

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

	Fiscal Year 2022 1st Year Actuals	Fiscal Year 2022 1st Year of Biennial Budget	Budget to Actual		Fiscal Year 2021 Year- to-Date Actuals	Fiscal Year 2021 End-of-Year Actuals	Actual Percent Collected / Expended
			Percent Collected / Expended	Actual to Actual Year-over-Year Change			
			Current Fiscal Year				
<b>110 General Fund</b>							
Taxes	\$ 18,568,583	\$ 22,263,578	83.4%	106.2%	\$ 17,488,562	\$ 22,922,147	76.3%
Licenses and Permits	701,236	1,490,500	47.0%	39.6%	1,770,956	2,411,618	73.4%
Intergovernmental	2,760,437	4,072,874	67.8%	270.0%	1,022,474	4,277,573	23.9%
Charges for Services	5,029,833	8,608,549	58.4%	82.0%	6,136,496	10,264,702	59.8%
Fines	103,041	544,500	18.9%	68.7%	149,988	273,630	54.8%
Interest on Investments	34,315	38,000	90.3%	94.2%	36,422	65,701	55.4%
Miscellaneous	51,440	57,650	89.2%	97.1%	52,975	71,082	74.5%
Transfer In (Water Fund)	50,000	50,000	100.0%	100.0%	50,000	50,000	100.0%
Transfer In (Cemetery)	2,594	65,000	4.0%	4.8%	54,605	56,847	96.1%
Transfer In (Health Benefits)	-	-	N/A	0.0%	100,000	100,000	100.0%
Total Revenues and Other Sources	27,301,479	37,190,651	73.4%	101.6%	26,862,478	40,493,300	66.3%
Administration Department	1,527,158	2,950,042	51.8%	98.3%	1,553,116	2,587,521	60.0%
Administration - Municipal Court	254,041	592,642	42.9%	65.4%	388,262	661,305	58.7%
Information Technology Department	668,105	1,479,911	45.1%	98.5%	678,346	1,219,507	55.6%
Finance Department	1,553,311	2,877,995	54.0%	97.6%	1,592,070	2,523,104	63.1%
City Recorder	122,394	173,192	70.7%	107.6%	113,798	197,856	57.5%
Police Department	4,450,416	7,999,399	55.6%	96.8%	4,599,126	7,576,476	60.7%
Fire and Rescue Department	5,270,880	10,542,121	50.0%	102.2%	5,158,725	9,314,643	55.4%
Public Works Department	1,653,058	3,483,523	47.5%	117.2%	1,409,983	2,416,693	58.3%
Community Development	1,243,795	2,185,963	56.9%	90.1%	1,380,807	2,393,748	57.7%
Transfer Out (Parks)	3,239,208	5,552,939	58.3%	103.0%	3,145,275	5,391,900	58.3%
Transfer Out (Insurance Fund)	-	-	N/A	N/A	-	267,368	0.0%
Transfer Out (Cemetery Fund)	500	500	100.0%	100.0%	500	500	100.0%
Contingency	-	1,119,253	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	19,982,866	38,957,480	51.3%	99.8%	20,020,007	34,550,621	57.9%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	7,318,614	(1,766,829)	514.2%	107.0%	6,842,471	5,942,679	115.1%
Beginning Fund Balance	12,569,191	10,202,912	123.2%	189.7%	6,626,512	6,626,512	100.0%
Ending Fund Balance	\$ 19,887,805	\$ 8,436,083	235.7%	147.7%	\$ 13,468,983	\$ 12,569,191	107.2%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	1,438,916						
Unassigned Fund Balance	\$ 18,448,889						

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	Fiscal Year 2022		Budget to Actual		Fiscal Year 2021		Actual Percent Collected / Expended
	Fiscal Year 2022 1st Year Actuals	1st Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2021 to-Date Actuals	Year- End-of-Year Actuals	
	Current Fiscal Year				Prior Fiscal Year		
<b>211 Parks and Recreation General Fund</b>							
Intergovernmental	\$ 26,011	\$ 108,528	24.0%	60.9%	\$ 42,708	\$ 74,165	57.6%
Charges for Services	574,972	854,723	67.3%	153.0%	375,731	707,148	53.1%
Interest on Investments	5,325	15,000	35.5%	93.2%	5,716	10,219	55.9%
Miscellaneous	26,986	25,000	107.9%	108.7%	24,826	32,124	77.3%
Transfer In (City General Fund)	3,239,208	5,552,939	58.3%	103.0%	3,145,275	5,391,900	58.3%
Transfer In (Parks CIP Fund)	435,000	435,000	100.0%	235.1%	185,000	185,000	100.0%
Total Revenues and Other Sources	<u>4,307,501</u>	<u>6,991,190</u>	61.6%	114.0%	<u>3,779,256</u>	<u>6,400,556</u>	59.0%
Parks Division	2,536,079	4,546,589	55.8%	123.1%	2,059,658	3,543,589	58.1%
Recreation Division	604,946	1,260,588	48.0%	136.5%	443,294	771,358	57.5%
Golf Division	424,567	610,402	69.6%	140.5%	302,205	548,677	55.1%
Senior Services Division	216,241	407,958	53.0%	102.8%	210,414	326,700	64.4%
Parks Forestry Division	283,157	669,963	42.3%	107.6%	263,057	451,034	58.3%
Transfer Out (Insurance Fund)	-	-	N/A	N/A	-	40,222	0.0%
Contingency	-	224,309	0.0%	N/A	-	-	58.3%
Total Expenditures and Other Uses	<u>4,064,990</u>	<u>7,719,809</u>	52.7%	124.0%	<u>3,278,628</u>	<u>5,681,581</u>	57.7%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	242,511	(728,619)	133.3%	48.4%	500,628	718,975	69.6%
Beginning Fund Balance	<u>1,793,398</u>	<u>1,483,225</u>	120.9%	166.9%	<u>1,074,423</u>	<u>1,074,423</u>	100.0%
Ending Fund Balance	<u>\$ 2,035,910</u>	<u>\$ 754,606</u>	269.8%	129.3%	<u>\$ 1,575,050</u>	<u>\$ 1,793,398</u>	87.8%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds							
Unassigned Fund Balance	<u>\$ 2,035,910</u>						



