

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of 02/29/2020 (66.67% 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
<b>110</b>							
<b>General Fund</b>							
Taxes	\$ 17,433,877	\$ 22,145,317	78.7%	\$ 18,421,010	\$ 23,572,680	78.1%	105.7%
Licenses and Permits	554,933	859,045	64.6%	700,869	949,150	73.8%	126.3%
Intergovernmental	808,264	2,255,466	35.8%	927,875	1,356,298	68.4%	114.8%
Charges for Services	1,060,609	1,591,398	66.6%	1,299,550	1,729,000	75.2%	122.5%
Fines	372,811	588,070	63.4%	322,319	602,900	53.5%	86.5%
Interest on Investments	76,239	123,331	61.8%	72,815	125,000	58.3%	95.5%
Miscellaneous	64,317	67,249	95.6%	47,354	70,100	67.6%	73.6%
Transfer in (Water Fund)	166,667	250,000	66.7%	50,000	250,000	20.0%	30.0%
Transfer In (Cemetery)	15,608	23,598	66.1%	64,540	75,000	86.1%	413.5%
Transfer In (Health Benefits)	-	-	N/A	100,000	100,000	100.0%	0.0%
Total Revenues and Other Sources	<u>20,553,323</u>	<u>27,903,475</u>	73.7%	<u>22,006,332</u>	<u>28,830,127</u>	76.3%	107.1%
Administration	821,244	1,084,583	75.7%	778,060	1,108,530	70.2%	94.7%
Administration - Parking	116,793	181,332	64.4%	122,480	168,000	72.9%	104.9%
Administration - Municipal Court	361,495	507,950	71.2%	432,730	698,644	61.9%	119.7%
Administrative Services - Miscellaneous	4,326	4,326	100.0%	22,893	19,000	120.5%	529.3%
Administrative Services - Band	43,565	64,213	67.8%	40,381	66,274	60.9%	92.7%
Administrative Services - Parks	3,594,600	5,391,900	66.7%	3,594,600	5,391,900	66.7%	100.0%
Police Department	5,172,314	7,504,873	68.9%	5,358,990	8,237,420	65.1%	103.6%
Fire and Rescue Department	6,589,937	10,040,008	65.6%	6,033,134	9,352,374	64.5%	91.6%
Public Works - Cemetery Division	292,686	431,797	67.8%	320,057	532,967	60.1%	109.4%
Community Development - Planning Division	1,023,051	1,565,134	65.4%	1,109,649	1,708,426	65.0%	108.5%
Community Development - Building Division	480,494	717,188	67.0%	525,962	829,108	63.4%	109.5%
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	<u>18,740,004</u>	<u>27,732,803</u>	67.6%	<u>18,578,438</u>	<u>28,752,142</u>	64.6%	99.1%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	1,813,319	170,672	1062.5%	3,427,895	77,985	4395.6%	189.0%
Beginning Fund Balance	<u>4,792,508</u>	<u>4,792,508</u>	100.0%	<u>4,963,180</u>	<u>4,119,443</u>	120.5%	103.6%
Ending Fund Balance	<u>\$ 6,605,825</u>	<u>\$ 4,963,180</u>	133.1%	<u>\$ 8,391,075</u>	<u>\$ 4,197,428</u>	199.9%	127.0%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds				1,177,370			
Unassigned Fund Balance				<u>\$ 7,213,705</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
<b>211 Parks and Recreation General Fund</b>							
Intergovernmental	\$ -	\$ 500.00	0.0%	\$ 68,902	\$ 15,000	459.3%	N/A
Charges for Services - Internal	3,594,600	5,391,900	66.7%	3,594,600	5,391,900	66.7%	100.0%
Charges for Services - Misc. Service Fees	550,692	916,636	60.1%	618,783	1,165,100	53.1%	112.4%
Interest on Investments	12,796	20,599	62.1%	13,874	23,310	59.5%	108.4%
Miscellaneous	13,854	25,700	53.9%	20,618	31,000	66.5%	148.8%
Transfer In	85,000	85,000	100.0%	185,000	185,000	100.0%	217.6%
<b>Total Revenues and Other Sources</b>	<b>4,256,942</b>	<b>6,440,335</b>	<b>66.1%</b>	<b>4,501,777</b>	<b>6,811,310</b>	<b>66.1%</b>	<b>105.8%</b>
Parks Division	2,782,125	4,151,758	67.0%	2,664,550	4,067,952	65.5%	95.8%
Recreation Division	994,702	1,552,403	64.1%	977,389	1,463,252	66.8%	98.3%
Golf Division	366,467	554,750	66.1%	398,364	599,548	66.4%	108.7%
Senior Services Division	-	-	N/A	208,735	345,500	60.4%	N/A
Parks Forestry Division	-	-	N/A	327,244	488,025	67.1%	N/A
Contingency	-	-	N/A	-	75,000	0.0%	N/A
<b>Total Expenditures and Other Uses</b>	<b>4,143,294</b>	<b>6,258,911</b>	<b>66.2%</b>	<b>4,576,283</b>	<b>7,039,277</b>	<b>65.0%</b>	<b>110.5%</b>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	113,649	181,424	62.6%	(74,506)	(227,967)	67.3%	-65.6%
Beginning Fund Balance	661,453	661,453	100.0%	<b>842,877</b>	305,538	275.9%	127.4%
Ending Fund Balance	<b>\$ 775,101</b>	<b>\$ 842,877</b>	<b>92.0%</b>	<b>\$ 768,372</b>	<b>\$ 77,571</b>	<b>990.5%</b>	<b>99.1%</b>
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds				-			
Unassigned Fund Balance				<u>\$ 768,372</u>			

