

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of May 31, 2023

	Fiscal Year 2023		Budget to Actual		Fiscal Year 2022		Actual Percent Collected / Expended
	Fiscal Year 2023	2nd Year of Biennial	Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2022 To-Date Actuals	Fiscal Year 2022 End-of-Year Actuals	
	2nd Year Actuals	Budget					
	Current Fiscal Year				Prior Fiscal Year		
110 General Fund							
Taxes	\$ 21,837,999	\$ 22,566,042	96.8%	100.3%	\$ 21,762,396	\$ 23,377,035	93.1%
Licenses and Permits	993,104	1,124,000	88.4%	66.7%	1,489,237	1,539,283	96.7%
Intergovernmental	2,319,059	2,016,503	115.0%	69.2%	3,350,350	3,532,527	94.8%
Charges for Services	8,477,037	8,803,449	96.3%	99.4%	8,528,165	9,242,365	92.3%
Fines	166,498	544,500	30.6%	106.7%	156,064	171,689	90.9%
Interest on Investments	321,535	38,000	846.1%	512.5%	62,735	73,243	85.7%
Miscellaneous	156,094	57,650	270.8%	223.8%	69,751	71,660	97.3%
Transfer in (Water Fund)	50,000	50,000	100.0%	100.0%	50,000	50,000	100.0%
Transfer In (Cemetery)	18,594	65,000	28.6%	442.7%	4,200	4,879	86.1%
Total Revenues and Other Sources	34,339,921	35,265,144	97.4%	96.8%	35,472,898	38,062,681	93.2%
Administration Department	1,684,356	2,281,513	73.8%	73.8%	2,281,921	2,450,441	93.1%
Administration - Municipal Court	381,829	593,956	64.3%	96.5%	395,662	438,582	90.2%
Information Technology Department	1,065,058	1,480,354	71.9%	104.9%	1,015,237	1,083,371	93.7%
Finance Department	2,221,827	2,900,303	76.6%	97.0%	2,290,492	2,538,221	90.2%
City Recorder	203,549	175,183	116.2%	111.8%	182,037	198,328	91.8%
Police Department	6,332,466	7,968,710	79.5%	96.3%	6,576,117	7,078,771	92.9%
Fire and Rescue Department	9,810,031	11,628,201	84.4%	116.9%	8,394,534	9,330,436	90.0%
Public Works Department	2,683,005	4,828,115	55.6%	103.7%	2,586,447	2,867,080	90.2%
Community Development	1,645,328	2,163,573	76.0%	89.4%	1,839,626	2,012,425	91.4%
Transfers (Parks Fund)	3,251,413	3,546,997	91.7%	63.9%	5,090,184	7,452,928	68.3%
Transfers (Tourism Fund)	775,474	775,474	100.0%	N/A	-	-	N/A
Transfers (Housing Fund)	-	-	N/A	N/A	-	200,000	0.0%
Transfers (Reserve Fund)	-	-	N/A	N/A	-	1,415,000	0.0%
Transfers (Cemetery Fund)	500	500	100.0%	100.0%	500	500	100.0%
Contingency	-	25,533	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	30,054,836	38,368,412	78.3%	98.0%	30,652,757	37,066,083	82.7%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	4,285,085	(3,103,268)	238.1%	88.9%	4,820,141	996,598	483.7%
Beginning Fund Balance	13,565,789	8,616,083	157.4%	107.9%	12,569,191	12,569,191	100.0%
Ending Fund Balance	\$ 17,850,874	\$ 5,512,815	323.8%	102.7%	\$ 17,389,332	\$ 13,565,789	128.2%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	1,273,362						
Unassigned Fund Balance	\$ 16,577,512						

City of Ashland
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as of May 31, 2023

	Fiscal Year 2023		Budget to Actual		Fiscal Year 2022		Actual Percent Collected / Expended
	Fiscal Year 2023	2nd Year of Biennial	Percent Collected /	Actual to Actual	Fiscal Year 2022	Fiscal Year 2022	
	2nd Year Actuals	Budget	Expended /	Year-over-Year	To-Date Actuals	End-of-Year Actuals	
	Current Fiscal Year				Prior Fiscal Year		
211 Parks and Recreation General Fund							
Taxes	\$ -	\$ 2,005,942	0.0%	N/A	\$ -	\$ -	N/A
Intergovernmental	41,732	90,000	46.4%	51.2%	81,449	103,157	79.0%
Charges for Services	438,712	948,981	46.2%	53.3%	823,502	977,065	84.3%
Interest on Investments	40,641	15,000	270.9%	451.2%	9,008	10,509	85.7%
Miscellaneous	14,545	25,000	58.2%	55.7%	26,137	26,137	100.0%
Transfer In (City General Fund)	3,251,413	3,981,997	81.7%	63.9%	5,090,184	7,452,928	68.3%
Transfer In (Parks CIP Fund)	435,000	-	N/A	N/A	435,000	50,000	870.0%
Total Revenues and Other Sources	4,222,043	7,066,920	59.7%	65.3%	6,465,280	8,619,795	75.0%
Parks Division	3,970,777	4,670,300	85.0%	99.1%	4,007,294	4,423,720	90.6%
Recreation Division	1,028,480	1,235,539	83.2%	109.2%	941,483	1,057,591	89.0%
Golf Division	318,074	595,618	53.4%	55.8%	570,130	618,511	92.2%
Senior Services Division	290,630	408,075	71.2%	86.7%	335,137	368,720	90.9%
Parks Forestry Division	481,509	593,964	81.1%	110.0%	437,695	487,312	89.8%
Transfer Out (Reserve Fund)	-	-	N/A	N/A	-	300,000	0.0%
Contingency	-	224,681	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	6,089,470	7,728,176	78.8%	96.8%	6,291,740	7,255,855	86.7%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(1,867,427)	(661,256)	-182.4%	-1076.1%	173,539	1,363,940	12.7%
Beginning Fund Balance	3,157,338	754,606	418.4%	176.1%	1,793,398	1,793,398	100.0%
Ending Fund Balance	\$ 1,289,911	\$ 93,350	1381.8%	65.6%	\$ 1,966,937	\$ 3,157,338	62.3%
Reconciliation of Fund Balance:							
Restricted and Committed Funds		-					
Unassigned Fund Balance	\$ 1,289,911						

