



**City of Ashland**  
**Summary of Fund Balances**  
Preliminary as of October 31, 2025

| Fund                                  | Balance<br>October 31, 2025 | Balance<br>October 31, 2024 | Change From<br>FY 2025 | 2025-2026<br>Requirements | Over(Under)<br>Requirements |
|---------------------------------------|-----------------------------|-----------------------------|------------------------|---------------------------|-----------------------------|
| General Fund                          | \$ 8,987,703                | \$ 13,542,150               | \$ (4,554,447)         | 6,935,840                 | 130%                        |
| Parks General Fund                    | -                           | \$ (0)                      | 0                      | No Policy                 | N/A                         |
| Tourism Fund                          | 841,708                     | 839,504                     | 2,204                  | No Policy                 | N/A                         |
| Housing Fund                          | 108,510                     | 258,506                     | (149,995)              | No Policy                 | N/A                         |
| Community Block Grant Fund            | 24,208                      | 22,748                      | 1,460                  | No Policy                 | N/A                         |
| Reserve Fund                          | 2,004,647                   | 1,925,059                   | 79,588                 | No Policy                 | N/A                         |
| Street Fund                           | 3,414,762                   | 3,263,097                   | 151,665                | 1,243,454                 | 275%                        |
| SDC Street Fund                       | 2,964,312                   | 2,299,019                   | 665,292                | No Policy                 | N/A                         |
| Wildfire Risk Reduction Fund          | 136,296                     | -                           | 136,296                | 57,394                    | 237%                        |
| Airport Fund                          | 393,284                     | 366,397                     | 26,887                 | 162,862                   | 241%                        |
| Capital Improvements Fund             | (135,385)                   | 810,410                     | (945,795)              | No Policy                 | N/A                         |
| Parks Capital Improvements Fund       | 3,436,741                   | 3,602,991                   | (166,250)              | No Policy                 | N/A                         |
| SDC Parks Fund                        | 494,196                     | 437,422                     | 56,773                 | No Policy                 | N/A                         |
| Debt Service Fund                     | 1,065,719                   | 160,068                     | 905,651                | No Policy                 | N/A                         |
| Water Fund                            | 18,782,621                  | 19,883,072                  | (1,100,450)            | 3,021,117                 | 622%                        |
| SDC Water Fund                        | 802,113                     | 1,065,925                   | (263,812)              | No Policy                 | N/A                         |
| Wastewater Fund                       | 7,814,636                   | 7,024,096                   | 790,539                | 2,187,956                 | 357%                        |
| SDC Wastewater Fund                   | 2,824,511                   | 2,524,675                   | 299,836                | No Policy                 | N/A                         |
| Storm Drain Fund                      | 2,188,029                   | 2,111,477                   | 76,552                 | 237,612                   | 921%                        |
| SDC Storm Drain Fund                  | 62,463                      | 40,667                      | 21,796                 | No Policy                 | N/A                         |
| Electric Fund                         | 8,069,187                   | 9,018,473                   | (949,286)              | 4,648,750                 | 174%                        |
| Telecommunications Fund               | 3,009,617                   | 3,117,904                   | (108,286)              | 677,544                   | 444%                        |
| Insurance Services Fund               | 1,801,628                   | 1,542,060                   | 259,568                | 1,421,579                 | 127%                        |
| Health Benefits Fund                  | -                           | -                           | -                      | No Policy                 | N/A                         |
| Equipment Fund                        | 8,678,354                   | 6,893,938                   | 1,784,416              | 2,271,000                 | 382%                        |
| Parks Equipment Fund                  | -                           | -                           | -                      | No Policy                 | N/A                         |
| Cemetery Trust Fund                   | 1,000,303                   | 977,983                     | 22,320                 | No Policy                 | N/A                         |
|                                       | <u>\$ 78,770,163</u>        | <u>\$ 81,727,637</u>        | <u>\$ (2,957,474)</u>  |                           |                             |
| <b>Total Fund Balances</b>            | <u>\$ 78,770,163</u>        | <u>\$ 81,727,637</u>        | <u>\$ (2,957,474)</u>  |                           |                             |
| <u>Restricted and Committed Funds</u> |                             |                             |                        |                           |                             |
| Restricted                            | \$ 13,410,974               | \$ 17,160,976               | \$ (3,750,002)         |                           |                             |
| Committed                             | 23,901,413                  | 24,949,972                  | (1,048,559)            |                           |                             |
| Unassigned                            | 41,457,776                  | 39,616,689                  | 1,841,087              |                           |                             |
|                                       | <u>\$ 78,770,163</u>        | <u>\$ 81,727,637</u>        | <u>\$ (2,957,474)</u>  |                           |                             |
| <b>Total Fund Balances</b>            | <u>\$ 78,770,163</u>        | <u>\$ 81,727,637</u>        | <u>\$ (2,957,474)</u>  |                           |                             |



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

| Fund                              | Balance<br>October 31, 2025 | Balance<br>October 31, 2024 | Change From<br>FY 2025 |
|-----------------------------------|-----------------------------|-----------------------------|------------------------|
| General Fund                      | 8,228,852                   | \$ 13,597,098               | \$ (5,368,247)         |
| Tourism Fund                      | 853,672                     | 868,855                     | (15,183)               |
| Housing Fund                      | 108,511                     | 258,506                     | (149,996)              |
| Community Block Grant Fund        | 26,750                      | 27,288                      | (538)                  |
| Reserve Fund                      | 2,004,646                   | 1,925,058                   | 79,588                 |
| Street Fund                       | 3,139,497                   | 3,104,902                   | 34,595                 |
| SDC Street Fund                   | 2,956,452                   | 2,289,794                   | 666,659                |
| Wildfire Risk Reduction Fund      | 89,561                      | -                           | 89,561                 |
| Airport Fund                      | 406,561                     | 368,804                     | 37,757                 |
| Capital Improvements Fund         | 130,935                     | 827,927                     | (696,992)              |
| Parks Capital Improvements Fund   | 3,439,350                   | 3,602,690                   | (163,340)              |
| SDC Parks Fund                    | 493,146                     | 435,340                     | 57,806                 |
| Debt Service Fund                 | 1,061,393                   | 158,937                     | 902,455                |
| Water Fund                        | 17,402,681                  | 17,702,169                  | (299,487)              |
| SDC Water Fund                    | 857,820                     | 1,057,074                   | (199,254)              |
| Wastewater Fund                   | 6,792,208                   | 6,016,807                   | 775,401                |
| SDC Wastewater Fund               | 2,817,997                   | 2,507,506                   | 310,491                |
| Stormwater Fund                   | 2,059,935                   | 1,984,775                   | 75,160                 |
| SDC Stormwater Fund               | 62,126                      | 39,998                      | 22,128                 |
| Electric Fund                     | 7,721,107                   | 6,745,820                   | 975,287                |
| Telecommunications Fund           | 2,641,664                   | 2,760,577                   | (118,914)              |
| Insurance Services Fund           | 1,694,211                   | 1,404,179                   | 290,031                |
| Equipment Fund                    | 8,718,951                   | 7,614,031                   | 1,104,920              |
| Cemetery Trust Fund               | 997,577                     | 975,167                     | 22,410                 |
|                                   | \$ 74,705,602               | \$ 76,273,302               | \$ (1,567,700)         |
| <br><u>Manner of Investment</u>   |                             |                             |                        |
| General Banking Accounts          | 1,530,935                   | \$ 2,760,894                | \$ (1,229,959)         |
| Local Government Inv. Pool        | 44,198,137                  | 51,234,757                  | (7,036,621)            |
| City Investments                  | 28,976,530                  | 22,277,650                  | 6,698,880              |
|                                   | \$ 74,705,602               | \$ 76,273,302               | \$ (1,567,700)         |
| <b>Total Cash and Investments</b> | <b>\$ 74,705,602</b>        | <b>\$ 76,273,302</b>        | <b>\$ (1,567,700)</b>  |



**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
 Preliminary as of October 31, 2025  
 (33.33% of Fiscal Year)

|                                      | Current Fiscal Year                  |  |  |  | Prior Fiscal Year                         |   |   |
|--------------------------------------|--------------------------------------|--|--|--|---|---|---|
|                                      | Fiscal Year 2026<br>1st Year Actuals | Fiscal Year 2026<br>1st Year of Biennial<br>Budget | Budget to Actual<br>Percent<br>Collected /<br>Expended | Actual to Actual<br>Year-over-Year<br>Change | Fiscal Year 2025 Year-to-<br>Date Actuals | Preliminary Fiscal<br>Year 2025 End-of-<br>Year Actuals | Actual Percent<br>Collected /<br>Expended |
| <b>110 General Fund Revenues</b>     |                                      |  |  |  |   |   |   |
| Taxes                                | \$ 4,212,439                         | \$ 26,791,393                                      | 15.7%  | 115.7%                                       | \$ 3,640,922                              | \$ 24,424,056   | 14.9%                                     |
| Licenses and Permits                 | 346,768                              | 1,273,955  | 27.2%  | 74.9%  | 463,262                                   | 1,101,054   | 42.1%                                     |
| Intergovernmental                    | 284,311                              | 940,554  | 30.2%  | N/A  | 113,218                                   | 1,204,430   | 9.4%                                      |
| Charges for Services                 | 3,602,361                            | 10,907,625   | 33.0%  | 121.5%                                       | 2,965,429                                 | 11,121,520  | 26.7%                                     |
| Fines                                | 90,996                               | 229,500  | 39.6%  | 146.0%                                       | 62,309                                    | 182,961   | 34.1%                                     |
| Interest on Investments              | 146,078                              | 851,000  | 17.2%  | 47.8%  | 305,463                                   | 850,261   | 35.9%                                     |
| Miscellaneous                        | 33,660                               | 13,150   | 256.0%   | 24.5%  | 137,184                                   | 169,950   | 80.7%                                     |
| Transfer In (Street Fund)            | -                                    | 135,000  | 0.0%   | N/A  | -   | -   | N/A                                       |
| Transfer In (Parks General Fund)     | -                                    | -  | N/A  | N/A  | 631,966                                   | 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)               | 12,061                               | 75,000   | 16.1%  | 63.1%  | 19,112                                    | 47,111  | 40.6%                                     |
| Total Revenues and Other Sources     | 8,728,673                            | 42,539,722   | 20.5%  | 79.1%  | 11,038,018                                | 42,905,007  | 25.7%                                     |
| <b>110 General Fund Expenditures</b> |                                      |  |  |  |   |   |   |
| Administration Department            | 1,845,067                            | 4,320,512  | 42.7%  | 161.0%                                       | 1,145,670                                 | 3,477,326   | 32.9%                                     |
| Administration - Municipal Court     | 179,454                              | 574,893  | 31.2%  | 114.0%                                       | 157,439                                   | 559,658   | 28.1%                                     |
| Information Technology Department    | 497,097                              | 1,372,610  | 36.2%  | 80.1%  | 620,697                                   | 1,612,123   | 38.5%                                     |
| Finance Department                   | 1,074,755                            | 3,400,447  | 31.6%  | 102.8%                                       | 1,045,160                                 | 3,263,434   | 32.0%                                     |
| City Recorder                        | -                                    | -  | N/A  | 0.0%   | 87,532                                    | 268,303   | 32.6%                                     |
| Police Department                    | 2,951,504                            | 9,382,322  | 31.5%  | 97.2%  | 3,035,674                                 | 8,844,074   | 34.3%                                     |
| Fire and Rescue Department           | 3,812,320                            | 11,894,743   | 32.1%  | 97.0%  | 3,931,437                                 | 12,167,031  | 32.3%                                     |
| Public Works Department              | 1,317,475                            | 4,325,333  | 30.5%  | 87.0%  | 1,514,062                                 | 3,108,118   | 48.7%                                     |
| Community Development                | 724,146                              | 2,389,405  | 30.3%  | 104.6%                                       | 692,599                                   | 2,131,635   | 32.5%                                     |
| Parks Department                     | 2,510,671                            | 7,750,540  | 32.4%  | 108.1%                                       | 2,322,822                                 | 7,812,768   | 29.7%                                     |
| Transfer out (Tourism Fund)          | -                                    | 53,961   | 0.0%   | N/A  | -   | -   | N/A                                       |
| Transfer Out (Housing Fund)          | -                                    | 100,000  | 0.0%   | 0.0%   | -   | 100,000   | 0.0%                                      |
| Transfer Out (Capital Improvements)  | 200,000                              | 100,000  | 200.0%   | 0.0%   | -   | 1,064,446   | 0.0%                                      |
| Transfer Out (Debt Service Fund)     | -                                    | 153,000  | 0.0%   | 0.0%   | -   | 181,297   | 0.0%                                      |
| Transfer Out (Equipment Fund)        | -                                    | 473,607  | 0.0%   | N/A  | -   | -   | N/A                                       |
| Transfer Out (Cemetery Fund)         | 500                                  | 500  | 100.0%   | 100.0%                                       | 500                                       | 500   | 100.0%                                    |