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<b>240 Housing Fund</b>							
Taxes	\$ 52,435	\$ 104,751	50.1%	\$ 62,654	\$ 100,000	62.7%	119.5%
Interest on Investments	982	1,332	73.7%	1,440	-	N/A	146.6%
Miscellaneous	-	-	N/A	2,215	-	N/A	N/A
Total Revenues and Other Sources	53,417	106,083	50.4%	66,308	100,000	66.3%	124.1%
Materials and Services	300,000	300,000	100.0%	60,118	147,000	40.9%	20.0%
Total Expenditures and Other Uses	300,000	300,000	100.0%	60,118	147,000	40.9%	20.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(246,583)	(193,917)	127.2%	6,190	(47,000)	113.2%	-2.5%
Beginning Fund Balance	263,903	263,903	100.0%	<b>69,986</b>	225,834	31.0%	26.5%
Ending Fund Balance	<u>\$ 17,320</u>	<u>\$ 69,986</u>	24.7%	<u>\$ 76,177</u>	<u>\$ 178,834</u>	42.6%	439.8%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds				76,177			
Unassigned Fund Balance				<u>\$ -</u>			

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<b>250 Community Development Block Fund</b>							
Intergovernmental	\$ 59,866	\$ 141,551	42.3%	\$ 42,187	\$ 351,305	12.0%	70.5%
Total Revenues and Other Sources	59,866	141,551	42.3%	42,187	351,305	12.0%	70.5%
Personnel Services	30,231	32,189	93.9%	27,899	35,033	79.6%	92.3%
Materials and Services	59,866	106,545	56.2%	41,621	315,810	13.2%	69.5%
Total Expenditures and Other Uses	90,097	138,735	64.9%	69,521	350,843	19.8%	77.2%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(30,231)	2,816	-1073.4%	(27,334)	462	-5916.5%	90.4%
Beginning Fund Balance	33,801	33,801	100.0%	<b>36,617</b>	-	0.0%	108.3%
Ending Fund Balance	<u>\$ 3,570</u>	<u>\$ 36,617</u>	9.7%	<u>\$ 9,283</u>	<u>\$ 462</u>	2009.2%	260.0%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds				9,283			
Unassigned Fund Balance				<u>\$ -</u>			

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<b>255 Reserve Fund</b>							
Interest on Investments	\$ 605	\$ 916	66.1%	\$ 591	\$ 350	168.8%	97.6%
Total Revenues and Other Sources	605	916	66.1%	591	350	168.8%	97.6%
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	605	916	66.1%	591	350	168.8%	97.6%
Beginning Fund Balance	37,524	37,524	100.0%	<b>38,440</b>	19,205	200.2%	102.4%
Ending Fund Balance	<b>\$ 38,129</b>	<b>\$ 38,440</b>	99.2%	<b>\$ 39,031</b>	<b>\$ 19,555</b>	199.6%	102.4%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds				39,031			
Unassigned Fund Balance				<u>\$ (0)</u>			

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<b>260</b>							
<b>Street Fund</b>							
Taxes	\$ 247,375	\$ 704,598	35.1%	\$ 335,092	\$ 753,000	44.5%	135.5%
Intergovernmental	1,057,823	1,530,941	69.1%	1,038,469	3,246,034	32.0%	98.2%
Charges for Services - Rates	1,053,160	1,582,899	66.5%	1,087,151	1,611,000	67.5%	103.2%
Charges for Services - Misc. Service Fees	7,687	12,959	59.3%	10,155	17,000	59.7%	132.1%
System Development Charges	83,043	176,885	46.9%	197,738	100,000	197.7%	238.1%
Assessments	2,778	8,924	31.1%	707	30,000	2.4%	25.5%
Interest on Investments	77,959	119,788	65.1%	53,526	100,000	53.5%	68.7%
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	2,588,861	4,208,661	61.5%	2,723,427	11,941,179	22.8%	105.2%
Public Works - Ground Maintenance	133,915	241,995	55.3%	131,246	267,950	49.0%	98.0%
Public Works - Street Operations	1,812,105	3,858,808	47.0%	4,967,013	10,610,851	46.8%	274.1%
Public Works - Street Operations Debt	72,631	79,607	91.2%	-	123,905	0.0%	0.0%
Public Works - Transportation SDC's	38,219	47,422	80.6%	270,899	192,064	141.0%	708.8%
Contingency	-	-	N/A	-	21,850	0.0%	N/A
Total Expenditures and Other Uses	2,056,870	4,227,832	48.7%	5,369,158	11,216,620	47.9%	261.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	531,992	(19,171)	-2775.0%	(2,645,731)	724,559	-365.2%	-497.3%
Beginning Fund Balance	4,835,108	4,835,108	100.0%	4,815,937	1,881,204	256.0%	99.6%
Ending Fund Balance	\$ 5,367,099	\$ 4,815,937	111.4%	\$ 2,170,206	\$ 2,605,763	83.3%	40.4%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds				2,641,068			
Unassigned Fund Balance				\$ (470,862)			

