



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

Fund	Balance August 31, 2025	Balance August 31, 2024	Change From FY 2025	2025-2026 Requirements	Over(Under) Requirements
General Fund	\$ 12,095,120	\$ 12,684,815	\$ (589,695)	6,935,840	54%
Parks General Fund	-	\$ 631,966	(631,966)	No Policy	N/A
Tourism Fund	896,067	791,058	105,010	No Policy	N/A
Housing Fund	118,888	255,584	(136,695)	No Policy	N/A
Community Block Grant Fund	23,211	29,014	(5,803)	No Policy	N/A
Reserve Fund	1,994,630	1,903,301	91,329	No Policy	N/A
Street Fund	2,528,524	3,843,665	(1,315,141)	1,243,454	321%
SDC Street Fund	3,825,519	2,239,077	1,586,441	No Policy	N/A
Wildfire Risk Reduction Fund	31,958	-	31,958	57,394	0%
Airport Fund	436,773	356,126	80,646	162,862	3781%
Capital Improvements Fund	167,629	889,299	(721,669)	No Policy	N/A
Parks Capital Improvements Fund	3,183,573	3,534,822	(351,249)	No Policy	N/A
SDC Parks Fund	485,600	426,246	59,353	No Policy	N/A
Debt Service Fund	1,103,316	(7,010)	1,110,326	No Policy	N/A
Water Fund	19,447,962	18,889,430	558,532	3,021,117	541%
SDC Water Fund	909,814	1,015,788	(105,974)	No Policy	N/A
Wastewater Fund	8,045,033	6,878,368	1,166,665	2,187,956	268%
SDC Wastewater Fund	2,778,298	2,460,499	317,799	No Policy	N/A
Storm Drain Fund	2,210,295	2,111,328	98,967	237,612	1408%
SDC Storm Drain Fund	58,857	34,885	23,973	No Policy	N/A
Electric Fund	9,341,161	9,481,461	(140,300)	4,648,750	127%
Telecommunications Fund	3,032,007	3,190,205	(158,198)	677,544	337%
Insurance Services Fund	1,559,798	1,264,471	295,327	1,421,579	133%
Health Benefits Fund	-	2,225,545	(2,225,545)	No Policy	N/A
Equipment Fund	8,369,579	7,564,161	805,418	2,271,000	71%
Parks Equipment Fund	-	473,608	(473,608)	No Policy	N/A
Cemetery Trust Fund	996,881	974,373	22,508	No Policy	N/A
	<u>\$ 83,640,492</u>	<u>\$ 84,142,083</u>	<u>\$ (501,591)</u>		
Total Fund Balances	<u>\$ 83,640,492</u>	<u>\$ 84,142,083</u>	<u>\$ (501,591)</u>		
<u>Restricted and Committed Funds</u>					
Restricted	\$ 15,571,503	\$ 17,160,976	\$ (1,589,473)		
Committed	23,675,548	24,949,972	(1,274,424)		
Unassigned	44,393,441	42,031,135	2,362,306		
	<u>\$ 83,640,492</u>	<u>\$ 84,142,083</u>	<u>\$ (501,591)</u>		
Total Fund Balances	<u>\$ 83,640,492</u>	<u>\$ 84,142,083</u>	<u>\$ (501,591)</u>		



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

Fund	Balance August 31, 2025	2025-2026 August 31, 2024	Change From FY 2025
General Fund	10,835,953	\$ 15,293,976	\$ (4,458,023)
Tourism Fund	799,866	815,360	(15,494)
Housing Fund	118,680	255,584	(136,905)
Community Block Grant Fund	34,897	33,651	1,246
Reserve Fund	1,993,107	1,903,300	89,808
Street Fund	2,666,234	4,066,838	(1,400,604)
SDC Street Fund	3,822,622	-	3,822,622
Wildfire Risk Reduction Fund	11,554	-	11,554
Airport Fund	404,839	358,534	46,306
Capital Improvements Fund	443,287	882,709	(439,421)
Parks Capital Improvements Fund	3,359,481	3,575,702	(216,221)
SDC Parks Fund	485,233	-	485,233
Debt Service Fund	1,097,722	(8,794)	1,106,516
Water Fund	17,676,028	16,611,641	1,064,387
SDC Water Fund	990,832	-	990,832
Wastewater Fund	6,700,743	5,798,432	902,311
SDC Wastewater Fund	2,767,294	-	2,767,294
Stormwater Fund	2,051,379	1,977,460	73,919
SDC Stormwater Fund	58,816	-	58,816
Electric Fund	7,261,198	7,762,998	(501,800)
Telecommunications Fund	2,590,527	2,805,304	(214,778)
Insurance Services Fund	1,429,290	1,125,745	303,545
Equipment Fund	8,363,985	7,606,517	757,468
Cemetery Trust Fund	995,776	969,791	25,985
	\$ 76,959,343	\$ 71,834,748	\$ 5,124,595
 <u>Manner of Investment</u>			
General Banking Accounts	2,963,060	\$ (2,641,283)	\$ 5,604,344
Local Government Inv. Pool	44,839,844	38,839,122	6,000,721
City Investments	29,156,439	35,636,909	(6,480,470)
	\$ 76,959,343	\$ 71,834,748	\$ 5,124,595
Total Cash and Investments	\$ 76,959,343	\$ 71,834,748	\$ 5,124,595