City of Ashland
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	Fiscal Year 2023	2nd Year of Biennial	Percent	Actual to Actual			
	2nd Year Actuals	Budget	Collected / Expended	Year-over-Year Change			
	Current Fiscal Year				Prior Fiscal Year		
230	Tourism Fund						
Taxes	\$ 759,700	\$ 100,000	759.7%	N/A	\$ -	\$ -	N/A
Interest	15,060	-	N/A	N/A	-	-	N/A
Transfer in (General Fund)	775,474	775,474	100.0%	N/A	-	-	N/A
Total Revenues and Other Sources	<u>1,550,233</u>	<u>875,474</u>	<u>177.1%</u>	<u>N/A</u>	<u>-</u>	<u>-</u>	<u>N/A</u>
Personnel Services	51,016	80,000	63.8%	N/A	-	-	N/A
Materials and Services	569,468	629,663	90.4%	N/A	-	-	N/A
Contingency		165,811	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>620,484</u>	<u>875,474</u>	<u>70.9%</u>	<u>N/A</u>	<u>-</u>	<u>-</u>	<u>N/A</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	929,749	-	0.0%	N/A	-	-	N/A
Beginning Fund Balance	-	-	0.0%	N/A	-	-	N/A
Ending Fund Balance	<u>\$ 929,749</u>	<u>\$ -</u>	<u>0.0%</u>	<u>N/A</u>	<u>\$ -</u>	<u>\$ -</u>	<u>N/A</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds	929,749						
Unassigned Fund Balance	<u>\$ -</u>						

City of Ashland
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	Fiscal Year 2023		Budget to Actual		Fiscal Year 2022		Actual Percent Collected / Expended
	Fiscal Year 2023	2nd Year of Biennial	Percent	Actual to Actual	Fiscal Year 2022	Fiscal Year 2022	
	2nd Year Actuals	Budget	Collected / Expended	Year-over-Year Change	To-Date Actuals	End-of-Year Actuals	
	Current Fiscal Year				Prior Fiscal Year		
240 Housing Fund							
Taxes	\$ -	\$ 100,000	0.0%	0.0%	\$ 126,119	\$ -	N/A
Ingovernmental	1,000,000	-	N/A	N/A	142,680	335,950	42.5%
Interest on Investments	7,657	1,000	765.7%	1009.9%	758	857	88.5%
Transfer In (General Fund)	-	-	N/A	N/A	-	200,000	0.0%
Total Revenues and Other Sources	<u>1,007,657</u>	<u>101,000</u>	<u>997.7%</u>	<u>373.8%</u>	<u>269,557</u>	<u>536,807</u>	<u>50.2%</u>
Materials and Services	35,474	1,000	3547.4%	21.0%	168,967	290,973	58.1%
Capital Outlay	-	-	0.0%	0.0%	93,427	93,427	100.0%
Total Expenditures and Other Uses	<u>35,474</u>	<u>1,000</u>	<u>3547.4%</u>	<u>21.0%</u>	<u>262,394</u>	<u>384,400</u>	<u>68.3%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	972,184	100,000	972.2%	13572.9%	7,163	152,407	4.7%
Beginning Fund Balance	<u>280,661</u>	-	0.0%	218.8%	<u>128,254</u>	<u>128,254</u>	<u>100.0%</u>
Ending Fund Balance	<u>\$ 1,252,845</u>	<u>\$ 100,000</u>	<u>1252.8%</u>	<u>925.2%</u>	<u>\$ 135,417</u>	<u>\$ 280,661</u>	<u>48.2%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds	<u>1,252,845</u>						
Unassigned Fund Balance	<u>\$ -</u>						

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	Fiscal Year 2023		Budget to Actual		Fiscal Year 2022		Actual Percent Collected / Expended
	Fiscal Year 2023	2nd Year of Biennial	Percent Collected / Expended	Actual to Actual	Fiscal Year 2022	Fiscal Year 2022	
	2nd Year Actuals	Budget		Year-over-Year Change	To-Date Actuals	End-of-Year Actuals	
	Current Fiscal Year				Prior Fiscal Year		
250 Community Development Block Fund							
Intergovernmental	\$ 205,886	\$ 466,112	44.2%	46.8%	\$ 439,679	\$ 502,037	87.6%
Total Revenues and Other Sources	205,886	466,112	44.2%	46.8%	439,679	502,037	87.6%
Personnel Services	27,703	92,624	29.9%	58.0%	47,801	49,597	96.4%
Materials and Services	192,815	373,488	51.6%	48.0%	401,555	452,440	88.8%
Total Expenditures and Other Uses	220,518	466,112	47.3%	49.1%	449,356	502,037	89.5%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(14,633)	(0)	N/A	151.2%	(9,677)	-	N/A
Beginning Fund Balance	36,617	-	0.0%	100.0%	36,617	36,617	100.0%
Ending Fund Balance	\$ 21,984	\$ (0)	N/A	81.6%	\$ 26,940	\$ 36,617	73.6%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	21,984						
Unassigned Fund Balance	\$ -						

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	2nd Year Actuals	Budget				Prior Fiscal Year	
255 Reserve Fund							
Interest on Investments	\$ 35,208	\$ 400	8802.0%	19457.3%	\$ 181	\$ 210	86.2%
Transfer In (General Fund)	-	-	N/A	N/A	-	1,415,000	0.0%
Transfer In (Parks General Fund)	-	-	N/A	N/A	-	300,000	0.0%
Total Revenues and Other Sources	35,208	400	8802.0%	19457.3%	181	1,715,210	0.0%
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	35,208	400	8802.0%	19457.3%	181	1,715,210	0.0%
Beginning Fund Balance	1,754,761	40,056	4380.8%	4436.7%	39,551	39,551	100.0%
Ending Fund Balance	\$ 1,789,969	\$ 40,456	4424.5%	4505.1%	\$ 39,732	\$ 1,754,761	2.3%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	1,789,969						
Unassigned Fund Balance	\$ -						

