

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

	Budget to Actual						Actual Percent Collected / Expended
	Fiscal Year 2023	Fiscal Year 2023	Percent	Actual to Actual	Fiscal Year 2022	Fiscal Year 2022	
	2nd Year Actuals	2nd Year of Biennial Budget	Collected / Expended	Year-over-Year Change	Year-To-Date Actuals	End-of-Year Actuals	
	Current Fiscal Year				Prior Fiscal Year		
110 General Fund							
Taxes	\$ 18,246,124	\$ 22,566,042	80.9%	98.3%	\$ 18,568,583	\$ 23,377,035	79.4%
Licenses and Permits	628,829	1,124,000	55.9%	89.7%	701,236	1,539,283	45.6%
Intergovernmental	1,965,318	1,647,835	119.3%	71.2%	2,760,437	3,532,527	78.1%
Charges for Services	5,398,457	8,803,449	61.3%	107.3%	5,029,833	9,242,365	54.4%
Fines	109,301	544,500	20.1%	106.1%	103,041	171,689	60.0%
Interest on Investments	149,707	38,000	394.0%	436.3%	34,315	73,243	46.9%
Miscellaneous	39,803	57,650	69.0%	77.4%	51,440	71,660	71.8%
Transfer in (Water Fund)	50,000	50,000	100.0%	100.0%	50,000	50,000	100.0%
Transfer In (Cemetery)	10,085	65,000	15.5%	388.7%	2,594	4,879	53.2%
Total Revenues and Other Sources	<u>26,597,625</u>	<u>34,896,476</u>	<u>76.2%</u>	<u>97.4%</u>	<u>27,301,479</u>	<u>38,062,681</u>	<u>71.7%</u>
Administration Department	972,680	2,281,513	42.6%	63.7%	1,527,158	2,450,441	62.3%
Administration - Municipal Court	243,752	593,956	41.0%	95.9%	254,041	438,582	57.9%
Information Technology Department	639,169	1,480,354	43.2%	95.7%	668,105	1,083,371	61.7%
Finance Department	1,482,231	2,900,303	51.1%	95.4%	1,553,311	2,538,221	61.2%
City Recorder	119,287	175,183	68.1%	97.5%	122,394	198,328	61.7%
Police Department	4,181,817	7,946,996	52.6%	94.0%	4,450,416	7,078,771	62.9%
Fire and Rescue Department	6,448,980	11,281,247	57.2%	122.4%	5,270,880	9,330,436	56.5%
Public Works Department	1,729,514	4,828,115	35.8%	104.6%	1,653,059	2,867,080	57.7%
Community Development	1,065,681	2,163,573	49.3%	85.7%	1,243,795	2,012,425	61.8%
Transfers (Parks Fund)	2,069,081	3,546,997	58.3%	63.9%	3,239,208	7,452,928	43.5%
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>19,728,166</u>	<u>37,999,744</u>	<u>51.9%</u>	<u>98.7%</u>	<u>19,982,867</u>	<u>37,066,083</u>	<u>53.9%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	6,869,459	(3,103,268)	321.4%	93.9%	7,318,612	996,598	734.4%
Beginning Fund Balance	<u>13,565,789</u>	<u>8,616,083</u>	<u>157.4%</u>	<u>107.9%</u>	<u>12,569,191</u>	<u>12,569,191</u>	<u>100.0%</u>
Ending Fund Balance	<u>\$ 20,435,249</u>	<u>\$ 5,512,815</u>	<u>370.7%</u>	<u>102.8%</u>	<u>\$ 19,887,803</u>	<u>\$ 13,565,789</u>	<u>146.6%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds	1,273,362						
Unassigned Fund Balance	<u>\$ 19,161,886</u>						

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

	Budget to Actual				Fiscal Year 2022 Year-To-Date Actuals	Fiscal Year 2022 End-of-Year Actuals	Actual Percent Collected / Expended
	Fiscal Year 2023 2nd Year Actuals	Fiscal Year 2023 2nd Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change			
	Current Fiscal Year						
211 Parks and Recreation General Fund							
Taxes	\$ -	\$ 2,005,942	0.0%	N/A	\$ -	\$ -	N/A
Intergovernmental	12,464	90,000	13.8%	47.9%	26,011	103,157	25.2%
Charges for Services	355,367	948,981	37.4%	61.8%	574,972	977,065	58.8%
Interest on Investments	26,856	15,000	179.0%	504.4%	5,325	10,509	50.7%
Miscellaneous	6,121	25,000	24.5%	22.7%	26,986	26,137	103.3%
Transfer In (City General Fund)	2,069,081	3,981,997	52.0%	63.9%	3,239,208	7,452,928	43.5%
Transfer In (Parks CIP Fund)	-	-	N/A	N/A	435,000	50,000	870.0%
Total Revenues and Other Sources	2,469,888	7,066,920	34.9%	57.3%	4,307,501	8,619,795	50.0%
Parks Division	2,632,314	4,670,300	56.4%	103.8%	2,536,079	4,423,720	57.3%
Recreation Division	661,857	1,235,539	53.6%	109.4%	604,946	1,057,591	57.2%
Golf Division	196,815	595,618	33.0%	46.4%	424,567	618,511	68.6%
Senior Services Division	190,779	408,075	46.8%	88.2%	216,241	368,720	58.6%
Parks Forestry Division	290,159	593,964	48.9%	102.5%	283,157	487,312	58.1%
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	3,971,924	7,728,176	51.4%	97.7%	4,064,990	7,255,855	56.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(1,502,036)	(661,256)	-127.1%	-619.4%	242,511	1,363,940	17.8%
Beginning Fund Balance	3,157,338	754,606	418.4%	176.1%	1,793,398	1,793,398	100.0%
Ending Fund Balance	\$ 1,655,302	\$ 93,350	1773.2%	81.3%	\$ 2,035,909	\$ 3,157,338	64.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	-	-	-	-	-	-	-
Unassigned Fund Balance	\$ 1,655,302						

