

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of December 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 To-Date Actuals	Year- End-of-Year Actuals	Collected / Expended		
Current Fiscal Year				Prior Fiscal Year					
110	General Fund								
Taxes	\$ 16,628,201	\$ 22,566,042	73.7%	98.4%	\$ 16,906,392	\$ 23,377,035	72.3%		
Licenses and Permits	565,836	1,124,000	50.3%	107.5%	526,602	1,539,283	34.2%		
Intergovernmental	1,890,011	1,647,835	114.7%	70.2%	2,693,956	3,532,527	76.3%		
Charges for Services	4,403,305	8,803,449	50.0%	99.6%	4,420,083	9,242,365	47.8%		
Fines	90,954	544,500	16.7%	104.5%	87,077	171,689	50.7%		
Interest on Investments	109,592	38,000	288.4%	380.5%	28,803	73,243	39.3%		
Miscellaneous	38,954	57,650	67.6%	80.9%	48,159	71,660	67.2%		
Transfer in (Water Fund)	50,000	50,000	100.0%	100.0%	50,000	50,000	100.0%		
Transfer In (Cemetery)	8,137	65,000	12.5%	353.5%	2,302	4,879	47.2%		
Total Revenues and Other Sources	<u>23,784,990</u>	<u>34,896,476</u>	<u>68.2%</u>	<u>96.0%</u>	<u>24,763,374</u>	<u>38,062,681</u>	<u>65.1%</u>		
Administration Department	853,915	2,281,513	37.4%	66.3%	1,287,710	2,450,441	52.6%		
Administration - Municipal Court	196,444	593,956	33.1%	92.4%	212,703	438,582	48.5%		
Information Technology Department	563,796	1,480,354	38.1%	94.0%	599,547	1,083,371	55.3%		
Finance Department	1,300,505	2,900,303	44.8%	97.3%	1,336,050	2,538,221	52.6%		
City Recorder	104,254	175,183	59.5%	100.9%	103,354	198,328	52.1%		
Police Department	3,572,530	7,946,996	45.0%	95.9%	3,724,063	7,078,771	52.6%		
Fire and Rescue Department	5,678,472	11,281,247	50.3%	126.4%	4,490,735	9,330,436	48.1%		
Public Works Department	1,467,604	4,828,115	30.4%	104.9%	1,398,890	2,867,080	48.8%		
Community Development	928,119	2,163,573	42.9%	84.9%	1,092,811	2,012,425	54.3%		
Transfers (Parks Fund)	1,773,498	3,546,997	50.0%	63.9%	2,776,464	7,452,928	37.3%		
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	<u>17,215,111</u>	<u>37,999,744</u>	<u>45.3%</u>	<u>101.1%</u>	<u>17,022,828</u>	<u>37,066,083</u>	<u>45.9%</u>		
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	6,569,879	(3,103,268)	311.7%	84.9%	7,740,546	996,598	776.7%		
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>\$ 20,135,668</u>	<u>\$ 5,512,815</u>	<u>365.3%</u>	<u>99.1%</u>	<u>\$ 20,309,737</u>	<u>\$ 13,565,789</u>	<u>149.7%</u>		
Reconciliation of Fund Balance:									
Restricted and Committed Funds	1,273,362								
Unassigned Fund Balance	<u>\$ 18,862,306</u>								

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of December 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		
211 Parks and Recreation General Fund							
Taxes	\$ -	\$ 2,005,942	0.0%	N/A	\$ -	\$ -	N/A
Intergovernmental	10,938	90,000	12.2%	42.1%	26,011	103,157	25.2%
Charges for Services	308,537	948,981	32.5%	62.1%	496,745	977,065	50.8%
Interest on Investments	22,711	15,000	151.4%	491.8%	4,618	10,509	43.9%
Miscellaneous	4,621	25,000	18.5%	19.1%	24,201	26,137	92.6%
Transfer In (City General Fund)	1,773,498	3,981,997	44.5%	63.9%	2,776,464	7,452,928	37.3%
Transfer In (Parks CIP Fund)	-	-	N/A	N/A	435,000	50,000	870.0%
Total Revenues and Other Sources	2,120,305	7,066,920	30.0%	56.3%	3,763,039	8,619,795	43.7%
Parks Division	2,263,109	4,670,300	48.5%	103.6%	2,183,877	4,423,720	49.4%
Recreation Division	564,423	1,235,539	45.7%	110.9%	509,170	1,057,591	48.1%
Golf Division	170,875	595,618	28.7%	45.4%	376,297	618,511	60.8%
Senior Services Division	163,159	408,075	40.0%	87.9%	185,683	368,720	50.4%
Parks Forestry Division	238,885	593,964	40.2%	96.5%	247,435	487,312	50.8%
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	3,400,451	7,728,176	44.0%	97.1%	3,502,461	7,255,855	48.3%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(1,280,146)	(661,256)	-93.6%	-491.3%	260,578	1,363,940	19.1%
Beginning Fund Balance	3,157,338	754,606	418.4%	176.1%	1,793,398	1,793,398	100.0%
Ending Fund Balance	\$ 1,877,192	\$ 93,350	2010.9%	91.4%	\$ 2,053,976	\$ 3,157,338	65.1%
Reconciliation of Fund Balance:							
Restricted and Committed Funds							
Unassigned Fund Balance	\$ 1,877,192						

