

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of October 31, 2022

	Budget to Actual							
	Current Fiscal Year				Prior Fiscal Year			
	Fiscal Year 2023 2nd Year Actuals	Fiscal Year 2023 2nd Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2022 To-Date Actuals	Fiscal Year 2022 Year- End-of-Year Actuals	Actual Percent Collected / Expended	
110	General Fund							
Taxes	\$ 3,464,453	\$ 22,566,042	15.4%	86.9%	\$ 3,984,755	\$ 23,377,035	17.0%	
Licenses and Permits	420,264	1,124,000	37.4%	126.7%	331,753	1,539,283	21.6%	
Intergovernmental	1,663,689	1,647,835	101.0%	66.0%	2,520,610	3,532,527	71.4%	
Charges for Services	2,883,703	8,803,449	32.8%	100.9%	2,857,607	9,242,365	30.9%	
Fines	58,162	544,500	10.7%	101.6%	57,240	171,689	33.3%	
Interest on Investments	54,154	38,000	142.5%	283.8%	19,079	73,243	26.0%	
Miscellaneous	38,894	57,650	67.5%	93.7%	41,503	71,660	57.9%	
Transfer in (Water Fund)	50,000	50,000	100.0%	100.0%	50,000	50,000	100.0%	
Transfer In (Cemetery)	4,682	65,000	7.2%	287.5%	1,629	4,879	33.4%	
Total Revenues and Other Sources	<u>8,638,002</u>	<u>34,896,476</u>	24.8%	87.6%	<u>9,864,174</u>	<u>38,062,681</u>	25.9%	
Administration Department	569,982	2,281,513	25.0%	61.6%	925,475	2,450,441	37.8%	
Administration - Municipal Court	131,181	593,956	22.1%	91.1%	144,052	438,582	32.8%	
Information Technology Department	392,522	1,480,354	26.5%	92.9%	422,648	1,083,371	39.0%	
Finance Department	774,139	2,900,303	26.7%	97.1%	797,544	2,538,221	31.4%	
City Recorder	75,069	175,183	42.9%	129.6%	57,932	198,328	29.2%	
Police Department	2,416,393	7,946,996	30.4%	93.6%	2,582,120	7,078,771	36.5%	
Fire and Rescue Department	3,846,319	11,281,247	34.1%	135.9%	2,831,047	9,330,436	30.3%	
Public Works Department	969,107	4,828,115	20.1%	106.2%	912,640	2,867,080	31.8%	
Community Development	629,519	2,063,573	30.5%	83.0%	758,116	2,012,425	37.7%	
Transfers (Parks Fund)	1,182,332	3,546,997	33.3%	63.9%	1,850,976	7,452,928	24.8%	
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	-	125,533	0.0%	N/A	-	-	N/A	
Total Expenditures and Other Uses	<u>11,762,537</u>	<u>37,999,744</u>	31.0%	104.2%	<u>11,283,050</u>	<u>37,066,083</u>	30.4%	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(3,124,535)	(3,103,268)	-0.7%	220.2%	(1,418,876)	996,598	-142.4%	
Beginning Fund Balance	<u>13,565,789</u>	8,616,083	157.4%	107.9%	12,569,191	12,569,191	100.0%	
Ending Fund Balance	<u>\$ 10,441,254</u>	<u>\$ 5,512,815</u>	189.4%	93.6%	<u>\$ 11,150,315</u>	<u>\$ 13,565,789</u>	82.2%	
Reconciliation of Fund Balance:								
Restricted and Committed Funds	1,273,362							
Unassigned Fund Balance	<u>\$ 9,167,892</u>							

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of October 31, 2022

	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-	End-of-Year	
	2nd Year Actuals	Budget	Collected / Expended	Year-over-Year Change	To-Date Actuals	Actuals	
	Current Fiscal Year				Prior Fiscal Year		
211 Parks and Recreation General Fund							
Taxes	\$ -	\$ 2,005,942	0.0%	N/A	\$ -	\$ -	N/A
Intergovernmental	7,203	90,000	8.0%	30.3%	23,793	103,157	23.1%
Charges for Services	152,583	948,981	16.1%	59.1%	258,333	977,065	26.4%
Interest on Investments	14,352	15,000	95.7%	438.8%	3,271	10,509	31.1%
Miscellaneous	4,671	25,000	18.7%	72.7%	6,420	26,137	24.6%
Transfer In (City General Fund)	1,182,332	3,981,997	29.7%	63.9%	1,850,976	7,452,928	24.8%
Transfer In (Parks CIP Fund)	-	-	N/A	N/A	-	50,000	0.0%
Total Revenues and Other Sources	1,361,140	7,066,920	19.3%	63.5%	2,142,793	8,619,795	24.9%
Parks Division	1,571,326	4,670,300	33.6%	105.4%	1,490,942	4,423,720	33.7%
Recreation Division	377,515	1,235,539	30.6%	114.3%	330,329	1,057,591	31.2%
Golf Division	114,501	595,618	19.2%	40.7%	281,029	618,511	45.4%
Senior Services Division	109,591	408,075	26.9%	89.7%	122,173	368,720	33.1%
Parks Forestry Division	156,079	593,964	26.3%	99.5%	156,900	487,312	32.2%
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	2,329,012	7,728,176	30.1%	97.8%	2,381,373	7,255,855	32.8%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(967,872)	(661,256)	-46.4%	405.7%	(238,581)	1,363,940	-17.5%
Beginning Fund Balance	3,157,338	754,606	418.4%	176.1%	1,793,398	1,793,398	100.0%
Ending Fund Balance	\$ 2,189,466	\$ 93,350	2345.4%	140.8%	\$ 1,554,817	\$ 3,157,338	49.2%
Reconciliation of Fund Balance:							
Restricted and Committed Funds							
Unassigned Fund Balance	\$ 2,189,466						