City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary as of August 31, 2025
(16.67% 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	\$ 1,517,601	\$ 26,791,393	5.7%		106.1%	\$ 1,429,866	\$ 24,850,554	5.8%
Licenses and Permits	146,302	1,273,955	11.5%		55.4%	264,105	1,101,077	24.0%
Intergovernmental	143,502	940,554	15.3%		N/A	2,336	1,042,127	0.2%
Charges for Services	1,665,071	10,907,625	15.3%		122.6%	1,358,526	11,261,053	12.1%
Fines	34,709	229,500	15.1%		118.4%	29,306	182,961	16.0%
Interest on Investments	87,358	851,000	10.3%		62.8%	139,159	862,316	16.1%
Miscellaneous	2,757	13,150	21.0%		2.8%	99,480	168,686	59.0%
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)	6,302	75,000	8.4%		78.4%	8,041	47,875	16.8%
Total Revenues and Other Sources	3,603,602	42,539,722	8.5%		108.2%	3,330,818	43,320,313	7.7%
110	General Fund Expenditures							
Administration Department	750,613	4,320,512	17.4%		121.5%	617,774	3,477,326	17.8%
Administration - Municipal Court	96,204	574,893	16.7%		110.9%	86,764	559,658	15.5%
Information Technology Department	264,055	1,372,610	19.2%		76.0%	347,546	1,612,123	21.6%
Finance Department	576,310	3,400,447	16.9%		102.2%	563,940	3,253,165	17.3%
City Recorder	-	-	N/A		0.0%	50,516	268,303	18.8%
Police Department	1,373,005	9,382,322	14.6%		91.1%	1,507,862	8,844,074	17.0%
Fire and Rescue Department	1,996,808	11,894,743	16.8%		97.4%	2,050,170	12,138,193	16.9%
Public Works Department	722,985	4,325,333	16.7%		72.4%	998,007	3,090,768	32.3%
Community Development	360,660	2,389,405	15.1%		100.1%	360,425	2,131,635	16.9%
Parks Department	1,212,468	7,750,540	15.6%		108.2%	1,120,724	7,811,924	14.3%
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 August 31, 2025
 (16.67% 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	7,353,108	47,548,249	15.5%	95.4%	7,703,728	44,533,412	17.3%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(3,749,506)	(5,008,527)	25.1%	85.7%	(4,372,910)	(1,213,099)	360.5%
Beginning Fund Balance	15,844,626	16,340,214	97.0%	92.9%	17,057,725	17,057,725	100.0%
Ending Fund Balance	\$ 12,095,120	\$ 11,331,687	106.7%	95.4%	\$ 12,684,815	\$ 15,844,626	80.1%
Reconciliation of Fund Balance:							
Restricted and Committed Funds		2,743,247					
Unassigned Fund Balance		\$ 9,351,873					



City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary as of August 31, 2025
(16.67% 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 August 31, 2025
(16.67% 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	
230							
Tourism Fund							
Taxes	\$ -	\$ 900,000	0.0%	N/A	\$ -	\$ 922,661	0.0%
Interest on Investments	5,739	39,000	14.7%	75.8%	7,569	42,827	17.7%
Miscellaneous	-	-	N/A	N/A	-	-	N/A
Transfer In (General Fund)	-	53,961	0.0%	N/A	-	-	N/A
Total Revenues and Other Sources	5,739	992,961	0.6%	75.8%	7,569	965,488	0.8%
Personnel Services	14,962	91,426	16.4%	106.2%	14,085	86,120	16.4%
Materials and Services	118,028	941,900	12.5%	64.0%	184,544	838,166	22.0%
Contingency	-	31,000	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	132,990	1,064,326	12.5%	67.0%	198,629	924,286	21.5%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(127,252)	(71,365)	-78.3%	66.6%	(191,059)	41,202	-463.7%
Beginning Fund Balance	1,023,319	382,937	267.2%	N/A	982,117	982,117	N/A
Ending Fund Balance	\$ 896,067	\$ 311,572	287.6%	113.3%	\$ 791,058	\$ 1,023,319	77.3%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	896,067						
Unassigned Fund Balance	\$ -						