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	Fiscal Year 2022		Budget to Actual		Fiscal Year 2021		Actual Percent Collected / Expended
	Fiscal Year 2022	1st Year of Biennial	Percent	Actual to Actual	Year-	End-of-Year	
	1st Year Actuals	Budget	Collected / Expended	Year-over-Year Change	to-Date Actuals	Actuals	
	Current Fiscal Year				Prior Fiscal Year		
<b>250 Community Development Block Fund</b>							
Intergovernmental	\$ 312,417	\$ 344,489	90.7%	278.1%	\$ 112,327	\$ 209,365	53.7%
Total Revenues and Other Sources	312,417	344,489	90.7%	278.1%	112,327	209,365	53.7%
Personnel Services	29,223	34,641	84.4%	75.1%	38,918	64,231	60.6%
Materials and Services	312,417	346,468	90.2%	278.1%	112,327	145,134	77.4%
Total Expenditures and Other Uses	341,641	381,109	89.6%	225.9%	151,245	209,365	72.2%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(29,224)	(36,620)	20.2%	75.1%	(38,918)	-	N/A
Beginning Fund Balance	36,617	36,620	100.0%	100.0%	36,617	36,617	100.0%
Ending Fund Balance	\$ 7,394	\$ -	0.0%	-321.3%	\$ (2,301)	\$ 36,617	-6.3%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	7,394						
Unassigned Fund Balance	\$ -						

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	Fiscal Year 2022	1st Year of Biennial	Percent	Actual to Actual	Year-	End-of-Year	
	1st Year Actuals	Budget	Collected / Expended	Year-over-Year Change	to-Date Actuals	Actuals	
	Current Fiscal Year				Prior Fiscal Year		
<b>255 Reserve Fund</b>							
Interest on Investments	\$ 112	\$ 400	28.0%	56.6%	\$ 198	\$ 295	67.0%
Total Revenues and Other Sources	112	400	28.0%	56.6%	198	295	67.0%
Total Expenditures and Other Uses	-	-	N/A	N/A	-	-	N/A
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	112	400	28.0%	56.6%	198	295	67.0%
Beginning Fund Balance	<u>39,551</u>	<u>39,656</u>	99.7%	100.8%	<u>39,256</u>	<u>39,256</u>	100.0%
Ending Fund Balance	<u>\$ 39,663</u>	<u>\$ 40,056</u>	99.0%	100.5%	<u>\$ 39,454</u>	<u>\$ 39,551</u>	99.8%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds		39,663					
Unassigned Fund Balance	<u>\$ (0)</u>						

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	Fiscal Year 2022	1st Year of Biennial	Percent Collected / Expended	Actual to Actual	Year-to-Date Actuals	End-of-Year Actuals	
	1st Year Actuals	Budget		Year-over-Year Change			
	Current Fiscal Year				Prior Fiscal Year		
<b>260 Street Fund</b>							
Taxes	\$ 608,522	\$ 1,458,500	41.7%	273.8%	\$ 222,234	\$ 1,874,233	11.9%
Intergovernmental	1,399,397	1,966,375	71.2%	161.4%	866,924	2,519,949	34.4%
Charges for Services - Rates	974,964	1,636,100	59.6%	102.4%	952,408	1,632,177	58.4%
Charges for Services - Misc. Service Fees	627	15,000	4.2%	80.7%	777	1,163	66.8%
System Development Charges	84,823	150,000	56.5%	46.4%	182,914	352,020	52.0%
Assessments	1,216	6,000	20.3%	26.4%	4,607	7,024	65.6%
Interest on Investments	9,794	11,700	83.7%	154.2%	6,349	9,866	64.4%
Miscellaneous	16,694	15,000	111.3%	94.5%	17,660	20,311	86.9%
Other Financing Sources	-	3,808,000	0.0%	N/A	-	-	N/A
Total Revenues and Other Sources	3,096,037	9,066,675	34.1%	137.4%	2,253,873	6,416,742	35.1%
Public Works - Ground Maintenance	129,973	270,000	48.1%	101.1%	128,564	237,773	54.1%
Public Works - Street Operations	2,326,163	8,908,910	26.1%	97.7%	2,380,186	3,657,751	65.1%
Public Works - Street Operations Debt	-	81,963	0.0%	N/A	76,331	81,963	93.1%
Public Works - Transportation SDC's	2,364	203,377	1.2%	1.1%	215,495	215,495	100.0%
Transfer Out (Insurance Fund)	-	-	N/A	N/A	-	32,507	0.0%
Contingency	-	138,261	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	2,458,501	9,602,511	25.6%	87.8%	2,800,577	4,225,489	66.3%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	637,536	(535,836)	219.0%	-116.6%	(546,704)	2,191,253	-24.9%
Beginning Fund Balance	3,872,437	1,302,970	297.2%	230.3%	1,681,184	1,681,184	100.0%
Ending Fund Balance	\$ 4,509,973	\$ 767,134	587.9%	397.5%	\$ 1,134,479	\$ 3,872,437	29.3%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	4,509,973						
Unassigned Fund Balance	\$ (0)						