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	Fiscal Year 2023		Budget to Actual		Fiscal Year 2022		Actual Percent Collected / Expended
	Fiscal Year 2023	2nd Year of Biennial	Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2022 Year-To-Date Actuals	Fiscal Year 2022 End-of-Year Actuals	
	2nd Year Actuals	Budget					
	Current Fiscal Year				Prior Fiscal Year		
260 Street Fund							
Taxes	\$ 696,545	\$ 679,399	102.5%	48.0%	\$ 1,450,356	\$ 2,065,803	70.2%
Intergovernmental	1,547,635	1,522,125	101.7%	79.2%	1,953,746	2,103,177	92.9%
Charges for Services - Rates	1,547,986	1,642,500	94.2%	100.8%	1,536,435	1,676,057	91.7%
Charges for Services - Misc. Service Fees	406	15,000	2.7%	30.1%	1,349	1,555	86.8%
System Development Charges	137,506	150,000	91.7%	57.8%	238,030	165,625	143.7%
Assessments	1,346	6,000	22.4%	62.0%	2,171	2,171	100.0%
Interest on Investments	102,082	11,700	872.5%	580.8%	17,575	21,110	83.3%
Miscellaneous	9,221	15,000	61.5%	51.8%	17,808	17,808	100.0%
Other Financing Sources	-	2,588,000	0.0%	N/A	-	-	N/A
Total Revenues and Other Sources	4,042,727	6,629,724	61.0%	77.5%	5,217,471	6,053,306	86.2%
Public Works - Ground Maintenance	143,876	279,270	51.5%	103.2%	139,356	235,837	59.1%
Public Works - Street Operations	4,080,543	6,125,846	66.6%	111.1%	3,673,744	4,151,604	88.5%
Public Works - Street Operations Debt	-	81,563	0.0%	0.0%	80,563	-	N/A
Public Works - Transportation SDC's	-	364,660	0.0%	0.0%	2,364	2,364	100.0%
Contingency	-	156,635	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	4,224,419	7,007,974	60.3%	108.4%	3,896,027	4,389,805	88.8%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(181,693)	(378,250)	52.0%	-13.7%	1,321,444	1,663,501	79.4%
Beginning Fund Balance	5,535,938	767,135	721.6%	143.0%	3,872,437	3,872,437	100.0%
Ending Fund Balance	\$ 5,354,245	\$ 388,885	1376.8%	103.1%	\$ 5,193,880	\$ 5,535,938	93.8%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	5,354,245						
Unassigned Fund Balance	<u>\$ (0)</u>						

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	Fiscal Year 2023	2nd Year of Biennial	Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2022 To-Date Actuals	Fiscal Year 2022 End-of-Year Actuals	
	2nd Year Actuals	Budget				Prior Fiscal Year	
280	Airport Fund						
Intergovernmental	\$ 29,914	\$ 2,598,000	1.2%	N/A	\$ 259,522	\$ 283,609	91.5%
Charges for Services - Rates	172,323	164,000	105.1%	119.1%	144,672	169,862	85.2%
Interest on Investments	5,926	3,000	197.5%	551.3%	1,075	1,178	91.3%
Total Revenues and Other Sources	<u>212,785</u>	<u>2,765,000</u>	<u>7.7%</u>	<u>52.5%</u>	<u>405,268</u>	<u>454,649</u>	<u>89.1%</u>
Materials and Services	67,887	91,772	74.0%	80.6%	84,246	91,626	91.9%
Capital Outlay	77,762	2,678,000	2.9%	24.3%	319,700	328,977	97.2%
Contingency	-	2,753	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>145,649</u>	<u>2,772,525</u>	<u>5.3%</u>	<u>36.1%</u>	<u>403,946</u>	<u>420,604</u>	<u>96.0%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	67,136	(7,525)	992.2%	5078.7%	1,322	34,045	3.9%
Beginning Fund Balance	<u>298,171</u>	<u>197,378</u>	<u>151.1%</u>	<u>112.9%</u>	<u>264,126</u>	<u>264,126</u>	<u>100.0%</u>
Ending Fund Balance	<u>\$ 365,307</u>	<u>\$ 189,853</u>	<u>192.4%</u>	<u>137.6%</u>	<u>\$ 265,449</u>	<u>\$ 298,171</u>	<u>89.0%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds	<u>365,307</u>						
Unassigned Fund Balance	<u>\$ -</u>						

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	2nd Year Actuals	Budget	Collected / Expended	Year-over-Year Change	To-Date Actuals	End-of-Year Actuals	
	Current Fiscal Year				Prior Fiscal Year		
410 Capital Improvements Fund							
Charges for Services - Misc. Service Fees	\$ 184,203	\$ 170,000	108.4%	105.4%	\$ 174,728	\$ 200,868	87.0%
System Development Charges	31,459	70,000	44.9%	54.0%	58,295	39,779	146.5%
Interest on Investments	24,412	8,700	280.6%	507.9%	4,806	5,661	84.9%
Miscellaneous	-	-	N/A	N/A	1,024	1,024	100.0%
Total Revenues and Other Sources	<u>240,075</u>	<u>248,700</u>	96.5%	100.5%	<u>238,854</u>	<u>247,331</u>	96.6%
Public Works - Capital Outlay	22,721	284,249	8.0%	N/A	-	-	N/A
Finance - Open Space (Parks)	5,000	-	N/A	N/A	-	-	N/A
Transfer Out (Debt Service Fund)	110,000	110,000	100.0%	100.0%	110,000	110,000	100.0%
Contingency	-	-	N/A	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>137,721</u>	<u>394,249</u>	34.9%	N/A	<u>110,000</u>	<u>110,000</u>	100.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	102,354	(145,549)	170.3%	79.4%	128,854	137,331	93.8%
Beginning Fund Balance	<u>1,208,241</u>	<u>145,549</u>	830.1%	112.8%	<u>1,070,909</u>	<u>1,070,909</u>	100.0%
Ending Fund Balance	<u>\$ 1,310,595</u>	<u>\$ -</u>	0.0%	109.2%	<u>\$ 1,199,763</u>	<u>\$ 1,208,241</u>	99.3%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	1,310,594						
Unassigned Fund Balance	<u>\$ 0</u>						