City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary as of August 31, 2025
(16.67% 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
240 Housing Fund							
Taxes	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A
Intergovernmental	-	-	N/A	N/A	-	-	N/A
Interest on Investments	1,121	8,000	14.0%	38.1%	2,942	13,103	22.5%
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	<u>1,121</u>	<u>108,000</u>	1.0%	38.1%	<u>2,942</u>	<u>113,103</u>	2.6%
Personnel Services	-	-	N/A	N/A	-	-	N/A
Materials and Services	9,918	218,642	4.5%	N/A	-	238,060	0.0%
Capital Outlay	-	-	N/A	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>9,918</u>	<u>218,642</u>	4.5%	N/A	<u>-</u>	<u>238,060</u>	0.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(8,797)	(110,642)	92.0%	-299.0%	2,942	(124,957)	-2.4%
Beginning Fund Balance	<u>127,685</u>	<u>110,642</u>	115.4%	50.5%	<u>252,642</u>	<u>252,642</u>	100.0%
Ending Fund Balance	<u>\$ 118,888</u>	<u>\$ -</u>	0.0%	46.5%	<u>\$ 255,584</u>	<u>\$ 127,685</u>	200.2%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	118,888						
Unassigned Fund Balance	<u>\$ -</u>						



City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary as of August 31, 2025
(16.67% 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	5,988	39,536	15.1%	78.8%	7,603	32,527	23.4%
Materials and Services	-	279,026	0.0%	N/A	-	159,235	0.0%
Total Expenditures and Other Uses	5,988	318,562	1.9%	78.8%	7,603	191,762	4.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(5,988)	(36,619)	83.6%	78.8%	(7,603)	(7,418)	N/A
Beginning Fund Balance	29,199	36,619	79.7%	79.7%	36,617	36,617	100.0%
Ending Fund Balance	\$ 23,211	\$ -	0.0%	80.0%	\$ 29,014	\$ 29,199	99.4%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	23,211						
Unassigned Fund Balance	\$ -						



City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
 Preliminary as of August 31, 2025
 (16.67% 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	\$ 12,563	\$ 82,000	15.3%	79.8%	\$ 15,749	\$ 94,515	16.7%
Total Revenues and Other Sources	<u>12,563</u>	<u>82,000</u>	15.3%	15.3%	<u>15,749</u>	<u>94,515</u>	16.7%
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	<u>-</u>	<u>-</u>	N/A	N/A	<u>-</u>	<u>-</u>	N/A
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	12,563	82,000	15.3%	79.8%	15,749	94,515	16.7%
Beginning Fund Balance	<u>1,982,067</u>	<u>1,987,552</u>	99.7%	105.0%	<u>1,887,552</u>	<u>1,887,552</u>	100.0%
Ending Fund Balance	<u>\$ 1,994,630</u>	<u>\$ 2,069,552</u>	96.4%	104.8%	<u>\$ 1,903,301</u>	<u>\$ 1,982,067</u>	96.0%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	1,994,630						
Unassigned Fund Balance	<u>\$ (0)</u>						



City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary as of August 31, 2025
(16.67% 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	270,694	1,753,294	15.4%	93.9%	288,247	1,744,738	16.5%
Charges for Services - Rates	282,943	1,756,100	16.1%	101.4%	279,018	1,699,834	16.4%
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	47	4,915	0.9%
Interest on Investments	16,046	80,000	20.1%	44.9%	35,711	167,529	21.3%
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	569,683	13,422,551	4.2%	94.5%	603,023	4,484,150	13.4%
Public Works - Ground Maintenance	2,049	-	N/A	9.5%	21,568	214,089	10.1%
Public Works - Street Operations	956,396	9,974,612	9.6%	81.5%	1,173,422	5,707,140	20.6%
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	958,445	10,666,730	9.0%	80.2%	1,194,990	6,002,495	19.9%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(388,763)	2,755,821	-14.1%	65.7%	(591,967)	(1,518,345)	39.0%
Beginning Fund Balance	2,917,287	3,815,163	76.5%	65.8%	4,435,632	4,435,632	100.0%
Ending Fund Balance	\$ 2,528,524	\$ 6,570,984	38.5%	65.8%	\$ 3,843,665	\$ 2,917,287	131.8%
Reconciliation of Fund Balance:							
Restricted and Committed Funds		2,528,525					
Unassigned Fund Balance	\$ (0)						