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	Fiscal Year 2023		Budget to Actual		Actual to Actual Year-over-Year Change	Fiscal Year 2022		Actual Percent Collected / Expended
	Fiscal Year 2023 2nd Year Actuals	2nd Year of Biennial Budget	Percent Collected / Expended	Fiscal Year 2022 Year- To-Date Actuals		End-of-Year Actuals		
	Current Fiscal Year			Prior Fiscal Year				
230	Tourism Fund							
Taxes	\$ 244,238	\$ 100,000	244.2%	N/A	\$ -	\$ -	N/A	
Interest	2,974	-	N/A	N/A	-	-	N/A	
Miscellaneous	-	-	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>1,022,686</u>	<u>875,474</u>	<u>116.8%</u>	<u>N/A</u>	<u>-</u>	<u>-</u>	<u>N/A</u>	
Personnel Services	12,515	80,000	15.6%	N/A	-	-	N/A	
Materials and Services	243,771	629,663	38.7%	N/A	-	-	N/A	
Contingency	-	165,811	0.0%	N/A	-	-	N/A	
Total Expenditures and Other Uses	<u>256,286</u>	<u>875,474</u>	<u>29.3%</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	766,400	-	0.0%	N/A	-	-	N/A	
Beginning Fund Balance	-	-	0.0%	N/A	-	-	N/A	
Ending Fund Balance	<u>\$ 766,400</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	766,400							
Unassigned Fund Balance	<u>\$ -</u>							

City of Ashland
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	Budget to Actual							
	Current Fiscal Year				Prior Fiscal Year			
	Fiscal Year 2023 2nd Year Actuals	Fiscal Year 2023 2nd Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2022 To-Date Actuals	Fiscal Year 2022 Year- End-of-Year Actuals	Actual Percent Collected / Expended	
240	Housing Fund							
Taxes	\$ -	\$ 100,000	0.0%	0.0%	\$ 43,926	\$ -	N/A	
Ingovernmental	37,649	-	N/A	N/A	92,890	335,950	27.6%	
Interest on Investments	1,240	1,000	124.0%	500.1%	248	857	28.9%	
Transfer In (General Fund)	-	-	N/A	N/A	-	200,000	0.0%	
Total Revenues and Other Sources	<u>38,889</u>	<u>101,000</u>	38.5%	28.4%	<u>137,064</u>	<u>536,807</u>	25.5%	
Materials and Services	4,863	1,000	486.3%	457.3%	1,063	290,973	0.4%	
Capital Outlay	-	-	0.0%	0.0%	93,427	93,427	100.0%	
Total Expenditures and Other Uses	<u>4,863</u>	<u>1,000</u>	486.3%	457.3%	<u>94,490</u>	<u>384,400</u>	24.6%	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	34,026	100,000	34.0%	79.9%	42,573	152,407	27.9%	
Beginning Fund Balance	<u>280,661</u>	-	0.0%	218.8%	<u>128,254</u>	<u>128,254</u>	100.0%	
Ending Fund Balance	<u>\$ 314,688</u>	<u>\$ 100,000</u>	314.7%	184.2%	<u>\$ 170,827</u>	<u>\$ 280,661</u>	60.9%	
Reconciliation of Fund Balance:								
Restricted and Committed Funds	314,688							
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	Actual to Actual	Fiscal Year 2022	Year-End-of-Year	
	2nd Year Actuals	Budget	Collected / Expended	Year-over-Year Change	To-Date Actuals	Actuals	
	Current Fiscal Year				Prior Fiscal Year		
250 Community Development Block Fund							
Intergovernmental	\$ 26,218	\$ 188,801	13.9%	24.1%	\$ 108,919	\$ 502,037	21.7%
Total Revenues and Other Sources	26,218	188,801	13.9%	24.1%	108,919	502,037	21.7%
Personnel Services	11,036	37,163	29.7%	68.2%	16,183	49,597	32.6%
Materials and Services	26,218	151,638	17.3%	20.7%	126,479	452,440	28.0%
Total Expenditures and Other Uses	37,255	188,801	19.7%	26.1%	142,662	502,037	28.4%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(11,036)	(0)	N/A	32.7%	(33,743)	-	N/A
Beginning Fund Balance	36,617	-	0.0%	100.0%	36,617	36,617	100.0%
Ending Fund Balance	\$ 25,581	\$ (0)	N/A	890.2%	\$ 2,874	\$ 36,617	7.8%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	25,581						
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 To-Date Actuals	Year-End-of-Year Actuals	
	2nd Year Actuals	Budget					
	Current Fiscal Year				Prior Fiscal Year		
255 Reserve Fund							
Interest on Investments	\$ 8,838	\$ 400	2209.5%	12579.2%	\$ 70	\$ 210	33.5%
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	8,838	400	2209.5%	12579.2%	70	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	8,838	400	2209.5%	12579.2%	70	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	\$ 1,763,599	\$ 40,456	4359.3%	4451.1%	\$ 39,621	\$ 1,754,761	2.3%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	1,763,599						
Unassigned Fund Balance	\$ -						

