

City of Ashland
Summary of Fund Balances
Preliminary as of March 31, 2025

Fund	Balance March 31, 2025	Balance March 31, 2024	Change From FY 2024	2024-2025 Requirements	Over(Under) Requirements
General Fund	\$ 20,008,281	\$ 21,390,730	\$ (1,382,449)	5,879,923	182%
Parks General Fund	-	631,966	(631,966)	No Policy	N/A
Tourism Fund	917,872	847,816	70,056	No Policy	N/A
Housing Fund	183,691	249,824	(66,133)	No Policy	N/A
Community Block Grant Fund	25,095	(1,647)	26,742	No Policy	N/A
Reserve Fund	1,959,638	1,866,496	93,142	No Policy	N/A
Street Fund	3,905,680	3,283,711	621,969	615,929	321%
SDC Street Fund	2,418,034	366,615	2,051,418	No Policy	N/A
Airport Fund	423,653	20,266	403,387	9,278	2899%
Capital Improvements Fund	138,556	1,487,978	(1,349,422)	No Policy	N/A
Parks Capital Improvements Fund	3,311,958	3,361,448	(49,490)	No Policy	N/A
SDC Parks Fund	462,060	76,863	385,198	No Policy	N/A
Debt Service Fund	1,097,600	1,110,367	(12,767)	No Policy	N/A
Water Fund	19,283,169	17,766,640	1,516,529	2,232,241	460%
SDC Water Fund	1,013,276	126,553	886,723	No Policy	N/A
Wastewater Fund	7,204,735	8,167,323	(962,588)	2,146,112	207%
SDC Wastewater Fund	2,647,382	69,549	2,577,834	No Policy	N/A
Storm Drain Fund	2,135,821	2,062,596	73,226	205,707	1348%
SDC Storm Drain Fund	47,222	24,971	22,251	No Policy	N/A
Electric Fund	9,140,888	8,544,940	595,948	4,321,845	133%
Telecommunications Fund	2,978,180	3,103,819	(125,638)	576,064	487%
Insurance Services Fund	2,190,978	1,532,095	658,883	701,155	188%
Health Benefits Fund	0	2,225,545	(2,225,545)	No Policy	N/A
Equipment Fund	7,338,801	7,576,479	(237,678)	3,065,381	49%
Parks Equipment Fund	-	473,608	(473,608)	No Policy	N/A
Cemetery Trust Fund	989,551	962,659	26,892	No Policy	N/A
	\$ 89,822,124	\$ 87,329,210	\$ 2,492,914		
Total Fund Balances	\$ 89,822,124	\$ 87,329,210	\$ 2,492,914		
<u>Restricted and Committed Funds</u>					
Restricted	\$ 17,160,976	\$ 12,516,425	\$ 4,644,551		
Committed	24,949,972	20,516,967	4,433,005		
Unassigned	47,711,175	54,295,818	(6,584,642)		
	\$ 89,822,124	\$ 87,329,210	\$ 2,492,914		
Total Fund Balances	\$ 89,822,124	\$ 87,329,210	\$ 2,492,914		

City of Ashland
Summary of Cash and Investments
Preliminary as of March 31, 2025

Fund	Balance March 31, 2025	Balance March 31, 2024	Change From FY 2024
General Fund	\$ 19,530,570	20,689,676	\$ (1,159,106)
Parks General Fund	-	583,485	(583,485)
Tourism Fund	923,405	1,040,421	(117,016)
Housing Fund	203,328	249,824	(46,497)
Community Block Grant Fund	30,604	2,512	28,091
Reserve Fund	1,959,636	1,866,494	93,142
Street Fund	3,547,161	2,168	3,544,993
SDC Street Fund	2,418,033	3,335,403	(917,370)
Airport Fund	430,095	103,093	327,002
Capital Improvements Fund	270,955	1,145,137	(874,182)
Parks Capital Improvements Fund	3,381,147	3,438,120	(56,973)
SDC Parks Fund	462,060	397,431	64,630
Debt Service Fund	931,536	945,472	(13,936)
Water Fund	17,765,875	15,066,618	2,699,257
SDC Water Fund	1,013,276	987,678	25,598
Wastewater Fund	6,059,722	4,757,228	1,302,494
SDC Wastewater Fund	2,638,455	2,144,607	493,848
Stormwater Fund	1,994,690	1,938,987	55,704
SDC Stormwater Fund	47,222	24,814	22,408
Electric Fund	7,054,855	6,746,727	308,128
Telecommunications Fund	2,519,723	2,704,880	(185,157)
Insurance Services Fund	2,053,871	1,564,656	489,216
Health Benefits Fund	-	2,224,679	(2,224,679)
Equipment Fund	7,333,520	7,596,193	(262,673)
Parks Equipment Fund	-	-	-
Cemetery Trust Fund	987,822	956,532	31,290
	<u>\$ 83,557,563</u>	<u>\$ 80,512,835</u>	<u>\$ 3,044,728</u>
<u>Manner of Investment</u>	-		
General Banking Accounts	\$ 1,605,353	\$ 3,925,205	\$ (2,319,852)
Local Government Inv. Pool	52,725,740	54,778,864	(2,053,124)
City Investments	29,226,471	21,808,767	7,417,704
	<u>\$ 83,557,563</u>	<u>\$ 80,512,835</u>	<u>\$ 3,044,728</u>
Total Cash and Investments	<u>\$ 83,557,563</u>	<u>\$ 80,512,835</u>	<u>\$ 3,044,728</u>

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary as of March 31, 2025
(75% of Fiscal Year)