City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary as of August 31, 2025
(16.67% 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	
263 SDC Street Fund								
System Development Charges	\$ 15,080	\$ 150,000	10.1%	28.8%	\$ 52,311	\$ 210,347	24.9%	
Interest on Investments	24,016	100,000	N/A	N/A	16,571	128,505	N/A	
Other Financing Sources	-	-	N/A	N/A	-	1,393,806	N/A	
Total Revenues and Other Sources	<u>39,096</u>	<u>250,000</u>	<u>15.6%</u>	<u>56.8%</u>	<u>68,881</u>	<u>1,732,658</u>	<u>4.0%</u>	
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	<u>-</u>	<u>201,175</u>	<u>0.0%</u>	<u>N/A</u>	<u>-</u>	<u>116,431</u>	<u>N/A</u>	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	39,096	48,825	80.1%	56.8%	68,881	1,616,227	4.3%	
Beginning Fund Balance	<u>3,786,423</u>	<u>2,120,196</u>	<u>178.6%</u>	<u>N/A</u>	<u>2,170,196</u>	<u>2,170,196</u>	<u>N/A</u>	
Ending Fund Balance	<u>\$ 3,825,519</u>	<u>\$ 2,169,021</u>	<u>176.4%</u>	<u>170.9%</u>	<u>\$ 2,239,077</u>	<u>\$ 3,786,423</u>	<u>59.1%</u>	
Reconciliation of Fund Balance:								
Restricted and Committed Funds	<u>3,825,519</u>							
Unassigned Fund Balance	<u>\$ -</u>							



City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary as of August 31, 2025
(16.67% 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	\$ 119,946	\$ 938,898	12.8%	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	119,946	1,181,816	10.1%	N/A	-	-	N/A
Personnel Services	83,142	652,939	12.7%	N/A	-	-	N/A
Materials and Services	4,846	112,318	4.3%	N/A	-	-	N/A
Contingency	-	22,958	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	87,988	788,215	11.2%	N/A	-	-	N/A
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	31,958	393,601	8.1%	N/A	-	-	N/A
Beginning Fund Balance	-	-	0.0%	N/A	-	-	N/A
Ending Fund Balance	<u>\$ 31,958</u>	<u>\$ 393,601</u>	8.1%	N/A	<u>\$ -</u>	<u>\$ -</u>	N/A
Reconciliation of Fund Balance:							
Restricted and Committed Funds	-						
Unassigned Fund Balance	<u>\$ 31,958</u>						



City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
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(16.67% 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	39,816	(159,264)	-25.0%
Interest on Investments	4,016	22,000	18.3%	41.9%	9,581	37,767	25.4%
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	4,016	122,000	3.3%	8.1%	49,397	942,949	5.2%
Public Works - Capital Outlay	209,821	636,634	33.0%	N/A	137,642	1,547,059	8.9%
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	209,821	636,634	33.0%	152.4%	137,642	1,547,059	8.9%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(205,805)	(514,634)	60.0%	233.2%	(88,245)	(604,110)	14.6%
Beginning Fund Balance	373,434	514,634	72.6%	38.2%	977,544	977,544	100.0%
Ending Fund Balance	\$ 167,629	\$ -	0.0%	18.8%	\$ 889,299	\$ 373,434	238.1%
Reconciliation of Fund Balance:							
Restricted and Committed Funds		167,629					
Unassigned Fund Balance	\$ 0						



City of Ashland
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(16.67% 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
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	20,307	143,000	14.2%	71.0%	28,588	172,358	16.6%
Miscellaneous	-	-	N/A	N/A	-	-	N/A
Total Revenues and Other Sources	<u>20,307</u>	<u>1,888,000</u>	1.1%	71.0%	<u>28,588</u>	<u>761,986</u>	3.8%
Materials and Services	-	-	N/A	N/A	-	-	N/A
Capital Outlay	9,158	4,093,000	0.2%	14.1%	65,016	552,625	11.8%
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	<u>9,158</u>	<u>4,651,545</u>	0.2%	14.1%	<u>65,016</u>	<u>1,160,813</u>	5.6%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	11,150	(2,763,545)	100.4%	-30.6%	(36,428)	(398,827)	9.1%
Beginning Fund Balance	<u>3,172,423</u>	3,934,374	80.6%	88.8%	<u>3,571,250</u>	3,571,250	100.0%
Ending Fund Balance	<u>\$ 3,183,573</u>	<u>\$ 1,170,829</u>	271.9%	90.1%	<u>\$ 3,534,822</u>	<u>\$ 3,172,423</u>	111.4%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	3,183,573						
Unassigned Fund Balance	<u>\$ -</u>						



