



City of Ashland
Summary of Fund Balances
Preliminary as of September 30, 2025

Fund	Balance September 30, 2025	Balance September 30, 2024	Change From FY 2025	2025-2026 Requirements	Over(Under) Requirements
General Fund	\$ 10,111,860	\$ 14,608,337	\$ (4,496,477)	6,935,840	146%
Parks General Fund	-	\$ 150	(150)	No Policy	N/A
Tourism Fund	647,301	771,129	(123,828)	No Policy	N/A
Housing Fund	108,142	256,587	(148,445)	No Policy	N/A
Community Block Grant Fund	26,897	26,107	790	No Policy	N/A
Reserve Fund	1,997,844	1,910,773	87,071	No Policy	N/A
Street Fund	2,878,894	3,512,796	(633,903)	1,243,454	232%
SDC Street Fund	3,849,884	2,268,847	1,581,037	No Policy	N/A
Wildfire Risk Reduction Fund	116,001	-	116,001	57,394	202%
Airport Fund	427,423	368,941	58,483	162,862	262%
Capital Improvements Fund	(156,992)	801,876	(958,869)	No Policy	N/A
Parks Capital Improvements Fund	3,410,268	3,575,622	(165,354)	No Policy	N/A
SDC Parks Fund	489,415	431,459	57,955	No Policy	N/A
Debt Service Fund	1,101,662	98,590	1,003,072	No Policy	N/A
Water Fund	19,711,585	19,450,144	261,441	3,021,117	652%
SDC Water Fund	920,096	1,037,678	(117,582)	No Policy	N/A
Wastewater Fund	7,888,782	6,841,463	1,047,319	2,187,956	361%
SDC Wastewater Fund	2,809,399	2,487,049	322,350	No Policy	N/A
Storm Drain Fund	2,186,151	2,105,406	80,745	237,612	920%
SDC Storm Drain Fund	61,069	36,304	24,765	No Policy	N/A
Electric Fund	7,712,509	9,270,051	(1,557,542)	4,648,750	166%
Telecommunications Fund	2,963,136	3,161,790	(198,654)	677,544	437%
Insurance Services Fund	1,688,953	1,422,311	266,643	1,421,579	119%
Health Benefits Fund	-	-	-	No Policy	N/A
Equipment Fund	8,461,088	7,326,756	1,134,333	2,271,000	373%
Parks Equipment Fund	-	-	-	No Policy	N/A
Cemetery Trust Fund	998,808	978,048	20,760	No Policy	N/A
	<u>\$ 80,410,176</u>	<u>\$ 82,748,212</u>	<u>\$ (2,338,036)</u>		
Total Fund Balances	<u>\$ 80,410,176</u>	<u>\$ 82,748,212</u>	<u>\$ (2,338,036)</u>		
<u>Restricted and Committed Funds</u>					
Restricted	\$ 15,616,074	\$ 17,160,976	\$ (1,544,902)		
Committed	21,315,364	24,949,972	(3,634,608)		
Unassigned	43,478,739	40,637,264	2,841,474		
	<u>\$ 80,410,176</u>	<u>\$ 82,748,212</u>	<u>\$ (2,338,036)</u>		
Total Fund Balances	<u>\$ 80,410,176</u>	<u>\$ 82,748,212</u>	<u>\$ (2,338,036)</u>		



City of Ashland
Summary of Cash and Investments
Preliminary as of September 30, 2025

Fund	Balance September 30, 2025	Balance September 30, 2024	Change From FY 2025
General Fund	9,606,145	\$ 14,162,052	\$ (4,555,906)
Tourism Fund	769,649	789,423	(19,775)
Housing Fund	108,142	256,588	(148,445)
Community Block Grant Fund	30,775	30,623	152
Reserve Fund	1,997,842	1,910,771	87,071
Street Fund	2,524,516	3,401,838	(877,322)
SDC Street Fund	3,842,025	2,259,622	1,582,403
Wildfire Risk Reduction Fund	68,916	-	68,916
Airport Fund	401,030	371,486	29,544
Capital Improvements Fund	251,583	815,406	(563,823)
Parks Capital Improvements Fund	3,416,260	3,575,321	(159,061)
SDC Parks Fund	488,365	429,377	58,987
Debt Service Fund	1,060,968	56,501	1,004,466
Water Fund	17,313,440	16,991,685	321,755
SDC Water Fund	919,164	1,027,642	(108,478)
Wastewater Fund	6,717,650	5,788,431	929,220
SDC Wastewater Fund	2,796,057	2,469,880	326,177
Stormwater Fund	2,056,246	1,965,412	90,835
SDC Stormwater Fund	60,731	35,635	25,097
Electric Fund	7,081,915	6,681,041	400,875
Telecommunications Fund	2,587,539	2,751,998	(164,459)
Insurance Services Fund	1,561,258	1,285,689	275,569
Equipment Fund	8,499,666	7,814,894	684,772
Cemetery Trust Fund	996,434	971,902	24,532
	\$ 75,156,317	\$ 75,843,215	\$ (686,897)
 <u>Manner of Investment</u>			
General Banking Accounts	2,498,141	\$ 7,456,773	\$ (4,958,633)
Local Government Inv. Pool	43,745,028	37,246,779	6,498,249
City Investments	28,913,149	31,139,662	(2,226,513)
	\$ 75,156,317	\$ 75,843,215	\$ (686,898)
Total Cash and Investments	\$ 75,156,317	\$ 75,843,215	\$ (686,898)



