

City of Ashland
Summary of Fund Balances
Preliminary as of December 31, 2024

Fund	Balance December 31, 2024	Balance December 31, 2023	Change From FY 2024	2024-2025 Requirements	Over(Under) Requirements
General Fund	\$ 21,608,242	\$ 22,146,442	\$ (538,200)	5,879,923	182%
Parks General Fund	-	631,966	(631,966)	No Policy	N/A
Tourism Fund	752,940	925,107	(172,167)	No Policy	N/A
Housing Fund	219,872	244,003	(24,130)	No Policy	N/A
Community Block Grant Fund	154,900	7,262	147,638	No Policy	N/A
Reserve Fund	1,938,962	1,823,008	115,954	No Policy	N/A
Street Fund	3,705,052	3,188,237	516,815	615,929	321%
SDC Street Fund	2,342,029	153,798	2,188,231	No Policy	N/A
Airport Fund	396,871	(410,059)	806,930	9,278	2899%
Capital Improvements Fund	543,540	1,415,003	(871,463)	No Policy	N/A
Parks Capital Improvements Fund	3,811,989	3,619,814	192,174	No Policy	N/A
SDC Parks Fund	446,882	57,809	389,072	No Policy	N/A
Debt Service Fund	482,523	540,035	(57,511)	No Policy	N/A
Water Fund	19,578,932	17,729,413	1,849,518	2,232,241	460%
SDC Water Fund	968,626	50,985	917,641	No Policy	N/A
Wastewater Fund	7,190,247	7,931,481	(741,235)	2,146,112	207%
SDC Wastewater Fund	2,578,776	5,362	2,573,414	No Policy	N/A
Storm Drain Fund	2,116,800	2,026,980	89,820	205,707	1348%
SDC Storm Drain Fund	42,948	12,212	30,736	No Policy	N/A
Electric Fund	8,823,796	8,960,448	(136,652)	4,321,845	133%
Telecommunications Fund	3,135,275	3,412,249	(276,974)	576,064	487%
Insurance Services Fund	1,802,440	1,177,293	625,147	701,155	188%
Health Benefits Fund	0	2,225,545	(2,225,545)	No Policy	N/A
Equipment Fund	7,155,589	7,201,844	(46,254)	3,065,381	49%
Parks Equipment Fund	-	473,608	(473,608)	No Policy	N/A
Cemetery Trust Fund	982,600	958,053	24,547	No Policy	N/A
	<u>\$ 90,779,830</u>	<u>\$ 86,507,895</u>	<u>\$ 4,271,935</u>		
Total Fund Balances	<u>\$ 90,779,830</u>	<u>\$ 86,507,895</u>	<u>\$ 4,271,935</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	48,668,881	64,716,557	(16,047,676)		
	<u>\$ 90,779,830</u>	<u>\$ 86,507,895</u>	<u>\$ 4,271,935</u>		
Total Fund Balances	<u>\$ 90,779,830</u>	<u>\$ 86,507,895</u>	<u>\$ 4,271,935</u>		

City of Ashland
Summary of Cash and Investments
Preliminary as of December 31, 2024

Fund	Balance December 31, 2024	Balance December 31, 2023	Change From FY 2023
General Fund	\$ 21,764,723	23,353,240	\$ (1,588,517)
Parks General Fund	-	572,981	(572,981)
Tourism Fund	755,702	952,968	(197,266)
Housing Fund	260,373	244,004	16,370
Community Block Grant Fund	17,563	10,711	6,852
Reserve Fund	1,938,961	1,823,006	115,955
Street Fund	3,341,943	511,944	2,829,999
SDC Street Fund	2,332,804	3,122,587	(789,783)
Airport Fund	390,334	(310,130)	700,464
Capital Improvements Fund	738,443	1,086,964	(348,520)
Parks Capital Improvements Fund	3,811,988	3,628,664	183,324
SDC Parks Fund	444,799	378,378	66,422
Debt Service Fund	477,828	537,426	(59,597)
Water Fund	17,694,864	14,911,453	2,783,412
SDC Water Fund	960,699	931,461	29,237
Wastewater Fund	6,094,349	4,679,486	1,414,864
SDC Wastewater Fund	2,561,607	2,390,338	171,269
Stormwater Fund	1,984,717	1,896,920	87,798
SDC Stormwater Fund	42,278	12,055	30,224
Electric Fund	6,205,238	6,338,096	(132,858)
Telecommunications Fund	2,727,422	2,837,290	(109,869)
Insurance Services Fund	1,627,774	1,229,662	398,111
Health Benefits Fund	-	2,224,679	(2,224,679)
Equipment Fund	7,355,021	7,456,495	(101,474)
Parks Equipment Fund	-	-	-
Cemetery Trust Fund	979,916	953,598	26,319
	\$ 84,509,348	\$ 81,774,272	\$ 2,735,076
<u>Manner of Investment</u>	-		
General Banking Accounts	\$ 885,574	\$ 3,419,958	\$ (2,534,383)
Local Government Inv. Pool	61,393,010	56,755,714	4,637,296
City Investments	22,230,764	21,598,601	632,163
Total Cash and Investments	\$ 84,509,348	\$ 81,774,272	\$ 2,735,076