City of Ashland
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(16.67% 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 Year Actuals	Preliminary Fiscal Year 2025 End-of- Year Actuals	Actual Percent Collected / Expended
413 SDC Parks Fund								
System Development Charges - Parks	\$ 3,333	\$ 50,000	6.7%	50.0%	\$ 6,666	\$ 41,458	16.1%	
Interest on Investments	3,042	19,000	16.0%	N/A	2,178	20,365	10.7%	
Other Financing Sources	-	-	N/A	N/A	-	-	N/A	
Total Revenues and Other Sources	6,375	69,000	9.2%	72.1%	8,844	61,823	14.3%	
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	-	325,000	0.0%	N/A	-	-	N/A	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	6,375	(256,000)	102.5%	72.1%	8,844	61,823	14.3%	
Beginning Fund Balance	479,225	476,362	100.6%	N/A	417,402	417,402	N/A	
Ending Fund Balance	\$ 485,600	\$ 220,362	220.4%	113.9%	\$ 426,246	\$ 479,225	88.9%	
Reconciliation of Fund Balance:								
Restricted and Committed Funds	485,600							
Unassigned Fund Balance	\$ -							



City of Ashland
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(16.67% 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				
530 Debt Services									
Taxes	\$ 763	\$ 211,000	0.4%	N/A	\$ 1,132	\$ 203,380			0.6%
Charges for Services - Internal	-	-	N/A	0.0%	210,266	1,261,595			16.7%
Interest on Investments	7,002	1,000	700.2%	158.6%	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	<u>7,765</u>	<u>501,000</u>	1.5%	3.6%	<u>215,813</u>	<u>1,858,743</u>			11.6%
Debt Service	7,130	493,976	1.4%	0.6%	1,273,122	1,806,362			70.5%
Transfer Out (General Fund)	-	900,000	0.0%	N/A	-	-			N/A
Total Expenditures and Other Uses	<u>7,130</u>	<u>1,393,976</u>	0.5%	0.6%	<u>1,273,122</u>	<u>1,806,362</u>			70.5%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	636	(892,976)	100.1%	-0.1%	(1,057,309)	52,381			-2018.5%
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>\$ 1,103,316</u>	<u>\$ 204,913</u>	538.4%	-15738.7%	<u>\$ (7,010)</u>	<u>\$ 1,102,680</u>			-0.6%
Reconciliation of Fund Balance:									
Restricted and Committed Funds	<u>1,103,316</u>								
Unassigned Fund Balance	<u>\$ -</u>								



City of Ashland
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(16.67% 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	2,189,333	10,827,000	20.2%	96.5%	2,268,059	9,198,879	24.7%
Charges for Services - Misc. Service Fees	10,590	89,000	11.9%	40.7%	26,028	80,159	32.5%
Interest on Investments	111,964	749,000	14.9%	83.2%	134,598	845,982	15.9%
Miscellaneous	-	25,000	0.0%	N/A	470	2,938	16.0%
Other Financing Sources	-	21,000,000	0.0%	N/A	-	-	N/A
Total Revenues and Other Sources	<u>2,311,887</u>	<u>32,690,000</u>	7.1%	95.2%	<u>2,429,155</u>	<u>10,821,891</u>	22.4%
Public Works - Conservation	19,729	302,100	6.5%	164.6%	11,983	87,300	13.7%
Public Works - Water Supply	97,792	3,658,164	2.7%	241.9%	40,423	466,146	8.7%
Public Works - Water Supply Debt	-	118,501	0.0%	N/A	-	118,500	0.0%
Public Works - Water Distribution	828,051	6,198,868	13.4%	95.4%	868,204	6,318,009	13.7%
Public Works - Water Distribution Debt	-	208,283	0.0%	N/A	-	207,306	0.0%
Public Works - Water Treatment	998,337	5,167,792	19.3%	424.9%	234,958	1,750,601	13.4%
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>1,943,909</u>	<u>16,299,752</u>	11.9%	168.2%	<u>1,155,569</u>	<u>9,357,752</u>	12.3%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	367,978	16,390,248	2.2%	28.9%	1,273,586	1,464,139	87.0%
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>\$ 19,447,962</u>	<u>\$ 33,803,910</u>	57.5%	103.0%	<u>\$ 18,889,430</u>	<u>\$ 19,079,984</u>	99.0%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	6,000,000						
Unassigned Fund Balance	<u>\$ 13,447,962</u>						



