

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of April 30, 2022
(83.33% of Fiscal Year)

| | Fiscal Year 2022 1st Year Actuals | Budget to Actual | | | Fiscal Year 2021 Year- to-Date Actuals | Fiscal Year 2021 End-of-Year Actuals | Actual Percent Collected / Expended |
|--|--------------------------------------|--|------------------------------------|--|---|--|---|
| | | Fiscal Year 2022 1st Year of Biennial Budget | Percent Collected / Expended | Actual to Actual Year-over-Year Change | | | |
| | | Current Fiscal Year | | | | | |
| 110 | | | | | | | |
| | | | | | | | |
| General Fund | | | | | | | |
| Taxes | \$ 21,150,136 | \$ 22,263,578 | 95.0% | 103.3% | \$ 20,476,840 | \$ 22,922,147 | 89.3% |
| Licenses and Permits | 1,405,797 | 1,490,500 | 94.3% | 63.5% | 2,214,441 | 2,411,618 | 91.8% |
| Intergovernmental | 2,957,380 | 4,518,374 | 65.5% | 201.8% | 1,465,341 | 4,277,573 | 34.3% |
| Charges for Services | 7,766,476 | 8,608,549 | 90.2% | 89.6% | 8,672,741 | 10,264,702 | 84.5% |
| Fines | 136,395 | 544,500 | 25.0% | 62.3% | 218,900 | 273,630 | 80.0% |
| Interest on Investments | 54,199 | 38,000 | 142.6% | 97.6% | 55,533 | 65,701 | 84.5% |
| Miscellaneous | 67,029 | 58,802 | 114.0% | 103.7% | 64,626 | 71,082 | 90.9% |
| Transfer In (Water Fund) | 50,000 | 50,000 | 100.0% | 100.0% | 50,000 | 50,000 | 100.0% |
| Transfer In (Cemetery) | 3,681 | 65,000 | 5.7% | 6.6% | 55,972 | 56,847 | 98.5% |
| Transfer In (Health Benefits) | - | - | N/A | 0.0% | 100,000 | 100,000 | 100.0% |
| Total Revenues and Other Sources | 33,591,093 | 37,637,303 | 89.2% | 100.6% | 33,374,395 | 40,493,300 | 82.4% |
| Administration Department | 2,032,896 | 2,950,042 | 68.9% | 92.0% | 2,208,887 | 2,587,521 | 85.4% |
| Administration - Municipal Court | 361,388 | 592,642 | 61.0% | 65.6% | 550,745 | 661,305 | 83.3% |
| Information Technology Department | 890,581 | 1,479,911 | 60.2% | 91.7% | 971,407 | 1,219,507 | 79.7% |
| Finance Department | 2,112,498 | 2,877,995 | 73.4% | 98.2% | 2,150,941 | 2,523,104 | 85.2% |
| City Recorder | 166,262 | 173,192 | 96.0% | 105.0% | 158,279 | 197,856 | 80.0% |
| Police Department | 6,033,834 | 7,999,399 | 75.4% | 93.9% | 6,422,450 | 7,576,476 | 84.8% |
| Fire and Rescue Department | 7,680,780 | 10,988,773 | 69.9% | 102.7% | 7,479,744 | 9,314,643 | 80.3% |
| Public Works Department | 2,357,290 | 3,483,523 | 67.7% | 116.6% | 2,021,860 | 2,416,693 | 83.7% |
| Community Development | 1,695,292 | 2,185,963 | 77.6% | 85.5% | 1,983,340 | 2,393,748 | 82.9% |
| Transfer Out (Parks) | 4,627,440 | 5,552,939 | 83.3% | 103.0% | 4,493,250 | 5,391,900 | 83.3% |
| Transfer Out (Housing Fund) | - | 200,000 | 0.0% | N/A | - | - | N/A |
| Transfer Out (Insurance Fund) | - | - | N/A | N/A | 267,368 | 267,368 | 100.0% |
| Transfer Out (Cemetery Fund) | 500 | 500 | 100.0% | 100.0% | 500 | 500 | 100.0% |
| Contingency | - | 919,253 | 0.0% | N/A | - | - | N/A |
| Total Expenditures and Other Uses | 27,958,760 | 39,404,132 | 71.0% | 97.4% | 28,708,771 | 34,550,621 | 83.1% |
| Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses | 5,632,333 | (1,766,829) | 418.8% | 120.7% | 4,665,624 | 5,942,679 | 78.5% |
| Beginning Fund Balance | 12,569,191 | 10,202,912 | 123.2% | 189.7% | 6,626,512 | 6,626,512 | 100.0% |
| Ending Fund Balance | \$ 18,201,524 | \$ 8,436,083 | 215.8% | 161.2% | \$ 11,292,136 | \$ 12,569,191 | 89.8% |
| Reconciliation of Fund Balance: | | | | | | | |
| Restricted and Committed Funds | 1,104,059 | | | | | | |
| Unassigned Fund Balance | \$ 17,097,465 | | | | | | |

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of April 30, 2022
(83.33% of Fiscal Year)

| | Fiscal Year 2022 1st Year Actuals | Budget to Actual | | | Fiscal Year 2021 Year- to-Date Actuals | Fiscal Year 2021 End-of-Year Actuals | Actual Percent Collected / Expended |
|--|--------------------------------------|--|------------------------------------|--|---|--|---|
| | | Fiscal Year 2022 1st Year of Biennial Budget | Percent Collected / Expended | Actual to Actual Year-over-Year Change | | | |
| | | Current Fiscal Year | | | | | |
| 211 Parks and Recreation General Fund | | | | | | | |
| Intergovernmental | \$ 36,346 | \$ 142,717 | 25.5% | 49.0% | \$ 74,165 | \$ 74,165 | 100.0% |
| Charges for Services | 769,576 | 854,723 | 90.0% | 141.2% | 544,910 | 707,148 | 77.1% |
| Interest on Investments | 7,889 | 15,000 | 52.6% | 94.0% | 8,395 | 10,219 | 82.1% |
| Miscellaneous | 25,767 | 25,000 | 103.1% | 84.3% | 30,567 | 32,124 | 95.2% |
| Transfer In (City General Fund) | 4,627,440 | 5,552,939 | 83.3% | 103.0% | 4,493,250 | 5,391,900 | 83.3% |
| Transfer In (Parks CIP Fund) | 435,000 | 435,000 | 100.0% | 235.1% | 185,000 | 185,000 | 100.0% |
| Total Revenues and Other Sources | <u>5,902,017</u> | <u>7,025,379</u> | 84.0% | 110.6% | <u>5,336,286</u> | <u>6,400,556</u> | 83.4% |
| Parks Division | 3,675,888 | 4,574,889 | 80.3% | 127.1% | 2,892,689 | 3,543,589 | 81.6% |
| Recreation Division | 861,002 | 1,260,588 | 68.3% | 139.9% | 615,482 | 771,358 | 79.8% |
| Golf Division | 540,431 | 610,402 | 88.5% | 127.2% | 424,829 | 548,677 | 77.4% |
| Senior Services Division | 309,674 | 413,847 | 74.8% | 111.0% | 278,908 | 326,700 | 85.4% |
| Parks Forestry Division | 403,824 | 669,963 | 60.3% | 111.2% | 363,052 | 451,034 | 80.5% |
| Transfer Out (Insurance Fund) | - | - | N/A | N/A | 40,222 | 40,222 | 100.0% |
| Contingency | - | 224,309 | 0.0% | N/A | - | - | 80.5% |
| Total Expenditures and Other Uses | <u>5,790,820</u> | <u>7,753,998</u> | 74.7% | 125.5% | <u>4,615,182</u> | <u>5,681,581</u> | 81.2% |
| Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses | 111,198 | (728,619) | 115.3% | 15.4% | 721,104 | 718,975 | 100.3% |
| Beginning Fund Balance | <u>1,793,398</u> | <u>1,483,225</u> | 120.9% | 166.9% | <u>1,074,423</u> | <u>1,074,423</u> | 100.0% |
| Ending Fund Balance | <u>\$ 1,904,596</u> | <u>\$ 754,606</u> | 252.4% | 106.1% | <u>\$ 1,795,526</u> | <u>\$ 1,793,398</u> | 100.1% |
| Reconciliation of Fund Balance: | | | | | | | |
| Restricted and Committed Funds | - | - | | | | | |
| Unassigned Fund Balance | <u>\$ 1,904,596</u> | | | | | | |