**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**

Preliminary as of October 31, 2025

(33.33% of Fiscal Year)

|  | Fiscal Year 2026<br>1st Year Actuals | Fiscal Year 2026<br>1st Year of Biennial<br>Budget | Budget to Actual                   | Actual to Actual<br>Year-over-Year<br>Change | Preliminary Fiscal                        |                                   | Actual Percent<br>Collected /<br>Expended |
|--|--------------------------------------|--|------------------------------------|--|---|-----------------------------------|---|
|  |                                      |  | Percent<br>Collected /<br>Expended |  | Fiscal Year 2025 Year-to-<br>Date Actuals | Year 2025 End-of-<br>Year Actuals |   |
|  | Current Fiscal Year                  |  |                                    |  | Prior Fiscal Year                         |                                   |   |
| Contingency  | -                                    | 1,256,376  | 0.0%                               | N/A  | -   | -                                 | N/A                                       |
| Total Expenditures and Other Uses  | 15,112,988                           | 47,548,249   | 31.8%                              | 103.8%                                       | 14,553,593                                | 44,590,713                        | 32.6%                                     |
| Excess(Deficiency) of Revenues and Other Sources over<br>Expenditures and Other Uses | (6,384,315)                          | (5,008,527)  | -27.5%                             | 181.6%                                       | (3,515,575)                               | (1,685,706)                       | 208.6%                                    |
| Beginning Fund Balance   | <b>15,372,019</b>                    | 16,340,214   | 94.1%                              | 90.1%  | 17,057,725                                | 17,057,725                        | 100.0%                                    |
| Ending Fund Balance  | <b>\$ 8,987,703</b>                  | <b>\$ 11,331,687</b>                               | 79.3%                              | 66.4%  | <b>\$ 13,542,150</b>                      | <b>\$ 15,372,019</b>              | 88.1%                                     |
| <b>Reconciliation of Fund Balance:</b>   |                                      |  |                                    |  |   |                                   |   |
| Restricted and Committed Funds   |                                      | 1,258,633  |                                    |  |   |                                   |   |
| Unassigned Fund Balance  |                                      | <b>\$ 7,729,070</b>                                |                                    |  |   |                                   |   |



**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
 Preliminary as of October 31, 2025  
 (33.33% of Fiscal Year)

|  | Fiscal Year 2026                     |                                | Budget to Actual                   | Actual to Actual         | Preliminary Fiscal                        |                                   | Actual Percent          |
|--|--------------------------------------|--------------------------------|------------------------------------|--------------------------|---|-----------------------------------|-------------------------|
|  | Fiscal Year 2026<br>1st Year Actuals | 1st Year of Biennial<br>Budget | Percent<br>Collected /<br>Expended | Year-over-Year<br>Change | Fiscal Year 2025 Year-to-<br>Date Actuals | Year 2025 End-of-<br>Year Actuals | Collected /<br>Expended |
|  | Current Fiscal Year                  |                                |                                    |                          | Prior Fiscal Year                         |                                   |                         |
| <b>211 Parks General Fund</b>  |                                      |                                |                                    |                          |   |                                   |                         |
| 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                                   | 631,966                           | N/A                     |
| Contingency  | -                                    | -                              | N/A                                | N/A                      | -   | -                                 | N/A                     |
| Total Expenditures and Other Uses  | -                                    | -                              | N/A                                | N/A                      | 631,966                                   | 631,966                           | N/A                     |
| Excess(Deficiency) of Revenues and Other Sources over<br>Expenditures and Other Uses | -                                    | -                              | N/A                                | N/A                      | (631,966)                                 | (631,966)                         | N/A                     |
| Beginning Fund Balance   | -                                    | -                              | N/A                                | N/A                      | 631,966                                   | 631,966                           | N/A                     |
| Ending Fund Balance  | \$ -                                 | \$ -                           | N/A                                | N/A                      | \$ (0)                                    | \$ -                              | N/A                     |
| <b>Reconciliation of Fund Balance:</b>   |                                      |                                |                                    |                          |   |                                   |                         |
| Restricted and Committed Funds   | -                                    | -                              |                                    |                          |   |                                   |                         |
| Unassigned Fund Balance  | \$ -                                 | -                              |                                    |                          |   |                                   |                         |



**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
 Preliminary as of October 31, 2025  
 (33.33% of Fiscal Year)

|  | Current Fiscal Year                  |  |  | Actual to Actual<br>Year-over-Year<br>Change | Prior Fiscal Year                         |   | Actual Percent<br>Collected /<br>Expended |
|--|--------------------------------------|--|--|--|---|---|---|
|  | Fiscal Year 2026<br>1st Year Actuals | Fiscal Year 2026<br>1st Year of Biennial<br>Budget | Budget to Actual<br>Percent<br>Collected /<br>Expended |  | Fiscal Year 2025 Year-to-<br>Date Actuals | Preliminary Fiscal<br>Year 2025 End-of-<br>Year Actuals |   |
| <b>230 Tourism Fund</b>  |                                      |  |  |  |   |   |   |
| Taxes  | \$ 321,286                           | \$ 900,000   | 35.7%  | N/A  | \$ 259,445                                | \$ 922,661  | 28.1%                                     |
| Interest on Investments  | 10,260                               | 39,000   | 26.3%  | 61.5%  | 16,673                                    | 42,129  | 39.6%                                     |
| Miscellaneous  | -                                    | -  | N/A  | N/A  | -   | -   | N/A                                       |
| Transfer In (General Fund)   | -                                    | 53,961   | 0.0%   | N/A  | -   | -   | N/A                                       |
| Total Revenues and Other Sources   | <u>331,546</u>                       | <u>992,961</u>                                     | <u>33.4%</u>   | <u>120.1%</u>                                | <u>276,118</u>                            | <u>964,790</u>  | <u>28.6%</u>                              |
| Personnel Services   | 30,984                               | 91,426   | 33.9%  | 111.1%                                       | 27,878                                    | 86,120  | 32.4%                                     |
| Materials and Services   | 381,474                              | 941,900  | 40.5%  | 97.6%  | 390,853                                   | 938,166   | 41.7%                                     |
| Contingency  | -                                    | 31,000   | 0.0%   | N/A  | -   | -   | N/A                                       |
| Total Expenditures and Other Uses  | <u>412,459</u>                       | <u>1,064,326</u>                                   | <u>38.8%</u>   | <u>98.5%</u>                                 | <u>418,730</u>                            | <u>1,024,286</u>  | <u>40.9%</u>                              |
| Excess(Deficiency) of Revenues and Other Sources over<br>Expenditures and Other Uses | (80,913)                             | (71,365)   | -13.4%   | 56.7%  | (142,613)                                 | (59,496)  | 239.7%                                    |
| Beginning Fund Balance   | <u>922,621</u>                       | <u>382,937</u>                                     | <u>240.9%</u>  | <u>93.9%</u>                                 | <u>982,117</u>                            | <u>982,117</u>  | <u>100.0%</u>                             |
| Ending Fund Balance  | <u>\$ 841,708</u>                    | <u>\$ 311,572</u>                                  | <u>270.1%</u>  | <u>100.3%</u>                                | <u>\$ 839,504</u>                         | <u>\$ 922,621</u>                                       | <u>91.0%</u>                              |
| <b>Reconciliation of Fund Balance:</b>   |                                      |  |  |  |   |   |   |
| Restricted and Committed Funds   | 841,708                              |  |  |  |   |   |   |
| Unassigned Fund Balance  | <u>\$ -</u>                          |  |  |  |   |   |   |



**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
Preliminary as of October 31, 2025  
(33.33% of Fiscal Year)

|  | Current Fiscal Year                  |  |  | Actual to Actual<br>Year-over-Year<br>Change | Prior Fiscal Year                         |   | Actual Percent<br>Collected /<br>Expended |
|--|--------------------------------------|--|--|--|---|---|---|
|  | Fiscal Year 2026<br>1st Year Actuals | Fiscal Year 2026<br>1st Year of Biennial<br>Budget | Budget to Actual<br>Percent<br>Collected /<br>Expended |  | Fiscal Year 2025 Year-to-<br>Date Actuals | Preliminary Fiscal<br>Year 2025 End-of-<br>Year Actuals |   |
| <b>240 Housing Fund</b>  |                                      |  |  |  |   |   |   |
| Taxes  | \$ -                                 | \$ -   | N/A  | N/A  | \$ -                                      | \$ -  | N/A                                       |
| Intergovernmental  | -                                    | -  | N/A  | N/A  | -   | -   | N/A                                       |
| Interest on Investments  | 1,772                                | 8,000  | 22.1%  | 30.2%  | 5,864                                     | 12,894  | 45.5%                                     |
| Miscellaneous  | -                                    | -  | N/A  | N/A  | -   | -   | N/A                                       |
| Transfer In (General Fund)   | -                                    | 100,000  | 0.0%   | N/A  | -   | 100,000   | N/A                                       |
| <b>Total Revenues and Other Sources</b>  | <b>1,772</b>                         | <b>108,000</b>                                     | <b>1.6%</b>  | <b>30.2%</b>                                 | <b>5,864</b>                              | <b>112,894</b>  | <b>5.2%</b>                               |
| 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                                       |
| <b>Total Expenditures and Other Uses</b>   | <b>20,738</b>                        | <b>218,642</b>                                     | <b>9.5%</b>  | <b>N/A</b>                                   | <b>-</b>                                  | <b>238,060</b>  | <b>0.0%</b>                               |
| Excess(Deficiency) of Revenues and Other Sources over<br>Expenditures and Other Uses | (18,966)                             | (110,642)  | 82.9%  | -323.5%                                      | 5,864                                     | (125,166)   | -4.7%                                     |
| Beginning Fund Balance   | <b>127,476</b>                       | 110,642  | 115.2%   | 50.5%  | 252,642                                   | 252,642   | 100.0%                                    |
| Ending Fund Balance  | <b>\$ 108,510</b>                    | \$ -   | 0.0%   | 42.0%  | <b>\$ 258,506</b>                         | <b>\$ 127,476</b>                                       | 202.8%                                    |
| <b>Reconciliation of Fund Balance:</b>   |                                      |  |  |  |   |   |   |
| Restricted and Committed Funds   | 108,510                              |  |  |  |   |   |   |
| Unassigned Fund Balance  | \$ -                                 |  |  |  |   |   |   |



