

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 12/31/2019 (50% of Fiscal Year)

	Fiscal Year 2019 To-Date Actuals	Fiscal Year 2019 End-of-Year Actuals	Actual Percent Collected / Expended	Fiscal Year 2020 1st Year Expenses	Fiscal Year 2020 1st Year of Biennial Budget	Budget to Actual	
						Percent Collected / Expended	Actual to Actual Year-over-Year Change
110 General Fund							
Taxes	\$ 15,359,337	\$ 22,145,317	69.4%	\$ 16,240,825	\$ 23,572,680	68.9%	105.7%
Licenses and Permits	485,731	859,045	56.5%	503,789	949,150	53.1%	103.7%
Intergovernmental	739,362	2,255,466	32.8%	512,893	1,356,298	37.8%	69.4%
Charges for Services	837,879	1,591,398	52.7%	1,093,290	1,729,000	63.2%	130.5%
Fines	307,266	588,070	52.2%	279,071	602,900	46.3%	90.8%
Interest on Investments	41,207	123,331	33.4%	43,546	125,000	34.8%	105.7%
Miscellaneous	63,383	67,249	94.3%	43,074	70,100	61.4%	68.0%
Transfer in (Water Fund)	125,000	250,000	50.0%	125,000	250,000	50.0%	100.0%
Transfer In (Cemetery)	11,419	23,598	48.4%	61,463	75,000	82.0%	538.3%
Transfer In (Health Benefits)	-	-	N/A	100,000	100,000	100.0%	0.0%
Total Revenues and Other Sources	17,970,584	27,903,475	64.4%	19,002,951	28,830,127	65.9%	105.7%
Administration	664,663	1,084,583	61.3%	647,311	1,108,530	58.4%	97.4%
Administration - Parking	88,061	181,332	48.6%	101,029	168,000	60.1%	114.7%
Administration - Municipal Court	270,725	507,950	53.3%	321,732	698,644	46.1%	118.8%
Administrative Services - Miscellaneous	4,326	4,326	100.0%	14,383	19,000	75.7%	332.5%
Administrative Services - Band	42,398	64,213	66.0%	39,242	66,274	59.2%	92.6%
Administrative Services - Parks	2,695,950	5,391,900	50.0%	2,695,950	5,391,900	50.0%	100.0%
Police Department	3,869,162	7,504,873	51.6%	4,144,364	8,237,420	50.3%	107.1%
Fire and Rescue Department	5,033,821	10,040,008	50.1%	4,583,844	9,352,374	49.0%	91.1%
Public Works - Cemetery Division	234,963	431,797	54.4%	257,663	532,967	48.3%	109.7%
Community Development - Planning Division	772,107	1,565,134	49.3%	851,475	1,708,426	49.8%	110.3%
Community Development - Building Division	360,620	717,188	50.3%	400,404	829,108	48.3%	111.0%
Community Development - Social Services Grants	134,000	134,000	100.0%	134,000	134,000	100.0%	100.0%
Transfers (Cemetery, Housing Trust and Debt Svc)	105,500	105,500	100.0%	105,500	105,500	100.0%	100.0%
Contingency	-	-	N/A	-	400,000	0.0%	N/A
Total Expenditures and Other Uses	14,276,294	27,732,803	51.5%	14,296,897	28,752,142	49.7%	100.1%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	3,694,290	170,672	2164.6%	4,706,055	77,985	6034.6%	127.4%
Beginning Fund Balance	4,792,508	4,792,508	100.0%	4,963,180	4,119,443	120.5%	103.6%
Ending Fund Balance	\$ 8,486,796	\$ 4,963,180	171.0%	\$ 9,669,235	\$ 4,197,428	230.4%	113.9%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				1,177,370			
Unassigned Fund Balance				\$ 8,491,865			

City of Ashland
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as of 12/31/2019 (50% of Fiscal Year)

	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	0.0%	\$ 52,709	\$ 15,000	351.4%	N/A
Charges for Services - Internal	2,695,950	5,391,900	50.0%	2,695,950	5,391,900	50.0%	100.0%
Charges for Services - Misc. Service Fees	396,899	916,636	43.3%	507,041	1,165,100	43.5%	127.8%
Interest on Investments	9,136	20,599	44.3%	10,890	23,310	46.7%	119.2%
Miscellaneous	13,734	25,700	53.4%	19,998	31,000	64.5%	145.6%
Transfer In	85,000	85,000	100.0%	185,000	185,000	100.0%	217.6%
Total Revenues and Other Sources	3,200,719	6,440,335	49.7%	3,471,587	6,811,310	51.0%	108.5%
Parks Division	2,120,776	4,151,758	51.1%	2,070,049	4,067,952	50.9%	97.6%
Recreation Division	720,459	1,552,403	46.4%	720,551	1,463,252	49.2%	100.0%
Golf Division	277,097	554,750	49.9%	310,900	599,548	51.9%	112.2%
Senior Services Division	-	-	N/A	156,369	345,500	45.3%	N/A
Parks Forestry Division	-	-	N/A	250,759	488,025	51.4%	N/A
Contingency	-	-	N/A	-	75,000	0.0%	N/A
Total Expenditures and Other Uses	3,118,331	6,258,911	49.8%	3,508,628	7,039,277	49.8%	112.5%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	82,388	181,424	45.4%	(37,040)	(227,967)	83.8%	-45.0%
Beginning Fund Balance	661,453	661,453	100.0%	842,877	305,538	275.9%	127.4%
Ending Fund Balance	\$ 743,840	\$ 842,877	88.3%	\$ 805,837	\$ 77,571	1038.8%	108.3%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				-			
Unassigned Fund Balance				<u>\$ 805,837</u>			