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	Fiscal Year 2022	1st Year of Biennial	Percent Collected / Expended	Actual to Actual	Year-to-Date Actuals	End-of-Year Actuals	
	1st Year Actuals	Budget		Year-over-Year Change			
	Current Fiscal Year				Prior Fiscal Year		
<b>280</b>	<b>Airport Fund</b>						
Intergovernmental	\$ 131,100	\$ 263,000	49.8%	N/A	\$ -	\$ -	N/A
Charges for Services - Rates	109,754	162,000	67.7%	110.8%	99,011	175,070	56.6%
Interest on Investments	694	3,000	23.1%	40.6%	1,708	2,536	67.4%
Total Revenues and Other Sources	<u>241,548</u>	<u>428,000</u>	56.4%	235.2%	<u>102,719</u>	<u>177,606</u>	57.8%
Materials and Services	53,984	91,626	58.9%	48.5%	111,296	154,611	72.0%
Capital Outlay	162,975	323,000	50.5%	1519.4%	10,726	133,305	8.0%
Transfer Out (Insurance Fund)	-	-	N/A	N/A	-	2,132	0.0%
Contingency	-	2,749	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>216,959</u>	<u>417,375</u>	52.0%	177.8%	<u>122,022</u>	<u>290,048</u>	42.1%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	24,588	10,625	231.4%	-127.4%	(19,304)	(112,442)	17.2%
Beginning Fund Balance	<u>264,126</u>	<u>186,753</u>	141.4%	70.1%	<u>376,568</u>	<u>376,568</u>	100.0%
Ending Fund Balance	<u>\$ 288,714</u>	<u>\$ 197,378</u>	146.3%	80.8%	<u>\$ 357,265</u>	<u>\$ 264,126</u>	135.3%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	288,715						
Unassigned Fund Balance	<u>\$ (0)</u>						

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	Fiscal Year 2022 1st Year Actuals	1st Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change	Year- to-Date Actuals	End-of-Year Actuals	
	Current Fiscal Year				Prior Fiscal Year		
<b>410 Capital Improvements Fund</b>							
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ 17,345	\$ 21,271	81.5%
Charges for Services - Internal	-	-	N/A	0.0%	551,933	946,170	58.3%
Charges for Services - Misc. Service Fees	111,374	170,000	65.5%	105.1%	105,977	176,368	60.1%
System Development Charges	17,482	70,000	25.0%	36.6%	47,765	80,560	59.3%
Interest on Investments	3,005	8,700	34.5%	61.2%	4,910	7,253	67.7%
Total Revenues and Other Sources	132,884	248,700	53.4%	18.3%	727,930	1,231,622	59.1%
Public Works - Capital Outlay	-	895,000	0.0%	N/A	-	-	N/A
Public Works - Facilities (Moved to General Fund in FY 22)	-	-	N/A	0.0%	675,546	962,751	70.2%
Transfer Out (Debt Service Fund)	110,000	110,000	100.0%	100.0%	110,000	110,000	100.0%
Transfer Out (Insurance Fund)	-	-	N/A	N/A	-	6,533	0.0%
Total Expenditures and Other Uses	185,000	1,005,000	18.4%	23.6%	785,546	1,079,284	72.8%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(52,116)	(756,300)	93.1%	90.5%	(57,616)	152,338	-37.8%
Beginning Fund Balance	1,070,909	901,849	118.7%	116.6%	918,571	918,571	100.0%
Ending Fund Balance	\$ 1,018,793	\$ 145,549	700.0%	118.3%	\$ 860,955	\$ 1,070,909	80.4%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	1,018,793						
Unassigned Fund Balance	\$ 0						



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			Percent Collected / Expended	Actual to Actual Year-over-Year Change			
			Current Fiscal Year				
<b>411 Parks Capital Improvement Fund</b>							
Taxes	\$ 198,977	\$ 562,000	35.4%	74.4%	\$ 267,323	\$ 621,894	43.0%
Intergovernmental	200,000	1,891,100	10.6%	36.4%	550,000	800,000	68.8%
Interest on Investments	4,726	9,700	48.7%	51.3%	9,212	13,173	69.9%
Miscellaneous	-	50,000	0.0%	0.0%	7,862	7,862	0.0%
Total Revenues and Other Sources	<u>403,703</u>	<u>2,512,800</u>	<u>16.1%</u>	<u>48.4%</u>	<u>834,396</u>	<u>1,442,929</u>	<u>57.8%</u>
Materials and Services	-	202,000	0.0%	0.0%	-	-	N/A
Capital Outlay	431,230	2,850,500	15.1%	110.3%	391,077	749,070	52.2%
Transfer Out (Debt Service Fund)	189,172	189,172	100.0%	88.3%	214,172	214,172	100.0%
Transfer Out (Parks General Fund)	435,000	435,000	100.0%	235.1%	185,000	185,000	100.0%
Total Expenditures and Other Uses	<u>1,055,402</u>	<u>3,676,672</u>	<u>28.7%</u>	<u>133.6%</u>	<u>790,250</u>	<u>1,148,242</u>	<u>68.8%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(651,698)	(1,163,872)	56.0%	-1476.2%	44,146	294,687	15.0%
Beginning Fund Balance	<u>1,891,308</u>	<u>1,701,106</u>	<u>111.2%</u>	<u>118.5%</u>	<u>1,596,621</u>	<u>1,596,621</u>	<u>100.0%</u>
Ending Fund Balance	<u>\$ 1,239,610</u>	<u>\$ 537,234</u>	<u>230.7%</u>	<u>75.6%</u>	<u>\$ 1,640,768</u>	<u>\$ 1,891,308</u>	<u>86.8%</u>
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	1,239,610						
Unassigned Fund Balance	<u>\$ -</u>						