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	2nd Year Actuals	Budget				Prior Fiscal Year	
411 Parks Capital Improvement Fund	Current Fiscal Year				Prior Fiscal Year		
Taxes	\$ 2,209,558	\$ -	N/A	N/A	\$ 482,273	\$ 687,139	70.2%
Intergovernmental	110,000	7,500,000	1.5%	19.8%	555,714	555,714	100.0%
Interest on Investments	48,054	9,700	495.4%	672.5%	7,146	8,288	86.2%
Miscellaneous	-	50,000	0.0%	N/A	-	-	0.0%
Total Revenues and Other Sources	<u>2,367,612</u>	<u>7,559,700</u>	<u>31.3%</u>	<u>226.5%</u>	<u>1,045,132</u>	<u>1,251,141</u>	<u>83.5%</u>
Materials and Services	4,675	202,000	2.3%	2.3%	-	-	N/A
Capital Outlay	766,032	6,985,000	11.0%	97.4%	786,217	924,784	85.0%
Transfer Out (Debt Service Fund)	188,596	188,596	100.0%	99.7%	189,172	189,172	100.0%
Transfer Out (Parks General Fund)	435,000	435,000	100.0%	100.0%	435,000	50,000	870.0%
Total Expenditures and Other Uses	<u>1,394,303</u>	<u>7,810,596</u>	<u>17.9%</u>	<u>98.9%</u>	<u>1,410,390</u>	<u>1,163,956</u>	<u>121.2%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	973,309	(250,896)	-387.9%	-266.5%	(365,258)	87,185	-418.9%
Beginning Fund Balance	<u>1,978,493</u>	<u>537,234</u>	<u>368.3%</u>	<u>104.6%</u>	<u>1,891,308</u>	<u>1,891,308</u>	<u>100.0%</u>
Ending Fund Balance	<u>\$ 2,951,802</u>	<u>\$ 286,338</u>	<u>1030.9%</u>	<u>193.4%</u>	<u>\$ 1,526,051</u>	<u>\$ 1,978,493</u>	<u>77.1%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds	2,951,802						
Unassigned Fund Balance	<u>\$ 0</u>						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of May 31, 2023

	Fiscal Year 2023		Budget to Actual		Fiscal Year 2022		Actual Percent Collected / Expended
	Fiscal Year 2023	2nd Year of Biennial	Percent Collected / Expended	Actual to Actual	Fiscal Year 2022	Fiscal Year 2022	
	2nd Year Actuals	Budget		Year-over-Year Change	To-Date Actuals	End-of-Year Actuals	
	Current Fiscal Year				Prior Fiscal Year		
530 Debt Services							
Taxes	\$ 206,483	\$ 209,388	98.6%	95.0%	\$ 217,449	\$ 221,656	98.1%
Charges for Services - Internal	1,156,259	1,154,300	100.2%	99.8%	1,158,773	1,264,116	91.7%
Interest on Investments	13,853	2,900	477.7%	517.7%	2,676	3,333	80.3%
Transfer In (CIP)	110,000	110,000	100.0%	100.0%	110,000	110,000	100.0%
Transfer In (Parks CIP)	188,596	188,596	100.0%	99.7%	189,172	189,172	100.0%
Total Revenues and Other Sources	1,675,191	1,665,184	100.6%	99.8%	1,678,070	1,788,277	93.8%
Debt Service	1,536,564	1,766,451	87.0%	99.6%	1,543,136	1,766,448	87.4%
Total Expenditures and Other Uses	1,536,564	1,766,451	87.0%	99.6%	1,543,136	1,766,448	87.4%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	138,627	(101,267)	236.9%	102.7%	134,934	21,829	618.1%
Beginning Fund Balance	1,009,801	1,252,463	80.6%	102.2%	987,972	987,972	100.0%
Ending Fund Balance	\$ 1,148,428	\$ 1,151,196	99.8%	102.3%	\$ 1,122,906	\$ 1,009,801	111.2%
Reconciliation of Fund Balance:							
Restricted and Committed Funds		1,148,428					
Unassigned Fund Balance	\$	-					