**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
 Preliminary as of October 31, 2025  
 (33.33% of Fiscal Year)

|  | Fiscal Year 2026                     |                                | Budget to Actual                   | Actual to Actual<br>Year-over-Year<br>Change | Preliminary Fiscal                        |                                   | Actual Percent<br>Collected /<br>Expended |
|--|--------------------------------------|--------------------------------|------------------------------------|--|---|-----------------------------------|---|
|  | Fiscal Year 2026<br>1st Year Actuals | 1st Year of Biennial<br>Budget | Percent<br>Collected /<br>Expended |  | Fiscal Year 2025 Year-to-<br>Date Actuals | Year 2025 End-of-<br>Year Actuals |   |
|  | Current Fiscal Year                  |                                |                                    |  | Prior Fiscal Year                         |                                   |   |
| <b>250 Community Development Block Fund</b>  |                                      |                                |                                    |  |   |                                   |   |
| Intergovernmental  | \$ -                                 | \$ 281,943                     | 0.0%                               | N/A  | \$ -                                      | \$ 191,762                        | 0.0%                                      |
| Total Revenues and Other Sources   | -                                    | 281,943                        | 0.0%                               | N/A  | -   | 191,762                           | 0.0%                                      |
| Personnel Services   | 12,409                               | 39,536                         | 31.4%                              | 89.5%  | 13,869                                    | 32,527                            | 42.6%                                     |
| Materials and Services   | -                                    | 279,026                        | 0.0%                               | N/A  | -   | 159,235                           | 0.0%                                      |
| Total Expenditures and Other Uses  | 12,409                               | 318,562                        | 3.9%                               | 89.5%  | 13,869                                    | 191,762                           | 7.2%                                      |
| Excess(Deficiency) of Revenues and Other Sources over<br>Expenditures and Other Uses | (12,409)                             | (36,619)                       | 66.1%                              | 89.5%  | (13,869)                                  | -                                 | N/A                                       |
| Beginning Fund Balance   | 36,617                               | 36,619                         | 100.0%                             | 100.0%                                       | 36,617                                    | 36,617                            | 100.0%                                    |
| Ending Fund Balance  | \$ 24,208                            | \$ -                           | 0.0%                               | 106.4%                                       | \$ 22,748                                 | \$ 36,617                         | 62.1%                                     |
| <b>Reconciliation of Fund Balance:</b>   |                                      |                                |                                    |  |   |                                   |   |
| Restricted and Committed Funds   | 24,208                               |                                |                                    |  |   |                                   |   |
| Unassigned Fund Balance  | \$ -                                 |                                |                                    |  |   |                                   |   |



**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**

Preliminary as of October 31, 2025

(33.33% of Fiscal Year)

|  | Fiscal Year 2026                     |                                | Budget to Actual                   | Actual to Actual         | Preliminary Fiscal                        |                                   | Actual Percent          |
|--|--------------------------------------|--------------------------------|------------------------------------|--------------------------|---|-----------------------------------|-------------------------|
|  | Fiscal Year 2026<br>1st Year Actuals | 1st Year of Biennial<br>Budget | Percent<br>Collected /<br>Expended | Year-over-Year<br>Change | Fiscal Year 2025 Year-to-<br>Date Actuals | Year 2025 End-of-<br>Year Actuals | Collected /<br>Expended |
|  | Current Fiscal Year                  |                                |                                    |                          | Prior Fiscal Year                         |                                   |                         |
| <b>255 Reserve Fund</b>  |                                      |                                |                                    |                          |   |                                   |                         |
| Interest on Investments  | \$ 24,101                            | \$ 82,000                      | 29.4%                              | 64.3%                    | \$ 37,507                                 | \$ 92,994                         | 40.3%                   |
| Total Revenues and Other Sources   | 24,101                               | 82,000                         | 29.4%                              | 29.4%                    | 37,507                                    | 92,994                            | 40.3%                   |
| Interfund Loan (Health Benefits Fund)  | -                                    | -                              | N/A                                | N/A                      | -   | -                                 | N/A                     |
| Operating Transfer out   | -                                    | -                              | N/A                                | N/A                      | -   | -                                 | N/A                     |
| Total Expenditures and Other Uses  | -                                    | -                              | N/A                                | N/A                      | -   | -                                 | N/A                     |
| Excess(Deficiency) of Revenues and Other Sources over<br>Expenditures and Other Uses | 24,101                               | 82,000                         | 29.4%                              | 64.3%                    | 37,507                                    | 92,994                            | 40.3%                   |
| Beginning Fund Balance   | <b>1,980,546</b>                     | 1,987,552                      | 99.6%                              | 104.9%                   | 1,887,552                                 | 1,887,552                         | 100.0%                  |
| Ending Fund Balance  | <b>\$ 2,004,647</b>                  | <b>\$ 2,069,552</b>            | 96.9%                              | 104.1%                   | <b>\$ 1,925,059</b>                       | <b>\$ 1,980,546</b>               | 97.2%                   |
| <b>Reconciliation of Fund Balance:</b>   |                                      |                                |                                    |                          |   |                                   |                         |
| Restricted and Committed Funds   | 2,004,647                            |                                |                                    |                          |   |                                   |                         |
| Unassigned Fund Balance  | <u>\$ 0</u>                          |                                |                                    |                          |   |                                   |                         |



**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
Preliminary as of October 31, 2025  
(33.33% of Fiscal Year)

|  | Current Fiscal Year                  |  |  |  | Prior Fiscal Year                         |   |   |  |
|--|--------------------------------------|--|--|--|---|---|---|--|
|  | Fiscal Year 2026<br>1st Year Actuals | Fiscal Year 2026<br>1st Year of Biennial<br>Budget | Budget to Actual<br>Percent<br>Collected /<br>Expended | Actual to Actual<br>Year-over-Year<br>Change | Fiscal Year 2025 Year-to-<br>Date Actuals | Preliminary Fiscal<br>Year 2025 End-of-<br>Year Actuals | Actual Percent<br>Collected /<br>Expended |  |
| <b>260 Street Fund</b>   |                                      |  |  |  |   |   |   |  |
| Taxes  | \$ 211,219                           | \$ 2,600,000                                       | 8.1%   | 148.4%                                       | \$ 142,345                                | \$ 2,216,306  | 6.4%                                      |  |
| Intergovernmental  | 597,437                              | 1,753,294  | 34.1%  | 104.6%                                       | 571,014                                   | 1,744,738   | 32.7%                                     |  |
| Charges for Services - Rates   | 568,751                              | 1,756,100  | 32.4%  | 101.0%                                       | 563,086                                   | 1,584,730   | 35.5%                                     |  |
| 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%   | 0.0%   | 4,915                                     | 4,915   | 100.0%                                    |  |
| Interest on Investments  | 33,936                               | 80,000   | 42.4%  | 47.1%  | 72,096                                    | 165,230   | 43.6%                                     |  |
| Miscellaneous  | -                                    | -  | N/A  | N/A  | -   | 2,801   | 0.0%                                      |  |
| Other Financing Sources  | -                                    | 7,215,157  | 0.0%   | N/A  | -   | -   | N/A                                       |  |
| <b>Total Revenues and Other Sources</b>  | <b>1,411,344</b>                     | <b>13,422,551</b>                                  | <b>10.5%</b>   | <b>104.3%</b>                                | <b>1,353,456</b>                          | <b>5,718,719</b>  | <b>23.7%</b>                              |  |
| Public Works - Ground Maintenance  | -                                    | -  | N/A  | 0.0%   | 87,230                                    | 214,089   | 40.7%                                     |  |
| Public Works - Street Operations   | 2,148,438                            | 9,974,612  | 21.5%  | 91.0%  | 2,360,229                                 | 5,707,140   | 41.4%                                     |  |
| Public Works - Street Operations Debt  | -                                    | 429,625  | 0.0%   | 0.0%   | 78,531                                    | 81,266  | 96.6%                                     |  |
| 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                                       |  |
| <b>Total Expenditures and Other Uses</b>   | <b>2,148,438</b>                     | <b>10,666,730</b>                                  | <b>20.1%</b>   | <b>85.1%</b>                                 | <b>2,525,990</b>                          | <b>6,002,495</b>  | <b>42.1%</b>                              |  |
| Excess(Deficiency) of Revenues and Other Sources over<br>Expenditures and Other Uses | (737,094)                            | 2,755,821  | -26.7%   | 62.9%  | (1,172,535)                               | (283,776)   | 413.2%                                    |  |
| Beginning Fund Balance   | <b>4,151,856</b>                     | 3,815,163  | 108.8%   | 93.6%  | 4,435,632                                 | 4,435,632   | 100.0%                                    |  |
| Ending Fund Balance  | <b>\$ 3,414,762</b>                  | <b>\$ 6,570,984</b>                                | <b>52.0%</b>   | <b>104.6%</b>                                | <b>\$ 3,263,097</b>                       | <b>\$ 4,151,856</b>                                     | <b>78.6%</b>                              |  |
| <b>Reconciliation of Fund Balance:</b>   |                                      |  |  |  |   |   |   |  |
| Restricted and Committed Funds   | 3,414,762                            |  |  |  |   |   |   |  |
| Unassigned Fund Balance  | <u>\$ 0</u>                          |  |  |  |   |   |   |  |



**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
Preliminary as of October 31, 2025  
(33.33% of Fiscal Year)

|  | Fiscal Year 2026                     |                                | Budget to Actual                   | Actual to Actual         | Preliminary Fiscal                        |                                   | Actual Percent          |
|--|--------------------------------------|--------------------------------|------------------------------------|--------------------------|---|-----------------------------------|-------------------------|
|  | Fiscal Year 2026<br>1st Year Actuals | 1st Year of Biennial<br>Budget | Percent<br>Collected /<br>Expended | Year-over-Year<br>Change | Fiscal Year 2025 Year-to-<br>Date Actuals | Year 2025 End-of-<br>Year Actuals | Collected /<br>Expended |
|  | Current Fiscal Year                  |                                |                                    |                          | Prior Fiscal Year                         |                                   |                         |
| <b>263 SDC Street Fund</b>   |                                      |                                |                                    |                          |   |                                   |                         |
| System Development Charges   | \$ 42,449                            | \$ 150,000                     | 28.3%                              | 52.0%                    | \$ 81,590                                 | \$ 214,998                        | 37.9%                   |
| Interest on Investments  | 43,262                               | 100,000                        | 43.3%                              | 91.6%                    | 47,233                                    | 125,608                           | 37.6%                   |
| Other Financing Sources  | -                                    | -                              | N/A                                | N/A                      | -   | 536,427                           | N/A                     |
| Total Revenues and Other Sources   | <u>85,711</u>                        | <u>250,000</u>                 | <u>34.3%</u>                       | <u>66.5%</u>             | <u>128,823</u>                            | <u>877,033</u>                    | <u>14.7%</u>            |
| Materials and Services   | -                                    | 25,000                         | 0.0%                               | N/A                      | -   | -                                 | N/A                     |
| Capital Outlay   | -                                    | 25,425                         | 0.0%                               | N/A                      | -   | 116,431                           | 0.0%                    |
| Debt Service   | 52,197                               | 150,000                        | 34.8%                              | N/A                      | -   | -                                 | N/A                     |
| Contingency  | -                                    | 750                            | 0.0%                               | N/A                      | -   | -                                 | N/A                     |
| Total Expenditures and Other Uses  | <u>52,197</u>                        | <u>201,175</u>                 | <u>25.9%</u>                       | <u>N/A</u>               | <u>-</u>                                  | <u>116,431</u>                    | <u>0.0%</u>             |
| Excess(Deficiency) of Revenues and Other Sources over<br>Expenditures and Other Uses | 33,514                               | 48,825                         | 68.6%                              | 26.0%                    | 128,823                                   | 760,602                           | 16.9%                   |
| Beginning Fund Balance   | <u>2,930,798</u>                     | <u>2,120,196</u>               | <u>138.2%</u>                      | <u>N/A</u>               | <u>2,170,196</u>                          | <u>2,170,196</u>                  | <u>100.0%</u>           |
| Ending Fund Balance  | <u>\$ 2,964,312</u>                  | <u>\$ 2,169,021</u>            | <u>136.7%</u>                      | <u>128.9%</u>            | <u>\$ 2,299,019</u>                       | <u>\$ 2,930,798</u>               | <u>78.4%</u>            |
| <b>Reconciliation of Fund Balance:</b>   |                                      |                                |                                    |                          |   |                                   |                         |
| Restricted and Committed Funds   | <u>2,964,312</u>                     |                                |                                    |                          |   |                                   |                         |
| Unassigned Fund Balance  | <u>\$ -</u>                          |                                |                                    |                          |   |                                   |                         |