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	Fiscal Year 2022	1st Year of Biennial	Percent Collected / Expended	Actual to Actual	Year-to-Date Actuals	End-of-Year Actuals	
	1st Year Actuals	Budget		Year-over-Year Change			
	Current Fiscal Year				Prior Fiscal Year		
<b>530 Debt Services</b>							
Taxes	\$ 209,185	\$ 213,738	97.9%	102.3%	\$ 204,455	\$ 233,348	87.6%
Charges for Services - Internal	737,401	1,154,300	63.9%	109.5%	673,342	1,154,300	58.3%
Interest on Investments	1,036	2,900	35.7%	60.3%	1,718	3,974	43.2%
Transfer In ( CIP)	110,000	110,000	100.0%	100.0%	110,000	110,000	100.0%
Transfer In ( Parks CIP)	189,172	189,172	100.0%	88.3%	214,172	214,172	100.0%
Total Revenues and Other Sources	1,246,794	1,670,110	74.7%	103.6%	1,203,687	1,715,794	70.2%
Debt Service	1,380,696	1,765,520	78.2%	104.5%	1,321,317	1,765,517	74.8%
Total Expenditures and Other Uses	1,380,696	1,765,520	78.2%	104.5%	1,321,317	1,765,517	74.8%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(133,901)	(95,410)	-40.3%	113.8%	(117,631)	(49,723)	236.6%
Beginning Fund Balance	987,972	1,347,873	73.3%	95.2%	1,037,695	1,037,695	100.0%
Ending Fund Balance	\$ 854,070	\$ 1,252,463	68.2%	92.8%	\$ 920,064	\$ 987,972	93.1%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	854,070						
Unassigned Fund Balance	\$ -						

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			Percent Collected / Expended	Actual to Actual Year-over-Year Change			
			Current Fiscal Year				
<b>670</b>							
							<b>Water Fund</b>
Intergovernmental	\$ -	\$ 3,000,000	0.0%	0.0%	\$ 16,766	\$ 16,766	100.0%
Charges for Services - Rates	5,655,469	8,500,000	66.5%	99.3%	5,696,646	8,844,186	64.4%
Charges for Services - Misc. Service Fees	48,075	89,000	54.0%	117.6%	40,883	77,316	52.9%
System Development Charges	116,755	150,000	77.8%	54.6%	213,957	440,828	48.5%
Interest on Investments	34,392	92,800	37.1%	64.8%	53,113	80,500	66.0%
Miscellaneous	2,955	25,000	11.8%	314.7%	939	14,294	6.6%
Other Financing Sources	-	6,465,900	0.0%	N/A	-	-	N/A
Total Revenues and Other Sources	5,857,645	18,322,700	32.0%	97.3%	6,022,302	9,473,890	63.6%
Public Works - Conservation	72,714	284,760	25.5%	67.5%	107,779	155,352	69.4%
Public Works - Water Supply	694,903	3,783,385	18.4%	116.2%	597,899	1,127,593	53.0%
Public Works - Water Supply Debt	127,683	127,956	99.8%	99.9%	127,773	127,955	99.9%
Public Works - Water Distribution	2,198,826	8,489,257	25.9%	100.0%	2,199,818	3,739,011	58.8%
Public Works - Water Distribution Debt	254,846	267,261	95.4%	101.1%	252,172	266,811	94.5%
Public Works - Water Treatment	850,428	4,118,735	20.6%	103.3%	823,212	1,454,026	56.6%
Public Works - Water Treatment Debt	71,631	75,195	95.3%	22.8%	313,935	315,666	99.5%
Public Works - Reimbursement SDC's	-	150,000	0.0%	N/A	-	92,776	0.0%
Public Works - Improvement SDC's	158,057	945,100	16.7%	92.3%	171,167	-	N/A
Public Works - Debt SDC's	33,057	33,390	99.0%	99.0%	33,381	180,775	18.5%
Debt Service	-	180,452	0.0%	N/A	-	34,038	0.0%
Transfer Out (General Fund)	50,000	50,000	100.0%	100.0%	50,000	50,000	100.0%
Transfer Out (Insurance Fund)	-	-	N/A	N/A	-	34,504	0.0%
Contingency	-	232,840	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	4,512,144	18,738,331	24.1%	96.5%	4,677,136	7,578,507	61.7%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	1,345,501	(415,631)	423.7%	100.0%	1,345,166	1,895,383	71.0%
Beginning Fund Balance	12,745,848	11,934,033	106.8%	117.5%	10,850,465	10,850,465	100.0%
Ending Fund Balance	\$ 14,091,349	\$ 11,518,402	122.3%	115.5%	\$ 12,195,632	\$ 12,745,848	95.7%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	7,212,880						
Unassigned Fund Balance	\$ 6,878,469						