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of May 31, 2023

	Fiscal Year 2023		Budget to Actual		Fiscal Year 2022 Year-To-Date Actuals	Fiscal Year 2022 End-of-Year Actuals	Actual Percent Collected / Expended
	Fiscal Year 2023 2nd Year Actuals	2nd Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change			
	Current Fiscal Year						
670 Water Fund							
Charges for Services - Rates	\$ 7,728,916	\$ 8,840,000	87.4%	100.5%	\$ 7,686,662	\$ 8,399,651	91.5%
Charges for Services - Misc. Service Fees	39,598	90,000	44.0%	64.6%	61,254	67,573	90.6%
System Development Charges	142,451	150,000	95.0%	58.8%	242,151	204,411	118.5%
Interest on Investments	271,998	92,800	293.1%	481.9%	56,439	65,754	85.8%
Miscellaneous	264	26,000	1.0%	7.4%	3,577	4,104	87.2%
Other Financing Sources	1,366,794	17,545,800	7.8%	N/A	-	-	N/A
Total Revenues and Other Sources	<u>9,550,022</u>	<u>26,744,600</u>	<u>35.7%</u>	<u>118.6%</u>	<u>8,050,081</u>	<u>8,741,494</u>	<u>92.1%</u>
Public Works - Conservation	97,817	283,670	34.5%	86.1%	113,599	127,393	89.2%
Public Works - Water Supply	827,302	4,121,215	20.1%	79.4%	1,042,532	1,142,413	91.3%
Public Works - Water Supply Debt	127,843	127,776	100.1%	100.1%	127,775	127,775	100.0%
Public Works - Water Distribution	3,428,722	4,867,942	70.4%	102.0%	3,360,064	3,686,295	91.2%
Public Works - Water Distribution Debt	269,195	269,197	100.0%	100.7%	267,260	267,260	100.0%
Public Works - Water Treatment	3,320,195	15,555,295	21.3%	261.2%	1,271,167	1,411,805	90.0%
Public Works - Water Treatment Debt	73,195	75,195	97.3%	100.7%	72,662	72,662	100.0%
Public Works - Reimbursement SDC's	-	150,000	0.0%	N/A	-	-	N/A
Public Works - Improvement SDC's	353,936	2,131,200	16.6%	196.1%	180,458	269,059	67.1%
Public Works - Debt SDC's	33,633	33,390	100.7%	100.7%	33,390	33,390	100.0%
Debt Service	-	180,574	0.0%	N/A	-	-	N/A
Transfer Out (General Fund to AFR)	50,000	50,000	100.0%	100.0%	50,000	50,000	100.0%
Contingency	-	232,004	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>8,581,839</u>	<u>28,077,458</u>	<u>30.6%</u>	<u>131.6%</u>	<u>6,518,908</u>	<u>7,188,052</u>	<u>90.7%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	968,183	(1,332,858)	172.6%	63.2%	1,531,174	1,553,442	98.6%
Beginning Fund Balance	<u>14,299,291</u>	<u>11,518,403</u>	<u>124.1%</u>	<u>112.2%</u>	<u>12,745,849</u>	<u>12,745,849</u>	<u>100.0%</u>
Ending Fund Balance	<u>\$ 15,267,473</u>	<u>\$ 10,185,545</u>	<u>149.9%</u>	<u>106.9%</u>	<u>\$ 14,277,024</u>	<u>\$ 14,299,291</u>	<u>99.8%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds		1,162,197					
Unassigned Fund Balance	<u>\$ 14,105,276</u>						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of May 31, 2023

	Fiscal Year 2023		Budget to Actual		Fiscal Year 2022		Actual Percent Collected / Expended
	Fiscal Year 2023	2nd Year of Biennial	Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2022 Year-To-Date Actuals	Fiscal Year 2022 End-of-Year Actuals	
	2nd Year Actuals	Budget	Current Fiscal Year	Prior Fiscal Year			
675 Wastewater Fund							
Taxes	\$ -	\$ -	N/A	0.0%	\$ 38	\$ 38	98.9%
Charges for Services - Rates	5,840,422	6,040,000	96.7%	101.4%	5,762,115	6,301,095	91.4%
Charges for Services - Misc. Service Fees	-	150,000	0.0%	0.0%	(3,174)	(3,174)	100.0%
System Development Charges	117,689	-	N/A	86.9%	135,489	91,772	147.6%
Interest on Investments	140,589	86,700	162.2%	421.5%	33,357	38,811	85.9%
Other Financing Sources	2,123,852	2,858,650	74.3%	541.7%	392,037	672,428	58.3%
Total Revenues and Other Sources	8,222,614	9,135,350	90.0%	130.1%	6,319,862	7,100,970	89.0%
Public Works - Wastewater Collection	2,118,537	2,793,623	75.8%	102.0%	2,077,287	2,259,032	92.0%
Public Works - Wastewater Collection Debt	45,256	46,057	98.3%	98.3%	46,056	46,056	100.0%
Public Works - Wastewater Treatment	6,642,746	5,714,038	116.3%	215.5%	3,082,179	3,734,655	82.5%
Public Works - Wastewater Treatment Debt	128,251	128,797	99.6%	99.6%	128,797	128,797	100.0%
Public Works - Improvements SDC's	119,736	1,331,350	9.0%	82.2%	145,662	165,385	88.1%
Contingency	-	184,274	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	9,054,527	10,198,139	88.8%	165.2%	5,479,981	6,333,925	86.5%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(831,912)	(1,062,789)	21.7%	-99.1%	839,881	767,045	109.5%
Beginning Fund Balance	8,336,733	5,932,421	140.5%	110.1%	7,569,688	7,569,688	100.0%
Ending Fund Balance	\$ 7,504,821	\$ 4,869,632	154.1%	89.2%	\$ 8,409,569	\$ 8,336,733	100.9%
Reconciliation of Fund Balance:							
Restricted and Committed Funds		2,228,374					
Unassigned Fund Balance	\$ 5,276,447						

