

City of Ashland
Summary of Fund Balances
Preliminary as of September 30, 2024

Fund	Balance September 30, 2024	Balance September 30, 2023	Change From FY 2024	2024-2025 Requirements	Over(Under) Requirements
General Fund	\$ 14,608,336	\$ 13,555,811	\$ 1,052,525	5,879,923	182%
Parks General Fund	150	631,966	(631,816)	No Policy	N/A
Tourism Fund	771,129	850,011	(78,881)	No Policy	N/A
Housing Fund	256,587	241,896	14,691	No Policy	N/A
Community Block Grant Fund	26,107	20,041	6,066	No Policy	N/A
Reserve Fund	1,910,773	1,807,267	103,506	No Policy	N/A
Street Fund	3,512,796	3,758,928	(246,132)	615,929	321%
SDC Street Fund	2,268,847	71,936	2,196,912	No Policy	N/A
Airport Fund	368,940	(532,045)	900,985	9,278	2899%
Capital Improvements Fund	801,877	1,372,095	(570,218)	No Policy	N/A
Parks Capital Improvements Fund	3,575,622	3,507,832	67,790	No Policy	N/A
SDC Parks Fund	431,459	44,947	386,513	No Policy	N/A
Debt Service Fund	98,590	118,135	(19,545)	No Policy	N/A
Water Fund	19,450,146	17,841,811	1,608,336	2,232,241	460%
SDC Water Fund	1,037,678	93,875	943,803	No Policy	N/A
Wastewater Fund	6,841,462	8,827,318	(1,985,856)	2,146,112	207%
SDC Wastewater Fund	2,487,049	90,434	2,396,615	No Policy	N/A
Storm Drain Fund	2,105,405	2,045,228	60,178	205,707	1348%
SDC Storm Drain Fund	36,304	5,318	30,987	No Policy	N/A
Electric Fund	9,270,051	7,827,263	1,442,788	4,321,845	133%
Telecommunications Fund	3,161,791	3,280,133	(118,342)	576,064	487%
Insurance Services Fund	1,422,310	806,829	615,481	701,155	188%
Health Benefits Fund	0	2,225,545	(2,225,545)	No Policy	N/A
Equipment Fund	7,326,757	7,149,253	177,504	3,065,381	49%
Parks Equipment Fund	-	473,608	(473,608)	No Policy	N/A
Cemetery Trust Fund	978,048	952,789	25,260	No Policy	N/A
	<u>\$ 82,748,218</u>	<u>\$ 77,068,221</u>	<u>\$ 5,679,997</u>		
Total Fund Balances	<u>\$ 82,748,218</u>	<u>\$ 77,068,221</u>	<u>\$ 5,679,997</u>		
Restricted and Committed Funds					
Restricted	\$ 17,160,976	\$ 9,777,244	\$ 7,383,732		
Committed	24,949,972	12,014,094	12,935,878		
Unassigned	40,637,269	55,276,883	(14,639,614)		
	<u>\$ 82,748,218</u>	<u>\$ 77,068,221</u>	<u>\$ 5,679,997</u>		
Total Fund Balances	<u>\$ 82,748,218</u>	<u>\$ 77,068,221</u>	<u>\$ 5,679,997</u>		

July - Sep FY 25 Financials are preliminary
and do not reflect changes and adjustments from the audit
completed in December 2025.

City of Ashland
Summary of Cash and Investments
Preliminary as of September 30, 2024

Fund	Balance September 30, 2024	Balance September 30, 2023	Change From FY 2023
General Fund	\$ 14,162,052	12,815,653	\$ 1,346,399
Parks General Fund	-	582,055	(582,055)
Tourism Fund	789,423	852,877	(63,453)
Housing Fund	256,588	241,897	14,691
Community Block Grant Fund	30,623	24,405	6,218
Reserve Fund	1,910,771	1,807,265	103,506
Street Fund	3,401,838	892,251	2,509,587
SDC Street Fund	2,259,622	3,049,966	(790,345)
Airport Fund	371,486	48,176	323,309
Capital Improvements Fund	815,406	1,019,307	(203,901)
Parks Capital Improvements Fund	3,575,321	3,502,274	73,048
SDC Parks Fund	429,377	365,515	63,862
Debt Service Fund	56,501	116,806	(60,305)
Water Fund	16,991,685	13,919,848	3,071,837
SDC Water Fund	1,027,642	957,547	70,095
Wastewater Fund	5,788,431	5,475,362	313,068
SDC Wastewater Fund	2,469,880	2,361,768	108,112
Stormwater Fund	1,965,412	1,927,880	37,531
SDC Stormwater Fund	35,635	5,318	30,317
Electric Fund	6,681,041	6,900,883	(219,842)
Telecommunications Fund	2,751,998	2,751,067	930
Insurance Services Fund	1,285,689	776,416	509,273
Health Benefits Fund	-	2,224,679	(2,224,679)
Equipment Fund	7,814,894	7,262,087	552,807
Parks Equipment Fund	-	-	-
Cemetery Trust Fund	971,902	945,820	26,082
	<u>\$ 75,843,215</u>	<u>\$ 70,827,121</u>	<u>\$ 5,016,094</u>
 <u>Manner of Investment</u>			
General Banking Accounts	\$ 7,456,773	\$ 3,982,854	\$ 3,473,920
Local Government Inv. Pool	37,246,779	45,834,250	(8,587,470)
City Investments	31,139,662	21,010,018	10,129,644
	<u>\$ 75,843,215</u>	<u>\$ 70,827,121</u>	<u>\$ 5,016,094</u>
Total Cash and Investments	<u><u>\$ 75,843,215</u></u>	<u><u>\$ 70,827,121</u></u>	<u><u>\$ 5,016,094</u></u>

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary as of September 30, 2024
(25% of Fiscal Year)

