



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

Fund	Balance July 31, 2025	Balance July 31, 2024	Change From FY 2025	2025-2026 Requirements	Over(Under) Requirements
General Fund	\$ 13,612,333	\$ 14,987,246	\$ (1,374,913)	6,935,840	80%
Parks General Fund	-	\$ 631,966	(631,966)	No Policy	N/A
Tourism Fund	897,729	908,898	(11,169)	No Policy	N/A
Housing Fund	127,685	254,133	(126,448)	No Policy	N/A
Community Block Grant Fund	28,049	34,644	(6,595)	No Policy	N/A
Reserve Fund	1,982,067	1,895,533	86,534	No Policy	N/A
Street Fund	2,709,199	4,398,257	(1,689,058)	1,243,454	321%
SDC Street Fund	3,794,268	2,197,786	1,596,482	No Policy	N/A
Wildfire Risk Reduction Fund	(45,760)	-	(45,760)	57,394	0%
Airport Fund	413,205	332,564	80,641	162,862	3572%
Capital Improvements Fund	367,668	995,070	(627,403)	No Policy	N/A
Parks Capital Improvements Fund	3,172,278	3,564,959	(392,681)	No Policy	N/A
SDC Parks Fund	480,988	420,931	60,058	No Policy	N/A
Debt Service Fund	1,095,550	1,156,282	(60,732)	No Policy	N/A
Water Fund	19,809,727	18,256,634	1,553,093	3,021,117	558%
SDC Water Fund	978,689	983,401	(4,712)	No Policy	N/A
Wastewater Fund	7,884,616	6,760,514	1,124,102	2,187,956	260%
SDC Wastewater Fund	2,755,231	2,430,006	325,224	No Policy	N/A
Stormwater Fund	2,179,735	2,102,839	76,895	237,612	1387%
SDC Stormwater Fund	57,893	32,230	25,663	No Policy	N/A
Electric Fund	9,175,120	9,433,990	(258,870)	4,648,750	123%
Telecommunications Fund	3,016,057	3,180,464	(164,407)	677,544	333%
Insurance Services Fund	1,450,983	1,884,426	(433,443)	1,421,579	117%
Health Benefits Fund	-	2,225,545	(2,225,545)	No Policy	N/A
Equipment Fund	7,865,228	7,411,201	454,028	2,271,000	61%
Parks Equipment Fund	-	473,608	(473,608)	No Policy	N/A
Cemetery Trust Fund	996,268	973,390	22,878	No Policy	N/A
	<u>\$ 84,804,806</u>	<u>\$ 87,926,513</u>	<u>\$ (3,121,707)</u>		
Total Fund Balances	<u>\$ 84,804,806</u>	<u>\$ 87,926,513</u>	<u>\$ (3,121,707)</u>		
<u>Restricted and Committed Funds</u>					
Restricted	\$ 15,583,872	\$ 9,777,244	\$ 5,806,628		
Committed	23,321,481	12,014,094	11,307,387		
Unassigned	45,899,453	66,135,175	(20,235,722)		
	<u>\$ 84,804,806</u>	<u>\$ 87,926,513</u>	<u>\$ (3,121,707)</u>		
Total Fund Balances	<u>\$ 84,804,806</u>	<u>\$ 87,926,513</u>	<u>\$ (3,121,707)</u>		



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

Fund	Balance July 31, 2025	Balance July 31, 2024	Change From FY 2025
General Fund	\$ 13,024,287	\$ 16,866,190	\$ (3,841,902)
Tourism Fund	906,276	938,910	(32,634)
Housing Fund	127,477	354,133	(226,657)
Community Block Grant Fund	37,286	36,927	359
Reserve Fund	1,980,545	1,895,531	85,013
Street Fund	2,434,642	3,673,576	(1,238,934)
SDC Street Fund	3,791,371	-	3,791,371
Wildfire Risk Reduction Fund	(32,263)	-	(32,263)
Airport Fund	421,624	317,394	104,231
Capital Improvements Fund	595,615	981,598	(385,983)
Parks Capital Improvements Fund	3,194,937	3,433,413	(238,476)
SDC Parks Fund	480,622	-	480,622
Debt Service Fund	1,093,521	(111,495)	1,205,016
Water Fund	17,780,890	15,951,058	1,829,832
SDC Water Fund	977,882	-	977,882
Wastewater Fund	6,550,541	5,139,455	1,411,086
SDC Wastewater Fund	2,744,226	-	2,744,226
Stormwater Fund	2,026,494	1,962,603	63,890
SDC Stormwater Fund	57,852	-	57,852
Electric Fund	7,273,292	6,863,424	409,868
Telecommunications Fund	2,520,233	2,758,549	(238,316)
Insurance Services Fund	2,162,993	1,786,380	376,613
Equipment Fund	7,852,022	7,452,429	399,593
Cemetery Trust Fund	995,158	966,163	28,995
	<u>\$ 78,997,523</u>	<u>\$ 71,266,238</u>	<u>\$ 7,731,286</u>
 <u>Manner of Investment</u>			
General Banking Accounts	\$ 1,436,960	\$ (4,303,664)	\$ 5,740,624
Local Government Inv. Pool	48,343,987	39,912,677	8,431,310
City Investments	29,216,577	35,657,225	(6,440,648)
	<u>\$ 78,997,523</u>	<u>\$ 71,266,238</u>	<u>\$ 7,731,286</u>



City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary as of July 31, 2025
(8.33% of Fiscal Year)

