

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary as of August 31, 2023
(16.667% of Fiscal Year)

	Fiscal Year 2024		Budget to Actual	Actual to Actual	Preliminary Fiscal		Actual Percent
	Fiscal Year 2024	1st Year of Biennial	Percent	Year-over-Year	Fiscal Year 2023 Year-to-	Year 2023 End-of-	Collected /
	1st Year Actuals	Budget	Collected / Expended	Change	Date Actuals	Year Actuals	Expended
	Current Fiscal Year				Prior Fiscal Year		
110 General Fund							
Taxes	\$ 1,341,088	\$ 24,638,791	5.4%	93.6%	\$ 1,432,204	\$ 23,302,862	6.1%
Licenses and Permits	409,116	1,264,100	32.4%	163.1%	250,761	1,068,226	23.5%
Intergovernmental	53,002	2,365,264	2.2%	3.7%	1,449,318	4,041,869	35.9%
Charges for Services	1,131,752	12,896,230	8.8%	38.0%	2,975,608	12,521,935	23.8%
Fines	46,647	174,500	26.7%	207.9%	22,437	220,916	10.2%
Interest on Investments	100,032	300,000	33.3%	349.4%	28,626	464,243	6.2%
Miscellaneous	1,159	84,150	1.4%	11.3%	10,231	214,022	4.8%
Transfer In (City General Fund)	-	-	N/A	0.0%	591,166	3,546,996	16.7%
Transfer In (Parks CIP Fund)	-	-	N/A	N/A	-	-	N/A
Transfer In (Parks CIP)	-	422,545	0.0%	0.0%	-	-	#DIV/0!
Transfer In (Water Fund)	-	50,000	0.0%	N/A	-	50,000	0.0%
Transfer In (Cemetery)	4,597	148,364	3.1%	272.3%	1,688	20,826	8.1%
Total Revenues and Other Sources	3,087,392	42,343,944	7.3%	45.7%	6,762,038	45,451,895	14.9%
Administration Department	423,541	4,625,295	9.2%	170.0%	249,091	2,032,558	12.3%
Administration - Health Benefits Fund	75,103	544,256	13.8%	119.3%	62,931	414,831	15.2%
Administration - Municipal Court	-	-	N/A	N/A	857,605	2,668,448	32.1%
Information Technology Department	298,936	2,128,890	14.0%	196.6%	152,048	1,315,699	11.6%
Finance Department	524,962	3,259,278	16.1%	135.4%	387,729	2,504,582	15.5%
City Recorder	46,766	283,519	16.5%	138.6%	33,749	227,266	14.8%
Police Department	1,387,028	9,203,005	15.1%	114.2%	1,214,600	6,865,534	17.7%
Fire and Rescue Department	2,059,376	14,479,833	14.2%	91.6%	2,248,036	10,952,799	20.5%
Public Works Department	451,991	5,085,801	8.9%	95.7%	472,271	2,986,759	15.8%
Community Development	309,862	2,471,617	12.5%	103.7%	298,881	1,804,429	16.6%
Parks Department	1,046,886	7,141,629	14.7%	90.8%	1,153,049	6,771,629	17.0%
Transfer Out (Parks)	-	-	N/A	0.0%	591,166	3,546,996	16.7%
Transfer out (Tourism Fund)	-	-	N/A	0.0%	775,474	775,474	100.0%
Transfer Out (Housing Fund)	-	100,000	0.0%	N/A	-	-	N/A
Transfer Out (Capital Improvements)	-	100,000	0.0%	N/A	-	-	N/A
Transfer Out (Debt Service Fund)	-	110,000	0.0%	N/A	-	-	N/A
Transfer Out (Cemetery Fund)	-	500	0.0%	0.0%	500	500	100.0%
Contingency	-	1,079,443	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	6,624,451	50,613,066	13.1%	78.0%	8,497,129	42,867,504	19.8%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(3,537,059)	(8,269,122)	57.2%	203.9%	(1,735,091)	2,584,391	-67.1%
Beginning Fund Balance	21,710,158	19,559,426	111.0%	113.5%	19,125,767	19,125,767	100.0%
Ending Fund Balance	\$ 18,173,099	\$ 11,290,304	161.0%	104.5%	\$ 17,390,676	\$ 21,710,158	80.1%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	1,044,830						
Unassigned Fund Balance	\$ 17,128,270						

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Preliminary as of August 31, 2023
(16.667% of Fiscal Year)

	Fiscal Year 2024 1st Year Actuals	Fiscal Year 2024 1st Year of Biennial Budget	Budget to Actual		Fiscal Year 2023 Date Actuals	Preliminary Fiscal		Actual Percent Collected / Expended
			Percent Collected / Expended	Actual to Actual Year-over-Year Change		Year-to- Year Actuals	Year 2023 End-of- Year Actuals	
	Current Fiscal Year			Prior Fiscal Year				
230								
Tourism Fund								
Taxes	\$ -	\$ 947,438	0.0%	N/A	\$ -	\$ 870,482	N/A	
Interest	4,251	12,000	35.4%	N/A	753	17,267	N/A	
Miscellaneous	-	-	N/A	N/A	-	-	N/A	
Transfer In (General Fund)	-	-	N/A	N/A	775,474	775,474	100.0%	
Total Revenues and Other Sources	4,251	959,438	0.4%	N/A	776,227	1,663,223	N/A	
Personnel Services	13,019	71,970	18.1%	N/A	1,877	59,478	N/A	
Materials and Services	129,250	1,161,338	11.1%	N/A	131,917	611,663	21.6%	
Contingency	-	37,051	0.0%	N/A	-	-	N/A	
Total Expenditures and Other Uses	142,269	1,270,359	11.2%	N/A	133,795	671,141	N/A	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(138,019)	(310,921)	55.6%	N/A	642,432	992,082	N/A	
Beginning Fund Balance	992,082	1,015,037	97.7%	N/A	-	-	N/A	
Ending Fund Balance	\$ 854,063	\$ 704,116	121.3%	N/A	\$ 642,432	\$ 992,082	N/A	
Reconciliation of Fund Balance:								
Restricted and Committed Funds	854,063							
Unassigned Fund Balance	\$ -							