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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 To-Date Actuals		Year- 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	5,655	-	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>1,025,367</u>	<u>875,474</u>	117.1%	N/A	-	-	N/A	
Personnel Services	23,988	80,000	30.0%	N/A	-	-	N/A	
Materials and Services	333,161	629,663	52.9%	N/A	-	-	N/A	
Contingency	-	165,811	0.0%	N/A	-	-	N/A	
Total Expenditures and Other Uses	<u>357,149</u>	<u>875,474</u>	40.8%	N/A	-	-	N/A	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	668,218	-	0.0%	N/A	-	-	N/A	
Beginning Fund Balance	-	-	0.0%	N/A	-	-	N/A	
Ending Fund Balance	<u>\$ 668,218</u>	<u>\$ -</u>	0.0%	N/A	<u>\$ -</u>	<u>\$ -</u>	N/A	
Reconciliation of Fund Balance:								
Restricted and Committed Funds	668,218							
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%	\$ 93,067	\$ -	N/A	
Ingovernmental	-	-	N/A	N/A	101,097	335,950	30.1%	
Interest on Investments	2,265	1,000	226.5%	606.8%	373	857	43.5%	
Transfer In (General Fund)	-	-	N/A	N/A	-	200,000	0.0%	
Total Revenues and Other Sources	<u>2,265</u>	<u>101,000</u>	2.2%	1.2%	<u>194,537</u>	<u>536,807</u>	36.2%	
Materials and Services	7,130	1,000	713.0%	76.9%	9,268	290,973	3.2%	
Capital Outlay	-	-	0.0%	0.0%	93,427	93,427	100.0%	
Total Expenditures and Other Uses	<u>7,130</u>	<u>1,000</u>	713.0%	76.9%	<u>102,695</u>	<u>384,400</u>	26.7%	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(4,866)	100,000	-4.9%	-5.3%	91,842	152,407	60.3%	
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>\$ 275,796</u>	<u>\$ 100,000</u>	275.8%	125.3%	<u>\$ 220,096</u>	<u>\$ 280,661</u>	78.4%	
Reconciliation of Fund Balance:								
Restricted and Committed Funds	275,796							
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	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		
250 Community Development Block Fund							
Intergovernmental	\$ 159,392	\$ 188,801	84.4%	79.6%	\$ 200,320	\$ 502,037	39.9%
Total Revenues and Other Sources	159,392	188,801	84.4%	79.6%	200,320	502,037	39.9%
Personnel Services	12,878	37,163	34.7%	52.8%	24,406	49,597	49.2%
Materials and Services	159,392	151,638	105.1%	79.6%	200,320	452,440	44.3%
Total Expenditures and Other Uses	172,271	188,801	91.2%	76.7%	224,726	502,037	44.8%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(12,878)	(0)	N/A	52.8%	(24,406)	-	N/A
Beginning Fund Balance	36,617	-	0.0%	100.0%	36,617	36,617	100.0%
Ending Fund Balance	\$ 23,739	\$ (0)	N/A	194.4%	\$ 12,211	\$ 36,617	33.3%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	23,739						
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	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		
255 Reserve Fund							
Interest on Investments	\$ 15,365	\$ 400	3841.2%	15480.8%	\$ 99	\$ 210	47.3%
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	15,365	400	3841.2%	15480.8%	99	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	15,365	400	3841.2%	15480.8%	99	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	\$ 1,770,126	\$ 40,456	4375.4%	4464.3%	\$ 39,650	\$ 1,754,761	2.3%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	1,770,126						
Unassigned Fund Balance	\$ -						