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary as of December 31, 2024
(50% of Fiscal Year)

	Current Fiscal Year				Prior 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	
110 General Fund Revenues								
Taxes	\$ 17,445,322	\$ 25,301,632	68.9%	102.7%	\$ 16,990,766	\$ 24,106,609	70.5%	
Licenses and Permits	582,625	1,261,613	46.2%	76.9%	758,098	1,591,398	47.6%	
Intergovernmental	256,070	2,161,497	11.8%	60.1%	425,793	1,744,883	24.4%	
Charges for Services	4,546,388	13,235,110	34.4%	89.0%	5,108,526	10,586,886	48.3%	
Fines	97,656	174,500	56.0%	56.5%	172,822	301,364	57.3%	
Interest on Investments	448,034	300,000	149.3%	143.5%	312,307	1,159,506	26.9%	
Miscellaneous	141,836	368,182	38.5%	86.0%	164,989	831,217	19.8%	
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)	631,966	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	50,000	100.0%	100.0%	50,000	50,000	100.0%	
Transfer In (Cemetery)	26,157	149,730	17.5%	173.2%	15,101	48,551	31.1%	
Total Revenues and Other Sources	26,925,206	46,755,927	57.6%	112.2%	23,998,403	40,842,959	58.8%	
110 General Fund Expenditures								
Administration Department	1,699,001	3,460,246	49.1%	83.4%	2,037,653	3,724,108	54.7%	
Administration - Municipal Court	260,068	545,682	47.7%	112.1%	232,082	492,122	47.2%	
Administration - Health Benefits Fund	-	-	N/A	N/A	-	-	N/A	
Information Technology Department	869,705	2,157,228	40.3%	99.1%	877,179	1,870,595	46.9%	
Finance Department	1,772,928	3,310,930	53.5%	123.5%	1,435,236	2,947,691	48.7%	
City Recorder	123,006	290,623	42.3%	118.5%	103,841	195,982	53.0%	
Police Department	4,833,683	9,366,058	51.6%	116.4%	4,152,058	8,152,677	50.9%	
Fire and Rescue Department	6,162,348	14,343,606	43.0%	97.8%	6,300,297	13,091,298	48.1%	
Public Works Department	1,995,976	3,858,857	51.7%	153.3%	1,301,671	3,256,545	40.0%	
Community Development	1,077,989	2,419,645	44.6%	114.7%	939,908	2,055,921	45.7%	
Parks Department	3,579,483	7,324,346	48.9%	125.6%	2,850,575	6,066,835	47.0%	
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%	100.0%	500	500	100.0%	
Contingency	-	1,200,555	0.0%	N/A	-	-	N/A	
Total Expenditures and Other Uses	22,374,688	48,588,276	46.0%	110.6%	20,231,000	42,164,274	48.0%	

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary as of December 31, 2024
(50% 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
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	4,550,518	(1,832,349)	348.3%	120.8%	3,767,403	(1,321,315)	-285.1%
Beginning Fund Balance	<u>17,057,725</u>	19,559,426	87.2%	92.8%	<u>18,379,040</u>	18,379,040	100.0%
Ending Fund Balance	<u>\$ 21,608,242</u>	<u>\$ 17,727,077</u>	121.9%	97.6%	<u>\$ 22,146,442</u>	<u>\$ 17,057,725</u>	129.8%

Reconciliation of Fund Balance:

Restricted and Committed Funds	1,931,081
Unassigned Fund Balance	<u>\$ 19,677,162</u>

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary as of December 31, 2024
(50% 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)	631,966	631,966	100.0%	N/A	-	-	N/A
Contingency	-	-	N/A	N/A	-	-	N/A
Total Expenditures and Other Uses	631,966	631,966	N/A	N/A	-	-	N/A
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(631,966)	(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	\$ -	\$ (631,966)	0.0%	N/A	\$ 631,966	\$ 631,966	N/A
Reconciliation of Fund Balance:							
Restricted and Committed Funds	-	-					
Unassigned Fund Balance	\$ -	-					