**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
Preliminary as of October 31, 2025  
(33.33% of Fiscal Year)

|  | Current Fiscal Year                  |  |  | Actual to Actual<br>Year-over-Year<br>Change | Prior Fiscal Year                        |   | Actual Percent<br>Collected /<br>Expended |
|--|--------------------------------------|--|--|--|--|---|---|
|  | Fiscal Year 2026<br>1st Year Actuals | Fiscal Year 2026<br>1st Year of Biennial<br>Budget | Budget to Actual<br>Percent<br>Collected /<br>Expended |  | Fiscal Year 2025<br>Year-to-Date Actuals | Preliminary Fiscal<br>Year 2025 End-of-<br>Year Actuals |   |
| <b>265 Wildfire Risk Reduction Fund</b>  |                                      |  |  |  |  |   |   |
| Taxes  | \$ 258,162                           | \$ 938,898   | 27.5%  | N/A  | \$ -                                     | \$ -  | N/A                                       |
| Intergovernmental  | -                                    | 192,918  | 0.0%   | N/A  | -  | -   | N/A                                       |
| Interest on Investments  | 262                                  | -  | N/A  | N/A  | -  | -   | N/A                                       |
| Transfer In (Water Fund)   | 50,000                               | 50,000   | 100.0%   | N/A  | -  | -   | N/A                                       |
| <b>Total Revenues and Other Sources</b>  | <b>308,424</b>                       | <b>1,181,816</b>                                   | <b>26.1%</b>   | <b>N/A</b>                                   | <b>-</b>                                 | <b>-</b>  | <b>N/A</b>                                |
| Personnel Services   | 158,640                              | 652,939  | 24.3%  | N/A  | -  | -   | N/A                                       |
| Materials and Services   | 13,488                               | 112,318  | 12.0%  | N/A  | -  | -   | N/A                                       |
| Contingency  | -                                    | 22,958   | 0.0%   | N/A  | -  | -   | N/A                                       |
| <b>Total Expenditures and Other Uses</b>   | <b>172,128</b>                       | <b>788,215</b>                                     | <b>21.8%</b>   | <b>N/A</b>                                   | <b>-</b>                                 | <b>-</b>  | <b>N/A</b>                                |
| Excess(Deficiency) of Revenues and Other Sources over<br>Expenditures and Other Uses | 136,296                              | 393,601  | 34.6%  | N/A  | -  | -   | N/A                                       |
| Beginning Fund Balance   | -                                    | -  | 0.0%   | N/A  | -  | -   | N/A                                       |
| Ending Fund Balance  | \$ 136,296                           | \$ 393,601   | 34.6%  | N/A  | \$ -                                     | \$ -  | N/A                                       |
| <b>Reconciliation of Fund Balance:</b>   |                                      |  |  |  |  |   |   |
| Restricted and Committed Funds   | -                                    |  |  |  |  |   |   |
| Unassigned Fund Balance  | \$ 136,296                           |  |  |  |  |   |   |



**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
Preliminary as of October 31, 2025  
(33.33% of Fiscal Year)

|  | Current Fiscal Year                  |  |  |  | Prior Fiscal Year                         |   |   |
|--|--------------------------------------|--|--|--|---|---|---|
|  | Fiscal Year 2026<br>1st Year Actuals | Fiscal Year 2026<br>1st Year of Biennial<br>Budget | Budget to Actual<br>Percent<br>Collected /<br>Expended | Actual to Actual<br>Year-over-Year<br>Change | Fiscal Year 2025 Year-to-<br>Date Actuals | Preliminary Fiscal<br>Year 2025 End-of-<br>Year Actuals | Actual Percent<br>Collected /<br>Expended |
| <b>280</b>   | <b>Airport Fund</b>                  |  |  |  |   |   |   |
| Intergovernmental  | \$ -                                 | \$ 1,314,000                                       | 0.0%   | N/A  | \$ -                                      | \$ (4,035)  | 0.0%                                      |
| Charges for Services - Rates   | 77,337                               | 190,000  | 40.7%  | 180.1%                                       | 42,930                                    | 191,287   | 22.4%                                     |
| Interest on Investments  | 5,030                                | 10,000   | 50.3%  | 80.7%  | 6,235                                     | 17,903  | 34.8%                                     |
| Miscellaneous  | -                                    | -  | N/A  | N/A  | -   | 2,000   | 0.0%                                      |
| Other Financing Sources  | -                                    | 171,000  | 0.0%   | N/A  | -   | -   | N/A                                       |
| Total Revenues and Other Sources   | <u>82,367</u>                        | <u>1,685,000</u>                                   | 4.9%   | 167.5%                                       | <u>49,165</u>                             | <u>207,155</u>  | 23.7%                                     |
| Materials and Services   | 65,697                               | 209,718  | 31.3%  | 324.4%                                       | 20,254                                    | 73,572  | 27.5%                                     |
| Capital Outlay   | 54,479                               | 1,520,000  | 3.6%   | N/A  | -   | 39,975  | 0.0%                                      |
| Contingency  | -                                    | 6,292  | 0.0%   | N/A  | -   | -   | N/A                                       |
| Total Expenditures and Other Uses  | <u>120,176</u>                       | <u>1,736,010</u>                                   | 6.9%   | 593.3%                                       | <u>20,254</u>                             | <u>113,547</u>  | 17.8%                                     |
| Excess(Deficiency) of Revenues and Other Sources over<br>Expenditures and Other Uses | (37,809)                             | (51,010)   | 25.9%  | -130.8%                                      | 28,911                                    | 93,608  | 30.9%                                     |
| Beginning Fund Balance   | <u>431,093</u>                       | <u>242,850</u>                                     | 177.5%   | 127.7%                                       | <u>337,485</u>                            | <u>337,485</u>  | 100.0%                                    |
| Ending Fund Balance  | <u>\$ 393,284</u>                    | <u>\$ 191,840</u>                                  | 205.0%   | 107.3%                                       | <u>\$ 366,397</u>                         | <u>\$ 431,093</u>                                       | 85.0%                                     |
| <b>Reconciliation of Fund Balance:</b>   |                                      |  |  |  |   |   |   |
| Restricted and Committed Funds   | 393,284                              |  |  |  |   |   |   |
| Unassigned Fund Balance  | <u>\$ 0</u>                          |  |  |  |   |   |   |



**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
 Preliminary as of October 31, 2025  
 (33.33% of Fiscal Year)

|   | Current Fiscal Year               |  |   | Prior Fiscal Year                      |                                       | Actual Percent Collected / Expended |  |
|---|-----------------------------------|--|---|--|---------------------------------------|-------------------------------------|--|
|   | Fiscal Year 2026 1st Year Actuals | Fiscal Year 2026 1st Year of Biennial Budget | Budget to Actual Percent Collected / Expended | Actual to Actual Year-over-Year Change | Fiscal Year 2025 Year-to-Date Actuals |                                     | Preliminary Fiscal Year 2025 End-of-Year Actuals |
| <b>410 Capital Improvements Fund</b>  |                                   |  |   |  |                                       |                                     |  |
| Intergovernmental   | \$ -                              | \$ -   | N/A   | N/A                                    | \$ -                                  | \$ -                                | N/A  |
| Charges for Services - Misc. Service fees   | 815                               | -  | N/A   | N/A                                    | 53,088                                | (159,264)                           | -33.3%   |
| Interest on Investments   | 5,926                             | 22,000                                       | 26.9%   | 31.0%                                  | 19,144                                | 37,072                              | 51.6%  |
| Miscellaneous   | -                                 | -  | N/A   | N/A                                    | -                                     | -                                   | N/A  |
| Transfer In (General Fund)  | 200,000                           | 100,000                                      | 200.0%  | N/A                                    | -                                     | 1,064,446                           | 0.0%   |
| <b>Total Revenues and Other Sources</b>   | <b>206,741</b>                    | <b>122,000</b>                               | <b>169.5%</b>                                 | <b>286.2%</b>                          | <b>72,232</b>                         | <b>942,254</b>                      | <b>7.7%</b>                                      |
| Public Works - Capital Outlay   | 714,866                           | 636,634                                      | 112.3%  | 298.6%                                 | 239,366                               | 1,547,059                           | 15.5%  |
| 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  |
| <b>Total Expenditures and Other Uses</b>  | <b>714,866</b>                    | <b>636,634</b>                               | <b>112.3%</b>                                 | <b>298.6%</b>                          | <b>239,366</b>                        | <b>1,547,059</b>                    | <b>15.5%</b>                                     |
| Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses | (508,124)                         | (514,634)                                    | 1.3%  | 304.0%                                 | (167,134)                             | (604,805)                           | 27.6%  |
| Beginning Fund Balance  | <b>372,739</b>                    | 514,634                                      | 72.4%   | 38.1%                                  | 977,544                               | 977,544                             | 100.0%   |
| Ending Fund Balance   | <b>\$ (135,385)</b>               | \$ -   | 0.0%  | -16.7%                                 | <b>\$ 810,410</b>                     | <b>\$ 372,739</b>                   | 217.4%   |
| <b>Reconciliation of Fund Balance:</b>  |                                   |  |   |  |                                       |                                     |  |
| Restricted and Committed Funds  | -                                 |  |   |  |                                       |                                     |  |
| Unassigned Fund Balance   | <b>\$ (135,385)</b>               |  |   |  |                                       |                                     |  |



**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
Preliminary as of October 31, 2025  
(33.33% of Fiscal Year)

|  | Current Fiscal Year                  |  |  | Actual to Actual         |   | Prior Fiscal Year                                       |        | Actual Percent<br>Collected /<br>Expended |
|--|--------------------------------------|--|--|--------------------------|---|---|--------|---|
|  | Fiscal Year 2026<br>1st Year Actuals | Fiscal Year 2026<br>1st Year of Biennial<br>Budget | Budget to Actual<br>Percent<br>Collected /<br>Expended | Year-over-Year<br>Change | Fiscal Year 2025 Year-to-<br>Date Actuals | Preliminary Fiscal<br>Year 2025 End-of-<br>Year Actuals |        |   |
| <b>411 Parks Capital Improvement Fund</b>  |                                      |  |  |                          |   |   |        |   |
| Taxes  | \$ 72,335                            | \$ 885,000   | 8.2%   | 148.4%                   | \$ 48,748                                 | \$ 759,009  | 6.4%   |   |
| Intergovernmental  | 21,420                               | 860,000  | 2.5%   | N/A                      | -   | -   | N/A    |   |
| Interest on Investments  | 39,923                               | 143,000  | 27.9%  | 57.6%                    | 69,359                                    | 169,874   | 40.8%  |   |
| Miscellaneous  | -                                    | -  | N/A  | N/A                      | -   | -   | N/A    |   |
| Total Revenues and Other Sources   | <u>133,678</u>                       | <u>1,888,000</u>                                   | 7.1%   | 113.2%                   | <u>118,107</u>                            | <u>928,883</u>  | 12.7%  |   |
| Materials and Services   | -                                    | -  | N/A  | N/A                      | -   | -   | N/A    |   |
| Capital Outlay   | 36,257                               | 4,093,000  | 0.9%   | 42.0%                    | 86,366                                    | 552,625   | 15.6%  |   |
| 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>36,257</u>                        | <u>4,651,545</u>                                   | 0.8%   | 42.0%                    | <u>86,366</u>                             | <u>1,160,813</u>  | 7.4%   |   |
| Excess(Deficiency) of Revenues and Other Sources over<br>Expenditures and Other Uses | 97,421                               | (2,763,545)  | 103.5%   | 306.9%                   | 31,741                                    | (231,930)   | -13.7% |   |
| 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>\$ 3,436,741</u>                  | <u>\$ 1,170,829</u>                                | 293.5%   | 95.4%                    | <u>\$ 3,602,991</u>                       | <u>\$ 3,339,320</u>                                     | 107.9% |   |
| <b>Reconciliation of Fund Balance:</b>   |                                      |  |  |                          |   |   |        |   |
| Restricted and Committed Funds   | 3,436,741                            |  |  |                          |   |   |        |   |
| Unassigned Fund Balance  | <u>\$ -</u>                          |  |  |                          |   |   |        |   |