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	Fiscal Year 2024 1st Year Actuals	Fiscal Year 2024 1st Year of Biennial Budget	Budget to Actual		Fiscal Year 2023 Year-to- Date Actuals	Preliminary Fiscal		Actual Percent Collected / Expended
			Percent Collected / Expended	Actual to Actual Year-over-Year Change		Year 2023	End-of- Year Actuals	
240 Housing Fund								
Taxes	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A	
Intergovernmental	-	-	N/A	N/A	169,369	-	N/A	
Interest on Investments	1,197	1,000	119.7%	303.0%	395	10,631	3.7%	
Miscellaneous	-	-	N/A	N/A	-	4,800	0.0%	
Transfer In (General Fund)	-	100,000	0.0%	N/A	-	-	N/A	
Total Revenues and Other Sources	1,197	101,000	1.2%	0.7%	169,765	15,431	1100.2%	
Personnel Services	-	-	N/A	N/A	-	-	N/A	
Materials and Services	-	200,000	0.0%	0.0%	4,862	55,969	8.7%	
Capital Outlay	-	-	N/A	N/A	-	-	N/A	
Total Expenditures and Other Uses	-	200,000	0.0%	0.0%	4,862	55,969	8.7%	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	1,197	(99,000)	101.2%	0.7%	164,902	(40,538)	-406.8%	
Beginning Fund Balance	240,123	221,798	108.3%	85.6%	280,661	280,661	100.0%	
Ending Fund Balance	\$ 241,320	\$ 122,798	196.5%	54.2%	\$ 445,563	\$ 240,123	185.6%	
Reconciliation of Fund Balance:								
Restricted and Committed Funds		241,320						
Unassigned Fund Balance	\$ -							

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			Percent Collected / Expended		Fiscal Year 2023 Year-to- Date Actuals	Year 2023 End-of- Year Actuals	
	Current Fiscal Year				Prior Fiscal Year		
250 Community Development Block Fund							
Intergovernmental	\$ 1,227	\$ 201,812	0.6%	N/A	\$ -	\$ 256,256	0.0%
Total Revenues and Other Sources	1,227	201,812	0.6%	N/A	-	256,256	0.0%
Personnel Services	12,079	34,407	35.1%	242.1%	4,989	37,179	13.4%
Materials and Services	1,227	204,024	0.6%	N/A	-	219,077	0.0%
Total Expenditures and Other Uses	13,306	238,431	5.6%	266.7%	4,989	256,256	1.9%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(12,079)	(36,619)	67.0%	N/A	(4,989)	-	N/A
Beginning Fund Balance	36,617	36,619	100.0%	100.0%	36,617	36,617	100.0%
Ending Fund Balance	\$ 24,538	\$ -	0.0%	77.6%	\$ 31,628	\$ 36,617	86.4%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	24,538						
Unassigned Fund Balance	\$ -						

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			Percent Collected / Expended		Fiscal Year 2023 Year-to- Date Actuals	Year 2023 End-of- Year Actuals	
	Current Fiscal Year				Prior Fiscal Year		
255 Reserve Fund							
Interest on Investments	\$ 8,753	\$ 25,000	35.0%	274.8%	\$ 3,185	\$ 39,451	8.1%
Total Revenues and Other Sources	8,753	25,000	35.0%	35.0%	3,185	39,451	8.1%
Interfund Loan (Health Benefits Fund)	-	-	N/A	N/A	-	-	N/A
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	8,753	25,000	35.0%	274.8%	3,185	39,451	8.1%
Beginning Fund Balance	<u>1,794,212</u>	<u>1,784,761</u>	100.5%	102.2%	<u>1,754,761</u>	<u>1,754,761</u>	100.0%
Ending Fund Balance	<u>\$ 1,802,965</u>	<u>\$ 1,809,761</u>	99.6%	102.6%	<u>\$ 1,757,946</u>	<u>\$ 1,794,212</u>	98.0%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	1,802,965						
Unassigned Fund Balance	<u>\$ (0)</u>						

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			Percent Collected / Expended	Actual to Actual Year-over-Year Change				
	Current Fiscal Year				Prior Fiscal Year			
260 Street Fund								
Taxes	\$ 3,912	\$ 2,346,102	0.2%	3.5%	\$ 112,206	\$ 788,818	14.2%	
Intergovernmental	255,185	1,652,500	15.4%	99.6%	256,150	1,686,912	15.2%	
Charges for Services - Rates	279,548	1,666,100	16.8%	100.2%	278,987	1,687,905	16.5%	
Charges for Services - Misc. Service Fees	-	15,000	0.0%	0.0%	350	406	86.2%	
System Development Charges	-	-	N/A	N/A	-	-	N/A	
Assessments	-	3,000	0.0%	N/A	-	1,455	0.0%	
Interest on Investments	23,170	80,000	29.0%	259.9%	8,916	114,013	7.8%	
Miscellaneous	-	-	N/A	N/A	1,500	9,221	16.3%	
Other Financing Sources	-	8,984,110	0.0%	N/A	-	-	N/A	
Total Revenues and Other Sources	561,815	14,746,812	3.8%	85.4%	658,108	4,288,729	15.3%	
Public Works - Ground Maintenance	17,675	270,000	6.5%	106.6%	16,583	240,233	6.9%	
Public Works - Street Operations	1,269,400	10,583,812	12.0%	168.0%	755,504	4,943,326	15.3%	
Public Works - Street Operations Debt	-	2,423,865	0.0%	N/A	-	-	N/A	
Public Works - Transportation SDC's	-	-	N/A	N/A	-	-	N/A	
Transfer Out (Insurance Fund)	-	-	N/A	N/A	-	-	N/A	
Contingency	-	130,294	0.0%	N/A	-	-	N/A	
Total Expenditures and Other Uses	1,287,075	13,407,971	9.6%	166.7%	772,087	5,183,559	14.9%	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(725,261)	1,338,841	-54.2%	636.3%	(113,978)	(894,830)	12.7%	
Beginning Fund Balance	1,818,350	1,701,979	106.8%	32.8%	5,535,938	5,535,938	100.0%	
Ending Fund Balance	\$ 1,093,089	\$ 3,040,820	35.9%	20.2%	\$ 5,421,959	\$ 4,641,108	116.8%	
Reconciliation of Fund Balance:								
Restricted and Committed Funds		1,093,090						
Unassigned Fund Balance	\$	(0)						