City of Ashland
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Preliminary as of December 31, 2024
(50% 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	\$ 259,445	\$ 1,013,759	25.6%	N/A	\$ 242,193	\$ 853,267	28.4%
Interest	22,717	12,000	189.3%	158.4%	14,341	48,827	29.4%
Miscellaneous	-	-	N/A	N/A	-	-	N/A
Transfer In (General Fund)	-	-	N/A	N/A	-	-	N/A
Total Revenues and Other Sources	<u>282,161</u>	<u>1,025,759</u>	<u>27.5%</u>	<u>110.0%</u>	<u>256,534</u>	<u>902,094</u>	<u>28.4%</u>
Personnel Services	43,484	73,705	59.0%	112.5%	38,640	78,730	49.1%
Materials and Services	467,855	1,161,338	40.3%	164.2%	284,870	833,329	34.2%
Contingency	-	36,999	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>511,338</u>	<u>1,272,042</u>	<u>40.2%</u>	<u>158.1%</u>	<u>323,509</u>	<u>912,059</u>	<u>35.5%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(229,177)	(246,283)	6.9%	342.2%	(66,975)	(9,965)	672.1%
Beginning Fund Balance	<u>982,117</u>	<u>1,015,037</u>	<u>96.8%</u>	<u>N/A</u>	<u>992,082</u>	<u>992,082</u>	<u>100.0%</u>
Ending Fund Balance	<u>\$ 752,940</u>	<u>\$ 768,754</u>	<u>97.9%</u>	<u>81.4%</u>	<u>\$ 925,107</u>	<u>\$ 982,117</u>	<u>94.2%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds	752,940						
Unassigned Fund Balance	<u>\$ -</u>						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary as of December 31, 2024
(50% 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
240							
Housing Fund							
Taxes	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A
Intergovernmental	-	-	N/A	N/A	-	-	N/A
Interest on Investments	7,730	1,000	773.0%	199.2%	3,880	12,519	31.0%
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	7,730	101,000	7.7%	199.2%	3,880	112,519	3.4%
Personnel Services	-	-	N/A	N/A	-	-	0.0%
Materials and Services	40,500	223,798	18.1%	N/A	-	100,000	0.0%
Capital Outlay	-	-	N/A	N/A	-	-	N/A
Total Expenditures and Other Uses	40,500	223,798	18.1%	N/A	-	100,000	0.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(32,770)	(122,798)	73.3%	-844.6%	3,880	12,519	31.0%
Beginning Fund Balance	252,642	221,798	113.9%	105.2%	240,123	240,123	100.0%
Ending Fund Balance	\$ 219,872	\$ 99,000	222.1%	90.1%	\$ 244,003	\$ 252,642	96.6%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	219,872						
Unassigned Fund Balance	\$ -						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary as of December 31, 2024
(50% 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
250 Community Development Block Fund							
Intergovernmental	\$ 141,235	\$ 177,150	79.7%	964.2%	\$ 14,648	\$ 65,563	22.3%
Total Revenues and Other Sources	<u>141,235</u>	<u>177,150</u>	79.7%	964.2%	<u>14,648</u>	<u>65,563</u>	22.3%
Personnel Services	22,952	35,248	65.1%	78.2%	29,355	35,915	81.7%
Materials and Services	-	141,903	0.0%	0.0%	14,648	29,648	49.4%
Total Expenditures and Other Uses	<u>22,952</u>	<u>177,151</u>	13.0%	52.2%	<u>44,003</u>	<u>65,563</u>	67.1%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	118,283	(1)	11828382.0%	-402.9%	(29,355)	-	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>\$ 154,900</u>	<u>\$ 36,618</u>	423.0%	2133.1%	<u>\$ 7,262</u>	<u>\$ 36,617</u>	19.8%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	<u>154,900</u>						
Unassigned Fund Balance	<u>\$ -</u>						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary as of December 31, 2024
(50% 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
255 Reserve Fund							
Interest on Investments	\$ 51,410	\$ 25,000	205.6%	178.5%	\$ 28,796	\$ 93,340	30.9%
Total Revenues and Other Sources	51,410	25,000	205.6%	205.6%	28,796	93,340	30.9%
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	51,410	25,000	205.6%	178.5%	28,796	93,340	30.9%
Beginning Fund Balance	1,887,552	1,784,761	105.8%	105.2%	1,794,212	1,794,212	100.0%
Ending Fund Balance	\$ 1,938,962	\$ 1,809,761	107.1%	106.4%	\$ 1,823,008	\$ 1,887,552	96.6%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	1,938,962						
Unassigned Fund Balance	\$ 0						

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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
260 Street Fund							
Taxes	\$ 711,025	\$ 2,463,408	28.9%	95.5%	\$ 744,622	\$ 2,343,614	31.8%
Intergovernmental	864,330	1,653,500	52.3%	101.2%	854,222	1,692,621	50.5%
Charges for Services - Rates	833,208	1,706,400	48.8%	98.4%	846,471	1,694,331	50.0%
Charges for Services - Misc. Service Fees	-	15,000	0.0%	N/A	-	-	N/A
System Development Charges	-	-	N/A	N/A	(2,012)	-	N/A
Assessments	4,915	3,000	163.8%	N/A	-	943	0.0%
Interest on Investments	95,905	80,000	119.9%	307.4%	31,202	65,073	47.9%
Miscellaneous	1,000	-	N/A	N/A	641	187	342.8%
Other Financing Sources	-	5,558,575	0.0%	N/A	-	4,028,789	0.0%
Total Revenues and Other Sources	2,510,383	11,479,883	21.9%	101.4%	2,475,145	9,825,557	25.2%
Public Works - Ground Maintenance	146,726	279,000	52.6%	169.8%	86,427	245,030	35.3%
Public Works - Street Operations	3,094,237	9,490,602	32.6%	78.9%	3,922,631	6,963,245	56.3%
Public Works - Street Operations Debt	-	2,544,674	0.0%	N/A	74,231	-	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	3,240,963	12,460,964	26.0%	79.4%	4,083,289	10,186,306	40.1%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(730,580)	(981,081)	25.5%	45.4%	(1,608,144)	(360,749)	445.8%
Beginning Fund Balance	4,435,632	1,701,979	260.6%	92.5%	4,796,381	4,796,381	100.0%
Ending Fund Balance	\$ 3,705,052	\$ 720,898	513.9%	116.2%	\$ 3,188,237	\$ 4,435,632	71.9%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	3,705,051						
Unassigned Fund Balance	<u>\$ 0</u>						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary as of December 31, 2024
(50% 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
263 SDC Street Fund							
System Development Charges	\$ 107,992	\$ 150,000	72.0%	90.1%	\$ 119,815	\$ 324,118	37.0%
Interest on Investments	63,841	-	N/A	N/A	33,983	146,587	23.2%
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>171,833</u>	<u>1,737,925</u>	9.9%	111.7%	<u>153,798</u>	<u>3,448,736</u>	4.5%
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	171,833	76,612	224.3%	111.7%	153,798	2,170,196	7.1%
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>\$ 2,342,029</u>	<u>\$ 3,079,367</u>	76.1%	1522.8%	<u>\$ 153,798</u>	<u>\$ 2,170,196</u>	7.1%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	2,342,029						
Unassigned Fund Balance	<u>\$ -</u>						