City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
 Preliminary as of September 30, 2025
 (25% 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
110 General Fund Revenues							
Taxes	\$ 2,423,912	\$ 26,791,393	9.0%	113.7%	\$ 2,132,579	\$ 24,424,056	8.7%
Licenses and Permits	261,313	1,273,955	20.5%	72.5%	360,419	1,101,054	32.7%
Intergovernmental	174,562	940,554	18.6%	N/A	33,639	1,204,430	2.8%
Charges for Services	2,468,046	10,907,625	22.6%	119.5%	2,065,598	11,121,520	18.6%
Fines	62,665	229,500	27.3%	120.7%	51,924	182,961	28.4%
Interest on Investments	113,259	851,000	13.3%	56.8%	199,346	850,261	23.4%
Miscellaneous	7,471	13,150	56.8%	6.5%	115,602	169,950	68.0%
Transfer In (Street Fund)	-	135,000	0.0%	N/A	-	-	N/A
Transfer In (Parks General Fund)	-	-	N/A	N/A	631,816	631,966	100.0%
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	473,608	100.0%
Transfer In (Health Benefits Fund)	-	-	N/A	0.0%	2,225,545	2,225,545	100.0%
Transfer In (Cemetery)	8,667	75,000	11.6%	73.2%	11,845	47,111	25.1%
Total Revenues and Other Sources	5,519,896	42,539,722	13.0%	66.5%	8,301,919	42,905,007	19.3%
110 General Fund Expenditures							
Administration Department	1,219,378	4,320,512	28.2%	143.5%	850,035	3,477,326	24.4%
Administration - Municipal Court	135,776	574,893	23.6%	116.9%	116,181	559,658	20.8%
Information Technology Department	394,247	1,372,610	28.7%	81.4%	484,630	1,612,123	30.1%
Finance Department	839,756	3,400,447	24.7%	106.6%	788,046	3,263,434	24.1%
City Recorder	-	-	N/A	0.0%	67,445	268,303	25.1%
Police Department	2,022,885	9,382,322	21.6%	95.4%	2,119,856	8,844,074	24.0%
Fire and Rescue Department	2,814,510	11,894,743	23.7%	96.9%	2,904,641	12,167,031	23.9%
Public Works Department	1,036,834	4,325,333	24.0%	83.1%	1,247,059	3,108,118	40.1%
Community Development	520,095	2,389,405	21.8%	101.7%	511,280	2,131,635	24.0%
Parks Department	1,796,073	7,750,540	23.2%	108.1%	1,661,635	7,812,768	21.3%
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	500	100.0%	N/A	500	500	100.0%



City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
 Preliminary as of September 30, 2025
 (25% 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 Year 2025 End-of- Year Actuals	Actual Percent Collected / Expended
			Percent Collected / Expended					
	Current Fiscal Year			Prior Fiscal Year				
Contingency	-	1,256,376	0.0%		N/A	-	-	N/A
Total Expenditures and Other Uses	10,780,054	47,548,249	22.7%		100.3%	10,751,307	44,590,713	24.1%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(5,260,159)	(5,008,527)	-5.0%		214.8%	(2,449,388)	(1,685,706)	145.3%
Beginning Fund Balance	15,372,019	16,340,214	94.1%		90.1%	17,057,725	17,057,725	100.0%
Ending Fund Balance	\$ 10,111,860	\$ 11,331,687	89.2%		69.2%	\$ 14,608,337	\$ 15,372,019	95.0%
Reconciliation of Fund Balance:								
Restricted and Committed Funds		2,743,247						
Unassigned Fund Balance		\$ 7,368,613						



City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary as of September 30, 2025
(25% 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	631,816	631,966	N/A
Contingency	-	-	N/A	N/A	-	-	N/A
Total Expenditures and Other Uses	-	-	N/A	N/A	631,816	631,966	N/A
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	-	-	N/A	N/A	(631,816)	(631,966)	N/A
Beginning Fund Balance	-	-	N/A	N/A	631,966	631,966	N/A
Ending Fund Balance	\$ -	\$ -	N/A	N/A	\$ 150	\$ -	N/A
Reconciliation of Fund Balance:							
Restricted and Committed Funds	-	-					
Unassigned Fund Balance	\$ -	-					



City of Ashland
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Preliminary as of September 30, 2025
(25% 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	1,403	8,000	17.5%	35.6%	3,945	12,894	30.6%
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>1,403</u>	<u>108,000</u>	1.3%	35.6%	<u>3,945</u>	<u>112,894</u>	3.5%
Personnel Services	-	-	N/A	N/A	-	-	N/A
Materials and Services	20,738	218,642	9.5%	N/A	-	238,060	0.0%
Capital Outlay	-	-	N/A	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>20,738</u>	<u>218,642</u>	9.5%	N/A	<u>-</u>	<u>238,060</u>	0.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(19,334)	(110,642)	82.5%	-490.1%	3,945	(125,166)	-3.2%
Beginning Fund Balance	<u>127,476</u>	<u>110,642</u>	115.2%	50.5%	<u>252,642</u>	<u>252,642</u>	100.0%
Ending Fund Balance	<u>\$ 108,142</u>	<u>\$ -</u>	0.0%	42.1%	<u>\$ 256,587</u>	<u>\$ 127,476</u>	201.3%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	<u>108,142</u>						
Unassigned Fund Balance	<u>\$ -</u>						