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	Fiscal Year 2019 Year- To-Date Actuals	End-of-Year Actuals		Fiscal Year 2020 1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change
240 Housing Fund							
Taxes	\$ 52,435	\$ 104,751	50.1%	\$ 62,654	\$ 100,000	62.7%	119.5%
Interest on Investments	947	1,332	71.1%	1,018	-	N/A	107.5%
Miscellaneous	-	-	N/A	2,215	-	N/A	N/A
Total Revenues and Other Sources	53,382	106,083	50.3%	65,887	100,000	65.9%	123.4%
Materials and Services	300,000	300,000	100.0%	5,118	147,000	3.5%	1.7%
Total Expenditures and Other Uses	300,000	300,000	100.0%	5,118	147,000	3.5%	1.7%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(246,618)	(193,917)	127.2%	60,769	(47,000)	N/A	-24.6%
Beginning Fund Balance	263,903	263,903	100.0%	69,986	225,834	31.0%	26.5%
Ending Fund Balance	<u>\$ 17,285</u>	<u>\$ 69,986</u>	24.7%	<u>\$ 130,755</u>	<u>\$ 178,834</u>	73.1%	756.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				130,755			
Unassigned Fund Balance				<u>\$ -</u>			

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250 Community Development Block Fund							
Intergovernmental	\$ 49,653	\$ 141,551	35.1%	\$ 36,396	\$ 351,305	10.4%	73.3%
Total Revenues and Other Sources	49,653	141,551	35.1%	36,396	351,305	10.4%	73.3%
Personnel Services	22,070	32,189	68.6%	18,142	35,033	51.8%	82.2%
Materials and Services	49,653	106,545	46.6%	36,396	315,810	11.5%	73.3%
Total Expenditures and Other Uses	71,723	138,735	51.7%	54,539	350,843	15.5%	76.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(22,070)	2,816	-783.6%	(18,142)	462	-3926.9%	82.2%
Beginning Fund Balance	33,801	33,801	100.0%	36,617	-	0.0%	108.3%
Ending Fund Balance	<u>\$ 11,731</u>	<u>\$ 36,617</u>	32.0%	<u>\$ 18,475</u>	<u>\$ 462</u>	3998.8%	157.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				18,475			
Unassigned Fund Balance				<u>\$ -</u>			

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255 Reserve Fund							
Interest on Investments	\$ 442	\$ 916	48.3%	\$ 464	\$ 350	132.5%	104.9%
Total Revenues and Other Sources	442	916	48.3%	464	350	132.5%	104.9%
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	442	916	48.3%	464	350	132.5%	104.9%
Beginning Fund Balance	37,524	37,524	100.0%	38,440	19,205	200.2%	102.4%
Ending Fund Balance	\$ 37,967	\$ 38,440	98.8%	\$ 38,904	\$ 19,555	198.9%	102.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				38,904			
Unassigned Fund Balance				<u>\$ (0)</u>			

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260 Street Fund							
Taxes	\$ 128,367	\$ 704,598	18.2%	\$ 162,561	\$ 753,000	21.6%	126.6%
Intergovernmental	788,259	1,530,941	51.5%	774,920	3,246,034	23.9%	98.3%
Charges for Services - Rates	787,057	1,582,899	49.7%	813,032	1,611,000	50.5%	103.3%
Charges for Services - Misc. Service Fees	5,830	12,959	45.0%	7,399	17,000	43.5%	126.9%
System Development Charges	73,478	176,885	41.5%	177,562	100,000	177.6%	241.7%
Assessments	3,054	8,924	34.2%	7,878	30,000	26.3%	258.0%
Interest on Investments	56,494	119,788	47.2%	46,168	100,000	46.2%	81.7%
Miscellaneous	59,036	71,668	82.4%	587	84,145	0.7%	1.0%
Other Financing Sources	-	-	N/A	-	6,000,000	0.0%	N/A
Total Revenues and Other Sources	1,901,575	4,208,661	45.2%	1,990,106	11,941,179	16.7%	104.7%
Public Works - Ground Maintenance	124,278	241,995	51.4%	123,881	267,950	46.2%	99.7%
Public Works - Street Operations	1,416,203	3,858,808	36.7%	4,241,341	10,610,851	40.0%	299.5%
Public Works - Street Operations Debt	72,631	79,607	91.2%	-	123,905	0.0%	0.0%
Public Works - Transportation SDC's	36,469	47,422	76.9%	251,596	192,064	131.0%	689.9%
Contingency	-	-	N/A	-	21,850	0.0%	N/A
Total Expenditures and Other Uses	1,649,582	4,227,832	39.0%	4,616,818	11,216,620	41.2%	279.9%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	251,993	(19,171)	-1314.5%	(2,626,711)	724,559	-362.5%	-1042.4%
Beginning Fund Balance	4,835,108	4,835,108	100.0%	4,815,937	1,881,204	256.0%	99.6%
Ending Fund Balance	\$ 5,087,101	\$ 4,815,937	105.6%	\$ 2,189,226	\$ 2,605,763	84.0%	43.0%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				2,641,068			
Unassigned Fund Balance				<u><u>\$ (451,843)</u></u>			