	Fiscal Year 2025		Budget to Actual		Actual to Actual		Preliminary Fiscal		Actual Percent Collected / Expended
	Fiscal Year 2025	2nd Year of Biennial	Percent Collected / Expended	Year-over-Year Change	Fiscal Year 2024 Year-to-Date Actuals	Year 2024 End-of-Year Actuals			
	2nd Year Actuals	Budget							
	Current Fiscal Year				Prior Fiscal Year				
110 General Fund Revenues									
Taxes	\$ 2,132,579	\$ 25,301,632	8.4%	97.4%	\$ 2,188,625	\$ 24,106,609	9.1%		
Licenses and Permits	360,419	1,261,613	28.6%	69.9%	515,748	1,591,398	32.4%		
Intergovernmental	33,639	2,161,497	1.6%	20.5%	163,996	1,744,883	9.4%		
Charges for Services	2,065,598	13,235,110	15.6%	120.9%	1,708,229	10,586,886	16.1%		
Fines	51,924	174,500	29.8%	55.8%	92,970	301,364	30.8%		
Interest on Investments	199,346	300,000	66.4%	138.7%	143,716	1,159,506	12.4%		
Miscellaneous	115,602	368,182	31.4%	101.9%	113,481	831,217	13.7%		
Transfer In (Health Benefits Fund)	2,225,545	2,225,545	100.0%	N/A	-	-	N/A		
Transfer In (Parks Equipment Fund)	473,608	473,608	100.0%	N/A	-	-	N/A		
Transfer In (Parks General Fund)	631,816	631,966	100.0%	N/A	-	-	N/A		
Transfer In (Parks CIP)	-	422,545	0.0%	N/A	-	422,545	0.0%		
Transfer In (Water Fund)	-	50,000	0.0%	0.0%	50,000	50,000	100.0%		
Transfer In (Cemetery)	11,845	149,730	7.9%	172.9%	6,852	48,551	14.1%		
Total Revenues and Other Sources	8,301,919	46,755,927	17.8%	166.6%	4,983,617	40,842,959	12.2%		
110 General Fund Expenditures									
Administration Department	850,035	3,460,246	24.6%	88.1%	964,715	3,724,108	25.9%		
Administration - Municipal Court	116,181	545,682	21.3%	103.2%	112,570	492,122	22.9%		
Administration - Health Benefits Fund	-	-	N/A	N/A	-	-	N/A		
Information Technology Department	484,630	2,157,228	22.5%	113.5%	427,080	1,870,595	22.8%		
Finance Department	788,046	3,310,930	23.8%	110.8%	711,366	2,947,691	24.1%		
City Recorder	67,445	290,623	23.2%	111.1%	60,725	195,982	31.0%		
Police Department	2,119,856	9,366,058	22.6%	108.5%	1,954,592	8,152,677	24.0%		
Fire and Rescue Department	2,904,641	14,343,606	20.3%	96.6%	3,005,387	13,091,298	23.0%		
Public Works Department	1,247,059	3,858,857	32.3%	195.8%	636,843	3,256,545	19.6%		
Community Development	511,280	2,419,645	21.1%	112.0%	456,648	2,055,921	22.2%		
Parks Department	1,661,635	7,324,346	22.7%	112.5%	1,476,421	6,066,835	24.3%		
Transfer Out (Parks)	-	-	N/A	N/A	-	-	N/A		
Transfer out (Tourism Fund)	-	-	N/A	N/A	-	-	N/A		
Transfer Out (Housing Fund)	-	100,000	0.0%	N/A	-	100,000	0.0%		
Transfer Out (Capital Improvements)	-	100,000	0.0%	N/A	-	100,000	0.0%		
Transfer Out (Debt Service Fund)	-	110,000	0.0%	N/A	-	110,000	0.0%		
Transfer Out (Cemetery Fund)	500	500	100.0%	N/A	500	500	100.0%		
Contingency	-	1,200,555	0.0%	N/A	-	-	N/A		
Total Expenditures and Other Uses	10,751,307	48,588,276	22.1%	109.6%	9,806,846	42,164,274	23.3%		
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(2,449,388)	(1,832,349)	-33.7%	50.8%	(4,823,228)	(1,321,315)	365.0%		
Beginning Fund Balance	17,057,725	19,559,426	87.2%	92.8%	18,379,040	18,379,040	100.0%		
Ending Fund Balance	\$ 14,608,336	\$ 17,727,077	82.4%	107.8%	\$ 13,555,811	\$ 17,057,725	79.5%		
Reconciliation of Fund Balance:									
Restricted and Committed Funds	1,963,689								
Unassigned Fund Balance	\$ 12,644,648								

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary as of September 30, 2024
(25% of Fiscal Year)

	Fiscal Year 2025 2nd Year Actuals	Fiscal Year 2025 2nd Year of Biennial Budget	Budget to Actual Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2024 Year- to-Date Actuals	Preliminary Fiscal Year 2024 End-of- Year Actuals	Actual Percent Collected / Expended
211 Parks General Fund							
Taxes	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A
Interest	-	-	N/A	N/A	-	-	N/A
Miscellaneous	-	-	N/A	N/A	-	-	N/A
Transfer In (General Fund)	-	-	N/A	N/A	-	-	N/A
Total Revenues and Other Sources	-	-	N/A	N/A	-	-	N/A
Personnel Services	-	-	N/A	N/A	-	-	N/A
Materials and Services	-	-	N/A	N/A	-	-	N/A
Capital Outlay	-	-	N/A	N/A	-	-	N/A
Transfer Out (General Fund)	631,816	631,966	100.0%	N/A	-	-	N/A
Contingency	-	-	N/A	N/A	-	-	N/A
Total Expenditures and Other Uses	631,816	631,966	N/A	N/A	-	-	N/A
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(631,816)	(631,966)	0.0%	N/A	-	-	N/A
Beginning Fund Balance	631,966	-	0.0%	N/A	631,966	631,966	N/A
Ending Fund Balance	\$ 150	\$ (631,966)	100.0%	N/A	\$ 631,966	\$ 631,966	N/A
Reconciliation of Fund Balance:							
Restricted and Committed Funds	-	-					
Unassigned Fund Balance	\$ 150						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary as of September 30, 2024
(25% of Fiscal Year)

	Fiscal Year 2025 2nd Year Actuals	Fiscal Year 2025 2nd Year of Biennial Budget	Budget to Actual Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2024 Year- to-Date Actuals	Preliminary Fiscal Year 2024 End-of- Year Actuals	Actual Percent Collected / Expended
230							
Tourism Fund							
Taxes	\$ -	\$ 1,013,759	0.0%	N/A	\$ -	\$ 853,267	0.0%
Interest	10,770	12,000	89.8%	171.1%	6,295	48,827	12.9%
Miscellaneous	-	-	N/A	N/A	-	-	N/A
Transfer In (General Fund)	-	-	N/A	N/A	-	-	N/A
Total Revenues and Other Sources	10,770	1,025,759	1.0%	171.1%	6,295	902,094	0.7%
Personnel Services	20,352	73,705	27.6%	106.5%	19,117	78,730	24.3%
Materials and Services	201,406	1,161,338	17.3%	155.8%	129,250	833,329	15.5%
Contingency	-	36,999	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	221,758	1,272,042	17.4%	149.5%	148,367	912,059	16.3%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(210,988)	(246,283)	14.3%	148.5%	(142,071)	(9,965)	1425.7%
Beginning Fund Balance	982,117	1,015,037	96.8%	N/A	992,082	992,082	100.0%
Ending Fund Balance	\$ 771,129	\$ 768,754	100.3%	90.7%	\$ 850,011	\$ 982,117	86.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	771,129						
Unassigned Fund Balance	\$ -						

City of Ashland
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Preliminary as of September 30, 2024
(25% of Fiscal Year)

	Fiscal Year 2025 2nd Year Actuals	Fiscal Year 2025 2nd Year of Biennial Budget	Budget to Actual	Actual to Actual Year-over-Year Change	Fiscal Year 2024 Year- to-Date Actuals	Preliminary Fiscal Year 2024 End-of- Year Actuals	Actual Percent Collected / Expended
			Percent Collected / Expended				
240 Housing Fund							
Taxes	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A
Intergovernmental	-	-	N/A	N/A	-	-	N/A
Interest on Investments	3,945	1,000	394.5%	222.5%	1,773	12,519	14.2%
Miscellaneous	-	-	N/A	N/A	-	-	N/A
Transfer In (General Fund)	-	100,000	0.0%	N/A	-	100,000	0.0%
Total Revenues and Other Sources	<u>3,945</u>	<u>101,000</u>	<u>3.9%</u>	<u>222.5%</u>	<u>1,773</u>	<u>112,519</u>	<u>1.6%</u>
Personnel Services	-	-	N/A	N/A	-	-	0.0%
Materials and Services	-	223,798	0.0%	N/A	-	100,000	0.0%
Capital Outlay	-	-	N/A	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>-</u>	<u>223,798</u>	<u>0.0%</u>	<u>N/A</u>	<u>-</u>	<u>100,000</u>	<u>0.0%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	3,945	(122,798)	103.2%	222.5%	1,773	12,519	14.2%
Beginning Fund Balance	<u>252,642</u>	<u>221,798</u>	113.9%	105.2%	<u>240,123</u>	<u>240,123</u>	100.0%
Ending Fund Balance	<u>\$ 256,587</u>	<u>\$ 99,000</u>	259.2%	106.1%	<u>\$ 241,896</u>	<u>\$ 252,642</u>	95.7%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	<u>256,587</u>						
Unassigned Fund Balance	<u>\$ -</u>						