**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
Preliminary as of October 31, 2025  
(33.33% of Fiscal Year)

|  | Current Fiscal Year                  |  |  |  | Prior Fiscal Year                        |   |  |   |
|--|--------------------------------------|--|--|--|--|---|--|---|
|  | Fiscal Year 2026<br>1st Year Actuals | Fiscal Year 2026<br>1st Year of Biennial<br>Budget | Budget to Actual<br>Percent<br>Collected /<br>Expended | Actual to Actual<br>Year-over-Year<br>Change | Fiscal Year 2025<br>Year-to-Date Actuals | Preliminary Fiscal<br>Year 2025<br>Year Actuals | Preliminary Fiscal<br>Year 2025<br>End-of-<br>Year Actuals | Actual Percent<br>Collected /<br>Expended |
| <b>413 SDC Parks Fund</b>  |                                      |  |  |  |  |   |  |   |
| System Development Charges - Parks   | \$ 8,429                             | \$ 50,000  | 16.9%  | 65.0%  | \$ 12,966                                | \$ 42,508                                       | 30.5%  |   |
| Interest on Investments  | 5,857                                | 19,000   | 30.8%  | 83.0%  | 7,054                                    | 19,999  | 35.3%  |   |
| Other Financing Sources  | -                                    | -  | N/A  | N/A  | -  | -   | N/A  |   |
| Total Revenues and Other Sources   | 14,287                               | 69,000   | 20.7%  | 71.4%  | 20,020                                   | 62,507  | 32.0%  |   |
| 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<br>Expenditures and Other Uses | 14,287                               | (256,000)  | 105.6%   | 71.4%  | 20,020                                   | 62,507  | 32.0%  |   |
| Beginning Fund Balance   | 479,909                              | 476,362  | 100.7%   | 115.0%                                       | 417,402                                  | 417,402   | 100.0%   |   |
| Ending Fund Balance  | \$ 494,196                           | \$ 220,362   | 224.3%   | 113.0%                                       | \$ 437,422                               | \$ 479,909                                      | 91.1%  |   |
| <b>Reconciliation of Fund Balance:</b>   |                                      |  |  |  |  |   |  |   |
| Restricted and Committed Funds   | 494,196                              |  |  |  |  |   |  |   |
| Unassigned Fund Balance  | \$ -                                 |  |  |  |  |   |  |   |



**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
Preliminary as of October 31, 2025  
(33.33% of Fiscal Year)

|  | Current Fiscal Year                  |  |  |  | Prior Fiscal Year                         |   |   |
|--|--------------------------------------|--|--|--|---|---|---|
|  | Fiscal Year 2026<br>1st Year Actuals | Fiscal Year 2026<br>1st Year of Biennial<br>Budget | Budget to Actual<br>Percent<br>Collected /<br>Expended | Actual to Actual<br>Year-over-Year<br>Change | Fiscal Year 2025 Year-to-<br>Date Actuals | Preliminary Fiscal<br>Year 2025 End-of-<br>Year Actuals | Actual Percent<br>Collected /<br>Expended |
| <b>530 Debt Services</b>   |                                      |  |  |  |   |   |   |
| Taxes  | \$ 1,712                             | \$ 211,000   | 0.8%   | 123.0%                                       | \$ 1,392                                  | \$ 203,011  | 0.7%                                      |
| Charges for Services - Internal  | -                                    | -  | N/A  | 0.0%   | 420,532                                   | 1,261,595   | 33.3%                                     |
| Interest on Investments  | 13,223                               | 1,000  | 1322.3%  | 273.3%                                       | 4,837                                     | 25,929  | 18.7%                                     |
| 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>14,935</u>                        | <u>501,000</u>                                     | 3.0%   | 3.5%   | <u>426,761</u>                            | <u>1,857,475</u>  | 23.0%                                     |
| Debt Service   | 50,628                               | 493,976  | 10.2%  | 3.8%   | 1,316,993                                 | 1,806,362   | 72.9%                                     |
| Transfer Out (General Fund)  | -                                    | 900,000  | 0.0%   | N/A  | -   | -   | N/A                                       |
| Total Expenditures and Other Uses  | <u>50,628</u>                        | <u>1,393,976</u>                                   | 3.6%   | 3.8%   | <u>1,316,993</u>                          | <u>1,806,362</u>  | 72.9%                                     |
| Excess(Deficiency) of Revenues and Other Sources over<br>Expenditures and Other Uses | (35,693)                             | (892,976)  | 96.0%  | 4.0%   | (890,231)                                 | 51,113  | -1741.7%                                  |
| 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>\$ 1,065,719</u>                  | <u>\$ 204,913</u>                                  | 520.1%   | 665.8%                                       | <u>\$ 160,068</u>                         | <u>\$ 1,101,412</u>                                     | 14.5%                                     |
| <b>Reconciliation of Fund Balance:</b>   |                                      |  |  |  |   |   |   |
| Restricted and Committed Funds   | <u>1,065,719</u>                     |  |  |  |   |   |   |
| Unassigned Fund Balance  | <u>\$ -</u>                          |  |  |  |   |   |   |



**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
Preliminary as of October 31, 2025  
(33.33% of Fiscal Year)

|   | Current Fiscal Year                  |  |  |  | Prior Fiscal Year                         |   |   |
|---|--------------------------------------|--|--|--|---|---|---|
|   | Fiscal Year 2026<br>1st Year Actuals | Fiscal Year 2026<br>1st Year of Biennial<br>Budget | Budget to Actual<br>Percent<br>Collected /<br>Expended | Actual to Actual<br>Year-over-Year<br>Change | Fiscal Year 2025 Year-to-<br>Date Actuals | Preliminary Fiscal<br>Year 2025 End-of-<br>Year Actuals | Actual Percent<br>Collected /<br>Expended |
| <b>670 Water Fund</b>   |                                      |  |  |  |   |   |   |
| Intergovernmental   | \$ 0                                 | \$ -   | N/A  | N/A  | \$ -                                      | \$ 693,933  | 0.0%                                      |
| Charges for Services - Rates  | 4,508,876                            | 10,827,000   | 41.6%  | 102.9%                                       | 4,380,972                                 | 8,910,870   | 49.2%                                     |
| Charges for Services - Misc. Service Fees   | 20,979                               | 89,000   | 23.6%  | 33.5%  | 62,575                                    | 80,159  | 78.1%                                     |
| Interest on Investments   | 212,954                              | 749,000  | 28.4%  | 65.2%  | 326,850                                   | 832,320   | 39.3%                                     |
| Miscellaneous   | -                                    | 25,000   | 0.0%   | 0.0%   | 620                                       | 2,938   | 21.1%                                     |
| Other Financing Sources   | -                                    | 21,000,000   | 0.0%   | N/A  | -   | -   | N/A                                       |
| Total Revenues and Other Sources  | <u>4,742,809</u>                     | <u>32,690,000</u>                                  | 14.5%  | 99.4%  | <u>4,771,017</u>                          | <u>10,520,220</u>                                       | 45.4%                                     |
| Public Works - Conservation   | 36,370                               | 302,100  | 12.0%  | 130.2%                                       | 27,929                                    | 87,300  | 32.0%                                     |
| Public Works - Water Supply   | 207,339                              | 3,658,164  | 5.7%   | 176.7%                                       | 117,315                                   | 466,146   | 25.2%                                     |
| Public Works - Water Supply Debt  | -                                    | 118,501  | 0.0%   | N/A  | -   | 118,500   | 0.0%                                      |
| Public Works - Water Distribution   | 1,628,891                            | 6,198,868  | 26.3%  | 97.7%  | 1,667,362                                 | 6,302,878   | 26.5%                                     |
| Public Works - Water Distribution Debt  | 186,022                              | 208,283  | 89.3%  | 101.6%                                       | 183,027                                   | 207,306   | 88.3%                                     |
| Public Works - Water Treatment  | 2,637,505                            | 5,167,792  | 51.0%  | 524.9%                                       | 502,495                                   | 1,752,353   | 28.7%                                     |
| Public Works - Water Treatment Debt   | 5,753                                | 359,922  | 1.6%   | 101.6%                                       | 5,661                                     | 359,890   | 1.6%                                      |
| 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>4,751,880</u>                     | <u>16,299,752</u>                                  | 29.2%  | 189.8%                                       | <u>2,503,789</u>                          | <u>9,344,373</u>  | 26.8%                                     |
| Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses | (9,071)                              | 16,390,248   | -0.1%  | -0.4%  | 2,267,228                                 | 1,175,847   | 192.8%                                    |
| Beginning Fund Balance  | <u>18,791,692</u>                    | 17,413,662   | 107.9%   | 106.7%                                       | <u>17,615,845</u>                         | 17,615,845  | 100.0%                                    |
| Ending Fund Balance   | <u>\$ 18,782,621</u>                 | <u>\$ 33,803,910</u>                               | 55.6%  | 94.5%  | <u>\$ 19,883,072</u>                      | <u>\$ 18,791,692</u>                                    | 105.8%                                    |
| <b>Reconciliation of Fund Balance:</b>  |                                      |  |  |  |   |   |   |
| Restricted and Committed Funds  | 6,000,000                            |  |  |  |   |   |   |
| Unassigned Fund Balance   | <u>\$ 12,782,621</u>                 |  |  |  |   |   |   |



**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
Preliminary as of October 31, 2025  
(33.33% of Fiscal Year)

|  | Current Fiscal Year                  |  |  |  | Prior Fiscal Year                        |  |   |
|--|--------------------------------------|--|--|--|--|--|---|
|  | Fiscal Year 2026<br>1st Year Actuals | Fiscal Year 2026<br>1st Year of Biennial<br>Budget | Budget to Actual<br>Percent<br>Collected /<br>Expended | Actual to Actual<br>Year-over-Year<br>Change | Fiscal Year 2025<br>Year-to-Date Actuals | Preliminary Fiscal<br>Year 2025<br>End-of-<br>Year Actuals | Actual Percent<br>Collected /<br>Expended |
| <b>673 SDC Water Fund</b>  |                                      |  |  |  |  |  |   |
| System Development Charges - Water   | \$ 43,469                            | \$ 175,000   | 24.8%  | 50.9%  | \$ 85,368                                | \$ 192,551   | 44.3%                                     |
| Interest on Investments  | 11,729                               | 42,000   | 27.9%  | 72.5%  | 16,186                                   | 45,257   | 35.8%                                     |
| Miscellaneous  | -                                    | -  | N/A  | N/A  | -  | -  | N/A                                       |
| Other Financing Sources  | -                                    | 3,628,990  | 0.0%   | N/A  | -  | -  | N/A                                       |
| <b>Total Revenues and Other Sources</b>  | <b>55,199</b>                        | <b>3,845,990</b>                                   | <b>1.4%</b>  | <b>54.4%</b>                                 | <b>101,554</b>                           | <b>237,808</b>   | <b>42.7%</b>                              |
| Materials and Services   | -                                    | 150,000  | 0.0%   | 0.0%   | -  | -  | N/A                                       |
| Capital Outlay   | 229,644                              | 2,350,609  | 9.8%   | 9.8%   | 1,985                                    | 24,513   | 8.1%                                      |
| Public Works - Debt SDC's  | -                                    | 203,093  | 0.0%   | N/A  | -  | 203,092  | 0.0%                                      |
| Contingency  | -                                    | 10,593   | 0.0%   | N/A  | -  | -  | N/A                                       |
| <b>Total Expenditures and Other Uses</b>   | <b>229,644</b>                       | <b>2,714,295</b>                                   | <b>8.5%</b>  | <b>8.5%</b>                                  | <b>1,985</b>                             | <b>227,605</b>   | <b>0.9%</b>                               |
| Excess(Deficiency) of Revenues and Other Sources over<br>Expenditures and Other Uses | (174,445)                            | 1,131,695  | -15.4%   | -175.2%                                      | 99,570                                   | 10,203   | 975.9%                                    |
| Beginning Fund Balance   | <b>976,558</b>                       | 649,599  | 150.3%   | 101.1%                                       | 966,355                                  | 966,355  | 100.0%                                    |
| Ending Fund Balance  | <b>\$ 802,113</b>                    | <b>\$ 1,781,294</b>                                | <b>45.0%</b>   | <b>75.3%</b>                                 | <b>\$ 1,065,925</b>                      | <b>\$ 976,558</b>  | <b>109.2%</b>                             |
| <b>Reconciliation of Fund Balance:</b>   |                                      |  |  |  |  |  |   |
| Restricted and Committed Funds   | 802,113                              |  |  |  |  |  |   |
| Unassigned Fund Balance  | <u>\$ -</u>                          |  |  |  |  |  |   |