City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
 Preliminary as of September 30, 2025
 (25% 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	\$ -	\$ 191,762	0.0%
Total Revenues and Other Sources	<u>-</u>	<u>281,943</u>	0.0%	N/A	<u>-</u>	<u>191,762</u>	0.0%
Personnel Services	9,720	39,536	24.6%	92.5%	10,510	32,527	32.3%
Materials and Services	-	279,026	0.0%	N/A	-	159,235	0.0%
Total Expenditures and Other Uses	<u>9,720</u>	<u>318,562</u>	3.1%	92.5%	<u>10,510</u>	<u>191,762</u>	5.5%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(9,720)	(36,619)	73.5%	92.5%	(10,510)	-	N/A
Beginning Fund Balance	<u>36,617</u>	<u>36,619</u>	100.0%	100.0%	<u>36,617</u>	<u>36,617</u>	100.0%
Ending Fund Balance	<u>\$ 26,897</u>	<u>\$ -</u>	0.0%	103.0%	<u>\$ 26,107</u>	<u>\$ 36,617</u>	71.3%
Reconciliation of Fund Balance:							
Restricted and Committed Funds		26,897					
Unassigned Fund Balance	<u>\$ -</u>						



City of Ashland
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Preliminary as of September 30, 2025
(25% 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
255 Reserve Fund							
Interest on Investments	\$ 17,298	\$ 82,000	21.1%	74.5%	\$ 23,221	\$ 92,994	25.0%
Total Revenues and Other Sources	<u>17,298</u>	<u>82,000</u>	21.1%	21.1%	<u>23,221</u>	<u>92,994</u>	25.0%
Interfund Loan (Health Benefits Fund)	-	-	N/A	N/A	-	-	N/A
Operating Transfer out	-	-	N/A	N/A	-	-	N/A
Total Expenditures and Other Uses	<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	17,298	82,000	21.1%	74.5%	23,221	92,994	25.0%
Beginning Fund Balance	<u>1,980,546</u>	<u>1,987,552</u>	99.6%	104.9%	<u>1,887,552</u>	<u>1,887,552</u>	100.0%
Ending Fund Balance	<u>\$ 1,997,844</u>	<u>\$ 2,069,552</u>	96.5%	104.6%	<u>\$ 1,910,773</u>	<u>\$ 1,980,546</u>	96.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	1,997,844						
Unassigned Fund Balance	<u>\$ (0)</u>						



City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary as of September 30, 2025
(25% 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				
260 Street Fund									
Taxes	\$ 148,233	\$ 2,600,000	5.7%	N/A	\$ 82,532	\$ 2,216,306		3.7%	
Intergovernmental	426,158	1,753,294	24.3%	103.0%	413,613	1,744,738		23.7%	
Charges for Services - Rates	425,468	1,756,100	24.2%	104.7%	406,385	1,584,730		25.6%	
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	4,646	4,915		94.5%	
Interest on Investments	22,419	80,000	28.0%	48.0%	46,661	165,230		28.2%	
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>1,022,278</u>	<u>13,422,551</u>	7.6%	107.2%	<u>953,837</u>	<u>4,861,340</u>		19.6%	
Public Works - Ground Maintenance	-	-	N/A	0.0%	78,874	214,089		36.8%	
Public Works - Street Operations	1,437,861	9,974,612	14.4%	80.0%	1,797,798	5,707,140		31.5%	
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>1,437,861</u>	<u>10,666,730</u>	13.5%	76.6%	<u>1,876,672</u>	<u>6,002,495</u>		31.3%	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(415,583)	2,755,821	-15.1%	45.0%	(922,836)	(1,141,155)		80.9%	
Beginning Fund Balance	<u>3,294,477</u>	<u>3,815,163</u>	86.4%	74.3%	<u>4,435,632</u>	<u>4,435,632</u>		100.0%	
Ending Fund Balance	<u>\$ 2,878,894</u>	<u>\$ 6,570,984</u>	43.8%	82.0%	<u>\$ 3,512,796</u>	<u>\$ 3,294,477</u>		106.6%	
Reconciliation of Fund Balance:									
Restricted and Committed Funds	2,878,894								
Unassigned Fund Balance	<u>\$ (0)</u>								



City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary as of September 30, 2025
(25% 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	\$ 28,609	\$ 150,000	19.1%	41.9%	\$ 68,313	\$ 214,998	31.8%	
Interest on Investments	33,098	100,000	N/A	N/A	30,338	125,608	N/A	
Other Financing Sources	-	-	N/A	N/A	-	1,393,806	N/A	
Total Revenues and Other Sources	<u>61,707</u>	<u>250,000</u>	<u>24.7%</u>	<u>62.6%</u>	<u>98,651</u>	<u>1,734,412</u>	<u>5.7%</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	61,707	48,825	126.4%	62.6%	98,651	1,617,981	6.1%	
Beginning Fund Balance	<u>3,788,177</u>	<u>2,120,196</u>	<u>178.7%</u>	<u>N/A</u>	<u>2,170,196</u>	<u>2,170,196</u>	<u>N/A</u>	
Ending Fund Balance	<u>\$ 3,849,884</u>	<u>\$ 2,169,021</u>	<u>177.5%</u>	<u>169.7%</u>	<u>\$ 2,268,847</u>	<u>\$ 3,788,177</u>	<u>59.9%</u>	
Reconciliation of Fund Balance:								
Restricted and Committed Funds	<u>3,849,884</u>							
Unassigned Fund Balance	<u>\$ -</u>							



