

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
August 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	Fiscal Year 2022 End-of-Year Actuals	
	2nd Year Actuals	Budget					
	Current Fiscal Year				Prior Fiscal Year		
110 General Fund							
Taxes	\$ 1,432,204	\$ 22,566,042	6.3%	85.2%	\$ 1,680,815	\$ 24,077,035	7.0%
Licenses and Permits	250,761	1,124,000	22.3%	118.7%	211,318	1,539,283	13.7%
Intergovernmental	1,448,366	1,647,835	87.9%	924.0%	156,744	3,556,693	4.4%
Charges for Services	1,555,605	8,803,449	17.7%	107.3%	1,449,323	9,242,365	15.7%
Fines	22,437	544,500	4.1%	61.4%	36,568	171,689	21.3%
Interest on Investments	18,956	38,000	49.9%	174.9%	10,840	73,243	14.8%
Miscellaneous	9,689	57,650	16.8%	30.6%	31,692	71,660	44.2%
Transfer in (Water Fund)	-	50,000	0.0%	0.0%	50,000	50,000	100.0%
Transfer In (Cemetery)	1,688	65,000	2.6%	196.7%	858	4,879	17.6%
Total Revenues and Other Sources	4,739,706	34,896,476	13.6%	130.6%	3,628,158	38,786,847	9.4%
Administration Department	249,091	2,281,513	10.9%	43.6%	571,039	2,450,441	23.3%
Administration - Municipal Court	62,931	593,956	10.6%	92.0%	68,422	438,582	15.6%
Information Technology Department	152,048	1,375,104	11.1%	79.6%	191,124	1,083,371	17.6%
Finance Department	387,729	2,900,303	13.4%	104.3%	371,853	2,538,221	14.7%
City Recorder	33,749	175,183	19.3%	110.0%	30,685	198,328	15.5%
Police Department	1,214,600	7,944,996	15.3%	91.4%	1,329,544	7,078,771	18.8%
Fire and Rescue Department	2,248,036	10,803,144	20.8%	155.9%	1,441,731	9,330,436	15.5%
Public Works Department	472,271	3,528,115	13.4%	99.7%	473,758	2,867,080	16.5%
Community Development	298,881	2,063,573	14.5%	83.6%	357,464	2,012,425	17.8%
Transfers (Parks Fund)	591,166	3,546,997	16.7%	63.9%	925,488	7,452,928	12.4%
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	-	230,783	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	6,486,476	36,219,641	17.9%	112.6%	5,761,608	37,066,083	15.5%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(1,746,770)	(1,323,165)	-32.0%	81.9%	(2,133,450)	1,720,764	-124.0%
Beginning Fund Balance	14,289,955	8,616,083	165.9%	113.7%	12,569,191	12,569,191	100.0%
Ending Fund Balance	\$ 12,543,186	\$ 7,292,918	172.0%	120.2%	\$ 10,435,741	\$ 14,289,955	73.0%
Reconciliation of Fund Balance:							
Restricted and Committed Funds		1,232,217					
Unassigned Fund Balance		<u>\$ 11,310,968</u>					

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

	Fiscal Year 2023 2nd Year Actuals	Fiscal Year 2023 2nd Year of Biennial Budget	Budget to Actual		Fiscal Year 2022 Year- To-Date Actuals	Fiscal Year 2022 End-of-Year Actuals	Actual Percent Collected / Expended
			Budget to Actual 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	\$ -	\$ -	
Intergovernmental	953	90,000	1.1%	N/A	-	103,157	0.0%
Charges for Services	74,493	948,981	7.8%	48.9%	152,208	977,065	15.6%
Interest on Investments	5,712	15,000	38.1%	313.0%	1,825	10,509	17.4%
Miscellaneous	541	25,000	2.2%	498.2%	109	26,137	0.4%
Transfer In (City General Fund)	591,166	3,981,997	14.8%	63.9%	925,488	7,452,928	12.4%
Transfer In (Parks CIP Fund)	-	-	N/A	N/A	-	50,000	
Total Revenues and Other Sources	672,865	7,066,920	9.5%	62.3%	1,079,630	8,619,795	12.5%
Parks Division	775,618	4,670,300	16.6%	101.7%	762,875	4,423,720	17.2%
Recreation Division	198,823	1,227,646	16.2%	111.5%	178,365	1,057,591	16.9%
Golf Division	52,713	595,618	8.9%	38.0%	138,705	618,511	22.4%
Senior Services Division	50,857	401,825	12.7%	92.9%	54,737	368,720	14.8%
Parks Forestry Division	75,037	593,964	12.6%	95.2%	78,780	487,312	16.2%
Transfer Out (Reserve Fund)	-	-	N/A	N/A	-	300,000	0.0%
Contingency	-	224,681	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	1,153,049	7,714,033	14.9%	95.0%	1,213,462	7,255,855	16.7%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(480,184)	(647,113)	25.8%	358.8%	(133,832)	1,363,940	-9.8%
Beginning Fund Balance	3,157,338	754,606	418.4%	176.1%	1,793,398	1,793,398	100.0%
Ending Fund Balance	\$ 2,677,154	\$ 107,493	2490.5%	161.3%	\$ 1,659,566	\$ 3,157,338	52.6%
Reconciliation of Fund Balance:							
Restricted and Committed Funds		-					
Unassigned Fund Balance	\$ 2,677,154						