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<b>280</b>							
<b>Airport Fund</b>							
Intergovernmental	\$ 62,958	\$ 101,602	62.0%	\$ -	\$ 288,800	0.0%	N/A
Charges for Services - Rates	95,982	152,403	63.0%	119,323	160,000	74.6%	124.3%
Interest on Investments	2,583	4,388	58.9%	3,464	500	692.8%	134.1%
Miscellaneous	-	4,495	0.0%	1,000	-	N/A	N/A
Total Revenues and Other Sources	<u>161,521</u>	<u>262,888</u>	61.4%	<u>123,787</u>	<u>449,300</u>	27.6%	76.6%
Materials and Services	78,043	129,636	60.2%	59,248	158,044	37.5%	75.9%
Capital Outlay	35,782	61,074	58.6%	14,131	80,000	17.7%	39.5%
Debt Service	19,268	38,536	50.0%	-	-	N/A	0.0%
Total Expenditures and Other Uses	<u>133,093</u>	<u>229,246</u>	58.1%	<u>73,379</u>	<u>238,044</u>	30.8%	55.1%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	28,429	33,642	84.5%	50,408	211,256	23.9%	177.3%
Beginning Fund Balance	<u>202,016</u>	<u>202,016</u>	100.0%	<u>235,658</u>	<u>112,653</u>	209.2%	116.7%
Ending Fund Balance	<u>\$ 230,445</u>	<u>\$ 235,658</u>	97.8%	<u>\$ 286,066</u>	<u>\$ 323,909</u>	88.3%	124.1%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds				286,066			
Unassigned Fund Balance				<u>\$ 0</u>			

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<b>410 Capital Improvements Fund</b>							
Charges for Services - Internal	\$ 630,780	\$ 946,170	66.7%	\$ 630,780	\$ 931,170	67.7%	100.0%
Charges for Services - Misc. Service Fees	185,539	258,912	71.7%	139,673	60,000	232.8%	75.3%
System Development Charges	42,760	75,359	56.7%	50,769	51,500	98.6%	118.7%
Interest on Investments	18,832	28,045	67.1%	13,911	13,000	107.0%	73.9%
Miscellaneous	1,283,594	1,284,404	99.9%	1,106	10,000	11.1%	0.1%
Transfer In (Parks CIP Fund)	-	-	N/A	-	100,000	0.0%	N/A
<b>Total Revenues and Other Sources</b>	<b>2,161,506</b>	<b>2,592,891</b>	<b>83.4%</b>	<b>836,240</b>	<b>1,165,670</b>	<b>71.7%</b>	<b>38.7%</b>
Public Works - Facilities	759,019	1,283,549	59.1%	730,315	1,376,746	53.0%	96.2%
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	311,333	577,000	54.0%	110,000	110,000	100.0%	35.3%
Contingency	-	-	N/A	-	30,000	0.0%	N/A
<b>Total Expenditures and Other Uses</b>	<b>2,081,925</b>	<b>2,872,122</b>	<b>72.5%</b>	<b>840,315</b>	<b>1,666,746</b>	<b>50.4%</b>	<b>40.4%</b>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	79,581	(279,232)	-28.5%	(4,076)	(501,076)	99.2%	-5.1%
Beginning Fund Balance	1,139,949	1,139,949	100.0%	<b>860,718</b>	674,587	127.6%	75.5%
Ending Fund Balance	<b>\$ 1,219,530</b>	<b>\$ 860,718</b>	<b>141.7%</b>	<b>\$ 856,643</b>	<b>\$ 173,511</b>	<b>493.7%</b>	<b>70.2%</b>
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds				856,643			
Unassigned Fund Balance				<u>\$ (0)</u>			