City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary as of September 30, 2025
(25% 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
265 Wildfire Risk Reduction Fund							
Taxes	\$ 190,412	\$ 938,898	20.3%	N/A	\$ -	\$ -	N/A
Intergovernmental	-	192,918	0.0%	N/A	-	-	N/A
Interest on Investments	27	-	N/A	N/A	-	-	N/A
Transfer In (Water Fund)	50,000	50,000	100.0%	N/A	-	-	N/A
Total Revenues and Other Sources	240,440	1,181,816	20.3%	N/A	-	-	N/A
Personnel Services	115,933	652,939	17.8%	N/A	-	-	N/A
Materials and Services	8,505	112,318	7.6%	N/A	-	-	N/A
Contingency	-	22,958	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	124,438	788,215	15.8%	N/A	-	-	N/A
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	116,001	393,601	29.5%	N/A	-	-	N/A
Beginning Fund Balance	-	-	0.0%	N/A	-	-	N/A
Ending Fund Balance	\$ 116,001	\$ 393,601	29.5%	N/A	\$ -	\$ -	N/A
Reconciliation of Fund Balance:							
Restricted and Committed Funds	-						
Unassigned Fund Balance	\$ 116,001						



City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary as of September 30, 2025
(25% 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	815	-	N/A	N/A	39,816	(159,264)	-25.0%
Interest on Investments	5,070	22,000	23.0%	38.9%	13,047	37,072	35.2%
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	5,884	122,000	4.8%	11.1%	52,863	942,254	5.6%
Public Works - Capital Outlay	535,616	636,634	84.1%	N/A	228,531	1,547,059	14.8%
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	535,616	636,634	84.1%	234.4%	228,531	1,547,059	14.8%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(529,731)	(514,634)	-2.9%	301.6%	(175,668)	(604,805)	29.0%
Beginning Fund Balance	372,739	514,634	72.4%	38.1%	977,544	977,544	100.0%
Ending Fund Balance	\$ (156,992)	\$ -	0.0%	-19.6%	\$ 801,876	\$ 372,739	215.1%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	-						
Unassigned Fund Balance	\$ (156,992)						



City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary as of September 30, 2025
(25% 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	Actual to Actual Year-over-Year Change	Fiscal Year 2025 Year-to- Date Actuals	Year 2025 End-of- Year Actuals			
	Current Fiscal Year				Prior Fiscal Year				
411 Parks Capital Improvement Fund									
Taxes	\$ 50,765	\$ 885,000	5.7%	N/A	\$ 28,264	\$ 759,009		3.7%	
Intergovernmental	21,420	860,000	2.5%	N/A	-	-		N/A	
Interest on Investments	28,289	143,000	19.8%	66.4%	42,624	169,874		25.1%	
Miscellaneous	-	-	N/A	N/A	-	-		N/A	
Total Revenues and Other Sources	<u>100,473</u>	<u>1,888,000</u>	5.3%	141.7%	<u>70,888</u>	<u>928,883</u>		7.6%	
Materials and Services	-	-	N/A	N/A	-	-		N/A	
Capital Outlay	29,525	4,093,000	0.7%	44.4%	66,516	552,625		12.0%	
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>29,525</u>	<u>4,651,545</u>	0.6%	44.4%	<u>66,516</u>	<u>1,160,813</u>		5.7%	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	70,948	(2,763,545)	102.6%	1622.7%	4,372	(231,930)		-1.9%	
Beginning Fund Balance	<u>3,339,320</u>	<u>3,934,374</u>	84.9%	93.5%	<u>3,571,250</u>	<u>3,571,250</u>		100.0%	
Ending Fund Balance	<u>\$ 3,410,268</u>	<u>\$ 1,170,829</u>	291.3%	95.4%	<u>\$ 3,575,622</u>	<u>\$ 3,339,320</u>		107.1%	
Reconciliation of Fund Balance:									
Restricted and Committed Funds	3,410,268								
Unassigned Fund Balance	<u>\$ -</u>								



City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary as of September 30, 2025
(25% 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	\$ 5,311	\$ 50,000	10.6%	52.0%	\$ 10,214	\$ 42,508	24.0%
Interest on Investments	4,194	19,000	22.1%	N/A	3,843	19,999	19.2%
Other Financing Sources	-	-	N/A	N/A	-	-	N/A
Total Revenues and Other Sources	9,506	69,000	13.8%	67.6%	14,057	62,507	22.5%
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	9,506	(256,000)	103.7%	67.6%	14,057	62,507	22.5%
Beginning Fund Balance	479,909	476,362	100.7%	N/A	417,402	417,402	N/A
Ending Fund Balance	\$ 489,415	\$ 220,362	222.1%	113.4%	\$ 431,459	\$ 479,909	89.9%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	489,415						
Unassigned Fund Balance	<u>\$ -</u>						