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	
260	Street Fund							
Taxes	\$ 376,082	\$ 679,399	55.4%	67.5%	\$ 557,134	\$ 2,065,803	27.0%	
Intergovernmental	860,985	1,522,125	56.6%	70.2%	1,227,341	2,103,177	58.4%	
Charges for Services - Rates	824,704	1,642,500	50.2%	98.8%	834,501	1,676,057	49.8%	
Charges for Services - Misc. Service Fees	406	15,000	2.7%	71.1%	571	1,555	36.7%	
System Development Charges	94,201	150,000	62.8%	118.0%	79,827	165,625	48.2%	
Assessments	291	6,000	4.8%	23.9%	1,216	2,171	56.0%	
Interest on Investments	44,570	11,700	380.9%	525.6%	8,479	21,110	40.2%	
Miscellaneous	7,501	15,000	50.0%	44.9%	16,694	17,808	93.7%	
Other Financing Sources	-	2,588,000	0.0%	N/A	-	-	N/A	
Total Revenues and Other Sources	<u>2,208,740</u>	<u>6,629,724</u>	33.3%	81.0%	<u>2,725,763</u>	<u>6,053,306</u>	45.0%	
Public Works - Ground Maintenance	130,412	279,270	46.7%	102.4%	127,413	235,837	54.0%	
Public Works - Street Operations	2,258,084	6,125,846	36.9%	118.0%	1,913,536	4,151,604	46.1%	
Public Works - Street Operations Debt	-	81,563	0.0%	0.0%	75,631	-	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	<u>2,388,496</u>	<u>7,007,974</u>	34.1%	112.7%	<u>2,118,944</u>	<u>4,389,805</u>	48.3%	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(179,756)	(378,250)	52.5%	-29.6%	606,819	1,663,501	36.5%	
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>\$ 5,356,182</u>	<u>\$ 388,885</u>	1377.3%	119.6%	<u>\$ 4,479,255</u>	<u>\$ 5,535,938</u>	80.9%	
Reconciliation of Fund Balance:								
Restricted and Committed Funds	5,356,182							
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		
280	Airport Fund						
Intergovernmental	\$ -	\$ 2,598,000	0.0%	N/A	\$ -	\$ 283,609	0.0%
Charges for Services - Rates	105,324	164,000	64.2%	122.0%	86,345	169,862	50.8%
Interest on Investments	2,500	3,000	83.3%	395.0%	633	1,178	53.7%
Total Revenues and Other Sources	<u>112,446</u>	<u>2,765,000</u>	4.1%	129.3%	<u>86,977</u>	<u>454,649</u>	19.1%
Materials and Services	39,134	91,772	42.6%	81.2%	48,211	91,626	52.6%
Capital Outlay	50,231	2,678,000	1.9%	44.3%	113,411	328,977	34.5%
Contingency	-	2,753	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>89,365</u>	<u>2,772,525</u>	3.2%	55.3%	<u>161,623</u>	<u>420,604</u>	38.4%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	23,081	(7,525)	406.7%	-30.9%	(74,646)	34,045	-219.3%
Beginning Fund Balance	<u>298,171</u>	<u>197,378</u>	151.1%	112.9%	<u>264,126</u>	<u>264,126</u>	100.0%
Ending Fund Balance	<u>\$ 321,252</u>	<u>\$ 189,853</u>	169.2%	169.5%	<u>\$ 189,481</u>	<u>\$ 298,171</u>	63.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	321,252						
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	Actual Percent Collected / Expended
410 Capital Improvements Fund								
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A	N/A
Charges for Services - Misc. Service Fees	105,771	170,000	62.2%	112.4%	94,066	200,868	46.8%	46.8%
System Development Charges	13,181	70,000	18.8%	79.9%	16,493	39,779	41.5%	41.5%
Interest on Investments	10,474	8,700	120.4%	388.5%	2,696	5,661	47.6%	47.6%
Miscellaneous	-	-	N/A	N/A	1,024	1,024	100.0%	100.0%