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	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 Year Actuals	Actual Percent Collected / Expended
673 SDC Water Fund							
System Development Charges - Water	\$ 13,485	\$ 175,000	7.7%	29.5%	\$ 45,679	\$ 187,491	24.4%
Interest on Investments	6,245	42,000	N/A	N/A	4,554	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	<u>19,730</u>	<u>3,845,990</u>	0.5%	39.3%	<u>50,233</u>	<u>233,555</u>	21.5%
Materials and Services	-	150,000	0.0%	0.0%	-	-	N/A
Capital Outlay	82,221	2,350,609	3.5%	N/A	800	24,513	3.3%
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	<u>82,221</u>	<u>2,714,295</u>	3.0%	N/A	<u>800</u>	<u>227,605</u>	0.4%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(62,491)	1,131,695	-5.5%	-126.4%	49,433	5,950	830.8%
Beginning Fund Balance	<u>972,305</u>	649,599	149.7%	100.6%	966,355	966,355	100.0%
Ending Fund Balance	<u>\$ 909,814</u>	<u>\$ 1,781,294</u>	51.1%	89.6%	<u>\$ 1,015,788</u>	<u>\$ 972,305</u>	104.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	909,814						
Unassigned Fund Balance	<u>\$ -</u>						



City of Ashland
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(16.67% 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	1,145,029	6,505,000	17.6%	102.8%	1,113,403	6,426,984	17.3%
Charges for Services - Misc. Service Fees	-	-	N/A	N/A	-	-	N/A
System Development Charges	-	-	N/A	N/A	-	-	N/A
Interest on Investments	40,426	250,000	16.2%	75.7%	53,407	298,328	17.9%
Miscellaneous	-	-	N/A	N/A	26	58	44.5%
Other Financing Sources	-	4,507,052	0.0%	N/A	0	505,802	0.0%
Total Revenues and Other Sources	1,185,455	11,262,052	10.5%	101.6%	1,166,836	7,328,241	15.9%
Public Works - Wastewater Collection	378,385	3,980,765	9.5%	92.3%	410,134	2,575,737	15.9%
Public Works - Wastewater Collection Debt	-	47,701	0.0%	N/A	-	43,631	0.0%
Public Works - Wastewater Treatment	527,608	5,932,884	8.9%	124.5%	423,720	3,361,546	12.6%
Public Works - Wastewater Treatment Debt	61,088	926,579	6.6%	N/A	61,088	127,142	48.0%
Transfer Out (Insurance Fund)	-	-	N/A	N/A	-	-	N/A
Contingency	-	223,028	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	967,081	11,110,957	8.7%	108.1%	894,943	6,108,056	14.7%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	218,374	151,095	144.5%	80.3%	271,893	1,220,185	22.3%
Beginning Fund Balance	7,826,659	5,168,802	151.4%	118.5%	6,606,474	6,606,474	100.0%
Ending Fund Balance	\$ 8,045,033	\$ 5,319,897	151.2%	117.0%	\$ 6,878,368	\$ 7,826,659	87.9%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	-	-					
Unassigned Fund Balance	\$ 8,045,033						



City of Ashland
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 (16.67% 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	
677 SDC Sewer Fund							
System Development Charges - Wastewater	\$ 36,413	\$ 150,000	24.3%	46.4%	\$ 78,425	\$ 244,670	32.1%
Interest on Investments	17,305	110,000	15.7%	173.3%	9,984	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	53,718	870,250	6.2%	60.8%	88,409	358,861	24.6%
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	53,718	379,375	14.2%	60.8%	88,409	352,490	25.1%
Beginning Fund Balance	2,724,580	2,632,113	103.5%	N/A	2,372,090	2,372,090	N/A
Ending Fund Balance	\$ 2,778,298	\$ 3,011,488	92.3%	112.9%	\$ 2,460,499	\$ 2,724,580	90.3%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	2,778,298						
Unassigned Fund Balance	\$ -						



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(16.67% 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	
680 Stormwater Fund							
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A
Charges for Services - Rates	133,631	850,000	15.7%	99.9%	133,773	804,798	16.6%
Charges for Services - Misc. Service Fees	-	-	N/A	N/A	-	-	N/A
System Development Charges	-	-	N/A	N/A	-	-	N/A
Interest on Investments	12,789	84,000	15.2%	78.0%	16,401	97,030	16.9%
Miscellaneous	-	-	N/A	N/A	-	2	0.0%
Other Financing Sources	-	503,526	0.0%	N/A	-	-	N/A
Total Revenues and Other Sources	<u>146,419</u>	<u>1,437,526</u>	10.2%	97.5%	<u>150,174</u>	<u>901,830</u>	16.7%
Public Works - Storm Water Operations	100,688	1,731,896	5.8%	75.3%	133,737	821,213	16.3%
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	<u>100,688</u>	<u>1,765,276</u>	5.7%	75.3%	<u>133,737</u>	<u>832,157</u>	16.1%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	45,731	(327,750)	114.0%	278.2%	16,437	69,673	23.6%
Beginning Fund Balance	<u>2,164,564</u>	<u>2,012,050</u>	107.6%	103.3%	<u>2,094,891</u>	<u>2,094,891</u>	100.0%
Ending Fund Balance	<u>\$ 2,210,295</u>	<u>\$ 1,684,300</u>	131.2%	104.7%	<u>\$ 2,111,328</u>	<u>\$ 2,164,564</u>	97.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	-						
Unassigned Fund Balance	<u>\$ 2,210,295</u>						