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

	Budget to Actual				Fiscal Year 2022 Year-To-Date Actuals	Fiscal Year 2022 End-of-Year Actuals	Actual Percent Collected / Expended
	Fiscal Year 2023 2nd Year Actuals	Fiscal Year 2023 2nd Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change			
	Current Fiscal Year				Prior Fiscal Year		
230	Tourism Fund						
Taxes	\$ 551,921	\$ 100,000	551.9%	N/A	\$ -	\$ -	N/A
Interest	7,053	-	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>1,334,448</u>	<u>875,474</u>	152.4%	N/A	-	-	N/A
Personnel Services	29,542	80,000	36.9%	N/A	-	-	N/A
Materials and Services	390,689	629,663	62.0%	N/A	-	-	N/A
Contingency	-	165,811	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>420,231</u>	<u>875,474</u>	48.0%	N/A	-	-	N/A
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	914,217	-	0.0%	N/A	-	-	N/A
Beginning Fund Balance	-	-	0.0%	N/A	-	-	N/A
Ending Fund Balance	<u>\$ 914,217</u>	<u>\$ -</u>	0.0%	N/A	<u>\$ -</u>	<u>\$ -</u>	N/A
Reconciliation of Fund Balance:							
Restricted and Committed Funds	914,217						
Unassigned Fund Balance	<u>\$ -</u>						

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

	Budget to Actual						Actual Percent Collected / Expended
	Fiscal Year 2023	Fiscal Year 2023	Percent	Actual to Actual	Fiscal Year 2022	Fiscal Year 2022	
	2nd Year Actuals	2nd Year of Biennial Budget	Collected / Expended	Year-over-Year Change	Year-To-Date Actuals	End-of-Year Actuals	
	Current Fiscal Year				Prior Fiscal Year		
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	2,839	1,000	283.9%	640.6%	443	857	51.7%
Transfer In (General Fund)	-	-	N/A	N/A	-	200,000	0.0%
Total Revenues and Other Sources	<u>2,839</u>	<u>101,000</u>	<u>2.8%</u>	<u>1.5%</u>	<u>194,607</u>	<u>536,807</u>	<u>36.3%</u>
Materials and Services	7,130	1,000	713.0%	23.2%	30,794	290,973	10.6%
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>	<u>713.0%</u>	<u>23.2%</u>	<u>124,221</u>	<u>384,400</u>	<u>32.3%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(4,291)	100,000	-4.3%	-6.1%	70,387	152,407	46.2%
Beginning Fund Balance	<u>280,661</u>	-	0.0%	218.8%	<u>128,254</u>	<u>128,254</u>	<u>100.0%</u>
Ending Fund Balance	<u>\$ 276,370</u>	<u>\$ 100,000</u>	<u>276.4%</u>	<u>139.1%</u>	<u>\$ 198,641</u>	<u>\$ 280,661</u>	<u>70.8%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds	<u>276,370</u>						
Unassigned Fund Balance	<u>\$ -</u>						

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

	Fiscal Year 2023		Budget to Actual		Fiscal Year 2022		Actual Percent Collected / Expended
	Fiscal Year 2023	2nd Year of Biennial	Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2022 Year-To-Date Actuals	End-of-Year Actuals	
	2nd Year Actuals	Budget					
	Current Fiscal Year				Prior Fiscal Year		
250 Community Development Block Fund							
Intergovernmental	\$ 159,392	\$ 188,801	84.4%	51.0%	\$ 312,417	\$ 502,037	62.2%
Total Revenues and Other Sources	159,392	188,801	84.4%	51.0%	312,417	502,037	62.2%
Personnel Services	13,018	37,163	35.0%	44.5%	29,223	49,597	58.9%
Materials and Services	171,901	151,638	113.4%	55.0%	312,417	452,440	69.1%
Total Expenditures and Other Uses	184,919	188,801	97.9%	54.1%	341,641	502,037	68.1%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(25,527)	(0)	N/A	87.3%	(29,224)	-	N/A
Beginning Fund Balance	36,617	-	0.0%	100.0%	36,617	36,617	100.0%
Ending Fund Balance	\$ 11,090	\$ (0)	N/A	150.0%	\$ 7,394	\$ 36,617	20.2%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	11,090						
Unassigned Fund Balance	\$ -						

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

	Fiscal Year 2023		Budget to Actual		Fiscal Year 2022		Actual Percent Collected / Expended
	Fiscal Year 2023	2nd Year of Biennial	Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2022 Year-To-Date Actuals	Fiscal Year 2022 End-of-Year Actuals	
	2nd Year Actuals	Budget					
	Current Fiscal Year				Prior Fiscal Year		
255 Reserve Fund							
Interest on Investments	\$ 19,053	\$ 400	4763.2%	17032.6%	\$ 112	\$ 210	53.3%
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	19,053	400	4763.2%	17032.6%	112	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	19,053	400	4763.2%	17032.6%	112	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	\$ 1,773,814	\$ 40,456	4384.6%	4472.2%	\$ 39,663	\$ 1,754,761	2.3%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	1,773,814						
Unassigned Fund Balance	\$ -						