Total Revenues and Other Sources	<u>129,426</u>	<u>248,700</u>	52.0%	113.3%	<u>114,279</u>	<u>247,331</u>	46.2%	46.2%
Public Works - Capital Outlay	12,470	284,249	4.4%	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%	100.0%
Contingency	-	-	N/A	N/A	-	-	N/A	N/A
Total Expenditures and Other Uses	<u>122,470</u>	<u>394,249</u>	31.1%	N/A	<u>185,000</u>	<u>110,000</u>	168.2%	168.2%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	6,956	(145,549)	104.8%	-9.8%	(70,721)	137,331	-51.5%	-51.5%
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%	100.0%
Ending Fund Balance	<u>\$ 1,215,197</u>	<u>\$ -</u>	0.0%	121.5%	<u>\$ 1,000,188</u>	<u>\$ 1,208,241</u>	82.8%	82.8%
Reconciliation of Fund Balance:								
Restricted and Committed Funds	1,215,196							
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	End-of-Year	
	2nd Year Actuals	Budget	Collected / Expended	Year-over-Year Change	To-Date Actuals	Actuals	
	Current Fiscal Year				Prior Fiscal Year		
411 Parks Capital Improvement Fund							
Taxes	\$ 928,063	\$ -	N/A	N/A	\$ 185,619	\$ 687,139	27.0%
Intergovernmental	110,000	7,500,000	1.5%	55.0%	200,000	555,714	36.0%
Interest on Investments	16,907	9,700	174.3%	390.9%	4,325	8,288	52.2%
Miscellaneous	-	50,000	0.0%	N/A	-	-	0.0%
Total Revenues and Other Sources	1,054,970	7,559,700	14.0%	270.5%	389,944	1,251,141	31.2%
Materials and Services	-	202,000	0.0%	0.0%	-	-	N/A
Capital Outlay	499,821	6,985,000	7.2%	126.3%	395,767	924,784	42.8%
Transfer Out (Debt Service Fund)	188,596	623,596	30.2%	99.7%	189,172	189,172	100.0%
Transfer Out (Parks General Fund)	-	-	N/A	N/A	435,000	50,000	870.0%
Total Expenditures and Other Uses	688,417	7,810,596	8.8%	67.5%	1,019,940	1,163,956	87.6%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	366,553	(250,896)	-146.1%	-58.2%	(629,996)	87,185	-722.6%
Beginning Fund Balance	1,978,493	537,234	368.3%	104.6%	1,891,308	1,891,308	100.0%
Ending Fund Balance	\$ 2,345,046	\$ 286,338	819.0%	185.9%	\$ 1,261,313	\$ 1,978,493	63.8%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	2,345,046						
Unassigned Fund Balance	<u>\$ (0)</u>						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of December 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	\$ 195,720	\$ 209,388	93.5%	96.1%	\$ 203,630	\$ 221,656	91.9%	
Charges for Services - Internal	630,686	1,154,300	54.6%	99.8%	632,058	1,264,116	50.0%	
Interest on Investments	3,493	2,900	120.4%	444.9%	785	3,333	23.6%	
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	<u>1,128,495</u>	<u>1,665,184</u>	67.8%	99.4%	<u>1,135,645</u>	<u>1,788,277</u>	63.5%	
Debt Service	1,341,162	1,766,451	75.9%	100.6%	1,332,634	1,766,448	75.4%	
Total Expenditures and Other Uses	<u>1,341,162</u>	<u>1,766,451</u>	75.9%	100.6%	<u>1,332,634</u>	<u>1,766,448</u>	75.4%	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(212,667)	(101,267)	-110.0%	108.0%	(196,989)	21,829	-902.4%	
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>\$ 797,134</u>	<u>\$ 1,151,196</u>	69.2%	100.8%	<u>\$ 790,983</u>	<u>\$ 1,009,801</u>	78.3%	
Reconciliation of Fund Balance:								
Restricted and Committed Funds	<u>797,134</u>							
Unassigned Fund Balance	<u>\$ -</u>							