City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary as of September 30, 2025
(25% 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	Actual to Actual Year-over-Year Change	Fiscal Year 2025 Year-to- Date Actuals	Year 2025 End-of- Year Actuals	Prior Fiscal Year		
	Current Fiscal Year								
530 Debt Services									
Taxes	\$ 1,335	\$ 211,000	0.6%	N/A	\$ 1,600	\$ 203,011		0.8%	
Charges for Services - Internal	-	-	N/A	0.0%	315,399	1,261,595		25.0%	
Interest on Investments	9,610	1,000	961.0%	217.7%	4,415	25,929		17.0%	
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>10,945</u>	<u>501,000</u>	2.2%	3.4%	<u>321,414</u>	<u>1,857,475</u>		17.3%	
Debt Service	10,694	493,976	2.2%	0.8%	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>10,694</u>	<u>1,393,976</u>	0.8%	0.8%	<u>1,273,122</u>	<u>1,806,362</u>		70.5%	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	250	(892,976)	100.0%	0.0%	(951,709)	51,113		-1862.0%	
Beginning Fund Balance	<u>1,101,412</u>	<u>1,097,889</u>	100.3%	104.9%	<u>1,050,299</u>	<u>1,050,299</u>		100.0%	
Ending Fund Balance	<u>\$ 1,101,662</u>	<u>\$ 204,913</u>	537.6%	1117.4%	<u>\$ 98,590</u>	<u>\$ 1,101,412</u>		9.0%	
Reconciliation of Fund Balance:									
Restricted and Committed Funds	<u>1,101,662</u>								
Unassigned Fund Balance	<u>\$ -</u>								



City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary as of September 30, 2025
(25% 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	\$ 0	\$ -	N/A	N/A	\$ -	\$ 693,933	0.0%
Charges for Services - Rates	3,474,322	10,827,000	32.1%	103.7%	3,349,146	8,910,870	37.6%
Charges for Services - Misc. Service Fees	11,000	89,000	12.4%	18.8%	58,536	80,159	73.0%
Interest on Investments	153,994	749,000	20.6%	77.1%	199,805	832,320	24.0%
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>3,639,316</u>	<u>32,690,000</u>	11.1%	100.9%	<u>3,607,956</u>	<u>10,520,220</u>	34.3%
Public Works - Conservation	27,994	302,100	9.3%	148.9%	18,797	87,300	21.5%
Public Works - Water Supply	120,518	3,658,164	3.3%	121.1%	99,533	466,146	21.4%
Public Works - Water Supply Debt	-	118,501	0.0%	N/A	-	118,500	0.0%
Public Works - Water Distribution	1,229,588	6,198,868	19.8%	96.8%	1,269,728	6,302,878	20.1%
Public Works - Water Distribution Debt	-	208,283	0.0%	N/A	-	207,306	0.0%
Public Works - Water Treatment	1,291,323	5,167,792	25.0%	334.9%	385,599	1,752,353	22.0%
Public Works - Water Treatment Debt	-	359,922	0.0%	N/A	-	359,890	0.0%
Transfer Out (General Fund to AFR)	50,000	50,000	100.0%	N/A	-	50,000	0.0%
Contingency	-	236,122	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>2,719,423</u>	<u>16,299,752</u>	16.7%	153.3%	<u>1,773,656</u>	<u>9,344,373</u>	19.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	919,893	16,390,248	5.6%	50.1%	1,834,300	1,175,847	156.0%
Beginning Fund Balance	<u>18,791,692</u>	<u>17,413,662</u>	107.9%	106.7%	<u>17,615,845</u>	<u>17,615,845</u>	100.0%
Ending Fund Balance	<u>\$ 19,711,585</u>	<u>\$ 33,803,910</u>	58.3%	101.3%	<u>\$ 19,450,144</u>	<u>\$ 18,791,692</u>	103.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	6,000,000						
Unassigned Fund Balance	<u>\$ 13,711,585</u>						



City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary as of September 30, 2025
(25% 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	\$ 29,645	\$ 175,000	16.9%	46.6%	\$ 63,620	\$ 192,551	33.0%
Interest on Investments	8,599	42,000	N/A	N/A	8,502	45,257	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	38,244	3,845,990	1.0%	53.0%	72,123	237,808	30.3%
Materials and Services	-	150,000	0.0%	0.0%	-	-	N/A
Capital Outlay	94,706	2,350,609	4.0%	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	94,706	2,714,295	3.5%	N/A	800	227,605	0.4%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(56,462)	1,131,695	-5.0%	-79.2%	71,323	10,203	699.0%
Beginning Fund Balance	976,558	649,599	150.3%	101.1%	966,355	966,355	100.0%
Ending Fund Balance	\$ 920,096	\$ 1,781,294	51.7%	88.7%	\$ 1,037,678	\$ 976,558	106.3%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	920,096						
Unassigned Fund Balance	\$ -						