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	Fiscal Year 2024 1st Year Actuals	Fiscal Year 2024 1st Year of Biennial Budget	Budget to Actual	Actual to Actual Year-over-Year Change	Fiscal Year 2023 Year-to- Date Actuals	Preliminary Fiscal Year 2023 End-of- Year Actuals	Actual Percent Collected / Expended
			Percent Collected / Expended				
	Current Fiscal Year				Prior Fiscal Year		
263 SDC Street Fund							
System Development Charges	\$ 30,954	\$ 150,000	20.6%	107.2%	\$ 28,878	\$ 155,273	18.6%
Interest on Investments	17	-	N/A	N/A	-	-	N/A
Other Financing Sources	-	1,516,950	0.0%	N/A	-	-	N/A
Total Revenues and Other Sources	30,971	1,666,950	1.9%	107.2%	28,878	155,273	18.6%
Materials and Services	-	25,000	0.0%	N/A	-	-	N/A
Capital Outlay	-	1,516,950	0.0%	N/A	-	-	N/A
Contingency	-	46,259	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	-	1,588,209	0.0%	N/A	-	-	N/A
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	30,971	78,741	39.3%	107.2%	28,878	155,273	18.6%
Beginning Fund Balance	2,978,031	3,002,755	99.2%	N/A	-	-	N/A
Ending Fund Balance	\$ 3,009,002	\$ 3,081,496	97.6%	10419.8%	\$ 28,878	\$ 155,273	18.6%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	3,009,002						
Unassigned Fund Balance	\$ -						

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			Percent Collected / Expended	Actual to Actual Year-over-Year Change		Year-to- Year Actuals	End-of- Year Actuals	
	Current Fiscal Year				Prior Fiscal Year			
280								
Airport Fund								
Intergovernmental	\$ -	\$ 1,529,700	0.0%	N/A	\$ -	\$ 77,798	N/A	
Charges for Services - Rates	-	170,000	0.0%	N/A	32,550	198,047	16.4%	
Interest on Investments	1,589	3,000	53.0%	293.3%	542	6,740	8.0%	
Miscellaneous	-	-	N/A	N/A	-	4,622	0.0%	
Total Revenues and Other Sources	<u>1,589</u>	<u>1,702,700</u>	<u>0.1%</u>	<u>4.8%</u>	<u>33,091</u>	<u>287,207</u>	<u>11.5%</u>	
Materials and Services	9,094	95,350	9.5%	71.0%	12,805	72,919	17.6%	
Capital Outlay	365,853	1,613,000	22.7%	N/A	9,244	113,463	8.1%	
Contingency	-	2,861	0.0%	N/A	-	-	N/A	
Total Expenditures and Other Uses	<u>374,947</u>	<u>1,711,211</u>	<u>21.9%</u>	<u>1700.5%</u>	<u>22,049</u>	<u>186,382</u>	<u>11.8%</u>	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(373,359)	(8,511)	-4286.8%	-3381.3%	11,042	100,825	11.0%	
Beginning Fund Balance	<u>398,996</u>	<u>86,831</u>	<u>459.5%</u>	<u>133.8%</u>	<u>298,171</u>	<u>298,171</u>	<u>100.0%</u>	
Ending Fund Balance	<u>\$ 25,637</u>	<u>\$ 78,320</u>	<u>32.7%</u>	<u>8.3%</u>	<u>\$ 309,214</u>	<u>\$ 398,996</u>	<u>77.5%</u>	
Reconciliation of Fund Balance:								
Restricted and Committed Funds		25,638						
Unassigned Fund Balance	<u>\$</u>	<u>(0)</u>						

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			Percent Collected / Expended	Actual to Actual Year-over-Year Change		Prior Fiscal Year		
410 Capital Improvements Fund								
Intergovernmental	\$ -	\$ 2,058,100	0.0%	0.0%	\$ -	\$ -	N/A	
Charges for Services - Misc. Service fees	31,695	-	0.0%	0.0%	31,544	207,475	15.2%	
System Development Charges - Parks	-	-	0.0%	0.0%	-	-	N/A	
Interest on Investments	6,396	10,000	64.0%	290.4%	2,202	27,519	8.0%	
Miscellaneous	-	-	N/A	N/A	-	-	N/A	
Transfer In (General Fund)	-	100,000	0.0%	N/A	-	-	N/A	
Total Revenues and Other Sources	38,091	2,168,100	1.8%	112.9%	33,746	234,994	14.4%	
Public Works - Capital Outlay	79,600	3,111,174	2.6%	N/A	2,100	44,932	N/A	
Finance - Open Space (Parks)	-	-	N/A	N/A	-	5,000	N/A	
Transfer Out (Debt Service Fund)	-	-	N/A	N/A	-	110,000	N/A	
Transfer Out (Insurance Fund)	-	-	N/A	N/A	-	-	N/A	
Contingency	-	-	N/A	N/A	-	-	N/A	
Total Expenditures and Other Uses	79,600	3,111,174	2.6%	N/A	2,100	159,932	1.3%	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(41,509)	(943,074)	95.6%	-131.2%	31,646	75,062	42.2%	
Beginning Fund Balance	998,426	1,035,362	96.4%	82.6%	1,208,242	1,208,242	100.0%	
Ending Fund Balance	\$ 956,917	\$ 92,288	1036.9%	77.2%	\$ 1,239,888	\$ 1,283,304	96.6%	
Reconciliation of Fund Balance:								
Restricted and Committed Funds		956,917						
Unassigned Fund Balance	\$ 0							