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of December 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 To-Date Actuals	Year- End-of-Year Actuals	Collected / Expended	Actual Percent	Collected / Expended
	Current Fiscal Year				Prior Fiscal Year				
670	Water Fund								
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A	N/A	
Charges for Services - Rates	5,168,416	8,840,000	58.5%	100.2%	5,159,619	8,399,651	61.4%	61.4%	
Charges for Services - Misc. Service Fees	19,605	90,000	21.8%	108.8%	18,014	67,573	26.7%	26.7%	
System Development Charges	92,676	150,000	61.8%	88.9%	104,282	204,411	51.0%	51.0%	
Interest on Investments	119,297	92,800	128.6%	392.6%	30,390	65,754	46.2%	46.2%	
Miscellaneous	28	26,000	0.1%	3.2%	876	4,104	21.3%	21.3%	
Other Financing Sources	-	17,545,800	0.0%	N/A	-	-	N/A	N/A	
Total Revenues and Other Sources	<u>5,400,021</u>	<u>26,744,600</u>	<u>20.2%</u>	<u>101.6%</u>	<u>5,313,180</u>	<u>8,741,494</u>	<u>60.8%</u>	<u>60.8%</u>	
Public Works - Conservation	63,684	283,670	22.5%	104.5%	60,947	127,393	47.8%	47.8%	
Public Works - Water Supply	442,002	4,121,215	10.7%	67.7%	653,067	1,142,413	57.2%	57.2%	
Public Works - Water Supply Debt	127,843	127,776	100.1%	100.1%	127,683	127,775	99.9%	99.9%	
Public Works - Water Distribution	1,861,859	4,867,942	38.2%	98.1%	1,898,429	3,686,295	51.5%	51.5%	
Public Works - Water Distribution Debt	259,071	269,197	96.2%	101.7%	254,846	267,260	95.4%	95.4%	
Public Works - Water Treatment	1,308,900	15,555,295	8.4%	178.5%	733,098	1,411,805	51.9%	51.9%	
Public Works - Water Treatment Debt	72,882	75,195	96.9%	101.7%	71,631	72,662	98.6%	98.6%	
Public Works - Reimbursement SDC's	-	150,000	0.0%	N/A	-	-	N/A	N/A	
Public Works - Improvement SDC's	172,759	2,131,200	8.1%	109.3%	158,057	269,059	58.7%	58.7%	
Public Works - Debt SDC's	33,633	33,390	100.7%	101.7%	33,057	33,390	99.0%	99.0%	
Debt Service	-	180,574	0.0%	N/A	-	-	N/A	N/A	
Transfer Out (General Fund to AFR)	50,000	50,000	100.0%	100.0%	50,000	50,000	100.0%	100.0%	
Contingency	-	232,004	0.0%	N/A	-	-	N/A	N/A	
Total Expenditures and Other Uses	<u>4,392,632</u>	<u>28,077,458</u>	<u>15.6%</u>	<u>108.7%</u>	<u>4,040,814</u>	<u>7,188,052</u>	<u>56.2%</u>	<u>56.2%</u>	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	1,007,389	(1,332,858)	175.6%	79.2%	1,272,366	1,553,442	81.9%	81.9%	
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>	<u>100.0%</u>	
Ending Fund Balance	<u>\$ 15,306,680</u>	<u>\$ 10,185,545</u>	<u>150.3%</u>	<u>109.2%</u>	<u>\$ 14,018,216</u>	<u>\$ 14,299,291</u>	<u>98.0%</u>	<u>98.0%</u>	
Reconciliation of Fund Balance:									
Restricted and Committed Funds			1,162,197						
Unassigned Fund Balance			<u>\$ 14,144,482</u>						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of December 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		
675 Wastewater Fund							
Taxes	\$ -	\$ -	N/A	0.0%	\$ 4,720	\$ 38	12421.4%
Intergovernmental	-	-	N/A	N/A	-	-	N/A
Charges for Services - Rates	3,242,375	6,040,000	53.7%	101.0%	3,211,579	6,301,095	51.0%
Charges for Services - Misc. Service Fees	-	150,000	0.0%	0.0%	(3,174)	(3,174)	100.0%
System Development Charges	65,830	-	N/A	101.4%	64,901	91,772	70.7%
Interest on Investments	62,189	86,700	71.7%	346.7%	17,938	38,811	46.2%
Other Financing Sources	478,085	2,858,650	16.7%	162.3%	294,580	672,428	43.8%
Total Revenues and Other Sources	<u>3,848,542</u>	<u>9,135,350</u>	<u>42.1%</u>	<u>107.2%</u>	<u>3,590,544</u>	<u>7,100,970</u>	<u>50.6%</u>
Public Works - Wastewater Collection	1,197,238	2,793,623	42.9%	103.2%	1,159,608	2,259,032	51.3%
Public Works - Wastewater Collection Debt	42,828	46,057	93.0%	99.1%	43,228	46,056	93.9%
Public Works - Wastewater Treatment	3,338,282	5,714,038	58.4%	212.8%	1,568,755	3,734,655	42.0%
Public Works - Wastewater Treatment Debt	61,088	128,797	47.4%	100.0%	61,088	128,797	47.4%
Public Works - Improvements SDC's	55,365	1,331,350	4.2%	148.2%	37,351	165,385	22.6%
Contingency	-	184,274	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>4,694,800</u>	<u>10,198,139</u>	<u>46.0%</u>	<u>163.6%</u>	<u>2,870,030</u>	<u>6,333,925</u>	<u>45.3%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(846,259)	(1,062,789)	20.4%	-117.5%	720,514	767,045	93.9%
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>\$ 7,490,474</u>	<u>\$ 4,869,632</u>	<u>153.8%</u>	<u>90.4%</u>	<u>\$ 8,290,202</u>	<u>\$ 8,336,733</u>	<u>99.4%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds		2,228,374					
Unassigned Fund Balance	<u>\$ 5,262,101</u>						