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<b>411 Parks Capital Improvement Fund</b>							
Taxes	\$ 302,660	\$ 803,844	37.7%	\$ 425,436	\$ 756,900	56.2%	140.6%
Intergovernmental	19,857	19,857	100.0%	40,708	915,000	4.4%	205.0%
Interest on Investments	15,608	24,077	64.8%	20,140	20,000	100.7%	129.0%
Miscellaneous	-	-	0.0%	-	250,000	0.0%	N/A
Total Revenues and Other Sources	<u>338,124</u>	<u>847,779</u>	39.9%	<u>486,284</u>	<u>1,941,900</u>	25.0%	143.8%
Materials and Services	30,569	30,999	98.6%	8,574	-	N/A	N/A
Capital Outlay	56,770	124,575	45.6%	240,002	1,930,000	12.4%	422.8%
Transfer Out	245,045	245,045	100.0%	344,656	444,656	77.5%	140.7%
Total Expenditures and Other Uses	<u>332,385</u>	<u>400,619</u>	83.0%	<u>593,232</u>	<u>2,374,656</u>	25.0%	178.5%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	5,739	447,160	1.3%	(106,949)	(432,756)	24.7%	-1863.4%
Beginning Fund Balance	981,825	981,825	100.0%	<b>1,428,985</b>	532,000	268.6%	145.5%
Ending Fund Balance	<u>\$ 987,564</u>	<u>\$ 1,428,985</u>	69.1%	<u>\$ 1,322,037</u>	<u>\$ 99,244</u>	1332.1%	133.9%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds				1,322,037			
Unassigned Fund Balance				<u>\$ (0)</u>			

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<b>530 Debt Services</b>							
Taxes	\$ 454,104	\$ 491,649	92.4%	\$ 450,210	\$ 485,000	92.8%	99.1%
Charges for Services - Internal	769,533	1,154,300	66.7%	769,533	1,154,300	66.7%	100.0%
Interest on Investments	8,171	17,374	47.0%	8,546	13,000	65.7%	104.6%
Transfer In (General Fund, Telecom, CIP & Parks CIP)	265,045	375,045	70.7%	374,656	374,656	100.0%	141.4%
Total Revenues and Other Sources	<u>1,496,854</u>	<u>2,038,368</u>	73.4%	<u>1,602,946</u>	<u>2,026,956</u>	79.1%	107.1%
Materials and Services	-	900	0.0%	-	-	N/A	N/A
Debt Service	1,388,569	2,028,909	68.4%	1,378,382	2,025,354	68.1%	99.3%
Total Expenditures and Other Uses	<u>1,388,569</u>	<u>2,029,809</u>	68.4%	<u>1,378,382</u>	<u>2,025,354</u>	68.1%	99.3%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	108,285	8,559	1265.2%	224,563	1,602	14017.7%	207.4%
Beginning Fund Balance	1,027,296	1,027,296	100.0%	<b>1,035,855</b>	712,027	145.5%	100.8%
Ending Fund Balance	<u>\$ 1,135,580</u>	<u>\$ 1,035,855</u>	109.6%	<u>\$ 1,260,418</u>	<u>\$ 713,629</u>	176.6%	111.0%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds				1,260,418			
Unassigned Fund Balance				<u>\$ -</u>			

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of 02/29/2020 (66.67% 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
<b>670 Water Fund</b>							
Charges for Services - Rates	\$ 5,836,581	\$ 8,135,815	71.7%	\$ 5,828,013	\$ 8,340,600	69.9%	99.9%
Charges for Services - Misc. Service Fees	26,946	54,085	49.8%	61,363	-	N/A	227.7%
System Development Charges	197,410	346,254	57.0%	175,976	100,000	176.0%	89.1%
Interest on Investments	151,594	228,124	66.5%	155,578	145,000	107.3%	102.6%
Miscellaneous	24,446	26,996	90.6%	41,468	25,000	165.9%	169.6%
Other Financing Sources	1,349,722	2,795,804	48.3%	98,182	14,252,562	0.7%	7.3%
<b>Total Revenues and Other Sources</b>	<b>7,586,698</b>	<b>11,587,078</b>	<b>65.5%</b>	<b>6,360,581</b>	<b>22,863,162</b>	<b>27.8%</b>	<b>83.8%</b>
Public Works - Conservation	134,755	208,400	64.7%	139,202	287,850	48.4%	103.3%
Public Works - Water Supply	1,254,839	1,588,963	79.0%	485,145	1,328,442	36.5%	38.7%
Public Works - Water Supply Debt	9,200	9,562	96.2%	127,863	9,635	1327.1%	1389.8%
Public Works - Water Distribution	3,945,004	5,492,900	71.8%	2,683,937	4,534,218	59.2%	68.0%
Public Works - Water Distribution Debt	232,303	251,281	92.4%	254,348	253,458	100.4%	109.5%
Public Works - Water Treatment	1,223,164	2,114,176	57.9%	1,552,364	4,936,044	31.4%	126.9%
Public Works - Water Treatment Debt	104,936	141,393	74.2%	106,201	158,307	67.1%	101.2%
Public Works - Improvement SDC's	237,177	252,663	93.9%	256,622	1,275,500	20.1%	108.2%
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	166,667	250,000	66.7%	50,000	250,000	20.0%	30.0%
Contingency	-	-	N/A	-	342,500	0.0%	N/A
<b>Total Expenditures and Other Uses</b>	<b>7,341,165</b>	<b>10,524,729</b>	<b>69.8%</b>	<b>5,689,387</b>	<b>13,591,740</b>	<b>41.9%</b>	<b>77.5%</b>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	245,533	1,062,349	23.1%	671,194	9,271,422	7.2%	273.4%
Beginning Fund Balance	9,432,724	9,432,724	100.0%	<b>10,495,073</b>	6,287,722	166.9%	111.3%
Ending Fund Balance	<b>\$ 9,678,257</b>	<b>\$ 10,495,073</b>	<b>92.2%</b>	<b>\$ 11,166,268</b>	<b>\$ 15,559,144</b>	<b>71.8%</b>	<b>115.4%</b>
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds				6,052,414			
Unassigned Fund Balance				<u>\$ 5,113,854</u>			