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			Percent Collected / Expended	Actual to Actual Year-over-Year Change				
			Current Fiscal Year					
411 Parks Capital Improvement Fund								
Taxes	\$ -	\$ 803,460	0.0%	N/A	\$ 178,529	\$ 2,905,207	6.1%	
Intergovernmental	101,000	1,889,600	5.3%	N/A	-	110,000	0.0%	
Interest on Investments	14,757	30,000	49.2%	420.1%	3,513	55,025	6.4%	
Miscellaneous	-	50,000	0.0%	N/A	-	-	N/A	
Total Revenues and Other Sources	115,757	2,773,060	4.2%	63.6%	182,042	3,070,232	5.9%	
Materials and Services	-	-	N/A	N/A	-	4,675	N/A	
Capital Outlay	640,172	6,216,100	10.3%	312.5%	204,838	881,483	23.2%	
Transfer Out (Debt Service Fund)	-	186,347	0.0%	N/A	-	188,596	0.0%	
Transfer Out (General Fund)	-	422,545	0.0%	N/A	-	-	#DIV/0!	
Total Expenditures and Other Uses	640,172	6,824,992	9.4%	312.5%	204,838	1,074,754	19.1%	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(524,415)	(4,051,932)	87.1%	2300.4%	(22,796)	1,995,478	-1.1%	
Beginning Fund Balance	3,973,971	5,590,786	71.1%	200.9%	1,978,493	1,978,493	100.0%	
Ending Fund Balance	\$ 3,449,556	\$ 1,538,854	224.2%	176.4%	\$ 1,955,698	\$ 3,973,971	49.2%	
Reconciliation of Fund Balance:								
Restricted and Committed Funds		2,199,600						
Unassigned Fund Balance	\$ 1,249,956							

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary as of August 31, 2023
(16.667% of Fiscal Year)

	Fiscal Year 2024 1st Year Actuals	Fiscal Year 2024 1st Year of Biennial Budget	Budget to Actual	Actual to Actual Year-over-Year Change	Fiscal Year 2023 Year-to- Date Actuals	Preliminary Fiscal Year 2023 End-of- Year Actuals	Actual Percent Collected / Expended
			Percent Collected / Expended				
	Current Fiscal Year				Prior Fiscal Year		
413 SDC Parks Fund							
System Development Charges - Parks	36,986	50,000	74.0%	1246.4%	2,967	35,690	8.3%
Interest on Investments	12	-	N/A	N/A	-	-	N/A
Miscellaneous	-	-	N/A	N/A	-	-	N/A
Total Revenues and Other Sources	<u>36,997</u>	<u>50,000</u>	<u>74.0%</u>	<u>1246.8%</u>	<u>2,967</u>	<u>35,690</u>	<u>8.3%</u>
Materials and Services	-	-	N/A	N/A	-	-	N/A
Capital Outlay	-	227,832	0.0%	N/A	-	-	N/A
Contingency	-	6,835	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>-</u>	<u>234,667</u>	<u>0.0%</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	36,997	(184,667)	120.0%	1246.8%	2,967	35,690	8.3%
Beginning Fund Balance	<u>320,568</u>	<u>284,878</u>	<u>112.5%</u>	<u>N/A</u>	<u>-</u>	<u>-</u>	<u>N/A</u>
Ending Fund Balance	<u>\$ 357,565</u>	<u>\$ 100,211</u>	<u>356.8%</u>	<u>12049.7%</u>	<u>\$ 2,967</u>	<u>\$ 35,690</u>	<u>8.3%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds	<u>357,565</u>						
Unassigned Fund Balance	<u>\$ -</u>						

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Preliminary as of August 31, 2023
(16.667% of Fiscal Year)

	Fiscal Year 2024 1st Year Actuals	Fiscal Year 2024 1st Year of Biennial Budget	Budget to Actual		Fiscal Year 2023 Year-to- Date Actuals	Preliminary Fiscal Year 2023 End-of- Year Actuals		Actual Percent Collected / Expended
			Percent Collected / Expended	Actual to Actual Year-over-Year Change				
	Current Fiscal Year				Prior Fiscal Year			
530 Debt Services								
Taxes	\$ 677	\$ 206,238	0.3%	N/A	\$ 630	\$ 213,819	0.3%	
Charges for Services - Internal	210,266	1,261,595	16.7%	100.0%	210,229	1,261,373	16.7%	
Interest on Investments	2,487	9,000	27.6%	301.8%	824	16,050	5.1%	
Transfer In (General Fund)	-	110,000	0.0%	N/A	-	110,000	0.0%	
Transfer In (Parks CIP)	-	186,347	0.0%	N/A	-	188,596	0.0%	
Total Revenues and Other Sources	213,430	1,773,180	12.0%	100.8%	211,683	1,789,838	11.8%	
Debt Service	1,243,311	1,757,126	70.8%	N/A	1,228,061	1,757,747	69.9%	
Total Expenditures and Other Uses	1,243,311	1,757,126	70.8%	N/A	1,228,061	1,757,747	69.9%	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(1,029,881)	16,054	-6415.1%	101.3%	(1,016,378)	32,091	-3167.2%	
Beginning Fund Balance	1,041,892	815,165	127.8%	103.2%	1,009,801	1,009,801	100.0%	
Ending Fund Balance	\$ 12,011	\$ 831,219	1.4%	-182.6%	\$ (6,577)	\$ 1,041,892	-0.6%	
Reconciliation of Fund Balance:								
Restricted and Committed Funds		12,011						
Unassigned Fund Balance	\$	-						