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of April 30, 2022
(83.33% of Fiscal Year)

| | Fiscal Year 2022 1st Year Actuals | Fiscal Year 2022 1st Year of Biennial Budget | Budget to Actual | | Fiscal Year 2021 Year- to-Date Actuals | Fiscal Year 2021 End-of-Year Actuals | Actual Percent Collected / Expended |
|--|--------------------------------------|--|------------------------------------|--|---|--|---|
| | | | Percent Collected / Expended | Actual to Actual Year-over-Year Change | | | |
| | | | Current Fiscal Year | | | | |
| 240 Housing Fund | | | | | | | |
| Taxes | \$ 126,119 | \$ 100,000 | 126.1% | 117.1% | \$ 107,728 | \$ 107,728 | 100.0% |
| Interest on Investments | 691 | 1,000 | 69.1% | 82.6% | 837 | 985 | 85.0% |
| Intergovernmental | 121,899 | 300,000 | 40.6% | N/A | - | - | N/A |
| Transfer In (General Fund) | - | 200,000 | 0.0% | N/A | - | - | N/A |
| Total Revenues and Other Sources | <u>248,710</u> | <u>601,000</u> | 41.4% | 229.1% | <u>108,566</u> | <u>108,713</u> | 99.9% |
| Materials and Services | 164,794 | 449,079 | 36.7% | 197.5% | 83,419 | 89,539 | 93.2% |
| Capital Outlay | 93,427 | 100,000 | 93.4% | N/A | - | - | N/A |
| Total Expenditures and Other Uses | <u>258,221</u> | <u>549,079</u> | 47.0% | 197.5% | <u>83,419</u> | <u>89,539</u> | 93.2% |
| Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses | (9,512) | 51,921 | -18.3% | -37.8% | 25,146 | 19,174 | 131.1% |
| Beginning Fund Balance | <u>128,254</u> | <u>48,079</u> | 266.8% | 117.6% | <u>109,080</u> | <u>109,080</u> | 100.0% |
| Ending Fund Balance | <u>\$ 118,742</u> | <u>\$ 100,000</u> | 118.7% | 88.5% | <u>\$ 134,226</u> | <u>\$ 128,254</u> | 104.7% |
| Reconciliation of Fund Balance: | | | | | | | |
| Restricted and Committed Funds | 118,742 | | | | | | |
| Unassigned Fund Balance | <u>\$ -</u> | | | | | | |

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of April 30, 2022
(83.33% of Fiscal Year)

| | Fiscal Year 2022 1st Year Actuals | Fiscal Year 2022 1st Year of Biennial Budget | Budget to Actual | | Fiscal Year 2021 Year- to-Date Actuals | Fiscal Year 2021 End-of-Year Actuals | Actual Percent Collected / Expended |
|--|--------------------------------------|--|------------------------------------|--|---|--|---|
| | | | Percent Collected / Expended | Actual to Actual Year-over-Year Change | | | |
| | | | Current Fiscal Year | | | | |
| 250 Community Development Block Fund | | | | | | | |
| Intergovernmental | \$ 401,363 | \$ 344,489 | 116.5% | 237.3% | \$ 169,103 | \$ 209,365 | 80.8% |
| Total Revenues and Other Sources | 401,363 | 344,489 | 116.5% | 237.3% | 169,103 | 209,365 | 80.8% |
| Personnel Services | 44,892 | 29,247 | 153.5% | 81.3% | 55,196 | 64,231 | 85.9% |
| Materials and Services | 401,555 | 351,862 | 114.1% | 295.6% | 135,827 | 145,134 | 93.6% |
| Total Expenditures and Other Uses | 446,447 | 381,109 | 117.1% | 233.7% | 191,023 | 209,365 | 91.2% |
| Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses | (45,084) | (36,620) | -23.1% | 205.7% | (21,920) | - | N/A |
| Beginning Fund Balance | 36,617 | 36,620 | 100.0% | 100.0% | 36,617 | 36,617 | 100.0% |
| Ending Fund Balance | \$ (8,467) | \$ - | 0.0% | -57.6% | \$ 14,697 | \$ 36,617 | 40.1% |
| Reconciliation of Fund Balance: | | | | | | | |
| Restricted and Committed Funds | | (8,467) | | | | | |
| Unassigned Fund Balance | \$ - | | | | | | |

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of April 30, 2022
(83.33% of Fiscal Year)

| | Fiscal Year 2022 | | Budget to Actual | | Fiscal Year 2021 | | Actual Percent Collected / Expended |
|---|-----------------------------------|-----------------------------|------------------------------|--|----------------------|---------------------|-------------------------------------|
| | Fiscal Year 2022 1st Year Actuals | 1st Year of Biennial Budget | Percent Collected / Expended | Actual to Actual Year-over-Year Change | Year-to-Date Actuals | End-of-Year Actuals | |
| | Current Fiscal Year | | | | Prior Fiscal Year | | |
| 255 Reserve Fund | | | | | | | |
| Interest on Investments | \$ 159 | \$ 400 | 39.7% | 61.8% | \$ 257 | \$ 295 | 87.1% |
| Total Revenues and Other Sources | 159 | 400 | 39.7% | 61.8% | 257 | 295 | 87.1% |
| Total Expenditures and Other Uses | - | - | N/A | N/A | - | - | N/A |
| Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses | 159 | 400 | 39.7% | 61.8% | 257 | 295 | 87.1% |
| Beginning Fund Balance | 39,551 | 39,656 | 99.7% | 100.8% | 39,256 | 39,256 | 100.0% |
| Ending Fund Balance | <u>\$ 39,710</u> | <u>\$ 40,056</u> | 99.1% | 100.5% | <u>\$ 39,513</u> | <u>\$ 39,551</u> | 99.9% |
| Reconciliation of Fund Balance: | | | | | | | |
| Restricted and Committed Funds | 39,710 | | | | | | |
| Unassigned Fund Balance | <u>\$ (0)</u> | | | | | | |