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	Fiscal Year 2023		Budget to Actual		Fiscal Year 2022		Actual Percent Collected / Expended
	Fiscal Year 2023	2nd Year of Biennial	Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2022 To-Date Actuals	Fiscal Year 2022 End-of-Year Actuals	
	2nd Year Actuals	Budget				Prior Fiscal Year	
230	Tourism Fund						
Taxes	\$ -	\$ 100,000	0.0%	N/A	\$ -	\$ -	N/A
Interest	753	-	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>776,227</u>	<u>875,474</u>	88.7%	N/A	-	-	N/A
Personnel Services	1,877	80,000	2.3%	N/A	-	-	N/A
Materials and Services	131,917	629,663	21.0%	N/A	-	-	N/A
Contingency	-	165,811	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>133,795</u>	<u>875,474</u>	15.3%	N/A	-	-	N/A
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	642,432	-	0.0%	N/A	-	-	N/A
Beginning Fund Balance	-	-	0.0%	N/A	-	-	N/A
Ending Fund Balance	<u>\$ 642,432</u>	<u>\$ -</u>	0.0%	N/A	<u>\$ -</u>	<u>\$ -</u>	N/A
Reconciliation of Fund Balance:							
Restricted and Committed Funds	642,432						
Unassigned Fund Balance	<u>\$ -</u>						

City of Ashland
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	Fiscal Year 2023		Budget to Actual		Fiscal Year 2022		Actual Percent Collected / Expended
	Fiscal Year 2023	2nd Year of Biennial	Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2022 Year-To-Date Actuals	End-of-Year Actuals	
	2nd Year Actuals	Budget				Prior Fiscal Year	
240 Housing Fund	Current Fiscal Year				Prior Fiscal Year		
Taxes	\$ -	\$ 100,000	0.0%	N/A	\$ -	\$ -	N/A
Ingovernmental	169,369	-	N/A	N/A	-	128,932	N/A
Interest on Investments	395	1,000	39.5%	321.4%	123	857	14.3%
Transfer In (General Fund)	-	-	N/A	N/A	-	200,000	N/A
Total Revenues and Other Sources	<u>169,765</u>	<u>101,000</u>	<u>168.1%</u>	<u>138076.1%</u>	<u>123</u>	<u>329,789</u>	<u>0.0%</u>
Materials and Services	4,862	1,000	486.2%	1004.0%	484	290,973	0.2%
Capital Outlay	-	-	0.0%	N/A	-	93,427	0.0%
Total Expenditures and Other Uses	<u>4,862</u>	<u>1,000</u>	<u>486.2%</u>	<u>1004.0%</u>	<u>484</u>	<u>384,400</u>	<u>0.1%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	164,902	100,000	164.9%	-45632.5%	(361)	(54,611)	0.7%
Beginning Fund Balance	<u>73,643</u>	-	0.0%	57.4%	<u>128,254</u>	<u>128,254</u>	<u>100.0%</u>
Ending Fund Balance	<u>\$ 238,546</u>	<u>\$ 100,000</u>	<u>238.5%</u>	<u>186.5%</u>	<u>\$ 127,893</u>	<u>\$ 73,643</u>	<u>173.7%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds	<u>238,546</u>						
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 Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2022 Year-To-Date Actuals	End-of-Year Actuals	
	2nd Year Actuals	Budget				Prior Fiscal Year	
250 Community Development Block Fund							
Intergovernmental	\$ -	\$ 188,801	0.0%	N/A	\$ -	\$ 502,037	0.0%
Total Revenues and Other Sources	-	188,801	0.0%	N/A	-	502,037	0.0%
Personnel Services	4,989	37,163	13.4%	81.9%	6,088	49,597	12.3%
Materials and Services	-	151,638	0.0%	N/A	-	452,440	0.0%
Total Expenditures and Other Uses	4,989	188,801	2.6%	81.9%	6,088	502,037	1.2%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(4,989)	(0)	N/A	81.9%	(6,088)	-	#DIV/0!
Beginning Fund Balance	36,617	-	0.0%	100.0%	36,617	36,617	100.0%
Ending Fund Balance	\$ 31,628	\$ (0)	N/A	103.6%	\$ 30,529	\$ 36,617	83.4%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	31,628						
Unassigned Fund Balance	\$ -						