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

	Budget to Actual						Actual Percent Collected / Expended
	Fiscal Year 2023	Fiscal Year 2023	Percent	Actual to Actual	Fiscal Year 2022	Fiscal Year 2022	
	2nd Year Actuals	2nd Year of Biennial Budget	Collected / Expended	Year-over-Year Change	Year-To-Date Actuals	End-of-Year Actuals	
	Current Fiscal Year				Prior Fiscal Year		
260	Street Fund						
Taxes	\$ 459,981	\$ 679,399	67.7%	75.6%	\$ 608,522	\$ 2,065,803	29.5%
Intergovernmental	998,353	1,522,125	65.6%	71.3%	1,399,397	2,103,177	66.5%
Charges for Services - Rates	984,227	1,642,500	59.9%	101.0%	974,964	1,676,057	58.2%
Charges for Services - Misc. Service Fees	406	15,000	2.7%	64.8%	627	1,555	40.3%
System Development Charges	100,948	150,000	67.3%	119.0%	84,823	165,625	51.2%
Assessments	291	6,000	4.8%	23.9%	1,216	2,171	56.0%
Interest on Investments	55,088	11,700	470.8%	562.5%	9,794	21,110	46.4%
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>2,606,794</u>	<u>6,629,724</u>	39.3%	84.2%	<u>3,096,037</u>	<u>6,053,306</u>	51.1%
Public Works - Ground Maintenance	132,985	279,270	47.6%	102.3%	129,973	235,837	55.1%
Public Works - Street Operations	2,559,097	6,125,846	41.8%	113.7%	2,250,532	4,151,604	54.2%
Public Works - Street Operations Debt	-	81,563	0.0%	0.0%	75,631	-	N/A
Public Works - Transportation SDC's	-	364,660	0.0%	0.0%	2,364	2,364	100.0%
Contingency	-	156,635	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>2,692,082</u>	<u>7,007,974</u>	38.4%	109.5%	<u>2,458,501</u>	<u>4,389,805</u>	56.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(85,288)	(378,250)	77.5%	-13.4%	637,535	1,663,501	38.3%
Beginning Fund Balance	<u>5,535,938</u>	<u>767,135</u>	721.6%	143.0%	<u>3,872,437</u>	<u>3,872,437</u>	100.0%
Ending Fund Balance	<u>\$ 5,450,650</u>	<u>\$ 388,885</u>	1401.6%	120.9%	<u>\$ 4,509,971</u>	<u>\$ 5,535,938</u>	81.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	<u>5,450,649</u>						
Unassigned Fund Balance	<u>\$ 0</u>						

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

	Budget to Actual				Fiscal Year 2022 Year-To-Date Actuals	Fiscal Year 2022 End-of-Year Actuals	Actual Percent Collected / Expended
	Fiscal Year 2023 2nd Year Actuals	Fiscal Year 2023 2nd Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change			
	Current Fiscal Year						
280	Airport Fund						
Intergovernmental	\$ -	\$ 2,598,000	0.0%	N/A	\$ 131,100	\$ 283,609	46.2%
Charges for Services - Rates	117,518	164,000	71.7%	107.1%	109,754	169,862	64.6%
Interest on Investments	3,089	3,000	103.0%	445.0%	694	1,178	58.9%
Total Revenues and Other Sources	<u>125,229</u>	<u>2,765,000</u>	4.5%	51.8%	<u>241,547</u>	<u>454,649</u>	53.1%
Materials and Services	44,039	91,772	48.0%	81.6%	53,984	91,626	58.9%
Capital Outlay	50,231	2,678,000	1.9%	30.8%	162,975	328,977	49.5%
Contingency	-	2,753	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>94,270</u>	<u>2,772,525</u>	3.4%	43.5%	<u>216,959</u>	<u>420,604</u>	51.6%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	30,959	(7,525)	511.4%	125.9%	24,587	34,045	72.2%
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>\$ 329,130</u>	<u>\$ 189,853</u>	173.4%	114.0%	<u>\$ 288,714</u>	<u>\$ 298,171</u>	96.8%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	<u>329,130</u>						
Unassigned Fund Balance	<u>\$ -</u>						

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

	Fiscal Year 2023		Budget to Actual		Fiscal Year 2022		Actual Percent Collected / Expended
	Fiscal Year 2023	2nd Year of Biennial	Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2022 Year-To-Date Actuals	Fiscal Year 2022 End-of-Year Actuals	
	2nd Year Actuals	Budget					
	Current Fiscal Year				Prior Fiscal Year		
410 Capital Improvements Fund							
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A
Charges for Services - Misc. Service Fees	124,043	170,000	73.0%	111.4%	111,374	200,868	55.4%
System Development Charges	14,751	70,000	21.1%	84.4%	17,482	39,779	43.9%
Interest on Investments	12,967	8,700	149.0%	431.5%	3,005	5,661	53.1%
Miscellaneous	-	-	N/A	N/A	1,024	1,024	100.0%
Total Revenues and Other Sources	151,761	248,700	61.0%	114.2%	132,885	247,331	53.7%
Public Works - Capital Outlay	12,586	284,249	4.4%	N/A	-	-	N/A
Transfer Out (Debt Service Fund)	110,000	110,000	100.0%	100.0%	110,000	110,000	100.0%
Contingency	-	-	N/A	N/A	-	-	N/A
Total Expenditures and Other Uses	122,586	394,249	31.1%	N/A	185,000	110,000	168.2%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	29,174	(145,549)	120.0%	-56.0%	(52,115)	137,331	-37.9%
Beginning Fund Balance	1,208,241	145,549	830.1%	112.8%	1,070,909	1,070,909	100.0%
Ending Fund Balance	\$ 1,237,415	\$ -	0.0%	121.5%	\$ 1,018,794	\$ 1,208,241	84.3%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	1,237,415						
Unassigned Fund Balance	<u>\$ 0</u>						