City of Ashland
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Preliminary as of September 30, 2024
(25% of Fiscal Year)

	Fiscal Year 2025 2nd Year Actuals	Fiscal Year 2025 2nd Year of Biennial Budget	Budget to Actual	Actual to Actual Year-over-Year Change	Fiscal Year 2024 Year- to-Date Actuals	Preliminary Fiscal Year 2024 End-of- Year Actuals	Actual Percent Collected / Expended
			Percent Collected / Expended				
250 Community Development Block Fund							
Intergovernmental	\$ -	\$ 177,150	0.0%	0.0%	\$ 1,227	\$ 65,563	1.9%
Total Revenues and Other Sources	-	177,150	0.0%	0.0%	1,227	65,563	1.9%
Personnel Services	10,510	35,248	29.8%	63.4%	16,576	35,915	46.2%
Materials and Services	-	141,903	0.0%	0.0%	1,227	29,648	4.1%
Total Expenditures and Other Uses	10,510	177,151	5.9%	59.0%	17,802	65,563	27.2%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(10,510)	(1)	-1050864.0%	63.4%	(16,576)	-	N/A
Beginning Fund Balance	<u>36,617</u>	<u>36,619</u>	100.0%	100.0%	<u>36,617</u>	<u>36,617</u>	100.0%
Ending Fund Balance	<u>\$ 26,107</u>	<u>\$ 36,618</u>	71.3%	130.3%	<u>\$ 20,041</u>	<u>\$ 36,617</u>	54.7%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	<u>26,107</u>						
Unassigned Fund Balance	<u>\$ -</u>						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary as of September 30, 2024
(25% of Fiscal Year)

	Fiscal Year 2025 2nd Year Actuals	Fiscal Year 2025 2nd Year of Biennial Budget	Budget to Actual	Actual to Actual Year-over-Year Change	Fiscal Year 2024 Year- to-Date Actuals	Preliminary Fiscal Year 2024 End-of- Year Actuals	Actual Percent Collected / Expended
			Percent Collected / Expended				
255 Reserve Fund							
Interest on Investments	\$ 23,221	\$ 25,000	92.9%	177.9%	\$ 13,055	\$ 93,340	14.0%
Total Revenues and Other Sources	23,221	25,000	92.9%	92.9%	13,055	93,340	14.0%
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	23,221	25,000	92.9%	177.9%	13,055	93,340	14.0%
Beginning Fund Balance	<u>1,887,552</u>	1,784,761	105.8%	105.2%	1,794,212	1,794,212	100.0%
Ending Fund Balance	<u>\$ 1,910,773</u>	<u>\$ 1,809,761</u>	105.6%	105.7%	<u>\$ 1,807,267</u>	<u>\$ 1,887,552</u>	95.7%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	1,910,773						
Unassigned Fund Balance	<u>\$ (0)</u>						

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	Fiscal Year 2025 2nd Year Actuals	Fiscal Year 2025 2nd Year of Biennial Budget	Budget to Actual	Actual to Actual Year-over-Year Change	Fiscal Year 2024 Year- to-Date Actuals	Preliminary Fiscal Year 2024 End-of- Year Actuals	Actual Percent Collected / Expended
			Percent Collected / Expended				
260 Street Fund							
Taxes	\$ 82,532	\$ 2,463,408	3.4%	51.3%	\$ 160,914	\$ 2,343,614	6.9%
Intergovernmental	413,613	1,653,500	25.0%	102.7%	402,903	1,692,621	23.8%
Charges for Services - Rates	406,385	1,706,400	23.8%	96.7%	420,365	1,694,331	24.8%
Charges for Services - Misc. Service Fees	-	15,000	0.0%	N/A	-	-	N/A
System Development Charges	-	-	N/A	N/A	-	-	N/A
Assessments	4,646	3,000	154.9%	N/A	-	943	0.0%
Interest on Investments	46,661	80,000	58.3%	176.0%	26,517	65,073	40.7%
Miscellaneous	-	-	N/A	N/A	-	187	0.0%
Other Financing Sources	-	5,558,575	0.0%	N/A	-	4,028,789	0.0%
Total Revenues and Other Sources	953,837	11,479,883	8.3%	94.4%	1,010,698	9,825,557	10.3%
Public Works - Ground Maintenance	78,874	279,000	28.3%	288.9%	27,306	245,030	11.1%
Public Works - Street Operations	1,797,798	9,490,602	18.9%	89.0%	2,020,845	6,963,245	29.0%
Public Works - Street Operations Debt	-	2,544,674	0.0%	N/A	-	-	N/A
Public Works - Transportation SDC's	-	-	N/A	N/A	-	-	N/A
Transfer Out (SDC Street Fund)	-	-	N/A	N/A	-	2,978,031	0.0%
Contingency	-	146,688	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	1,876,672	12,460,964	15.1%	91.6%	2,048,151	10,186,306	20.1%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(922,836)	(981,081)	5.9%	89.0%	(1,037,453)	(360,749)	287.6%
Beginning Fund Balance	4,435,632	1,701,979	260.6%	92.5%	4,796,381	4,796,381	100.0%
Ending Fund Balance	\$ 3,512,796	\$ 720,898	487.3%	93.5%	\$ 3,758,928	\$ 4,435,632	84.7%
Reconciliation of Fund Balance:							
Restricted and Committed Funds		3,512,796					
Unassigned Fund Balance		<u>0</u>					

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
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(25% of Fiscal Year)

	Fiscal Year 2025 2nd Year Actuals	Fiscal Year 2025 2nd Year of Biennial Budget	Budget to Actual	Actual to Actual Year-over-Year Change	Fiscal Year 2024 Year- to-Date Actuals	Preliminary Fiscal Year 2024 End-of- Year Actuals	Actual Percent Collected / Expended
			Percent Collected / Expended				
263 SDC Street Fund							
System Development Charges	\$ 68,313	\$ 150,000	45.5%	105.5%	\$ 64,739	\$ 324,118	20.0%
Interest on Investments	30,338	-	N/A	N/A	7,197	146,587	4.9%
Transfer In (Street Fund)	-	-	N/A	N/A	-	2,978,031	0.0%
Other Financing Sources	-	1,587,925	0.0%	N/A	-	-	N/A
Total Revenues and Other Sources	<u>98,651</u>	<u>1,737,925</u>	5.7%	137.1%	<u>71,936</u>	<u>3,448,736</u>	2.1%
Materials and Services	-	25,000	0.0%	N/A	-	1,165	0.0%
Capital Outlay	-	1,587,925	0.0%	N/A	-	1,277,375	0.0%
Contingency	-	48,388	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>-</u>	<u>1,661,313</u>	0.0%	N/A	<u>-</u>	<u>1,278,540</u>	N/A
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	98,651	76,612	128.8%	137.1%	71,936	2,170,196	3.3%
Beginning Fund Balance	<u>2,170,196</u>	<u>3,002,755</u>	72.3%	N/A	<u>-</u>	<u>-</u>	N/A
Ending Fund Balance	<u>\$ 2,268,847</u>	<u>\$ 3,079,367</u>	73.7%	3154.0%	<u>\$ 71,936</u>	<u>\$ 2,170,196</u>	3.3%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	<u>2,268,847</u>						
Unassigned Fund Balance	<u>\$ -</u>						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary as of September 30, 2024
(25% of Fiscal Year)