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	Fiscal Year 2019 Year- To-Date Actuals	End-of-Year Actuals		Fiscal Year 2020 1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change
280							
Airport Fund							
Intergovernmental	\$ 62,958	\$ 101,602	62.0%	\$ -	\$ 288,800	0.0%	N/A
Charges for Services - Rates	83,136	152,403	54.6%	85,576	160,000	53.5%	102.9%
Interest on Investments	1,537	4,388	35.0%	2,630	500	526.0%	171.1%
Miscellaneous	-	4,495	0.0%	1,000	-	N/A	N/A
Total Revenues and Other Sources	<u>147,630</u>	<u>262,888</u>	56.2%	<u>89,206</u>	<u>449,300</u>	19.9%	60.4%
Materials and Services	72,033	129,636	55.6%	54,429	158,044	34.4%	75.6%
Capital Outlay	6,422	61,074	10.5%	8,134	80,000	10.2%	126.7%
Debt Service	19,268	38,536	50.0%	-	-	N/A	0.0%
Total Expenditures and Other Uses	<u>97,722</u>	<u>229,246</u>	42.6%	<u>62,563</u>	<u>238,044</u>	26.3%	64.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	49,907	33,642	148.3%	26,643	211,256	12.6%	53.4%
Beginning Fund Balance	202,016	202,016	100.0%	235,658	112,653	209.2%	116.7%
Ending Fund Balance	<u>\$ 251,923</u>	<u>\$ 235,658</u>	106.9%	<u>\$ 262,301</u>	<u>\$ 323,909</u>	81.0%	104.1%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				262,301			
Unassigned Fund Balance				<u>\$ 0</u>			

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410 Capital Improvements Fund							
Charges for Services - Internal	\$ 473,085	\$ 946,170	50.0%	\$ 473,085	\$ 931,170	50.8%	100.0%
Charges for Services - Misc. Service Fees	135,601	258,912	52.4%	108,393	60,000	180.7%	79.9%
System Development Charges	40,146	75,359	53.3%	48,619	51,500	94.4%	121.1%
Interest on Investments	13,375	28,045	47.7%	11,155	13,000	85.8%	83.4%
Miscellaneous	1,283,222	1,284,404	99.9%	1,106	10,000	11.1%	N/A
Transfer In (Parks CIP Fund)	-	-	N/A	-	100,000	0.0%	N/A
Total Revenues and Other Sources	1,945,431	2,592,891	75.0%	642,359	1,165,670	55.1%	33.0%
Public Works - Facilities	583,027	1,283,549	45.4%	574,325	1,376,746	41.7%	98.5%
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	233,500	577,000	40.5%	110,000	110,000	100.0%	47.1%
Contingency	-	-	N/A	-	30,000	0.0%	N/A
Total Expenditures and Other Uses	1,828,100	2,872,122	63.6%	684,325	1,666,746	41.1%	37.4%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	117,331	(279,232)	-42.0%	(41,966)	(501,076)	91.6%	-35.8%
Beginning Fund Balance	1,139,949	1,139,949	100.0%	860,718	674,587	127.6%	75.5%
Ending Fund Balance	\$ 1,257,280	\$ 860,718	146.1%	\$ 818,752	\$ 173,511	471.9%	65.1%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				818,752			
Unassigned Fund Balance				<u>\$ (0)</u>			