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

	Fiscal Year 2023		Budget to Actual		Fiscal Year 2022		Actual Percent Collected / Expended
	Fiscal Year 2023	2nd Year of Biennial	Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2022	End-of-Year Actuals	
	2nd Year Actuals	Budget			Year-To-Date Actuals		
	Current Fiscal Year				Prior Fiscal Year		
411 Parks Capital Improvement Fund							
Taxes	\$ 1,023,207	\$ -	N/A	N/A	\$ 198,977	\$ 687,139	29.0%
Intergovernmental	110,000	7,500,000	1.5%	55.0%	200,000	555,714	36.0%
Interest on Investments	21,840	9,700	225.2%	462.1%	4,726	8,288	57.0%
Miscellaneous	-	50,000	0.0%	N/A	-	-	0.0%
Total Revenues and Other Sources	<u>1,155,047</u>	<u>7,559,700</u>	15.3%	286.1%	<u>403,703</u>	<u>1,251,141</u>	32.3%
Materials and Services	-	202,000	0.0%	0.0%	-	-	N/A
Capital Outlay	501,128	6,985,000	7.2%	116.2%	431,230	924,784	46.6%
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	<u>689,724</u>	<u>7,810,596</u>	8.8%	65.4%	<u>1,055,403</u>	<u>1,163,956</u>	90.7%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	465,323	(250,896)	-185.5%	-71.4%	(651,700)	87,185	-747.5%
Beginning Fund Balance	<u>1,978,493</u>	<u>537,234</u>	368.3%	104.6%	<u>1,891,308</u>	<u>1,891,308</u>	100.0%
Ending Fund Balance	<u>\$ 2,443,816</u>	<u>\$ 286,338</u>	853.5%	197.1%	<u>\$ 1,239,609</u>	<u>\$ 1,978,493</u>	62.7%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	2,443,816						
Unassigned Fund Balance	<u>\$ (0)</u>						

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

	Budget to Actual				Fiscal Year 2022		Actual Percent Collected / Expended
	Fiscal Year 2023	Fiscal Year 2023	Percent	Actual to Actual	Fiscal Year 2022	End-of-Year	
	2nd Year Actuals	2nd Year of Biennial Budget	Collected / Expended	Year-over-Year Change	Year-To-Date Actuals	Actuals	
	Current Fiscal Year				Prior Fiscal Year		
530	Debt Services						
Taxes	\$ 198,189	\$ 209,388	94.7%	94.7%	\$ 209,185	\$ 221,656	94.4%
Charges for Services - Internal	735,801	1,154,300	63.7%	99.8%	737,401	1,264,116	58.3%
Interest on Investments	5,153	2,900	177.7%	497.4%	1,036	3,333	31.1%
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>1,237,739</u>	<u>1,665,184</u>	74.3%	99.3%	<u>1,246,794</u>	<u>1,788,277</u>	69.7%
Debt Service	<u>1,341,162</u>	<u>1,766,451</u>	75.9%	97.1%	<u>1,380,696</u>	<u>1,766,448</u>	78.2%
Total Expenditures and Other Uses	<u>1,341,162</u>	<u>1,766,451</u>	75.9%	97.1%	<u>1,380,696</u>	<u>1,766,448</u>	78.2%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(103,423)	(101,267)	-2.1%	77.2%	(133,901)	21,829	-613.4%
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>\$ 906,378</u>	<u>\$ 1,151,196</u>	78.7%	106.1%	<u>\$ 854,071</u>	<u>\$ 1,009,801</u>	84.6%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	<u>906,378</u>						
Unassigned Fund Balance	<u>\$ -</u>						