**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
 Preliminary as of October 31, 2025  
 (33.33% of Fiscal Year)

|   | Current Fiscal Year                  |  |                                    | Budget to Actual                             |   | Prior Fiscal Year                                       |              | Actual Percent Collected / Expended |
|---|--------------------------------------|--|------------------------------------|--|---|---|--------------|-------------------------------------|
|   | Fiscal Year 2026<br>1st Year Actuals | Fiscal Year 2026<br>1st Year of Biennial<br>Budget | Percent<br>Collected /<br>Expended | Actual to Actual<br>Year-over-Year<br>Change | Fiscal Year 2025 Year-to-<br>Date Actuals | Preliminary Fiscal<br>Year 2025 End-of-<br>Year Actuals |              |                                     |
| <b>675 Wastewater Fund</b>  |                                      |  |                                    |  |   |   |              |                                     |
| Taxes   | \$ -                                 | \$ -   | N/A                                | N/A  | \$ -                                      | \$ (7,442)  | N/A          |                                     |
| Intergovernmental   | -                                    | -  | N/A                                | N/A  | -   | 98,752  | N/A          |                                     |
| Charges for Services - Rates  | 2,276,167                            | 6,505,000  | 35.0%                              | 101.2%                                       | 2,248,603                                 | 6,192,564   | 36.3%        |                                     |
| Charges for Services - Misc. Service Fees   | -                                    | -  | N/A                                | N/A  | -   | -   | N/A          |                                     |
| System Development Charges  | -                                    | -  | N/A                                | N/A  | -   | -   | N/A          |                                     |
| Interest on Investments   | 79,294                               | 250,000  | 31.7%                              | 66.4%  | 119,447                                   | 293,537   | 40.7%        |                                     |
| Miscellaneous   | -                                    | -  | N/A                                | N/A  | 26  | 43  | 60.0%        |                                     |
| Other Financing Sources   | -                                    | 4,507,052  | 0.0%                               | 0.0%   | 74,647                                    | 505,802   | 14.8%        |                                     |
| <b>Total Revenues and Other Sources</b>   | <b>2,355,461</b>                     | <b>11,262,052</b>                                  | <b>20.9%</b>                       | <b>96.4%</b>                                 | <b>2,442,724</b>                          | <b>7,083,256</b>  | <b>34.5%</b> |                                     |
| Public Works - Wastewater Collection  | 749,765                              | 3,980,765  | 18.8%                              | 93.9%  | 798,850                                   | 2,584,460   | 30.9%        |                                     |
| Public Works - Wastewater Collection Debt   | 46,603                               | 47,701   | 97.7%                              | 110.9%                                       | 42,028                                    | 43,631  | 96.3%        |                                     |
| Public Works - Wastewater Treatment   | 1,132,739                            | 5,932,884  | 19.1%                              | 100.9%                                       | 1,123,136                                 | 3,361,546   | 33.4%        |                                     |
| Public Works - Wastewater Treatment Debt  | 184,669                              | 926,579  | 19.9%                              | 302.3%                                       | 61,088                                    | 127,142   | 48.0%        |                                     |
| Contingency   | -                                    | 223,028  | 0.0%                               | N/A  | -   | -   | N/A          |                                     |
| <b>Total Expenditures and Other Uses</b>  | <b>2,113,776</b>                     | <b>11,110,957</b>                                  | <b>19.0%</b>                       | <b>104.4%</b>                                | <b>2,025,103</b>                          | <b>6,116,779</b>  | <b>33.1%</b> |                                     |
| Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses | 241,685                              | 151,095  | 160.0%                             | 57.9%  | 417,621                                   | 966,477   | 43.2%        |                                     |
| Beginning Fund Balance  | <b>7,572,951</b>                     | 5,168,802  | 146.5%                             | 114.6%                                       | 6,606,474                                 | 6,606,474   | 100.0%       |                                     |
| Ending Fund Balance   | <b>\$ 7,814,636</b>                  | <b>\$ 5,319,897</b>                                | <b>146.9%</b>                      | <b>111.3%</b>                                | <b>\$ 7,024,096</b>                       | <b>\$ 7,572,951</b>                                     | <b>92.8%</b> |                                     |
| <b>Reconciliation of Fund Balance:</b>  |                                      |  |                                    |  |   |   |              |                                     |
| Restricted and Committed Funds  | -                                    |  |                                    |  |   |   |              |                                     |
| Unassigned Fund Balance   | <b>\$ 7,814,636</b>                  |  |                                    |  |   |   |              |                                     |



**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
 Preliminary as of October 31, 2025  
 (33.33% of Fiscal Year)

|  | Current Fiscal Year                  |  |  |  | Prior Fiscal Year                        |  |   |
|--|--------------------------------------|--|--|--|--|--|---|
|  | Fiscal Year 2026<br>1st Year Actuals | Fiscal Year 2026<br>1st Year of Biennial<br>Budget | Budget to Actual<br>Percent<br>Collected /<br>Expended | Actual to Actual<br>Year-over-Year<br>Change | Fiscal Year 2025<br>Year-to-Date Actuals | Preliminary Fiscal<br>Year 2025<br>End-of-<br>Year Actuals | Actual Percent<br>Collected /<br>Expended |
| <b>677 SDC Sewer Fund</b>  |                                      |  |  |  |  |  |   |
| System Development Charges - Wastewater  | \$ 64,451                            | \$ 150,000   | 43.0%  | 54.0%  | \$ 119,373                               | \$ 248,826   | 48.0%                                     |
| Interest on Investments  | 33,401                               | 110,000  | 30.4%  | 87.8%  | 38,042                                   | 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   | <u>97,853</u>                        | <u>870,250</u>                                     | 11.2%  | 62.2%  | <u>157,415</u>                           | <u>360,939</u>   | 43.6%                                     |
| Materials and Services   | -                                    | -  | N/A  | N/A  | -  | -  | N/A                                       |
| Capital Outlay   | -                                    | 490,875  | 0.0%   | N/A  | 4,830                                    | 6,371  | N/A                                       |
| Contingency  | -                                    | -  | N/A  | N/A  | -  | -  | N/A                                       |
| Total Expenditures and Other Uses  | <u>-</u>                             | <u>490,875</u>                                     | 0.0%   | N/A  | <u>4,830</u>                             | <u>6,371</u>   | 75.8%                                     |
| Excess(Deficiency) of Revenues and Other Sources over<br>Expenditures and Other Uses | 97,853                               | 379,375  | 25.8%  | 64.1%  | 152,585                                  | 354,568  | 43.0%                                     |
| Beginning Fund Balance   | <u>2,726,658</u>                     | 2,632,113  | 103.6%   | 114.9%                                       | <u>2,372,090</u>                         | <u>2,372,090</u>   | 100.0%                                    |
| Ending Fund Balance  | <u>\$ 2,824,511</u>                  | <u>\$ 3,011,488</u>                                | 93.8%  | 111.9%                                       | <u>\$ 2,524,675</u>                      | <u>\$ 2,726,658</u>  | 92.6%                                     |
| <b>Reconciliation of Fund Balance:</b>   |                                      |  |  |  |  |  |   |
| Restricted and Committed Funds   | 2,824,511                            |  |  |  |  |  |   |
| Unassigned Fund Balance  | <u>\$ -</u>                          |  |  |  |  |  |   |



**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**

Preliminary as of October 31, 2025

(33.33% of Fiscal Year)

|  | Current Fiscal Year                  |  |  | Actual to Actual<br>Year-over-Year<br>Change | Prior Fiscal Year                         |   | Actual Percent<br>Collected /<br>Expended |
|--|--------------------------------------|--|--|--|---|---|---|
|  | Fiscal Year 2026<br>1st Year Actuals | Fiscal Year 2026<br>1st Year of Biennial<br>Budget | Budget to Actual<br>Percent<br>Collected /<br>Expended |  | Fiscal Year 2025 Year-to-<br>Date Actuals | Preliminary Fiscal<br>Year 2025 End-of-<br>Year Actuals |   |
| <b>680 Stormwater Fund</b>   |                                      |  |  |  |   |   |   |
| Intergovernmental  | \$ -                                 | \$ -   | N/A  | N/A  | \$ -                                      | \$ -  | N/A                                       |
| Charges for Services - Rates   | 268,467                              | 850,000  | 31.6%  | 100.2%                                       | 267,873                                   | 778,512   | 34.4%                                     |
| Charges for Services - Misc. Service Fees  | -                                    | -  | N/A  | N/A  | -   | -   | N/A                                       |
| System Development Charges   | -                                    | -  | N/A  | N/A  | -   | -   | N/A                                       |
| Interest on Investments  | 24,682                               | 84,000   | 29.4%  | 63.5%  | 38,859                                    | 95,489  | 40.7%                                     |
| Miscellaneous  | -                                    | -  | N/A  | N/A  | -   | 2   | 0.0%                                      |
| Other Financing Sources  | -                                    | 503,526  | 0.0%   | N/A  | -   | -   | N/A                                       |
| <b>Total Revenues and Other Sources</b>  | <b>293,149</b>                       | <b>1,437,526</b>                                   | <b>20.4%</b>   | <b>95.6%</b>                                 | <b>306,732</b>                            | <b>874,003</b>  | <b>35.1%</b>                              |
| Public Works - Storm Water Operations  | 231,438                              | 1,731,896  | 13.4%  | 82.8%  | 279,621                                   | 821,213   | 34.0%                                     |
| Public Works - Storm Water Operations Debt   | 10,419                               | 10,725   | 97.1%  | 99.0%  | 10,525                                    | 10,944  | 96.2%                                     |
| Contingency  | -                                    | 22,655   | 0.0%   | N/A  | -   | -   | N/A                                       |
| <b>Total Expenditures and Other Uses</b>   | <b>241,857</b>                       | <b>1,765,276</b>                                   | <b>13.7%</b>   | <b>83.4%</b>                                 | <b>290,146</b>                            | <b>832,157</b>  | <b>34.9%</b>                              |
| Excess(Deficiency) of Revenues and Other Sources over<br>Expenditures and Other Uses | 51,292                               | (327,750)  | 115.6%   | 309.3%                                       | 16,586                                    | 41,846  | 39.6%                                     |
| Beginning Fund Balance   | <b>2,136,737</b>                     | 2,012,050  | 106.2%   | 102.0%                                       | 2,094,891                                 | 2,094,891   | 100.0%                                    |
| Ending Fund Balance  | <b>\$ 2,188,029</b>                  | <b>\$ 1,684,300</b>                                | <b>129.9%</b>  | <b>103.6%</b>                                | <b>\$ 2,111,477</b>                       | <b>\$ 2,136,737</b>                                     | <b>98.8%</b>                              |
| <b>Reconciliation of Fund Balance:</b>   |                                      |  |  |  |   |   |   |
| Restricted and Committed Funds   | -                                    |  |  |  |   |   |   |
| Unassigned Fund Balance  | <b>\$ 2,188,029</b>                  |  |  |  |   |   |   |