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			Percent Collected / Expended	Actual to Actual Year-over-Year Change		Prior Fiscal Year		
670 Water Fund								
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ -	\$ 26,250	0.0%	
Charges for Services - Rates	2,119,435	8,555,000	24.8%	105.1%	2,016,048	8,585,183	23.5%	
Charges for Services - Misc. Service Fees	8,361	89,000	9.4%	48.0%	17,406	45,677	38.1%	
System Development Charges	-	-	N/A	N/A	-	-	0.0%	
Interest on Investments	67,092	200,000	33.5%	284.7%	23,567	304,255	7.7%	
Miscellaneous	26	25,000	0.1%	N/A	25	1,289	2.0%	
Other Financing Sources	-	8,760,062	0.0%	N/A	-	3,417,270	0.0%	
Total Revenues and Other Sources	2,194,914	17,629,062	12.5%	106.7%	2,057,045	12,379,924	16.6%	
Public Works - Conservation	14,891	294,439	5.1%	78.8%	18,886	111,717	16.9%	
Public Works - Water Supply	125,956	4,993,034	2.5%	170.8%	73,726	963,353	7.7%	
Public Works - Water Supply Debt	-	118,502	0.0%	N/A	-	127,843	0.0%	
Public Works - Water Distribution	784,706	7,772,570	10.1%	121.0%	648,709	3,759,910	17.3%	
Public Works - Water Distribution Debt	-	206,009	0.0%	N/A	-	269,195	0.0%	
Public Works - Water Treatment	230,859	6,244,414	3.7%	80.3%	287,324	3,535,917	8.1%	
Public Works - Water Treatment Debt	-	448,695	0.0%	N/A	-	73,495	0.0%	
Debt Service	-	-	N/A	N/A	-	-	N/A	
Transfer Out (General Fund to AFR)	-	50,000	0.0%	N/A	-	50,000	0.0%	
Transfer Out (Insurance Fund)	-	-	N/A	N/A	-	-	N/A	
Contingency	-	219,645	0.0%	N/A	-	-	N/A	
Total Expenditures and Other Uses	1,156,412	20,347,308	5.7%	112.4%	1,028,645	8,891,430	11.6%	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	1,038,502	(2,718,246)	138.2%	101.0%	1,028,400	3,488,494	29.5%	
Beginning Fund Balance	16,625,587	12,341,551	134.7%	116.3%	14,299,291	14,299,291	100.0%	
Ending Fund Balance	\$ 17,664,089	\$ 9,623,305	183.6%	115.2%	\$ 15,327,692	\$ 17,787,785	86.2%	
Reconciliation of Fund Balance:								
Restricted and Committed Funds		6,000,000						
Unassigned Fund Balance		\$ 11,664,089						

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	Fiscal Year 2024 1st Year Actuals	Fiscal Year 2024 1st Year of Biennial Budget	Budget to Actual		Fiscal Year 2023 Year-to- Date Actuals	Preliminary Fiscal Year 2023 End-of- Year Actuals	Actual Percent Collected / Expended
			Percent Collected / Expended	Actual to Actual Year-over-Year Change			
	Current Fiscal Year			Prior Fiscal Year			
673 SDC Water Fund							
System Development Charges - Water	66,351	175,000	37.9%	128.1%	51,791	175,610	29.5%
Interest on Investments	47	-	N/A	N/A	-	-	N/A
Miscellaneous	-	-	N/A	N/A	-	-	N/A
Other Financing Sources		2,712,021	0.0%	N/A		-	N/A
Total Revenues and Other Sources	<u>66,398</u>	<u>2,887,021</u>	<u>2.3%</u>	<u>128.2%</u>	<u>51,791</u>	<u>175,610</u>	<u>29.5%</u>
Materials and Services	-	150,000	0.0%	0.0%	-	-	N/A
Capital Outlay	2,590	3,139,129	0.1%	N/A	-	-	N/A
Public Works - Debt SDC's	-	205,256	0.0%	N/A	-	33,333	0.0%
Public Works - Improvement SDC's	-	-	N/A	0.0%	10,366	443,393	2.3%
Contingency	-	103,587	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>2,590</u>	<u>3,597,972</u>	<u>0.1%</u>	<u>25.0%</u>	<u>10,366</u>	<u>476,726</u>	<u>2.2%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	63,808	(710,951)	109.0%	154.0%	41,425	(301,116)	-13.8%
Beginning Fund Balance	<u>861,082</u>	<u>1,183,793</u>	<u>72.7%</u>	<u>N/A</u>	<u>-</u>	<u>-</u>	<u>N/A</u>
Ending Fund Balance	<u>\$ 924,890</u>	<u>\$ 472,842</u>	<u>195.6%</u>	<u>2232.7%</u>	<u>\$ 41,425</u>	<u>\$ (301,116)</u>	<u>-13.8%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds	924,890						
Unassigned Fund Balance	<u>\$ -</u>						

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			Percent Collected / Expended				
	Current Fiscal Year				Prior Fiscal Year		
675 Wastewater Fund							
Taxes	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A
Intergovernmental	-	-	N/A	N/A	-	-	N/A
Charges for Services - Rates	1,114,089	6,200,000	18.0%	100.3%	1,110,915	6,390,372	17.4%
Charges for Services - Misc. Service Fees	-	-	N/A	N/A	-	-	N/A
System Development Charges	-	-	N/A	N/A	-	-	N/A
Interest on Investments	30,717	80,000	38.4%	227.5%	13,502	156,722	8.6%
Miscellaneous	-	-	N/A	N/A	-	957	0.0%
Other Financing Sources	-	4,175,146	0.0%	N/A	(0)	4,090,784	0.0%
Total Revenues and Other Sources	<u>1,144,806</u>	<u>10,455,146</u>	<u>10.9%</u>	<u>101.8%</u>	<u>1,124,417</u>	<u>10,638,835</u>	<u>10.6%</u>
Public Works - Wastewater Collection	443,815	3,680,667	12.1%	116.9%	379,788	2,334,818	16.3%
Public Works - Wastewater Collection Debt	-	44,456	0.0%	N/A	-	45,256	0.0%
Public Works - Wastewater Treatment	483,797	6,534,208	7.4%	55.8%	866,769	7,767,104	11.2%
Public Works - Wastewater Treatment Debt	61,088	127,699	47.8%	N/A	61,088	128,251	47.6%
Transfer Out (Insurance Fund)	-	-	N/A	N/A	-	-	N/A
Contingency	-	179,633	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>988,700</u>	<u>10,566,663</u>	<u>9.4%</u>	<u>75.6%</u>	<u>1,307,646</u>	<u>10,275,429</u>	<u>12.7%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	156,107	(111,517)	240.0%	-85.2%	(183,228)	363,406	-50.4%
Beginning Fund Balance	<u>6,471,665</u>	<u>4,407,490</u>	<u>146.8%</u>	<u>77.6%</u>	<u>8,336,733</u>	<u>8,336,733</u>	<u>100.0%</u>
Ending Fund Balance	<u>\$ 6,627,772</u>	<u>\$ 4,295,973</u>	<u>154.3%</u>	<u>81.3%</u>	<u>\$ 8,153,505</u>	<u>\$ 8,700,139</u>	<u>93.7%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds	-	-					
Unassigned Fund Balance	<u>\$ 6,627,772</u>						