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

	Budget to Actual				Fiscal Year 2022		Actual Percent Collected / Expended
	Fiscal Year 2023	Fiscal Year 2023	Percent	Actual to Actual	Fiscal Year 2022	End-of-Year	
	2nd Year Actuals	2nd Year of Biennial Budget	Collected / Expended	Year-over-Year Change	Year-To-Date Actuals	Actuals	
	Current Fiscal Year				Prior Fiscal Year		
670	Water Fund						
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A
Charges for Services - Rates	5,704,676	8,840,000	64.5%	100.9%	5,655,469	8,399,651	67.3%
Charges for Services - Misc. Service Fees	19,905	90,000	22.1%	41.4%	48,075	67,573	71.1%
System Development Charges	104,095	150,000	69.4%	89.2%	116,755	204,411	57.1%
Interest on Investments	147,592	92,800	159.0%	429.1%	34,392	65,754	52.3%
Miscellaneous	108	26,000	0.4%	3.7%	2,955	4,104	72.0%
Other Financing Sources	-	17,545,800	0.0%	N/A	-	-	N/A
Total Revenues and Other Sources	<u>5,976,376</u>	<u>26,744,600</u>	22.3%	102.0%	<u>5,857,644</u>	<u>8,741,494</u>	67.0%
Public Works - Conservation	69,897	283,670	24.6%	96.1%	72,714	127,393	57.1%
Public Works - Water Supply	533,456	4,121,215	12.9%	76.8%	694,903	1,142,413	60.8%
Public Works - Water Supply Debt	127,843	127,776	100.1%	100.1%	127,683	127,775	99.9%
Public Works - Water Distribution	2,155,636	4,867,942	44.3%	98.0%	2,198,826	3,686,295	59.6%
Public Works - Water Distribution Debt	259,071	269,197	96.2%	101.7%	254,846	267,260	95.4%
Public Works - Water Treatment	2,402,660	15,555,295	15.4%	282.5%	850,428	1,411,805	60.2%
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	293,093	2,131,200	13.8%	185.4%	158,057	269,059	58.7%
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>5,998,169</u>	<u>28,077,458</u>	21.4%	132.9%	<u>4,512,144</u>	<u>7,188,052</u>	62.8%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(21,793)	(1,332,858)	98.4%	-1.6%	1,345,500	1,553,442	86.6%
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>\$ 14,277,497</u>	<u>\$ 10,185,545</u>	140.2%	101.3%	<u>\$ 14,091,350</u>	<u>\$ 14,299,291</u>	98.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	<u>1,162,197</u>						
Unassigned Fund Balance	<u>\$ 13,115,300</u>						

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

	Budget to Actual						Actual Percent Collected / Expended
	Fiscal Year 2023	Fiscal Year 2023	Percent	Actual to Actual	Fiscal Year 2022	Fiscal Year 2022	
	2nd Year Actuals	2nd Year of Biennial Budget	Collected / Expended	Year-over-Year Change	Year-To-Date Actuals	End-of-Year Actuals	
	Current Fiscal Year				Prior Fiscal Year		
675 Wastewater Fund							
Taxes	\$ -	\$ -	N/A	0.0%	\$ (37)	\$ 38	-98.1%
Intergovernmental	-	-	N/A	N/A	-	-	N/A
Charges for Services - Rates	3,806,274	6,040,000	63.0%	102.4%	3,717,022	6,301,095	59.0%
Charges for Services - Misc. Service Fees	-	150,000	0.0%	0.0%	(3,174)	(3,174)	100.0%
System Development Charges	74,935	-	N/A	104.7%	71,575	91,772	78.0%
Interest on Investments	76,069	86,700	87.7%	375.2%	20,274	38,811	52.2%
Other Financing Sources	478,085	2,858,650	16.7%	162.3%	294,580	672,428	43.8%
Total Revenues and Other Sources	<u>4,435,426</u>	<u>9,135,350</u>	<u>48.6%</u>	<u>108.2%</u>	<u>4,100,239</u>	<u>7,100,970</u>	<u>57.7%</u>
Public Works - Wastewater Collection	1,352,054	2,793,623	48.4%	100.7%	1,343,025	2,259,032	59.5%
Public Works - Wastewater Collection Debt	42,828	46,057	93.0%	99.1%	43,228	46,056	93.9%
Public Works - Wastewater Treatment	4,030,954	5,714,038	70.5%	220.1%	1,831,280	3,734,655	49.0%
Public Works - Wastewater Treatment Debt	61,088	128,797	47.4%	47.4%	128,797	128,797	100.0%
Public Works - Improvements SDC's	56,050	1,331,350	4.2%	146.5%	38,248	165,385	23.1%
Contingency	-	184,274	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>5,542,974</u>	<u>10,198,139</u>	<u>54.4%</u>	<u>163.8%</u>	<u>3,384,578</u>	<u>6,333,925</u>	<u>53.4%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(1,107,548)	(1,062,789)	-4.2%	-154.8%	715,661	767,045	93.3%
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>\$ 7,229,185</u>	<u>\$ 4,869,632</u>	<u>148.5%</u>	<u>87.3%</u>	<u>\$ 8,285,349</u>	<u>\$ 8,336,733</u>	<u>99.4%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds		<u>2,228,374</u>					
Unassigned Fund Balance		<u>\$ 5,000,811</u>					

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

	Budget to Actual						Actual Percent Collected / Expended
	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 Year-To-Date Actuals	Fiscal Year 2022 End-of-Year Actuals	
	Current Fiscal Year				Prior Fiscal Year		
680 Stormwater Fund							
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A
Charges for Services - Rates	466,972	769,600	60.7%	101.3%	461,152	793,847	58.1%
Charges for Services - Misc. Service Fees	-	-	N/A	N/A	-	-	N/A
System Development Charges	10,089	35,000	28.8%	110.2%	9,156	33,287	27.5%
Interest on Investments	19,656	10,000	196.6%	410.8%	4,785	8,992	53.2%
Total Revenues and Other Sources	<u>496,718</u>	<u>814,600</u>	61.0%	104.6%	<u>475,093</u>	<u>836,126</u>	56.8%
Public Works - Storm Water Operations	396,878	1,102,538	36.0%	85.4%	464,913	722,578	64.3%
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>407,603</u>	<u>1,426,261</u>	28.6%	84.0%	<u>485,136</u>	<u>746,248</u>	65.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	89,114	(611,661)	114.6%	-887.3%	(10,043)	89,878	-11.2%
Beginning Fund Balance	<u>1,867,493</u>	<u>856,106</u>	218.1%	105.1%	<u>1,777,615</u>	<u>1,777,615</u>	100.0%
Ending Fund Balance	<u>\$ 1,956,607</u>	<u>\$ 244,445</u>	800.4%	110.7%	<u>\$ 1,767,572</u>	<u>\$ 1,867,493</u>	94.6%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	(49,085)						
Unassigned Fund Balance	<u>\$ 1,907,522</u>						