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	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				Prior Fiscal Year	
255 Reserve Fund	Current Fiscal Year				Prior Fiscal Year		
Interest on Investments	\$ 3,185	\$ 400	796.4%	8604.8%	\$ 37	\$ 210	17.6%
Transfer In (General Fund)	-	-	N/A	N/A	-	1,415,000	
Transfer In (Parks General Fund)	-	-	N/A	N/A	-	300,000	N/A
Total Revenues and Other Sources	3,185	400	796.4%	8604.8%	37	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	3,185	400	796.4%	8604.8%	37	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	\$ 1,757,946	\$ 40,456	4345.3%	4440.6%	\$ 39,588	\$ 1,754,761	2.3%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	1,757,946						
Unassigned Fund Balance	\$ -						

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	Fiscal Year 2023		Budget to Actual		Fiscal Year 2022		Actual Percent Collected / Expended
	Fiscal Year 2023	2nd Year of Biennial	Percent Collected / Expended	Actual to Actual	Fiscal Year 2022 Year-	Fiscal Year 2022	
	2nd Year Actuals	Budget	Current Fiscal Year	Year-over-Year Change	To-Date Actuals	End-of-Year Actuals	
260 Street Fund							
Taxes	\$ 112,206	\$ 679,399	16.5%	N/A	\$ -	\$ 2,065,803	0.0%
Intergovernmental	256,150	1,522,125	16.8%	100.0%	256,244	2,103,177	12.2%
Charges for Services - Rates	278,987	1,642,500	17.0%	101.3%	275,399	1,676,057	16.4%
Charges for Services - Misc. Service Fees	350	15,000	2.3%	154.2%	227	1,555	14.6%
System Development Charges	28,878	150,000	19.3%	479.5%	6,023	165,625	3.6%
Assessments	-	6,000	0.0%	N/A	-	2,171	0.0%
Interest on Investments	8,916	11,700	76.2%	335.9%	2,654	21,110	12.6%
Miscellaneous	1,500	15,000	10.0%	937500.0%	0	17,808	0.0%
Other Financing Sources	-	2,588,000	0.0%	N/A	-	-	N/A
Total Revenues and Other Sources	686,986	6,629,724	10.4%	127.1%	540,546	6,053,306	8.9%
Public Works - Ground Maintenance	16,583	279,270	5.9%	100.8%	16,457	235,837	7.0%
Public Works - Street Operations	755,504	6,125,846	12.3%	137.5%	549,420	4,151,604	13.2%
Public Works - Street Operations Debt	-	81,563	0.0%	N/A	-	-	N/A
Public Works - Transportation SDC's	-	364,660	0.0%	N/A	-	2,364	0.0%
Contingency	-	156,635	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	772,087	7,007,974	11.0%	136.4%	565,877	4,389,805	12.9%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(85,101)	(378,250)	77.5%	336.0%	(25,331)	1,663,501	-1.5%
Beginning Fund Balance	5,535,938	767,135	721.6%	143.0%	3,872,437	3,872,437	100.0%
Ending Fund Balance	\$ 5,450,837	\$ 388,885	1401.7%	141.7%	\$ 3,847,105	\$ 5,535,938	69.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds		5,450,838					
Unassigned Fund Balance		<u>(0)</u>					

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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	End-of-Year Actuals	
	Current Fiscal Year				Prior Fiscal Year		
280	Airport Fund						
Intergovernmental	\$ -	\$ 2,598,000	0.0%	N/A	\$ -	\$ 238,609	0.0%
Charges for Services - Rates	32,550	164,000	19.8%	67.1%	48,511	169,862	28.6%
Interest on Investments	542	3,000	18.1%	214.1%	253	1,178	21.5%
Total Revenues and Other Sources	<u>33,092</u>	<u>2,765,000</u>	1.2%	67.9%	<u>48,763</u>	<u>409,649</u>	11.9%
Materials and Services	12,805	91,772	14.0%	104.6%	12,246	91,626	13.4%
Capital Outlay	9,244	2,678,000	0.3%	28.8%	32,132	328,977	9.8%
Contingency	-	2,753	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>22,049</u>	<u>2,772,525</u>	0.8%	49.7%	<u>44,378</u>	<u>420,604</u>	10.6%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	11,043	(7,525)	246.8%	251.9%	4,385	(10,955)	-40.0%
Beginning Fund Balance	<u>253,171</u>	<u>197,378</u>	128.3%	95.9%	<u>264,126</u>	<u>264,126</u>	100.0%
Ending Fund Balance	<u>\$ 264,214</u>	<u>\$ 189,853</u>	139.2%	98.4%	<u>\$ 268,512</u>	<u>\$ 253,171</u>	106.1%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	264,214						
Unassigned Fund Balance	<u>\$ -</u>						