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411 Parks Capital Improvement Fund							
Taxes	\$ 158,157	\$ 803,844	19.7%	\$ 206,070	\$ 756,900	27.2%	130.3%
Intergovernmental	19,857	19,857	100.0%	5,000	915,000	0.5%	25.2%
Interest on Investments	11,304	24,077	46.9%	15,976	20,000	79.9%	141.3%
Miscellaneous	-	-	0.0%	-	250,000	0.0%	N/A
Total Revenues and Other Sources	<u>189,319</u>	<u>847,779</u>	22.3%	<u>227,046</u>	<u>1,941,900</u>	11.7%	119.9%
Materials and Services	16,327	30,999	52.7%	8,574	-	N/A	N/A
Capital Outlay	46,372	124,575	37.2%	196,971	1,930,000	10.2%	424.8%
Transfer Out	85,000	245,045	34.7%	344,656	444,656	77.5%	405.5%
Total Expenditures and Other Uses	<u>147,700</u>	<u>400,619</u>	36.9%	<u>550,201</u>	<u>2,374,656</u>	23.2%	372.5%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	41,619	447,160	9.3%	(323,155)	(432,756)	74.7%	-776.5%
Beginning Fund Balance	981,825	981,825	100.0%	1,428,985	532,000	268.6%	145.5%
Ending Fund Balance	<u>\$ 1,023,443</u>	<u>\$ 1,428,985</u>	71.6%	<u>\$ 1,105,830</u>	<u>\$ 99,244</u>	1114.3%	108.0%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				1,105,830			
Unassigned Fund Balance				<u>\$ (0)</u>			

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530 Debt Services							
Taxes	\$ 446,680	\$ 491,649	90.9%	\$ 440,517	\$ 485,000	90.8%	98.6%
Charges for Services - Internal	577,150	1,154,300	50.0%	577,150	1,154,300	50.0%	100.0%
Interest on Investments	4,162	17,374	24.0%	4,718	13,000	36.3%	113.4%
Transfer In (General Fund, Telecom, CIP & Parks CIP)	105,000	375,045	28.0%	374,656	374,656	100.0%	356.8%
Total Revenues and Other Sources	<u>1,132,992</u>	<u>2,038,368</u>	55.6%	<u>1,397,040</u>	<u>2,026,956</u>	68.9%	123.3%
Materials and Services	-	900	0.0%	-	-	N/A	N/A
Debt Service	1,305,235	2,028,909	64.3%	1,306,044	2,025,354	64.5%	100.1%
Total Expenditures and Other Uses	<u>1,305,235</u>	<u>2,029,809</u>	64.3%	<u>1,306,044</u>	<u>2,025,354</u>	64.5%	100.1%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(172,243)	8,559	-2012.4%	90,997	1,602	5680.2%	-52.8%
Beginning Fund Balance	1,027,296	1,027,296	100.0%	1,035,855	712,027	145.5%	100.8%
Ending Fund Balance	<u>\$ 855,053</u>	<u>\$ 1,035,855</u>	82.5%	<u>\$ 1,126,852</u>	<u>\$ 713,629</u>	157.9%	131.8%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				1,126,852			
Unassigned Fund Balance				<u>\$ -</u>			

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670 Water Fund							
Charges for Services - Rates	\$ 4,929,129	\$ 8,135,815	60.6%	\$ 4,877,321	\$ 8,340,600	58.5%	98.9%
Charges for Services - Misc. Service Fees	13,804	54,085	25.5%	45,692	-	N/A	331.0%
System Development Charges	183,615	346,254	53.0%	159,038	100,000	159.0%	86.6%
Interest on Investments	107,823	228,124	47.3%	121,504	145,000	83.8%	112.7%
Miscellaneous	24,446	26,996	90.6%	41,331	25,000	165.3%	169.1%
Other Financing Sources	1,349,722	2,795,804	48.3%	-	14,252,562	0.0%	0.0%
Total Revenues and Other Sources	6,608,538	11,587,078	57.0%	5,244,886	22,863,162	22.9%	79.4%
Public Works - Conservation	105,135	208,400	50.4%	105,174	287,850	36.5%	100.0%
Public Works - Water Supply	609,923	1,588,963	38.4%	417,879	1,328,442	31.5%	68.5%
Public Works - Water Supply Debt	9,200	9,562	96.2%	127,863	9,635	1327.1%	1389.8%
Public Works - Water Distribution	2,814,575	5,492,900	51.2%	2,148,556	4,534,218	47.4%	76.3%
Public Works - Water Distribution Debt	232,303	251,281	92.4%	254,348	253,458	100.4%	109.5%
Public Works - Water Treatment	671,485	2,114,176	31.8%	908,564	4,936,044	18.4%	135.3%
Public Works - Water Treatment Debt	104,936	141,393	74.2%	106,201	158,307	67.1%	101.2%
Public Works - Improvement SDC's	199,725	252,663	79.0%	194,611	1,275,500	15.3%	97.4%
Public Works - Debt SDC's	33,120	215,391	15.4%	33,705	181,100	18.6%	101.8%
Debt Service	-	-	N/A	-	34,686	0.0%	N/A
Transfer Out	125,000	250,000	50.0%	125,000	250,000	50.0%	100.0%
Contingency	-	-	N/A	-	342,500	0.0%	N/A
Total Expenditures and Other Uses	4,905,401	10,524,729	46.6%	4,421,900	13,591,740	32.5%	90.1%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	1,703,137	1,062,349	160.3%	822,986	9,271,422	8.9%	48.3%
Beginning Fund Balance	9,432,724	9,432,724	100.0%	10,495,073	6,287,722	166.9%	111.3%
Ending Fund Balance	\$ 11,135,861	\$ 10,495,073	106.1%	\$ 11,318,059	\$ 15,559,144	72.7%	101.6%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				6,052,414			
Unassigned Fund Balance				<u>\$ 5,265,645</u>			