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(83.33% of Fiscal Year)

| | Fiscal Year 2022 1st Year Actuals | Budget to Actual | | | Fiscal Year 2021 Year- to-Date Actuals | Fiscal Year 2021 End-of-Year Actuals | Actual Percent Collected / Expended |
|--|--------------------------------------|--|------------------------------------|--|---|--|---|
| | | Fiscal Year 2022 1st Year of Biennial Budget | Percent Collected / Expended | Actual to Actual Year-over-Year Change | | | |
| | | Current Fiscal Year | | | | | |
| 260 Street Fund | | | | | | | |
| Taxes | \$ 1,172,699 | \$ 1,458,500 | 80.4% | 355.8% | \$ 329,587 | \$ 1,874,233 | 17.6% |
| Intergovernmental | 1,815,708 | 1,966,375 | 92.3% | 81.9% | 2,218,128 | 2,519,949 | 88.0% |
| Charges for Services - Rates | 1,396,086 | 1,636,100 | 85.3% | 102.7% | 1,359,427 | 1,632,177 | 83.3% |
| Charges for Services - Misc. Service Fees | 1,115 | 15,000 | 7.4% | 110.7% | 1,007 | 1,163 | 86.6% |
| System Development Charges | 198,774 | 150,000 | 132.5% | 69.2% | 287,288 | 352,020 | 81.6% |
| Assessments | 1,553 | 6,000 | 25.9% | 26.3% | 5,903 | 7,024 | 84.0% |
| Interest on Investments | 14,942 | 11,700 | 127.7% | 190.6% | 7,838 | 9,866 | 79.4% |
| Miscellaneous | 17,808 | 15,000 | 118.7% | 91.1% | 19,550 | 20,311 | 96.3% |
| Other Financing Sources | - | 3,808,000 | 0.0% | N/A | - | - | N/A |
| Total Revenues and Other Sources | 4,618,686 | 9,066,675 | 50.9% | 109.2% | 4,228,728 | 6,416,742 | 65.9% |
| Public Works - Ground Maintenance | 136,920 | 270,000 | 50.7% | 75.3% | 181,868 | 237,773 | 76.5% |
| Public Works - Street Operations | 3,352,928 | 8,908,910 | 37.6% | 103.8% | 3,230,840 | 3,657,751 | 88.3% |
| Public Works - Street Operations Debt | - | 81,963 | 0.0% | N/A | 81,963 | 81,963 | 100.0% |
| Public Works - Transportation SDC's | 2,364 | 203,377 | 1.2% | 1.1% | 215,495 | 215,495 | 100.0% |
| Transfer Out (Insurance Fund) | - | - | N/A | N/A | 32,507 | 32,507 | 100.0% |
| Contingency | - | 138,261 | 0.0% | N/A | - | - | N/A |
| Total Expenditures and Other Uses | 3,492,212 | 9,602,511 | 36.4% | 93.3% | 3,742,673 | 4,225,489 | 88.6% |
| Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses | 1,126,474 | (535,836) | 310.2% | 231.8% | 486,055 | 2,191,253 | 22.2% |
| Beginning Fund Balance | 3,872,437 | 1,302,970 | 297.2% | 230.3% | 1,681,184 | 1,681,184 | 100.0% |
| Ending Fund Balance | \$ 4,998,911 | \$ 767,134 | 651.6% | 230.7% | \$ 2,167,238 | \$ 3,872,437 | 56.0% |
| Reconciliation of Fund Balance: | | | | | | | |
| Restricted and Committed Funds | 4,998,911 | | | | | | |
| Unassigned Fund Balance | <u>\$ (0)</u> | | | | | | |

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as of April 30, 2022
(83.33% of Fiscal Year)

| | Fiscal Year 2022 1st Year Actuals | Fiscal Year 2022 1st Year of Biennial Budget | Budget to Actual | | Fiscal Year 2021 Year- to-Date Actuals | Fiscal Year 2021 End-of-Year Actuals | Actual Percent Collected / Expended |
|--|--------------------------------------|--|------------------------------------|--|---|--|---|
| | | | Percent Collected / Expended | Actual to Actual Year-over-Year Change | | | |
| | | | Current Fiscal Year | | | | |
| 280 | | | | | | | |
| Airport Fund | | | | | | | |
| Intergovernmental | \$ 131,100 | \$ 263,000 | 49.8% | N/A | \$ - | \$ - | N/A |
| Charges for Services - Rates | 144,672 | 162,000 | 89.3% | 96.3% | 150,172 | 175,070 | 85.8% |
| Interest on Investments | 996 | 3,000 | 33.2% | 44.2% | 2,251 | 2,536 | 88.8% |
| Total Revenues and Other Sources | <u>276,767</u> | <u>428,000</u> | 64.7% | 181.6% | <u>152,423</u> | <u>177,606</u> | 85.8% |
| Materials and Services | 74,433 | 91,626 | 81.2% | 54.9% | 135,600 | 154,611 | 87.7% |
| Capital Outlay | 315,505 | 323,000 | 97.7% | 365.8% | 86,247 | 133,305 | 64.7% |
| Transfer Out (Insurance Fund) | - | - | N/A | N/A | 2,132 | 2,132 | 100.0% |
| Contingency | - | 2,749 | 0.0% | N/A | - | - | N/A |
| Total Expenditures and Other Uses | <u>389,938</u> | <u>417,375</u> | 93.4% | 174.1% | <u>223,979</u> | <u>290,048</u> | 77.2% |
| Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses | (113,171) | 10,625 | -1065.1% | 158.2% | (71,557) | (112,442) | 63.6% |
| Beginning Fund Balance | <u>264,126</u> | <u>186,753</u> | 141.4% | 70.1% | <u>376,568</u> | <u>376,568</u> | 100.0% |
| Ending Fund Balance | <u>\$ 150,955</u> | <u>\$ 197,378</u> | 76.5% | 49.5% | <u>\$ 305,012</u> | <u>\$ 264,126</u> | 115.5% |
| Reconciliation of Fund Balance: | | | | | | | |
| Restricted and Committed Funds | 150,955 | | | | | | |
| Unassigned Fund Balance | <u>\$ 0</u> | | | | | | |

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|--|--------------------------------------|--|------------------------------------|--|---|--|---|
| | | | Percent Collected / Expended | Actual to Actual Year-over-Year Change | | | |
| | | | Current Fiscal Year | | | | |
| 410 Capital Improvements Fund | | | | | | | |
| Intergovernmental | \$ - | \$ - | N/A | N/A | \$ 17,345 | \$ 21,271 | 81.5% |
| Charges for Services - Internal | - | - | N/A | 0.0% | 788,475 | 946,170 | 83.3% |
| Charges for Services - Misc. Service Fees | 153,683 | 170,000 | 90.4% | 104.2% | 147,444 | 176,368 | 83.6% |
| System Development Charges - Parks | 51,414 | 70,000 | 73.4% | 77.9% | 65,959 | 80,560 | 81.9% |
| Interest on Investments | 4,207 | 8,700 | 48.4% | 67.2% | 6,259 | 7,253 | 86.3% |
| Total Revenues and Other Sources | 210,328 | 248,700 | 84.6% | 20.5% | 1,025,482 | 1,231,622 | 83.3% |
| Public Works - Capital Outlay | - | 895,000 | 0.0% | N/A | - | - | N/A |
| Public Works - Facilities (Moved to General Fund in FY 22) | - | - | N/A | 0.0% | 811,732 | 962,751 | 84.3% |
| Finance - Open Space (Parks) | 75,000 | - | 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% |
| Transfer Out (Insurance Fund) | - | - | N/A | N/A | 6,533 | 6,533 | 100.0% |
| Total Expenditures and Other Uses | 185,000 | 1,005,000 | 18.4% | 19.9% | 928,265 | 1,079,284 | 86.0% |
| Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses | 25,328 | (756,300) | 103.3% | 26.1% | 97,217 | 152,338 | 63.8% |
| Beginning Fund Balance | 1,070,909 | 901,849 | 118.7% | 116.6% | 918,571 | 918,571 | 100.0% |
| Ending Fund Balance | \$ 1,096,237 | \$ 145,549 | 753.2% | 107.9% | \$ 1,015,788 | \$ 1,070,909 | 94.9% |
| Reconciliation of Fund Balance: | | | | | | | |
| Restricted and Committed Funds | 1,096,237 | | | | | | |
| Unassigned Fund Balance | <u>(0)</u> | | | | | | |