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			Percent Collected / Expended				
	Current Fiscal Year				Prior Fiscal Year		
677 SDC Sewer Fund							
System Development Charges - Wastewater	89,979	150,000	60.0%	311.1%	28,927	132,155	21.9%
Interest on Investments	91	-	N/A	N/A	-	-	N/A
Miscellaneous	-	-	N/A	N/A	-	-	N/A
Other Financing Sources	-	658,294	0.0%	N/A	-	-	N/A
Total Revenues and Other Sources	<u>90,070</u>	<u>808,294</u>	11.1%	311.4%	<u>28,927</u>	<u>132,155</u>	21.9%
Materials and Services	-	-	N/A	N/A	-	-	N/A
Capital Outlay	313	747,450	0.0%	N/A	-	-	N/A
Public Works - Debt SDC's	-	-	N/A	N/A	-	-	N/A
Public Works - Improvements SDC's	-	-	N/A	0.0%	12,266	125,291	9.8%
Contingency	-	22,424	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>313</u>	<u>769,874</u>	0.0%	2.6%	<u>12,266</u>	<u>125,291</u>	9.8%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	89,757	38,420	233.6%	538.7%	16,661	6,864	242.7%
Beginning Fund Balance	<u>2,235,338</u>	<u>1,585,034</u>	141.0%	N/A	-	-	N/A
Ending Fund Balance	<u>\$ 2,325,094</u>	<u>\$ 1,623,454</u>	143.2%	13954.9%	<u>\$ 16,661</u>	<u>\$ 6,864</u>	242.7%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	2,325,094						
Unassigned Fund Balance	<u>\$ -</u>						

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			Percent Collected / Expended				
	Current Fiscal Year				Prior Fiscal Year		
680 Stormwater Fund							
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A
Charges for Services - Rates	133,562	775,000	17.2%	100.1%	133,447	800,610	16.7%
Charges for Services - Misc. Service Fees	-	-	N/A	N/A	-	-	N/A
System Development Charges	-	-	N/A	N/A	-	-	N/A
Interest on Investments	9,460	16,000	59.1%	293.5%	3,224	41,088	7.8%
Miscellaneous	-	-	N/A	N/A	-	-	N/A
Other Financing Sources	-	390,220	N/A	N/A	-	-	N/A
Total Revenues and Other Sources	143,022	1,181,220	12.1%	104.6%	136,670	841,698	16.2%
Public Works - Storm Water Operations	139,954	1,665,767	8.4%	142.4%	98,290	670,811	14.7%
Public Works - Storm Water Operations Debt	-	11,150	0.0%	N/A	-	11,350	0.0%
Contingency	-	32,043	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	139,954	1,708,960	8.2%	142.4%	98,290	682,161	14.4%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	3,069	(527,740)	100.6%	8.0%	38,380	159,537	24.1%
Beginning Fund Balance	2,042,119	2,036,637	100.3%	109.4%	1,867,493	1,867,493	100.0%
Ending Fund Balance	\$ 2,045,188	\$ 1,508,897	135.5%	107.3%	\$ 1,905,873	\$ 2,027,030	94.0%
Reconciliation of Fund Balance:							
Restricted and Committed Funds		-					
Unassigned Fund Balance	<u>\$ 2,045,188</u>						

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			Percent Collected / Expended		Fiscal Year 2023 Year-to- Date Actuals	Year 2023 End-of- Year Actuals	
	Current Fiscal Year				Prior Fiscal Year		
683 SDC Storm Fund							
System Development Charges - Wastewater	2,985	30,000	10.0%	98.7%	3,024	15,089	20.0%
Interest on Investments	4	-	N/A	N/A	-	-	N/A
Miscellaneous	-	-	N/A	N/A	-	-	N/A
Other Financing Sources	-	-	N/A	N/A	-	-	N/A
Total Revenues and Other Sources	<u>2,989</u>	<u>30,000</u>	10.0%	98.8%	<u>3,024</u>	<u>15,089</u>	20.0%
Materials and Services	-	-	N/A	N/A	-	-	N/A
Capital Outlay	-	15,169	0.0%	N/A	-	-	N/A
Public Works - Debt SDC's	-	-	N/A	N/A	-	-	N/A
Public Works - Storm Water SDC's	-	-	N/A	N/A	-	-	N/A
Contingency	-	455	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>-</u>	<u>15,624</u>	0.0%	N/A	<u>-</u>	<u>-</u>	N/A
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	2,989	14,376	20.8%	98.8%	3,024	15,089	20.0%
Beginning Fund Balance	-	14,954	0.0%	N/A	-	-	N/A
Ending Fund Balance	<u>\$ 2,989</u>	<u>\$ 29,330</u>	10.2%	98.8%	<u>\$ 3,024</u>	<u>\$ 15,089</u>	20.0%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	2,989						
Unassigned Fund Balance	<u>\$ -</u>						