City of Ashland
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	Fiscal Year 2019		Actual Percent Collected / Expended	Fiscal Year 2020		Budget to Actual	
	Fiscal Year 2019 Year- To-Date Actuals	End-of-Year Actuals		Fiscal Year 2020 1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change
675 Wastewater Fund							
Taxes	\$ 655,020	\$ 1,626,299	40.3%	\$ 667,967	\$ 1,600,000	41.7%	102.0%
Charges for Services - Rates	3,011,978	5,873,506	51.3%	3,127,971	5,560,000	56.3%	103.9%
Charges for Services - Misc. Service Fees	13,250	13,250	100.0%	3,340	-	N/A	25.2%
System Development Charges	145,167	269,372	53.9%	148,925	100,000	148.9%	102.6%
Interest on Investments	86,650	193,213	44.8%	104,572	145,000	72.1%	120.7%
Miscellaneous	200	480,200	0.0%	1,610	1,000	161.0%	805.0%
Other Financing Sources	128,572	269,824	47.7%	-	4,950,000	0.0%	0.0%
Total Revenues and Other Sources	<u>4,040,837</u>	<u>8,725,665</u>	46.3%	<u>4,054,384</u>	<u>12,356,000</u>	32.8%	100.3%
Public Works - Wastewater Collection	1,145,222	2,490,322	46.0%	1,465,892	2,732,272	53.7%	128.0%
Public Works - Wastewater Collection Debt	53,664	71,974	74.6%	58,310	76,229	76.5%	108.7%
Public Works - Wastewater Treatment	1,467,150	3,129,249	46.9%	1,196,418	3,984,462	30.0%	81.5%
Public Works - Wastewater Treatment Debt	198,060	1,752,674	11.3%	148,949	1,720,672	8.7%	75.2%
Public Works - Improvements SDC's	6,360	91,602	6.9%	50,789	504,750	10.1%	798.5%
Contingency	-	-	N/A	-	162,500	0.0%	N/A
Total Expenditures and Other Uses	<u>2,870,456</u>	<u>7,535,821</u>	38.1%	<u>2,920,359</u>	<u>9,180,885</u>	31.8%	101.7%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	1,170,381	1,189,844	98.4%	1,134,026	3,175,115	35.7%	96.9%
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>\$ 8,807,227</u>	<u>\$ 8,826,690</u>	99.8%	<u>\$ 9,960,715</u>	<u>\$ 7,839,314</u>	127.1%	113.1%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				3,624,107			
Unassigned Fund Balance				<u>\$ 6,336,608</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
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	Fiscal Year 2019		Actual Percent Collected / Expended	Fiscal Year 2020		Budget to Actual	
	Fiscal Year 2019 Year- To-Date Actuals	End-of-Year Actuals		Fiscal Year 2020 1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change
680 Stormwater Fund							
Charges for Services - Rates	\$ 352,994	\$ 708,474	49.8%	\$ 362,769	\$ 770,000	47.1%	102.8%
System Development Charges	19,833	30,439	65.2%	8,587	35,000	24.5%	43.3%
Interest on Investments	20,350	42,640	47.7%	21,556	30,000	71.9%	105.9%
Miscellaneous	739	2,619	28.2%	-	-	N/A	0.0%
Total Revenues and Other Sources	<u>393,917</u>	<u>784,172</u>	50.2%	<u>392,912</u>	<u>835,000</u>	47.1%	99.7%
Public Works - Storm Water Operations	329,538	650,218	50.7%	392,787	918,339	42.8%	119.2%
Public Works - Storm Water Operations Debt	11,125	12,149	91.6%	11,025	11,950	92.3%	99.1%
Public Works - Storm Water SDC's	2,936	24,259	12.1%	59,031	125,000	47.2%	2010.4%
Contingency	-	-	N/A	-	15,000	0.0%	N/A
Total Expenditures and Other Uses	<u>343,599</u>	<u>686,626</u>	50.0%	<u>462,843</u>	<u>1,070,289</u>	43.2%	134.7%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	50,318	97,546	51.6%	(69,931)	(235,289)	70.3%	-139.0%
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>\$ 1,819,309</u>	<u>\$ 1,866,537</u>	97.5%	<u>\$ 1,796,606</u>	<u>\$ 657,084</u>	273.4%	98.8%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				6,180			
Unassigned Fund Balance				<u>\$ 1,790,426</u>			