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

	Budget to Actual				Fiscal Year 2022		Actual Percent Collected / Expended
	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 Year-To-Date Actuals	End-of-Year Actuals	
	Current Fiscal Year				Prior Fiscal Year		
690	Electric Fund						
Intergovernmental	\$ 12,618	\$ 210,000	6.0%	102.0%	\$ 12,369	\$ 50,308	24.6%
Charges for Services - Rates	10,413,052	18,408,531	56.6%	100.6%	10,352,373	17,375,916	59.6%
Charges for Services - Misc. Service Fees	298,991	268,000	111.6%	144.4%	207,033	316,209	65.5%
Interest on Investments	52,553	25,000	210.2%	598.3%	8,784	18,608	47.2%
Miscellaneous	318,170	302,000	105.4%	854.5%	37,234	63,231	58.9%
Total Revenues and Other Sources	<u>11,095,383</u>	<u>19,213,531</u>	57.7%	104.5%	<u>10,617,793</u>	<u>17,824,272</u>	59.6%
Administration - Conservation	491,343	1,122,936	43.8%	99.2%	495,219	762,029	65.0%
Electric - Supply	3,356,047	7,738,500	43.4%	84.0%	3,996,909	6,775,000	59.0%
Electric - Distribution	5,524,469	8,152,647	67.8%	121.9%	4,532,413	7,656,603	59.2%
Electric - Transmission	557,106	1,127,500	49.4%	96.0%	580,613	1,002,989	57.9%
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>9,928,965</u>	<u>18,936,803</u>	52.4%	103.1%	<u>9,627,004</u>	<u>16,218,471</u>	59.4%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	1,166,418	276,728	421.5%	117.7%	990,789	1,605,801	61.7%
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>\$ 6,190,365</u>	<u>\$ 5,239,763</u>	118.1%	140.4%	<u>\$ 4,408,935</u>	<u>\$ 5,023,947</u>	87.8%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	-						
Unassigned Fund Balance	<u>\$ 6,190,365</u>						

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

	Budget to Actual						Actual Percent Collected / Expended
	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 Year-To-Date Actuals	Fiscal Year 2022 End-of-Year Actuals	
	Current Fiscal Year				Prior Fiscal Year		
695 Telecommunications Fund							
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A
Charges for Services - Rates	1,650,712	2,847,836	58.0%	102.3%	1,613,352	2,780,392	58.0%
Charges for Services - Misc. Service Fees	-	5,100	0.0%	N/A	-	-	N/A
Interest on Investments	26,315	12,330	213.4%	485.5%	5,420	10,849	50.0%
Miscellaneous	-	-	N/A	N/A	-	456	0.0%
Total Revenues and Other Sources	<u>1,677,027</u>	<u>2,865,266</u>	58.5%	103.6%	<u>1,618,772</u>	<u>2,791,697</u>	58.0%
Personnel Services	448,513	919,425	48.8%	103.9%	431,476	717,620	60.1%
Materials & Services	571,821	1,148,608	49.8%	101.8%	561,570	982,284	57.2%
Capital Outlay	17,645	126,250	14.0%	N/A	-	-	N/A
Debt - Transfer to Debt Service Fund	301,043	516,073	58.3%	99.5%	302,643	518,816	58.3%
Contingency	-	10,936	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>1,339,021</u>	<u>2,721,292</u>	49.2%	103.3%	<u>1,295,688</u>	<u>2,218,720</u>	58.4%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	338,006	143,974	234.8%	104.6%	323,084	572,977	56.4%
Beginning Fund Balance	<u>2,683,911</u>	<u>2,030,348</u>	132.2%	127.1%	<u>2,110,934</u>	<u>2,110,934</u>	100.0%
Ending Fund Balance	<u>\$ 3,021,917</u>	<u>\$ 2,174,322</u>	139.0%	124.2%	<u>\$ 2,434,018</u>	<u>\$ 2,683,911</u>	90.7%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	-	-					
Unassigned Fund Balance	<u>\$ 3,021,917</u>	<u>-</u>					