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			Percent Collected / Expended				
	Current Fiscal Year				Prior Fiscal Year		
690 Electric Fund							
Intergovernmental	\$ 21,016	\$ 1,150,000	1.8%	N/A	\$ -	\$ 12,618	0.0%
Charges for Services - Rates	2,897,806	17,609,673	16.5%	96.6%	2,998,359	17,733,520	16.9%
Charges for Services - Misc. Service Fees	49,371	268,000	18.4%	130.9%	37,714	471,103	8.0%
Interest on Investments	31,756	65,000	48.9%	396.6%	8,007	116,165	6.9%
Miscellaneous	5,574	292,000	1.9%	92.1%	6,053	337,473	1.8%
Other Financing Sources	-	3,000,000	0.0%	N/A	-	-	N/A
Total Revenues and Other Sources	<u>3,005,523</u>	<u>22,384,673</u>	13.4%	98.5%	<u>3,050,133</u>	<u>18,670,879</u>	16.3%
Administration - Conservation	189,298	1,587,981	11.9%	153.5%	123,360	812,038	15.2%
Electric - Supply	495,038	7,670,000	6.5%	41.4%	1,197,165	5,912,216	20.2%
Electric - Distribution	1,813,257	10,504,237	17.3%	142.3%	1,274,178	8,829,686	14.4%
Electric - Transmission	73,415	1,100,000	6.7%	37.5%	196,026	972,754	20.2%
Debt Service	-	243,663	0.0%	N/A	-	-	N/A
Transfer Out (Insurance Fund)	-	-	N/A	N/A	-	-	N/A
Contingency	-	565,976	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>2,571,008</u>	<u>21,671,857</u>	11.9%	92.1%	<u>2,790,729</u>	<u>16,526,694</u>	16.9%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	434,515	712,816	61.0%	167.5%	259,403	2,144,185	12.1%
Beginning Fund Balance	<u>7,168,132</u>	<u>6,080,192</u>	117.9%	142.7%	<u>5,023,947</u>	<u>5,023,947</u>	100.0%
Ending Fund Balance	<u>\$ 7,602,647</u>	<u>\$ 6,793,008</u>	111.9%	143.9%	<u>\$ 5,283,350</u>	<u>\$ 7,168,132</u>	73.7%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	-	-					
Unassigned Fund Balance	<u>\$ 7,602,647</u>						

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(16.667% of Fiscal Year)

	Fiscal Year 2024 1st Year Actuals	Fiscal Year 2024 1st Year of Biennial Budget	Budget to Actual	Actual to Actual Year-over-Year Change	Preliminary Fiscal		Actual Percent Collected / Expended
			Percent Collected / Expended		Fiscal Year 2023 Year-to- Date Actuals	Year 2023 End-of- Year Actuals	
	Current Fiscal Year				Prior Fiscal Year		
695 Telecommunications Fund							
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A
Charges for Services - Rates	460,208	2,679,467	17.2%	97.5%	472,229	2,817,541	16.6%
Charges for Services - Misc. Service Fees	-	-	N/A	N/A	-	-	N/A
Interest on Investments	13,287	45,000	29.5%	310.7%	4,276	56,319	7.6%
Total Revenues and Other Sources	<u>473,495</u>	<u>2,724,467</u>	17.4%	99.4%	<u>476,506</u>	<u>2,873,860</u>	16.6%
Personnel Services	111,631	1,054,852	10.6%	91.6%	121,811	720,249	16.9%
Materials & Services	202,507	1,332,196	15.2%	118.4%	171,070	1,073,265	15.9%
Capital Outlay	8,699	1,139,375	0.8%	N/A	-	72,468	0.0%
Debt - Transfer to Debt Service Fund	86,241	517,445	16.7%	100.3%	86,012	516,073	16.7%
Transfer Out (Insurance Fund)	-	-	N/A	N/A	-	-	N/A
Contingency	-	87,135	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>409,078</u>	<u>4,131,003</u>	9.9%	108.0%	<u>378,893</u>	<u>2,382,055</u>	15.9%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	64,417	(1,406,536)	104.6%	66.0%	97,612	491,805	19.8%
Beginning Fund Balance	<u>3,175,716</u>	<u>3,021,118</u>	105.1%	118.3%	<u>2,683,911</u>	<u>2,683,911</u>	100.0%
Ending Fund Balance	<u>\$ 3,240,133</u>	<u>\$ 1,614,582</u>	200.7%	116.5%	<u>\$ 2,781,523</u>	<u>\$ 3,175,716</u>	87.6%
Reconciliation of Fund Balance:							
Restricted and Committed Funds		948,648					
Unassigned Fund Balance		<u>\$ 2,291,485</u>					

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary as of August 31, 2023
(16.667% of Fiscal Year)

	Fiscal Year 2024 1st Year Actuals	Fiscal Year 2024 1st Year of Biennial Budget	Budget to Actual		Fiscal Year 2023 Date Actuals	Preliminary Fiscal		Actual Percent Collected / Expended
			Percent Collected / Expended	Actual to Actual Year-over-Year Change		Year-to- Year 2023 Year Actuals	End-of- Year Actuals	
720 Insurance Service Fund								
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A	
Charges for Services - Internal	281,138	1,692,526	16.6%	84.9%	331,155	1,896,954	17.5%	
Interest on Investments	4,914	8,000	61.4%	505.2%	973	17,915	5.4%	
Miscellaneous	100	20,000	0.5%	384.6%	26	24,122	0.1%	
Transfer In (All Funds)	-	-	N/A	N/A	-	-	N/A	
Total Revenues and Other Sources	286,152	1,720,526	16.6%	86.2%	332,154	1,938,991	17.1%	
Materials and Services	984,738	1,528,209	64.4%	84.6%	1,163,786	1,577,177	73.8%	
Contingency	-	48,816	0.0%	N/A	-	-	N/A	
Total Expenditures and Other Uses	1,060,093	1,577,025	67.2%	91.1%	1,163,786	1,577,177	73.8%	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(773,941)	143,501	-539.3%	93.1%	(831,632)	361,814	-229.9%	
Beginning Fund Balance	1,192,624	1,167,481	102.2%	143.5%	830,810	830,810	100.0%	
Ending Fund Balance	\$ 418,683	\$ 1,310,982	31.9%	-50924.8%	\$ (822)	\$ 1,192,624	-0.1%	
Reconciliation of Fund Balance:								
Restricted and Committed Funds	418,683							
Unassigned Fund Balance	\$ -							

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary as of August 31, 2023
(16.667% of Fiscal Year)