	Fiscal Year 2025 2nd Year Actuals	Fiscal Year 2025 2nd Year of Biennial Budget	Budget to Actual	Actual to Actual Year-over-Year Change	Fiscal Year 2024 Year- to-Date Actuals	Preliminary Fiscal	Actual Percent Collected / Expended
			Percent Collected / Expended			Year 2024 End-of- Year Actuals	
280							
Airport Fund							
Intergovernmental	\$ -	\$ 3,167,800	0.0%	N/A	\$ -	\$ 2,627,951	0.0%
Charges for Services - Rates	42,930	175,000	24.5%	N/A	26,645	186,238	14.3%
Interest on Investments	3,458	3,000	115.3%	139.0%	2,487	4,810	51.7%
Miscellaneous	-	-	N/A	N/A	-	2,000	0.0%
Total Revenues and Other Sources	<u>46,388</u>	<u>3,345,800</u>	1.4%	159.2%	<u>29,132</u>	<u>2,820,999</u>	1.0%
Materials and Services	14,933	95,500	15.6%	96.8%	15,429	79,867	19.3%
Capital Outlay	-	3,302,000	0.0%	0.0%	944,745	2,802,643	33.7%
Contingency	-	2,865	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>14,933</u>	<u>3,400,365</u>	0.4%	1.6%	<u>960,174</u>	<u>2,882,510</u>	33.3%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	31,455	(54,565)	157.6%	-3.4%	(931,042)	(61,511)	1513.6%
Beginning Fund Balance	<u>337,485</u>	<u>86,831</u>	388.7%	84.6%	<u>398,996</u>	<u>398,996</u>	100.0%
Ending Fund Balance	<u>\$ 368,940</u>	<u>\$ 32,266</u>	1143.4%	-69.3%	<u>\$ (532,045)</u>	<u>\$ 337,485</u>	-157.6%
Reconciliation of Fund Balance:							
Restricted and Committed Funds		368,941					
Unassigned Fund Balance		<u>(0)</u>					

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
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(25% of Fiscal Year)

	Fiscal Year 2025 2nd Year Actuals	Fiscal Year 2025 2nd Year of Biennial Budget	Budget to Actual	Actual to Actual Year-over-Year Change	Fiscal Year 2024 Year- to-Date Actuals	Preliminary Fiscal Year 2024 End-of- Year Actuals	Actual Percent Collected / Expended
			Percent Collected / Expended				
410 Capital Improvements Fund							
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ 1,158,200	\$ 1,158,200	100.0%
Charges for Services - Misc. Service fees	39,816	-	N/A	75.8%	52,554	159,264	33.0%
System Development Charges - Parks	-	-	N/A	N/A	-	-	N/A
Interest on Investments	13,047	10,000	130.5%	150.0%	8,697	57,194	15.2%
Miscellaneous	-	-	N/A	N/A	-	-	N/A
Other Financing Sources	-	-	N/A	N/A	-	600,000	0.0%
Transfer In (General Fund)	-	100,000	0.0%	N/A	-	100,000	0.0%
Total Revenues and Other Sources	52,863	110,000	48.1%	4.3%	1,219,451	2,074,658	58.8%
Public Works - Capital Outlay	228,531	-	N/A	19.6%	1,166,350	2,095,540	55.7%
Finance - Open Space (Parks)	-	-	N/A	N/A	-	-	N/A
Transfer Out (Debt Service Fund)	-	-	N/A	N/A	-	-	N/A
Transfer Out (SDC Parks Fund)	-	-	N/A	N/A	-	320,568	0.0%
Contingency	-	-	N/A	N/A	-	-	N/A
Total Expenditures and Other Uses	228,531	-	N/A	19.6%	1,166,350	2,416,108	48.3%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(175,668)	110,000	-159.7%	-330.8%	53,101	(341,450)	-15.6%
Beginning Fund Balance	977,544	1,035,362	94.4%	74.1%	1,318,994	1,318,994	100.0%
Ending Fund Balance	\$ 801,877	\$ 1,145,362	70.0%	58.4%	\$ 1,372,095	\$ 977,544	140.4%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	801,876						
Unassigned Fund Balance	\$ 0						

City of Ashland
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(25% of Fiscal Year)

	Fiscal Year 2025 2nd Year Actuals	Fiscal Year 2025 2nd Year of Biennial Budget	Budget to Actual	Actual to Actual	Fiscal Year 2024 Year- to-Date Actuals	Preliminary Fiscal Year 2024 End-of- Year Actuals	Actual Percent Collected / Expended
			Percent Collected / Expended	Year-over-Year Change			
411 Parks Capital Improvement Fund							
Taxes	\$ 28,264	\$ 843,633	3.4%	N/A	\$ 53,768	\$ 808,875	6.6%
Intergovernmental	-	5,641,400	0.0%	0.0%	101,000	101,000	100.0%
Interest on Investments	42,624	30,000	142.1%	185.1%	23,032	176,970	13.0%
Miscellaneous	-	-	N/A	N/A	-	-	N/A
Other Financing Sources	-	8,200,000	0.0%	N/A	-	-	N/A
Total Revenues and Other Sources	<u>70,888</u>	<u>14,715,033</u>	<u>0.5%</u>	<u>39.9%</u>	<u>177,800</u>	<u>1,086,845</u>	<u>16.4%</u>
Materials and Services	-	-	N/A	N/A	-	-	N/A
Capital Outlay	66,516	9,156,000	0.7%	10.3%	643,939	880,674	73.1%
Transfer Out (Debt Service Fund)	-	185,643	0.0%	N/A	-	186,347	0.0%
Transfer Out (General Fund)	-	422,545	0.0%	N/A	-	422,545	0.0%
Total Expenditures and Other Uses	<u>66,516</u>	<u>9,764,188</u>	<u>0.7%</u>	<u>10.3%</u>	<u>643,939</u>	<u>1,489,566</u>	<u>43.2%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	4,372	4,950,845	0.1%	-0.9%	(466,139)	(402,721)	115.7%
Beginning Fund Balance	<u>3,571,250</u>	<u>5,590,786</u>	<u>63.9%</u>	<u>89.9%</u>	<u>3,973,971</u>	<u>3,973,971</u>	<u>100.0%</u>
Ending Fund Balance	<u>\$ 3,575,622</u>	<u>\$ 10,541,631</u>	<u>33.9%</u>	<u>101.9%</u>	<u>\$ 3,507,832</u>	<u>\$ 3,571,250</u>	<u>98.2%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds		3,575,622					
Unassigned Fund Balance	<u>\$ -</u>						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary as of September 30, 2024
(25% of Fiscal Year)