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|--|--------------------------------------|--|------------------------------------|--|---|--|---|
| | | Fiscal Year 2022 1st Year of Biennial Budget | Percent Collected / Expended | Actual to Actual Year-over-Year Change | | | |
| | | Current Fiscal Year | | | | | |
| 411 Parks Capital Improvement Fund | | | | | | | |
| Taxes | \$ 387,185 | \$ 562,000 | 68.9% | 96.7% | \$ 400,318 | \$ 621,894 | 64.4% |
| Intergovernmental | 350,000 | 1,891,100 | 18.5% | 63.6% | 550,000 | 800,000 | 68.8% |
| Interest on Investments | 6,339 | 9,700 | 65.4% | 54.2% | 11,698 | 13,173 | 88.8% |
| Miscellaneous | - | 50,000 | 0.0% | 0.0% | 7,862 | 7,862 | 0.0% |
| Total Revenues and Other Sources | 743,524 | 2,512,800 | 29.6% | 76.7% | 969,878 | 1,442,929 | 67.2% |
| Materials and Services | - | 202,000 | 0.0% | 0.0% | - | - | N/A |
| Capital Outlay | 675,529 | 2,850,500 | 23.7% | 112.5% | 600,349 | 749,070 | 80.1% |
| Transfer Out (Debt Service Fund) | 189,172 | 189,172 | 100.0% | 88.3% | 214,172 | 214,172 | 100.0% |
| Transfer Out (Parks General Fund) | 435,000 | 435,000 | 100.0% | 235.1% | 185,000 | 185,000 | 100.0% |
| Total Expenditures and Other Uses | 1,299,701 | 3,676,672 | 35.3% | 130.0% | 999,522 | 1,148,242 | 87.0% |
| Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses | (556,177) | (1,163,872) | 47.8% | 1876.2% | (29,643) | 294,687 | -10.1% |
| Beginning Fund Balance | 1,891,308 | 1,701,106 | 111.2% | 118.5% | 1,596,621 | 1,596,621 | 100.0% |
| Ending Fund Balance | \$ 1,335,131 | \$ 537,234 | 248.5% | 85.2% | \$ 1,566,979 | \$ 1,891,308 | 82.9% |
| Reconciliation of Fund Balance: | | | | | | | |
| Restricted and Committed Funds | 1,335,131 | | | | | | |
| Unassigned Fund Balance | \$ - | | | | | | |

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of April 30, 2022
(83.33% of Fiscal Year)

| | Fiscal Year 2022 1st Year Actuals | Fiscal Year 2022 1st Year of Biennial Budget | Budget to Actual | | Fiscal Year 2021 Year- to-Date Actuals | Fiscal Year 2021 End-of-Year Actuals | Actual Percent Collected / Expended |
|--|--------------------------------------|--|------------------------------------|--|---|--|---|
| | | | Percent Collected / Expended | Actual to Actual Year-over-Year Change | | | |
| | | | Current Fiscal Year | | | | |
| 530 Debt Services | | | | | | | |
| Taxes | \$ 216,343 | \$ 213,738 | 101.2% | 96.0% | \$ 225,359 | \$ 233,348 | 96.6% |
| Charges for Services - Internal | 1,053,430 | 1,154,300 | 91.3% | 109.5% | 961,917 | 1,154,300 | 83.3% |
| Interest on Investments | 2,107 | 2,900 | 72.7% | 68.6% | 3,073 | 3,974 | 77.3% |
| Transfer In (CIP) | 110,000 | 110,000 | 100.0% | 100.0% | 110,000 | 110,000 | 100.0% |
| Transfer In (Parks CIP) | 189,172 | 189,172 | 100.0% | 88.3% | 214,172 | 214,172 | 100.0% |
| Total Revenues and Other Sources | 1,571,052 | 1,670,110 | 94.1% | 103.7% | 1,514,520 | 1,715,794 | 88.3% |
| Debt Service | 1,543,136 | 1,765,520 | 87.4% | 99.9% | 1,545,162 | 1,765,517 | 87.5% |
| Total Expenditures and Other Uses | 1,543,136 | 1,765,520 | 87.4% | 99.9% | 1,545,162 | 1,765,517 | 87.5% |
| Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses | 27,916 | (95,410) | 129.3% | -91.1% | (30,642) | (49,723) | 61.6% |
| Beginning Fund Balance | 987,972 | 1,347,873 | 73.3% | 95.2% | 1,037,695 | 1,037,695 | 100.0% |
| Ending Fund Balance | \$ 1,015,888 | \$ 1,252,463 | 81.1% | 100.9% | \$ 1,007,053 | \$ 987,972 | 101.9% |
| Reconciliation of Fund Balance: | | | | | | | |
| Restricted and Committed Funds | 1,015,888 | | | | | | |
| Unassigned Fund Balance | \$ - | | | | | | |

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of April 30, 2022
(83.33% of Fiscal Year)