	Fiscal Year 2026 1st Year Actuals	Fiscal Year 2026 1st Year of Biennial Budget	Budget to Actual		Actual to Actual Year-over-Year Change	Preliminary Fiscal		Actual Percent Collected / Expended	
			Percent Collected / Expended	Current Fiscal Year		Fiscal Year 2025 Year-to- Date Actuals	Year 2025 End-of- Year Actuals		
110	General Fund Revenues								
Taxes	\$ 734,370	\$ 26,791,393	2.7%		115.2%	\$ 637,720	\$ 24,850,554	2.6%	
Licenses and Permits	117,373	1,273,955	9.2%		67.7%	173,431	1,101,077	15.8%	
Intergovernmental	34,778	940,554	3.7%		N/A	-	1,042,127	0.0%	
Charges for Services	674,475	10,907,625	6.2%		90.9%	742,170	11,261,053	6.6%	
Fines	5,078	229,500	2.2%		83.3%	6,098	182,961	3.3%	
Interest on Investments	-	851,000	0.0%		0.0%	69,842	862,316	8.1%	
Miscellaneous	1,071	13,150	8.1%		91.4%	1,172	168,686	0.7%	
Transfer In (Street Fund)	-	135,000	0.0%		N/A	-	-	N/A	
Transfer In (Parks General Fund)	-	-	N/A		N/A	-	631,966	0.0%	
Transfer In (Debt Service Fund)	-	900,000	0.0%		N/A	-	-	N/A	
Transfer In (Parks CIP)	-	422,545	0.0%		0.0%	-	422,545	N/A	
Transfer In (Water Fund)	-	-	N/A		0.0%	-	50,000	0.0%	
Transfer In (Parks Equipment Fund)	-	-	N/A		0.0%	-	473,608	0.0%	
Transfer In (Health Benefits Fund)	-	-	N/A		0.0%	-	2,225,545	0.0%	
Transfer In (Cemetery)	-	75,000	0.0%		0.0%	4,081	47,875	8.5%	
Total Revenues and Other Sources	1,567,146	42,539,722	3.7%		95.9%	1,634,514	43,320,313	3.8%	
110	General Fund Expenditures								
Administration Department	324,011	4,320,512	7.5%		130.6%	248,078	3,477,326	7.1%	
Administration - Municipal Court	46,032	574,893	8.0%		103.4%	44,525	559,658	8.0%	
Information Technology Department	159,229	1,372,610	11.6%		79.3%	200,863	1,612,123	12.5%	
Finance Department	237,927	3,400,447	7.0%		98.9%	240,647	3,253,165	7.4%	
City Recorder	-	-	N/A		0.0%	34,014	268,303	12.7%	
Police Department	782,601	9,382,322	8.3%		91.9%	851,450	8,844,074	9.6%	
Fire and Rescue Department	1,005,739	11,894,743	8.5%		93.9%	1,070,816	12,138,193	8.8%	
Public Works Department	449,111	4,325,333	10.4%		142.7%	314,817	3,090,768	10.2%	
Community Development	190,685	2,389,405	8.0%		108.4%	175,970	2,131,635	8.3%	
Parks Department	604,104	7,750,540	7.8%		115.3%	523,813	7,811,924	6.7%	
Transfer out (Tourism Fund)	-	53,961	0.0%		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	-	1,064,446	0.0%	
Transfer Out (Debt Service Fund)	-	153,000	0.0%		N/A	-	181,297	N/A	
Transfer Out (Equipment Fund)	-	473,607	0.0%		N/A	-	-	N/A	
Transfer Out (Cemetery Fund)	-	500	0.0%		N/A	-	500	0.0%	



City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
 Preliminary as of July 31, 2025
 (8.33% of Fiscal Year)

	Fiscal Year 2026 1st Year Actuals	Fiscal Year 2026 1st Year of Biennial Budget	Budget to Actual	Actual to Actual Year-over-Year Change	Fiscal Year 2025 Year-to- Date Actuals	Preliminary Fiscal	Actual Percent Collected / Expended
			Percent Collected / Expended			Year 2025 End-of- Year Actuals	
	Current Fiscal Year				Prior Fiscal Year		
Contingency	-	1,256,376	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	3,799,439	47,548,249	8.0%	102.5%	3,704,993	44,533,412	8.3%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(2,232,293)	(5,008,527)	55.4%	107.8%	(2,070,479)	(1,213,099)	170.7%
Beginning Fund Balance	15,844,626	16,340,214	97.0%	92.9%	17,057,725	17,057,725	100.0%
Ending Fund Balance	\$ 13,612,333	\$ 11,331,687	120.1%	90.8%	\$ 14,987,246	\$ 15,844,626	94.6%
Reconciliation of Fund Balance:							
Restricted and Committed Funds		2,743,247					
Unassigned Fund Balance		\$ 10,869,087					



City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary as of July 31, 2025
(8.33% of Fiscal Year)

	Fiscal Year 2026		Budget to Actual	Actual to Actual	Preliminary Fiscal		Actual Percent
	Fiscal Year 2026 1st Year Actuals	1st Year of Biennial Budget	Percent Collected / Expended	Year-over-Year Change	Fiscal Year 2025 Year-to- Date Actuals	Year 2025 End-of- Year Actuals	Collected / Expended
	Current Fiscal Year				Prior Fiscal Year		
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)	-	-	N/A	N/A	-	631,966	N/A
Contingency	-	-	N/A	N/A	-	-	N/A
Total Expenditures and Other Uses	-	-	N/A	N/A	-	631,966	N/A
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	-	-	N/A	N/A	-	(631,966)	N/A
Beginning Fund Balance	-	-	N/A	N/A	631,966	631,966	N/A
Ending Fund Balance	\$ -	\$ -	N/A	N/A	\$ 631,966	\$ -	N/A
Reconciliation of Fund Balance:							
Restricted and Committed Funds	-	-					
Unassigned Fund Balance	\$ -	-					



City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary as of July 31, 2025
(8.33% of Fiscal Year)

	Current Fiscal Year			Actual to Actual Year-over-Year Change	Prior Fiscal Year		Actual Percent Collected / Expended
	Fiscal Year 2026 1st Year Actuals	Fiscal Year 2026 1st Year of Biennial Budget	Budget to Actual Percent Collected / Expended		Fiscal Year 2025 Year-to- Date Actuals	Preliminary Fiscal Year 2025 End-of- Year Actuals	
240 Housing Fund							
Taxes	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A
Intergovernmental	-	-	N/A	N/A	-	-	N/A
Interest on Investments	-	8,000	0.0%	0.0%	1,491	13,103	11.4%
Miscellaneous	-	-	N/A	N/A	-	-	N/A
Transfer In (General Fund)	-	100,000	0.0%	N/A	-	100,000	N/A
Total Revenues and Other Sources	-	108,000	0.0%	0.0%	1,491	113,103	1.3%
Personnel Services	-	-	N/A	N/A	-	-	N/A
Materials and Services	-	218,642	0.0%	N/A	-	238,060	0.0%
Capital Outlay	-	-	N/A	N/A	-	-	N/A
Total Expenditures and Other Uses	-	218,642	0.0%	N/A	-	238,060	0.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	-	(110,642)	0.0%	0.0%	1,491	(124,957)	-1.2%
Beginning Fund Balance	127,685	110,642	115.4%	50.5%	252,642	252,642	100.0%
Ending Fund Balance	\$ 127,685	\$ -	0.0%	50.2%	\$ 254,133	\$ 127,685	199.0%
Reconciliation of Fund Balance:							
Restricted and Committed Funds		127,685					
Unassigned Fund Balance	\$ -						



City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
 Preliminary as of July 31, 2025
 (8.33% of Fiscal Year)

	Fiscal Year 2026		Budget to Actual	Actual to Actual Year-over-Year Change	Preliminary Fiscal		Actual Percent Collected / Expended
	Fiscal Year 2026 1st Year Actuals	1st Year of Biennial Budget	Percent Collected / Expended		Fiscal Year 2025 Year-to- Date Actuals	Year 2025 End-of- Year Actuals	
	Current Fiscal Year				Prior Fiscal Year		
250 Community Development Block Fund							
Intergovernmental	\$ -	\$ 281,943	0.0%	N/A	\$ -	\$ 184,344	0.0%
Total Revenues and Other Sources	-	281,943	0.0%	N/A	-	184,344	0.0%
Personnel Services	1,150	39,536	2.9%	58.3%	1,973	32,527	6.1%
Materials and Services	-	279,026	0.0%	N/A	-	159,235	0.0%
Total Expenditures and Other Uses	1,150	318,562	0.4%	58.3%	1,973	191,762	1.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(1,150)	(36,619)	96.9%	58.3%	(1,973)	(7,418)	N/A
Beginning Fund Balance	29,199	36,619	79.7%	79.7%	36,617	36,617	100.0%
Ending Fund Balance	\$ 28,049	\$ -	0.0%	81.0%	\$ 34,644	\$ 29,199	118.6%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	28,049						
Unassigned Fund Balance	\$ -						