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

	Budget to Actual						Actual Percent Collected / Expended
	Fiscal Year 2023	Fiscal Year 2023	Percent	Actual to Actual	Fiscal Year 2022	Fiscal Year 2022	
	2nd Year Actuals	2nd Year of Biennial Budget	Collected / Expended	Year-over-Year Change	Year-To-Date Actuals	End-of-Year Actuals	
	Current Fiscal Year				Prior Fiscal Year		
720 Insurance Service Fund							
Charges for Services - Internal	\$ 1,100,065	\$ 1,902,822	57.8%	102.2%	\$ 1,076,590	\$ 1,840,742	58.5%
Interest on Investments	5,200	950	547.4%	1303.7%	399	2,305	17.3%
Miscellaneous	20,875	40,000	52.2%	107.9%	19,348	19,348	100.0%
Total Revenues and Other Sources	<u>1,126,140</u>	<u>1,943,772</u>	57.9%	102.7%	<u>1,096,336</u>	<u>1,862,395</u>	58.9%
Materials and Services	1,323,361	1,608,460	82.3%	131.5%	1,006,248	1,202,789	83.7%
Contingency	-	48,254	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>1,323,361</u>	<u>1,656,714</u>	79.9%	131.5%	<u>1,006,248</u>	<u>1,202,789</u>	83.7%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(197,221)	287,058	-168.7%	-218.9%	90,088	659,606	13.7%
Beginning Fund Balance	<u>830,810</u>	<u>595,687</u>	139.5%	485.3%	<u>171,204</u>	<u>171,204</u>	100.0%
Ending Fund Balance	<u>\$ 633,589</u>	<u>\$ 882,745</u>	71.8%	242.5%	<u>\$ 261,292</u>	<u>\$ 830,810</u>	31.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	633,589						
Unassigned Fund Balance	<u>\$ -</u>						

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

	Budget to Actual						Actual Percent Collected / Expended
	Fiscal Year 2023	Fiscal Year 2023	Percent	Actual to Actual	Fiscal Year 2022	Fiscal Year 2022	
	2nd Year Actuals	2nd Year of Biennial Budget	Collected / Expended	Year-over-Year Change	Year-To-Date Actuals	End-of-Year Actuals	
	Current Fiscal Year				Prior Fiscal Year		
725 Health Benefits Fund							
Charges for Services - Internal	\$ 2,736,511	\$ 5,357,193	51.1%	81.0%	\$ 3,378,794	\$ 5,751,958	58.7%
Interest on Investments	21,658	10,100	214.4%	620.0%	3,493	7,198	48.5%
Miscellaneous	-	-	N/A	N/A	3,629	3,736	97.1%
Total Revenues and Other Sources	<u>2,758,169</u>	<u>5,367,293</u>	51.4%	81.5%	<u>3,385,917</u>	<u>5,762,892</u>	58.8%
Materials and Services	2,547,237	6,005,585	42.4%	83.1%	3,063,708	5,236,858	58.5%
Contingency	-	180,168	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>2,547,237</u>	<u>6,185,753</u>	41.2%	83.1%	<u>3,063,708</u>	<u>5,236,858</u>	58.5%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	210,932	(818,460)	-25.8%	65.5%	322,209	526,034	61.3%
Beginning Fund Balance	<u>1,989,389</u>	<u>1,288,730</u>	154.4%	135.9%	<u>1,463,355</u>	<u>1,463,355</u>	100.0%
Ending Fund Balance	<u>\$ 2,200,321</u>	<u>\$ 470,270</u>	467.9%	123.2%	<u>\$ 1,785,564</u>	<u>\$ 1,989,389</u>	89.8%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	2,200,321						
Unassigned Fund Balance	<u>\$ -</u>						

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

	Budget to Actual				Fiscal Year 2022		Actual Percent Collected / Expended
	Fiscal Year 2023	Fiscal Year 2023	Percent	Actual to Actual	Fiscal Year 2022	End-of-Year	
	2nd Year Actuals	2nd Year of Biennial Budget	Collected / Expended	Year-over-Year Change	Year-To-Date Actuals	Actuals	
	Current Fiscal Year				Prior Fiscal Year		
730	Equipment Fund						
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A
Charges for Services - Internal	2,382,266	4,083,885	58.3%	98.6%	2,417,308	4,143,957	58.3%
Charges for Services - Misc. Service Fees	240,365	230,000	104.5%	129.8%	185,244	355,912	52.0%
Interest on Investments	65,580	3,000	2186.0%	527.6%	12,430	26,166	47.5%
Miscellaneous	174,004	152,200	114.3%	32983.5%	528	528	99.9%
Total Revenues and Other Sources	<u>2,862,215</u>	<u>4,469,085</u>	64.0%	109.4%	<u>2,615,509</u>	<u>4,526,563</u>	57.8%
Public Works - Maintenance	1,377,321	2,177,887	63.2%	106.2%	1,296,736	2,220,055	58.4%
Public Works - Purchasing and Acquisition	958,098	1,604,400	59.7%	583.7%	164,132	300,241	54.7%
Contingency	-	65,337	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>2,335,419</u>	<u>3,847,624</u>	60.7%	159.9%	<u>1,460,868</u>	<u>2,520,296</u>	58.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	526,796	621,461	84.8%	45.6%	1,154,641	2,006,267	57.6%
Beginning Fund Balance	<u>5,874,505</u>	<u>4,212,341</u>	139.5%	151.9%	<u>3,868,238</u>	<u>3,868,238</u>	100.0%
Ending Fund Balance	<u>\$ 6,401,301</u>	<u>\$ 4,833,802</u>	132.4%	127.4%	<u>\$ 5,022,879</u>	<u>\$ 5,874,505</u>	85.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	-						
Unassigned Fund Balance	<u>\$ 6,401,301</u>						