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as of October 31, 2022

	Budget to Actual							
	Current Fiscal Year				Prior Fiscal Year			
	Fiscal Year 2023 2nd Year Actuals	Fiscal Year 2023 2nd Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2022 To-Date Actuals	Fiscal Year 2022 Year- End-of-Year Actuals	Actual Percent Collected / Expended	
260	Street Fund							
Taxes	\$ 256,935	\$ 679,399	37.8%	1698.7%	\$ 15,125	\$ 2,065,803	0.7%	
Intergovernmental	566,272	1,522,125	37.2%	58.5%	968,407	2,103,177	46.0%	
Charges for Services - Rates	559,810	1,642,500	34.1%	101.0%	554,455	1,676,057	33.1%	
Charges for Services - Misc. Service Fees	406	15,000	2.7%	88.5%	459	1,555	29.5%	
System Development Charges	62,215	150,000	41.5%	175.7%	35,416	165,625	21.4%	
Assessments	291	6,000	4.8%	86.2%	337	2,171	15.5%	
Interest on Investments	25,849	11,700	220.9%	458.2%	5,641	21,110	26.7%	
Miscellaneous	7,501	15,000	50.0%	582.2%	1,289	17,808	7.2%	
Other Financing Sources	-	2,588,000	0.0%	N/A	-	-	N/A	
Total Revenues and Other Sources	<u>1,479,278</u>	<u>6,629,724</u>	22.3%	93.6%	<u>1,581,129</u>	<u>6,053,306</u>	26.1%	
Public Works - Ground Maintenance	78,414	279,270	28.1%	267.5%	29,311	235,837	12.4%	
Public Works - Street Operations	1,633,084	6,125,846	26.7%	144.8%	1,128,205	4,151,604	27.2%	
Public Works - Street Operations Debt	-	81,563	0.0%	0.0%	75,631	-	N/A	
Public Works - Transportation SDC's	-	364,660	0.0%	N/A	-	2,364	0.0%	
Contingency	-	156,635	0.0%	N/A	-	-	N/A	
Total Expenditures and Other Uses	<u>1,711,498</u>	<u>7,007,974</u>	24.4%	138.8%	<u>1,233,147</u>	<u>4,389,805</u>	28.1%	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(232,219)	(378,250)	38.6%	-66.7%	347,983	1,663,501	20.9%	
Beginning Fund Balance	<u>5,535,938</u>	767,135	721.6%	143.0%	<u>3,872,437</u>	<u>3,872,437</u>	100.0%	
Ending Fund Balance	<u>\$ 5,303,719</u>	<u>\$ 388,885</u>	1363.8%	125.7%	<u>\$ 4,220,419</u>	<u>\$ 5,535,938</u>	76.2%	
Reconciliation of Fund Balance:								
Restricted and Committed Funds	5,303,719							
Unassigned Fund Balance	<u>\$ (0)</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	Actual to Actual	Fiscal Year 2022	Year-End-of-Year	
	2nd Year Actuals	Budget	Collected / Expended	Year-over-Year Change	To-Date Actuals	Actuals	
	Current Fiscal Year				Prior Fiscal Year		
280	Airport Fund						
Intergovernmental	\$ -	\$ 2,598,000	0.0%	N/A	\$ -	\$ 283,609	0.0%
Charges for Services - Rates	58,391	164,000	35.6%	95.6%	61,110	169,862	36.0%
Interest on Investments	1,515	3,000	50.5%	322.0%	471	1,178	40.0%
Total Revenues and Other Sources	<u>59,907</u>	<u>2,765,000</u>	<u>2.2%</u>	<u>97.3%</u>	<u>61,580</u>	<u>454,649</u>	<u>13.5%</u>
Materials and Services	25,971	91,772	28.3%	77.6%	33,453	91,626	36.5%
Capital Outlay	50,231	2,678,000	1.9%	75.9%	66,157	328,977	20.1%
Contingency	-	2,753	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>76,201</u>	<u>2,772,525</u>	<u>2.7%</u>	<u>76.5%</u>	<u>99,610</u>	<u>420,604</u>	<u>23.7%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(16,294)	(7,525)	-116.5%	42.8%	(38,030)	34,045	-111.7%
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>\$ 281,877</u>	<u>\$ 189,853</u>	<u>148.5%</u>	<u>124.7%</u>	<u>\$ 226,097</u>	<u>\$ 298,171</u>	<u>75.8%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds	<u>281,877</u>						
Unassigned Fund Balance	<u>\$ -</u>						

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	Budget to Actual							
	Current Fiscal Year				Prior Fiscal Year			
	Fiscal Year 2023 2nd Year Actuals	Fiscal Year 2023 2nd Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2022 To-Date Actuals	Fiscal Year 2022 Year- End-of-Year Actuals	Actual Percent Collected / Expended	
410 Capital Improvements Fund								
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A	N/A
Charges for Services - Misc. Service Fees	71,462	170,000	42.0%	114.1%	62,657	200,868	31.2%	31.2%
System Development Charges	10,623	70,000	15.2%	117.9%	9,010	39,779	22.6%	22.6%
Interest on Investments	6,081	8,700	69.9%	318.8%	1,908	5,661	33.7%	33.7%
Miscellaneous	-	-	N/A	N/A	-	1,024	0.0%	0.0%
Total Revenues and Other Sources	88,165	248,700	35.5%	119.8%	73,575	247,331	29.7%	29.7%
Public Works - Capital Outlay	8,740	284,249	3.1%	N/A	-	-	N/A	N/A
Transfer Out (Debt Service Fund)	110,000	110,000	100.0%	N/A	-	110,000	0.0%	0.0%
Contingency	-	-	N/A	N/A	-	-	N/A	N/A
Total Expenditures and Other Uses	118,740	394,249	30.1%	N/A	-	110,000	0.0%	0.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(30,575)	(145,549)	79.0%	-41.6%	73,575	137,331	53.6%	53.6%
Beginning Fund Balance	1,208,241	145,549	830.1%	112.8%	1,070,909	1,070,909	100.0%	100.0%
Ending Fund Balance	\$ 1,177,666	\$ -	0.0%	102.9%	\$ 1,144,484	\$ 1,208,241	94.7%	94.7%
Reconciliation of Fund Balance:								
Restricted and Committed Funds		1,177,666						
Unassigned Fund Balance	\$	(0)						