City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
 Preliminary as of July 31, 2025
 (8.33% of Fiscal Year)

	Fiscal Year 2026		Budget to Actual	Actual to Actual	Preliminary Fiscal		Actual Percent
	Fiscal Year 2026 1st Year Actuals	1st Year of Biennial Budget	Percent Collected / Expended	Year-over-Year Change	Fiscal Year 2025 Year-to- Date Actuals	Year 2025 End-of- Year Actuals	Collected / Expended
	Current Fiscal Year				Prior Fiscal Year		
255 Reserve Fund							
Interest on Investments	\$ -	\$ 82,000	0.0%	0.0%	\$ 7,981	\$ 94,515	8.4%
Total Revenues and Other Sources	-	82,000	0.0%	0.0%	7,981	94,515	8.4%
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	-	82,000	0.0%	0.0%	7,981	94,515	8.4%
Beginning Fund Balance	<u>1,982,067</u>	1,987,552	99.7%	105.0%	1,887,552	1,887,552	100.0%
Ending Fund Balance	<u>\$ 1,982,067</u>	<u>\$ 2,069,552</u>	95.8%	104.6%	<u>\$ 1,895,533</u>	<u>\$ 1,982,067</u>	95.6%
Reconciliation of Fund Balance:							
Restricted and Committed Funds		1,982,067					
Unassigned Fund Balance	<u>\$ -</u>						



City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary as of July 31, 2025
(8.33% of Fiscal Year)

	Current Fiscal Year				Prior Fiscal Year		
	Fiscal Year 2026 1st Year Actuals	Fiscal Year 2026 1st Year of Biennial Budget	Budget to Actual Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2025 Year-to- Date Actuals	Preliminary Fiscal Year 2025 End-of- Year Actuals	Actual Percent Collected / Expended
260 Street Fund							
Taxes	\$ -	\$ 2,600,000	0.0%	N/A	\$ -	\$ 1,721,713	0.0%
Intergovernmental	156,242	1,753,294	8.9%	101.5%	153,865	1,744,738	8.8%
Charges for Services - Rates	141,144	1,756,100	8.0%	101.6%	138,929	1,699,834	8.2%
Charges for Services - Misc. Service Fees	-	15,000	0.0%	N/A	-	-	N/A
System Development Charges	-	-	N/A	N/A	-	-	N/A
Assessments	-	3,000	0.0%	N/A	-	4,915	0.0%
Interest on Investments	-	80,000	0.0%	0.0%	13,741	167,529	8.2%
Miscellaneous	-	-	N/A	N/A	-	2,801	0.0%
Other Financing Sources	-	7,215,157	0.0%	N/A	-	(857,379)	N/A
Total Revenues and Other Sources	<u>297,386</u>	<u>13,422,551</u>	2.2%	97.0%	<u>306,535</u>	<u>4,484,150</u>	6.8%
Public Works - Ground Maintenance	-	-	N/A	0.0%	9,183	214,089	4.3%
Public Works - Street Operations	505,474	9,974,612	5.1%	151.0%	334,727	5,707,140	5.9%
Public Works - Street Operations Debt	-	429,625	0.0%	N/A	-	81,266	N/A
Public Works - Transportation SDC's	-	-	N/A	N/A	-	-	N/A
Transfer Out (General Fund)	-	135,000	0.0%	N/A	-	-	N/A
Contingency	-	127,493	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>505,474</u>	<u>10,666,730</u>	4.7%	147.0%	<u>343,909</u>	<u>6,002,495</u>	5.7%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(208,088)	2,755,821	-7.6%	556.8%	(37,375)	(1,518,345)	2.5%
Beginning Fund Balance	<u>2,917,287</u>	3,815,163	76.5%	65.8%	4,435,632	4,435,632	100.0%
Ending Fund Balance	<u>\$ 2,709,199</u>	<u>\$ 6,570,984</u>	41.2%	61.6%	<u>\$ 4,398,257</u>	<u>\$ 2,917,287</u>	150.8%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	2,709,199						
Unassigned Fund Balance	<u>\$ 0</u>						



City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary as of July 31, 2025
(8.33% of Fiscal Year)

	Current Fiscal Year				Prior Fiscal Year		
	Fiscal Year 2026 1st Year Actuals	Fiscal Year 2026 1st Year of Biennial Budget	Budget to Actual Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2025 Year-to- Date Actuals	Preliminary Fiscal Year 2025 End-of- Year Actuals	Actual Percent Collected / Expended
263 SDC Street Fund							
System Development Charges	\$ 7,845	\$ 150,000	5.2%	60.2%	\$ 13,040	\$ 210,347	6.2%
Interest on Investments	-	100,000	N/A	N/A	14,550	128,505	N/A
Other Financing Sources	-	-	N/A	N/A	-	1,393,806	N/A
Total Revenues and Other Sources	7,845	250,000	3.1%	28.4%	27,590	1,732,658	1.6%
Materials and Services	-	25,000	0.0%	N/A	-	-	N/A
Capital Outlay	-	25,425	0.0%	N/A	-	116,431	N/A
Debt Service	-	150,000	0.0%	N/A	-	-	N/A
Contingency	-	750	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	-	201,175	0.0%	N/A	-	116,431	N/A
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	7,845	48,825	16.1%	28.4%	27,590	1,616,227	1.7%
Beginning Fund Balance	3,786,423	2,120,196	178.6%	N/A	2,170,196	2,170,196	N/A
Ending Fund Balance	\$ 3,794,268	\$ 2,169,021	174.9%	172.6%	\$ 2,197,786	\$ 3,786,423	58.0%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	3,794,268						
Unassigned Fund Balance	\$ -						



City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary as of July 31, 2025
(8.33% of Fiscal Year)

	Current Fiscal Year			Actual to Actual Year-over-Year Change	Prior Fiscal Year		Actual Percent Collected / Expended
	Fiscal Year 2026 1st Year Actuals	Fiscal Year 2026 1st Year of Biennial Budget	Budget to Actual Percent Collected / Expended		Fiscal Year 2025 Year-to- Date Actuals	Preliminary Fiscal Year 2025 End-of- Year Actuals	
265 Wildfire Risk Reduction Fund							
Taxes	\$ -	\$ 938,898	0.0%	N/A	\$ -	\$ -	N/A
Intergovernmental	-	192,918	0.0%	N/A	-	-	N/A
Interest on Investments	-	-	N/A	N/A	-	-	N/A
Transfer In (Water Fund)	-	50,000	0.0%	N/A	-	-	N/A
Total Revenues and Other Sources	-	1,181,816	0.0%	N/A	-	-	N/A
Personnel Services	44,468	652,939	6.8%	N/A	-	-	N/A
Materials and Services	1,292	112,318	1.2%	N/A	-	-	N/A
Contingency	-	22,958	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	45,760	788,215	5.8%	N/A	-	-	N/A
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(45,760)	393,601	-11.6%	N/A	-	-	N/A
Beginning Fund Balance	-	-	0.0%	N/A	-	-	N/A
Ending Fund Balance	\$ (45,760)	\$ 393,601	-11.6%	N/A	\$ -	\$ -	N/A
Reconciliation of Fund Balance:							
Restricted and Committed Funds	-						
Unassigned Fund Balance	\$ (45,760)						