City of Ashland
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(50% 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
280 Airport Fund							
Intergovernmental	\$ -	\$ 3,167,800	0.0%	0.0%	\$ 1,935,686	\$ 2,627,951	73.7%
Charges for Services - Rates	86,613	175,000	49.5%	108.4%	79,898	186,238	42.9%
Interest on Investments	8,934	3,000	297.8%	231.3%	3,862	4,810	80.3%
Miscellaneous	-	-	N/A	N/A	-	2,000	0.0%
Total Revenues and Other Sources	95,546	3,345,800	2.9%	4.7%	2,019,446	2,820,999	71.6%
Materials and Services	31,161	95,500	32.6%	100.7%	30,941	79,867	38.7%
Capital Outlay	5,000	3,302,000	0.2%	0.2%	2,797,561	2,802,643	99.8%
Contingency	-	2,865	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	36,161	3,400,365	1.1%	1.3%	2,828,502	2,882,510	98.1%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	59,385	(54,565)	208.8%	-7.3%	(809,056)	(61,511)	1315.3%
Beginning Fund Balance	337,485	86,831	388.7%	84.6%	398,996	398,996	100.0%
Ending Fund Balance	\$ 396,871	\$ 32,266	1230.0%	-96.8%	\$ (410,059)	\$ 337,485	-121.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	396,870						
Unassigned Fund Balance	<u>0</u>						

City of Ashland
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(50% 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
410 Capital Improvements Fund							
Intergovernmental	\$ -	\$ -	N/A	0.0%	\$ 1,158,200	\$ 1,158,200	100.0%
Charges for Services - Misc. Service fees	79,632	-	N/A	74.2%	107,370	159,264	67.4%
System Development Charges - Parks	-	-	N/A	N/A	(4,303)	-	N/A
Interest on Investments	24,683	10,000	246.8%	139.1%	17,740	57,194	31.0%
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	104,315	110,000	94.8%	8.2%	1,279,007	2,074,658	61.6%
Public Works - Capital Outlay	538,319	-	N/A	45.5%	1,182,998	2,095,540	56.5%
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	538,319	-	N/A	45.5%	1,182,998	2,416,108	49.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(434,004)	110,000	-394.5%	-452.0%	96,009	(341,450)	-28.1%
Beginning Fund Balance	977,544	1,035,362	94.4%	74.1%	1,318,994	1,318,994	100.0%
Ending Fund Balance	\$ 543,540	\$ 1,145,362	47.5%	38.4%	\$ 1,415,003	\$ 977,544	144.8%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	543,540						
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 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
411 Parks Capital Improvement Fund							
Taxes	\$ 243,502	\$ 843,633	28.9%	93.2%	\$ 261,275	\$ 808,875	32.3%
Intergovernmental	-	5,641,400	0.0%	0.0%	101,000	101,000	100.0%
Interest on Investments	96,041	30,000	320.1%	178.9%	53,675	176,970	30.3%
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>339,543</u>	<u>14,715,033</u>	2.3%	81.6%	<u>415,950</u>	<u>1,086,845</u>	38.3%
Materials and Services	-	-	N/A	N/A	-	-	N/A
Capital Outlay	98,804	9,156,000	1.1%	13.5%	731,276	880,674	83.0%
Transfer Out (Debt Service Fund)	-	185,643	0.0%	0.0%	38,831	186,347	20.8%
Transfer Out (General Fund)	-	422,545	0.0%	N/A	-	422,545	0.0%
Total Expenditures and Other Uses	<u>98,804</u>	<u>9,764,188</u>	1.0%	12.8%	<u>770,107</u>	<u>1,489,566</u>	51.7%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	240,739	4,950,845	4.9%	-68.0%	(354,157)	(402,721)	87.9%
Beginning Fund Balance	<u>3,571,250</u>	<u>5,590,786</u>	63.9%	89.9%	<u>3,973,971</u>	<u>3,973,971</u>	100.0%
Ending Fund Balance	<u>\$ 3,811,989</u>	<u>\$ 10,541,631</u>	36.2%	105.3%	<u>\$ 3,619,814</u>	<u>\$ 3,571,250</u>	101.4%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	<u>3,811,989</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 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	19,267	50,000	38.5%	35.9%	53,715	79,140	67.9%
Interest on Investments	10,213	-	N/A	249.4%	4,094	17,694	23.1%
Miscellaneous	-	-	N/A	N/A	-	-	N/A
Transfer In (CIP Fund)	-	-	N/A	N/A	-	320,568	0.0%
Total Revenues and Other Sources	29,480	50,000	59.0%	51.0%	57,809	417,402	13.8%
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	-	150,071	0.0%	N/A	-	-	N/A
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	29,480	(100,071)	129.5%	51.0%	57,809	417,402	13.8%
Beginning Fund Balance	417,402	284,878	146.5%	N/A	-	-	N/A
Ending Fund Balance	\$ 446,882	\$ 184,807	241.8%	773.0%	\$ 57,809	\$ 417,402	13.8%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	446,882						
Unassigned Fund Balance	\$ -						