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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	End-of-Year Actuals	
	2nd Year Actuals	Budget					
	Current Fiscal Year				Prior Fiscal Year		
411 Parks Capital Improvement Fund							
Taxes	\$ 223,676	\$ -	N/A	N/A	\$ -	\$ 687,139	0.0%
Intergovernmental	110,000	7,500,000	1.5%	55.0%	200,000	555,714	36.0%
Interest on Investments	9,465	9,700	97.6%	299.6%	3,160	8,288	38.1%
Miscellaneous	-	50,000	0.0%	N/A	-	-	0.0%
Total Revenues and Other Sources	343,141	7,559,700	4.5%	168.9%	203,160	1,251,141	16.2%
Materials and Services	-	202,000	0.0%	0.0%	-	-	N/A
Capital Outlay	451,096	6,985,000	6.5%	130.6%	345,285	924,784	37.3%
Transfer Out (Debt Service Fund)	188,596	623,596	30.2%	N/A	-	189,172	0.0%
Transfer Out (Parks General Fund)	-	-	N/A	N/A	-	50,000	0.0%
Total Expenditures and Other Uses	639,692	7,810,596	8.2%	185.3%	345,286	1,163,956	29.7%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(296,551)	(250,896)	118.2%	208.7%	(142,127)	87,185	-163.0%
Beginning Fund Balance	1,978,493	537,234	368.3%	104.6%	1,891,308	1,891,308	100.0%
Ending Fund Balance	\$ 1,681,942	\$ 286,338	587.4%	96.2%	\$ 1,749,182	\$ 1,978,493	88.4%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	1,681,942						
Unassigned Fund Balance	<u>\$ 0</u>						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of October 31, 2022

	Budget to Actual							
	Current Fiscal Year				Prior Fiscal Year			
	Fiscal Year 2023 2nd Year Actuals	Fiscal Year 2023 2nd Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2022 To-Date Actuals	Fiscal Year 2022 Year- End-of-Year Actuals	Actual Percent Collected / Expended	
530	Debt Services							
Taxes	\$ 3,312	\$ 209,388	1.6%	94.2%	\$ 3,514	\$ 221,656	1.6%	
Charges for Services - Internal	420,458	1,154,300	36.4%	99.8%	421,372	1,264,116	33.3%	
Interest on Investments	1,346	2,900	46.4%	270.1%	499	3,333	15.0%	
Transfer In (CIP)	110,000	110,000	100.0%	N/A	-	110,000	0.0%	
Transfer In (Parks CIP)	188,596	188,596	100.0%	N/A	-	189,172	0.0%	
Total Revenues and Other Sources	<u>723,712</u>	<u>1,665,184</u>	43.5%	170.1%	<u>425,385</u>	<u>1,788,277</u>	23.8%	
Debt Service	1,265,502	1,766,451	71.6%	100.9%	1,253,846	1,766,448	71.0%	
Total Expenditures and Other Uses	<u>1,265,502</u>	<u>1,766,451</u>	71.6%	100.9%	<u>1,253,846</u>	<u>1,766,448</u>	71.0%	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(541,790)	(101,267)	-435.0%	65.4%	(828,461)	21,829	-3795.2%	
Beginning Fund Balance	<u>1,009,801</u>	<u>1,252,463</u>	80.6%	102.2%	<u>987,972</u>	<u>987,972</u>	100.0%	
Ending Fund Balance	<u>\$ 468,011</u>	<u>\$ 1,151,196</u>	40.7%	293.4%	<u>\$ 159,511</u>	<u>\$ 1,009,801</u>	15.8%	
Reconciliation of Fund Balance:								
Restricted and Committed Funds	468,011							
Unassigned Fund Balance	<u>\$ -</u>							