City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary as of July 31, 2025
(8.33% of Fiscal Year)

	Current Fiscal Year				Prior Fiscal Year		
	Fiscal Year 2026 1st Year Actuals	Fiscal Year 2026 1st Year of Biennial Budget	Budget to Actual Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2025 Year-to- Date Actuals	Preliminary Fiscal Year 2025 End-of- Year Actuals	Actual Percent Collected / Expended
280							
Airport Fund							
Intergovernmental	\$ -	\$ 1,314,000	0.0%	N/A	\$ -	\$ (4,035)	0.0%
Charges for Services - Rates	-	190,000	0.0%	N/A	-	191,287	0.0%
Interest on Investments	-	10,000	0.0%	0.0%	751	18,240	4.1%
Miscellaneous	-	-	N/A	N/A	-	2,000	0.0%
Other Financing Sources	-	171,000	0.0%	N/A	-	-	N/A
Total Revenues and Other Sources	-	1,685,000	0.0%	0.0%	751	207,492	0.4%
Materials and Services	18,225	209,718	8.7%	321.3%	5,673	73,572	7.7%
Capital Outlay	-	1,520,000	0.0%	N/A	-	39,975	0.0%
Contingency	-	6,292	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	18,225	1,736,010	1.0%	321.3%	5,673	113,547	5.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(18,225)	(51,010)	64.3%	370.2%	(4,923)	93,945	-5.2%
Beginning Fund Balance	431,430	242,850	177.7%	127.8%	337,485	337,485	100.0%
Ending Fund Balance	\$ 413,205	\$ 191,840	215.4%	124.2%	\$ 332,564	\$ 431,430	77.1%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	413,205						
Unassigned Fund Balance	<u>\$ -</u>						



City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary as of July 31, 2025
(8.33% of Fiscal Year)

	Current Fiscal Year			Actual to Actual Year-over-Year Change	Prior Fiscal Year		Actual Percent Collected / Expended
	Fiscal Year 2026 1st Year Actuals	Fiscal Year 2026 1st Year of Biennial Budget	Budget to Actual Percent Collected / Expended		Fiscal Year 2025 Year-to- Date Actuals	Preliminary Fiscal Year 2025 End-of- Year Actuals	
410 Capital Improvements Fund							
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A
Charges for Services - Misc. Service fees	-	-	N/A	N/A	13,272	(159,264)	-8.3%
Interest on Investments	-	22,000	0.0%	0.0%	4,254	37,767	11.3%
Miscellaneous	-	-	N/A	N/A	-	-	N/A
Transfer In (General Fund)	-	100,000	0.0%	N/A	-	1,064,446	N/A
Total Revenues and Other Sources	-	122,000	0.0%	0.0%	17,526	942,949	1.9%
Public Works - Capital Outlay	5,766	636,634	0.9%	N/A	-	1,547,059	0.0%
Finance - Open Space (Parks)	-	-	N/A	N/A	-	-	N/A
Transfer Out (Debt Service Fund)	-	-	N/A	N/A	-	-	N/A
Transfer Out (Insurance Fund)	-	-	N/A	N/A	-	-	N/A
Contingency	-	-	N/A	N/A	-	-	N/A
Total Expenditures and Other Uses	5,766	636,634	0.9%	#DIV/0!	-	1,547,059	0.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(5,766)	(514,634)	98.9%	-32.9%	17,526	(604,110)	-2.9%
Beginning Fund Balance	373,434	514,634	72.6%	38.2%	977,544	977,544	100.0%
Ending Fund Balance	\$ 367,668	\$ -	0.0%	36.9%	\$ 995,070	\$ 373,434	266.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds		367,668					
Unassigned Fund Balance	\$ -						



City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary as of July 31, 2025
(8.33% of Fiscal Year)

	Current Fiscal Year			Actual to Actual Year-over-Year Change	Prior Fiscal Year		Actual Percent Collected / Expended
	Fiscal Year 2026 1st Year Actuals	Fiscal Year 2026 1st Year of Biennial Budget	Budget to Actual Percent Collected / Expended		Fiscal Year 2025 Year-to- Date Actuals	Preliminary Fiscal Year 2025 End-of- Year Actuals	
411 Parks Capital Improvement Fund							
Taxes	\$ -	\$ 885,000	0.0%	N/A	\$ -	\$ 589,628	0.0%
Intergovernmental	-	860,000	0.0%	N/A	-	-	N/A
Interest on Investments	-	143,000	0.0%	0.0%	14,517	172,358	8.4%
Miscellaneous	-	-	N/A	N/A	-	-	N/A
Total Revenues and Other Sources	-	1,888,000	0.0%	0.0%	14,517	761,986	1.9%
Materials and Services	-	-	N/A	N/A	-	-	N/A
Capital Outlay	145	4,093,000	0.0%	0.7%	20,808	552,625	3.8%
Transfer Out (Debt Service Fund)	-	136,000	0.0%	N/A	-	185,643	0.0%
Transfer Out (General Fund)	-	422,545	0.0%	N/A	-	422,545	N/A
Total Expenditures and Other Uses	145	4,651,545	0.0%	0.7%	20,808	1,160,813	1.8%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(145)	(2,763,545)	100.0%	2.3%	(6,291)	(398,827)	1.6%
Beginning Fund Balance	3,172,423	3,934,374	80.6%	88.8%	3,571,250	3,571,250	100.0%
Ending Fund Balance	\$ 3,172,278	\$ 1,170,829	270.9%	89.0%	\$ 3,564,959	\$ 3,172,423	112.4%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	3,172,278						
Unassigned Fund Balance	\$ -						



City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
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(8.33% of Fiscal Year)

	Current Fiscal Year			Actual to Actual Year-over-Year Change	Prior Fiscal Year		Actual Percent Collected / Expended
	Fiscal Year 2026 1st Year Actuals	Fiscal Year 2026 1st Year of Biennial Budget	Budget to Actual Percent Collected / Expended		Fiscal Year 2025 Year-to- Date Actuals	Preliminary Fiscal Year 2025 End-of- Year Actuals	
413 SDC Parks Fund							
System Development Charges - Parks	1,763	50,000	3.5%	100.0%	1,763	41,458	4.3%
Interest on Investments	-	19,000	0.0%	N/A	1,765	20,365	8.7%
Other Financing Sources	-	-	N/A	N/A	-	-	N/A
Total Revenues and Other Sources	<u>1,763</u>	<u>69,000</u>	2.6%	50.0%	<u>3,529</u>	<u>61,823</u>	5.7%
Materials and Services	-	-	N/A	N/A	-	-	N/A
Capital Outlay	-	325,000	0.0%	N/A	-	-	N/A
Contingency	-	-	N/A	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>-</u>	<u>325,000</u>	0.0%	N/A	<u>-</u>	<u>-</u>	N/A
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	1,763	(256,000)	100.7%	50.0%	3,529	61,823	5.7%
Beginning Fund Balance	<u>479,225</u>	<u>476,362</u>	100.6%	N/A	<u>417,402</u>	<u>417,402</u>	N/A
Ending Fund Balance	<u>\$ 480,988</u>	<u>\$ 220,362</u>	218.3%	114.3%	<u>\$ 420,931</u>	<u>\$ 479,225</u>	87.8%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	480,988						
Unassigned Fund Balance	<u>\$ -</u>						