City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary as of August 31, 2025
(16.67% 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	
683 SDC Storm Fund							
System Development Charges - Wastewater	\$ 3,691	\$ 30,000	12.3%	85.7%	\$ 4,309	\$ 22,488	19.2%
Interest on Investments	357	1,000	N/A	N/A	255	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	4,047	31,000	13.1%	88.7%	4,564	24,489	18.6%
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	4,047	15,831	25.6%	88.7%	4,564	24,489	18.6%
Beginning Fund Balance	54,810	36,821	148.9%	N/A	30,321	30,321	N/A
Ending Fund Balance	\$ 58,857	\$ 52,652	111.8%	168.7%	\$ 34,885	\$ 54,810	63.6%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	58,857						
Unassigned Fund Balance	\$ -						



City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary as of August 31, 2025
(16.67% 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				
690 Electric Fund									
Intergovernmental	\$ -	\$ 210,000	0.0%	N/A	\$ -	\$ 185,554		0.0%	
Charges for Services - Rates	3,070,715	17,609,673	17.4%	101.6%	3,021,136	17,201,783		17.6%	
Charges for Services - Misc. Service Fees	47,595	268,000	17.8%	29.0%	164,199	343,727		47.8%	
Interest on Investments	45,377	296,000	15.3%	77.7%	58,387	335,371		17.4%	
Miscellaneous	8,038	292,000	2.8%	189.1%	4,251	56,103		7.6%	
Other Financing Sources	-	3,375,000	0.0%	N/A	-	-		N/A	
Total Revenues and Other Sources	<u>3,171,724</u>	<u>22,050,673</u>	14.4%	97.7%	<u>3,247,973</u>	<u>18,122,538</u>		17.9%	
Electric - Conservation	208,338	1,752,846	11.9%	171.5%	121,503	888,136		13.7%	
Electric - Supply	1,295,617	7,810,000	16.6%	96.8%	1,337,874	7,524,123		17.8%	
Electric - Distribution	1,407,904	9,767,037	14.4%	90.8%	1,550,793	8,903,362		17.4%	
Electric - Transmission	167,509	1,320,000	12.7%	86.4%	193,867	995,637		19.5%	
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>3,079,368</u>	<u>21,467,846</u>	14.3%	96.1%	<u>3,204,037</u>	<u>18,311,258</u>		17.5%	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	92,356	582,827	15.8%	210.2%	43,936	(188,720)		-23.3%	
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>\$ 9,341,161</u>	<u>\$ 9,544,647</u>	97.9%	98.5%	<u>\$ 9,481,461</u>	<u>\$ 9,248,805</u>		102.5%	
Reconciliation of Fund Balance:									
Restricted and Committed Funds	-								
Unassigned Fund Balance	<u>\$ 9,341,161</u>								



City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary as of August 31, 2025
(16.67% 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
695 Telecommunications Fund							
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A
Charges for Services - Rates	480,616	3,060,390	15.7%	104.1%	461,664	2,799,594	16.5%
Charges for Services - Misc. Service Fees	-	-	N/A	N/A	-	-	N/A
Interest on Investments	15,966	110,000	14.5%	69.6%	22,955	130,858	17.5%
Miscellaneous	-	-	N/A	N/A	-	1,875	0.0%
Total Revenues and Other Sources	496,582	3,170,390	15.7%	102.5%	484,619	2,932,327	16.5%
Personnel Services	162,544	1,159,709	14.0%	89.1%	182,404	951,365	19.2%
Materials & Services	228,780	1,538,897	14.9%	141.2%	162,081	1,358,651	11.9%
Capital Outlay	42,880	980,344	4.4%	253.5%	16,918	288,467	5.9%
Debt - Transfer to Debt Service Fund	-	-	N/A	0.0%	86,241	517,445	16.7%
Transfer Out (Insurance Fund)	-	-	N/A	N/A	-	-	N/A
Contingency	-	80,958	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	434,204	3,759,908	11.5%	97.0%	447,643	3,115,928	14.4%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	62,378	(589,518)	110.6%	168.7%	36,976	(183,601)	-20.1%
Beginning Fund Balance	2,969,629	2,733,125	108.7%	94.2%	3,153,230	3,153,230	100.0%
Ending Fund Balance	\$ 3,032,007	\$ 2,143,607	141.4%	95.0%	\$ 3,190,205	\$ 2,969,629	107.4%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	1,034,889						
Unassigned Fund Balance	<u>\$ 1,997,118</u>						