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of October 31, 2022

	Budget to Actual							
	Current Fiscal Year				Prior Fiscal Year			
	Fiscal Year 2023 2nd Year Actuals	Fiscal Year 2023 2nd Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2022 To-Date Actuals	Fiscal Year 2022 Year- End-of-Year Actuals	Actual Percent Collected / Expended	
670	Water Fund							
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A	
Charges for Services - Rates	4,072,351	8,840,000	46.1%	99.3%	4,099,735	8,399,651	48.8%	
Charges for Services - Misc. Service Fees	19,155	90,000	21.3%	228.8%	8,373	67,573	12.4%	
System Development Charges	83,644	150,000	55.8%	200.3%	41,750	204,411	20.4%	
Interest on Investments	67,688	92,800	72.9%	319.1%	21,211	65,754	32.3%	
Miscellaneous	25	26,000	0.1%	2.9%	876	4,104	21.3%	
Other Financing Sources	-	17,545,800	0.0%	N/A	-	-	N/A	
Total Revenues and Other Sources	<u>4,242,863</u>	<u>26,744,600</u>	15.9%	101.7%	<u>4,171,944</u>	<u>8,741,494</u>	47.7%	
Public Works - Conservation	41,101	283,670	14.5%	115.2%	35,679	127,393	28.0%	
Public Works - Water Supply	287,464	4,121,215	7.0%	59.9%	479,508	1,142,413	42.0%	
Public Works - Water Supply Debt	9,343	127,776	7.3%	101.7%	9,183	127,775	7.2%	
Public Works - Water Distribution	1,298,272	4,867,942	26.7%	98.7%	1,315,166	3,686,295	35.7%	
Public Works - Water Distribution Debt	241,364	269,197	89.7%	101.8%	237,139	267,260	88.7%	
Public Works - Water Treatment	733,332	15,555,295	4.7%	149.3%	491,193	1,411,805	34.8%	
Public Works - Water Treatment Debt	72,882	75,195	96.9%	101.7%	71,631	72,662	98.6%	
Public Works - Reimbursement SDC's	-	150,000	0.0%	N/A	-	-	N/A	
Public Works - Improvement SDC's	52,163	2,131,200	2.4%	107.0%	48,751	269,059	18.1%	
Public Works - Debt SDC's	33,633	33,390	100.7%	101.7%	33,057	33,390	99.0%	
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>2,819,553</u>	<u>28,077,458</u>	10.0%	101.7%	<u>2,771,306</u>	<u>7,188,052</u>	38.6%	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	1,423,310	(1,332,858)	206.8%	101.6%	1,400,638	1,553,442	90.2%	
Beginning Fund Balance	<u>14,299,291</u>	<u>11,518,403</u>	124.1%	112.2%	<u>12,745,849</u>	<u>12,745,849</u>	100.0%	
Ending Fund Balance	<u>\$ 15,722,601</u>	<u>\$ 10,185,545</u>	154.4%	111.1%	<u>\$ 14,146,488</u>	<u>\$ 14,299,291</u>	98.9%	
Reconciliation of Fund Balance:								
Restricted and Committed Funds	1,162,197							
Unassigned Fund Balance	<u>\$ 14,560,404</u>							

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of October 31, 2022

	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-	End-of-Year	
	2nd Year Actuals	Budget	Collected / Expended	Year-over-Year Change	To-Date Actuals	Actuals	
	Current Fiscal Year				Prior Fiscal Year		
675 Wastewater Fund							
Taxes	\$ -	\$ -	N/A	0.0%	\$ 4,720	\$ 38	12421.4%
Intergovernmental	-	-	N/A	N/A	-	-	N/A
Charges for Services - Rates	2,229,002	6,040,000	36.9%	102.3%	2,179,914	6,301,095	34.6%
Charges for Services - Misc. Service Fees	-	150,000	0.0%	0.0%	(3,174)	(3,174)	100.0%
System Development Charges	55,319	-	N/A	200.5%	27,589	91,772	30.1%
Interest on Investments	36,696	86,700	42.3%	289.7%	12,669	38,811	32.6%
Other Financing Sources	104,838	2,858,650	3.7%	81.3%	128,874	672,428	19.2%
Total Revenues and Other Sources	<u>2,425,918</u>	<u>9,135,350</u>	<u>26.6%</u>	<u>103.2%</u>	<u>2,350,592</u>	<u>7,100,970</u>	<u>33.1%</u>
Public Works - Wastewater Collection	772,858	2,793,623	27.7%	99.0%	780,785	2,259,032	34.6%
Public Works - Wastewater Collection Debt	42,828	46,057	93.0%	99.1%	43,228	46,056	93.9%
Public Works - Wastewater Treatment	1,701,028	5,714,038	29.8%	169.2%	1,005,077	3,734,655	26.9%
Public Works - Wastewater Treatment Debt	61,088	128,797	47.4%	100.0%	61,088	128,797	47.4%
Public Works - Improvements SDC's	18,193	1,331,350	1.4%	63.1%	28,842	165,385	17.4%
Contingency	-	184,274	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>2,595,995</u>	<u>10,198,139</u>	<u>25.5%</u>	<u>135.3%</u>	<u>1,919,020</u>	<u>6,333,925</u>	<u>30.3%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(170,078)	(1,062,789)	84.0%	-39.4%	431,571	767,045	56.3%
Beginning Fund Balance	<u>8,336,733</u>	<u>5,932,421</u>	<u>140.5%</u>	<u>110.1%</u>	<u>7,569,688</u>	<u>7,569,688</u>	<u>100.0%</u>
Ending Fund Balance	<u>\$ 8,166,655</u>	<u>\$ 4,869,632</u>	<u>167.7%</u>	<u>102.1%</u>	<u>\$ 8,001,259</u>	<u>\$ 8,336,733</u>	<u>96.0%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds	2,228,374						
Unassigned Fund Balance	<u>\$ 5,938,281</u>						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of October 31, 2022