City of Ashland
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	Fiscal Year 2019		Actual Percent Collected / Expended	Fiscal Year 2020		Budget to Actual	
	Fiscal Year 2019 Year- To-Date Actuals	End-of-Year Actuals		Fiscal Year 2020 1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change
690 Electric Fund							
Intergovernmental	\$ 27,513	\$ 80,914	34.0%	\$ 69,100	\$ 210,000	32.9%	251.2%
Charges for Services - Rates	7,759,004	15,983,036	48.5%	8,073,665	16,766,395	48.2%	104.1%
Charges for Services - Misc. Service Fees	89,187	199,662	44.7%	94,881	261,573	36.3%	106.4%
Interest on Investments	19,457	54,681	35.6%	28,403	36,963	76.8%	146.0%
Miscellaneous	70,347	122,555	57.4%	31,236	97,780	31.9%	44.4%
Total Revenues and Other Sources	7,965,508	16,440,849	48.4%	8,297,284	17,372,711	47.8%	104.2%
Administration - Conservation	336,483	662,589	50.8%	378,184	944,190	40.1%	112.4%
Electric - Supply	3,559,789	7,217,533	49.3%	3,701,521	7,911,282	46.8%	104.0%
Electric - Distribution	3,270,535	7,830,101	41.8%	3,777,963	7,920,211	47.7%	115.5%
Electric - Transmission	453,776	927,429	48.9%	470,821	1,313,286	35.9%	103.8%
Debt Service	22,257	22,664	98.2%	22,121	-	N/A	N/A
Contingency	-	-	N/A	-	112,500	0.0%	N/A
Total Expenditures and Other Uses	7,642,840	16,660,316	45.9%	8,350,610	18,201,468	45.9%	109.3%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	322,668	(219,468)	-147.0%	(53,326)	(828,757)	93.6%	-16.5%
Beginning Fund Balance	2,468,855	2,468,855	100.0%	2,249,387	1,604,259	140.2%	91.1%
Ending Fund Balance	\$ 2,791,523	\$ 2,249,387	124.1%	\$ 2,196,061	\$ 775,502	283.2%	78.7%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				-			
Unassigned Fund Balance				\$ 2,196,061			

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	Fiscal Year 2019		Actual Percent Collected / Expended	Fiscal Year 2020		Budget to Actual	
	Fiscal Year 2019 Year- To-Date Actuals	End-of-Year Actuals		Fiscal Year 2020 1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change
695 Telecommunications Fund							
Charges for Services - Rates	\$ 1,163,228	\$ 2,361,300	49.3%	\$ 1,235,338	\$ 2,342,646	52.7%	106.2%
Charges for Services - Misc. Service Fees	3,134	18,509	16.9%	2,550	-	N/A	81.4%
Interest on Investments	6,514	15,939	40.9%	11,752	2,000	587.6%	180.4%
Miscellaneous	-	-	0.0%	-	1,000	0.0%	N/A
Total Revenues and Other Sources	<u>1,172,876</u>	<u>2,395,748</u>	49.0%	<u>1,249,641</u>	<u>2,345,646</u>	53.3%	106.5%
Personnel Services	337,929	691,265	48.9%	316,605	798,555	39.6%	93.7%
Materials & Services	487,067	982,760	49.6%	477,412	1,394,469	34.2%	98.0%
Capital Outlay	6,388	11,523	55.4%	6,651	65,000	10.2%	N/A
Debt - Transfer to Debt Service Fund	204,500	409,000	50.0%	204,500	-	N/A	100.0%
Contingency	-	-	N/A	-	52,500	0.0%	N/A
Total Expenditures and Other Uses	<u>1,035,884</u>	<u>2,094,547</u>	49.5%	<u>1,005,168</u>	<u>2,310,524</u>	43.5%	97.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	136,992	301,200	45.5%	244,473	35,122	696.1%	178.5%
Beginning Fund Balance	<u>834,108</u>	<u>834,108</u>	100.0%	<u>1,135,308</u>	<u>540,571</u>	210.0%	136.1%
Ending Fund Balance	<u>\$ 971,100</u>	<u>\$ 1,135,308</u>	85.5%	<u>\$ 1,379,782</u>	<u>\$ 575,693</u>	239.7%	142.1%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				613,500			
Unassigned Fund Balance				<u>\$ 766,281</u>			