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

	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		
680 Stormwater Fund							
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A
Charges for Services - Rates	392,085	769,600	50.9%	99.3%	394,681	793,847	49.7%
Charges for Services - Misc. Service Fees	-	-	N/A	N/A	-	-	N/A
System Development Charges	9,165	35,000	26.2%	110.1%	8,320	33,287	25.0%
Interest on Investments	15,834	10,000	158.3%	372.3%	4,253	8,992	47.3%
Total Revenues and Other Sources	<u>417,083</u>	<u>814,600</u>	<u>51.2%</u>	<u>102.4%</u>	<u>407,254</u>	<u>836,126</u>	<u>48.7%</u>
Public Works - Storm Water Operations	324,247	1,102,538	29.4%	80.9%	400,733	722,578	55.5%
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>334,972</u>	<u>1,426,261</u>	<u>23.5%</u>	<u>79.6%</u>	<u>420,955</u>	<u>746,248</u>	<u>56.4%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	82,111	(611,661)	113.4%	-599.3%	(13,701)	89,878	-15.2%
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>\$ 1,949,604</u>	<u>\$ 244,445</u>	<u>797.6%</u>	<u>110.5%</u>	<u>\$ 1,763,914</u>	<u>\$ 1,867,493</u>	<u>94.5%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds		(49,085)					
Unassigned Fund Balance	<u>\$ 1,900,519</u>						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of December 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	
690	Electric Fund							
Intergovernmental	\$ 12,618	\$ 210,000	6.0%	102.0%	\$ 12,369	\$ 50,308	24.6%	
Charges for Services - Rates	8,527,984	18,408,531	46.3%	99.6%	8,564,437	17,375,916	49.3%	
Charges for Services - Misc. Service Fees	293,057	268,000	109.3%	145.9%	200,894	316,209	63.5%	
Interest on Investments	41,172	25,000	164.7%	532.6%	7,731	18,608	41.5%	
Miscellaneous	313,487	302,000	103.8%	1071.2%	29,265	63,231	46.3%	
Total Revenues and Other Sources	<u>9,188,319</u>	<u>19,213,531</u>	47.8%	104.2%	<u>8,814,696</u>	<u>17,824,272</u>	49.5%	
Administration - Conservation	352,784	1,122,936	31.4%	79.5%	443,957	762,029	58.3%	
Electric - Supply	2,607,145	7,738,500	33.7%	95.2%	2,737,482	6,775,000	40.4%	
Electric - Distribution	4,815,084	8,152,647	59.1%	126.1%	3,817,909	7,656,603	49.9%	
Electric - Transmission	411,814	1,127,500	36.5%	100.9%	408,310	1,002,989	40.7%	
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	<u>8,186,827</u>	<u>18,936,803</u>	43.2%	110.2%	<u>7,429,508</u>	<u>16,218,471</u>	45.8%	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	1,001,492	276,728	361.9%	72.3%	1,385,188	1,605,801	86.3%	
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>\$ 6,025,439</u>	<u>\$ 5,239,763</u>	115.0%	125.4%	<u>\$ 4,803,334</u>	<u>\$ 5,023,947</u>	95.6%	
Reconciliation of Fund Balance:								
Restricted and Committed Funds	-							
Unassigned Fund Balance	<u>\$ 6,025,439</u>							

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of December 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		
695 Telecommunications Fund							
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A
Charges for Services - Rates	1,407,612	2,847,836	49.4%	102.0%	1,380,312	2,780,392	49.6%
Charges for Services - Misc. Service Fees	-	5,100	0.0%	N/A	-	-	N/A
Interest on Investments	21,098	12,330	171.1%	441.2%	4,782	10,849	44.1%
Miscellaneous	-	-	N/A	N/A	-	456	0.0%
Total Revenues and Other Sources	1,428,710	2,865,266	49.9%	103.1%	1,385,094	2,791,697	49.6%
Personnel Services	392,257	919,425	42.7%	103.7%	378,406	717,620	52.7%
Materials & Services	505,740	1,148,608	44.0%	103.7%	487,734	982,284	49.7%
Capital Outlay	13,662	126,250	10.8%	N/A	-	-	N/A
Debt - Transfer to Debt Service Fund	258,036	516,073	50.0%	99.5%	259,408	518,816	50.0%
Contingency	-	10,936	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	1,169,696	2,721,292	43.0%	103.9%	1,125,548	2,218,720	50.7%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	259,015	143,974	179.9%	99.8%	259,546	572,977	45.3%
Beginning Fund Balance	2,683,911	2,030,348	132.2%	127.1%	2,110,934	2,110,934	100.0%
Ending Fund Balance	\$ 2,942,926	\$ 2,174,322	135.3%	124.1%	\$ 2,370,480	\$ 2,683,911	88.3%
Reconciliation of Fund Balance:							
Restricted and Committed Funds		-					
Unassigned Fund Balance	\$ 2,942,926						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of December 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		
720 Insurance Service Fund							
Charges for Services - Internal	\$ 946,500	\$ 1,902,822	49.7%	102.4%	\$ 923,875	\$ 1,840,742	50.2%
Interest on Investments	3,747	950	394.5%	1305.2%	287	2,305	12.5%
Miscellaneous	4,301	40,000	10.8%	22.2%	19,348	19,348	100.0%
Total Revenues and Other Sources	<u>954,548</u>	<u>1,943,772</u>	<u>49.1%</u>	<u>101.2%</u>	<u>943,510</u>	<u>1,862,395</u>	<u>50.7%</u>
Materials and Services	1,293,665	1,608,460	80.4%	133.0%	972,399	1,202,789	80.8%
Contingency	-	48,254	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>1,293,665</u>	<u>1,656,714</u>	<u>78.1%</u>	<u>133.0%</u>	<u>972,399</u>	<u>1,202,789</u>	<u>80.8%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(339,117)	287,058	-218.1%	1173.8%	(28,890)	659,606	-4.4%
Beginning Fund Balance	<u>830,810</u>	<u>595,687</u>	<u>139.5%</u>	<u>485.3%</u>	<u>171,204</u>	<u>171,204</u>	<u>100.0%</u>
Ending Fund Balance	<u>\$ 491,693</u>	<u>\$ 882,745</u>	<u>55.7%</u>	<u>345.5%</u>	<u>\$ 142,314</u>	<u>\$ 830,810</u>	<u>17.1%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds	491,693						
Unassigned Fund Balance	<u>\$ -</u>						