	Budget to Actual						
	Fiscal Year 2023 2nd Year Actuals	Fiscal Year 2023 2nd Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2022 To-Date Actuals	Fiscal Year 2022 End-of-Year Actuals	Actual Percent Collected / Expended
	Current Fiscal Year				Prior Fiscal Year		
680 Stormwater Fund							
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A
Charges for Services - Rates	266,692	769,600	34.7%	101.8%	262,080	793,847	33.0%
Charges for Services - Misc. Service Fees	-	-	N/A	N/A	-	-	N/A
System Development Charges	6,518	35,000	18.6%	191.8%	3,399	33,287	10.2%
Interest on Investments	9,065	10,000	90.6%	299.7%	3,024	8,992	33.6%
Total Revenues and Other Sources	<u>282,274</u>	<u>814,600</u>	34.7%	105.1%	<u>268,504</u>	<u>836,126</u>	32.1%
Public Works - Storm Water Operations	202,420	1,102,538	18.4%	78.6%	257,424	722,578	35.6%
Public Works - Storm Water Operations Debt	10,725	11,550	92.9%	99.1%	10,825	11,550	93.7%
Public Works - Storm Water SDC's	-	275,000	0.0%	0.0%	9,398	12,120	77.5%
Contingency	-	37,173	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>213,145</u>	<u>1,426,261</u>	14.9%	76.8%	<u>277,647</u>	<u>746,248</u>	37.2%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	69,130	(611,661)	111.3%	-756.1%	(9,143)	89,878	-10.2%
Beginning Fund Balance	<u>1,867,493</u>	856,106	218.1%	105.1%	<u>1,777,615</u>	<u>1,777,615</u>	100.0%
Ending Fund Balance	<u>\$ 1,936,623</u>	<u>\$ 244,445</u>	792.3%	109.5%	<u>\$ 1,768,472</u>	<u>\$ 1,867,493</u>	94.7%
Reconciliation of Fund Balance:							
Restricted and Committed Funds		(49,085)					
Unassigned Fund Balance	<u>\$ 1,887,537</u>						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of October 31, 2022

	Budget to Actual							
	Fiscal Year 2023		Percent		Actual to Actual		Fiscal Year 2022	Actual Percent
	Fiscal Year 2023 2nd Year Actuals	2nd Year of Biennial Budget	Collected / Expended	Year-over-Year Change	Fiscal Year 2022 Year- To-Date Actuals	End-of-Year Actuals		
Current Fiscal Year				Prior Fiscal Year				
690	Electric Fund							
Intergovernmental	\$ -	\$ 210,000	0.0%	N/A	\$ 12,369	\$ 50,308	24.6%	
Charges for Services - Rates	5,798,191	18,408,531	31.5%	101.6%	5,707,397	17,375,916	32.8%	
Charges for Services - Misc. Service Fees	243,252	268,000	90.8%	151.0%	161,060	316,209	50.9%	
Interest on Investments	22,900	25,000	91.6%	427.6%	5,356	18,608	28.8%	
Miscellaneous	15,164	302,000	5.0%	70.3%	21,557	63,231	34.1%	
Total Revenues and Other Sources	<u>6,079,507</u>	<u>19,213,531</u>	31.6%	102.9%	<u>5,907,740</u>	<u>17,824,272</u>	33.1%	
Administration - Conservation	241,883	1,122,936	21.5%	84.5%	286,164	762,029	37.6%	
Electric - Supply	2,292,283	7,738,500	29.6%	97.6%	2,348,974	6,775,000	34.7%	
Electric - Distribution	2,592,638	8,152,647	31.8%	102.6%	2,527,599	7,656,603	33.0%	
Electric - Transmission	352,005	1,127,500	31.2%	104.9%	335,535	1,002,989	33.5%	
Debt Service	-	243,663	0.0%	N/A	-	21,850	0.0%	
Contingency	-	551,557	0.0%	N/A	-	-	N/A	
Total Expenditures and Other Uses	<u>5,478,809</u>	<u>18,936,803</u>	28.9%	99.6%	<u>5,498,273</u>	<u>16,218,471</u>	33.9%	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	600,698	276,728	217.1%	146.7%	409,468	1,605,801	25.5%	
Beginning Fund Balance	<u>5,023,947</u>	<u>4,963,035</u>	101.2%	147.0%	<u>3,418,146</u>	<u>3,418,146</u>	100.0%	
Ending Fund Balance	<u>\$ 5,624,645</u>	<u>\$ 5,239,763</u>	107.3%	146.9%	<u>\$ 3,827,614</u>	<u>\$ 5,023,947</u>	76.2%	
Reconciliation of Fund Balance:								
Restricted and Committed Funds	-							
Unassigned Fund Balance	<u>\$ 5,624,645</u>							

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of October 31, 2022

	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-	End-of-Year	
	2nd Year Actuals	Budget	Collected / Expended	Year-over-Year Change	To-Date Actuals	Actuals	
	Current Fiscal Year				Prior Fiscal Year		
695 Telecommunications Fund							
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A
Charges for Services - Rates	819,376	2,847,836	28.8%	89.5%	915,397	2,780,392	32.9%
Charges for Services - Misc. Service Fees	-	5,100	0.0%	N/A	-	-	N/A
Interest on Investments	12,037	12,330	97.6%	360.2%	3,342	10,849	30.8%
Miscellaneous	-	-	N/A	N/A	-	456	N/A
Total Revenues and Other Sources	831,414	2,865,266	29.0%	90.5%	918,739	2,791,697	32.9%
Personnel Services	258,232	919,425	28.1%	105.2%	245,577	717,620	34.2%
Materials & Services	342,929	1,148,608	29.9%	110.1%	311,357	982,284	31.7%
Capital Outlay	13,662	126,250	10.8%	N/A	-	-	N/A
Debt - Transfer to Debt Service Fund	172,024	516,073	33.3%	99.5%	172,939	518,816	33.3%
Contingency	-	10,936	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	786,848	2,721,292	28.9%	107.8%	729,872	2,218,720	32.9%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	44,566	143,974	31.0%	23.6%	188,866	572,977	33.0%
Beginning Fund Balance	2,683,911	2,030,348	132.2%	127.1%	2,110,934	2,110,934	100.0%
Ending Fund Balance	\$ 2,728,477	\$ 2,174,322	125.5%	118.6%	\$ 2,299,800	\$ 2,683,911	85.7%
Reconciliation of Fund Balance:							
Restricted and Committed Funds							
Unassigned Fund Balance	\$ 2,728,477						

