			
731 Parks Equipment Fund							
Charges for Services - Internal	\$ 36,875	\$ 147,500	25.0%	\$ 39,175	\$ 156,700	25.0%	106.2%
Interest on Investments	1,553	5,589	27.8%	789	725	N/A	50.8%
Miscellaneous	-	14,693	0.0%	18,184	-	N/A	N/A
Total Revenues and Other Sources	<u>38,428</u>	<u>167,782</u>	22.9%	<u>58,148</u>	<u>157,425</u>	36.9%	151.3%
Materials and Services	-	1,336		1,653	-	N/A	0.0%
Capital Outlay	-	142,591	0.0%	-	150,000	0.0%	N/A
Total Expenditures and Other Uses	<u>-</u>	<u>143,927</u>	0.0%	<u>1,653</u>	<u>150,000</u>	1.1%	N/A
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	38,428	23,855	161.1%	56,495	7,425	760.9%	147.0%
Beginning Fund Balance	264,491	264,491	100.0%	288,346	105,047	274.5%	109.0%
Ending Fund Balance	<u>\$ 302,919</u>	<u>\$ 288,346</u>	105.1%	<u>\$ 344,841</u>	<u>\$ 112,472</u>	306.6%	113.8%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				344,841			
Unassigned Fund Balance				<u>\$ -</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 09/30/2020 (25% of Budget)

	Fiscal Year 2020		Percent Collected / Expended	Fiscal Year 2021		Percent Collected / Expended	Year over year change
	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals	2nd Year of Biennial Budget		
810 Cemetery Fund							
Charges for Services	\$ 5,729	\$ 19,411	29.5%	\$ 3,626	\$ 25,000	14.5%	63.3%
Interest on Investments	5,465	19,988	27.3%	2,324	6,500	35.7%	42.5%
Transfer In (General Fund)	500	500	100.0%	500	500	100.0%	100.0%
Total Revenues and Other Sources	<u>11,693</u>	<u>39,898</u>	29.3%	<u>6,449</u>	<u>32,000</u>	20.2%	55.2%
Transfers Out (General Fund)	55,465	69,988	79.2%	52,324	75,000	69.8%	94.3%
Total Expenditures and Other Uses	<u>55,465</u>	<u>69,988</u>	79.2%	<u>52,324</u>	<u>75,000</u>	69.8%	94.3%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(43,771)	(30,089)	145.5%	(45,874)	(43,000)	0.0%	104.8%
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>\$ 941,143</u>	<u>\$ 954,825</u>	98.6%	<u>\$ 908,951</u>	<u>\$ 461,982</u>	196.8%	96.6%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				908,951			
Unassigned Fund Balance				<u>\$ -</u>			