	Fiscal Year 2025	Fiscal Year 2025	Budget to Actual	Actual to Actual	Fiscal Year 2024	Preliminary Fiscal	Actual Percent
	2nd Year Actuals	2nd Year of Biennial Budget	Percent Collected / Expended	Year-over-Year Change	Date Actuals	Year 2024 End-of-Year Actuals	Collected / Expended
	Current Fiscal Year				Prior Fiscal Year		
110 General Fund Revenues							
Taxes	\$ 21,315,475	\$ 25,833,814	82.5%	103.2%	\$ 20,652,962	\$ 24,106,609	85.7%
Licenses and Permits	834,476	934,315	89.3%	69.6%	1,199,311	1,591,398	75.4%
Intergovernmental	662,394	3,294,890	20.1%	92.3%	717,776	1,744,883	41.1%
Charges for Services	7,846,148	15,685,828	50.0%	76.9%	10,208,634	10,586,886	96.4%
Fines	157,799	47,636	331.3%	66.9%	235,784	301,364	78.2%
Interest on Investments	669,783	(59,506)	-1125.6%	72.7%	921,511	1,159,506	79.5%
Miscellaneous	151,144	188,433	80.2%	52.7%	286,621	831,217	34.5%
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	422,545	100.0%	N/A	422,545	422,545	100.0%
Transfer In (Water Fund)	50,000	50,000	100.0%	100.0%	50,000	50,000	100.0%
Transfer In (Cemetery)	36,587	249,543	14.7%	97.0%	37,734	48,551	77.7%
Total Revenues and Other Sources	35,477,470	49,978,616	71.0%	102.1%	34,732,879	40,842,959	85.0%
110 General Fund Expenditures							
Administration Department	2,468,504	4,757,242	51.9%	79.1%	3,120,883	3,724,108	83.8%
Administration - Municipal Court	391,997	597,816	65.6%	107.5%	364,657	492,122	74.1%
Administration - Health Benefits Fund	-	-	N/A	N/A	-	-	N/A
Information Technology Department	1,235,744	2,637,523	46.9%	94.2%	1,311,684	1,870,595	70.1%
Finance Department	2,507,701	3,622,517	69.2%	114.4%	2,191,287	2,947,691	74.3%
City Recorder	187,097	378,160	49.5%	142.4%	131,354	195,982	67.0%
Police Department	6,692,833	10,416,386	64.3%	109.7%	6,101,973	8,152,677	74.8%
Fire and Rescue Department	9,280,472	16,939,131	54.8%	87.2%	10,638,830	13,091,298	81.3%
Public Works Department	2,484,177	5,763,113	43.1%	121.8%	2,040,076	3,256,545	62.6%
Community Development	1,570,809	2,835,341	55.4%	109.8%	1,430,310	2,055,921	69.6%
Parks Department	5,497,080	8,443,046	65.1%	128.4%	4,279,634	6,066,835	70.5%
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	100,000	100.0%	N/A	-	100,000	0.0%
Transfer Out (Debt Service Fund)	110,000	110,000	100.0%	N/A	110,000	110,000	100.0%
Transfer Out (Cemetery Fund)	500	500	100.0%	100.0%	500	500	100.0%

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary as of March 31, 2025
(75% 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
Contingency	-	2,057,998	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	32,526,914	58,758,773	55.4%	102.5%	31,721,188	42,164,274	75.2%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	2,950,556	(8,780,156)	133.6%	98.0%	3,011,691	(1,321,315)	-227.9%
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>\$ 20,008,281</u>	<u>\$ 10,779,270</u>	185.6%	93.5%	<u>\$ 21,390,730</u>	<u>\$ 17,057,725</u>	125.4%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	<u>1,886,433</u>						
Unassigned Fund Balance	<u>\$ 18,121,848</u>						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary as of March 31, 2025
(75% 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	<u>-</u>	<u>-</u>	<u>N/A</u>	<u>N/A</u>	<u>-</u>	<u>-</u>	<u>N/A</u>
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	<u>631,966</u>	<u>631,966</u>	<u>N/A</u>	<u>N/A</u>	<u>-</u>	<u>-</u>	<u>N/A</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(631,966)	(631,966)	0.0%	N/A	-	-	N/A
Beginning Fund Balance	<u>631,966</u>	-	0.0%	N/A	<u>631,966</u>	<u>631,966</u>	N/A
Ending Fund Balance	<u>\$ -</u>	<u>\$ (631,966)</u>	0.0%	N/A	<u>\$ 631,966</u>	<u>\$ 631,966</u>	N/A
Reconciliation of Fund Balance:							
Restricted and Committed Funds	-						
Unassigned Fund Balance	<u>\$ -</u>						