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

	Fiscal Year 2022		Budget to Actual		Fiscal Year 2021		Actual Percent Collected / Expended
	Fiscal Year 2022	1st Year of Biennial	Percent Collected / Expended	Actual to Actual Year-over-Year Change	Year-to-Date Actuals	End-of-Year Actuals	
	1st Year Actuals	Budget					
	Current Fiscal Year				Prior Fiscal Year		
<b>675 Wastewater Fund</b>							
Taxes	\$ (37)	\$ -	N/A	0.0%	\$ 588,279	\$ 2,193	26829.5%
Intergovernmental	-	-	N/A	0.0%	14,223	17,088	83.2%
Charges for Services - Rates	3,717,022	6,040,000	61.5%	101.7%	3,656,441	6,115,064	59.8%
Charges for Services - Misc. Service Fees	(3,174)	150,000	-2.1%	-51.0%	6,223	12,571	49.5%
System Development Charges	71,575	-	N/A	36.7%	195,070	314,271	62.1%
Interest on Investments	20,274	86,700	23.4%	42.3%	47,896	67,280	71.2%
Miscellaneous	-	-	N/A	0.0%	3	58	5.6%
Other Financing Sources	294,580	4,562,750	6.5%	-1550421.1%	(19)	278,649	0.0%
Total Revenues and Other Sources	<u>4,100,239</u>	<u>10,839,450</u>	<u>37.8%</u>	<u>91.0%</u>	<u>4,508,117</u>	<u>6,807,175</u>	<u>66.2%</u>
Public Works - Wastewater Collection	1,343,025	2,820,592	47.6%	98.2%	1,367,111	2,846,572	48.0%
Public Works - Wastewater Collection Debt	43,228	46,857	92.3%	29.4%	147,238	150,466	97.9%
Public Works - Wastewater Treatment	1,831,280	7,241,165	25.3%	124.4%	1,472,456	2,965,296	49.7%
Public Works - Wastewater Treatment Debt	128,797	129,337	99.6%	4.1%	3,117,573	3,185,822	97.9%
Public Works - Improvements SDC's	38,248	2,085,750	1.8%	74.3%	51,444	131,036	39.3%
Transfer Out (Insurance Fund)	-	-	N/A	N/A	-	44,119	0.0%
Contingency	-	183,114	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>3,384,578</u>	<u>12,506,815</u>	<u>27.1%</u>	<u>55.0%</u>	<u>6,155,822</u>	<u>9,323,311</u>	<u>66.0%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	715,661	(1,667,365)	142.9%	-43.4%	(1,647,705)	(2,516,136)	65.5%
Beginning Fund Balance	<u>7,569,688</u>	<u>7,599,786</u>	<u>99.6%</u>	<u>75.1%</u>	<u>10,085,824</u>	<u>10,085,824</u>	<u>100.0%</u>
Ending Fund Balance	<u>\$ 8,285,350</u>	<u>\$ 5,932,421</u>	<u>139.7%</u>	<u>98.2%</u>	<u>\$ 8,438,119</u>	<u>\$ 7,569,688</u>	<u>111.5%</u>
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds		2,118,751					
Unassigned Fund Balance	<u>\$ 6,166,599</u>						

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

	Fiscal Year 2022		Budget to Actual		Fiscal Year 2021		Actual Percent Collected / Expended
	Fiscal Year 2022	1st Year of Biennial	Percent	Actual to Actual	Year-	End-of-Year	
	1st Year Actuals	Budget	Collected / Expended	Year-over-Year Change	to-Date Actuals	Actuals	
	Current Fiscal Year				Prior Fiscal Year		
<b>680 Stormwater Fund</b>							
Intergovernmental	\$ -	\$ -	N/A	0.0%	\$ 5,049	\$ 5,049	100.0%
Charges for Services - Rates	461,152	740,000	62.3%	108.6%	424,788	728,665	58.3%
System Development Charges	9,156	30,000	30.5%	50.7%	18,071	27,823	64.9%
Interest on Investments	4,785	15,300	31.3%	55.1%	8,681	12,831	67.7%
Total Revenues and Other Sources	475,093	785,300	60.5%	104.1%	456,588	774,368	59.0%
Public Works - Storm Water Operations	464,913	1,305,116	35.6%	103.0%	451,421	733,042	61.6%
Public Works - Storm Water Operations Debt	10,825	11,750	92.1%	99.1%	10,925	11,750	93.0%
Public Works - Storm Water SDC's	9,398	332,712	2.8%	38.8%	24,201	33,734	71.7%
Transfer Out (Insurance Fund)	-	-	N/A	N/A	-	13,391	0.0%
Contingency	-	37,030	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	485,136	1,686,608	28.8%	99.7%	486,547	791,917	61.4%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(10,043)	(901,308)	98.9%	33.5%	(29,960)	(17,549)	170.7%
Beginning Fund Balance	1,777,615	1,757,414	101.1%	99.0%	1,795,164	1,795,164	100.0%
Ending Fund Balance	\$ 1,767,572	\$ 856,106	206.5%	100.1%	\$ 1,765,204	\$ 1,777,615	99.3%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds		(64,342)					
Unassigned Fund Balance	\$ 1,831,914						