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of 02/29/2020 (66.67% 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
<b>675 Wastewater Fund</b>							
Taxes	\$ 1,076,184	\$ 1,626,299	66.2%	\$ 952,507	\$ 1,600,000	59.5%	88.5%
Charges for Services - Rates	3,951,926	5,873,506	67.3%	4,108,848	5,560,000	73.9%	104.0%
Charges for Services - Misc. Service Fees	13,250	13,250	100.0%	4,752	-	N/A	35.9%
System Development Charges	161,563	269,372	60.0%	163,948	100,000	163.9%	101.5%
Interest on Investments	123,181	193,213	63.8%	135,877	145,000	93.7%	110.3%
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>5,454,876</u>	<u>8,725,665</u>	62.5%	<u>5,367,543</u>	<u>12,356,000</u>	43.4%	98.4%
Public Works - Wastewater Collection	1,510,769	2,490,322	60.7%	1,843,612	2,732,272	67.5%	122.0%
Public Works - Wastewater Collection Debt	53,664	71,974	74.6%	58,310	76,229	76.5%	108.7%
Public Works - Wastewater Treatment	1,837,458	3,129,249	58.7%	1,604,830	3,984,462	40.3%	87.3%
Public Works - Wastewater Treatment Debt	267,374	1,752,674	15.3%	217,733	1,720,672	12.7%	81.4%
Public Works - Improvements SDC's	6,360	91,602	6.9%	50,789	504,750	10.1%	798.5%
Contingency	-	-	N/A	-	162,500	0.0%	N/A
Total Expenditures and Other Uses	<u>3,675,624</u>	<u>7,535,821</u>	48.8%	<u>3,775,275</u>	<u>9,180,885</u>	41.1%	102.7%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	1,779,252	1,189,844	149.5%	1,592,268	3,175,115	50.1%	89.5%
Beginning Fund Balance	7,636,846	7,636,846	100.0%	<b>8,826,690</b>	4,664,199	189.2%	115.6%
Ending Fund Balance	<u>\$ 9,416,098</u>	<u>\$ 8,826,690</u>	106.7%	<u>\$ 10,418,957</u>	<u>\$ 7,839,314</u>	132.9%	110.7%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds				3,624,107			
Unassigned Fund Balance				<u>\$ 6,794,850</u>			

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of 02/29/2020 (66.67% 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
<b>680 Stormwater Fund</b>							
Charges for Services - Rates	\$ 471,348	\$ 708,474	66.5%	\$ 483,838	\$ 770,000	62.8%	102.6%
System Development Charges	20,692	30,439	68.0%	9,751	35,000	27.9%	47.1%
Interest on Investments	27,928	42,640	65.5%	27,220	30,000	90.7%	97.5%
Miscellaneous	2,529	2,619	96.6%	-	-	N/A	0.0%
Total Revenues and Other Sources	<u>522,497</u>	<u>784,172</u>	66.6%	<u>520,808</u>	<u>835,000</u>	62.4%	99.7%
Public Works - Storm Water Operations	443,329	650,218	68.2%	518,038	918,339	56.4%	116.9%
Public Works - Storm Water Operations Debt	11,125	12,149	91.6%	11,025	11,950	92.3%	99.1%
Public Works - Storm Water SDC's	3,604	24,259	14.9%	68,580	125,000	54.9%	1903.0%
Contingency	-	-	N/A	-	15,000	0.0%	N/A
Total Expenditures and Other Uses	<u>458,058</u>	<u>686,626</u>	66.7%	<u>597,642</u>	<u>1,070,289</u>	55.8%	130.5%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	64,439	97,546	66.1%	(76,834)	(235,289)	67.3%	-119.2%
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>\$ 1,833,430</u>	<u>\$ 1,866,537</u>	98.2%	<u>\$ 1,789,702</u>	<u>\$ 657,084</u>	272.4%	97.6%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds				6,180			
Unassigned Fund Balance				<u>\$ 1,783,522</u>			