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Preliminary as of March 31, 2025
(75% 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	\$ 612,948	\$ 1,107,930	55.3%	N/A	\$ 570,659	\$ 853,267	66.9%
Interest	32,333	(24,827)	-130.2%	85.0%	38,047	48,827	77.9%
Miscellaneous	-	-	N/A	N/A	-	-	N/A
Transfer In (General Fund)	-	-	N/A	N/A	-	-	N/A
Total Revenues and Other Sources	<u>645,281</u>	<u>1,083,103</u>	59.6%	106.0%	<u>608,706</u>	<u>902,094</u>	67.5%
Personnel Services	64,721	66,945	96.7%	109.0%	59,364	78,730	75.4%
Materials and Services	644,805	1,489,347	43.3%	93.0%	693,607	833,329	83.2%
Contingency	-	74,050	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>709,525</u>	<u>1,630,342</u>	43.5%	94.2%	<u>752,971</u>	<u>912,059</u>	82.6%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(64,245)	(547,239)	88.3%	44.5%	(144,266)	(9,965)	1447.7%
Beginning Fund Balance	<u>982,117</u>	<u>1,015,037</u>	96.8%	N/A	<u>992,082</u>	<u>992,082</u>	100.0%
Ending Fund Balance	<u>\$ 917,872</u>	<u>\$ 467,798</u>	196.2%	108.3%	<u>\$ 847,816</u>	<u>\$ 982,117</u>	86.3%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	<u>917,872</u>						
Unassigned Fund Balance	<u>\$ -</u>						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary as of March 31, 2025
(75% 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	10,141	(10,519)	-96.4%	104.5%	9,701	12,519	77.5%
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	10,141	89,481	11.3%	104.5%	9,701	112,519	8.6%
Personnel Services	-	-	N/A	N/A	-	-	0.0%
Materials and Services	79,092	323,798	24.4%	N/A	-	100,000	0.0%
Capital Outlay	-	-	N/A	N/A	-	-	N/A
Total Expenditures and Other Uses	79,092	323,798	24.4%	N/A	-	100,000	0.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(68,951)	(234,317)	70.6%	-710.8%	9,701	12,519	77.5%
Beginning Fund Balance	252,642	221,798	113.9%	105.2%	240,123	240,123	100.0%
Ending Fund Balance	\$ 183,691	\$ (12,519)	1567.3%	73.5%	\$ 249,824	\$ 252,642	98.9%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	183,691						
Unassigned Fund Balance	\$ -						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary as of March 31, 2025
(75% 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	\$ 175,344	\$ 313,399	55.9%	791.8%	\$ 22,144	\$ 65,563	33.8%
Total Revenues and Other Sources	<u>175,344</u>	<u>313,399</u>	55.9%	791.8%	<u>22,144</u>	<u>65,563</u>	33.8%
Personnel Services	36,631	33,740	108.6%	95.7%	38,264	35,915	106.5%
Materials and Services	150,235	316,279	47.5%	678.5%	22,144	29,648	74.7%
Total Expenditures and Other Uses	<u>186,866</u>	<u>350,019</u>	53.4%	309.3%	<u>60,408</u>	<u>65,563</u>	92.1%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(11,522)	(36,620)	68.5%	30.1%	(38,264)	-	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>\$ 25,095</u>	<u>\$ (1)</u>	2509587.0%	-1523.3%	<u>\$ (1,647)</u>	<u>\$ 36,617</u>	-4.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	25,095						
Unassigned Fund Balance	<u>\$ -</u>						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary as of March 31, 2025
(75% 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	\$ 72,086	\$ (43,340)	-166.3%	99.7%	\$ 72,284	\$ 93,340	77.4%
Total Revenues and Other Sources	72,086	(43,340)	-166.3%	-166.3%	72,284	93,340	77.4%
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	72,086	(43,340)	266.3%	99.7%	72,284	93,340	77.4%
Beginning Fund Balance	1,887,552	1,784,761	105.8%	105.2%	1,794,212	1,794,212	100.0%
Ending Fund Balance	\$ 1,959,638	\$ 1,741,421	112.5%	105.0%	\$ 1,866,496	\$ 1,887,552	98.9%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	1,959,638						
Unassigned Fund Balance	<u>\$ (0)</u>						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary as of March 31, 2025
(75% 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 Date Actuals	Preliminary Fiscal Year 2024 End-of- Year Actuals	Actual Percent Collected / Expended
260	Street Fund							
	Taxes	\$ 1,249,599	\$ 2,447,596	51.1%	95.0%	\$ 1,315,061	\$ 2,343,614	56.1%
	Intergovernmental	1,327,882	1,613,380	82.3%	103.7%	1,280,539	1,692,621	75.7%
	Charges for Services - Rates	1,272,978	1,678,169	75.9%	100.2%	1,270,782	1,694,331	75.0%
	Charges for Services - Misc. Service Fees	-	30,000	0.0%	N/A	-	-	N/A
	System Development Charges	-	-	N/A	N/A	-	-	N/A
	Assessments	4,915	5,057	97.2%	N/A	-	943	0.0%
	Interest on Investments	132,807	94,927	139.9%	333.6%	39,812	65,073	61.2%
	Miscellaneous	2,770	(187)	-1479.1%	432.0%	641	187	342.9%
	Other Financing Sources	-	10,513,896	0.0%	N/A	-	4,028,789	0.0%
	Total Revenues and Other Sources	3,990,952	16,382,837	24.4%	102.2%	3,906,835	9,825,557	39.8%
	Public Works - Ground Maintenance	203,314	303,970	66.9%	108.4%	187,605	245,030	76.6%
	Public Works - Street Operations	4,317,589	13,188,931	32.7%	83.7%	5,157,669	6,963,245	74.1%
	Public Works - Street Operations Debt	-	4,890,777	0.0%	N/A	74,231	-	N/A
	Public Works - Transportation SDC's	-	-	N/A	N/A	-	-	N/A
	Transfer Out (SDC Street Fund)	-	(2,978,031)	N/A	N/A	-	2,978,031	0.0%
	Contingency	-	276,982	0.0%	N/A	-	-	N/A
	Total Expenditures and Other Uses	4,520,903	15,682,629	28.8%	83.4%	5,419,505	10,186,306	53.2%
	Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(529,951)	700,209	-75.7%	35.0%	(1,512,670)	(360,749)	419.3%
	Beginning Fund Balance	4,435,632	1,701,979	260.6%	92.5%	4,796,381	4,796,381	100.0%
	Ending Fund Balance	\$ 3,905,680	\$ 2,402,188	162.6%	118.9%	\$ 3,283,711	\$ 4,435,632	74.0%
	Reconciliation of Fund Balance:							
	Restricted and Committed Funds	3,905,680						
	Unassigned Fund Balance	<u>\$ (0)</u>						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary as of March 31, 2025
(75% 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	\$ 158,891	\$ (24,118)	-658.8%	61.6%	\$ 257,999	\$ 324,118	79.6%
Interest on Investments	88,946	(146,587)	-60.7%	81.9%	108,616	146,587	74.1%
Transfer In (Street Fund)	-	(2,978,031)	0.0%	N/A	-	2,978,031	0.0%
Other Financing Sources	-	3,104,875	0.0%	N/A	-	-	N/A
Total Revenues and Other Sources	247,838	(43,861)	-565.1%	67.6%	366,615	3,448,736	10.6%
Materials and Services	-	48,835	0.0%	N/A	-	1,165	0.0%
Capital Outlay	-	1,827,500	0.0%	N/A	-	1,277,375	0.0%
Contingency	-	94,647	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	-	1,970,982	0.0%	N/A	-	1,278,540	N/A
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	247,838	(2,014,842)	112.3%	67.6%	366,615	2,170,196	16.9%
Beginning Fund Balance	2,170,196	3,002,755	72.3%	N/A	-	-	N/A
Ending Fund Balance	\$ 2,418,034	\$ 987,913	244.8%	659.6%	\$ 366,615	\$ 2,170,196	16.9%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	2,418,034						
Unassigned Fund Balance	\$ -						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary as of March 31, 2025
(75% 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	\$ (4,035)	\$ 2,069,549	-0.2%	-0.2%	\$ 2,343,952	\$ 2,627,951	89.2%
	Charges for Services - Rates	130,770	158,762	82.4%	105.0%	124,512	186,238	66.9%
	Interest on Investments	13,294	1,190	1116.6%	306.4%	4,338	4,810	90.2%
	Miscellaneous	-	(2,000)	0.0%	N/A	-	2,000	0.0%
	Total Revenues and Other Sources	140,029	2,227,501	6.3%	5.7%	2,472,803	2,820,999	87.7%
	Materials and Services	44,861	110,983	40.4%	88.8%	50,498	79,867	63.2%
	Capital Outlay	9,000	2,112,357	0.4%	0.3%	2,801,035	2,802,643	99.9%
	Contingency	-	5,726	0.0%	N/A	-	-	N/A
	Total Expenditures and Other Uses	53,861	2,229,066	2.4%	1.9%	2,851,534	2,882,510	98.9%
	Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	86,167	(1,565)	5606.1%	-22.8%	(378,731)	(61,511)	615.7%
	Beginning Fund Balance	337,485	86,831	388.7%	84.6%	398,996	398,996	100.0%
	Ending Fund Balance	\$ 423,653	\$ 85,266	496.9%	2090.5%	\$ 20,266	\$ 337,485	6.0%
	Reconciliation of Fund Balance:							
	Restricted and Committed Funds	423,653						
	Unassigned Fund Balance	\$ (0)						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary as of March 31, 2025
(75% 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	\$ -	\$ 899,900	N/A	0.0%	\$ 1,158,200	\$ 1,158,200	100.0%
Charges for Services - Misc. Service fees	(159,264)	(159,264)	N/A	-98.2%	162,186	159,264	101.8%
System Development Charges - Parks	-	-	N/A	N/A	-	-	N/A
Interest on Investments	30,739	(37,194)	-82.6%	70.2%	43,815	57,194	76.6%
Miscellaneous	-	-	N/A	N/A	-	-	N/A
Other Financing Sources	-	(600,000)	0.0%	N/A	-	600,000	0.0%
Transfer In (General Fund)	100,000	100,000	100.0%	N/A	-	100,000	0.0%
Total Revenues and Other Sources	<u>(28,525)</u>	<u>203,442</u>	<u>-14.0%</u>	<u>-2.1%</u>	<u>1,364,201</u>	<u>2,074,658</u>	<u>65.8%</u>
Public Works - Capital Outlay	810,463	1,015,634	79.8%	67.8%	1,195,217	2,095,540	57.0%
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)	-	(320,568)	0.0%	N/A	-	320,568	0.0%
Contingency	-	-	N/A	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>810,463</u>	<u>695,066</u>	<u>N/A</u>	<u>67.8%</u>	<u>1,195,217</u>	<u>2,416,108</u>	<u>49.5%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(838,988)	(491,624)	-70.7%	-496.5%	168,984	(341,450)	-49.5%
Beginning Fund Balance	<u>977,544</u>	1,035,362	94.4%	74.1%	<u>1,318,994</u>	<u>1,318,994</u>	100.0%
Ending Fund Balance	<u>\$ 138,556</u>	<u>\$ 543,738</u>	25.5%	9.3%	<u>\$ 1,487,978</u>	<u>\$ 977,544</u>	152.2%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	138,557						
Unassigned Fund Balance	<u>\$ (0)</u>						