City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
 Preliminary as of September 30, 2025
 (25% 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
675 Wastewater Fund							
Taxes	\$ -	\$ -	N/A	N/A	\$ -	\$ (7,442)	N/A
Intergovernmental	-	-	N/A	N/A	-	98,752	N/A
Charges for Services - Rates	1,720,145	6,505,000	26.4%	104.3%	1,648,581	6,192,564	26.6%
Charges for Services - Misc. Service Fees	-	-	N/A	N/A	-	-	N/A
System Development Charges	-	-	N/A	N/A	-	-	N/A
Interest on Investments	56,417	250,000	22.6%	74.1%	76,168	293,537	25.9%
Miscellaneous	-	-	N/A	N/A	26	43	60.0%
Other Financing Sources	-	4,507,052	0.0%	N/A	0	505,802	0.0%
Total Revenues and Other Sources	1,776,562	11,262,052	15.8%	103.0%	1,724,775	7,083,256	24.4%
Public Works - Wastewater Collection	551,102	3,980,765	13.8%	93.4%	589,812	2,584,460	22.8%
Public Works - Wastewater Collection Debt	-	47,701	0.0%	N/A	-	43,631	0.0%
Public Works - Wastewater Treatment	848,542	5,932,884	14.3%	101.2%	838,887	3,361,546	25.0%
Public Works - Wastewater Treatment Debt	61,088	926,579	6.6%	N/A	61,088	127,142	48.0%
Contingency	-	223,028	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	1,460,731	11,110,957	13.1%	98.0%	1,489,787	6,116,779	24.4%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	315,831	151,095	209.0%	134.4%	234,988	966,477	24.3%
Beginning Fund Balance	7,572,951	5,168,802	146.5%	114.6%	6,606,474	6,606,474	100.0%
Ending Fund Balance	\$ 7,888,782	\$ 5,319,897	148.3%	115.3%	\$ 6,841,463	\$ 7,572,951	90.3%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	-	-					
Unassigned Fund Balance	\$ 7,888,782						



City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
 Preliminary as of September 30, 2025
 (25% 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	\$ 58,862	\$ 150,000	39.2%	59.7%	\$ 98,614	\$ 248,826	39.6%
Interest on Investments	23,879	110,000	21.7%	122.0%	19,575	112,113	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	82,741	870,250	9.5%	70.0%	118,189	360,939	32.7%
Materials and Services	-	-	N/A	N/A	-	-	N/A
Capital Outlay	-	490,875	0.0%	N/A	3,230	6,371	N/A
Contingency	-	-	N/A	N/A	-	-	N/A
Total Expenditures and Other Uses	-	490,875	0.0%	N/A	3,230	6,371	50.7%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	82,741	379,375	21.8%	72.0%	114,959	354,568	32.4%
Beginning Fund Balance	2,726,658	2,632,113	103.6%	N/A	2,372,090	2,372,090	N/A
Ending Fund Balance	\$ 2,809,399	\$ 3,011,488	93.3%	113.0%	\$ 2,487,049	\$ 2,726,658	91.2%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	2,809,399						
Unassigned Fund Balance	\$ -						



City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
 Preliminary as of September 30, 2025
 (25% 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
680 Stormwater Fund							
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A
Charges for Services - Rates	200,859	850,000	23.6%	103.1%	194,761	778,512	25.0%
Charges for Services - Misc. Service Fees	-	-	N/A	N/A	-	-	N/A
System Development Charges	-	-	N/A	N/A	-	-	N/A
Interest on Investments	17,679	84,000	21.0%	73.2%	24,164	95,489	25.3%
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>218,538</u>	<u>1,437,526</u>	15.2%	99.8%	<u>218,925</u>	<u>874,003</u>	25.0%
Public Works - Storm Water Operations	169,124	1,731,896	9.8%	81.1%	208,411	821,213	25.4%
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>169,124</u>	<u>1,765,276</u>	9.6%	81.1%	<u>208,411</u>	<u>832,157</u>	25.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	49,414	(327,750)	115.1%	469.9%	10,515	41,846	25.1%
Beginning Fund Balance	<u>2,136,737</u>	<u>2,012,050</u>	106.2%	102.0%	<u>2,094,891</u>	<u>2,094,891</u>	100.0%
Ending Fund Balance	<u>\$ 2,186,151</u>	<u>\$ 1,684,300</u>	129.8%	103.8%	<u>\$ 2,105,406</u>	<u>\$ 2,136,737</u>	98.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	-	-					
Unassigned Fund Balance	<u>\$ 2,186,151</u>						



City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary as of September 30, 2025
(25% 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
683 SDC Storm Fund								
System Development Charges - Wastewater	\$ 5,466	\$ 30,000	18.2%	97.7%	\$ 5,594	\$ 22,825	24.5%	
Interest on Investments	497	1,000	N/A	N/A	389	1,960	N/A	
Miscellaneous	-	-	N/A	N/A	-	-	N/A	
Other Financing Sources	-	-	N/A	N/A	-	-	N/A	
Total Revenues and Other Sources	<u>5,963</u>	<u>31,000</u>	19.2%	99.7%	<u>5,983</u>	<u>24,785</u>	24.1%	
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	<u>-</u>	<u>15,169</u>	0.0%	N/A	<u>-</u>	<u>-</u>	N/A	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	5,963	15,831	37.7%	99.7%	5,983	24,785	24.1%	
Beginning Fund Balance	<u>55,106</u>	<u>36,821</u>	149.7%	N/A	<u>30,321</u>	<u>30,321</u>	N/A	
Ending Fund Balance	<u>\$ 61,069</u>	<u>\$ 52,652</u>	116.0%	168.2%	<u>\$ 36,304</u>	<u>\$ 55,106</u>	65.9%	
Reconciliation of Fund Balance:								
Restricted and Committed Funds	61,069							
Unassigned Fund Balance	<u>\$ -</u>							