**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
Preliminary as of October 31, 2025  
(33.33% of Fiscal Year)

|   | Current Fiscal Year               |  |   |  | Prior Fiscal Year                     |  | Actual Percent Collected / Expended |
|---|-----------------------------------|--|---|--|---------------------------------------|--|-------------------------------------|
|   | Fiscal Year 2026 1st Year Actuals | Fiscal Year 2026 1st Year of Biennial Budget | Budget to Actual Percent Collected / Expended | Actual to Actual Year-over-Year Change | Fiscal Year 2025 Year-to-Date Actuals | Preliminary Fiscal Year 2025 End-of-Year Actuals |                                     |
| <b>683 SDC Storm Fund</b>   |                                   |  |   |  |                                       |  |                                     |
| System Development Charges - Wastewater   | \$ 6,654                          | \$ 30,000                                    | 22.2%   | 68.7%                                  | \$ 9,691                              | \$ 22,825  | 42.5%                               |
| Interest on Investments   | 703                               | 1,000  | 70.3%   | 107.2%                                 | 656                                   | 1,960  | 33.5%                               |
| Miscellaneous   | -                                 | -  | N/A   | N/A                                    | -                                     | -  | N/A                                 |
| Other Financing Sources   | -                                 | -  | N/A   | N/A                                    | -                                     | -  | N/A                                 |
| Total Revenues and Other Sources  | 7,357                             | 31,000                                       | 23.7%   | 71.1%                                  | 10,346                                | 24,785   | 41.7%                               |
| 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   | -                                 | -  | N/A   | 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 | 7,357                             | 15,831                                       | 46.5%   | 71.1%                                  | 10,346                                | 24,785   | 41.7%                               |
| Beginning Fund Balance  | 55,106                            | 36,821                                       | 149.7%  | 181.7%                                 | 30,321                                | 30,321   | 100.0%                              |
| Ending Fund Balance   | \$ 62,463                         | \$ 52,652                                    | 118.6%  | 153.6%                                 | \$ 40,667                             | \$ 55,106  | 73.8%                               |
| <b>Reconciliation of Fund Balance:</b>  |                                   |  |   |  |                                       |  |                                     |
| Restricted and Committed Funds  | 62,463                            |  |   |  |                                       |  |                                     |
| Unassigned Fund Balance   | \$ -                              |  |   |  |                                       |  |                                     |



**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
Preliminary as of October 31, 2025  
(33.33% of Fiscal Year)

|   | Current Fiscal Year               |  |                              | Budget to Actual                       |                                       | Prior Fiscal Year                                |               | 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 | Preliminary Fiscal Year 2025 End-of-Year Actuals |               |                                     |
| <b>690 Electric Fund</b>  |                                   |  |                              |  |                                       |  |               |                                     |
| Intergovernmental   | \$ 76,130                         | \$ 210,000                                   | 36.3%                        | N/A                                    | \$ -                                  | \$ 185,554                                       | 0.0%          |                                     |
| Charges for Services - Rates  | 5,878,674                         | 17,609,673                                   | 33.4%                        | 104.4%                                 | 5,633,037                             | 15,581,080                                       | 36.2%         |                                     |
| Charges for Services - Misc. Service Fees   | 65,535                            | 268,000                                      | 24.5%                        | 27.9%                                  | 234,519                               | 343,727  | 68.2%         |                                     |
| Interest on Investments   | 86,497                            | 296,000                                      | 29.2%                        | 62.3%                                  | 138,811                               | 329,899  | 42.1%         |                                     |
| Miscellaneous   | 592,233                           | 292,000                                      | 202.8%                       | 4416.0%                                | 13,411                                | 56,106   | 23.9%         |                                     |
| Other Financing Sources   | -                                 | 3,375,000                                    | 0.0%                         | N/A                                    | -                                     | -  | N/A           |                                     |
| <b>Total Revenues and Other Sources</b>   | <b>6,699,069</b>                  | <b>22,050,673</b>                            | <b>30.4%</b>                 | <b>111.3%</b>                          | <b>6,019,777</b>                      | <b>16,496,366</b>                                | <b>36.5%</b>  |                                     |
| Electric - Conservation   | 418,091                           | 1,752,846                                    | 23.9%                        | 136.0%                                 | 307,504                               | 889,241  | 34.6%         |                                     |
| Electric - Supply   | 2,660,195                         | 7,810,000                                    | 34.1%                        | 97.0%                                  | 2,742,513                             | 7,524,123  | 36.4%         |                                     |
| Electric - Distribution   | 2,852,566                         | 9,767,037                                    | 29.2%                        | 94.7%                                  | 3,013,635                             | 8,903,077  | 33.8%         |                                     |
| Electric - Transmission   | 320,843                           | 1,320,000                                    | 24.3%                        | 85.5%                                  | 375,177                               | 995,637  | 37.7%         |                                     |
| 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           |                                     |
| <b>Total Expenditures and Other Uses</b>  | <b>6,251,695</b>                  | <b>21,467,846</b>                            | <b>29.1%</b>                 | <b>97.1%</b>                           | <b>6,438,830</b>                      | <b>18,312,078</b>                                | <b>35.2%</b>  |                                     |
| Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses | 447,374                           | 582,827                                      | 76.8%                        | -106.8%                                | (419,052)                             | (1,815,712)                                      | 23.1%         |                                     |
| Beginning Fund Balance  | <b>7,621,813</b>                  | 8,961,820                                    | 85.0%                        | 80.8%                                  | 9,437,525                             | 9,437,525  | 100.0%        |                                     |
| Ending Fund Balance   | <b>\$ 8,069,187</b>               | <b>\$ 9,544,647</b>                          | <b>84.5%</b>                 | <b>89.5%</b>                           | <b>\$ 9,018,473</b>                   | <b>\$ 7,621,813</b>                              | <b>118.3%</b> |                                     |
| <b>Reconciliation of Fund Balance:</b>  |                                   |  |                              |  |                                       |  |               |                                     |
| Restricted and Committed Funds  | -                                 |  |                              |  |                                       |  |               |                                     |
| Unassigned Fund Balance   | <b>\$ 8,069,187</b>               |  |                              |  |                                       |  |               |                                     |



**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
Preliminary as of October 31, 2025  
(33.33% of Fiscal Year)

|  | Current Fiscal Year                  |  |  | Actual to Actual<br>Year-over-Year<br>Change | Prior Fiscal Year                        |  | Actual Percent<br>Collected /<br>Expended |
|--|--------------------------------------|--|--|--|--|--|---|
|  | Fiscal Year 2026<br>1st Year Actuals | Fiscal Year 2026<br>1st Year of Biennial<br>Budget | Budget to Actual<br>Percent<br>Collected /<br>Expended |  | Fiscal Year 2025<br>Year-to-Date Actuals | Preliminary Fiscal<br>Year 2025<br>End-of-<br>Year Actuals |   |
| <b>695 Telecommunications Fund</b>   |                                      |  |  |  |  |  |   |
| Intergovernmental  | \$ -                                 | \$ -   | N/A  | N/A  | \$ -                                     | \$ -   | N/A                                       |
| Charges for Services - Rates   | 967,230                              | 3,060,390  | 31.6%  | 105.3%                                       | 918,226                                  | 2,680,273  | 34.3%                                     |
| Charges for Services - Misc. Service Fees  | -                                    | -  | N/A  | N/A  | -  | -  | N/A                                       |
| Interest on Investments  | 30,943                               | 110,000  | 28.1%  | 56.7%  | 54,544                                   | 128,923  | 42.3%                                     |
| Miscellaneous  | -                                    | -  | N/A  | N/A  | -  | 1,875  | 0.0%                                      |
| <b>Total Revenues and Other Sources</b>  | <b>998,174</b>                       | <b>3,170,390</b>                                   | <b>31.5%</b>   | <b>102.6%</b>                                | <b>972,769</b>                           | <b>2,811,071</b>   | <b>34.6%</b>                              |
| Personnel Services   | 329,011                              | 1,159,709  | 28.4%  | 99.6%  | 330,352                                  | 951,365  | 34.7%                                     |
| Materials & Services   | 451,743                              | 1,538,897  | 29.4%  | 125.3%                                       | 360,506                                  | 1,358,651  | 26.5%                                     |
| Capital Outlay   | 56,175                               | 980,344  | 5.7%   | 38.8%  | 144,755                                  | 288,467  | 50.2%                                     |
| Debt - Transfer to Debt Service Fund   | -                                    | -  | N/A  | 0.0%   | 172,482                                  | 517,445  | 33.3%                                     |
| Transfer Out (Insurance Fund)  | -                                    | -  | N/A  | N/A  | -  | -  | N/A                                       |
| Contingency  | -                                    | 80,958   | 0.0%   | N/A  | -  | -  | N/A                                       |
| <b>Total Expenditures and Other Uses</b>   | <b>836,929</b>                       | <b>3,759,908</b>                                   | <b>22.3%</b>   | <b>83.0%</b>                                 | <b>1,008,095</b>                         | <b>3,115,928</b>   | <b>32.4%</b>                              |
| Excess(Deficiency) of Revenues and Other Sources over<br>Expenditures and Other Uses | 161,244                              | (589,518)  | 127.4%   | -456.5%                                      | (35,325)                                 | (304,857)  | 11.6%                                     |
| Beginning Fund Balance   | <b>2,848,373</b>                     | 2,733,125  | 104.2%   | 90.3%  | 3,153,230                                | 3,153,230  | 100.0%                                    |
| Ending Fund Balance  | <b>\$ 3,009,617</b>                  | <b>\$ 2,143,607</b>                                | <b>140.4%</b>  | <b>96.5%</b>                                 | <b>\$ 3,117,904</b>                      | <b>\$ 2,848,373</b>  | <b>109.5%</b>                             |
| <b>Reconciliation of Fund Balance:</b>   |                                      |  |  |  |  |  |   |
| Restricted and Committed Funds   | -                                    | -  |  |  |  |  |   |
| Unassigned Fund Balance  | <u>\$ 3,009,617</u>                  |  |  |  |  |  |   |