City of Ashland
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(75% 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
411 Parks Capital Improvement Fund							
Taxes	\$ 427,945	\$ 838,218	51.1%	93.7%	\$ 456,631	\$ 808,875	56.5%
Intergovernmental	-	7,430,000	0.0%	0.0%	101,000	101,000	100.0%
Interest on Investments	135,019	(116,970)	-115.4%	96.8%	139,455	176,970	78.8%
Miscellaneous	-	50,000	0.0%	N/A	-	-	N/A
Other Financing Sources	-	8,200,000	0.0%	N/A	-	-	N/A
Total Revenues and Other Sources	562,964	16,401,248	3.4%	80.8%	697,085	1,086,845	64.1%
Materials and Services	-	-	N/A	N/A	-	-	N/A
Capital Outlay	214,068	14,491,426	1.5%	30.5%	700,716	880,674	79.6%
Transfer Out (Debt Service Fund)	185,643	185,643	100.0%	99.6%	186,347	186,347	100.0%
Transfer Out (General Fund)	422,545	422,545	100.0%	N/A	422,545	422,545	100.0%
Total Expenditures and Other Uses	822,256	15,099,614	5.4%	62.8%	1,309,608	1,489,566	87.9%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(259,292)	1,301,634	-19.9%	42.3%	(612,523)	(402,721)	152.1%
Beginning Fund Balance	3,571,250	5,590,786	63.9%	89.9%	3,973,971	3,973,971	100.0%
Ending Fund Balance	\$ 3,311,958	\$ 6,892,420	48.1%	98.5%	\$ 3,361,448	\$ 3,571,250	94.1%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	3,311,958						
Unassigned Fund Balance	\$ -						