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of 02/29/2020 (66.67% 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
<b>690 Electric Fund</b>							
Intergovernmental	\$ 58,807	\$ 80,914	72.7%	\$ 69,100	\$ 210,000	32.9%	117.5%
Charges for Services - Rates	10,771,664	15,983,036	67.4%	11,227,539	16,766,395	67.0%	104.2%
Charges for Services - Misc. Service Fees	164,821	199,662	82.5%	160,207	261,573	61.2%	97.2%
Interest on Investments	30,159	54,681	55.2%	36,624	36,963	99.1%	121.4%
Miscellaneous	86,206	122,555	70.3%	47,733	97,780	48.8%	55.4%
<b>Total Revenues and Other Sources</b>	<b>11,111,657</b>	<b>16,440,849</b>	<b>67.6%</b>	<b>11,541,202</b>	<b>17,372,711</b>	<b>66.4%</b>	<b>103.9%</b>
Administration - Conservation	453,042	662,589	68.4%	560,789	944,190	59.4%	123.8%
Electric - Supply	4,949,198	7,217,533	68.6%	5,014,418	7,911,282	63.4%	101.3%
Electric - Distribution	4,531,668	7,830,101	57.9%	5,029,172	7,920,211	63.5%	111.0%
Electric - Transmission	628,336	927,429	67.8%	627,883	1,313,286	47.8%	99.9%
Debt Service	22,257	22,664	98.2%	22,121	-	N/A	99.4%
Contingency	-	-	N/A	-	112,500	0.0%	N/A
<b>Total Expenditures and Other Uses</b>	<b>10,584,502</b>	<b>16,660,316</b>	<b>63.5%</b>	<b>11,254,384</b>	<b>18,201,468</b>	<b>61.8%</b>	<b>106.3%</b>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	527,155	(219,468)	-240.2%	286,818	(828,757)	134.6%	54.4%
Beginning Fund Balance	2,468,855	2,468,855	100.0%	<b>2,249,387</b>	1,604,259	140.2%	91.1%
Ending Fund Balance	<b>\$ 2,996,010</b>	<b>\$ 2,249,387</b>	<b>133.2%</b>	<b>\$ 2,536,205</b>	<b>\$ 775,502</b>	<b>327.0%</b>	<b>84.7%</b>
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds				-			
Unassigned Fund Balance				<b>\$ 2,536,205</b>			

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of 02/29/2020 (66.67% 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
<b>695 Telecommunications Fund</b>							
Charges for Services - Rates	\$ 1,554,382	\$ 2,361,300	65.8%	\$ 1,653,042	\$ 2,342,646	70.6%	106.3%
Charges for Services - Misc. Service Fees	7,309	18,509	39.5%	3,400	-	N/A	46.5%
Interest on Investments	9,492	15,939	59.6%	15,418	2,000	770.9%	162.4%
Miscellaneous	-	-	0.0%	-	1,000	0.0%	N/A
Total Revenues and Other Sources	1,571,184	2,395,748	65.6%	1,671,860	2,345,646	71.3%	106.4%
Personnel Services	456,761	691,265	66.1%	421,009	798,555	52.7%	92.2%
Materials & Services	658,715	982,760	67.0%	637,983	1,394,469	45.8%	96.9%
Capital Outlay	11,523	11,523	100.0%	6,651	65,000	10.2%	57.7%
Debt - Transfer to Debt Service Fund	272,667	409,000	66.7%	272,667	-	N/A	100.0%
Contingency	-	-	N/A	-	52,500	0.0%	N/A
Total Expenditures and Other Uses	1,399,666	2,094,547	66.8%	1,338,309	2,310,524	57.9%	95.6%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	171,518	301,200	56.9%	333,551	35,122	949.7%	194.5%
Beginning Fund Balance	834,108	834,108	100.0%	1,135,308	540,571	210.0%	136.1%
Ending Fund Balance	\$ 1,005,626	\$ 1,135,308	88.6%	\$ 1,468,859	\$ 575,693	255.1%	146.1%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds				545,333			
Unassigned Fund Balance				\$ 923,526			