City of Ashland
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	Fiscal Year 2023		Budget to Actual		Fiscal Year 2022		Actual Percent Collected / Expended
	Fiscal Year 2023	2nd Year of Biennial	Percent	Actual to Actual	Fiscal Year 2022	Fiscal Year 2022	
	2nd Year Actuals	Budget	Collected / Expended	Year-over-Year Change	To-Date Actuals	End-of-Year Actuals	
	Current Fiscal Year				Prior Fiscal Year		
680 Stormwater Fund							
Charges for Services - Rates	\$ 733,800	\$ 769,600	95.3%	100.9%	\$ 727,148	\$ 793,847	91.6%
System Development Charges	13,567	35,000	38.8%	57.0%	23,789	33,287	71.5%
Interest on Investments	36,537	10,000	365.4%	473.0%	7,725	8,992	85.9%
Total Revenues and Other Sources	<u>783,904</u>	<u>814,600</u>	<u>96.2%</u>	<u>103.3%</u>	<u>758,663</u>	<u>836,126</u>	<u>90.7%</u>
Public Works - Storm Water Operations	601,263	1,102,538	54.5%	89.4%	672,871	722,578	93.1%
Public Works - Storm Water Operations Debt	11,350	11,550	98.3%	98.3%	11,550	11,550	100.0%
Public Works - Storm Water SDC's	-	275,000	0.0%	0.0%	12,120	12,120	100.0%
Contingency	-	37,173	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>612,613</u>	<u>1,426,261</u>	<u>43.0%</u>	<u>88.0%</u>	<u>696,541</u>	<u>746,248</u>	<u>93.3%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	171,291	(611,661)	128.0%	275.7%	62,122	89,878	69.1%
Beginning Fund Balance	<u>1,867,493</u>	<u>856,106</u>	<u>218.1%</u>	<u>105.1%</u>	<u>1,777,615</u>	<u>1,777,615</u>	<u>100.0%</u>
Ending Fund Balance	<u>\$ 2,038,784</u>	<u>\$ 244,445</u>	<u>834.0%</u>	<u>110.8%</u>	<u>\$ 1,839,737</u>	<u>\$ 1,867,493</u>	<u>98.5%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds	(49,085)						
Unassigned Fund Balance	<u>\$ 1,989,699</u>						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of May 31, 2023

	Fiscal Year 2023		Budget to Actual		Fiscal Year 2022		Actual Percent Collected / Expended
	Fiscal Year 2023	2nd Year of Biennial	Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2022 Year-To-Date Actuals	Fiscal Year 2022 End-of-Year Actuals	
	2nd Year Actuals	Budget					
	Current Fiscal Year				Prior Fiscal Year		
690 Electric Fund							
Intergovernmental	\$ 12,618	\$ 210,000	6.0%	25.1%	\$ 50,308	\$ 50,308	100.0%
Charges for Services - Rates	16,422,694	18,408,531	89.2%	101.9%	16,109,765	17,375,916	92.7%
Charges for Services - Misc. Service Fees	376,677	268,000	140.6%	121.8%	309,355	316,209	97.8%
Interest on Investments	101,796	25,000	407.2%	657.0%	15,494	18,608	83.3%
Miscellaneous	334,689	302,000	110.8%	558.0%	59,979	63,231	94.9%
Total Revenues and Other Sources	17,248,474	19,213,531	89.8%	104.3%	16,544,900	17,824,272	92.8%
Administration - Conservation	767,811	1,122,936	68.4%	111.0%	691,415	762,029	90.7%
Electric - Supply	4,891,141	7,738,500	63.2%	76.9%	6,356,989	6,775,000	93.8%
Electric - Distribution	8,162,220	8,152,647	100.1%	116.6%	6,999,751	7,656,603	91.4%
Electric - Transmission	755,811	1,127,500	67.0%	83.3%	907,184	1,002,989	90.4%
Debt Service	-	243,663	0.0%	0.0%	21,850	21,850	100.0%
Contingency	-	551,557	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	14,576,984	18,936,803	77.0%	97.3%	14,977,189	16,218,471	92.3%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	2,671,490	276,728	965.4%	170.4%	1,567,711	1,605,801	97.6%
Beginning Fund Balance	5,023,947	4,963,035	101.2%	147.0%	3,418,146	3,418,146	100.0%
Ending Fund Balance	\$ 7,695,437	\$ 5,239,763	146.9%	154.3%	\$ 4,985,857	\$ 5,023,947	99.2%
Reconciliation of Fund Balance:							
Restricted and Committed Funds		-					
Unassigned Fund Balance	\$ 7,695,437						

City of Ashland
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	Fiscal Year 2023		Budget to Actual		Fiscal Year 2022		Actual Percent Collected / Expended
	Fiscal Year 2023	2nd Year of Biennial	Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2022 To-Date Actuals	Fiscal Year 2022 End-of-Year Actuals	
	2nd Year Actuals	Budget				Prior Fiscal Year	
695 Telecommunications Fund							
Charges for Services - Rates	\$ 2,584,310	\$ 2,847,836	90.7%	101.2%	\$ 2,553,518	\$ 2,780,392	91.8%
Charges for Services - Misc. Service Fees	-	5,100	0.0%	N/A	-	-	N/A
Interest on Investments	49,821	12,330	404.1%	542.9%	9,177	10,849	84.6%
Miscellaneous	-	-	N/A	N/A	456	456	100.1%
Total Revenues and Other Sources	<u>2,634,131</u>	<u>2,865,266</u>	<u>91.9%</u>	<u>102.8%</u>	<u>2,563,151</u>	<u>2,791,697</u>	<u>91.8%</u>
Personnel Services	670,809	919,425	73.0%	103.2%	649,822	717,620	90.6%
Materials & Services	924,691	1,148,608	80.5%	103.3%	894,893	982,284	91.1%
Capital Outlay	36,813	126,250	29.2%	N/A	-	-	N/A
Debt - Transfer to Debt Service Fund	473,067	516,073	91.7%	99.5%	475,581	518,816	91.7%
Contingency	-	10,936	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>2,105,380</u>	<u>2,721,292</u>	<u>77.4%</u>	<u>104.2%</u>	<u>2,020,296</u>	<u>2,218,720</u>	<u>91.1%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	528,751	143,974	367.3%	97.4%	542,855	572,977	94.7%
Beginning Fund Balance	<u>2,683,911</u>	<u>2,030,348</u>	<u>132.2%</u>	<u>127.1%</u>	<u>2,110,934</u>	<u>2,110,934</u>	<u>100.0%</u>
Ending Fund Balance	<u>\$ 3,212,662</u>	<u>\$ 2,174,322</u>	<u>147.8%</u>	<u>121.1%</u>	<u>\$ 2,653,789</u>	<u>\$ 2,683,911</u>	<u>98.9%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds		-					
Unassigned Fund Balance	<u>\$ 3,212,662</u>						