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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
530 Debt Services							
Taxes	\$ 187,322	\$ 211,038	88.8%	101.4%	\$ 184,791	\$ 205,116	90.1%
Charges for Services - Internal	630,798	1,261,595	50.0%	100.0%	630,798	1,261,595	50.0%
Interest on Investments	6,936	9,000	77.1%	145.3%	4,775	30,993	15.4%
Transfer In (General Fund)	-	110,000	0.0%	N/A	-	110,000	0.0%
Transfer In (Parks CIP)	-	185,643	0.0%	0.0%	38,831	186,347	20.8%
Total Revenues and Other Sources	<u>825,055</u>	<u>1,777,276</u>	46.4%	96.0%	<u>859,194</u>	<u>1,794,051</u>	47.9%
Debt Service	1,392,831	1,763,610	79.0%	102.3%	1,361,052	1,785,644	76.2%
Total Expenditures and Other Uses	<u>1,392,831</u>	<u>1,763,610</u>	79.0%	102.3%	<u>1,361,052</u>	<u>1,785,644</u>	76.2%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(567,776)	13,666	-4154.7%	113.1%	(501,857)	8,407	-5969.5%
Beginning Fund Balance	<u>1,050,299</u>	815,165	128.8%	100.8%	<u>1,041,892</u>	<u>1,041,892</u>	100.0%
Ending Fund Balance	<u>\$ 482,523</u>	<u>\$ 828,831</u>	58.2%	89.4%	<u>\$ 540,035</u>	<u>\$ 1,050,299</u>	51.4%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	-						
Unassigned Fund Balance	<u>\$ 482,523</u>						

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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
670 Water Fund							
Intergovernmental	\$ 86,111	\$ -	N/A	188.3%	\$ 45,740	\$ 253,350	18.1%
Charges for Services - Rates	5,494,353	8,870,000	61.9%	106.1%	5,177,913	8,489,236	61.0%
Charges for Services - Misc. Service Fees	64,665	90,000	71.8%	122.1%	52,943	91,272	58.0%
System Development Charges	-	-	N/A	N/A	(18,148)	-	N/A
Interest on Investments	456,411	200,000	228.2%	206.1%	221,504	748,049	29.6%
Miscellaneous	664	26,000	2.6%	52.0%	1,278	10,926	11.7%
Other Financing Sources	-	37,810,748	0.0%	N/A	-	-	N/A
Total Revenues and Other Sources	6,102,204	46,996,748	13.0%	111.3%	5,481,229	9,592,833	57.1%
Public Works - Conservation	46,950	286,758	16.4%	112.4%	41,753	87,694	47.6%
Public Works - Water Supply	240,249	3,246,784	7.4%	44.3%	542,348	987,128	54.9%
Public Works - Water Supply Debt	118,500	118,501	100.0%	100.0%	118,500	118,500	100.0%
Public Works - Water Distribution	2,347,993	5,941,367	39.5%	107.0%	2,194,758	4,370,977	50.2%
Public Works - Water Distribution Debt	200,734	207,307	96.8%	101.6%	197,581	206,007	95.9%
Public Works - Water Treatment	775,005	43,369,720	1.8%	94.3%	821,877	1,510,343	54.4%
Public Works - Water Treatment Debt	359,687	373,500	96.3%	6465.6%	5,563	5,824	95.5%
Transfer Out (General Fund to AFR)	50,000	50,000	100.0%	100.0%	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	4,139,117	53,811,085	7.7%	104.2%	3,972,381	8,197,555	48.5%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	1,963,086	(6,814,337)	128.8%	130.1%	1,508,847	1,395,278	108.1%
Beginning Fund Balance	17,615,845	12,341,551	142.7%	108.6%	16,220,567	16,220,567	100.0%
Ending Fund Balance	\$ 19,578,932	\$ 5,527,214	354.2%	110.4%	\$ 17,729,413	\$ 17,615,845	100.6%

Reconciliation of Fund Balance:

Restricted and Committed Funds	6,000,000
Unassigned Fund Balance	<u>\$ 13,578,932</u>