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	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				Prior Fiscal Year	
410 Capital Improvements Fund							
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A
Charges for Services - Misc. Service Fees	31,544	170,000	18.6%	92.1%	34,259	200,868	17.1%
System Development Charges	2,967	70,000	4.2%	153.3%	1,935	39,779	4.9%
Interest on Investments	2,202	8,700	25.3%	218.1%	1,010	5,661	17.8%
Miscellaneous	-	-	N/A	N/A	-	1,024	0.0%
Total Revenues and Other Sources	<u>36,714</u>	<u>248,700</u>	<u>14.8%</u>	<u>98.7%</u>	<u>37,205</u>	<u>247,331</u>	<u>15.0%</u>
Public Works - Capital Outlay	2,100	284,249	0.7%	N/A	-	-	N/A
Transfer Out (Debt Service Fund)	-	110,000	0.0%	N/A	-	110,000	0.0%
Contingency	-	-	N/A	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>2,100</u>	<u>394,249</u>	<u>0.5%</u>	<u>N/A</u>	<u>-</u>	<u>110,000</u>	<u>0.0%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	34,614	(145,549)	123.8%	93.0%	37,205	137,331	27.1%
Beginning Fund Balance	<u>1,208,241</u>	<u>145,549</u>	<u>830.1%</u>	<u>112.8%</u>	<u>1,070,909</u>	<u>1,070,909</u>	<u>100.0%</u>
Ending Fund Balance	<u>\$ 1,242,855</u>	<u>\$ -</u>	<u>0.0%</u>	<u>112.2%</u>	<u>\$ 1,108,114</u>	<u>\$ 1,208,241</u>	<u>91.7%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds		1,242,855					
Unassigned Fund Balance	<u>\$ (0)</u>						

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	Fiscal Year 2023 2nd Year Actuals	Fiscal Year 2023 2nd Year of Biennial Budget	Budget to Actual		Fiscal Year 2022 To-Date Actuals	Fiscal Year 2022 End-of-Year Actuals	Actual Percent Collected / Expended
			Percent Collected / Expended	Actual to Actual Year-over-Year Change			
			Current Fiscal Year				
411 Parks Capital Improvement Fund							
Taxes	\$ 178,529	\$ -	N/A	N/A	\$ -	\$ 687,139	0.0%
Intergovernmental	-	7,500,000	0.0%	N/A	-	555,714	0.0%
Interest on Investments	3,513	9,700	36.2%	207.9%	1,690	8,288	20.4%
Miscellaneous	-	50,000	0.0%	N/A	-	-	0.0%
Total Revenues and Other Sources	182,042	7,559,700	2.4%	10774.3%	1,690	1,251,141	0.1%
Materials and Services	-	202,000	0.0%	0.0%	-	-	N/A
Capital Outlay	204,838	6,985,000	2.9%	191.6%	106,884	924,784	11.6%
Transfer Out (Debt Service Fund)	-	623,596	0.0%	N/A	-	189,172	0.0%
Transfer Out (Parks General Fund)	-	-	N/A	N/A	-	50,000	0.0%
Total Expenditures and Other Uses	204,838	7,810,596	2.6%	191.6%	106,885	1,163,956	9.2%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(22,796)	(250,896)	9.1%	21.7%	(105,195)	87,185	-120.7%
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>\$ 1,955,697</u>	<u>\$ 286,338</u>	683.0%	109.5%	<u>\$ 1,786,114</u>	<u>\$ 1,978,493</u>	90.3%
Reconciliation of Fund Balance:							
Restricted and Committed Funds		1,955,697					
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 Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2022 To-Date Actuals	Fiscal Year 2022 End-of-Year Actuals	
	2nd Year Actuals	Budget					
	Current Fiscal Year				Prior Fiscal Year		
530 Debt Services							
Taxes	\$ 630	\$ 209,388	0.3%	N/A	\$ 1,030	\$ 221,656	0.5%
Charges for Services - Internal	210,229	1,154,300	18.2%	99.8%	210,686	1,264,116	16.7%
Interest on Investments	824	2,900	28.4%	172.5%	478	3,333	14.3%
Transfer In (CIP)	-	110,000	0.0%	N/A	-	110,000	0.0%
Transfer In (Parks CIP)	-	188,596	0.0%	N/A	-	189,172	0.0%
Total Revenues and Other Sources	211,683	1,665,184	12.7%	99.8%	212,194	1,788,277	11.9%
Debt Service	1,228,061	1,766,451	69.5%	N/A	1,216,055	1,766,448	68.8%
Total Expenditures and Other Uses	1,228,061	1,766,451	69.5%	N/A	1,216,055	1,766,448	68.8%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(1,016,378)	(101,267)	-903.7%	101.2%	(1,003,861)	21,829	-4598.7%
Beginning Fund Balance	1,009,801	1,252,463	80.6%	102.2%	987,972	987,972	100.0%
Ending Fund Balance	\$ (6,577)	\$ 1,151,196	-0.6%	41.4%	\$ (15,889)	\$ 1,009,801	-1.6%
Reconciliation of Fund Balance:							
Restricted and Committed Funds		(6,577)					
Unassigned Fund Balance	\$ -						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
 August 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 To-Date Actuals	Fiscal Year 2022 End-of-Year Actuals	
	2nd Year Actuals	Budget					
	Current Fiscal Year				Prior Fiscal Year		
670 Water Fund							
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A
Charges for Services - Rates	2,016,048	8,840,000	22.8%	91.4%	2,204,942	8,399,651	26.3%
Charges for Services - Misc. Service Fees	17,406	90,000	19.3%	295.9%	5,882	67,573	8.7%
System Development Charges	51,791	150,000	34.5%	304.7%	17,000	204,411	8.3%
Interest on Investments	23,567	92,800	25.4%	215.2%	10,950	65,754	16.7%
Miscellaneous	25	26,000	0.1%	N/A	562	4,104	13.7%
Other Financing Sources	-	17,545,800	0.0%	N/A	-	-	N/A
Total Revenues and Other Sources	2,108,837	26,744,600	7.9%	94.2%	2,239,334	8,741,494	25.6%
Public Works - Conservation	18,886	283,670	6.7%	101.3%	18,648	127,393	14.6%
Public Works - Water Supply	73,726	4,121,215	1.8%	42.2%	174,722	1,142,413	15.3%
Public Works - Water Supply Debt	-	127,776	0.0%	N/A	-	127,775	0.0%
Public Works - Water Distribution	648,709	4,867,942	13.3%	97.0%	668,918	3,686,295	18.1%
Public Works - Water Distribution Debt	-	269,197	0.0%	N/A	-	267,260	0.0%
Public Works - Water Treatment	287,324	15,555,295	1.8%	110.3%	260,388	1,411,805	18.4%
Public Works - Water Treatment Debt	-	75,195	0.0%	N/A	-	72,662	0.0%
Public Works - Reimbursement SDC's	-	150,000	0.0%	N/A	-	-	N/A
Public Works - Improvement SDC's	10,366	2,131,200	0.5%	1148.3%	903	269,059	0.3%
Public Works - Debt SDC's	-	33,390	0.0%	N/A	-	33,390	0.0%
Debt Service	-	180,574	0.0%	N/A	-	-	N/A
Transfer Out (General Fund to AFR)	-	50,000	0.0%	0.0%	50,000	50,000	100.0%
Contingency	-	232,004	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	1,039,011	28,077,458	3.7%	88.5%	1,173,577	7,188,052	16.3%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	1,069,826	(1,332,858)	180.3%	100.4%	1,065,757	1,553,442	68.6%
Beginning Fund Balance	14,299,291	11,518,403	124.1%	112.2%	12,745,849	12,745,849	100.0%
Ending Fund Balance	\$ 15,369,116	\$ 10,185,545	150.9%	111.3%	\$ 13,811,607	\$ 14,299,291	96.6%
Reconciliation of Fund Balance:							
Restricted and Committed Funds		-					
Unassigned Fund Balance	\$ 15,369,116						