City of Ashland
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	Fiscal Year 2023		Budget to Actual		Fiscal Year 2022		Actual Percent Collected / Expended
	Fiscal Year 2023	2nd Year of Biennial	Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2022 Year-To-Date Actuals	Fiscal Year 2022 End-of-Year Actuals	
	2nd Year Actuals	Budget				Prior Fiscal Year	
720 Insurance Service Fund							
Charges for Services - Internal	\$ 1,715,532	\$ 1,902,822	90.2%	100.9%	\$ 1,699,761	\$ 1,840,742	92.3%
Interest on Investments	14,755	950	1553.2%	926.3%	1,593	2,305	69.1%
Miscellaneous	23,922	40,000	59.8%	123.6%	19,348	19,348	100.0%
Total Revenues and Other Sources	<u>1,754,210</u>	<u>1,943,772</u>	90.2%	101.9%	<u>1,720,702</u>	<u>1,862,395</u>	92.4%
Materials and Services	1,462,694	1,608,460	90.9%	130.1%	1,124,439	1,202,789	93.5%
Contingency	-	48,254	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>1,462,694</u>	<u>1,656,714</u>	88.3%	130.1%	<u>1,124,439</u>	<u>1,202,789</u>	93.5%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	291,516	287,058	101.6%	48.9%	596,262	659,606	90.4%
Beginning Fund Balance	<u>830,810</u>	<u>595,687</u>	139.5%	485.3%	<u>171,204</u>	<u>171,204</u>	100.0%
Ending Fund Balance	<u>\$ 1,122,326</u>	<u>\$ 882,745</u>	127.1%	146.2%	<u>\$ 767,466</u>	<u>\$ 830,810</u>	92.4%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	<u>1,122,326</u>						
Unassigned Fund Balance	<u>\$ -</u>						

City of Ashland
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	Fiscal Year 2023		Budget to Actual		Fiscal Year 2022		Actual Percent Collected / Expended
	Fiscal Year 2023	2nd Year of Biennial	Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2022 To-Date Actuals	Fiscal Year 2022 End-of-Year Actuals	
	2nd Year Actuals	Budget				Prior Fiscal Year	
725 Health Benefits Fund							
Charges for Services - Internal	\$ 2,834,142	\$ 5,357,193	52.9%	53.6%	\$ 5,286,543	\$ 5,751,958	91.9%
Interest on Investments	41,761	10,100	413.5%	682.9%	6,116	7,198	85.0%
Miscellaneous	-	-	N/A	N/A	3,736	3,736	100.0%
Total Revenues and Other Sources	2,875,903	5,367,293	53.6%	54.3%	5,296,395	5,762,892	91.9%
Materials and Services	2,644,366	6,005,585	44.0%	55.1%	4,796,746	5,236,858	91.6%
Contingency	-	180,168	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	2,644,366	6,185,753	42.7%	55.1%	4,796,746	5,236,858	91.6%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	231,536	(818,460)	-28.3%	46.3%	499,649	526,034	95.0%
Beginning Fund Balance	1,989,389	1,288,730	154.4%	135.9%	1,463,355	1,463,355	100.0%
Ending Fund Balance	\$ 2,220,925	\$ 470,270	472.3%	113.1%	\$ 1,963,004	\$ 1,989,389	98.7%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	2,220,925						
Unassigned Fund Balance	\$ -						

City of Ashland
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	Fiscal Year 2023		Budget to Actual		Fiscal Year 2022		Actual Percent Collected / Expended
	Fiscal Year 2023	2nd Year of Biennial	Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2022 Year-To-Date Actuals	Fiscal Year 2022 End-of-Year Actuals	
	2nd Year Actuals	Budget				Prior Fiscal Year	
730	Equipment Fund						
Charges for Services - Internal	\$ 3,743,561	\$ 4,083,885	91.7%	98.6%	\$ 3,798,627	\$ 4,143,957	91.7%
Charges for Services - Misc. Service Fees	293,255	230,000	127.5%	92.0%	318,902	355,912	89.6%
Interest on Investments	127,056	3,000	4235.2%	580.9%	21,871	26,166	83.6%
Miscellaneous	278,855	152,200	183.2%	52858.5%	528	528	99.9%
Total Revenues and Other Sources	<u>4,442,727</u>	<u>4,469,085</u>	99.4%	107.3%	<u>4,139,928</u>	<u>4,526,563</u>	91.5%
Public Works - Maintenance	2,142,467	2,177,887	98.4%	106.3%	2,015,512	2,220,055	90.8%
Public Works - Purchasing and Acquisition	1,324,100	1,604,400	82.5%	805.4%	164,400	300,241	54.8%
Contingency	-	65,337	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>3,466,567</u>	<u>3,847,624</u>	90.1%	159.0%	<u>2,179,912</u>	<u>2,520,296</u>	86.5%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	976,160	621,461	157.1%	49.8%	1,960,016	2,006,267	97.7%
Beginning Fund Balance	<u>5,874,505</u>	<u>4,212,341</u>	139.5%	151.9%	<u>3,868,238</u>	<u>3,868,238</u>	100.0%
Ending Fund Balance	<u>\$ 6,850,665</u>	<u>\$ 4,833,802</u>	141.7%	117.5%	<u>\$ 5,828,254</u>	<u>\$ 5,874,505</u>	99.2%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	-						
Unassigned Fund Balance	<u>\$ 6,850,665</u>						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of May 31, 2023