	Fiscal Year 2025 2nd Year Actuals	Fiscal Year 2025 2nd Year of Biennial Budget	Budget to Actual Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2024 Year- to-Date Actuals	Preliminary Fiscal Year 2024 End-of- Year Actuals	Actual Percent Collected / Expended
413 SDC Parks Fund							
System Development Charges - Parks	10,214	50,000	20.4%	23.2%	44,082	79,140	55.7%
Interest on Investments	3,843	-	N/A	N/A	865	17,694	4.9%
Miscellaneous	-	-	N/A	N/A	-	-	N/A
Transfer In (CIP Fund)	-	-	N/A	N/A	-	320,568	0.0%
Total Revenues and Other Sources	<u>14,057</u>	<u>50,000</u>	28.1%	31.3%	<u>44,947</u>	<u>417,402</u>	10.8%
Materials and Services	-	-	N/A	N/A	-	-	N/A
Capital Outlay	-	145,700	0.0%	N/A	-	-	N/A
Contingency	-	4,371	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>-</u>	<u>150,071</u>	0.0%	N/A	<u>-</u>	<u>-</u>	N/A
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	14,057	(100,071)	114.0%	31.3%	44,947	417,402	10.8%
Beginning Fund Balance	<u>417,402</u>	<u>284,878</u>	146.5%	N/A	<u>-</u>	<u>-</u>	N/A
Ending Fund Balance	<u>\$ 431,459</u>	<u>\$ 184,807</u>	233.5%	959.9%	<u>\$ 44,947</u>	<u>\$ 417,402</u>	10.8%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	<u>431,459</u>						
Unassigned Fund Balance	<u>\$ -</u>						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary as of September 30, 2024
(25% of Fiscal Year)

	Fiscal Year 2025 2nd Year Actuals	Fiscal Year 2025 2nd Year of Biennial Budget	Budget to Actual	Actual to Actual	Fiscal Year 2024 Year- to-Date Actuals	Preliminary Fiscal	Actual Percent Collected / Expended
			Percent Collected / Expended	Year-over-Year Change		Year 2024 End-of- Year Actuals	
530 Debt Services							
Taxes	\$ 1,600	\$ 211,038	0.8%	97.4%	\$ 1,643	\$ 205,116	0.8%
Charges for Services - Internal	315,399	1,261,595	25.0%	100.0%	315,399	1,261,595	25.0%
Interest on Investments	4,415	9,000	49.1%	175.7%	2,513	30,993	8.1%
Transfer In (General Fund)	-	110,000	0.0%	N/A	-	110,000	0.0%
Transfer In (Parks CIP)	-	185,643	0.0%	N/A	-	186,347	0.0%
Total Revenues and Other Sources	<u>321,414</u>	<u>1,777,276</u>	18.1%	100.6%	<u>319,555</u>	<u>1,794,051</u>	17.8%
Debt Service	<u>1,273,122</u>	<u>1,763,610</u>	72.2%	102.4%	<u>1,243,311</u>	<u>1,785,644</u>	69.6%
Total Expenditures and Other Uses	<u>1,273,122</u>	<u>1,763,610</u>	72.2%	102.4%	<u>1,243,311</u>	<u>1,785,644</u>	69.6%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(951,709)	13,666	-6964.1%	103.0%	(923,757)	8,407	-10987.9%
Beginning Fund Balance	<u>1,050,299</u>	<u>815,165</u>	128.8%	100.8%	<u>1,041,892</u>	<u>1,041,892</u>	100.0%
Ending Fund Balance	<u>\$ 98,590</u>	<u>\$ 828,831</u>	11.9%	83.5%	<u>\$ 118,135</u>	<u>\$ 1,050,299</u>	11.2%
Reconciliation of Fund Balance:							
Restricted and Committed Funds							
Unassigned Fund Balance	<u>\$ 98,590</u>						

City of Ashland
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	Fiscal Year 2025 2nd Year Actuals	Fiscal Year 2025 2nd Year of Biennial Budget	Budget to Actual	Actual to Actual Year-over-Year Change	Fiscal Year 2024 Year- to-Date Actuals	Preliminary Fiscal Year 2024 End-of- Year Actuals	Actual Percent Collected / Expended
			Percent Collected / Expended				
670 Water Fund							
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ 45,740	\$ 253,350	18.1%
Charges for Services - Rates	3,349,146	8,870,000	37.8%	104.4%	3,208,397	8,489,236	37.8%
Charges for Services - Misc. Service Fees	58,536	90,000	65.0%	122.8%	47,675	91,272	52.2%
Interest on Investments	199,805	200,000	99.9%	201.0%	99,417	748,049	13.3%
Miscellaneous	470	26,000	1.8%	1823.7%	26	10,926	0.2%
Other Financing Sources	-	37,810,748	0.0%	N/A	-	-	N/A
Total Revenues and Other Sources	3,607,957	46,996,748	7.7%	106.1%	3,401,254	9,592,833	35.5%
Public Works - Conservation	18,797	286,758	6.6%	80.5%	23,358	87,694	26.6%
Public Works - Water Supply	99,533	3,246,784	3.1%	49.5%	200,966	987,128	20.4%
Public Works - Water Supply Debt	-	118,501	0.0%	N/A	-	118,500	0.0%
Public Works - Water Distribution	1,269,728	5,941,367	21.4%	109.8%	1,156,814	4,370,977	26.5%
Public Works - Water Distribution Debt	-	207,307	0.0%	N/A	-	206,007	0.0%
Public Works - Water Treatment	385,599	43,369,720	0.9%	110.5%	348,871	1,510,343	23.1%
Public Works - Water Treatment Debt	-	373,500	0.0%	N/A	-	5,824	0.0%
Transfer Out (General Fund to AFR)	-	50,000	0.0%	N/A	50,000	50,000	100.0%
Transfer Out (SDC Water Fund)	-	-	N/A	N/A	-	861,082	0.0%
Contingency	-	217,148	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	1,773,657	53,811,085	3.3%	99.6%	1,780,009	8,197,555	21.7%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	1,834,301	(6,814,337)	126.9%	113.1%	1,621,245	1,395,278	116.2%
Beginning Fund Balance	17,615,845	12,341,551	142.7%	108.6%	16,220,567	16,220,567	100.0%
Ending Fund Balance	\$ 19,450,146	\$ 5,527,214	351.9%	109.0%	\$ 17,841,811	\$ 17,615,845	101.3%
Reconciliation of Fund Balance:							
Restricted and Committed Funds		6,000,000					
Unassigned Fund Balance	\$ 13,450,146						

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	Fiscal Year 2025 2nd Year Actuals	Fiscal Year 2025 2nd Year of Biennial Budget	Budget to Actual	Actual to Actual Year-over-Year Change	Fiscal Year 2024 Year- to-Date Actuals	Preliminary Fiscal Year 2024 End-of- Year Actuals	Actual Percent Collected / Expended
			Percent Collected / Expended				
673 SDC Water Fund							
System Development Charges - Water	63,620	175,000	36.4%	67.5%	94,205	230,531	40.9%
Interest on Investments	8,502	-	N/A	376.3%	2,260	43,829	5.2%
Miscellaneous	-	-	N/A	N/A	-	-	N/A
Other Financing Sources	-	12,427,183	0.0%	N/A	-	-	N/A
Transfer In (Water Fund)	-	-	N/A	N/A	-	861,082	0.0%
Total Revenues and Other Sources	<u>72,123</u>	<u>12,602,183</u>	<u>0.6%</u>	<u>74.8%</u>	<u>96,465</u>	<u>1,135,442</u>	<u>8.5%</u>
Materials and Services	-	-	N/A	N/A	-	-	N/A
Capital Outlay	800	5,520,714	0.0%	30.9%	2,590	5,331	48.6%
Public Works - Debt SDC's	-	205,256	0.0%	N/A	-	163,756	0.0%
Contingency	-	170,534	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>800</u>	<u>5,896,504</u>	<u>0.0%</u>	<u>N/A</u>	<u>2,590</u>	<u>169,087</u>	<u>1.5%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	71,323	6,705,679	1.1%	76.0%	93,875	966,355	9.7%
Beginning Fund Balance	<u>966,355</u>	<u>1,183,793</u>	<u>81.6%</u>	<u>N/A</u>	<u>-</u>	<u>-</u>	<u>N/A</u>
Ending Fund Balance	<u>\$ 1,037,678</u>	<u>\$ 7,889,472</u>	<u>13.2%</u>	<u>1105.4%</u>	<u>\$ 93,875</u>	<u>\$ 966,355</u>	<u>9.7%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds	<u>1,037,678</u>						
Unassigned Fund Balance	<u>\$ -</u>						