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

	Fiscal Year 2022		Budget to Actual		Fiscal Year 2021		Actual Percent Collected / Expended
	Fiscal Year 2022	1st Year of Biennial	Percent	Actual to Actual	Year-	End-of-Year	
	1st Year Actuals	Budget	Collected / Expended	Year-over-Year Change	to-Date Actuals	Actuals	
	Current Fiscal Year			Prior Fiscal Year			
<b>690 Electric Fund</b>							
Intergovernmental	\$ 12,369	\$ 210,000	5.9%	2.9%	\$ 419,439	\$ 446,543	93.9%
Charges for Services - Rates	10,352,373	17,609,673	58.8%	107.4%	9,642,485	16,290,143	59.2%
Charges for Services - Misc. Service Fees	207,033	268,000	77.3%	112.0%	184,817	425,628	43.4%
Interest on Investments	8,784	25,000	35.1%	67.2%	13,081	21,087	62.0%
Miscellaneous	37,234	292,000	12.8%	66.3%	56,147	78,947	71.1%
Other Financing Sources	-	3,000,000	0.0%	N/A	-	-	N/A
Total Revenues and Other Sources	<u>10,617,793</u>	<u>21,404,673</u>	49.6%	102.9%	<u>10,315,968</u>	<u>17,262,347</u>	59.8%
Administration - Conservation	495,219	1,319,663	37.5%	117.1%	423,044	756,957	55.9%
Electric - Supply	3,996,909	7,590,000	52.7%	92.1%	4,340,297	7,501,872	57.9%
Electric - Distribution	4,532,413	8,994,291	50.4%	109.7%	4,133,416	7,142,254	57.9%
Electric - Transmission	580,613	1,100,000	52.8%	101.8%	570,293	901,139	63.3%
Debt Service	21,850	243,663	9.0%	99.4%	21,986	22,121	99.4%
Transfer Out (Insurance Fund)	-	-	N/A	N/A	-	40,923	0.0%
Contingency	-	577,428	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>9,627,004</u>	<u>19,825,045</u>	48.6%	101.5%	<u>9,489,035</u>	<u>16,365,266</u>	58.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	990,789	1,579,628	62.7%	119.8%	826,934	897,081	92.2%
Beginning Fund Balance	<u>3,418,146</u>	<u>3,383,408</u>	101.0%	135.6%	<u>2,521,065</u>	<u>2,521,065</u>	100.0%
Ending Fund Balance	<u>\$ 4,408,936</u>	<u>\$ 4,963,036</u>	88.8%	131.7%	<u>\$ 3,347,999</u>	<u>\$ 3,418,146</u>	97.9%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	-	-					
Unassigned Fund Balance	<u>\$ 4,408,936</u>						

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

	Fiscal Year 2022		Budget to Actual		Fiscal Year 2021		Actual Percent Collected / Expended
	Fiscal Year 2022	1st Year of Biennial	Percent	Actual to Actual	Year-	End-of-Year	
	1st Year Actuals	Budget	Collected / Expended	Year-over-Year Change	to-Date Actuals	Actuals	
	Current Fiscal Year				Prior Fiscal Year		
<b>695 Telecommunications Fund</b>							
Intergovernmental	\$ -	\$ -	N/A	0.0%	\$ 24,139	\$ 24,139	100.0%
Charges for Services - Rates	1,613,352	2,725,567	59.2%	105.5%	1,528,528	2,647,692	57.7%
Charges for Services - Misc. Service Fees	-	5,100	0.0%	0.0%	2,975	3,825	77.8%
Interest on Investments	5,420	12,330	44.0%	76.5%	7,083	11,155	63.5%
Total Revenues and Other Sources	<u>1,618,772</u>	<u>2,742,997</u>	<u>59.0%</u>	<u>103.6%</u>	<u>1,562,725</u>	<u>2,686,811</u>	<u>58.2%</u>
Personnel Services	431,476	912,269	47.3%	111.3%	387,763	688,133	56.3%
Materials & Services	561,570	1,146,108	49.0%	94.7%	593,062	944,474	62.8%
Capital Outlay	-	62,500	0.0%	N/A	-	64,612	0.0%
Debt - Transfer to Debt Service Fund	302,643	518,816	58.3%	126.8%	238,583	409,000	58.3%
Transfer Out (Insurance Fund)	-	-	N/A	N/A	-	10,181	0.0%
Contingency	-	74,396	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>1,295,688</u>	<u>2,714,089</u>	<u>47.7%</u>	<u>106.3%</u>	<u>1,219,408</u>	<u>2,116,401</u>	<u>57.6%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	323,084	28,908	1117.6%	94.1%	343,317	570,410	60.2%
Beginning Fund Balance	<u>2,110,934</u>	<u>1,891,624</u>	<u>111.6%</u>	<u>137.0%</u>	<u>1,540,524</u>	<u>1,540,524</u>	<u>100.0%</u>
Ending Fund Balance	<u>\$ 2,434,018</u>	<u>\$ 1,920,532</u>	<u>126.7%</u>	<u>129.2%</u>	<u>\$ 1,883,841</u>	<u>\$ 2,110,934</u>	<u>89.2%</u>
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds		732,246					
Unassigned Fund Balance	<u>\$ 1,701,772</u>						

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

	Fiscal Year 2022 1st Year Actuals	Fiscal Year 2022 1st Year of Biennial Budget	Budget to Actual		Fiscal Year 2021 Year- to-Date Actuals	Fiscal Year 2021 End-of-Year Actuals	Actual Percent Collected / Expended
			Percent Collected / Expended	Actual to Actual Year-over-Year Change			
			Current Fiscal Year				
<b>720 Insurance Service Fund</b>							
Intergovernmental	\$ -	\$ -	N/A	0.0%	\$ 75,727	\$ 114,669	66.0%
Charges for Services - Internal	1,076,590	1,902,822	56.6%	304.0%	354,093	598,222	59.2%
Interest on Investments	399	950	42.0%	85.5%	466	913	51.1%
Miscellaneous	19,348	40,000	48.4%	97.6%	19,815	31,636	62.6%
Transfer In (All Funds)	-	-	N/A	N/A	-	500,000	0.0%
Total Revenues and Other Sources	<u>1,096,336</u>	<u>1,943,772</u>	56.4%	243.6%	<u>450,102</u>	<u>1,245,440</u>	36.1%
Materials and Services	1,006,248	1,477,310	68.1%	86.2%	1,167,588	1,359,714	85.9%
Contingency	-	44,319	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>1,006,248</u>	<u>1,521,629</u>	66.1%	86.2%	<u>1,167,588</u>	<u>1,359,714</u>	85.9%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	90,088	422,143	21.3%	-12.6%	(717,487)	(114,274)	627.9%
Beginning Fund Balance	<u>171,204</u>	<u>173,544</u>	98.7%	60.0%	<u>285,478</u>	<u>285,478</u>	100.0%
Ending Fund Balance	<u>\$ 261,292</u>	<u>\$ 595,687</u>	43.9%	-60.5%	<u>\$ (432,009)</u>	<u>\$ 171,204</u>	-252.3%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds		261,292					
Unassigned Fund Balance	<u>\$ 0</u>						