| | Fiscal Year 2022 1st Year Actuals | Budget to Actual | | | Fiscal Year 2021 Year- to-Date Actuals | Fiscal Year 2021 End-of-Year Actuals | Actual Percent Collected / Expended |
|--|--------------------------------------|--|------------------------------------|--|---|--|---|
| | | Fiscal Year 2022 1st Year of Biennial Budget | Percent Collected / Expended | Actual to Actual Year-over-Year Change | | | |
| | | Current Fiscal Year | | | | | |
| 670 Water Fund | | | | | | | |
| Intergovernmental | \$ - | \$ 3,000,000 | 0.0% | 0.0% | \$ 16,766 | \$ 16,766 | 100.0% |
| Charges for Services - Rates | 7,164,350 | 8,500,000 | 84.3% | 98.5% | 7,270,664 | 8,844,186 | 82.2% |
| Charges for Services - Misc. Service Fees | 58,054 | 89,000 | 65.2% | 101.7% | 57,090 | 77,316 | 73.8% |
| System Development Charges | 249,566 | 150,000 | 166.4% | 87.1% | 286,540 | 440,828 | 65.0% |
| Interest on Investments | 49,322 | 92,800 | 53.1% | 70.7% | 69,812 | 80,500 | 86.7% |
| Miscellaneous | 3,383 | 25,000 | 13.5% | 23.7% | 14,296 | 14,294 | 100.0% |
| Other Financing Sources | - | 6,465,900 | 0.0% | N/A | - | - | N/A |
| Total Revenues and Other Sources | 7,524,676 | 18,322,700 | 41.1% | 97.5% | 7,715,166 | 9,473,890 | 81.4% |
| Public Works - Conservation | 102,225 | 284,760 | 35.9% | 80.1% | 127,596 | 155,352 | 82.1% |
| Public Works - Water Supply | 1,004,242 | 3,783,385 | 26.5% | 118.7% | 846,190 | 1,127,593 | 75.0% |
| Public Works - Water Supply Debt | 127,775 | 127,956 | 99.9% | 99.9% | 127,955 | 127,955 | 100.0% |
| Public Works - Water Distribution | 3,073,029 | 8,489,257 | 36.2% | 99.7% | 3,082,613 | 3,739,011 | 82.4% |
| Public Works - Water Distribution Debt | 267,260 | 267,261 | 100.0% | 100.2% | 266,811 | 266,811 | 100.0% |
| Public Works - Water Treatment | 1,177,131 | 4,118,735 | 28.6% | 103.1% | 1,141,921 | 1,454,026 | 78.5% |
| Public Works - Water Treatment Debt | 72,662 | 75,195 | 96.6% | 23.0% | 315,666 | 315,666 | 100.0% |
| Public Works - Reimbursement SDC's | - | 150,000 | 0.0% | N/A | - | 92,776 | 0.0% |
| Public Works - Improvement SDC's | 176,578 | 945,100 | 18.7% | 95.5% | 184,836 | - | N/A |
| Public Works - Debt SDC's | 33,390 | 33,390 | 100.0% | 98.1% | 34,038 | 180,775 | 18.8% |
| Debt Service | - | 180,452 | 0.0% | N/A | - | 34,038 | 0.0% |
| Transfer Out (General Fund to AFR) | 50,000 | 50,000 | 100.0% | 59.2% | 84,504 | 50,000 | 169.0% |
| Transfer Out (Insurance Fund) | - | - | N/A | N/A | - | 34,504 | 0.0% |
| Contingency | - | 232,840 | 0.0% | N/A | - | - | N/A |
| Total Expenditures and Other Uses | 6,084,292 | 18,738,331 | 32.5% | 97.9% | 6,212,129 | 7,578,507 | 82.0% |
| Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses | 1,440,384 | (415,631) | 446.6% | 95.8% | 1,503,037 | 1,895,383 | 79.3% |
| Beginning Fund Balance | 12,745,848 | 11,934,033 | 106.8% | 117.5% | 10,850,465 | 10,850,465 | 100.0% |
| Ending Fund Balance | \$ 14,186,232 | \$ 11,518,402 | 123.2% | 114.8% | \$ 12,353,503 | \$ 12,745,848 | 96.9% |
| Reconciliation of Fund Balance: | | | | | | | |
| Restricted and Committed Funds | | 7,212,880 | | | | | |
| Unassigned Fund Balance | \$ 6,973,352 | | | | | | |

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of April 30, 2022
(83.33% of Fiscal Year)

| | Fiscal Year 2022 1st Year Actuals | Fiscal Year 2022 1st Year of Biennial Budget | Budget to Actual | | Fiscal Year 2021 Year- to-Date Actuals | Fiscal Year 2021 End-of-Year Actuals | Actual Percent Collected / Expended |
|--|--------------------------------------|--|------------------------------------|--|--|--|---|
| | | | Percent Collected / Expended | Actual to Actual Year-over-Year Change | | | |
| | | | Current Fiscal Year | | | | |
| 675 Wastewater Fund | | | | | | | |
| Taxes | \$ 38 | \$ - | N/A | 0.0% | \$ 880,636 | \$ 2,193 | 40162.9% |
| Intergovernmental | - | - | N/A | 0.0% | 17,088 | 17,088 | 100.0% |
| Charges for Services - Rates | 5,263,201 | 6,040,000 | 87.1% | 104.2% | 5,049,447 | 6,115,064 | 82.6% |
| Charges for Services - Misc. Service Fees | (3,174) | 150,000 | -2.1% | -33.8% | 9,397 | 12,571 | 74.7% |
| System Development Charges | 162,095 | - | N/A | 62.7% | 258,494 | 314,271 | 82.3% |
| Interest on Investments | 29,073 | 86,700 | 33.5% | 48.8% | 59,630 | 67,280 | 88.6% |
| Miscellaneous | - | - | N/A | 0.0% | 58 | 58 | 100.0% |
| Other Financing Sources | 383,271 | 4,562,750 | 8.4% | -2017215.8% | (19) | 278,649 | 0.0% |
| Total Revenues and Other Sources | <u>5,834,503</u> | <u>10,839,450</u> | <u>53.8%</u> | <u>93.0%</u> | <u>6,274,732</u> | <u>6,807,175</u> | <u>92.2%</u> |
| Public Works - Wastewater Collection | 1,898,693 | 2,820,592 | 67.3% | 83.3% | 2,280,633 | 2,846,572 | 80.1% |
| Public Works - Wastewater Collection Debt | 46,056 | 46,857 | 98.3% | 30.6% | 150,466 | 150,466 | 100.0% |
| Public Works - Wastewater Treatment | 2,881,163 | 7,241,165 | 39.8% | 129.5% | 2,224,228 | 2,965,296 | 75.0% |
| Public Works - Wastewater Treatment Debt | 128,797 | 129,337 | 99.6% | 4.0% | 3,185,822 | 3,185,822 | 100.0% |
| Public Works - Improvements SDC's | 95,555 | 2,085,750 | 4.6% | 99.7% | 95,798 | 131,036 | 73.1% |
| Transfer Out (Insurance Fund) | - | - | N/A | N/A | 44,119 | 44,119 | 100.0% |
| Contingency | - | 183,114 | 0.0% | N/A | - | - | N/A |
| Total Expenditures and Other Uses | <u>5,050,264</u> | <u>12,506,815</u> | <u>40.4%</u> | <u>63.3%</u> | <u>7,981,066</u> | <u>9,323,311</u> | <u>85.6%</u> |
| Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses | 784,239 | (1,667,365) | 147.0% | -46.0% | (1,706,335) | (2,516,136) | 67.8% |
| Beginning Fund Balance | <u>7,569,688</u> | <u>7,599,786</u> | <u>99.6%</u> | <u>75.1%</u> | <u>10,085,824</u> | <u>10,085,824</u> | <u>100.0%</u> |
| Ending Fund Balance | <u>\$ 8,353,927</u> | <u>\$ 5,932,421</u> | <u>140.8%</u> | <u>99.7%</u> | <u>\$ 8,379,489</u> | <u>\$ 7,569,688</u> | <u>110.7%</u> |
| Reconciliation of Fund Balance: | | | | | | | |
| Restricted and Committed Funds | | 2,118,751 | | | | | |
| Unassigned Fund Balance | | <u>\$ 6,235,176</u> | | | | | |