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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
673 SDC Water Fund							
System Development Charges - Water	103,705	175,000	59.3%	73.3%	141,493	230,531	61.4%
Interest on Investments	23,873	-	N/A	221.8%	10,764	43,829	24.6%
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	127,578	12,602,183	1.0%	83.8%	152,257	1,135,442	13.4%
Materials and Services	-	-	N/A	N/A	-	-	N/A
Capital Outlay	4,093	5,520,714	0.1%	21.1%	19,394	5,331	363.8%
Public Works - Debt SDC's	121,214	205,256	59.1%	148.0%	81,878	163,756	50.0%
Contingency	-	170,534	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	125,307	5,896,504	2.1%	N/A	101,272	169,087	59.9%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	2,271	6,705,679	0.0%	4.5%	50,985	966,355	5.3%
Beginning Fund Balance	966,355	1,183,793	81.6%	N/A	-	-	N/A
Ending Fund Balance	\$ 968,626	\$ 7,889,472	12.3%	1899.8%	\$ 50,985	\$ 966,355	5.3%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	968,626						
Unassigned Fund Balance	\$ -						

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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
675 Wastewater Fund							
Taxes	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A
Intergovernmental	-	-	N/A	N/A	-	-	N/A
Charges for Services - Rates	3,257,129	6,510,000	50.0%	99.6%	3,269,742	6,368,033	51.3%
Charges for Services - Misc. Service Fees	-	-	N/A	N/A	-	-	N/A
System Development Charges	-	-	N/A	N/A	(4,156)	-	N/A
Interest on Investments	163,194	80,000	204.0%	192.1%	84,962	250,103	34.0%
Miscellaneous	26	-	N/A	N/A	-	3,939	0.0%
Other Financing Sources	82,592	4,472,425	1.8%	-11191.5%	(738)	1,242,621	-0.1%
Total Revenues and Other Sources	3,502,941	11,062,425	31.7%	104.6%	3,349,811	7,864,696	42.6%
Public Works - Wastewater Collection	1,174,532	3,432,808	34.2%	95.4%	1,230,680	2,342,038	52.5%
Public Works - Wastewater Collection Debt	42,028	43,631	96.3%	99.1%	42,428	44,456	95.4%
Public Works - Wastewater Treatment	1,641,520	6,733,417	24.4%	58.8%	2,791,138	5,215,693	53.5%
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	2,919,168	10,513,831	27.8%	70.8%	4,125,333	9,965,224	41.4%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	583,772	548,594	106.4%	-75.3%	(775,523)	(2,100,529)	36.9%
Beginning Fund Balance	6,606,474	4,407,490	149.9%	75.9%	8,707,003	8,707,003	100.0%
Ending Fund Balance	\$ 7,190,247	\$ 4,956,084	145.1%	90.7%	\$ 7,931,481	\$ 6,606,474	120.1%

Reconciliation of Fund Balance:

Restricted and Committed Funds	-
Unassigned Fund Balance	<u>\$ 7,190,247</u>

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677 SDC Sewer Fund							
System Development Charges - Wastewater	156,857	150,000	104.6%	93.9%	167,122	286,207	58.4%
Interest on Investments	56,200	-	N/A	215.1%	26,129	105,866	24.7%
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>213,057</u>	<u>873,075</u>	24.4%	110.2%	<u>193,251</u>	<u>2,627,411</u>	7.4%
Materials and Services	-	-	N/A	N/A	-	-	N/A
Capital Outlay	6,371	903,075	0.7%	3.4%	187,889	255,321	73.6%
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>6,371</u>	<u>930,167</u>	0.7%	N/A	<u>187,889</u>	<u>255,321</u>	73.6%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	206,686	(57,092)	462.0%	3854.7%	5,362	2,372,090	0.2%
Beginning Fund Balance	<u>2,372,090</u>	<u>1,585,034</u>	149.7%	N/A	-	-	N/A
Ending Fund Balance	<u>\$ 2,578,776</u>	<u>\$ 1,527,942</u>	168.8%	48094.3%	<u>\$ 5,362</u>	<u>\$ 2,372,090</u>	0.2%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	<u>2,578,776</u>						
Unassigned Fund Balance	<u>\$ -</u>						

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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
680 Stormwater Fund							
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A
Charges for Services - Rates	396,023	800,000	49.5%	98.7%	401,168	803,492	49.9%
Charges for Services - Misc. Service Fees	-	-	N/A	N/A	-	-	N/A
System Development Charges	-	-	N/A	N/A	(1,151)	-	N/A
Interest on Investments	53,175	16,000	332.3%	173.1%	30,715	97,996	31.3%
Miscellaneous	-	-	N/A	N/A	-	-	N/A
Other Financing Sources	-	-	N/A	N/A	-	-	N/A
Total Revenues and Other Sources	<u>449,198</u>	<u>816,000</u>	<u>55.0%</u>	<u>104.3%</u>	<u>430,733</u>	<u>901,488</u>	<u>47.8%</u>
Public Works - Storm Water Operations	416,764	1,742,508	23.9%	95.8%	435,247	837,566	52.0%
Public Works - Storm Water Operations Debt	10,525	10,944	96.2%	99.1%	10,625	11,150	95.3%
Contingency	-	32,436	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>427,289</u>	<u>1,785,888</u>	<u>23.9%</u>	<u>95.8%</u>	<u>445,872</u>	<u>848,716</u>	<u>52.5%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	21,909	(969,888)	102.3%	-144.7%	(15,139)	52,772	-28.7%
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>\$ 2,116,800</u>	<u>\$ 1,066,749</u>	<u>198.4%</u>	<u>104.4%</u>	<u>\$ 2,026,980</u>	<u>\$ 2,094,891</u>	<u>96.8%</u>