City of Ashland
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August 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 To-Date Actuals	Fiscal Year 2022 End-of-Year Actuals	
	2nd Year Actuals	Budget					
	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	1,110,915	6,040,000	18.4%	100.5%	1,105,150	6,301,095	17.5%
Charges for Services - Misc. Service Fees	-	150,000	0.0%	0.0%	3,174	(3,174)	-100.0%
System Development Charges	28,927	-	N/A	391.0%	7,397	91,772	8.1%
Interest on Investments	13,502	86,700	15.6%	199.1%	6,782	38,811	17.5%
Other Financing Sources	(0)	2,858,650	0.0%	N/A	-	672,428	0.0%
Total Revenues and Other Sources	<u>1,153,345</u>	<u>9,135,350</u>	<u>12.6%</u>	<u>102.3%</u>	<u>1,127,224</u>	<u>7,100,970</u>	<u>15.9%</u>
Public Works - Wastewater Collection	379,788	2,793,623	13.6%	104.2%	364,648	2,259,032	16.1%
Public Works - Wastewater Collection Debt	-	46,057	0.0%	N/A	-	46,056	0.0%
Public Works - Wastewater Treatment	866,769	5,714,038	15.2%	196.2%	441,797	3,734,655	11.8%
Public Works - Wastewater Treatment Debt	61,088	128,797	47.4%	100.0%	61,088	128,797	47.4%
Public Works - Improvements SDC's	12,266	1,331,350	0.9%	130.9%	9,367	165,385	5.7%
Contingency	-	184,274	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>1,319,911</u>	<u>10,198,139</u>	<u>12.9%</u>	<u>150.5%</u>	<u>876,900</u>	<u>6,333,925</u>	<u>13.8%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(166,567)	(1,062,789)	84.3%	-66.5%	250,324	767,045	32.6%
Beginning Fund Balance	<u>8,336,733</u>	<u>5,932,421</u>	<u>140.5%</u>	<u>110.1%</u>	<u>7,569,688</u>	<u>7,569,688</u>	<u>100.0%</u>
Ending Fund Balance	<u>\$ 8,170,166</u>	<u>\$ 4,869,632</u>	<u>167.8%</u>	<u>104.5%</u>	<u>\$ 7,820,012</u>	<u>\$ 8,336,733</u>	<u>93.8%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds							
Unassigned Fund Balance	<u>\$ 8,170,166</u>						