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(75% 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	29,653	20,860	142.1%	46.5%	63,730	79,140	80.5%
Interest on Investments	15,005	(17,694)	-84.8%	114.3%	13,133	17,694	74.2%
Miscellaneous	-	-	N/A	N/A	-	-	N/A
Transfer In (CIP Fund)	-	(320,568)	0.0%	N/A	-	320,568	0.0%
Total Revenues and Other Sources	<u>44,658</u>	<u>(317,402)</u>	-14.1%	58.1%	<u>76,863</u>	<u>417,402</u>	18.4%
Materials and Services	-	-	N/A	N/A	-	-	N/A
Capital Outlay	-	373,532	0.0%	N/A	-	-	N/A
Contingency	-	11,206	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>-</u>	<u>384,738</u>	0.0%	N/A	<u>-</u>	<u>-</u>	N/A
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	44,658	(702,140)	106.4%	58.1%	76,863	417,402	18.4%
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>\$ 462,060</u>	<u>\$ (417,262)</u>	210.7%	601.2%	<u>\$ 76,863</u>	<u>\$ 417,402</u>	18.4%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	462,060						
Unassigned Fund Balance	<u>\$ -</u>						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
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(75% 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
530 Debt Services							
Taxes	\$ 194,593	\$ 212,160	91.7%	99.1%	\$ 196,317	\$ 205,116	95.7%
Charges for Services - Internal	946,196	1,261,595	75.0%	100.0%	946,196	1,261,595	75.0%
Interest on Investments	14,394	(12,993)	-110.8%	76.6%	18,791	30,993	60.6%
Transfer In (General Fund)	110,000	110,000	100.0%	N/A	110,000	110,000	100.0%
Transfer In (Parks CIP)	185,643	185,643	100.0%	99.6%	186,347	186,347	100.0%
Total Revenues and Other Sources	<u>1,450,827</u>	<u>1,756,405</u>	82.6%	99.5%	<u>1,457,651</u>	<u>1,794,051</u>	81.2%
Debt Service	<u>1,403,526</u>	<u>1,735,092</u>	80.9%	101.0%	<u>1,389,176</u>	<u>1,785,644</u>	77.8%
Total Expenditures and Other Uses	<u>1,403,526</u>	<u>1,735,092</u>	80.9%	101.0%	<u>1,389,176</u>	<u>1,785,644</u>	77.8%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	47,301	21,313	221.9%	69.1%	68,475	8,407	814.5%
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>\$ 1,097,600</u>	<u>\$ 836,478</u>	131.2%	98.9%	<u>\$ 1,110,367</u>	<u>\$ 1,050,299</u>	105.7%
Reconciliation of Fund Balance:							
Restricted and Committed Funds		-					
Unassigned Fund Balance	<u>\$ 1,097,600</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	\$ 98,229	\$ (253,350)	-38.8%	128.4%	\$ 76,510	\$ 253,350	30.2%
Charges for Services - Rates	7,041,376	8,935,764	78.8%	108.0%	6,518,535	8,489,236	76.8%
Charges for Services - Misc. Service Fees	62,983	87,728	71.8%	106.4%	59,197	91,272	64.9%
System Development Charges	-	-	N/A	N/A	-	-	N/A
Interest on Investments	644,570	(348,049)	-185.2%	111.9%	576,053	748,049	77.0%
Miscellaneous	2,893	40,074	7.2%	159.9%	1,810	10,926	16.6%
Other Financing Sources	-	46,570,810	0.0%	N/A	-	-	N/A
Total Revenues and Other Sources	<u>7,850,052</u>	<u>55,032,976</u>	14.3%	108.5%	<u>7,232,104</u>	<u>9,592,833</u>	75.4%
Public Works - Conservation	68,084	493,503	13.8%	110.0%	61,891	87,694	70.6%
Public Works - Water Supply	352,011	7,252,690	4.9%	41.4%	850,918	987,128	86.2%
Public Works - Water Supply Debt	118,500	118,503	100.0%	100.0%	118,500	118,500	100.0%
Public Works - Water Distribution	3,887,213	9,342,960	41.6%	120.4%	3,227,280	4,370,977	73.8%
Public Works - Water Distribution Debt	200,734	207,309	96.8%	101.6%	197,581	206,007	95.9%
Public Works - Water Treatment	1,146,499	48,103,791	2.4%	97.6%	1,174,297	1,510,343	77.8%
Public Works - Water Treatment Debt	359,687	816,371	44.1%	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)	-	(861,082)	0.0%	N/A	-	861,082	0.0%
Contingency	-	436,793	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>6,182,728</u>	<u>65,960,838</u>	9.4%	108.7%	<u>5,686,031</u>	<u>8,197,555</u>	69.4%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	1,667,324	(10,927,862)	115.3%	107.8%	1,546,074	1,395,278	110.8%
Beginning Fund Balance	<u>17,615,845</u>	12,341,551	142.7%	108.6%	<u>16,220,567</u>	16,220,567	100.0%
Ending Fund Balance	<u>\$ 19,283,169</u>	<u>\$ 1,413,689</u>	1364.0%	108.5%	<u>\$ 17,766,640</u>	<u>\$ 17,615,845</u>	100.9%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	6,000,000						
Unassigned Fund Balance	<u>\$ 13,283,169</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
673 SDC Water Fund							
System Development Charges - Water	137,953	119,469	115.5%	77.0%	179,220	230,531	77.7%
Interest on Investments	34,275	(43,829)	N/A	103.9%	32,995	43,829	75.3%
Miscellaneous	-	-	N/A	N/A	-	-	N/A
Other Financing Sources	-	15,139,204	0.0%	N/A	-	-	N/A
Transfer In (Water Fund)	-	(861,082)	N/A	N/A	-	861,082	0.0%
Total Revenues and Other Sources	172,228	14,353,762	1.2%	81.2%	212,215	1,135,442	18.7%
Materials and Services	-	150,000	N/A	N/A	-	-	N/A
Capital Outlay	4,093	8,654,512	0.0%	N/A	3,784	5,331	71.0%
Public Works - Debt SDC's	121,214	246,756	49.1%	148.0%	81,878	163,756	50.0%
Contingency	-	274,121	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	125,307	9,325,389	1.3%	N/A	85,662	169,087	50.7%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	46,921	5,028,372	0.9%	37.1%	126,553	966,355	13.1%
Beginning Fund Balance	966,355	1,183,793	81.6%	N/A	-	-	N/A
Ending Fund Balance	\$ 1,013,276	\$ 6,212,165	16.3%	800.7%	\$ 126,553	\$ 966,355	13.1%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	1,013,276						
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	4,828,013	6,341,967	76.1%	100.9%	4,785,584	6,368,033	75.2%
Charges for Services - Misc. Service Fees	-	-	N/A	N/A	-	-	N/A
System Development Charges	-	-	N/A	N/A	-	-	N/A
Interest on Investments	228,129	(90,103)	-253.2%	116.7%	195,508	250,103	78.2%
Miscellaneous	26	(3,939)	-0.7%	0.7%	3,939	3,939	100.0%
Other Financing Sources	82,592	7,404,951	1.1%	18.3%	450,807	1,242,621	36.3%
Total Revenues and Other Sources	5,138,761	13,652,876	37.6%	94.5%	5,435,838	7,864,696	69.1%
Public Works - Wastewater Collection	1,741,591	4,771,437	36.5%	97.1%	1,794,221	2,342,038	76.6%
Public Works - Wastewater Collection Debt	42,028	43,631	96.3%	99.1%	42,428	44,456	95.4%
Public Works - Wastewater Treatment	2,629,738	8,051,932	32.7%	65.6%	4,011,170	5,215,693	76.9%
Public Works - Wastewater Treatment Debt	127,142	127,142	100.0%	99.6%	127,699	127,699	100.0%
Transfer Out (SDC Wastewater Fund)	-	(2,235,338)	0.0%	N/A	-	2,235,338	0.0%
Contingency	-	356,466	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	4,540,500	11,115,270	40.8%	76.0%	5,975,518	9,965,224	60.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	598,261	2,537,607	23.6%	-110.9%	(539,681)	(2,100,529)	25.7%
Beginning Fund Balance	6,606,474	4,407,490	149.9%	75.9%	8,707,003	8,707,003	100.0%
Ending Fund Balance	\$ 7,204,735	\$ 6,945,097	103.7%	88.2%	\$ 8,167,323	\$ 6,606,474	123.6%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	-	-					
Unassigned Fund Balance	\$ 7,204,735						