**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
Preliminary as of October 31, 2025  
(33.33% of Fiscal Year)

|  | Current Fiscal Year                  |  |  |  | Prior Fiscal Year                         |   |   |
|--|--------------------------------------|--|--|--|---|---|---|
|  | Fiscal Year 2026<br>1st Year Actuals | Fiscal Year 2026<br>1st Year of Biennial<br>Budget | Budget to Actual<br>Percent<br>Collected /<br>Expended | Actual to Actual<br>Year-over-Year<br>Change | Fiscal Year 2025 Year-to-<br>Date Actuals | Preliminary Fiscal<br>Year 2025 End-of-<br>Year Actuals | Actual Percent<br>Collected /<br>Expended |
| <b>720 Insurance Service Fund</b>  |                                      |  |  |  |   |   |   |
| Intergovernmental  | \$ -                                 | \$ -   | N/A  | N/A  | \$ -                                      | \$ -  | N/A                                       |
| Charges for Services - Internal  | 667,794                              | 1,614,939  | 41.4%  | 115.4%                                       | 578,528                                   | 1,772,393   | 32.6%                                     |
| Interest on Investments  | 23,262                               | 70,000   | 33.2%  | 81.3%  | 28,621                                    | 81,682  | 35.0%                                     |
| Miscellaneous  | 3,442                                | 20,000   | 17.2%  | 481.8%                                       | 715                                       | 7,703   | 9.3%                                      |
| Transfer In (All Funds)  | -                                    | -  | N/A  | N/A  | -   | -   | N/A                                       |
| Total Revenues and Other Sources   | <u>694,498</u>                       | <u>1,704,939</u>                                   | 40.7%  | 114.3%                                       | <u>607,864</u>                            | <u>1,861,778</u>  | 32.6%                                     |
| Personnel Services   | 37,828                               | 136,989  | 27.6%  | 842.5%                                       | 4,490                                     | 4,490   | 100.0%                                    |
| Materials and Services   | 1,465,665                            | 1,482,566  | 98.9%  | 125.9%                                       | 1,164,373                                 | 1,349,725   | 86.3%                                     |
| Contingency  | -                                    | 48,587   | 0.0%   | N/A  | -   | -   | N/A                                       |
| Total Expenditures and Other Uses  | <u>1,503,493</u>                     | <u>1,668,142</u>                                   | 90.1%  | 128.6%                                       | <u>1,168,863</u>                          | <u>1,354,215</u>  | 86.3%                                     |
| Excess(Deficiency) of Revenues and Other Sources over<br>Expenditures and Other Uses | (808,994)                            | 36,797   | -2198.5%   | 144.2%                                       | (560,999)                                 | 507,563   | -110.5%                                   |
| 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>\$ 1,801,628</u>                  | <u>\$ 2,406,595</u>                                | 74.9%  | 116.8%                                       | <u>\$ 1,542,060</u>                       | <u>\$ 2,610,622</u>                                     | 59.1%                                     |
| <b>Reconciliation of Fund Balance:</b>   |                                      |  |  |  |   |   |   |
| Restricted and Committed Funds   | <u>1,801,628</u>                     |  |  |  |   |   |   |
| Unassigned Fund Balance  | <u>\$ -</u>                          |  |  |  |   |   |   |



**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
Preliminary as of October 31, 2025  
(33.33% of Fiscal Year)

|  | Current Fiscal Year                  |  |  | Actual to Actual<br>Year-over-Year<br>Change | Prior Fiscal Year                         |   | Actual Percent<br>Collected /<br>Expended |
|--|--------------------------------------|--|--|--|---|---|---|
|  | Fiscal Year 2026<br>1st Year Actuals | Fiscal Year 2026<br>1st Year of Biennial<br>Budget | Budget to Actual<br>Percent<br>Collected /<br>Expended |  | Fiscal Year 2025 Year-to-<br>Date Actuals | Preliminary Fiscal<br>Year 2025 End-of-<br>Year Actuals |   |
| <b>725 Health Benefits Fund</b>  |                                      |  |  |  |   |   |   |
| 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<br>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                                       |
| <b>Reconciliation of Fund Balance:</b>   |                                      |  |  |  |   |   |   |
| Restricted and Committed Funds   | -                                    | -  |  |  |   |   |   |
| Unassigned Fund Balance  | \$ -                                 | -  |  |  |   |   |   |



**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**

Preliminary as of October 31, 2025

(33.33% of Fiscal Year)

|  | Current Fiscal Year                  |  |  | Prior Fiscal Year                            |   | Actual Percent  |                         |
|--|--------------------------------------|--|--|--|---|---|-------------------------|
|  | Fiscal Year 2026<br>1st Year Actuals | Fiscal Year 2026<br>1st Year of Biennial<br>Budget | Budget to Actual<br>Percent<br>Collected /<br>Expended | Actual to Actual<br>Year-over-Year<br>Change | Fiscal Year 2025 Year-to-<br>Date Actuals | Preliminary Fiscal<br>Year 2025 End-of-<br>Year Actuals | Collected /<br>Expended |
| <b>730 Equipment Fund</b>  |                                      |  |  |  |   |   |                         |
| Intergovernmental  | \$ -                                 | \$ -   | N/A  | N/A  | \$ -                                      | \$ -  | N/A                     |
| Charges for Services - Internal  | 1,582,188                            | 4,746,565  | 33.3%  | 101.3%                                       | 1,561,485                                 | 4,684,456   | 33.3%                   |
| Charges for Services - Misc. Service Fees  | 116,890                              | 300,000  | 39.0%  | 112.9%                                       | 103,532                                   | 299,749   | 34.5%                   |
| Interest on Investments  | 98,038                               | 297,000  | 33.0%  | 65.4%  | 149,955                                   | 359,062   | 41.8%                   |
| Miscellaneous  | 263,942                              | 52,000   | 507.6%   | 360.6%                                       | 73,197                                    | 138,552   | 52.8%                   |
| Transfer In (General Fund)   | -                                    | 473,607  | 0.0%   | N/A  | -   | -   | N/A                     |
| <b>Total Revenues and Other Sources</b>  | <b>2,061,059</b>                     | <b>5,869,172</b>                                   | <b>35.1%</b>   | <b>109.2%</b>                                | <b>1,888,169</b>                          | <b>5,481,819</b>  | <b>34.4%</b>            |
| Public Works - Maintenance   | 850,136                              | 2,681,677  | 31.7%  | 106.1%                                       | 801,352                                   | 2,487,239   | 32.2%                   |
| Public Works - Purchasing and Acquisition  | 122,320                              | 2,271,000  | 5.4%   | 8.4%   | 1,451,199                                 | 2,663,150   | 54.5%                   |
| Transfer Out (Insurance Fund)  | -                                    | -  | N/A  | N/A  | -   | -   | N/A                     |
| Contingency  | -                                    | 80,450   | 0.0%   | N/A  | -   | -   | N/A                     |
| <b>Total Expenditures and Other Uses</b>   | <b>972,456</b>                       | <b>5,033,127</b>                                   | <b>19.3%</b>   | <b>43.2%</b>                                 | <b>2,252,551</b>                          | <b>5,150,389</b>  | <b>43.7%</b>            |
| Excess(Deficiency) of Revenues and Other Sources over<br>Expenditures and Other Uses | 1,088,603                            | 836,045  | 130.2%   | -298.8%                                      | (364,382)                                 | 331,430   | -109.9%                 |
| Beginning Fund Balance   | <b>7,589,751</b>                     | 7,471,284  | 101.6%   | 104.6%                                       | 7,258,321                                 | 7,258,321   | 100.0%                  |
| Ending Fund Balance  | <b>\$ 8,678,354</b>                  | <b>\$ 8,307,329</b>                                | <b>104.5%</b>  | <b>125.9%</b>                                | <b>\$ 6,893,938</b>                       | <b>\$ 7,589,751</b>                                     | <b>90.8%</b>            |
| <b>Reconciliation of Fund Balance:</b>   |                                      |  |  |  |   |   |                         |
| Restricted and Committed Funds   | 8,678,354                            |  |  |  |   |   |                         |
| Unassigned Fund Balance  | <u>\$ (0)</u>                        |  |  |  |   |   |                         |



**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**

Preliminary as of October 31, 2025

(33.33% of Fiscal Year)

|  | Fiscal Year 2026                     |                                | Budget to Actual                   | Actual to Actual         | Preliminary Fiscal                        |                                   | Actual Percent          |
|--|--------------------------------------|--------------------------------|------------------------------------|--------------------------|---|-----------------------------------|-------------------------|
|  | Fiscal Year 2026<br>1st Year Actuals | 1st Year of Biennial<br>Budget | Percent<br>Collected /<br>Expended | Year-over-Year<br>Change | Fiscal Year 2025 Year-to-<br>Date Actuals | Year 2025 End-of-<br>Year Actuals | Collected /<br>Expended |
|  | Current Fiscal Year                  |                                |                                    |                          | Prior Fiscal Year                         |                                   |                         |
| <b>731 Parks Equipment Fund</b>  |                                      |                                |                                    |                          |   |                                   |                         |
| 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                     |
| <b>Total Revenues and Other Sources</b>  | <b>-</b>                             | <b>-</b>                       | <b>N/A</b>                         | <b>N/A</b>               | <b>-</b>                                  | <b>-</b>                          | <b>N/A</b>              |
| 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                     |
| <b>Total Expenditures and Other Uses</b>   | <b>-</b>                             | <b>-</b>                       | <b>N/A</b>                         | <b>N/A</b>               | <b>473,608</b>                            | <b>473,608</b>                    | <b>N/A</b>              |
| Excess(Deficiency) of Revenues and Other Sources over<br>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  | <b>\$ -</b>                          | <b>\$ -</b>                    | <b>0.0%</b>                        | <b>N/A</b>               | <b>\$ -</b>                               | <b>\$ -</b>                       | <b>N/A</b>              |
| <b>Reconciliation of Fund Balance:</b>   |                                      |                                |                                    |                          |   |                                   |                         |
| Restricted and Committed Funds   | -                                    | -                              |                                    |                          |   |                                   |                         |
| Unassigned Fund Balance  | <b>\$ -</b>                          | <b>-</b>                       |                                    |                          |   |                                   |                         |



**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
 Preliminary as of October 31, 2025  
 (33.33% of Fiscal Year)

|  | Current Fiscal Year                  |  |  |  | Prior Fiscal Year                         |   |   |  |
|--|--------------------------------------|--|--|--|---|---|---|--|
|  | Fiscal Year 2026<br>1st Year Actuals | Fiscal Year 2026<br>1st Year of Biennial<br>Budget | Budget to Actual<br>Percent<br>Collected /<br>Expended | Actual to Actual<br>Year-over-Year<br>Change | Fiscal Year 2025 Year-to-<br>Date Actuals | Preliminary Fiscal<br>Year 2025 End-of-<br>Year Actuals | Actual Percent<br>Collected /<br>Expended |  |
| <b>810 Cemetery Fund</b>   |                                      |  |  |  |   |   |   |  |
| Charges for Services   | \$ 4,702                             | \$ 17,442  | 27.0%  | 70.1%  | \$ 6,710                                  | \$ 23,828   | 28.2%                                     |  |
| Interest on Investments  | 12,061                               | 41,000   | 29.4%  | 63.1%  | 19,112                                    | 47,111  | 40.6%                                     |  |
| Transfer In (General Fund)   | 500                                  | 500  | 100.0%   | 100.0%                                       | 500                                       | 500   | 100.0%                                    |  |
| Total Revenues and Other Sources   | 17,263                               | 58,942   | 29.3%  | 65.6%  | 26,322                                    | 71,439  | 36.8%                                     |  |
| Transfer Out (General Fund)  | 12,061                               | 75,000   | 16.1%  | 63.1%  | 19,112                                    | 47,111  | 40.6%                                     |  |
| Total Expenditures and Other Uses  | 12,061                               | 75,000   | 16.1%  | 63.1%  | 19,112                                    | 47,111  | 40.6%                                     |  |
| Excess(Deficiency) of Revenues and Other Sources over<br>Expenditures and Other Uses | 5,202                                | (16,058)   | 132.4%   | 72.2%  | 7,210                                     | 24,328  | 29.6%                                     |  |
| Beginning Fund Balance   | <b>995,101</b>                       | 970,273  | 102.6%   | 102.5%                                       | 970,773                                   | 970,773   | 100.0%                                    |  |
| Ending Fund Balance  | <b>\$ 1,000,303</b>                  | <b>\$ 954,215</b>                                  | 104.8%   | 102.3%                                       | <b>\$ 977,983</b>                         | <b>\$ 995,101</b>                                       | 98.3%                                     |  |
| <b>Reconciliation of Fund Balance:</b>   |                                      |  |  |  |   |   |   |  |
| Restricted and Committed Funds   | 1,000,303                            |  |  |  |   |   |   |  |
| Unassigned Fund Balance  | <b>\$ 0</b>                          |  |  |  |   |   |   |  |