City of Ashland
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	Fiscal Year 2025 2nd Year Actuals	Fiscal Year 2025 2nd Year of Biennial Budget	Budget to Actual	Actual to Actual Year-over-Year Change	Fiscal Year 2024 Year- to-Date Actuals	Preliminary Fiscal Year 2024 End-of- Year Actuals	Actual Percent Collected / Expended
			Percent Collected / Expended				
675 Wastewater Fund							
Taxes	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A
Intergovernmental	-	-	N/A	N/A	-	-	N/A
Charges for Services - Rates	1,648,581	6,510,000	25.3%	98.4%	1,676,006	6,368,033	26.3%
Charges for Services - Misc. Service Fees	-	-	N/A	N/A	-	-	N/A
System Development Charges	-	-	N/A	N/A	-	-	N/A
Interest on Investments	76,168	80,000	95.2%	190.4%	39,998	250,103	16.0%
Miscellaneous	26	-	N/A	N/A	-	3,939	0.0%
Other Financing Sources	0	4,472,425	0.0%	N/A	(738)	1,242,621	-0.1%
Total Revenues and Other Sources	<u>1,724,775</u>	<u>11,062,425</u>	15.6%	100.6%	<u>1,715,267</u>	<u>7,864,696</u>	21.8%
Public Works - Wastewater Collection	589,812	3,432,808	17.2%	89.3%	660,480	2,342,038	28.2%
Public Works - Wastewater Collection Debt	-	43,631	0.0%	N/A	-	44,456	0.0%
Public Works - Wastewater Treatment	838,887	6,733,417	12.5%	96.1%	873,385	5,215,693	16.7%
Public Works - Wastewater Treatment Debt	61,088	127,142	48.0%	100.0%	61,088	127,699	47.8%
Transfer Out (SDC Wastewater Fund)	-	-	N/A	N/A	-	2,235,338	0.0%
Contingency	-	176,833	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>1,489,787</u>	<u>10,513,831</u>	14.2%	93.4%	<u>1,594,953</u>	<u>9,965,224</u>	16.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	234,988	548,594	42.8%	195.3%	120,314	(2,100,529)	-5.7%
Beginning Fund Balance	<u>6,606,474</u>	<u>4,407,490</u>	149.9%	75.9%	<u>8,707,003</u>	<u>8,707,003</u>	100.0%
Ending Fund Balance	<u>\$ 6,841,462</u>	<u>\$ 4,956,084</u>	138.0%	77.5%	<u>\$ 8,827,318</u>	<u>\$ 6,606,474</u>	133.6%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	-	-					
Unassigned Fund Balance	<u>\$ 6,841,462</u>						

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	Fiscal Year 2025 2nd Year Actuals	Fiscal Year 2025 2nd Year of Biennial Budget	Budget to Actual	Actual to Actual Year-over-Year Change	Fiscal Year 2024 Year- to-Date Actuals	Preliminary Fiscal Year 2024 End-of- Year Actuals	Actual Percent Collected / Expended
			Percent Collected / Expended				
677 SDC Sewer Fund							
System Development Charges - Wastewater	98,614	150,000	65.7%	81.6%	120,790	286,207	42.2%
Interest on Investments	19,575	-	N/A	347.1%	5,640	105,866	5.3%
Miscellaneous	-	-	N/A	N/A	-	-	N/A
Other Financing Sources	-	723,075	0.0%	N/A	-	-	N/A
Transfer In (Wastewater Fund)	-	-	N/A	N/A	-	2,235,338	0.0%
Total Revenues and Other Sources	<u>118,189</u>	<u>873,075</u>	13.5%	93.5%	<u>126,430</u>	<u>2,627,411</u>	4.8%
Materials and Services	-	-	N/A	N/A	-	-	N/A
Capital Outlay	3,230	903,075	0.4%	9.0%	35,996	255,321	14.1%
Public Works - Debt SDC's	-	-	N/A	N/A	-	-	N/A
Contingency	-	27,092	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>3,230</u>	<u>930,167</u>	0.3%	N/A	<u>35,996</u>	<u>255,321</u>	14.1%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	114,959	(57,092)	301.4%	127.1%	90,434	2,372,090	3.8%
Beginning Fund Balance	<u>2,372,090</u>	<u>1,585,034</u>	149.7%	N/A	-	-	N/A
Ending Fund Balance	<u>\$ 2,487,049</u>	<u>\$ 1,527,942</u>	162.8%	2750.1%	<u>\$ 90,434</u>	<u>\$ 2,372,090</u>	3.8%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	2,487,049						
Unassigned Fund Balance	<u>\$ -</u>						

City of Ashland
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Preliminary as of September 30, 2024
(25% of Fiscal Year)

	Fiscal Year 2025 2nd Year Actuals	Fiscal Year 2025 2nd Year of Biennial Budget	Budget to Actual	Actual to Actual Year-over-Year Change	Fiscal Year 2024 Year- to-Date Actuals	Preliminary Fiscal Year 2024 End-of- Year Actuals	Actual Percent Collected / Expended
			Percent Collected / Expended				
680 Stormwater Fund							
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A
Charges for Services - Rates	194,761	800,000	24.3%	97.2%	200,327	803,492	24.9%
Charges for Services - Misc. Service Fees	-	-	N/A	N/A	-	-	N/A
System Development Charges	-	-	N/A	N/A	-	-	N/A
Interest on Investments	24,164	16,000	151.0%	171.7%	14,069	97,996	14.4%
Miscellaneous	-	-	N/A	N/A	-	-	N/A
Other Financing Sources	-	-	N/A	N/A	-	-	N/A
Total Revenues and Other Sources	<u>218,925</u>	<u>816,000</u>	<u>26.8%</u>	<u>102.1%</u>	<u>214,396</u>	<u>901,488</u>	<u>23.8%</u>
Public Works - Storm Water Operations	208,411	1,742,508	12.0%	98.6%	211,287	837,566	25.2%
Public Works - Storm Water Operations Debt	-	10,944	0.0%	N/A	-	11,150	0.0%
Contingency	-	32,436	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>208,411</u>	<u>1,785,888</u>	<u>11.7%</u>	<u>98.6%</u>	<u>211,287</u>	<u>848,716</u>	<u>24.9%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	10,515	(969,888)	101.1%	338.2%	3,109	52,772	5.9%
Beginning Fund Balance	<u>2,094,891</u>	<u>2,036,637</u>	<u>102.9%</u>	<u>102.6%</u>	<u>2,042,119</u>	<u>2,042,119</u>	<u>100.0%</u>
Ending Fund Balance	<u>\$ 2,105,405</u>	<u>\$ 1,066,749</u>	<u>197.4%</u>	<u>102.9%</u>	<u>\$ 2,045,228</u>	<u>\$ 2,094,891</u>	<u>97.6%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds							
Unassigned Fund Balance	<u>\$ 2,105,405</u>						