City of Ashland
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	Fiscal Year 2019		Actual Percent Collected / Expended	Fiscal Year 2020		Budget to Actual	
	Fiscal Year 2019 Year- To-Date Actuals	End-of-Year Actuals		Fiscal Year 2020 1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change
710 Central Service Fund							
Taxes	\$ 12,653	\$ 64,308	19.7%	\$ 16,486	\$ 82,550	20.0%	130.3%
Charges for Services - Internal	3,392,561	6,785,121	50.0%	4,083,234	8,166,467	50.0%	120.4%
Charges for Services - Misc. Service Fees	122,234	231,651	52.8%	348,333	295,000	118.1%	285.0%
Interest on Investments	15,309	28,485	53.7%	15,177	29,637	51.2%	99.1%
Miscellaneous	1,227	12,001	10.2%	1,655	-	N/A	134.9%
Operating Transfer in (CIP Fund)	233,500	467,000	50.0%	-	-	N/A	0.0%
Total Revenues and Other Sources	3,777,483	7,588,566	49.8%	4,464,884	8,573,654	52.1%	118.2%
Administration Department	856,522	1,650,210	51.9%	764,224	1,774,498	43.1%	89.2%
Information Technology - Info Services Division	566,027	1,304,149	43.4%	697,801	1,473,618	47.4%	123.3%
Administrative Services Department	1,408,974	2,718,367	51.8%	1,312,678	3,056,617	42.9%	93.2%
City Recorder Division	95,426	182,042	52.4%	96,742	183,097	52.8%	101.4%
Public Works - Administration and Engineering	1,011,208	1,986,517	50.9%	1,091,239	2,474,775	44.1%	107.9%
Contingency	-	-	N/A	-	105,209	0.0%	N/A
Total Expenditures and Other Uses	3,938,158	7,841,285	50.2%	3,962,685	9,067,814	43.7%	100.6%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(160,674)	(252,719)	63.6%	502,199	(494,160)	201.6%	-312.6%
Beginning Fund Balance	1,092,452	1,092,452	100.0%	839,733	375,525	223.6%	76.9%
Ending Fund Balance	\$ 931,778	\$ 839,733	111.0%	\$ 1,341,932	\$ (118,635)	1231.1%	144.0%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				175,000			
Unassigned Fund Balance				\$ 1,166,932			

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	Fiscal Year 2019		Actual Percent Collected / Expended	Fiscal Year 2020		Budget to Actual	
	Fiscal Year 2019 Year- To-Date Actuals	End-of-Year Actuals		Fiscal Year 2020 1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change
720 Insurance Service Fund							
Intergovernmental	\$ -	\$ 1,700	0.0%	\$ -	\$ -	N/A	N/A
Charges for Services - Internal	354,834	693,867	51.1%	487,624	712,944	68.4%	137.4%
Interest on Investments	4,535	9,095	49.9%	1,057	8,750	12.1%	23.3%
Miscellaneous	22,462	54,024	41.6%	219,368	40,000	548.4%	976.6%
Total Revenues and Other Sources	381,831	758,686	50.3%	708,049	761,694	93.0%	185.4%
Personnel Services	58,790	162,708	36.1%	149,756	-	N/A	254.7%
Materials and Services	702,037	982,067	71.5%	814,007	1,040,072	78.3%	115.9%
Capital Outlay	70,410	155,744	45.2%	2,468	-	N/A	3.5%
Total Expenditures and Other Uses	831,237	1,300,519	63.9%	966,232	1,040,072	92.9%	116.2%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(449,406)	(541,833)	82.9%	(258,183)	(278,378)	7.3%	57.4%
Beginning Fund Balance	586,216	586,216	100.0%	44,383	415,988	10.7%	7.6%
Ending Fund Balance	\$ 136,810	\$ 44,383	308.2%	\$ (213,800)	\$ 137,610	-155.4%	-156.3%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				-			
Unassigned Fund Balance				<u>\$ (213,800)</u>			

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	Fiscal Year 2019		Actual Percent Collected / Expended	Fiscal Year 2020		Budget to Actual	
	Fiscal Year 2019 Year- To-Date Actuals	End-of-Year Actuals		Fiscal Year 2020 1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change
725 Health Benefits Fund							
Charges for Services - Internal	\$ 3,155,907	\$ 6,347,864	49.7%	\$ 2,946,508	\$ 6,338,256	46.5%	93.4%
Interest on Investments	8,772	14,634	59.9%	10,036	9,375	107.1%	114.4%
Miscellaneous	106,770	70,862	150.7%	-	-	N/A	0.0%
Total Revenues and Other Sources	<u>3,271,449</u>	<u>6,433,359</u>	50.9%	<u>2,956,544</u>	<u>6,347,631</u>	46.6%	90.4%
Materials and Services	2,832,472	5,505,680	51.4%	2,751,218	6,183,108	44.5%	97.1%
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	<u>2,832,472</u>	<u>5,505,680</u>	51.4%	<u>2,851,218</u>	<u>6,333,108</u>	45.0%	100.7%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	438,977	927,680	47.3%	105,326	14,523	725.2%	24.0%
Beginning Fund Balance	4,695	4,695	100.0%	932,374	441,324	211.3%	19860.4%
Ending Fund Balance	<u>\$ 443,671</u>	<u>\$ 932,374</u>	47.6%	<u>\$ 1,037,700</u>	<u>\$ 455,847</u>	227.6%	233.9%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				1,037,700			
Unassigned Fund Balance				<u>\$ 0</u>			