City of Ashland
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	Fiscal Year 2023		Budget to Actual		Fiscal Year 2022		Actual Percent Collected / Expended
	Fiscal Year 2023	2nd Year of Biennial	Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2022 To-Date Actuals	Fiscal Year 2022 End-of-Year Actuals	
	2nd Year Actuals	Budget				Prior Fiscal Year	
	Current Fiscal Year				Prior Fiscal Year		
680 Stormwater Fund							
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A
Charges for Services - Rates	133,447	769,600	17.3%	102.6%	130,063	793,847	16.4%
Charges for Services - Misc. Service Fees	-	-	N/A	N/A	-	-	N/A
System Development Charges	3,024	35,000	8.6%	394.7%	766	33,287	2.3%
Interest on Investments	3,224	10,000	32.2%	202.2%	1,594	8,992	17.7%
Total Revenues and Other Sources	139,695	814,600	17.1%	105.5%	132,423	836,126	15.8%
Public Works - Storm Water Operations	98,290	1,102,538	8.9%	76.8%	127,958	722,578	17.7%
Public Works - Storm Water Operations Debt	-	11,550	0.0%	N/A	-	11,550	0.0%
Public Works - Storm Water SDC's	-	275,000	0.0%	N/A	-	12,120	0.0%
Contingency	-	37,173	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	98,290	1,426,261	6.9%	76.8%	127,958	746,248	17.1%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	41,404	(611,661)	106.8%	927.3%	4,465	89,878	5.0%
Beginning Fund Balance	1,867,493	856,106	218.1%	105.1%	1,777,615	1,777,615	100.0%
Ending Fund Balance	\$ 1,908,897	\$ 244,445	780.9%	107.1%	\$ 1,782,080	\$ 1,867,493	95.4%
Reconciliation of Fund Balance:							
Restricted and Committed Funds		(64,342)					
Unassigned Fund Balance	\$ 1,844,556						

City of Ashland
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	Fiscal Year 2023		Budget to Actual		Fiscal Year 2022		Actual Percent Collected / Expended
	Fiscal Year 2023	2nd Year of Biennial	Percent 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		
690 Electric Fund							
Intergovernmental	\$ -	\$ 210,000	0.0%	N/A	\$ -	\$ 50,308	0.0%
Charges for Services - Rates	2,998,359	18,408,531	16.3%	96.7%	3,101,617	17,375,916	17.9%
Charges for Services - Misc. Service Fees	37,714	268,000	14.1%	54.5%	69,196	316,209	21.9%
Interest on Investments	8,007	25,000	32.0%	291.4%	2,748	18,608	14.8%
Miscellaneous	6,053	302,000	2.0%	42.1%	14,370	63,231	22.7%
Total Revenues and Other Sources	3,050,133	19,213,531	15.9%	95.7%	3,187,931	17,824,272	17.9%
Administration - Conservation	123,360	1,122,936	11.0%	78.5%	157,090	762,029	20.6%
Electric - Supply	1,197,165	7,738,500	15.5%	97.1%	1,232,420	6,775,000	18.2%
Electric - Distribution	1,274,178	8,152,647	15.6%	98.2%	1,297,303	7,656,603	16.9%
Electric - Transmission	196,026	1,127,500	17.4%	101.2%	193,723	1,002,989	19.3%
Debt Service	-	243,663	0.0%	N/A	-	21,850	0.0%
Contingency	-	551,557	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	2,790,729	18,936,803	14.7%	96.9%	2,880,536	16,218,471	17.8%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	259,403	276,728	93.7%	84.4%	307,395	1,605,801	19.1%
Beginning Fund Balance	5,023,947	4,963,035	101.2%	147.0%	3,418,146	3,418,146	100.0%
Ending Fund Balance	\$ 5,283,350	\$ 5,239,763	100.8%	141.8%	\$ 3,725,541	\$ 5,023,947	74.2%
Reconciliation of Fund Balance:							
Restricted and Committed Funds		-					
Unassigned Fund Balance	\$ 5,283,350						