Reconciliation of Fund Balance:

Restricted and Committed Funds	-
Unassigned Fund Balance	<u>\$ 2,116,800</u>

City of Ashland
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(50% 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
683 SDC Storm Fund							
System Development Charges - Wastewater	11,676	30,000	38.9%	96.2%	12,138	29,643	40.9%
Interest on Investments	950	-	N/A	1284.5%	74	678	10.9%
Miscellaneous	-	-	N/A	N/A	-	-	N/A
Other Financing Sources	-	-	N/A	N/A	-	-	N/A
Total Revenues and Other Sources	<u>12,627</u>	<u>30,000</u>	42.1%	103.4%	<u>12,212</u>	<u>30,321</u>	40.3%
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	<u>-</u>	<u>51,231</u>	0.0%	N/A	<u>-</u>	<u>-</u>	N/A
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	12,627	(21,231)	159.5%	103.4%	12,212	30,321	40.3%
Beginning Fund Balance	<u>30,321</u>	<u>14,954</u>	202.8%	N/A	<u>-</u>	<u>-</u>	N/A
Ending Fund Balance	<u>\$ 42,948</u>	<u>\$ (6,277)</u>	784.2%	351.7%	<u>\$ 12,212</u>	<u>\$ 30,321</u>	40.3%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	<u>42,948</u>						
Unassigned Fund Balance	<u>\$ -</u>						

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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
690 Electric Fund							
Intergovernmental	\$ -	\$ 200,000	0.0%	0.0%	\$ 317,887	\$ 983,771	32.3%
Charges for Services - Rates	8,442,273	18,408,531	45.9%	101.9%	8,281,387	16,617,902	49.8%
Charges for Services - Misc. Service Fees	272,196	268,000	101.6%	170.0%	160,109	288,645	55.5%
Interest on Investments	185,708	65,000	285.7%	176.9%	104,950	333,559	31.5%
Miscellaneous	26,281	284,000	9.3%	7.9%	332,404	554,757	59.9%
Other Financing Sources	-	-	N/A	N/A	-	-	N/A
Total Revenues and Other Sources	8,926,458	19,225,531	46.4%	97.1%	9,196,737	18,778,634	49.0%
Administration - Conservation	430,048	1,598,340	26.9%	97.6%	440,655	827,317	53.3%
Electric - Supply	4,057,118	7,810,000	51.9%	214.7%	1,890,070	5,169,918	36.6%
Electric - Distribution	4,511,282	9,663,922	46.7%	93.2%	4,840,508	9,754,518	49.6%
Electric - Transmission	541,739	1,100,000	49.2%	232.3%	233,188	757,488	30.8%
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	9,540,187	20,986,553	45.5%	128.8%	7,404,421	16,509,241	44.9%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(613,729)	(1,761,022)	65.1%	-34.2%	1,792,316	2,269,393	79.0%
Beginning Fund Balance	9,437,525	6,080,192	155.2%	131.7%	7,168,132	7,168,132	100.0%
Ending Fund Balance	\$ 8,823,796	\$ 4,319,170	204.3%	98.5%	\$ 8,960,448	\$ 9,437,525	94.9%

Reconciliation of Fund Balance:

Restricted and Committed Funds	-
Unassigned Fund Balance	<u>\$ 8,823,796</u>

City of Ashland
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(50% 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
695 Telecommunications Fund							
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A
Charges for Services - Rates	1,377,983	2,749,380	50.1%	98.4%	1,400,043	2,789,598	50.2%
Charges for Services - Misc. Service Fees	-	-	N/A	N/A	-	-	N/A
Interest on Investments	74,277	45,000	165.1%	169.9%	43,706	142,511	30.7%
Miscellaneous	509	-	N/A	N/A	-	-	N/A
Total Revenues and Other Sources	<u>1,452,768</u>	<u>2,794,380</u>	52.0%	100.6%	<u>1,443,749</u>	<u>2,932,109</u>	49.2%
Personnel Services	503,538	1,078,877	46.7%	136.2%	369,806	847,016	43.7%
Materials & Services	545,547	1,346,004	40.5%	97.2%	561,233	1,252,332	44.8%
Capital Outlay	162,917	66,306	245.7%	933.4%	17,455	337,802	5.2%
Debt - Transfer to Debt Service Fund	258,723	517,445	50.0%	100.0%	258,723	517,445	50.0%
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>1,470,724</u>	<u>3,096,902</u>	47.5%	121.8%	<u>1,207,216</u>	<u>2,954,595</u>	40.9%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(17,956)	(302,522)	94.1%	-7.6%	236,534	(22,486)	-1051.9%
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>\$ 3,135,275</u>	<u>\$ 2,718,596</u>	115.3%	91.9%	<u>\$ 3,412,249</u>	<u>\$ 3,153,230</u>	108.2%