City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary as of July 31, 2025
(8.33% of Fiscal Year)

	Current Fiscal Year			Actual to Actual Year-over-Year Change	Prior Fiscal Year		Actual Percent Collected / Expended
	Fiscal Year 2026 1st Year Actuals	Fiscal Year 2026 1st Year of Biennial Budget	Budget to Actual Percent Collected / Expended		Fiscal Year 2025 Year-to- Date Actuals	Preliminary Fiscal Year 2025 End-of- Year Actuals	
530 Debt Services							
Taxes	\$ -	\$ 211,000	0.0%	N/A	\$ -	\$ 203,380	0.0%
Charges for Services - Internal	-	-	N/A	0.0%	105,133	1,261,595	8.3%
Interest on Investments	-	1,000	0.0%	0.0%	4,415	26,828	16.5%
Transfer In (General Fund)	-	153,000	0.0%	N/A	-	181,297	0.0%
Transfer In (Parks CIP)	-	136,000	0.0%	N/A	-	185,643	0.0%
Total Revenues and Other Sources	-	501,000	0.0%	0.0%	109,548	1,858,743	5.9%
Debt Service	7,130	493,976	1.4%	200.0%	3,565	1,806,362	0.2%
Transfer Out (General Fund)	-	900,000	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	7,130	1,393,976	0.5%	200.0%	3,565	1,806,362	0.2%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(7,130)	(892,976)	99.2%	-6.7%	105,983	52,381	202.3%
Beginning Fund Balance	<u>1,102,680</u>	<u>1,097,889</u>	100.4%	105.0%	<u>1,050,299</u>	<u>1,050,299</u>	100.0%
Ending Fund Balance	<u>\$ 1,095,550</u>	<u>\$ 204,913</u>	534.6%	94.7%	<u>\$ 1,156,282</u>	<u>\$ 1,102,680</u>	104.9%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	1,095,550						
Unassigned Fund Balance	<u>\$ -</u>						



City of Ashland
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(8.33% of Fiscal Year)

	Current Fiscal Year				Prior Fiscal Year		
	Fiscal Year 2026 1st Year Actuals	Fiscal Year 2026 1st Year of Biennial Budget	Budget to Actual Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2025 Year-to- Date Actuals	Preliminary Fiscal Year 2025 End-of- Year Actuals	Actual Percent Collected / Expended
670 Water Fund							
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ -	\$ 693,933	0.0%
Charges for Services - Rates	1,227,694	10,827,000	11.3%	117.0%	1,049,390	9,198,879	11.4%
Charges for Services - Misc. Service Fees	10,436	89,000	11.7%	68.5%	15,234	80,159	19.0%
Interest on Investments	-	749,000	0.0%	0.0%	65,723	845,982	7.8%
Miscellaneous	-	25,000	0.0%	N/A	-	2,938	0.0%
Other Financing Sources	-	21,000,000	0.0%	N/A	-	-	N/A
Total Revenues and Other Sources	<u>1,238,130</u>	<u>32,690,000</u>	3.8%	109.5%	<u>1,130,346</u>	<u>10,821,891</u>	10.4%
Public Works - Conservation	10,982	302,100	3.6%	197.8%	5,553	87,300	6.4%
Public Works - Water Supply	13,513	3,658,164	0.4%	94.5%	14,295	466,146	3.1%
Public Works - Water Supply Debt	-	118,501	0.0%	N/A	-	118,500	0.0%
Public Works - Water Distribution	340,400	6,198,868	5.5%	93.2%	365,120	6,318,009	5.8%
Public Works - Water Distribution Debt	-	208,283	0.0%	N/A	-	207,306	0.0%
Public Works - Water Treatment	143,491	5,167,792	2.8%	137.2%	104,587	1,750,601	6.0%
Public Works - Water Treatment Debt	-	359,922	0.0%	N/A	-	359,890	0.0%
Transfer Out (General Fund to AFR)	-	50,000	0.0%	N/A	-	50,000	0.0%
Contingency	-	236,122	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>508,387</u>	<u>16,299,752</u>	3.1%	103.8%	<u>489,556</u>	<u>9,357,752</u>	5.2%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	729,743	16,390,248	4.5%	113.9%	640,790	1,464,139	43.8%
Beginning Fund Balance	<u>19,079,984</u>	<u>17,413,662</u>	109.6%	108.3%	<u>17,615,845</u>	<u>17,615,845</u>	100.0%
Ending Fund Balance	<u>\$ 19,809,727</u>	<u>\$ 33,803,910</u>	58.6%	108.5%	<u>\$ 18,256,634</u>	<u>\$ 19,079,984</u>	95.7%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	6,000,000						
Unassigned Fund Balance	<u>\$ 13,809,727</u>						



City of Ashland
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(8.33% of Fiscal Year)

	Current Fiscal Year				Prior Fiscal Year		
	Fiscal Year 2026 1st Year Actuals	Fiscal Year 2026 1st Year of Biennial Budget	Budget to Actual Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2025 Year-to-Date Actuals	Preliminary Fiscal Year 2025 End-of- Year Actuals	Actual Percent Collected / Expended
673 SDC Water Fund							
System Development Charges - Water	\$ 6,780	\$ 175,000	3.9%	52.2%	\$ 12,978	\$ 187,491	6.9%
Interest on Investments	-	42,000	N/A	N/A	4,068	46,064	N/A
Miscellaneous	-	-	N/A	N/A	-	-	N/A
Other Financing Sources	-	3,628,990	0.0%	N/A	-	-	N/A
Total Revenues and Other Sources	6,780	3,845,990	0.2%	39.8%	17,046	233,555	7.3%
Materials and Services	-	150,000	0.0%	0.0%	-	-	N/A
Capital Outlay	396	2,350,609	0.0%	N/A	-	24,513	0.0%
Public Works - Debt SDC's	-	203,093	0.0%	N/A	-	203,092	0.0%
Contingency	-	10,593	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	396	2,714,295	0.0%	N/A	-	227,605	0.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	6,384	1,131,695	0.6%	37.5%	17,046	5,950	286.5%
Beginning Fund Balance	972,305	649,599	149.7%	100.6%	966,355	966,355	100.0%
Ending Fund Balance	\$ 978,689	\$ 1,781,294	54.9%	99.5%	\$ 983,401	\$ 972,305	101.1%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	978,689						
Unassigned Fund Balance	\$ -						



City of Ashland
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(8.33% of Fiscal Year)