City of Ashland
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	Fiscal Year 2023		Budget to Actual		Fiscal Year 2022		Actual Percent Collected / Expended
	Fiscal Year 2023	2nd Year of Biennial	Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2022 To-Date Actuals	Fiscal Year 2022 End-of-Year Actuals	
	2nd Year Actuals	Budget					
	Current Fiscal Year				Prior Fiscal Year		
695 Telecommunications Fund							
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A
Charges for Services - Rates	472,229	2,847,836	16.6%	104.1%	453,439	2,780,392	16.3%
Charges for Services - Misc. Service Fees	-	5,100	0.0%	N/A	-	-	N/A
Interest on Investments	4,276	12,330	34.7%	245.6%	1,741	10,849	16.0%
Miscellaneous	-	-	N/A	N/A	-	456	N/A
Total Revenues and Other Sources	476,506	2,865,266	16.6%	104.7%	455,180	2,791,697	16.3%
Personnel Services	121,811	919,425	13.2%	100.7%	121,011	717,620	16.9%
Materials & Services	171,070	1,148,608	14.9%	119.6%	143,086	982,284	14.6%
Capital Outlay	-	62,500	0.0%	N/A	-	-	N/A
Debt - Transfer to Debt Service Fund	86,012	516,073	16.7%	99.5%	86,469	518,816	16.7%
Contingency	-	74,686	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	378,893	2,721,292	13.9%	108.1%	350,567	2,218,720	15.8%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	97,612	143,974	67.8%	93.3%	104,613	572,977	18.3%
Beginning Fund Balance	2,683,911	2,030,348	132.2%	127.1%	2,110,934	2,110,934	100.0%
Ending Fund Balance	\$ 2,781,523	\$ 2,174,322	127.9%	125.5%	\$ 2,215,547	\$ 2,683,911	82.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds							
Unassigned Fund Balance	\$ -						
	\$ 2,781,523						

City of Ashland
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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 of Biennial	Percent		Fiscal Year 2022	Fiscal Year 2022	
	2nd Year Actuals	Budget	Collected / Expended		To-Date Actuals	End-of-Year Actuals	
	Current Fiscal Year				Prior Fiscal Year		
720 Insurance Service Fund							
Charges for Services - Internal	\$ 331,155	\$ 1,902,822	17.4%	108.8%	\$ 304,506	\$ 1,840,742	16.5%
Interest on Investments	973	950	102.4%	504.1%	193	2,305	8.4%
Miscellaneous	26	40,000	0.1%	0.7%	3,951	19,348	20.4%
Total Revenues and Other Sources	<u>332,154</u>	<u>1,943,772</u>	<u>17.1%</u>	<u>107.6%</u>	<u>308,651</u>	<u>1,862,395</u>	<u>16.6%</u>
Materials and Services	1,163,786	1,608,460	72.4%	137.2%	848,072	1,202,789	70.5%
Contingency	-	48,254	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>1,163,786</u>	<u>1,656,714</u>	<u>70.2%</u>	<u>137.2%</u>	<u>848,072</u>	<u>1,202,789</u>	<u>70.5%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(831,632)	287,058	-389.7%	154.2%	(539,421)	659,606	-81.8%
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>\$ (822)</u>	<u>\$ 882,745</u>	<u>-0.1%</u>	<u>0.2%</u>	<u>\$ (368,217)</u>	<u>\$ 830,810</u>	<u>-44.3%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds		(822)					
Unassigned Fund Balance	<u>\$ -</u>						

City of Ashland
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	Fiscal Year 2023		Budget to Actual		Fiscal Year 2022		Actual Percent Collected / Expended
	Fiscal Year 2023	2nd Year of Biennial	Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2022 To-Date Actuals	Fiscal Year 2022 End-of-Year Actuals	
	2nd Year Actuals	Budget				Prior Fiscal Year	
725 Health Benefits Fund							
Charges for Services - Internal	\$ 1,328,843	\$ 5,357,193	24.8%	144.2%	\$ 921,624	\$ 5,751,958	16.0%
Interest on Investments	3,199	10,100	31.7%	234.5%	1,364	7,198	18.9%
Miscellaneous	-	-	N/A	N/A	-	3,736	0.0%
Total Revenues and Other Sources	1,332,042	5,367,293	24.8%	144.3%	922,988	5,762,892	16.0%
Materials and Services	857,605	6,005,585	14.3%	96.7%	886,929	5,236,858	16.9%
Contingency	-	180,168	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	857,605	6,185,753	13.9%	96.7%	886,929	5,236,858	16.9%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	474,437	(818,460)	-58.0%	1315.7%	36,060	526,034	6.9%
Beginning Fund Balance	1,989,389	1,288,730	154.4%	135.9%	1,463,355	1,463,355	100.0%
Ending Fund Balance	\$ 2,463,826	\$ 470,270	523.9%	164.3%	\$ 1,499,415	\$ 1,989,389	75.4%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	2,463,826						
Unassigned Fund Balance	\$ -						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
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	Fiscal Year 2023		Budget to Actual		Fiscal Year 2022		Actual Percent Collected / Expended
	Fiscal Year 2023	2nd Year of Biennial	Percent 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				Prior Fiscal Year	
731 Parks Equipment Fund							
Charges for Services - Internal	\$ 16,667	\$ 100,000	16.7%	100.0%	\$ 16,667	\$ 100,000	16.7%
Interest on Investments	758	4,000	19.0%	199.9%	379	2,080	18.2%
Miscellaneous	-	10,000	0.0%	N/A	-	-	N/A
Total Revenues and Other Sources	<u>17,425</u>	<u>114,000</u>	<u>15.3%</u>	<u>102.2%</u>	<u>17,046</u>	<u>102,080</u>	<u>16.7%</u>
Capital Outlay	-	100,000	0.0%	N/A	-	90,155	0.0%
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>-</u>	<u>90,155</u>	<u>0.0%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	17,425	13,940	125.0%	102.2%	17,046	11,925	142.9%
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>\$ 430,674</u>	<u>\$ 477,347</u>	<u>90.2%</u>	<u>102.9%</u>	<u>\$ 418,370</u>	<u>\$ 413,249</u>	<u>101.2%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds							
Unassigned Fund Balance	<u>\$ 430,674</u>						