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	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		
725 Health Benefits Fund							
Charges for Services - Internal	\$ 2,708,018	\$ 5,357,193	50.5%	95.1%	\$ 2,847,038	\$ 5,751,958	49.5%
Interest on Investments	17,081	10,100	169.1%	579.0%	2,950	7,198	41.0%
Miscellaneous	-	-	N/A	N/A	1,430	3,736	38.3%
Total Revenues and Other Sources	2,725,099	5,367,293	50.8%	95.6%	2,851,418	5,762,892	49.5%
Materials and Services	2,517,823	6,005,585	41.9%	96.6%	2,607,042	5,236,858	49.8%
Contingency	-	180,168	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	2,517,823	6,185,753	40.7%	96.6%	2,607,042	5,236,858	49.8%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	207,276	(818,460)	-25.3%	84.8%	244,376	526,034	46.5%
Beginning Fund Balance	1,989,389	1,288,730	154.4%	135.9%	1,463,355	1,463,355	100.0%
Ending Fund Balance	\$ 2,196,665	\$ 470,270	467.1%	128.6%	\$ 1,707,731	\$ 1,989,389	85.8%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	2,196,665						
Unassigned Fund Balance	\$ -						

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

	Budget to Actual							
	Fiscal Year 2023	Fiscal Year 2023	Percent	Actual to Actual	Fiscal Year 2022	Fiscal Year 2022	Actual Percent	
	2nd Year Actuals	2nd Year of Biennial Budget	Collected / Expended	Year-over-Year Change	To-Date Actuals	Year-End-of-Year Actuals	Collected /	Expended
	Current Fiscal Year				Prior Fiscal Year			
730	Equipment Fund							
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A	N/A
Charges for Services - Internal	2,041,942	4,083,885	50.0%	98.6%	2,071,979	4,143,957	50.0%	50.0%
Charges for Services - Misc. Service Fees	213,317	230,000	92.7%	136.9%	155,851	355,912	43.8%	43.8%
Interest on Investments	52,497	3,000	1749.9%	483.5%	10,857	26,166	41.5%	41.5%
Miscellaneous	174,004	152,200	114.3%	32983.5%	528	528	99.9%	99.9%
Total Revenues and Other Sources	<u>2,481,761</u>	<u>4,469,085</u>	55.5%	110.8%	<u>2,239,214</u>	<u>4,526,563</u>	49.5%	49.5%
Public Works - Maintenance	1,187,313	2,177,887	54.5%	107.9%	1,100,420	2,220,055	49.6%	49.6%
Public Works - Purchasing and Acquisition	958,018	1,604,400	59.7%	994.6%	96,325	300,241	32.1%	32.1%
Contingency	-	65,337	0.0%	N/A	-	-	N/A	N/A
Total Expenditures and Other Uses	<u>2,145,331</u>	<u>3,847,624</u>	55.8%	179.3%	<u>1,196,745</u>	<u>2,520,296</u>	47.5%	47.5%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	336,430	621,461	54.1%	32.3%	1,042,469	2,006,267	52.0%	52.0%
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%	100.0%
Ending Fund Balance	<u>\$ 6,210,935</u>	<u>\$ 4,833,802</u>	128.5%	126.5%	<u>\$ 4,910,707</u>	<u>\$ 5,874,505</u>	83.6%	83.6%
Reconciliation of Fund Balance:								
Restricted and Committed Funds	-							
Unassigned Fund Balance	<u>\$ 6,210,935</u>							