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 Year-	End-of-Year	
	2nd Year Actuals	Budget	Collected / Expended	Year-over-Year Change	To-Date Actuals	Actuals	
	Current Fiscal Year				Prior Fiscal Year		
720 Insurance Service Fund							
Charges for Services - Internal	\$ 626,898	\$ 1,902,822	32.9%	103.4%	\$ 606,389	\$ 1,840,742	32.9%
Interest on Investments	1,769	950	186.2%	916.6%	193	2,305	8.4%
Miscellaneous	680	40,000	1.7%	7.5%	9,039	19,348	46.7%
Total Revenues and Other Sources	629,347	1,943,772	32.4%	102.2%	615,621	1,862,395	33.1%
Materials and Services	1,210,537	1,608,460	75.3%	128.8%	939,621	1,202,789	78.1%
Contingency	-	48,254	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	1,210,537	1,656,714	73.1%	128.8%	939,621	1,202,789	78.1%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(581,191)	287,058	-302.5%	179.4%	(324,000)	659,606	-49.1%
Beginning Fund Balance	830,810	595,687	139.5%	485.3%	171,204	171,204	100.0%
Ending Fund Balance	\$ 249,619	\$ 882,745	28.3%	-163.4%	\$ (152,796)	\$ 830,810	-18.4%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	249,619						
Unassigned Fund Balance	\$ -						

City of Ashland
Statement of Resources, Requirements, and Changes in 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	Actual to Actual	Fiscal Year 2022	Year-End-of-Year	
	2nd Year Actuals	Budget	Collected / Expended	Year-over-Year Change	To-Date Actuals	Actuals	
	Current Fiscal Year				Prior Fiscal Year		
725 Health Benefits Fund							
Charges for Services - Internal	\$ 1,851,142	\$ 5,357,193	34.6%	102.5%	\$ 1,806,454	\$ 5,751,958	31.4%
Interest on Investments	9,822	10,100	97.3%	473.4%	2,075	7,198	28.8%
Miscellaneous	-	-	N/A	N/A	1,430	3,736	38.3%
Total Revenues and Other Sources	1,860,965	5,367,293	34.7%	102.8%	1,809,959	5,762,892	31.4%
Materials and Services	1,676,570	6,005,585	27.9%	96.1%	1,744,266	5,236,858	33.3%
Contingency	-	180,168	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	1,676,570	6,185,753	27.1%	96.1%	1,744,266	5,236,858	33.3%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	184,394	(818,460)	-22.5%	280.7%	65,693	526,034	12.5%
Beginning Fund Balance	1,989,389	1,288,730	154.4%	135.9%	1,463,355	1,463,355	100.0%
Ending Fund Balance	\$ 2,173,783	\$ 470,270	462.2%	142.2%	\$ 1,529,048	\$ 1,989,389	76.9%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	2,173,783						
Unassigned Fund Balance	\$ -						

City of Ashland
Statement of Resources, Requirements, and Changes in 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	Actual to Actual	Fiscal Year 2022	Year-End-of-Year	
	2nd Year Actuals	Budget	Collected / Expended	Year-over-Year Change	To-Date Actuals	Actuals	
	Current Fiscal Year				Prior Fiscal Year		
730	Equipment Fund						
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A
Charges for Services - Internal	1,361,295	4,083,885	33.3%	98.6%	1,381,319	4,143,957	33.3%
Charges for Services - Misc. Service Fees	151,866	230,000	66.0%	141.7%	107,198	355,912	30.1%
Interest on Investments	29,902	3,000	996.7%	401.0%	7,456	26,166	28.5%
Miscellaneous	167,707	152,200	110.2%	31789.7%	528	528	99.9%
Total Revenues and Other Sources	<u>1,710,769</u>	<u>4,469,085</u>	<u>38.3%</u>	<u>114.3%</u>	<u>1,496,501</u>	<u>4,526,563</u>	<u>33.1%</u>
Public Works - Maintenance	777,658	2,177,887	35.7%	106.7%	728,931	2,220,055	32.8%
Public Works - Purchasing and Acquisition	803,653	1,604,400	50.1%	834.3%	96,325	300,241	32.1%
Contingency	-	65,337	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>1,581,311</u>	<u>3,847,624</u>	<u>41.1%</u>	<u>191.6%</u>	<u>825,256</u>	<u>2,520,296</u>	<u>32.7%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	129,458	621,461	20.8%	19.3%	671,244	2,006,267	33.5%
Beginning Fund Balance	<u>5,874,505</u>	<u>4,212,341</u>	<u>139.5%</u>	<u>151.9%</u>	<u>3,868,238</u>	<u>3,868,238</u>	<u>100.0%</u>
Ending Fund Balance	<u>\$ 6,003,963</u>	<u>\$ 4,833,802</u>	<u>124.2%</u>	<u>132.3%</u>	<u>\$ 4,539,482</u>	<u>\$ 5,874,505</u>	<u>77.3%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds	-						
Unassigned Fund Balance	<u>\$ 6,003,963</u>						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of October 31, 2022