City of Ashland
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	Fiscal Year 2023		Budget to Actual		Fiscal Year 2022		Actual Percent Collected / Expended
	Fiscal Year 2023	2nd Year of Biennial	Percent	Actual to Actual	Fiscal Year 2022 Year-	End-of-Year	
	2nd Year Actuals	Budget	Collected / Expended	Year-over-Year Change	To-Date Actuals	Actuals	
	Current Fiscal Year				Prior Fiscal Year		
810 Cemetery Fund							
Charges for Services	\$ 2,293	\$ 19,500	11.8%	393.6%	\$ 583	\$ 12,896	4.5%
Interest on Investments	1,688	8,200	20.6%	196.7%	858	4,879	17.6%
Transfer In (General Fund)	500	500	100.0%	100.0%	500	500	100.0%
Total Revenues and Other Sources	<u>4,481</u>	<u>28,200</u>	15.9%	230.9%	<u>1,941</u>	<u>18,275</u>	10.6%
Transfers	1,688	65,000	2.6%	196.7%	858	4,879	17.6%
Total Expenditures and Other Uses	<u>1,688</u>	<u>65,000</u>	2.6%	196.7%	<u>858</u>	<u>4,879</u>	17.6%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	2,793	(36,800)	107.6%	258.0%	1,083	13,396	8.1%
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>\$ 933,688</u>	<u>\$ 835,327</u>	111.8%	101.6%	<u>\$ 918,582</u>	<u>\$ 930,895</u>	98.7%
Reconciliation of Fund Balance:							
Restricted and Committed Funds							
Unassigned Fund Balance	<u>\$ 933,688</u>						

City of Ashland
Summary of Fund Balances
August 31, 2022

Fund	Balance August 31, 2022	Balance August 31, 2021	Change From FY 2022
General Fund	\$ 12,543,186	\$ 10,435,741	\$ 2,107,445
Parks General Fund	2,677,154	1,659,566	1,017,588
Tourism Fund	642,432	-	-
Housing Fund	238,546	127,893	110,653
Community Block Grant Fund	31,628	30,529	1,099
Reserve Fund	1,757,946	39,588	1,718,358
Street Fund	5,450,837	3,847,105	1,603,732
Airport Fund	264,214	268,512	(4,298)
Capital Improvements Fund	1,242,855	1,108,114	134,741
Parks Capital Improvements Fund	1,955,697	1,786,114	169,583
Debt Service Fund	(6,577)	(15,889)	9,312
Water Fund	15,369,116	13,811,607	1,557,509
Wastewater Fund	8,170,166	7,820,012	350,155
Storm Drain Fund	1,908,897	1,782,080	126,817
Electric Fund	5,283,350	3,725,541	1,557,810
Telecommunications Fund	2,781,523	2,215,547	565,976
Insurance Services Fund	(822)	(368,217)	367,395
Health Benefits Reserve Fund	2,463,826	1,499,415	964,412
Equipment Fund	5,659,321	4,311,630	1,347,691
Parks Equipment Fund	430,674	418,370	12,304
Cemetery Trust Fund	933,688	918,582	15,106
	<u>\$ 69,797,658</u>	<u>\$ 55,421,838</u>	<u>\$ 14,375,820</u>
Total Fund Balances	<u>\$ 69,797,658</u>	<u>\$ 55,421,838</u>	<u>\$ 14,375,820</u>
<u>Restricted and Committed Funds</u>			
Restricted	\$ 8,771,086	\$ 8,085,705	\$ 685,381
Committed	16,156,009	17,225,176	(1,069,167)
Unassigned	44,870,562	30,110,957	14,759,605
	<u>\$ 69,797,658</u>	<u>\$ 55,421,838</u>	<u>\$ 14,375,820</u>
Total Fund Balances	<u>\$ 69,797,658</u>	<u>\$ 55,421,838</u>	<u>\$ 14,375,820</u>