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of April 30, 2022
(83.33% of Fiscal Year)

| | Fiscal Year 2022 1st Year Actuals | Fiscal Year 2022 1st Year of Biennial Budget | Budget to Actual | | Fiscal Year 2021 Year- to-Date Actuals | Fiscal Year 2021 End-of-Year Actuals | Actual Percent Collected / Expended |
|--|--------------------------------------|--|------------------------------------|--|---|--|---|
| | | | Percent Collected / Expended | Actual to Actual Year-over-Year Change | | | |
| | | | Current Fiscal Year | | | | |
| 680 Stormwater Fund | | | | | | | |
| Intergovernmental | \$ - | \$ - | N/A | 0.0% | \$ 5,049 | \$ 5,049 | 100.0% |
| Charges for Services - Rates | 660,632 | 740,000 | 89.3% | 108.8% | 606,979 | 728,665 | 83.3% |
| System Development Charges | 21,238 | 30,000 | 70.8% | 103.7% | 20,473 | 27,823 | 73.6% |
| Interest on Investments | 6,765 | 15,300 | 44.2% | 60.3% | 11,215 | 12,831 | 87.4% |
| Total Revenues and Other Sources | <u>688,635</u> | <u>785,300</u> | 87.7% | 107.0% | <u>643,716</u> | <u>774,368</u> | 83.1% |
| Public Works - Storm Water Operations | 627,205 | 1,305,116 | 48.1% | 100.4% | 624,488 | 733,042 | 85.2% |
| Public Works - Storm Water Operations Debt | 11,550 | 11,750 | 98.3% | 98.3% | 11,750 | 11,750 | 100.0% |
| Public Works - Storm Water SDC's | 10,560 | 332,712 | 3.2% | 36.5% | 28,956 | 33,734 | 85.8% |
| Transfer Out (Insurance Fund) | - | - | N/A | N/A | 13,391 | 13,391 | 100.0% |
| Contingency | - | 37,030 | 0.0% | N/A | - | - | N/A |
| Total Expenditures and Other Uses | <u>649,315</u> | <u>1,686,608</u> | 38.5% | 95.7% | <u>678,585</u> | <u>791,917</u> | 85.7% |
| Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses | 39,321 | (901,308) | 104.4% | -112.8% | (34,869) | (17,549) | 198.7% |
| Beginning Fund Balance | <u>1,777,615</u> | <u>1,757,414</u> | 101.1% | 99.0% | <u>1,795,164</u> | <u>1,795,164</u> | 100.0% |
| Ending Fund Balance | <u>\$ 1,816,936</u> | <u>\$ 856,106</u> | 212.2% | 103.2% | <u>\$ 1,760,295</u> | <u>\$ 1,777,615</u> | 99.0% |
| Reconciliation of Fund Balance: | | | | | | | |
| Restricted and Committed Funds | | (64,342) | | | | | |
| Unassigned Fund Balance | <u>\$ 1,881,278</u> | | | | | | |

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of April 30, 2022
(83.33% of Fiscal Year)

| | Fiscal Year 2022 1st Year Actuals | Budget to Actual | | | Fiscal Year 2021 Year- to-Date Actuals | Fiscal Year 2021 End-of-Year Actuals | Actual Percent Collected / Expended |
|--|--------------------------------------|--|------------------------------------|--|---|--|---|
| | | Fiscal Year 2022 1st Year of Biennial Budget | Percent Collected / Expended | Actual to Actual Year-over-Year Change | | | |
| | | Current Fiscal Year | | | | | |
| 690 Electric Fund | | | | | | | |
| Intergovernmental | \$ 12,369 | \$ 210,000 | 5.9% | 2.9% | \$ 426,580 | \$ 446,543 | 95.5% |
| Charges for Services - Rates | 14,799,971 | 17,609,673 | 84.0% | 106.1% | 13,942,786 | 16,290,143 | 85.6% |
| Charges for Services - Misc. Service Fees | 283,232 | 268,000 | 105.7% | 75.7% | 374,070 | 425,628 | 87.9% |
| Interest on Investments | 13,180 | 25,000 | 52.7% | 72.6% | 18,144 | 21,087 | 86.0% |
| Miscellaneous | 55,928 | 292,000 | 19.2% | 83.6% | 66,919 | 78,947 | 84.8% |
| Other Financing Sources | - | 3,000,000 | 0.0% | N/A | - | - | N/A |
| Total Revenues and Other Sources | 15,164,680 | 21,404,673 | 70.8% | 102.3% | 14,828,498 | 17,262,347 | 85.9% |
| Administration - Conservation | 644,582 | 1,319,663 | 48.8% | 105.8% | 609,095 | 756,957 | 80.5% |
| Electric - Supply | 5,789,729 | 7,590,000 | 76.3% | 90.7% | 6,381,221 | 7,501,872 | 85.1% |
| Electric - Distribution | 6,424,228 | 8,994,291 | 71.4% | 106.8% | 6,014,974 | 7,142,254 | 84.2% |
| Electric - Transmission | 838,954 | 1,100,000 | 76.3% | 105.0% | 798,892 | 901,139 | 88.7% |
| Debt Service | 21,850 | 243,663 | 9.0% | 99.4% | 21,986 | 22,121 | 99.4% |
| Transfer Out (Insurance Fund) | - | - | N/A | N/A | 40,923 | 40,923 | 100.0% |
| Contingency | - | 577,428 | 0.0% | N/A | - | - | N/A |
| Total Expenditures and Other Uses | 13,719,344 | 19,825,045 | 69.2% | 98.9% | 13,867,090 | 16,365,266 | 84.7% |
| Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses | 1,445,337 | 1,579,628 | 91.5% | 150.3% | 961,408 | 897,081 | 107.2% |
| Beginning Fund Balance | 3,418,146 | 3,383,408 | 101.0% | 135.6% | 2,521,065 | 2,521,065 | 100.0% |
| Ending Fund Balance | \$ 4,863,483 | \$ 4,963,036 | 98.0% | 139.7% | \$ 3,482,473 | \$ 3,418,146 | 101.9% |
| Reconciliation of Fund Balance: | | | | | | | |
| Restricted and Committed Funds | - | - | | | | | |
| Unassigned Fund Balance | \$ 4,863,483 | | | | | | |

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of April 30, 2022
(83.33% of Fiscal Year)

| | Fiscal Year 2022 1st Year Actuals | Fiscal Year 2022 1st Year of Biennial Budget | Budget to Actual | | Fiscal Year 2021 Year- to-Date Actuals | Fiscal Year 2021 End-of-Year Actuals | Actual Percent Collected / Expended |
|--|--------------------------------------|--|------------------------------------|--|---|--|---|
| | | | Percent Collected / Expended | Actual to Actual Year-over-Year Change | | | |
| | | | Current Fiscal Year | | | | |
| 695 Telecommunications Fund | | | | | | | |
| Intergovernmental | \$ - | \$ - | N/A | 0.0% | \$ 24,139 | \$ 24,139 | 100.0% |
| Charges for Services - Rates | 2,191,299 | 2,725,567 | 80.4% | 99.6% | 2,199,700 | 2,647,692 | 83.1% |
| Charges for Services - Misc. Service Fees | - | 5,100 | 0.0% | 0.0% | 3,825 | 3,825 | 100.0% |
| Interest on Investments | 7,927 | 12,330 | 64.3% | 83.6% | 9,478 | 11,155 | 85.0% |
| Total Revenues and Other Sources | <u>2,199,683</u> | <u>2,742,997</u> | <u>80.2%</u> | <u>98.3%</u> | <u>2,237,143</u> | <u>2,686,811</u> | <u>83.3%</u> |
| Personnel Services | 593,333 | 766,540 | 77.4% | 104.3% | 569,111 | 688,133 | 82.7% |
| Materials & Services | 799,177 | 1,291,837 | 61.9% | 95.9% | 833,526 | 944,474 | 88.3% |
| Capital Outlay | - | 62,500 | 0.0% | N/A | - | 64,612 | 0.0% |
| Debt - Transfer to Debt Service Fund | 432,347 | 518,816 | 83.3% | 126.8% | 340,833 | 409,000 | 83.3% |
| Transfer Out (Insurance Fund) | - | - | N/A | N/A | 10,181 | 10,181 | 100.0% |
| Contingency | - | 74,396 | 0.0% | N/A | - | - | N/A |
| Total Expenditures and Other Uses | <u>1,824,856</u> | <u>2,714,089</u> | <u>67.2%</u> | <u>104.1%</u> | <u>1,753,652</u> | <u>2,116,401</u> | <u>82.9%</u> |
| Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses | 374,826 | 28,908 | 1296.6% | 77.5% | 483,491 | 570,410 | 84.8% |
| Beginning Fund Balance | <u>2,110,934</u> | <u>1,891,624</u> | <u>111.6%</u> | <u>137.0%</u> | <u>1,540,524</u> | <u>1,540,524</u> | <u>100.0%</u> |
| Ending Fund Balance | <u>\$ 2,485,761</u> | <u>\$ 1,920,532</u> | <u>129.4%</u> | <u>122.8%</u> | <u>\$ 2,024,015</u> | <u>\$ 2,110,934</u> | <u>95.9%</u> |
| Reconciliation of Fund Balance: | | | | | | | |
| Restricted and Committed Funds | | 602,542 | | | | | |
| Unassigned Fund Balance | | <u>\$ 1,883,218</u> | | | | | |