City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary as of September 30, 2025
(25% 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	Year 2025 End-of- Year Actuals	Year 2025 End-of- Year Actuals	
	Current Fiscal Year				Prior Fiscal Year				
690 Electric Fund									
Intergovernmental	\$ 76,130	\$ 210,000	36.3%	N/A	\$ -	\$ 185,554		0.0%	
Charges for Services - Rates	4,629,147	17,609,673	26.3%	107.2%	4,316,479	15,581,080		27.7%	
Charges for Services - Misc. Service Fees	52,918	268,000	19.7%	26.9%	196,566	343,727		57.2%	
Interest on Investments	62,380	296,000	21.1%	70.2%	88,857	329,899		26.9%	
Miscellaneous	18,152	292,000	6.2%	162.8%	11,152	56,106		19.9%	
Other Financing Sources	-	3,375,000	0.0%	N/A	-	-		N/A	
Total Revenues and Other Sources	<u>4,838,726</u>	<u>22,050,673</u>	21.9%	104.9%	<u>4,613,054</u>	<u>16,496,366</u>		28.0%	
Electric - Conservation	328,498	1,752,846	18.7%	132.2%	248,482	889,241		27.9%	
Electric - Supply	2,079,966	7,810,000	26.6%	102.9%	2,020,425	7,524,123		26.9%	
Electric - Distribution	2,075,916	9,767,037	21.3%	93.8%	2,212,031	8,903,077		24.8%	
Electric - Transmission	263,650	1,320,000	20.0%	88.0%	299,591	995,637		30.1%	
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>4,748,030</u>	<u>21,467,846</u>	22.1%	99.3%	<u>4,780,529</u>	<u>18,312,078</u>		26.1%	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	90,696	582,827	15.6%	-54.2%	(167,474)	(1,815,712)		9.2%	
Beginning Fund Balance	<u>7,621,813</u>	<u>8,961,820</u>	85.0%	80.8%	<u>9,437,525</u>	<u>9,437,525</u>		100.0%	
Ending Fund Balance	<u>\$ 7,712,509</u>	<u>\$ 9,544,647</u>	80.8%	83.2%	<u>\$ 9,270,051</u>	<u>\$ 7,621,813</u>		121.6%	
Reconciliation of Fund Balance:									
Restricted and Committed Funds	-								
Unassigned Fund Balance	<u>\$ 7,712,509</u>								



City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary as of September 30, 2025
(25% 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				
695 Telecommunications Fund									
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ -	\$ -		N/A	
Charges for Services - Rates	724,316	3,060,390	23.7%	106.2%	681,827	2,680,273		25.4%	
Charges for Services - Misc. Service Fees	-	-	N/A	N/A	-	-		N/A	
Interest on Investments	22,131	110,000	20.1%	65.2%	33,967	128,923		26.3%	
Miscellaneous	-	-	N/A	N/A	-	1,875		0.0%	
Total Revenues and Other Sources	<u>746,448</u>	<u>3,170,390</u>	23.5%	104.3%	<u>715,794</u>	<u>2,811,071</u>		25.5%	
Personnel Services	240,912	1,159,709	20.8%	96.5%	249,715	951,365		26.2%	
Materials & Services	337,598	1,538,897	21.9%	139.7%	241,575	1,358,651		17.8%	
Capital Outlay	53,175	980,344	5.4%	61.4%	86,582	288,467		30.0%	
Debt - Transfer to Debt Service Fund	-	-	N/A	0.0%	129,361	517,445		25.0%	
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>631,685</u>	<u>3,759,908</u>	16.8%	89.3%	<u>707,233</u>	<u>3,115,928</u>		22.7%	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	114,763	(589,518)	119.5%	1340.5%	8,561	(304,857)		-2.8%	
Beginning Fund Balance	<u>2,848,373</u>	<u>2,733,125</u>	104.2%	90.3%	<u>3,153,230</u>	<u>3,153,230</u>		100.0%	
Ending Fund Balance	<u>\$ 2,963,136</u>	<u>\$ 2,143,607</u>	138.2%	93.7%	<u>\$ 3,161,790</u>	<u>\$ 2,848,373</u>		111.0%	
Reconciliation of Fund Balance:									
Restricted and Committed Funds	-								
Unassigned Fund Balance	<u>\$ 2,963,136</u>								



City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary as of September 30, 2025
(25% 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	473,056	1,614,939	29.3%	109.2%	433,232	1,772,393	24.4%
Interest on Investments	17,945	70,000	25.6%	94.4%	19,008	81,682	23.3%
Miscellaneous	413	20,000	2.1%	N/A	715	7,703	9.3%
Transfer In (All Funds)	-	-	N/A	N/A	-	-	N/A
Total Revenues and Other Sources	<u>491,413</u>	<u>1,704,939</u>	28.8%	108.5%	<u>452,954</u>	<u>1,861,778</u>	24.3%
Personnel Services	21,454	136,989	15.7%	477.8%	4,490	4,490	100.0%
Materials and Services	1,391,628	1,482,566	93.9%	123.2%	1,129,212	1,349,725	83.7%
Contingency	-	48,587	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>1,413,082</u>	<u>1,668,142</u>	84.7%	124.6%	<u>1,133,703</u>	<u>1,354,215</u>	83.7%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(921,669)	36,797	-2504.7%	135.4%	(680,748)	507,563	-134.1%
Beginning Fund Balance	<u>2,610,622</u>	2,369,798	110.2%	124.1%	<u>2,103,059</u>	<u>2,103,059</u>	100.0%
Ending Fund Balance	<u>\$ 1,688,953</u>	<u>\$ 2,406,595</u>	70.2%	118.7%	<u>\$ 1,422,311</u>	<u>\$ 2,610,622</u>	54.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	-						
Unassigned Fund Balance	<u>\$ 1,688,953</u>						