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

	Fiscal Year 2022		Budget to Actual		Fiscal Year 2021		Actual Percent Collected / Expended
	Fiscal Year 2022	1st Year of Biennial	Percent Collected / Expended	Actual to Actual	Year-to-Date Actuals	End-of-Year Actuals	
	1st Year Actuals	Budget		Year-over-Year Change			
	Current Fiscal Year				Prior Fiscal Year		
<b>725 Health Benefits Fund</b>							
Charges for Services - Internal	\$ 3,378,794	\$ 5,689,944	59.4%	104.3%	\$ 3,238,537	\$ 5,615,526	57.7%
Interest on Investments	3,493	10,100	34.6%	60.2%	5,801	8,960	64.7%
Miscellaneous	3,629	-	N/A	N/A	-	-	N/A
Total Revenues and Other Sources	<u>3,385,917</u>	<u>5,700,044</u>	59.4%	104.4%	<u>3,244,338</u>	<u>5,624,486</u>	57.7%
Materials and Services	3,063,708	5,679,595	53.9%	100.8%	3,038,297	5,273,304	57.6%
Transfer Out (General Fund)	-	-	N/A	0.0%	100,000	100,000	100.0%
Contingency	-	170,388	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>3,063,708</u>	<u>5,849,983</u>	52.4%	97.6%	<u>3,138,297</u>	<u>5,373,304</u>	58.4%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	322,209	(149,939)	-214.9%	303.9%	106,041	251,182	42.2%
Beginning Fund Balance	<u>1,463,355</u>	<u>1,438,668</u>	101.7%	120.7%	<u>1,212,173</u>	<u>1,212,173</u>	100.0%
Ending Fund Balance	<u>\$ 1,785,564</u>	<u>\$ 1,288,729</u>	138.6%	135.5%	<u>\$ 1,318,214</u>	<u>\$ 1,463,355</u>	90.1%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	1,785,564						
Unassigned Fund Balance	<u>\$ -</u>						

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

	Fiscal Year 2022		Budget to Actual		Fiscal Year 2021		Actual Percent Collected / Expended
	Fiscal Year 2022 1st Year Actuals	1st Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2021 Year- to-Date Actuals	End-of-Year Actuals	
	Current Fiscal Year				Prior Fiscal Year		
<b>730</b>	<b>Equipment Fund</b>						
Intergovernmental	\$ -	\$ -	N/A	0.0%	\$ 14,995	\$ 35,016	42.8%
Charges for Services - Internal	2,417,308	4,143,957	58.3%	177.3%	1,363,350	2,337,171	58.3%
Charges for Services - Misc. Service Fees	185,244	220,000	84.2%	198.1%	93,530	200,333	46.7%
Interest on Investments	12,430	3,000	414.3%	71.6%	17,360	26,303	66.0%
Miscellaneous	528	52,000	1.0%	0.3%	205,113	205,113	100.0%
<b>Total Revenues and Other Sources</b>	<b>2,615,509</b>	<b>4,418,957</b>	<b>59.2%</b>	<b>154.4%</b>	<b>1,694,347</b>	<b>2,803,936</b>	<b>60.4%</b>
Public Works - Maintenance	1,296,736	2,152,776	60.2%	125.7%	1,031,222	1,728,543	59.7%
Public Works - Purchasing and Acquisition	164,132	1,604,400	10.2%	15.7%	1,047,430	1,050,630	99.7%
Transfer Out (Insurance Fund)	-	-	N/A	N/A	-	8,120	0.0%
Contingency	-	64,583	0.0%	N/A	-	-	N/A
<b>Total Expenditures and Other Uses</b>	<b>1,460,868</b>	<b>3,821,759</b>	<b>38.2%</b>	<b>70.3%</b>	<b>2,078,652</b>	<b>2,787,293</b>	<b>74.6%</b>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	1,154,642	597,198	193.3%	-300.4%	(384,304)	16,643	-2309.1%
<b>Beginning Fund Balance</b>	<b>3,868,238</b>	<b>3,615,145</b>	<b>107.0%</b>	<b>100.4%</b>	<b>3,851,595</b>	<b>3,851,595</b>	<b>100.0%</b>
<b>Ending Fund Balance</b>	<b>\$ 5,022,880</b>	<b>\$ 4,212,343</b>	<b>119.2%</b>	<b>144.9%</b>	<b>\$ 3,467,291</b>	<b>\$ 3,868,238</b>	<b>89.6%</b>
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	5,022,879						
Unassigned Fund Balance	<u>\$ 0</u>						