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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
677 SDC Sewer Fund							
System Development Charges - Wastewater	197,945	13,793	1435.1%	85.7%	230,890	286,207	80.7%
Interest on Investments	83,719	(105,866)	-79.1%	103.0%	81,317	105,866	76.8%
Miscellaneous	-	-	N/A	N/A	-	-	N/A
Other Financing Sources	-	1,381,369	0.0%	N/A	-	-	N/A
Transfer In (Wastewater Fund)	-	(2,235,338)	0.0%	N/A	-	2,235,338	0.0%
Total Revenues and Other Sources	281,663	(946,042)	-29.8%	90.2%	312,208	2,627,411	11.9%
Materials and Services	-	-	N/A	N/A	-	-	N/A
Capital Outlay	6,371	1,395,204	0.5%	2.6%	242,659	255,321	95.0%
Public Works - Debt SDC's	-	-	N/A	N/A	-	-	N/A
Contingency	-	49,516	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	6,371	1,444,720	0.4%	N/A	242,659	255,321	95.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	275,292	(2,390,762)	111.5%	395.8%	69,549	2,372,090	2.9%
Beginning Fund Balance	2,372,090	1,585,034	149.7%	N/A	-	-	N/A
Ending Fund Balance	\$ 2,647,382	\$ (805,728)	428.6%	3806.5%	\$ 69,549	\$ 2,372,090	2.9%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	2,647,382						
Unassigned Fund Balance	\$ -						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary as of March 31, 2025
(75% 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
680 Stormwater Fund							
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A
Charges for Services - Rates	603,088	771,508	78.2%	100.2%	601,817	803,492	74.9%
Charges for Services - Misc. Service Fees	-	-	N/A	N/A	-	-	N/A
System Development Charges	-	-	N/A	N/A	-	-	N/A
Interest on Investments	74,274	(65,996)	-112.5%	97.8%	75,968	97,996	77.5%
Miscellaneous	-	-	N/A	N/A	-	-	N/A
Other Financing Sources	-	390,220	0.0%	N/A	-	-	N/A
Total Revenues and Other Sources	<u>677,362</u>	<u>1,095,732</u>	61.8%	99.9%	<u>677,785</u>	<u>901,488</u>	75.2%
Public Works - Storm Water Operations	625,906	2,570,709	24.3%	96.8%	646,683	837,566	77.2%
Public Works - Storm Water Operations Debt	10,525	10,944	96.2%	99.1%	10,625	11,150	95.3%
Contingency	-	64,479	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>636,431</u>	<u>2,646,132</u>	24.1%	96.8%	<u>657,308</u>	<u>848,716</u>	77.4%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	40,930	(1,550,400)	102.6%	199.9%	20,477	52,772	38.8%
Beginning Fund Balance	<u>2,094,891</u>	<u>2,036,637</u>	102.9%	102.6%	<u>2,042,119</u>	<u>2,042,119</u>	100.0%
Ending Fund Balance	<u>\$ 2,135,821</u>	<u>\$ 486,237</u>	439.3%	103.6%	<u>\$ 2,062,596</u>	<u>\$ 2,094,891</u>	98.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	-	-					
Unassigned Fund Balance	<u>\$ 2,135,821</u>						