	Fiscal Year 2026		Budget to Actual	Actual to Actual	Preliminary Fiscal		Actual Percent
	Fiscal Year 2026 1st Year Actuals	1st Year of Biennial Budget	Percent Collected / Expended	Year-over-Year Change	Fiscal Year 2025 Year-to- Date Actuals	Year 2025 End-of- Year Actuals	Collected / Expended
	Current Fiscal Year				Prior Fiscal Year		
675 Wastewater Fund							
Taxes	\$ -	\$ -	N/A	N/A	\$ -	\$ (1,683)	N/A
Intergovernmental	-	-	N/A	N/A	-	98,752	N/A
Charges for Services - Rates	557,146	6,505,000	8.6%	101.9%	546,530	6,426,984	8.5%
Charges for Services - Misc. Service Fees	-	-	N/A	N/A	-	-	N/A
System Development Charges	-	-	N/A	N/A	-	-	N/A
Interest on Investments	-	250,000	0.0%	0.0%	23,197	298,328	7.8%
Miscellaneous	-	-	N/A	N/A	-	58	0.0%
Other Financing Sources	-	4,507,052	0.0%	N/A	-	505,802	0.0%
Total Revenues and Other Sources	557,146	11,262,052	4.9%	97.8%	569,728	7,328,241	7.8%
Public Works - Wastewater Collection	186,372	3,980,765	4.7%	92.7%	201,004	2,575,737	7.8%
Public Works - Wastewater Collection Debt	-	47,701	0.0%	N/A	-	43,631	0.0%
Public Works - Wastewater Treatment	251,728	5,932,884	4.2%	117.3%	214,685	3,361,546	6.4%
Public Works - Wastewater Treatment Debt	61,088	926,579	6.6%	N/A	-	127,142	0.0%
Transfer Out (Insurance Fund)	-	-	N/A	N/A	-	-	N/A
Contingency	-	223,028	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	499,189	11,110,957	4.5%	120.1%	415,689	6,108,056	6.8%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	57,957	151,095	38.4%	37.6%	154,039	1,220,185	12.6%
Beginning Fund Balance	7,826,659	5,168,802	151.4%	118.5%	6,606,474	6,606,474	100.0%
Ending Fund Balance	\$ 7,884,616	\$ 5,319,897	148.2%	116.6%	\$ 6,760,514	\$ 7,826,659	86.4%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	-	-					
Unassigned Fund Balance	\$ 7,884,616						



City of Ashland
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 (8.33% of Fiscal Year)

	Fiscal Year 2026		Budget to Actual	Actual to Actual Year-over-Year Change	Preliminary Fiscal		Actual Percent Collected / Expended
	Fiscal Year 2026 1st Year Actuals	1st Year of Biennial Budget	Percent Collected / Expended		Fiscal Year 2025 Year-to- Date Actuals	Year 2025 End-of- Year Actuals	
	Current Fiscal Year			Prior Fiscal Year			
677 SDC Sewer Fund							
System Development Charges - Wastewater	\$ 30,651	\$ 150,000	20.4%	63.2%	\$ 48,531	\$ 244,670	19.8%
Interest on Investments	-	110,000	0.0%	0.0%	9,385	114,191	N/A
Miscellaneous	-	-	N/A	N/A	-	-	N/A
Other Financing Sources	-	610,250	0.0%	N/A	-	-	N/A
Total Revenues and Other Sources	30,651	870,250	3.5%	52.9%	57,916	358,861	16.1%
Materials and Services	-	-	N/A	N/A	-	-	N/A
Capital Outlay	-	490,875	0.0%	N/A	-	6,371	N/A
Contingency	-	-	N/A	N/A	-	-	N/A
Total Expenditures and Other Uses	-	490,875	0.0%	N/A	-	6,371	0.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	30,651	379,375	8.1%	52.9%	57,916	352,490	16.4%
Beginning Fund Balance	2,724,580	2,632,113	103.5%	N/A	2,372,090	2,372,090	N/A
Ending Fund Balance	\$ 2,755,231	\$ 3,011,488	91.5%	113.4%	\$ 2,430,006	\$ 2,724,580	89.2%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	2,755,231						
Unassigned Fund Balance	<u>\$ -</u>						



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(8.33% of Fiscal Year)

	Current Fiscal Year				Prior Fiscal Year		Actual Percent Collected / Expended
	Fiscal Year 2026 1st Year Actuals	Fiscal Year 2026 1st Year of Biennial Budget	Budget to Actual Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2025 Year-to-Date Actuals	Preliminary Fiscal Year 2025 End-of-Year Actuals	
680 Stormwater Fund							
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A
Charges for Services - Rates	67,117	850,000	7.9%	100.5%	66,816	804,798	8.3%
Charges for Services - Misc. Service Fees	-	-	N/A	N/A	-	-	N/A
System Development Charges	-	-	N/A	N/A	-	-	N/A
Interest on Investments	-	84,000	0.0%	0.0%	8,358	97,030	8.6%
Miscellaneous	-	-	N/A	N/A	-	2	0.0%
Other Financing Sources	-	503,526	0.0%	N/A	-	-	N/A
Total Revenues and Other Sources	67,117	1,437,526	4.7%	89.3%	75,174	901,830	8.3%
Public Works - Storm Water Operations	51,947	1,731,896	3.0%	77.3%	67,225	821,213	8.2%
Public Works - Storm Water Operations Debt	-	10,725	0.0%	N/A	-	10,944	0.0%
Contingency	-	22,655	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	51,947	1,765,276	2.9%	77.3%	67,225	832,157	8.1%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	15,171	(327,750)	104.6%	190.9%	7,948	69,673	11.4%
Beginning Fund Balance	2,164,564	2,012,050	107.6%	103.3%	2,094,891	2,094,891	100.0%
Ending Fund Balance	\$ 2,179,735	\$ 1,684,300	129.4%	103.7%	\$ 2,102,839	\$ 2,164,564	97.1%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	-						
Unassigned Fund Balance	\$ 2,179,735						



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(8.33% of Fiscal Year)

	Current Fiscal Year				Prior Fiscal Year		Actual Percent Collected / Expended
	Fiscal Year 2026 1st Year Actuals	Fiscal Year 2026 1st Year of Biennial Budget	Budget to Actual Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2025 Year-to-Date Actuals	Preliminary Fiscal Year 2025 End-of-Year Actuals	
683 SDC Storm Fund							
System Development Charges - Wastewater	\$ 3,083	\$ 30,000	10.3%	172.8%	\$ 1,784	\$ 22,488	7.9%
Interest on Investments	-	1,000	N/A	N/A	126	2,001	N/A
Miscellaneous	-	-	N/A	N/A	-	-	N/A
Other Financing Sources	-	-	N/A	N/A	-	-	N/A
Total Revenues and Other Sources	3,083	31,000	9.9%	161.5%	1,909	24,489	7.8%
Materials and Services	-	-	N/A	N/A	-	-	N/A
Capital Outlay	-	15,169	0.0%	N/A	-	-	N/A
Public Works - Debt SDC's	-	-	N/A	N/A	-	-	N/A
Contingency	-	-	#DIV/0!	N/A	-	-	N/A
Total Expenditures and Other Uses	-	15,169	0.0%	N/A	-	-	N/A
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	3,083	15,831	19.5%	161.5%	1,909	24,489	7.8%
Beginning Fund Balance	54,810	36,821	148.9%	N/A	30,321	30,321	N/A
Ending Fund Balance	\$ 57,893	\$ 52,652	110.0%	179.6%	\$ 32,230	\$ 54,810	58.8%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	57,893						
Unassigned Fund Balance	\$ -						