City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary as of September 30, 2025
(25% 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	2,225,545	N/A
Contingency	-	-	N/A	N/A	-	-	N/A
Total Expenditures and Other Uses	-	-	N/A	N/A	2,225,545	2,225,545	N/A
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	-	-	0.0%	N/A	(2,225,545)	(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	\$ -	\$ -	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 September 30, 2025
(25% 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	Prior Fiscal Year		
	Current Fiscal Year								
730 Equipment Fund									
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A	N/A	N/A
Charges for Services - Internal	1,186,641	4,746,565	25.0%	101.3%	1,171,114	4,684,456	25.0%	25.0%	25.0%
Charges for Services - Misc. Service Fees	84,100	300,000	28.0%	116.1%	72,468	299,749	24.2%	24.2%	24.2%
Interest on Investments	69,093	297,000	23.3%	75.5%	91,524	359,062	25.5%	25.5%	25.5%
Miscellaneous	242,305	52,000	466.0%	333.7%	72,601	138,552	52.4%	52.4%	52.4%
Transfer In (General Fund)	-	473,607	0.0%	N/A	-	-	#DIV/0!	#DIV/0!	#DIV/0!
Total Revenues and Other Sources	<u>1,582,138</u>	<u>5,869,172</u>	27.0%	112.4%	<u>1,407,707</u>	<u>5,481,819</u>	25.7%	25.7%	25.7%
Public Works - Maintenance	603,139	2,681,677	22.5%	102.4%	588,717	2,487,239	23.7%	23.7%	23.7%
Public Works - Purchasing and Acquisition	107,662	2,271,000	4.7%	14.3%	750,554	2,663,150	28.2%	28.2%	28.2%
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>710,801</u>	<u>5,033,127</u>	14.1%	53.1%	<u>1,339,271</u>	<u>5,150,389</u>	26.0%	26.0%	26.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	871,337	836,045	104.2%	1273.2%	68,436	331,430	20.6%	20.6%	20.6%
Beginning Fund Balance	<u>7,589,751</u>	<u>7,471,284</u>	101.6%	104.6%	<u>7,258,321</u>	<u>7,258,321</u>	100.0%	100.0%	100.0%
Ending Fund Balance	<u>\$ 8,461,088</u>	<u>\$ 8,307,329</u>	101.9%	115.5%	<u>\$ 7,326,756</u>	<u>\$ 7,589,751</u>	96.5%	96.5%	96.5%
Reconciliation of Fund Balance:									
Restricted and Committed Funds	8,461,088								
Unassigned Fund Balance	<u>\$ 0</u>								



City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary as of September 30, 2025
(25% of Fiscal Year)

	Current Fiscal Year			Budget to Actual Percent Collected / Expended	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				Fiscal Year 2025 Year-to- Date Actuals	Preliminary Fiscal Year 2025 End-of- Year Actuals	
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	473,608	N/A	
Contingency	-	-	N/A	N/A	-	-	N/A	
Total Expenditures and Other Uses	-	-	N/A	N/A	473,608	473,608	N/A	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	-	-	0.0%	N/A	(473,608)	(473,608)	N/A	
Beginning Fund Balance	-	-	0.0%	N/A	473,608	473,608	N/A	
Ending Fund Balance	\$ -	\$ -	0.0%	N/A	\$ -	\$ -	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 September 30, 2025
(25% 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		
810 Cemetery Fund							
Charges for Services	\$ 3,207	\$ 17,442	18.4%	47.3%	\$ 6,775	\$ 23,828	28.4%
Interest on Investments	8,667	41,000	21.1%	73.2%	11,845	47,111	25.1%
Transfer In (General Fund)	500	500	100.0%	N/A	500	500	100.0%
Total Revenues and Other Sources	<u>12,375</u>	<u>58,942</u>	21.0%	64.7%	<u>19,121</u>	<u>71,439</u>	26.8%
Transfer Out (General Fund)	8,667	75,000	11.6%	73.2%	11,845	47,111	25.1%
Total Expenditures and Other Uses	<u>8,667</u>	<u>75,000</u>	11.6%	73.2%	<u>11,845</u>	<u>47,111</u>	25.1%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	3,707	(16,058)	123.1%	51.0%	7,275	24,328	29.9%
Beginning Fund Balance	<u>995,101</u>	<u>970,273</u>	102.6%	102.5%	<u>970,773</u>	<u>970,773</u>	100.0%
Ending Fund Balance	<u>\$ 998,808</u>	<u>\$ 954,215</u>	104.7%	102.1%	<u>\$ 978,048</u>	<u>\$ 995,101</u>	98.3%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	998,809						
Unassigned Fund Balance	<u>\$ (0)</u>						