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683 SDC Storm Fund							
System Development Charges - Wastewater	15,484	30,357	51.0%	62.9%	24,605	29,643	83.0%
Interest on Investments	1,417	(678)	N/A	387.0%	366	678	54.0%
Miscellaneous	-	-	N/A	N/A	-	-	N/A
Other Financing Sources	-	-	N/A	N/A	-	-	N/A
Total Revenues and Other Sources	16,901	29,679	56.9%	67.7%	24,971	30,321	82.4%
Materials and Services	-	-	N/A	N/A	-	-	N/A
Capital Outlay	-	64,908	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	-	1,947	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	-	66,855	0.0%	N/A	-	-	N/A
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	16,901	(37,176)	145.5%	67.7%	24,971	30,321	82.4%
Beginning Fund Balance	30,321	14,954	202.8%	N/A	-	-	N/A
Ending Fund Balance	\$ 47,222	\$ (22,222)	312.5%	189.1%	\$ 24,971	\$ 30,321	82.4%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	47,222						
Unassigned Fund Balance	\$ -						

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
690 Electric Fund							
Intergovernmental	\$ -	\$ 366,229	0.0%	0.0%	\$ 317,887	\$ 983,771	32.3%
Charges for Services - Rates	13,500,711	19,400,302	69.6%	106.0%	12,732,161	16,617,902	76.6%
Charges for Services - Misc. Service Fees	301,334	247,355	121.8%	128.5%	234,489	288,645	81.2%
Interest on Investments	254,240	(203,559)	-124.9%	98.6%	257,959	333,559	77.3%
Miscellaneous	37,581	21,244	176.9%	11.1%	338,982	554,757	61.1%
Other Financing Sources	-	3,000,000	N/A	N/A	-	-	N/A
Total Revenues and Other Sources	14,093,865	22,831,572	61.7%	101.5%	13,881,477	18,778,634	73.9%
Administration - Conservation	681,050	2,359,004	28.9%	107.6%	632,811	827,317	76.5%
Electric - Supply	6,162,049	10,310,082	59.8%	163.2%	3,775,690	5,169,918	73.0%
Electric - Distribution	6,714,619	10,413,631	64.5%	88.6%	7,581,054	9,754,518	77.7%
Electric - Transmission	832,784	1,442,512	57.7%	161.7%	515,114	757,488	68.0%
Debt Service	-	487,326	0.0%	N/A	-	-	N/A
Transfer Out (Insurance Fund)	-	-	N/A	N/A	-	-	N/A
Contingency	-	1,136,604	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	14,390,502	26,149,159	55.0%	115.1%	12,504,669	16,509,241	75.7%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(296,637)	(3,317,587)	91.1%	-21.5%	1,376,808	2,269,393	60.7%
Beginning Fund Balance	9,437,525	6,080,192	155.2%	131.7%	7,168,132	7,168,132	100.0%
Ending Fund Balance	\$ 9,140,888	\$ 2,762,605	330.9%	107.0%	\$ 8,544,940	\$ 9,437,525	90.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	-						
Unassigned Fund Balance	\$ 9,140,888						

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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
695 Telecommunications Fund							
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A
Charges for Services - Rates	2,088,521	2,639,249	79.1%	99.6%	2,097,031	2,789,598	75.2%
Charges for Services - Misc. Service Fees	-	-	N/A	N/A	-	-	N/A
Interest on Investments	102,262	(52,511)	-194.7%	91.5%	111,822	142,511	78.5%
Miscellaneous	1,859	-	N/A	N/A	-	-	N/A
Total Revenues and Other Sources	2,192,641	2,586,738	84.8%	99.3%	2,208,853	2,932,109	75.3%
Personnel Services	725,158	1,286,713	56.4%	125.3%	578,634	847,016	68.3%
Materials & Services	1,063,551	1,425,868	74.6%	106.0%	1,003,003	1,252,332	80.1%
Capital Outlay	190,899	867,879	22.0%	61.4%	311,028	337,802	92.1%
Debt - Transfer to Debt Service Fund	388,084	517,445	75.0%	100.0%	388,084	517,445	75.0%
Transfer Out (Insurance Fund)	-	-	N/A	N/A	-	-	N/A
Contingency	-	175,405	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	2,367,691	4,273,310	55.4%	103.8%	2,280,749	2,954,595	77.2%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(175,050)	(1,686,572)	89.6%	243.5%	(71,896)	(22,486)	319.7%
Beginning Fund Balance	3,153,230	3,021,118	104.4%	99.3%	3,175,716	3,175,716	100.0%
Ending Fund Balance	\$ 2,978,180	\$ 1,334,546	223.2%	96.0%	\$ 3,103,819	\$ 3,153,230	98.4%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	646,805						
Unassigned Fund Balance	\$ 2,331,375						