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
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	Fiscal Year 2022		Budget to Actual		Fiscal Year 2021		Actual Percent Collected / Expended
	Fiscal Year 2022 1st Year Actuals	1st Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change	Year- to-Date Actuals	End-of-Year Actuals	
	Current Fiscal Year				Prior Fiscal Year		
<b>731 Parks Equipment Fund</b>							
Charges for Services - Internal	\$ 58,333	\$ 100,000	58.3%	63.8%	\$ 91,408	\$ 156,700	58.3%
Interest on Investments	1,109	4,000	27.7%	65.1%	1,703	2,743	62.1%
Miscellaneous	-	10,000	0.0%	0.0%	18,184	18,184	100.0%
Total Revenues and Other Sources	<u>59,442</u>	<u>114,000</u>	<u>52.1%</u>	<u>53.4%</u>	<u>111,295</u>	<u>177,627</u>	<u>62.7%</u>
Materials and Services	-	-	N/A	0.0%	1,653	1,653	100.0%
Capital Outlay	86,424	50,000	172.8%	N/A	-	62,996	0.0%
Contingency	-	60	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>86,424</u>	<u>50,060</u>	<u>172.6%</u>	<u>5228.0%</u>	<u>1,653</u>	<u>64,649</u>	<u>2.6%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(26,982)	63,940	-42.2%	-24.6%	109,642	112,978	97.0%
Beginning Fund Balance	<u>401,324</u>	<u>399,467</u>	<u>100.5%</u>	<u>139.2%</u>	<u>288,346</u>	<u>288,346</u>	<u>100.0%</u>
Ending Fund Balance	<u>\$ 374,342</u>	<u>\$ 463,407</u>	<u>80.8%</u>	<u>94.1%</u>	<u>\$ 397,988</u>	<u>\$ 401,324</u>	<u>99.2%</u>
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds		374,342					
Unassigned Fund Balance	\$ -						

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

	Fiscal Year 2022 1st Year Actuals	Fiscal Year 2022 1st Year of Biennial Budget	Budget to Actual		Fiscal Year 2021 Year- to-Date Actuals	Fiscal Year 2021 End-of-Year Actuals	Actual Percent Collected / Expended
			Percent Collected / Expended	Actual to Actual Year-over-Year Change			
			Current Fiscal Year				
<b>810 Cemetery Fund</b>							
Charges for Services	\$ 4,009	\$ 19,000	21.1%	45.0%	\$ 8,917	\$ 12,174	73.2%
Interest on Investments	2,594	8,200	31.6%	56.3%	4,605	6,847	67.3%
Transfer In (General Fund)	500	500	100.0%	100.0%	500	500	100.0%
Total Revenues and Other Sources	<u>7,103</u>	<u>27,700</u>	<u>25.6%</u>	<u>50.7%</u>	<u>14,022</u>	<u>19,521</u>	<u>71.8%</u>
Transfer Out (General Fund)	2,594	65,000	4.0%	4.8%	54,605	56,847	96.1%
Total Expenditures and Other Uses	<u>2,594</u>	<u>65,000</u>	<u>4.0%</u>	<u>4.8%</u>	<u>54,605</u>	<u>56,847</u>	<u>96.1%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	4,509	(37,300)	112.1%	-11.1%	(40,583)	(37,326)	108.7%
Beginning Fund Balance	<u>917,499</u>	<u>909,427</u>	<u>100.9%</u>	<u>96.1%</u>	<u>954,825</u>	<u>954,825</u>	<u>100.0%</u>
Ending Fund Balance	<u>\$ 922,008</u>	<u>\$ 872,127</u>	<u>105.7%</u>	<u>100.8%</u>	<u>\$ 914,242</u>	<u>\$ 917,499</u>	<u>99.6%</u>
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds		<u>922,008</u>					
Unassigned Fund Balance	<u>\$ 0</u>						

**City of Ashland**  
**Summary of Fund Balances**  
as of January 31, 2022

Fund	Balance January 31, 2022	Balance January 31, 2021	Change From FY 2021	2021-2022 Requirements	Over(Under) Requirements
General Fund	\$ 19,887,805	\$ 13,468,983	\$ 6,418,821	7,461,684	147%
Parks General Fund	2,035,910	1,575,050	460,860	1,328,195	53%
Housing Fund	198,641	153,502	45,138	No Policy	N/A
Community Block Grant Fund	7,394	(2,301)	9,694	No Policy	N/A
Reserve Fund	39,663	39,454	209	No Policy	N/A
Street Fund	4,509,973	1,134,479	3,375,494	770,442	309%
Airport Fund	288,714	357,265	(68,551)	266,484	1199%
Capital Improvements Fund	1,018,793	860,955	157,838	No Policy	N/A
Parks Capital Improvements Fund	1,239,610	1,640,768	(401,159)	No Policy	N/A
Debt Service Fund	854,070	920,064	(65,994)	No Policy	N/A
Water Fund	14,091,349	12,195,632	1,895,717	2,362,450	191%
Wastewater Fund	8,285,350	8,438,119	(152,770)	2,116,545	191%
Storm Drain Fund	1,767,572	1,765,204	2,368	155,469	1078%
Electric Fund	4,408,936	3,347,999	1,060,937	4,154,610	6%
Telecommunications Fund	2,434,018	1,883,841	550,178	432,749	293%
Insurance Services Fund	261,292	(432,009)	693,301	612,530	-57%
Health Benefits Reserve Fund	1,785,564	1,318,214	467,350	543,691	228%
Equipment Fund	5,022,880	3,467,291	1,555,589	2,437,313	106%
Parks Equipment Fund	374,342	397,988	(23,646)	38,037	884%
Cemetery Trust Fund	922,008	914,242	7,766	No Policy	N/A
	<b>\$ 69,433,883</b>	<b>\$ 53,444,741</b>	<b>\$ 15,989,142</b>		
<b>Total Fund Balances</b>	<b>\$ 69,433,883</b>	<b>\$ 53,444,741</b>	<b>\$ 15,989,142</b>		
<u>Restricted and Committed Funds</u>					
Restricted	\$ 7,697,546	\$ 11,102,590	\$ (3,405,044)		
Committed	20,263,848	10,042,720	10,221,128		
Unassigned	41,472,489	32,299,431	9,173,058		
<b>Total Fund Balances</b>	<b>\$ 69,433,883</b>	<b>\$ 53,444,741</b>	<b>\$ 15,989,142</b>		