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of 02/29/2020 (66.67% 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
<b>710 Central Service Fund</b>							
Taxes	\$ 24,213	\$ 64,308	37.7%	\$ 34,035	\$ 82,550	41.2%	140.6%
Charges for Services - Internal	4,523,414	6,785,121	66.7%	5,444,311	8,166,467	66.7%	120.4%
Charges for Services - Misc. Service Fees	140,527	231,651	60.7%	355,822	295,000	120.6%	253.2%
Interest on Investments	19,579	28,485	68.7%	20,578	29,637	69.4%	105.1%
Miscellaneous	8,160	12,001	68.0%	2,170	-	N/A	26.6%
Operating Transfer in (CIP Fund)	311,333	467,000	66.7%	-	-	N/A	0.0%
<b>Total Revenues and Other Sources</b>	<b>5,027,226</b>	<b>7,588,566</b>	<b>66.2%</b>	<b>5,856,916</b>	<b>8,573,654</b>	<b>68.3%</b>	<b>116.5%</b>
Administration Department	1,122,850	1,650,210	68.0%	993,985	1,774,498	56.0%	88.5%
Information Technology - Info Services Division	746,871	1,304,149	57.3%	887,615	1,473,618	60.2%	118.8%
Administrative Services Department	1,933,962	2,718,367	71.1%	1,638,289	3,056,617	53.6%	84.7%
City Recorder Division	123,842	182,042	68.0%	123,875	183,097	67.7%	100.0%
Public Works - Administration and Engineering	1,366,374	1,986,517	68.8%	1,454,242	2,474,775	58.8%	106.4%
Contingency	-	-	N/A	-	105,209	0.0%	N/A
<b>Total Expenditures and Other Uses</b>	<b>5,293,900</b>	<b>7,841,285</b>	<b>67.5%</b>	<b>5,098,006</b>	<b>9,067,814</b>	<b>56.2%</b>	<b>96.3%</b>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(266,673)	(252,719)	105.5%	758,910	(494,160)	253.6%	-284.6%
Beginning Fund Balance	1,092,452	1,092,452	100.0%	<b>839,733</b>	375,525	223.6%	76.9%
Ending Fund Balance	\$ 825,779	\$ <b>839,733</b>	98.3%	\$ 1,598,643	\$ (118,635)	1447.5%	193.6%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds				175,000			
Unassigned Fund Balance				\$ 1,423,643			

**City of Ashland**  
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as of 02/29/2020 (66.67% 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
<b>720 Insurance Service Fund</b>							
Intergovernmental	\$ -	\$ 1,700	0.0%	\$ -	\$ -	N/A	N/A
Charges for Services - Internal	463,758	693,867	66.8%	536,144	712,944	75.2%	115.6%
Interest on Investments	6,025	9,095	66.2%	1,069	8,750	12.2%	17.7%
Miscellaneous	25,746	54,024	47.7%	221,753	40,000	554.4%	861.3%
<b>Total Revenues and Other Sources</b>	<b>495,529</b>	<b>758,686</b>	<b>65.3%</b>	<b>758,967</b>	<b>761,694</b>	<b>99.6%</b>	<b>153.2%</b>
Personnel Services	79,020	162,708	48.6%	227,264	-	N/A	287.6%
Materials and Services	763,428	982,067	77.7%	892,942	1,040,072	85.9%	117.0%
Capital Outlay	72,716	155,744	46.7%	2,468	-	N/A	3.4%
<b>Total Expenditures and Other Uses</b>	<b>915,164</b>	<b>1,300,519</b>	<b>70.4%</b>	<b>1,122,675</b>	<b>1,040,072</b>	<b>107.9%</b>	<b>122.7%</b>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(419,635)	(541,833)	77.4%	(363,708)	(278,378)	-30.7%	86.7%
Beginning Fund Balance	586,216	586,216	100.0%	44,383	415,988	10.7%	7.6%
<b>Ending Fund Balance</b>	<b>\$ 166,581</b>	<b>\$ 44,383</b>	<b>375.3%</b>	<b>\$ (319,325)</b>	<b>\$ 137,610</b>	<b>-232.1%</b>	<b>-191.7%</b>
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds				-			
Unassigned Fund Balance				<u><u>\$ (319,325)</u></u>			

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of 02/29/2020 (66.67% 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
<b>725 Health Benefits Fund</b>							
Charges for Services - Internal	\$ 4,216,264	\$ 6,347,864	66.4%	\$ 3,903,077	\$ 6,338,256	61.6%	92.6%
Interest on Investments	10,133	14,634	69.2%	13,388	9,375	142.8%	132.1%
Miscellaneous	106,770	70,862	150.7%	-	-	N/A	0.0%
Total Revenues and Other Sources	4,333,167	6,433,359	67.4%	3,916,465	6,347,631	61.7%	90.4%
Materials and Services	3,757,810	5,505,680	68.3%	3,637,461	6,183,108	58.8%	96.8%
Transfer Out	-	-	N/A	100,000	100,000	100.0%	N/A
Contingency	-	-	N/A	-	50,000	0.0%	N/A
Total Expenditures and Other Uses	3,757,810	5,505,680	68.3%	3,737,461	6,333,108	59.0%	99.5%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	575,357	927,680	62.0%	179,004	14,523	1232.6%	31.1%
Beginning Fund Balance	4,695	4,695	100.0%	<b>932,374</b>	441,324	211.3%	19860.4%
Ending Fund Balance	<b>\$ 580,051</b>	<b>\$ 932,374</b>	62.2%	<b>\$ 1,111,379</b>	<b>\$ 455,847</b>	243.8%	191.6%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds				1,111,379			
Unassigned Fund Balance				<u>(0)</u>			