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

	Fiscal Year 2023		Budget to Actual		Fiscal Year 2022		Actual Percent Collected / Expended
	Fiscal Year 2023	2nd Year of Biennial	Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2022	End-of-Year Actuals	
	2nd Year Actuals	Budget			Year-To-Date Actuals	Actuals	
	Current Fiscal Year				Prior Fiscal Year		
731 Parks Equipment Fund							
Charges for Services - Internal	\$ 58,333	\$ 100,000	58.3%	100.0%	\$ 58,333	\$ 100,000	58.3%
Interest on Investments	4,804	4,000	120.1%	433.3%	1,109	2,080	53.3%
Miscellaneous	-	10,000	0.0%	N/A	-	-	N/A
Total Revenues and Other Sources	<u>63,137</u>	<u>114,000</u>	<u>55.4%</u>	<u>106.2%</u>	<u>59,442</u>	<u>102,080</u>	<u>58.2%</u>
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	<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	63,137	13,940	452.9%	-234.0%	(26,982)	11,925	-226.3%
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>\$ 476,386</u>	<u>\$ 477,347</u>	<u>99.8%</u>	<u>127.3%</u>	<u>\$ 374,342</u>	<u>\$ 413,249</u>	<u>90.6%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds	-						
Unassigned Fund Balance	<u>\$ 476,386</u>						

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

	Budget to Actual						Actual Percent Collected / Expended
	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 Year-To-Date Actuals	Fiscal Year 2022 End-of-Year Actuals	
	Current Fiscal Year				Prior Fiscal Year		
810 Cemetery Fund							
Charges for Services	\$ 7,276	\$ 19,500	37.3%	181.5%	\$ 4,009	\$ 12,896	31.1%
Interest on Investments	10,085	8,200	123.0%	388.7%	2,594	4,879	53.2%
Transfer In (General Fund)	500	500	100.0%	100.0%	500	500	100.0%
Total Revenues and Other Sources	<u>17,861</u>	<u>28,200</u>	63.3%	251.4%	<u>7,103</u>	<u>18,275</u>	38.9%
Transfers	10,085	65,000	15.5%	388.7%	2,594	4,879	53.2%
Total Expenditures and Other Uses	<u>10,085</u>	<u>65,000</u>	15.5%	388.7%	<u>2,594</u>	<u>4,879</u>	53.2%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	7,776	(36,800)	121.1%	172.4%	4,509	13,396	33.7%
Beginning Fund Balance	<u>930,895</u>	<u>872,127</u>	106.7%	101.5%	<u>917,499</u>	<u>917,499</u>	100.0%
Ending Fund Balance	<u>\$ 938,671</u>	<u>\$ 835,327</u>	112.4%	101.8%	<u>\$ 922,008</u>	<u>\$ 930,895</u>	99.0%
Reconciliation of Fund Balance:							
Restricted and Committed Funds		-					
Unassigned Fund Balance	<u>\$ 938,671</u>						

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

Fund	Balance January 31, 2023	Balance January 31, 2022	Change From FY 2022	2022-2023 Requirements	Over(Under) Requirements
General Fund	\$ 20,435,249	\$ 19,887,803	\$ 547,445	7,310,626	280%
Parks General Fund	1,655,302	2,035,909	(380,607)	1,385,064	120%
Tourism Fund	914,217	-	-	No Policy	N/A
Housing Fund	276,370	198,641	77,730	No Policy	N/A
Community Block Grant Fund	11,090	7,394	3,697	No Policy	N/A
Reserve Fund	1,773,814	39,663	1,734,151	No Policy	N/A
Street Fund	5,450,650	4,509,971	940,678	388,885	1402%
Airport Fund	329,130	288,714	40,415	59,018	558%
Capital Improvements Fund	1,237,415	1,018,794	218,621	No Policy	N/A
Parks Capital Improvements Fund	2,443,816	1,239,609	1,204,206	No Policy	N/A
Debt Service Fund	906,378	854,071	52,307	No Policy	N/A
Water Fund	14,277,497	14,091,350	186,147	4,290,031	333%
Wastewater Fund	7,229,185	8,285,349	(1,056,165)	2,675,526	270%
Storm Drain Fund	1,956,607	1,767,572	189,035	244,445	800%
Electric Fund	6,190,365	4,408,935	1,781,430	4,218,671	147%
Telecommunications Fund	3,021,917	2,434,018	587,899	482,346	627%
Insurance Services Fund	633,589	261,292	372,297	669,329	95%
Health Benefits Reserve Fund	2,200,321	1,785,564	414,758	562,647	391%
Equipment Fund	6,401,301	5,022,879	1,378,422	2,437,313	263%
Parks Equipment Fund	476,386	374,342	102,044	32,278	1476%
Cemetery Trust Fund	938,671	922,008	16,663	No Policy	N/A
	<u>\$ 78,759,271</u>	<u>\$ 69,433,880</u>	<u>\$ 9,325,390</u>		
Total Fund Balances	<u>\$ 78,759,271</u>	<u>\$ 69,433,880</u>	<u>\$ 9,325,390</u>		
<u>Restricted and Committed Funds</u>					
Restricted	\$ 10,959,381	\$ 7,662,743	\$ 3,296,638		
Committed	16,461,610	17,724,518	(1,262,908)		
Unassigned	51,338,279	44,046,619	7,291,660		
	<u>\$ 78,759,271</u>	<u>\$ 69,433,880</u>	<u>\$ 9,325,390</u>		
Total Fund Balances	<u>\$ 78,759,271</u>	<u>\$ 69,433,880</u>	<u>\$ 9,325,390</u>		