City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
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(16.67% 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	319,302	1,614,939	19.8%	116.9%	273,111	1,772,393	15.4%
Interest on Investments	14,549	70,000	20.8%	99.7%	14,587	83,469	17.5%
Miscellaneous	300	20,000	1.5%	N/A	399	7,703	5.2%
Transfer In (All Funds)	-	-	N/A	N/A	-	-	N/A
Total Revenues and Other Sources	<u>334,151</u>	<u>1,704,939</u>	19.6%	116.0%	<u>288,097</u>	<u>1,863,565</u>	15.5%
Personnel Services	10,422	136,989	N/A	N/A	4,490	4,490	N/A
Materials and Services	1,376,340	1,482,566	92.8%	122.6%	1,122,194	1,349,725	83.1%
Contingency	-	48,587	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>1,386,763</u>	<u>1,668,142</u>	83.1%	123.1%	<u>1,126,685</u>	<u>1,354,215</u>	83.2%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(1,052,611)	36,797	-2860.6%	125.5%	(838,588)	509,350	-164.6%
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>\$ 1,559,798</u>	<u>\$ 2,406,595</u>	64.8%	123.4%	<u>\$ 1,264,471</u>	<u>\$ 2,612,409</u>	48.4%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	<u>1,559,798</u>						
Unassigned Fund Balance	<u>\$ -</u>						



City of Ashland
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	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
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(16.67% 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
730 Equipment Fund							
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A
Charges for Services - Internal	791,094	4,746,565	16.7%	101.3%	780,743	4,684,456	16.7%
Charges for Services - Misc. Service Fees	57,963	300,000	19.3%	112.0%	51,756	299,749	17.3%
Interest on Investments	49,222	297,000	16.6%	79.8%	61,662	365,108	16.9%
Miscellaneous	228,705	52,000	439.8%	911.6%	25,088	138,552	18.1%
Transfer In (General Fund)	-	473,607	0.0%	N/A	-	-	#DIV/0!
Total Revenues and Other Sources	1,126,984	5,869,172	19.2%	122.6%	919,250	5,487,865	16.8%
Public Works - Maintenance	352,584	2,681,677	13.1%	94.2%	374,409	2,487,655	15.1%
Public Works - Purchasing and Acquisition	202	2,271,000	0.0%	0.1%	238,999	2,663,150	9.0%
Transfer Out (Insurance Fund)	-	-	N/A	N/A	-	-	N/A
Contingency	-	80,450	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	352,786	5,033,127	7.0%	57.5%	613,408	5,150,805	11.9%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	774,198	836,045	92.6%	253.1%	305,841	337,060	90.7%
Beginning Fund Balance	7,595,381	7,471,284	101.7%	104.6%	7,258,321	7,258,321	100.0%
Ending Fund Balance	\$ 8,369,579	\$ 8,307,329	100.7%	110.6%	\$ 7,564,161	\$ 7,595,381	99.6%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	8,369,579						
Unassigned Fund Balance	<u>\$ 0</u>						



City of Ashland
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	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	\$ -	-					



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	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 Year Actuals	Preliminary Fiscal Year 2025 End-of- Year Actuals	Actual Percent Collected / Expended
810 Cemetery Fund								
Charges for Services	\$ 1,780	\$ 17,442	10.2%	49.4%	\$ 3,600	\$ 23,828	15.1%	
Interest on Investments	6,302	41,000	15.4%	78.4%	8,041	47,875	16.8%	
Transfer In (General Fund)	-	500	0.0%	N/A	-	500	0.0%	
Total Revenues and Other Sources	8,082	58,942	13.7%	69.4%	11,642	72,203	16.1%	
Transfer Out (General Fund)	6,302	75,000	8.4%	78.4%	8,041	47,875	16.8%	
Total Expenditures and Other Uses	6,302	75,000	8.4%	78.4%	8,041	47,875	16.8%	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	1,780	(16,058)	111.1%	49.4%	3,600	24,328	14.8%	
Beginning Fund Balance	995,101	970,273	102.6%	102.5%	970,773	970,773	100.0%	
Ending Fund Balance	\$ 996,881	\$ 954,215	104.5%	102.3%	\$ 974,373	\$ 995,101	97.9%	
Reconciliation of Fund Balance:								
Restricted and Committed Funds	996,881							
Unassigned Fund Balance	\$ (0)							