	Fiscal Year 2024 1st Year Actuals	Fiscal Year 2024 1st Year of Biennial Budget	Budget to Actual	Actual to Actual Year-over-Year Change	Fiscal Year 2023 Year-to- Date Actuals	Preliminary Fiscal Year 2023 End-of- Year Actuals	Actual Percent Collected / Expended
			Percent Collected / Expended				
730							
Equipment Fund							
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A
Charges for Services - Internal	754,902	4,529,408	16.7%	110.9%	680,647	4,083,399	16.7%
Charges for Services - Misc. Service Fees	60,688	220,000	27.6%	74.3%	81,719	353,159	23.1%
Interest on Investments	35,162	100,000	35.2%	315.7%	11,137	144,097	7.7%
Miscellaneous	16	52,000	0.0%	N/A	6,472	280,597	2.3%
Total Revenues and Other Sources	850,768	4,901,408	17.4%	109.1%	779,976	4,861,252	16.0%
Public Works - Maintenance	435,868	2,422,338	18.0%	111.7%	390,159	2,319,469	16.8%
Public Works - Purchasing and Acquisition	287,479	4,707,619	6.1%	47.5%	605,001	1,501,667	40.3%
Transfer Out (Insurance Fund)	-	-	N/A	N/A	-	-	N/A
Contingency	-	72,015	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	723,347	7,201,972	10.0%	72.7%	995,160	3,821,136	26.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	127,421	(2,300,564)	105.5%	-59.2%	(215,184)	1,040,116	-20.7%
Beginning Fund Balance	6,914,621	7,197,226	96.1%	117.7%	5,874,505	5,874,505	100.0%
Ending Fund Balance	\$ 7,042,042	\$ 4,896,662	143.8%	124.4%	\$ 5,659,321	\$ 6,914,621	81.8%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	7,042,042						
Unassigned Fund Balance	\$ 0						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary as of August 31, 2023
(16.667% of Fiscal Year)

	Fiscal Year 2024 1st Year Actuals	Fiscal Year 2024 1st Year of Biennial Budget	Budget to Actual	Actual to Actual Year-over-Year Change	Fiscal Year 2023 Year-to- Date Actuals	Preliminary Fiscal Year 2023 End-of- Year Actuals	Actual Percent Collected / Expended
			Percent Collected / Expended				
	Current Fiscal Year				Prior Fiscal Year		
810 Cemetery Fund							
Charges for Services	\$ 4,976	\$ 13,000	38.3%	217.0%	\$ 2,293	\$ 15,366	14.9%
Interest on Investments	4,597	12,000	38.3%	272.3%	1,688	20,826	8.1%
Transfer In (General Fund)	-	500	0.0%	0.0%	500	500	100.0%
Total Revenues and Other Sources	<u>9,572</u>	<u>25,500</u>	<u>37.5%</u>	<u>213.6%</u>	<u>4,481</u>	<u>36,692</u>	<u>12.2%</u>
Transfer Out (General Fund)	4,597	148,364	3.1%	272.3%	1,688	20,826	8.1%
Total Expenditures and Other Uses	<u>4,597</u>	<u>148,364</u>	<u>3.1%</u>	<u>272.3%</u>	<u>1,688</u>	<u>20,826</u>	<u>8.1%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	4,976	(122,864)	104.0%	178.2%	2,793	15,866	17.6%
Beginning Fund Balance	<u>946,761</u>	<u>946,395</u>	100.0%	101.7%	<u>930,895</u>	<u>930,895</u>	100.0%
Ending Fund Balance	<u>\$ 951,737</u>	<u>\$ 823,531</u>	115.6%	101.9%	<u>\$ 933,688</u>	<u>\$ 946,761</u>	98.6%
Reconciliation of Fund Balance:							
Restricted and Committed Funds		951,736					
Unassigned Fund Balance	<u>\$ 0</u>						

City of Ashland
Summary of Fund Balances
Preliminary as of August 31, 2023

Fund	Balance August 31, 2023	Balance August 31, 2022	Change From FY 2023	2023-2024 Requirements	Over(Under) Requirements
General Fund	\$ 18,173,099	\$ 17,390,676	\$ 782,423	5,997,105	186%
Tourism Fund	854,063	642,432	211,632	No Policy	N/A
Housing Fund	241,320	445,563	(204,243)	No Policy	N/A
Community Block Grant Fund	24,538	31,628	(7,090)	No Policy	N/A
Reserve Fund	1,802,965	1,757,946	45,018	No Policy	N/A
Street Fund	1,093,089	5,421,959	(4,328,869)	608,622	80%
SDC Street Fund	3,009,002	28,878	2,980,124	No Policy	N/A
Airport Fund	25,637	309,214	(283,577)	14,385	128%
Capital Improvements Fund	956,917	1,239,888	(282,971)	No Policy	N/A
Parks Capital Improvements Fund	3,449,556	1,955,698	1,493,859	No Policy	N/A
SDC Parks Fund	357,565	2,967	354,598	No Policy	N/A
Debt Service Fund	12,011	(6,577)	18,588	No Policy	N/A
Water Fund	17,664,089	15,327,692	2,336,397	2,098,592	456%
SDC Water Fund	924,890	41,425	883,465	No Policy	N/A
Wastewater Fund	6,627,772	8,153,505	(1,525,733)	2,187,956	203%
SDC Wastewater Fund	2,325,094	16,661	2,308,433	No Policy	N/A
Storm Drain Fund	2,045,188	1,905,873	139,314	146,568	1295%
SDC Storm Drain Fund	2,989	3,024	(35)	No Policy	N/A
Electric Fund	7,602,647	5,283,350	2,319,297	4,115,598	85%
Telecommunications Fund	3,240,133	2,781,523	458,610	457,525	401%
Insurance Services Fund	418,683	(822)	419,505	668,486	-37%
Equipment Fund	7,042,042	5,659,321	1,382,722	4,897,619	44%
Cemetery Trust Fund	951,737	933,688	18,049	No Policy	N/A
	<u>\$ 78,845,028</u>	<u>\$ 69,325,514</u>	<u>\$ 9,519,515</u>		
Total Fund Balances	<u>\$ 78,845,028</u>	<u>\$ 69,325,514</u>	<u>\$ 9,519,515</u>		
<u>Restricted and Committed Funds</u>					
Restricted	\$ 10,926,296	\$ 9,777,244	\$ 1,149,052		
Committed	19,309,326	12,014,094	7,295,232		
Unassigned	48,609,406	47,534,176	1,075,230		
	<u>\$ 78,845,028</u>	<u>\$ 69,325,514</u>	<u>\$ 9,519,515</u>		
Total Fund Balances	<u>\$ 78,845,028</u>	<u>\$ 69,325,514</u>	<u>\$ 9,519,515</u>		