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of April 30, 2022
(83.33% of Fiscal Year)

| | Fiscal Year 2022 1st Year Actuals | Fiscal Year 2022 1st Year of Biennial Budget | Budget to Actual | | Fiscal Year 2021 Year- to-Date Actuals | Fiscal Year 2021 End-of-Year Actuals | Actual Percent Collected / Expended |
|--|--------------------------------------|--|------------------------------------|--|---|--|---|
| | | | Percent Collected / Expended | Actual to Actual Year-over-Year Change | | | |
| | | | Current Fiscal Year | | | | |
| 720 Insurance Service Fund | | | | | | | |
| Intergovernmental | \$ - | \$ - | N/A | 0.0% | \$ 75,727 | \$ 114,669 | 66.0% |
| Charges for Services - Internal | 1,534,914 | 1,902,822 | 80.7% | 307.2% | 499,615 | 598,222 | 83.5% |
| Interest on Investments | 1,123 | 950 | 118.2% | 183.8% | 611 | 913 | 66.9% |
| Miscellaneous | 19,348 | 40,000 | 48.4% | 61.2% | 31,595 | 31,636 | 99.9% |
| Transfer In (All Funds) | - | - | N/A | N/A | 500,000 | 500,000 | 100.0% |
| Total Revenues and Other Sources | <u>1,555,384</u> | <u>1,943,772</u> | 80.0% | 140.4% | <u>1,107,549</u> | <u>1,245,440</u> | 88.9% |
| Materials and Services | 1,107,927 | 1,477,310 | 75.0% | 84.3% | 1,314,115 | 1,359,714 | 96.6% |
| Contingency | - | 44,319 | 0.0% | N/A | - | - | N/A |
| Total Expenditures and Other Uses | <u>1,107,927</u> | <u>1,521,629</u> | 72.8% | 84.3% | <u>1,314,115</u> | <u>1,359,714</u> | 96.6% |
| Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses | 447,457 | 422,143 | 106.0% | -216.6% | (206,567) | (114,274) | 180.8% |
| Beginning Fund Balance | <u>171,204</u> | <u>173,544</u> | 98.7% | 60.0% | <u>285,478</u> | <u>285,478</u> | 100.0% |
| Ending Fund Balance | <u>\$ 618,661</u> | <u>\$ 595,687</u> | 103.9% | 784.0% | <u>\$ 78,911</u> | <u>\$ 171,204</u> | 46.1% |
| Reconciliation of Fund Balance: | | | | | | | |
| Restricted and Committed Funds | 618,661 | | | | | | |
| Unassigned Fund Balance | <u>\$ 0</u> | | | | | | |

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of April 30, 2022
(83.33% of Fiscal Year)

| | Fiscal Year 2022 1st Year Actuals | Fiscal Year 2022 1st Year of Biennial Budget | Budget to Actual | | Fiscal Year 2021 Year- to-Date Actuals | Fiscal Year 2021 End-of-Year Actuals | Actual Percent Collected / Expended |
|--|--------------------------------------|--|------------------------------------|--|---|--|---|
| | | | Percent Collected / Expended | Actual to Actual Year-over-Year Change | | | |
| | | | Current Fiscal Year | | | | |
| 725 Health Benefits Fund | | | | | | | |
| Charges for Services - Internal | \$ 4,810,821 | \$ 5,689,944 | 84.5% | 102.8% | \$ 4,679,135 | \$ 5,615,526 | 83.3% |
| Interest on Investments | 5,282 | 10,100 | 52.3% | 69.4% | 7,609 | 8,960 | 84.9% |
| Miscellaneous | 3,629 | - | N/A | N/A | - | - | N/A |
| Total Revenues and Other Sources | <u>4,819,733</u> | <u>5,700,044</u> | <u>84.6%</u> | <u>102.8%</u> | <u>4,686,744</u> | <u>5,624,486</u> | <u>83.3%</u> |
| Materials and Services | 4,367,004 | 5,679,595 | 76.9% | 100.4% | 4,350,930 | 5,273,304 | 82.5% |
| Transfer Out (General Fund) | - | - | N/A | 0.0% | 100,000 | 100,000 | 100.0% |
| Contingency | - | 170,388 | 0.0% | N/A | - | - | N/A |
| Total Expenditures and Other Uses | <u>4,367,004</u> | <u>5,849,983</u> | <u>74.6%</u> | <u>98.1%</u> | <u>4,450,930</u> | <u>5,373,304</u> | <u>82.8%</u> |
| Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses | 452,729 | (149,939) | -301.9% | 192.0% | 235,814 | 251,182 | 93.9% |
| Beginning Fund Balance | <u>1,463,355</u> | <u>1,438,668</u> | <u>101.7%</u> | <u>120.7%</u> | <u>1,212,173</u> | <u>1,212,173</u> | <u>100.0%</u> |
| Ending Fund Balance | <u>\$ 1,916,084</u> | <u>\$ 1,288,729</u> | <u>148.7%</u> | <u>132.3%</u> | <u>\$ 1,447,987</u> | <u>\$ 1,463,355</u> | <u>98.9%</u> |
| Reconciliation of Fund Balance: | | | | | | | |
| Restricted and Committed Funds | 1,916,084 | | | | | | |
| Unassigned Fund Balance | <u>\$ -</u> | | | | | | |