City of Ashland
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(25% of Fiscal Year)

	Fiscal Year 2025 2nd Year Actuals	Fiscal Year 2025 2nd Year of Biennial Budget	Budget to Actual	Actual to Actual Year-over-Year Change	Fiscal Year 2024 Year- to-Date Actuals	Preliminary Fiscal Year 2024 End-of- Year Actuals	Actual Percent Collected / Expended
			Percent Collected / Expended				
683 SDC Storm Fund							
System Development Charges - Wastewater	5,594	30,000	18.6%	105.4%	5,307	29,643	17.9%
Interest on Investments	389	-	N/A	3602.0%	11	678	1.6%
Miscellaneous	-	-	N/A	N/A	-	-	N/A
Other Financing Sources	-	-	N/A	N/A	-	-	N/A
Total Revenues and Other Sources	5,983	30,000	19.9%	112.5%	5,318	30,321	17.5%
Materials and Services	-	-	N/A	N/A	-	-	N/A
Capital Outlay	-	49,739	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	-	1,492	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	-	51,231	0.0%	N/A	-	-	N/A
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	5,983	(21,231)	128.2%	112.5%	5,318	30,321	17.5%
Beginning Fund Balance	30,321	14,954	202.8%	N/A	-	-	N/A
Ending Fund Balance	\$ 36,304	\$ (6,277)	678.4%	682.7%	\$ 5,318	\$ 30,321	17.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	36,304						
Unassigned Fund Balance	\$ -						

City of Ashland
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(25% of Fiscal Year)

	Fiscal Year 2025 2nd Year Actuals	Fiscal Year 2025 2nd Year of Biennial Budget	Budget to Actual	Actual to Actual Year-over-Year Change	Fiscal Year 2024 Year- to-Date Actuals	Preliminary Fiscal Year 2024 End-of- Year Actuals	Actual Percent Collected / Expended
			Percent Collected / Expended				
690 Electric Fund							
Intergovernmental	\$ -	\$ 200,000	0.0%	0.0%	\$ 35,887	\$ 983,771	3.6%
Charges for Services - Rates	4,316,479	18,408,531	23.4%	99.5%	4,338,873	16,617,902	26.1%
Charges for Services - Misc. Service Fees	196,566	268,000	73.3%	206.0%	95,399	288,645	33.1%
Interest on Investments	88,857	65,000	136.7%	188.8%	47,074	333,559	14.1%
Miscellaneous	11,152	284,000	3.9%	136.8%	8,154	554,757	1.5%
Other Financing Sources	-	-	N/A	N/A	-	-	N/A
Total Revenues and Other Sources	4,613,054	19,225,531	24.0%	101.9%	4,525,387	18,778,634	24.1%
Administration - Conservation	248,482	1,598,340	15.5%	97.1%	255,938	827,317	30.9%
Electric - Supply	2,020,425	7,810,000	25.9%	206.6%	977,922	5,169,918	18.9%
Electric - Distribution	2,212,031	9,663,922	22.9%	89.2%	2,478,631	9,754,518	25.4%
Electric - Transmission	299,591	1,100,000	27.2%	194.8%	153,765	757,488	20.3%
Debt Service	-	243,663	0.0%	N/A	-	-	N/A
Transfer Out (Insurance Fund)	-	-	N/A	N/A	-	-	N/A
Contingency	-	570,628	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	4,780,528	20,986,553	22.8%	123.6%	3,866,256	16,509,241	23.4%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(167,474)	(1,761,022)	90.5%	-25.4%	659,131	2,269,393	29.0%
Beginning Fund Balance	9,437,525	6,080,192	155.2%	131.7%	7,168,132	7,168,132	100.0%
Ending Fund Balance	\$ 9,270,051	\$ 4,319,170	214.6%	118.4%	\$ 7,827,263	\$ 9,437,525	82.9%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	-	-					
Unassigned Fund Balance	\$ 9,270,051						

City of Ashland
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(25% of Fiscal Year)

	Fiscal Year 2025 2nd Year Actuals	Fiscal Year 2025 2nd Year of Biennial Budget	Budget to Actual	Actual to Actual Year-over-Year Change	Fiscal Year 2024 Year- to-Date Actuals	Preliminary Fiscal Year 2024 End-of- Year Actuals	Actual Percent Collected / Expended
			Percent Collected / Expended				
695 Telecommunications Fund							
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A
Charges for Services - Rates	681,827	2,749,380	24.8%	96.8%	704,396	2,789,598	25.3%
Charges for Services - Misc. Service Fees	-	-	N/A	N/A	-	-	N/A
Interest on Investments	33,967	45,000	75.5%	173.7%	19,559	142,511	13.7%
Total Revenues and Other Sources	<u>715,794</u>	<u>2,794,380</u>	25.6%	98.9%	<u>723,955</u>	<u>2,932,109</u>	24.7%
Personnel Services	249,715	1,078,877	23.1%	149.4%	167,183	847,016	19.7%
Materials & Services	241,575	1,346,004	17.9%	77.9%	310,008	1,252,332	24.8%
Capital Outlay	86,582	66,306	130.6%	666.8%	12,985	337,802	3.8%
Debt - Transfer to Debt Service Fund	129,361	517,445	25.0%	100.0%	129,361	517,445	25.0%
Transfer Out (Insurance Fund)	-	-	N/A	N/A	-	-	N/A
Contingency	-	88,270	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>707,233</u>	<u>3,096,902</u>	22.8%	114.2%	<u>619,537</u>	<u>2,954,595</u>	21.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	8,561	(302,522)	102.8%	8.2%	104,418	(22,486)	-464.4%
Beginning Fund Balance	<u>3,153,230</u>	<u>3,021,118</u>	104.4%	99.3%	<u>3,175,716</u>	<u>3,175,716</u>	100.0%
Ending Fund Balance	<u>\$ 3,161,791</u>	<u>\$ 2,718,596</u>	116.3%	96.4%	<u>\$ 3,280,133</u>	<u>\$ 3,153,230</u>	104.0%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	905,528						
Unassigned Fund Balance	<u>\$ 2,256,264</u>						

City of Ashland
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	Fiscal Year 2025 2nd Year Actuals	Fiscal Year 2025 2nd Year of Biennial Budget	Budget to Actual	Actual to Actual Year-over-Year Change	Fiscal Year 2024 Year- to-Date Actuals	Preliminary Fiscal Year 2024 End-of- Year Actuals	Actual Percent Collected / Expended
			Percent Collected / Expended				
720 Insurance Service Fund							
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A
Charges for Services - Internal	433,232	1,700,526	25.5%	106.2%	407,818	1,875,033	21.7%
Interest on Investments	19,008	8,000	237.6%	298.8%	6,362	64,802	9.8%
Miscellaneous	715	20,000	3.6%	1.0%	70,640	133,547	52.9%
Transfer In (All Funds)	-	-	N/A	N/A	-	-	N/A
Total Revenues and Other Sources	<u>452,954</u>	<u>1,728,526</u>	<u>26.2%</u>	<u>93.4%</u>	<u>484,821</u>	<u>2,073,382</u>	<u>23.4%</u>
Personnel Services	4,490	-	N/A	4.7%	95,788	132,908	72.1%
Materials and Services	1,129,212	1,528,209	73.9%	118.3%	954,147	1,209,360	78.9%
Contingency	-	48,816	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>1,133,703</u>	<u>1,577,025</u>	<u>71.9%</u>	<u>108.0%</u>	<u>1,049,935</u>	<u>1,342,267</u>	<u>78.2%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(680,748)	151,501	-449.3%	120.5%	(565,115)	731,115	-77.3%
Beginning Fund Balance	<u>2,103,059</u>	<u>1,167,481</u>	<u>180.1%</u>	<u>153.3%</u>	<u>1,371,944</u>	<u>1,371,944</u>	<u>100.0%</u>
Ending Fund Balance	<u>\$ 1,422,310</u>	<u>\$ 1,318,982</u>	<u>107.8%</u>	<u>176.3%</u>	<u>\$ 806,829</u>	<u>\$ 2,103,059</u>	<u>38.4%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds	1,422,310						
Unassigned Fund Balance	<u>\$ -</u>						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
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(25% of Fiscal Year)