	Fiscal Year 2023		Budget to Actual		Fiscal Year 2022		Actual Percent Collected / Expended
	Fiscal Year 2023	2nd Year of Biennial	Percent	Actual to Actual	Fiscal Year 2022 Year-	Fiscal Year 2022	
	2nd Year Actuals	Budget	Collected / Expended	Year-over-Year Change	To-Date Actuals	End-of-Year Actuals	
	Current Fiscal Year				Prior Fiscal Year		
731 Parks Equipment Fund							
Charges for Services - Internal	\$ 41,667	\$ 100,000	41.7%	45.5%	\$ 91,667	\$ 100,000	91.7%
Interest on Investments	9,259	4,000	231.5%	519.2%	1,783	2,080	85.7%
Miscellaneous	-	10,000	0.0%	N/A	-	-	N/A
Total Revenues and Other Sources	<u>50,925</u>	<u>114,000</u>	<u>44.7%</u>	<u>54.5%</u>	<u>93,450</u>	<u>102,080</u>	<u>91.5%</u>
Capital Outlay	-	100,000	0.0%	0.0%	90,155	90,155	100.0%
Contingency	-	60	0.0%	N/A	-	-	
Total Expenditures and Other Uses	<u>-</u>	<u>100,060</u>	<u>0.0%</u>	<u>N/A</u>	<u>90,155</u>	<u>90,155</u>	<u>100.0%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	50,925	13,940	365.3%	1545.5%	3,295	11,925	27.6%
Beginning Fund Balance	<u>413,249</u>	<u>463,407</u>	<u>89.2%</u>	<u>103.0%</u>	<u>401,324</u>	<u>401,324</u>	<u>100.0%</u>
Ending Fund Balance	<u>\$ 464,174</u>	<u>\$ 477,347</u>	<u>97.2%</u>	<u>114.7%</u>	<u>\$ 404,619</u>	<u>\$ 413,249</u>	<u>97.9%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds							
Unassigned Fund Balance	<u>\$ 464,174</u>						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of May 31, 2023

	Fiscal Year 2023		Budget to Actual		Fiscal Year 2022		Actual Percent Collected / Expended
	Fiscal Year 2023	2nd Year of Biennial	Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2022 To-Date Actuals	End-of-Year Actuals	
	2nd Year Actuals	Budget				Prior Fiscal Year	
810 Cemetery Fund							
Charges for Services	\$ 12,722	\$ 19,500	65.2%	108.3%	\$ 11,743	\$ 12,896	91.1%
Interest on Investments	18,594	8,200	226.8%	442.7%	4,200	4,879	86.1%
Transfer In (General Fund)	500	500	100.0%	100.0%	500	500	100.0%
Total Revenues and Other Sources	<u>31,817</u>	<u>28,200</u>	<u>112.8%</u>	<u>193.5%</u>	<u>16,443</u>	<u>18,275</u>	<u>90.0%</u>
Transfers	18,594	65,000	28.6%	442.7%	4,200	4,879	86.1%
Total Expenditures and Other Uses	<u>18,594</u>	<u>65,000</u>	<u>28.6%</u>	<u>442.7%</u>	<u>4,200</u>	<u>4,879</u>	<u>86.1%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	13,222	(36,800)	135.9%	108.0%	12,243	13,396	91.4%
Beginning Fund Balance	<u>930,895</u>	<u>872,127</u>	<u>106.7%</u>	<u>101.5%</u>	<u>917,499</u>	<u>917,499</u>	<u>100.0%</u>
Ending Fund Balance	<u>\$ 944,117</u>	<u>\$ 835,327</u>	<u>113.0%</u>	<u>101.5%</u>	<u>\$ 929,742</u>	<u>\$ 930,895</u>	<u>99.9%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds							
Unassigned Fund Balance	<u>\$ 944,117</u>						

City of Ashland
Summary of Fund Balances
as of May 31, 2023

Fund	Balance May 31, 2023	Balance May 31, 2022	Change From FY 2022	2022-2023 Requirements	Over(Under) Requirements
General Fund	\$ 17,850,874	\$ 17,389,332	\$ 461,542	7,310,626	244%
Parks General Fund	1,289,911	1,966,937	(677,027)	1,385,064	93%
Tourism Fund	929,749	-	-	No Policy	N/A
Housing Fund	1,252,845	135,417	1,117,428	No Policy	N/A
Community Block Grant Fund	21,984	26,940	(4,956)	No Policy	N/A
Reserve Fund	1,789,969	39,732	1,750,237	No Policy	N/A
Street Fund	5,354,245	5,193,880	160,365	388,885	1377%
Airport Fund	365,307	265,449	99,858	59,018	619%
Capital Improvements Fund	1,310,595	1,199,763	110,832	No Policy	N/A
Parks Capital Improvements Fund	2,951,802	1,526,051	1,425,751	No Policy	N/A
Debt Service Fund	1,148,428	1,122,906	25,522	No Policy	N/A
Water Fund	15,267,473	14,277,024	990,450	4,290,031	356%
Wastewater Fund	7,504,821	8,409,569	(904,748)	2,675,526	280%
Storm Drain Fund	2,038,784	1,839,737	199,047	244,445	834%
Electric Fund	7,695,437	4,985,857	2,709,580	4,218,671	182%
Telecommunications Fund	3,212,662	2,653,789	558,873	482,346	666%
Insurance Services Fund	1,122,326	767,466	354,860	669,329	168%
Health Benefits Reserve Fund	2,220,925	1,963,004	257,921	562,647	395%
Equipment Fund	6,850,665	5,828,254	1,022,411	2,437,313	281%
Parks Equipment Fund	464,174	404,619	59,555	32,278	1438%
Cemetery Trust Fund	944,117	929,742	14,375	No Policy	N/A
	<u>\$ 81,587,094</u>	<u>\$ 70,925,467</u>	<u>\$ 10,661,627</u>		
Total Fund Balances	<u>\$ 81,587,094</u>	<u>\$ 70,925,467</u>	<u>\$ 10,661,627</u>		
Restricted and Committed Funds					
Restricted	\$ 12,460,183	\$ 7,505,685	\$ 4,954,498		
Committed	17,925,947	22,828,192	(4,902,245)		
Unassigned	51,200,965	40,591,590	10,609,374		
	<u>\$ 81,587,095</u>	<u>\$ 70,925,467</u>	<u>\$ 10,661,627</u>		
Total Fund Balances	<u>\$ 81,587,095</u>	<u>\$ 70,925,467</u>	<u>\$ 10,661,627</u>		