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	Fiscal Year 2019 Year- To-Date Actuals	End-of-Year Actuals		Fiscal Year 2020 1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change
730 Equipment Fund							
Charges for Services - Internal	\$ 974,916	\$ 3,125,774	31.2%	\$ 1,650,785	\$ 2,514,171	65.7%	169.3%
Charges for Services - Misc. Service Fees	116,271	239,577	48.5%	130,776	-	N/A	112.5%
Interest on Investments	42,014	80,284	52.3%	48,813	68,000	71.8%	116.2%
Miscellaneous	43,456	100,773	43.1%	21,392	75,000	28.5%	49.2%
Total Revenues and Other Sources	<u>1,176,657</u>	<u>3,546,408</u>	33.2%	<u>1,851,767</u>	<u>2,657,171</u>	69.7%	157.4%
Public Works - Maintenance	766,547	1,726,087	44.4%	812,869	1,377,000	59.0%	106.0%
Public Works - Purchasing and Acquisition	826,636	2,071,379	39.9%	199,117	1,831,091	10.9%	24.1%
Contingency	-	-	N/A	-	50,000	0.0%	N/A
Total Expenditures and Other Uses	<u>1,593,183</u>	<u>3,797,466</u>	42.0%	<u>1,011,986</u>	<u>3,258,091</u>	31.1%	63.5%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(416,526)	(251,058)	165.9%	839,781	(600,920)	239.7%	-201.6%
Beginning Fund Balance	3,579,502	3,579,502	100.0%	3,328,444	1,212,434	274.5%	93.0%
Ending Fund Balance	<u>\$ 3,162,976</u>	<u>\$ 3,328,444</u>	95.0%	<u>\$ 4,168,225</u>	<u>\$ 611,514</u>	681.6%	131.8%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				4,168,225			
Unassigned Fund Balance				<u>\$ 0</u>			

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	Fiscal Year 2019 Year- To-Date Actuals	End-of-Year Actuals		Fiscal Year 2020 1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change
731 Parks Equipment Fund							
Charges for Services - Internal	\$ 113,750	\$ 227,500	50.0%	\$ 73,750	\$ 147,500	50.0%	64.8%
Interest on Investments	1,827	4,898	37.3%	3,424	725	472.3%	187.4%
Miscellaneous	31,006	46,331	66.9%	-	-	N/A	0.0%
Total Revenues and Other Sources	<u>146,583</u>	<u>278,729</u>	52.6%	<u>77,174</u>	<u>148,225</u>	52.1%	52.6%
Capital Outlay	70,903	141,092	50.3%	142,591	150,000	95.1%	201.1%
Total Expenditures and Other Uses	<u>70,903</u>	<u>141,092</u>	50.3%	<u>142,591</u>	<u>150,000</u>	95.1%	201.1%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	75,680	137,637	55.0%	(65,417)	(1,775)	3685.4%	-86.4%
Beginning Fund Balance	<u>126,854</u>	<u>126,854</u>	100.0%	<u>264,491</u>	<u>105,047</u>	251.8%	208.5%
Ending Fund Balance	<u>\$ 202,534</u>	<u>\$ 264,491</u>	76.6%	<u>\$ 199,074</u>	<u>\$ 103,272</u>	192.8%	98.3%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				199,074			
Unassigned Fund Balance				<u>\$ -</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 12/31/2019 (50% of Fiscal Year)

	Fiscal Year 2019		Actual Percent Collected / Expended	Fiscal Year 2020		Budget to Actual	
	Fiscal Year 2019 Year- To-Date Actuals	End-of-Year Actuals		Fiscal Year 2020 1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change
810 Cemetery Fund							
Charges for Services	\$ 7,911	\$ 14,110	56.1%	\$ 9,853	\$ 25,000	39.4%	124.6%
Interest on Investments	11,419	23,598	48.4%	11,463	6,500	176.4%	100.4%
Transfer In (General Fund)	500	500	100.0%	500	500	100.0%	100.0%
Total Revenues and Other Sources	<u>19,830</u>	<u>38,208</u>	51.9%	<u>21,816</u>	<u>32,000</u>	68.2%	110.0%
Transfers	11,419	23,598	48.4%	61,463	75,000	82.0%	538.3%
Total Expenditures and Other Uses	<u>11,419</u>	<u>23,598</u>	48.4%	<u>61,463</u>	<u>75,000</u>	82.0%	538.3%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	8,411	14,610	57.6%	(39,647)	(43,000)	7.8%	-471.4%
Beginning Fund Balance	<u>970,305</u>	<u>970,305</u>	100.0%	<u>984,915</u>	<u>504,982</u>	195.0%	101.5%
Ending Fund Balance	<u>\$ 978,716</u>	<u>\$ 984,915</u>	99.4%	<u>\$ 945,268</u>	<u>\$ 461,982</u>	204.6%	96.6%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				945,268			
Unassigned Fund Balance				<u>\$ 0</u>			