	Fiscal Year 2025 2nd Year Actuals	Fiscal Year 2025 2nd Year of Biennial Budget	Budget to Actual Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2024 Year- to-Date Actuals	Preliminary Fiscal Year 2024 End-of- Year Actuals	Actual Percent Collected / Expended
725 Health Benefits Fund							
Taxes	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A
Interest	-	-	N/A	N/A	-	-	N/A
Miscellaneous	-	-	N/A	N/A	-	-	N/A
Transfer In (General Fund)	-	-	N/A	N/A	-	-	N/A
Total Revenues and Other Sources	-	-	N/A	N/A	-	-	N/A
Personnel Services	-	-	N/A	N/A	-	-	N/A
Materials and Services	-	-	N/A	N/A	-	-	N/A
Capital Outlay	-	-	N/A	N/A	-	-	N/A
Transfer Out (General Fund)	2,225,545	2,225,545	100.0%	N/A	-	-	N/A
Contingency	-	-	N/A	N/A	-	-	N/A
Total Expenditures and Other Uses	2,225,545	2,225,545	N/A	N/A	-	-	N/A
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(2,225,545)	(2,225,545)	0.0%	N/A	-	-	N/A
Beginning Fund Balance	2,225,545	-	0.0%	N/A	2,225,545	2,225,545	N/A
Ending Fund Balance	\$ 0	\$ (2,225,545)	100.0%	N/A	\$ 2,225,545	\$ 2,225,545	N/A

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(25% of Fiscal Year)

	Fiscal Year 2025 2nd Year Actuals	Fiscal Year 2025 2nd Year of Biennial Budget	Budget to Actual	Actual to Actual Year-over-Year Change	Fiscal Year 2024 Year- to-Date Actuals	Preliminary Fiscal Year 2024 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	1,171,114	4,684,454	25.0%	103.4%	1,132,352	4,529,410	25.0%
Charges for Services - Misc. Service Fees	72,468	230,000	31.5%	80.8%	89,710	291,716	30.8%
Interest on Investments	91,524	100,000	91.5%	174.5%	52,444	384,736	13.6%
Miscellaneous	72,601	102,000	71.2%	457474.2%	16	66,200	0.0%
Total Revenues and Other Sources	1,407,707	5,116,454	27.5%	110.4%	1,274,523	5,272,062	24.2%
Public Works - Maintenance	588,717	2,494,802	23.6%	96.5%	610,231	2,321,148	26.3%
Public Works - Purchasing and Acquisition	750,554	3,255,381	23.1%	174.7%	429,658	2,607,214	16.5%
Transfer Out (Insurance Fund)	-	-	N/A	N/A	-	-	N/A
Contingency	-	74,176	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	1,339,271	5,824,359	23.0%	128.8%	1,039,889	4,928,362	21.1%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	68,436	(707,905)	109.7%	29.2%	234,633	343,700	68.3%
Beginning Fund Balance	7,258,321	7,197,226	100.8%	105.0%	6,914,621	6,914,621	100.0%
Ending Fund Balance	\$ 7,326,757	\$ 6,489,321	112.9%	102.5%	\$ 7,149,253	\$ 7,258,321	98.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds		7,326,757					
Unassigned Fund Balance		<u>0</u>					

City of Ashland
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	Fiscal Year 2025 2nd Year Actuals	Fiscal Year 2025 2nd Year of Biennial Budget	Budget to Actual Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2024 Year- to-Date Actuals	Preliminary Fiscal Year 2024 End-of- Year Actuals	Actual Percent Collected / Expended
731 Parks Equipment Fund							
Taxes	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A
Interest	-	-	N/A	N/A	-	-	N/A
Miscellaneous	-	-	N/A	N/A	-	-	N/A
Transfer In (General Fund)	-	-	N/A	N/A	-	-	N/A
Total Revenues and Other Sources	<u>-</u>	<u>-</u>	N/A	N/A	<u>-</u>	<u>-</u>	N/A
Personnel Services	-	-	N/A	N/A	-	-	N/A
Materials and Services	-	-	N/A	N/A	-	-	N/A
Capital Outlay	-	-	N/A	N/A	-	-	N/A
Transfer Out (General Fund)	473,608	473,608	100.0%	N/A	-	-	N/A
Contingency	-	-	N/A	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>473,608</u>	<u>473,608</u>	N/A	N/A	<u>-</u>	<u>-</u>	N/A
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(473,608)	(473,608)	0.0%	N/A	-	-	N/A
Beginning Fund Balance	<u>473,608</u>	-	0.0%	N/A	<u>473,608</u>	<u>473,608</u>	N/A
Ending Fund Balance	<u>\$ -</u>	<u>\$ (473,608)</u>	0.0%	N/A	<u>\$ 473,608</u>	<u>\$ 473,608</u>	N/A

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	Fiscal Year 2025 2nd Year Actuals	Fiscal Year 2025 2nd Year of Biennial Budget	Budget to Actual	Actual to Actual Year-over-Year Change	Fiscal Year 2024 Year- to-Date Actuals	Preliminary Fiscal Year 2024 End-of- Year Actuals	Actual Percent Collected / Expended
			Percent Collected / Expended				
810 Cemetery Fund							
Charges for Services	\$ 6,775	\$ 13,000	52.1%	122.6%	\$ 5,528	\$ 23,512	23.5%
Interest on Investments	11,845	12,000	98.7%	172.9%	6,852	48,551	14.1%
Transfer In (General Fund)	500	500	100.0%	N/A	500	500	100.0%
Total Revenues and Other Sources	<u>19,121</u>	<u>25,500</u>	75.0%	148.5%	<u>12,880</u>	<u>72,563</u>	17.8%
Transfer Out (General Fund)	11,845	149,730	7.9%	172.9%	6,852	48,551	14.1%
Total Expenditures and Other Uses	<u>11,845</u>	<u>149,730</u>	7.9%	172.9%	<u>6,852</u>	<u>48,551</u>	14.1%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	7,275	(124,230)	105.9%	120.7%	6,028	24,012	25.1%
Beginning Fund Balance	<u>970,773</u>	<u>946,395</u>	102.6%	102.5%	<u>946,761</u>	<u>946,761</u>	100.0%
Ending Fund Balance	<u>\$ 978,048</u>	<u>\$ 822,165</u>	119.0%	102.7%	<u>\$ 952,789</u>	<u>\$ 970,773</u>	98.1%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	<u>978,048</u>						
Unassigned Fund Balance	<u>\$ (0)</u>						