City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary as of July 31, 2025
(8.33% of Fiscal Year)

	Current Fiscal Year				Prior Fiscal Year		
	Fiscal Year 2026 1st Year Actuals	Fiscal Year 2026 1st Year of Biennial Budget	Budget to Actual Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2025 Year-to- Date Actuals	Preliminary Fiscal Year 2025 End-of- Year Actuals	Actual Percent Collected / Expended
690 Electric Fund							
Intergovernmental	\$ -	\$ 210,000	0.0%	N/A	\$ -	\$ 185,554	0.0%
Charges for Services - Rates	1,451,773	17,609,673	8.2%	104.3%	1,391,882	17,201,783	8.1%
Charges for Services - Misc. Service Fees	5,621	268,000	2.1%	3.6%	155,015	343,727	45.1%
Interest on Investments	-	296,000	0.0%	0.0%	30,260	335,371	9.0%
Miscellaneous	2,593	292,000	0.9%	123.1%	2,106	56,103	3.8%
Other Financing Sources	-	3,375,000	0.0%	N/A	-	-	N/A
Total Revenues and Other Sources	<u>1,459,987</u>	<u>22,050,673</u>	6.6%	92.4%	<u>1,579,263</u>	<u>18,122,538</u>	8.7%
Electric - Conservation	90,432	1,752,846	5.2%	140.3%	64,439	888,136	7.3%
Electric - Supply	720,000	7,810,000	9.2%	104.3%	690,000	7,524,123	9.2%
Electric - Distribution	633,240	9,767,037	6.5%	84.6%	748,359	8,903,362	8.4%
Electric - Transmission	90,000	1,320,000	6.8%	112.5%	80,000	995,637	8.0%
Debt Service	-	221,812	0.0%	N/A	-	-	N/A
Transfer Out (Insurance Fund)	-	-	N/A	N/A	-	-	N/A
Contingency	-	596,151	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>1,533,672</u>	<u>21,467,846</u>	7.1%	96.9%	<u>1,582,798</u>	<u>18,311,258</u>	8.6%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(73,685)	582,827	-12.6%	2084.2%	(3,535)	(188,720)	1.9%
Beginning Fund Balance	<u>9,248,805</u>	<u>8,961,820</u>	103.2%	98.0%	<u>9,437,525</u>	<u>9,437,525</u>	100.0%
Ending Fund Balance	<u>\$ 9,175,120</u>	<u>\$ 9,544,647</u>	96.1%	97.3%	<u>\$ 9,433,990</u>	<u>\$ 9,248,805</u>	102.0%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	-						
Unassigned Fund Balance	<u>\$ 9,175,120</u>						



City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary as of July 31, 2025
(8.33% of Fiscal Year)

	Fiscal Year 2026		Budget to Actual	Actual to Actual	Preliminary Fiscal		Actual Percent
	Fiscal Year 2026 1st Year Actuals	1st Year of Biennial Budget	Percent Collected / Expended	Year-over-Year Change	Fiscal Year 2025 Year-to- Date Actuals	Year 2025 End-of- Year Actuals	Collected / Expended
	Current Fiscal Year				Prior Fiscal Year		
695 Telecommunications Fund							
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A
Charges for Services - Rates	237,539	3,060,390	7.8%	102.9%	230,795	2,799,594	8.2%
Charges for Services - Misc. Service Fees	-	-	N/A	N/A	-	-	N/A
Interest on Investments	-	110,000	0.0%	0.0%	11,650	130,858	8.9%
Miscellaneous	-	-	N/A	N/A	-	1,875	0.0%
Total Revenues and Other Sources	<u>237,539</u>	<u>3,170,390</u>	7.5%	98.0%	<u>242,445</u>	<u>2,932,327</u>	8.3%
Personnel Services	81,949	1,159,709	7.1%	96.9%	84,527	951,365	8.9%
Materials & Services	105,651	1,538,897	6.9%	139.6%	75,687	1,358,651	5.6%
Capital Outlay	3,511	980,344	0.4%	29.6%	11,875	288,467	4.1%
Debt - Transfer to Debt Service Fund	-	-	N/A	0.0%	43,120	517,445	8.3%
Transfer Out (Insurance Fund)	-	-	N/A	N/A	-	-	N/A
Contingency	-	80,958	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>191,111</u>	<u>3,759,908</u>	5.1%	88.8%	<u>215,210</u>	<u>3,115,928</u>	6.9%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	46,428	(589,518)	107.9%	170.5%	27,235	(183,601)	-14.8%
Beginning Fund Balance	<u>2,969,629</u>	<u>2,733,125</u>	108.7%	94.2%	<u>3,153,230</u>	<u>3,153,230</u>	100.0%
Ending Fund Balance	<u>\$ 3,016,057</u>	<u>\$ 2,143,607</u>	140.7%	94.8%	<u>\$ 3,180,464</u>	<u>\$ 2,969,629</u>	107.1%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	1,034,889						
Unassigned Fund Balance	<u>\$ 1,981,168</u>						



City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
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 (8.33% of Fiscal Year)

	Current Fiscal Year				Prior Fiscal Year		
	Fiscal Year 2026 1st Year Actuals	Fiscal Year 2026 1st Year of Biennial Budget	Budget to Actual Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2025 Year-to- Date Actuals	Preliminary Fiscal Year 2025 End-of- Year Actuals	Actual Percent Collected / Expended
720 Insurance Service Fund							
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A
Charges for Services - Internal	159,653	1,614,939	9.9%	141.6%	112,710	1,772,393	6.4%
Interest on Investments	-	70,000	0.0%	0.0%	7,266	83,469	8.7%
Miscellaneous	300	20,000	1.5%	N/A	-	7,703	0.0%
Transfer In (All Funds)	-	-	N/A	N/A	-	-	N/A
Total Revenues and Other Sources	<u>159,953</u>	<u>1,704,939</u>	9.4%	133.3%	<u>119,976</u>	<u>1,863,565</u>	6.4%
Personnel Services	-	136,989	N/A	N/A	4,490	4,490	N/A
Materials and Services	1,321,379	1,482,566	89.1%	395.5%	334,119	1,349,725	24.8%
Contingency	-	48,587	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>1,321,379</u>	<u>1,668,142</u>	79.2%	390.2%	<u>338,609</u>	<u>1,354,215</u>	25.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(1,161,426)	36,797	-3156.3%	531.2%	(218,633)	509,350	-42.9%
Beginning Fund Balance	<u>2,612,409</u>	2,369,798	110.2%	124.2%	<u>2,103,059</u>	<u>2,103,059</u>	100.0%
Ending Fund Balance	<u>\$ 1,450,983</u>	<u>\$ 2,406,595</u>	60.3%	77.0%	<u>\$ 1,884,426</u>	<u>\$ 2,612,409</u>	72.1%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	<u>1,450,983</u>						
Unassigned Fund Balance	<u>\$ -</u>						