	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	End-of-Year	
	2nd Year Actuals	Budget	Collected / Expended	Year-over-Year Change	To-Date Actuals	Actuals	
	Current Fiscal Year				Prior Fiscal Year		
731 Parks Equipment Fund							
Charges for Services - Internal	\$ 33,333	\$ 100,000	33.3%	100.0%	\$ 33,333	\$ 100,000	33.3%
Interest on Investments	2,154	4,000	53.9%	293.4%	734	2,080	35.3%
Miscellaneous	-	10,000	0.0%	N/A	-	-	N/A
Total Revenues and Other Sources	<u>35,488</u>	<u>114,000</u>	<u>31.1%</u>	<u>104.2%</u>	<u>34,067</u>	<u>102,080</u>	<u>33.4%</u>
Capital Outlay	-	100,000	0.0%	N/A	86,424	90,155	95.9%
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>86,424</u>	<u>90,155</u>	<u>95.9%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	35,488	13,940	254.6%	-67.8%	(52,357)	11,925	-439.0%
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>\$ 448,737</u>	<u>\$ 477,347</u>	<u>94.0%</u>	<u>128.6%</u>	<u>\$ 348,967</u>	<u>\$ 413,249</u>	<u>84.4%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds							
Unassigned Fund Balance	<u>\$ 448,737</u>						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of October 31, 2022

	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		
810 Cemetery Fund							
Charges for Services	\$ 4,332	\$ 19,500	22.2%	158.4%	\$ 2,734	\$ 12,896	21.2%
Interest on Investments	4,682	8,200	57.1%	287.5%	1,629	4,879	33.4%
Transfer In (General Fund)	500	500	100.0%	100.0%	500	500	100.0%
Total Revenues and Other Sources	<u>9,514</u>	<u>28,200</u>	<u>33.7%</u>	<u>195.6%</u>	<u>4,863</u>	<u>18,275</u>	<u>26.6%</u>
Transfers	4,682	65,000	7.2%	287.5%	1,629	4,879	33.4%
Total Expenditures and Other Uses	<u>4,682</u>	<u>65,000</u>	<u>7.2%</u>	<u>287.5%</u>	<u>1,629</u>	<u>4,879</u>	<u>33.4%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	4,832	(36,800)	113.1%	149.4%	3,234	13,396	24.1%
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>\$ 935,727</u>	<u>\$ 835,327</u>	<u>112.0%</u>	<u>101.6%</u>	<u>\$ 920,733</u>	<u>\$ 930,895</u>	<u>98.9%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds		-					
Unassigned Fund Balance	<u>\$ 935,727</u>						

City of Ashland
Summary of Fund Balances
as of October 31, 2022

Fund	Balance October 31, 2022	Balance October 31, 2021	Change From FY 2022	2022-2023 Requirements	Over(Under) Requirements
General Fund	\$ 10,441,254	\$ 11,150,315	\$ (709,061)	7,310,626	143%
Parks General Fund	2,189,466	1,554,817	634,648	1,385,064	158%
Tourism Fund	766,400	-	-	No Policy	N/A
Housing Fund	314,688	170,827	143,860	No Policy	N/A
Community Block Grant Fund	25,581	2,874	22,707	No Policy	N/A
Reserve Fund	1,763,599	39,621	1,723,978	No Policy	N/A
Street Fund	5,303,719	4,220,419	1,083,300	388,885	1364%
Airport Fund	281,877	226,097	55,779	59,018	478%
Capital Improvements Fund	1,177,666	1,144,484	33,182	No Policy	N/A
Parks Capital Improvements Fund	1,681,942	1,749,182	(67,240)	No Policy	N/A
Debt Service Fund	468,011	159,511	308,499	No Policy	N/A
Water Fund	15,722,601	14,146,488	1,576,113	4,290,031	366%
Wastewater Fund	8,166,655	8,001,259	165,396	2,675,526	305%
Storm Drain Fund	1,936,623	1,768,472	168,151	244,445	792%
Electric Fund	5,624,645	3,827,614	1,797,032	4,218,671	133%
Telecommunications Fund	2,728,477	2,299,800	428,677	482,346	566%
Insurance Services Fund	249,619	(152,796)	402,416	669,329	37%
Health Benefits Reserve Fund	2,173,783	1,529,048	644,735	562,647	386%
Equipment Fund	6,003,963	4,539,482	1,464,480	2,437,313	246%
Parks Equipment Fund	448,737	348,967	99,769	32,278	1390%
Cemetery Trust Fund	935,727	920,733	14,994	No Policy	N/A
	<u>\$ 68,405,032</u>	<u>\$ 57,647,217</u>	<u>\$ 10,757,815</u>		
Total Fund Balances	<u>\$ 68,405,032</u>	<u>\$ 57,647,217</u>	<u>\$ 10,757,815</u>		
Restricted and Committed Funds					
Restricted	\$ 10,229,702	\$ 8,085,705	\$ 2,143,997		
Committed	14,995,667	17,225,176	(2,229,509)		
Unassigned	43,179,663	32,336,336	10,843,327		
	<u>\$ 68,405,032</u>	<u>\$ 57,647,217</u>	<u>\$ 10,757,815</u>		
Total Fund Balances	<u>\$ 68,405,032</u>	<u>\$ 57,647,217</u>	<u>\$ 10,757,815</u>		