Reconciliation of Fund Balance:

Restricted and Committed Funds	776,166
Unassigned Fund Balance	<u>\$ 2,359,108</u>

City of Ashland
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(50% 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
720 Insurance Service Fund							
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A
Charges for Services - Internal	885,618	1,700,526	52.1%	106.4%	832,593	1,875,033	44.4%
Interest on Investments	39,189	8,000	489.9%	271.8%	14,416	64,802	22.2%
Miscellaneous	4,905	20,000	24.5%	4.3%	114,671	133,547	85.9%
Transfer In (All Funds)	-	-	N/A	N/A	-	-	N/A
Total Revenues and Other Sources	929,712	1,728,526	53.8%	96.7%	961,680	2,073,382	46.4%
Personnel Services	4,490	-	N/A	4.7%	95,788	132,908	72.1%
Materials and Services	1,225,841	1,528,209	80.2%	115.6%	1,060,543	1,209,360	87.7%
Contingency	-	48,816	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	1,230,331	1,577,025	78.0%	106.4%	1,156,331	1,342,267	86.1%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(300,619)	151,501	-198.4%	154.4%	(194,651)	731,115	-26.6%
Beginning Fund Balance	2,103,059	1,167,481	180.1%	153.3%	1,371,944	1,371,944	100.0%
Ending Fund Balance	\$ 1,802,440	\$ 1,318,982	136.7%	153.1%	\$ 1,177,293	\$ 2,103,059	56.0%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	1,802,440						
Unassigned Fund Balance	\$ -						

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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
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
Reconciliation of Fund Balance:							
Restricted and Committed Funds	-	-	-	-	-	-	-
Unassigned Fund Balance	\$ 0	-	-	-	-	-	-

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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
730 Equipment Fund							
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A
Charges for Services - Internal	2,342,228	4,684,454	50.0%	103.4%	2,264,705	4,529,410	50.0%
Charges for Services - Misc. Service Fees	150,182	230,000	65.3%	106.8%	140,667	291,716	48.2%
Interest on Investments	202,974	100,000	203.0%	173.5%	116,961	384,736	30.4%
Miscellaneous	107,444	102,000	105.3%	2142.1%	5,016	66,200	7.6%
Total Revenues and Other Sources	2,802,828	5,116,454	54.8%	110.9%	2,527,349	5,272,062	47.9%
Public Works - Maintenance	1,229,918	2,494,802	49.3%	105.5%	1,166,236	2,321,148	50.2%
Public Works - Purchasing and Acquisition	1,675,642	3,255,381	51.5%	156.0%	1,073,890	2,607,214	41.2%
Transfer Out (Insurance Fund)	-	-	N/A	N/A	-	-	N/A
Contingency	-	74,176	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	2,905,560	5,824,359	49.9%	129.7%	2,240,125	4,928,362	45.5%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(102,732)	(707,905)	85.5%	-35.8%	287,224	343,700	83.6%
Beginning Fund Balance	7,258,321	7,197,226	100.8%	105.0%	6,914,621	6,914,621	100.0%
Ending Fund Balance	\$ 7,155,589	\$ 6,489,321	110.3%	99.4%	\$ 7,201,844	\$ 7,258,321	99.2%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	7,155,589						
Unassigned Fund Balance	<u><u>\$ (0)</u></u>						

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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	-	-	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)	473,608	473,608	100.0%	N/A	-	-	N/A
Contingency	-	-	N/A	N/A	-	-	N/A
Total Expenditures and Other Uses	473,608	473,608	N/A	N/A	-	-	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	473,608	-	0.0%	N/A	473,608	473,608	N/A
Ending Fund Balance	\$ -	\$ (473,608)	0.0%	N/A	\$ 473,608	\$ 473,608	N/A
Reconciliation of Fund Balance:							
Restricted and Committed Funds	-	-					
Unassigned Fund Balance	\$ -	-					

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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
810 Cemetery Fund							
Charges for Services	\$ 11,327	\$ 13,000	87.1%	105.0%	\$ 10,792	\$ 23,512	45.9%
Interest on Investments	26,157	12,000	218.0%	173.2%	15,101	48,551	31.1%
Transfer In (General Fund)	500	500	100.0%	100.0%	500	500	100.0%
Total Revenues and Other Sources	<u>37,985</u>	<u>25,500</u>	149.0%	143.9%	<u>26,393</u>	<u>72,563</u>	36.4%
Transfer Out (General Fund)	26,157	149,730	17.5%	173.2%	15,101	48,551	31.1%
Total Expenditures and Other Uses	<u>26,157</u>	<u>149,730</u>	17.5%	173.2%	<u>15,101</u>	<u>48,551</u>	31.1%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	11,827	(124,230)	109.5%	104.7%	11,292	24,012	47.0%
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>\$ 982,600</u>	<u>\$ 822,165</u>	119.5%	102.6%	<u>\$ 958,053</u>	<u>\$ 970,773</u>	98.7%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	<u>982,601</u>						
Unassigned Fund Balance	<u>\$ (0)</u>						