City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary as of July 31, 2025
(8.33% of Fiscal Year)

	Current Fiscal Year			Actual to Actual Year-over-Year Change	Prior Fiscal Year		Actual Percent Collected / Expended
	Fiscal Year 2026 1st Year Actuals	Fiscal Year 2026 1st Year of Biennial Budget	Budget to Actual Percent Collected / Expended		Fiscal Year 2025 Year-to-Date Actuals	Preliminary Fiscal Year 2025 End-of- Year Actuals	
725 Health Benefits Fund							
Charges for Services	\$ -	\$ -	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)	-	-	N/A	N/A	-	2,225,545	N/A
Contingency	-	-	N/A	N/A	-	-	N/A
Total Expenditures and Other Uses	-	-	N/A	N/A	-	2,225,545	N/A
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	-	-	0.0%	N/A	-	(2,225,545)	N/A
Beginning Fund Balance	-	-	0.0%	N/A	2,225,545	2,225,545	N/A
Ending Fund Balance	\$ -	\$ -	0.0%	N/A	\$ 2,225,545	\$ -	N/A
Reconciliation of Fund Balance:							
Restricted and Committed Funds	-	-					
Unassigned Fund Balance	\$ -	-					



City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
 Preliminary as of July 31, 2025
 (8.33% of Fiscal Year)

	Budget to Actual				Actual to Actual		Preliminary Fiscal		Actual Percent Collected / Expended
	Fiscal Year 2026 1st Year Actuals	Fiscal Year 2026 1st Year of Biennial Budget	Percent Collected / Expended	Year-over-Year Change	Fiscal Year 2025 Year-to- Date Actuals	Year 2025 End-of- Year Actuals			
	Current Fiscal Year				Prior Fiscal Year				
730 Equipment Fund									
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A	N/A	N/A
Charges for Services - Internal	395,547	4,746,565	8.3%	101.3%	390,371	4,684,456	8.3%	8.3%	8.3%
Charges for Services - Misc. Service Fees	30,037	300,000	10.0%	114.3%	26,277	299,749	8.8%	8.8%	8.8%
Interest on Investments	-	297,000	0.0%	0.0%	31,119	365,108	8.5%	8.5%	8.5%
Miscellaneous	21,330	52,000	41.0%	86.6%	24,632	138,552	17.8%	17.8%	17.8%
Transfer In (General Fund)	-	473,607	0.0%	N/A	-	-	#DIV/0!	#DIV/0!	#DIV/0!
Total Revenues and Other Sources	<u>446,914</u>	<u>5,869,172</u>	7.6%	94.6%	<u>472,399</u>	<u>5,487,865</u>	8.6%	8.6%	8.6%
Public Works - Maintenance	176,865	2,681,677	6.6%	109.8%	161,026	2,487,655	6.5%	6.5%	6.5%
Public Works - Purchasing and Acquisition	202	2,271,000	0.0%	0.1%	158,492	2,663,150	6.0%	6.0%	6.0%
Transfer Out (Insurance Fund)	-	-	N/A	N/A	-	-	N/A	N/A	N/A
Contingency	-	80,450	0.0%	N/A	-	-	N/A	N/A	N/A
Total Expenditures and Other Uses	<u>177,067</u>	<u>5,033,127</u>	3.5%	55.4%	<u>319,518</u>	<u>5,150,805</u>	6.2%	6.2%	6.2%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	269,847	836,045	32.3%	176.5%	152,881	337,060	45.4%	45.4%	45.4%
Beginning Fund Balance	<u>7,595,381</u>	<u>7,471,284</u>	101.7%	104.6%	<u>7,258,321</u>	<u>7,258,321</u>	100.0%	100.0%	100.0%
Ending Fund Balance	<u>\$ 7,865,228</u>	<u>\$ 8,307,329</u>	94.7%	106.1%	<u>\$ 7,411,201</u>	<u>\$ 7,595,381</u>	97.6%	97.6%	97.6%
Reconciliation of Fund Balance:									
Restricted and Committed Funds	7,865,228								
Unassigned Fund Balance	<u>\$ 0</u>								



City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary as of July 31, 2025
(8.33% of Fiscal Year)

	Fiscal Year 2026		Budget to Actual	Actual to Actual	Preliminary Fiscal		Actual Percent
	Fiscal Year 2026 1st Year Actuals	1st Year of Biennial Budget	Percent Collected / Expended	Year-over-Year Change	Fiscal Year 2025 Year-to- Date Actuals	Year 2025 End-of- Year Actuals	Collected / Expended
	Current Fiscal Year				Prior Fiscal Year		
731 Parks Equipment Fund							
Charges for Services	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A
Interest on Investments	-	-	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)	-	-	N/A	N/A	-	473,608	N/A
Contingency	-	-	N/A	N/A	-	-	N/A
Total Expenditures and Other Uses	-	-	N/A	N/A	-	473,608	N/A
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	-	-	0.0%	N/A	-	(473,608)	N/A
Beginning Fund Balance	-	-	0.0%	N/A	473,608	473,608	N/A
Ending Fund Balance	\$ -	\$ -	0.0%	N/A	\$ 473,608	\$ -	N/A
Reconciliation of Fund Balance:							
Restricted and Committed Funds	-	-					
Unassigned Fund Balance	\$ -	-					



City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
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(8.33% of Fiscal Year)

	Current Fiscal Year				Prior Fiscal Year		
	Fiscal Year 2026 1st Year Actuals	Fiscal Year 2026 1st Year of Biennial Budget	Budget to Actual Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2025 Year-to-Date Actuals	Preliminary Fiscal Year 2025 End-of- Year Actuals	Actual Percent Collected / Expended
810 Cemetery Fund							
Charges for Services	\$ 1,167	\$ 17,442	6.7%	44.6%	\$ 2,617	\$ 23,828	11.0%
Interest on Investments	-	41,000	0.0%	0.0%	4,081	47,875	8.5%
Transfer In (General Fund)	-	500	0.0%	N/A	-	500	0.0%
Total Revenues and Other Sources	<u>1,167</u>	<u>58,942</u>	2.0%	17.4%	<u>6,698</u>	<u>72,203</u>	9.3%
Transfer Out (General Fund)	-	75,000	0.0%	0.0%	4,081	47,875	8.5%
Total Expenditures and Other Uses	<u>-</u>	<u>75,000</u>	0.0%	0.0%	<u>4,081</u>	<u>47,875</u>	8.5%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	1,167	(16,058)	107.3%	44.6%	2,617	24,328	10.8%
Beginning Fund Balance	<u>995,101</u>	970,273	102.6%	102.5%	<u>970,773</u>	970,773	100.0%
Ending Fund Balance	<u>\$ 996,268</u>	<u>\$ 954,215</u>	104.4%	102.4%	<u>\$ 973,390</u>	<u>\$ 995,101</u>	97.8%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	996,268						
Unassigned Fund Balance	<u>\$ -</u>						