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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
720 Insurance Service Fund							
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A
Charges for Services - Internal	1,321,979	1,518,019	87.1%	104.9%	1,259,915	1,875,033	67.2%
Interest on Investments	58,036	(48,802)	-118.9%	130.1%	44,614	64,802	68.8%
Miscellaneous	6,902	(93,547)	-7.4%	5.9%	116,856	133,547	87.5%
Transfer In (All Funds)	-	-	N/A	N/A	-	-	N/A
Total Revenues and Other Sources	1,386,917	1,375,670	100.8%	97.6%	1,421,385	2,073,382	68.6%
Personnel Services	4,490	(132,908)	-3.4%	4.7%	95,788	132,908	72.1%
Materials and Services	1,294,507	1,847,058	70.1%	111.1%	1,165,446	1,209,360	96.4%
Contingency	-	97,632	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	1,298,997	1,811,783	71.7%	103.0%	1,261,234	1,342,267	94.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	87,920	(436,113)	120.2%	54.9%	160,151	731,115	21.9%
Beginning Fund Balance	2,103,059	1,167,481	180.1%	153.3%	1,371,944	1,371,944	100.0%
Ending Fund Balance	\$ 2,190,978	\$ 731,368	299.6%	143.0%	\$ 1,532,095	\$ 2,103,059	72.9%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	2,190,978						
Unassigned Fund Balance	<u>\$ -</u>						

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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	<u>-</u>	<u>-</u>	<u>N/A</u>	<u>N/A</u>	<u>-</u>	<u>-</u>	<u>N/A</u>
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	<u>2,225,545</u>	<u>2,225,545</u>	<u>N/A</u>	<u>N/A</u>	<u>-</u>	<u>-</u>	<u>N/A</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(2,225,545)	(2,225,545)	0.0%	N/A	-	-	N/A
Beginning Fund Balance	<u>2,225,545</u>	<u>-</u>	<u>0.0%</u>	<u>N/A</u>	<u>2,225,545</u>	<u>2,225,545</u>	<u>N/A</u>
Ending Fund Balance	<u>\$ 0</u>	<u>\$ (2,225,545)</u>	<u>100.0%</u>	<u>N/A</u>	<u>\$ 2,225,545</u>	<u>\$ 2,225,545</u>	<u>N/A</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds	-	-					
Unassigned Fund Balance	<u>\$ 0</u>						

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730 Equipment Fund							
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A
Charges for Services - Internal	3,513,342	4,684,452	75.0%	103.4%	3,397,057	4,529,410	75.0%
Charges for Services - Misc. Service Fees	224,391	158,284	141.8%	100.3%	223,614	291,716	76.7%
Interest on Investments	277,573	(184,736)	-150.3%	93.8%	295,782	384,736	76.9%
Miscellaneous	130,809	87,800	149.0%	2607.9%	5,016	66,200	7.6%
Total Revenues and Other Sources	4,146,115	4,745,800	87.4%	105.7%	3,921,470	5,272,062	74.4%
Public Works - Maintenance	1,886,430	2,595,992	72.7%	112.6%	1,674,883	2,321,148	72.2%
Public Works - Purchasing and Acquisition	2,179,205	5,355,786	40.7%	137.5%	1,584,727	2,607,214	60.8%
Transfer Out (Insurance Fund)	-	-	N/A	N/A	-	-	N/A
Contingency	-	146,191	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	4,065,635	8,097,970	50.2%	124.7%	3,259,610	4,928,362	66.1%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	80,480	(3,352,170)	102.4%	12.2%	661,859	343,700	192.6%
Beginning Fund Balance	7,258,321	7,197,226	100.8%	105.0%	6,914,621	6,914,621	100.0%
Ending Fund Balance	\$ 7,338,801	\$ 3,845,056	190.9%	96.9%	\$ 7,576,479	\$ 7,258,321	104.4%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	7,338,801						
Unassigned Fund Balance	\$ (0)						

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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>	<u>N/A</u>	<u>N/A</u>	<u>-</u>	<u>-</u>	<u>N/A</u>
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>	<u>N/A</u>	<u>N/A</u>	<u>-</u>	<u>-</u>	<u>N/A</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(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
Reconciliation of Fund Balance:							
Restricted and Committed Funds	-	-					
Unassigned Fund Balance	<u>\$ -</u>	-					

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810 Cemetery Fund							
Charges for Services	\$ 18,278	\$ 2,488	734.6%	118.7%	\$ 15,398	\$ 23,512	65.5%
Interest on Investments	36,587	(24,551)	-149.0%	97.0%	37,734	48,551	77.7%
Transfer In (General Fund)	500	500	100.0%	100.0%	500	500	100.0%
Total Revenues and Other Sources	<u>55,365</u>	<u>(21,563)</u>	<u>-256.8%</u>	<u>103.2%</u>	<u>53,632</u>	<u>72,563</u>	<u>73.9%</u>
Transfer Out (General Fund)	<u>36,587</u>	<u>249,543</u>	<u>14.7%</u>	<u>97.0%</u>	<u>37,734</u>	<u>48,551</u>	<u>77.7%</u>
Total Expenditures and Other Uses	<u>36,587</u>	<u>249,543</u>	<u>14.7%</u>	<u>97.0%</u>	<u>37,734</u>	<u>48,551</u>	<u>77.7%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	18,778	(271,106)	106.9%	118.1%	15,898	24,012	66.2%
Beginning Fund Balance	<u>970,773</u>	<u>946,395</u>	<u>102.6%</u>	<u>102.5%</u>	<u>946,761</u>	<u>946,761</u>	<u>100.0%</u>
Ending Fund Balance	<u>\$ 989,551</u>	<u>\$ 675,289</u>	<u>146.5%</u>	<u>102.8%</u>	<u>\$ 962,659</u>	<u>\$ 970,773</u>	<u>99.2%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds	<u>989,551</u>						
Unassigned Fund Balance	<u>\$ 0</u>						