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of April 30, 2022
(83.33% of Fiscal Year)

| | Fiscal Year 2022 1st Year Actuals | Budget to Actual | | | Fiscal Year 2021 Year-to-Date Actuals | Fiscal Year 2021 End-of-Year Actuals | Actual Percent Collected / Expended |
|---|--------------------------------------|--|------------------------------------|--|--|--|---|
| | | Fiscal Year 2022 1st Year of Biennial Budget | Percent Collected / Expended | Actual to Actual Year-over-Year Change | | | |
| | | Current Fiscal Year | | | | | |
| 731 Parks Equipment Fund | | | | | | | |
| Charges for Services - Internal | \$ 83,333 | \$ 100,000 | 83.3% | 63.8% | \$ 130,583 | \$ 156,700 | 83.3% |
| Interest on Investments | 1,561 | 4,000 | 39.0% | 67.3% | 2,318 | 2,743 | 84.5% |
| Miscellaneous | - | 10,000 | 0.0% | 0.0% | 18,184 | 18,184 | 100.0% |
| Total Revenues and Other Sources | 84,894 | 114,000 | 74.5% | 56.2% | 151,086 | 177,627 | 85.1% |
| Materials and Services | - | - | N/A | 0.0% | 1,653 | 1,653 | 100.0% |
| Capital Outlay | 90,155 | 50,000 | 180.3% | N/A | - | 62,996 | 0.0% |
| Contingency | - | 60 | 0.0% | N/A | - | - | N/A |
| Total Expenditures and Other Uses | 90,155 | 50,060 | 180.1% | 5453.7% | 1,653 | 64,649 | 2.6% |
| Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses | (5,261) | 63,940 | -8.2% | -3.5% | 149,433 | 112,978 | 132.3% |
| Beginning Fund Balance | 401,324 | 399,467 | 100.5% | 139.2% | 288,346 | 288,346 | 100.0% |
| Ending Fund Balance | \$ 396,063 | \$ 463,407 | 85.5% | 90.5% | \$ 437,779 | \$ 401,324 | 109.1% |
| Reconciliation of Fund Balance: | | | | | | | |
| Restricted and Committed Funds | | 396,063 | | | | | |
| Unassigned Fund Balance | \$ - | | | | | | |

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of April 30, 2022
(83.33% of Fiscal Year)

| | Fiscal Year 2022 1st Year Actuals | Budget to Actual | | | Fiscal Year 2021 Year- to-Date Actuals | Fiscal Year 2021 End-of-Year Actuals | Actual Percent Collected / Expended |
|--|--------------------------------------|--|------------------------------------|--|---|--|---|
| | | Fiscal Year 2022 1st Year of Biennial Budget | Percent Collected / Expended | Actual to Actual Year-over-Year Change | | | |
| | | Current Fiscal Year | | | | | |
| 810 Cemetery Fund | | | | | | | |
| Charges for Services | \$ 10,196 | \$ 19,000 | 53.7% | 105.1% | \$ 9,699 | \$ 12,174 | 79.7% |
| Interest on Investments | 3,681 | 8,200 | 44.9% | 61.6% | 5,972 | 6,847 | 87.2% |
| Transfer In (General Fund) | 500 | 500 | 100.0% | 100.0% | 500 | 500 | 100.0% |
| Total Revenues and Other Sources | <u>14,377</u> | <u>27,700</u> | 51.9% | 88.9% | <u>16,171</u> | <u>19,521</u> | 82.8% |
| Transfer Out (General Fund) | <u>3,681</u> | <u>65,000</u> | 5.7% | 6.6% | <u>55,972</u> | <u>56,847</u> | 98.5% |
| Total Expenditures and Other Uses | <u>3,681</u> | <u>65,000</u> | 5.7% | 6.6% | <u>55,972</u> | <u>56,847</u> | 98.5% |
| Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses | 10,696 | (37,300) | 128.7% | -26.9% | (39,801) | (37,326) | 106.6% |
| Beginning Fund Balance | <u>917,499</u> | <u>909,427</u> | 100.9% | 96.1% | <u>954,825</u> | <u>954,825</u> | 100.0% |
| Ending Fund Balance | <u>\$ 928,195</u> | <u>\$ 872,127</u> | 106.4% | 101.4% | <u>\$ 915,024</u> | <u>\$ 917,499</u> | 99.7% |
| Reconciliation of Fund Balance: | | | | | | | |
| Restricted and Committed Funds | | 928,195 | | | | | |
| Unassigned Fund Balance | | <u>(0)</u> | | | | | |

City of Ashland
Summary of Fund Balances
as of April 30, 2022

| Fund | Balance April 30, 2022 | Balance April 30, 2021 | Change From FY 2021 | 2021-2022 Requirements | Over(Under) Requirements |
|---------------------------------------|---------------------------|---------------------------|------------------------|---------------------------|-----------------------------|
| General Fund | \$ 18,201,524 | \$ 11,292,136 | \$ 6,909,388 | 7,461,684 | 129% |
| Parks General Fund | 1,904,596 | 1,795,526 | 109,070 | 1,328,195 | 43% |
| Housing Fund | 118,742 | 134,226 | (15,484) | No Policy | N/A |
| Community Block Grant Fund | (8,467) | 14,697 | (23,164) | No Policy | N/A |
| Reserve Fund | 39,710 | 39,513 | 197 | No Policy | N/A |
| Street Fund | 4,998,911 | 2,167,238 | 2,831,673 | 770,442 | 372% |
| Airport Fund | 150,955 | 305,012 | (154,057) | 128,724 | 579% |
| Capital Improvements Fund | 1,096,237 | 1,015,788 | 80,449 | No Policy | N/A |
| Parks Capital Improvements Fund | 1,335,131 | 1,566,979 | (231,848) | No Policy | N/A |
| Debt Service Fund | 1,015,888 | 1,007,053 | 8,834 | No Policy | N/A |
| Water Fund | 14,186,232 | 12,353,503 | 1,832,729 | 2,362,450 | 195% |
| Wastewater Fund | 8,353,927 | 8,379,489 | (25,562) | 2,116,545 | 195% |
| Storm Drain Fund | 1,816,936 | 1,760,295 | 56,641 | 155,469 | 1110% |
| Electric Fund | 4,863,483 | 3,482,473 | 1,381,010 | 4,154,610 | 17% |
| Telecommunications Fund | 2,485,761 | 2,024,015 | 461,746 | 432,749 | 335% |
| Insurance Services Fund | 618,661 | 78,911 | 539,750 | 612,530 | 1% |
| Health Benefits Reserve Fund | 1,916,084 | 1,447,987 | 468,096 | 543,691 | 252% |
| Equipment Fund | 5,642,544 | 3,674,703 | 1,967,842 | 2,437,313 | 132% |
| Parks Equipment Fund | 396,063 | 437,779 | (41,715) | 38,037 | 941% |
| Cemetery Trust Fund | 928,195 | 915,024 | 13,171 | No Policy | N/A |
| | <u>\$ 70,061,113</u> | <u>\$ 53,892,347</u> | <u>\$ 16,168,766</u> | | |
| Total Fund Balances | <u>\$ 70,061,113</u> | <u>\$ 53,892,347</u> | <u>\$ 16,168,766</u> | | |
| Restricted and Committed Funds | | | | | |
| Restricted | \$ 7,261,137 | \$ 11,102,590 | \$ (3,841,453) | | |
| Committed | 21,961,408 | 10,042,720 | 11,918,688 | | |
| Unassigned | 40,838,568 | 32,747,037 | 8,091,531 | | |
| | <u>\$ 70,061,113</u> | <u>\$ 53,892,347</u> | <u>\$ 16,168,766</u> | | |
| Total Fund Balances | <u>\$ 70,061,113</u> | <u>\$ 53,892,347</u> | <u>\$ 16,168,766</u> | | |