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

	Budget to Actual							
	Fiscal Year 2023	Fiscal Year 2023	Percent	Actual to Actual				
	2nd Year Actuals	2nd Year of Biennial Budget	Collected / Expended	Year-over-Year Change	To-Date Actuals	End-of-Year Actuals	Collected / Expended	
	Current Fiscal Year				Prior Fiscal Year			
731 Parks Equipment Fund								
Charges for Services - Internal	\$ 50,000	\$ 100,000	50.0%	100.0%	\$ 50,000	\$ 100,000	50.0%	
Interest on Investments	3,831	4,000	95.8%	386.1%	992	2,080	47.7%	
Miscellaneous	-	10,000	0.0%	N/A	-	-	N/A	
Total Revenues and Other Sources	53,831	114,000	47.2%	105.6%	50,992	102,080	50.0%	
Capital Outlay	-	100,000	0.0%	0.0%	86,424	90,155	95.9%	
Contingency	-	60	0.0%	N/A	-	-	-	
Total Expenditures and Other Uses	-	100,060	0.0%	N/A	86,424	90,155	95.9%	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	53,831	13,940	386.2%	-151.9%	(35,432)	11,925	-297.1%	
Beginning Fund Balance	413,249	463,407	89.2%	103.0%	401,324	401,324	100.0%	
Ending Fund Balance	\$ 467,080	\$ 477,347	97.8%	127.7%	\$ 365,892	\$ 413,249	88.5%	
Reconciliation of Fund Balance:								
Restricted and Committed Funds	-							
Unassigned Fund Balance	\$ 467,080							

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of December 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	\$ 6,057	\$ 19,500	31.1%	164.5%	\$ 3,682	\$ 12,896	28.6%
Interest on Investments	8,137	8,200	99.2%	353.5%	2,302	4,879	47.2%
Transfer In (General Fund)	500	500	100.0%	100.0%	500	500	100.0%
Total Revenues and Other Sources	<u>14,694</u>	<u>28,200</u>	<u>52.1%</u>	<u>226.6%</u>	<u>6,484</u>	<u>18,275</u>	<u>35.5%</u>
Transfers	8,137	65,000	12.5%	353.5%	2,302	4,879	47.2%
Total Expenditures and Other Uses	<u>8,137</u>	<u>65,000</u>	<u>12.5%</u>	<u>353.5%</u>	<u>2,302</u>	<u>4,879</u>	<u>47.2%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	6,557	(36,800)	117.8%	156.8%	4,182	13,396	31.2%
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>\$ 937,452</u>	<u>\$ 835,327</u>	<u>112.2%</u>	<u>101.7%</u>	<u>\$ 921,681</u>	<u>\$ 930,895</u>	<u>99.0%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds		-					
Unassigned Fund Balance	<u>\$ 937,452</u>						

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

Fund	Balance December 31, 2022	Balance December 31, 2021	Change From FY 2022	2022-2023 Requirements	Over(Under) Requirements
General Fund	\$ 20,135,668	\$ 20,309,737	\$ (174,068)	7,310,626	275%
Parks General Fund	1,877,192	2,053,976	(176,784)	1,385,064	136%
Tourism Fund	668,218	-	-	No Policy	N/A
Housing Fund	275,796	220,096	55,699	No Policy	N/A
Community Block Grant Fund	23,739	12,211	11,528	No Policy	N/A
Reserve Fund	1,770,126	39,650	1,730,475	No Policy	N/A
Street Fund	5,356,182	4,479,255	876,927	388,885	1377%
Airport Fund	321,252	189,481	131,771	59,018	544%
Capital Improvements Fund	1,215,197	1,000,188	215,008	No Policy	N/A
Parks Capital Improvements Fund	2,345,046	1,261,313	1,083,733	No Policy	N/A
Debt Service Fund	797,134	790,983	6,151	No Policy	N/A
Water Fund	15,306,680	14,018,216	1,288,463	4,290,031	357%
Wastewater Fund	7,490,474	8,290,202	(799,728)	2,675,526	280%
Storm Drain Fund	1,949,604	1,763,914	185,691	244,445	798%
Electric Fund	6,025,439	4,803,334	1,222,105	4,218,671	143%
Telecommunications Fund	2,942,926	2,370,480	572,446	482,346	610%
Insurance Services Fund	491,693	142,314	349,379	669,329	73%
Health Benefits Reserve Fund	2,196,665	1,707,731	488,935	562,647	390%
Equipment Fund	6,210,935	4,910,707	1,300,227	2,437,313	255%
Parks Equipment Fund	467,080	365,892	101,187	32,278	1447%
Cemetery Trust Fund	937,452	921,681	15,771	No Policy	N/A
	<u>\$ 78,804,497</u>	<u>\$ 69,651,361</u>	<u>\$ 9,153,135</u>		
Total Fund Balances	<u>\$ 78,804,497</u>	<u>\$ 69,651,361</u>	<u>\$ 9,153,135</u>		
Restricted and Committed Funds					
Restricted	\$ 10,871,467	\$ 7,662,743	\$ 3,208,724		
Committed	15,846,236	17,724,518	(1,878,282)		
Unassigned	52,086,794	44,264,100	7,822,694		
	<u>\$ 78,804,497</u>	<u>\$ 69,651,361</u>	<u>\$ 9,153,136</u>		
Total Fund Balances	<u>\$ 78,804,497</u>	<u>\$ 69,651,361</u>	<u>\$ 9,153,136</u>		