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of 02/29/2020 (66.67% 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
<b>730</b>							
<b>Equipment Fund</b>							
Charges for Services - Internal	\$ 1,299,888	\$ 3,125,774	41.6%	\$ 2,040,314	\$ 2,514,171	81.2%	157.0%
Charges for Services - Misc. Service Fees	151,429	239,577	63.2%	165,574	-	N/A	109.3%
Interest on Investments	55,262	80,284	68.8%	62,615	68,000	92.1%	113.3%
Miscellaneous	47,206	100,773	46.8%	33,139	75,000	44.2%	70.2%
Total Revenues and Other Sources	<u>1,553,786</u>	<u>3,546,408</u>	43.8%	<u>2,301,642</u>	<u>2,657,171</u>	86.6%	148.1%
Public Works - Maintenance	1,021,149	1,726,087	59.2%	1,045,158	1,377,000	75.9%	102.4%
Public Works - Purchasing and Acquisition	1,327,823	2,071,379	64.1%	449,226	1,831,091	24.5%	33.8%
Contingency	-	-	N/A	-	50,000	0.0%	N/A
Total Expenditures and Other Uses	<u>2,348,971</u>	<u>3,797,466</u>	61.9%	<u>1,494,384</u>	<u>3,258,091</u>	45.9%	63.6%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(795,186)	(251,058)	316.7%	807,258	(600,920)	234.3%	-101.5%
Beginning Fund Balance	3,579,502	3,579,502	100.0%	<b>3,328,444</b>	1,212,434	274.5%	93.0%
Ending Fund Balance	<u>\$ 2,784,316</u>	<u>\$ 3,328,444</u>	83.7%	<u>\$ 4,135,702</u>	<u>\$ 611,514</u>	676.3%	148.5%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds				4,135,702			
Unassigned Fund Balance				<u>\$ (0)</u>			

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of 02/29/2020 (66.67% 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
<b>731 Parks Equipment Fund</b>							
Charges for Services - Internal	\$ 151,667	\$ 227,500	66.7%	\$ 98,333	\$ 147,500	66.7%	64.8%
Interest on Investments	2,733	4,898	55.8%	4,106	725	566.4%	150.3%
Miscellaneous	31,006	46,331	66.9%	9,521	-	N/A	30.7%
Total Revenues and Other Sources	<u>185,405</u>	<u>278,729</u>	66.5%	<u>111,960</u>	<u>148,225</u>	75.5%	60.4%
Materials and Services	-	-	N/A	866	-	N/A	N/A
Capital Outlay	75,482	141,092	53.5%	142,591	150,000	95.1%	188.9%
Total Expenditures and Other Uses	<u>75,482</u>	<u>141,092</u>	53.5%	<u>143,457</u>	<u>150,000</u>	95.6%	190.1%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	109,923	137,637	79.9%	(31,496)	(1,775)	1774.4%	-28.7%
Beginning Fund Balance	126,854	126,854	100.0%	<b>264,491</b>	105,047	251.8%	208.5%
Ending Fund Balance	<u>\$ 236,777</u>	<u>\$ 264,491</u>	89.5%	<u>\$ 232,995</u>	<u>\$ 103,272</u>	225.6%	98.4%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds				232,995			
Unassigned Fund Balance				<u>\$ -</u>			

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of 02/29/2020 (66.67% 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
<b>810 Cemetery Fund</b>							
Charges for Services	\$ 11,666	\$ 14,110	82.7%	\$ 12,376	\$ 25,000	49.5%	106.1%
Interest on Investments	15,608	23,598	66.1%	14,540	6,500	223.7%	93.2%
Transfer In (General Fund)	500	500	100.0%	500	500	100.0%	100.0%
Total Revenues and Other Sources	<u>27,774</u>	<u>38,208</u>	72.7%	<u>27,416</u>	<u>32,000</u>	85.7%	98.7%
Transfers	15,608	23,598	66.1%	64,540	75,000	86.1%	413.5%
Total Expenditures and Other Uses	<u>15,608</u>	<u>23,598</u>	66.1%	<u>64,540</u>	<u>75,000</u>	86.1%	413.5%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	12,166	14,610	83.3%	(37,124)	(43,000)	13.7%	-305.1%
Beginning Fund Balance	970,305	970,305	100.0%	<b>984,915</b>	504,982	195.0%	101.5%
Ending Fund Balance	<u>\$ 982,471</u>	<u>\$ 984,915</u>	99.8%	<u>\$ 947,791</u>	<u>\$ 461,982</u>	205.2%	96.5%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds				947,791			
Unassigned Fund Balance				<u>\$ 0</u>			