

City of Ashland
Summary of Fund Balances
Final as of June 30, 2025

Fund	Balance June 30, 2025	Balance June 30, 2024	Change From FY 2024	2024-2025 Requirements	Over(Under) Requirements
General Fund	\$ 15,372,017	\$ 17,057,725	\$ (1,685,708)	5,879,923	261%
Parks General Fund	-	631,966	(631,966)	No Policy	N/A
Tourism Fund	922,621	982,117	(59,496)	No Policy	N/A
Housing Fund	127,476	252,642	(125,166)	No Policy	N/A
Community Block Grant Fund	36,617	36,617	0	No Policy	N/A
Reserve Fund	1,980,546	1,887,552	92,994	No Policy	N/A
Street Fund	4,151,857	4,435,632	(283,776)	615,929	674%
SDC Street Fund	2,930,799	2,170,196	760,603	No Policy	N/A
Airport Fund	431,093	337,485	93,608	9,278	4646%
Capital Improvements Fund	372,740	977,544	(604,804)	No Policy	N/A
Parks Capital Improvements Fund	3,339,320	3,571,250	(231,930)	No Policy	N/A
SDC Parks Fund	479,909	417,402	62,507	No Policy	N/A
Debt Service Fund	1,101,412	1,050,299	51,113	No Policy	N/A
Water Fund	18,791,694	17,615,845	1,175,848	2,232,241	842%
SDC Water Fund	976,558	966,355	10,203	No Policy	N/A
Wastewater Fund	7,572,951	6,606,474	966,477	2,146,112	353%
SDC Wastewater Fund	2,726,658	2,372,090	354,568	No Policy	N/A
Storm Drain Fund	2,136,737	2,094,891	41,846	205,707	1039%
SDC Storm Drain Fund	55,106	30,321	24,785	No Policy	N/A
Electric Fund	7,621,815	9,437,523	(1,815,708)	4,321,845	176%
Telecommunications Fund	2,848,372	3,153,230	(304,858)	576,064	494%
Insurance Services Fund	2,610,622	2,103,059	507,563	701,155	372%
Health Benefits Fund	0	2,225,545	(2,225,545)	No Policy	N/A
Equipment Fund	7,589,751	7,258,321	331,430	3,065,381	248%
Parks Equipment Fund	-	473,608	(473,608)	No Policy	N/A
Cemetery Trust Fund	995,101	970,773	24,328	No Policy	N/A
	\$ 85,171,768	\$ 89,116,462	\$ (3,944,694)		
Total Fund Balances	\$ 85,171,768	\$ 89,116,462	\$ (3,944,694)		
Restricted and Committed Funds					
Restricted	\$ 17,160,976	\$ 21,520,266	\$ (4,359,290)		
Committed	24,949,972	16,573,339	8,376,633		
Unassigned	43,060,820	51,022,857	(7,962,037)		
Total Fund Balances	\$ 85,171,768	\$ 89,116,462	\$ (3,944,694)		

City of Ashland
Summary of Cash and Investments
Final as of June 30, 2025

Fund	Balance June 30, 2025	Balance June 30, 2024	Change From FY 2024
General Fund	\$ 14,082,485	13,761,893	\$ 320,592
Parks General Fund	-	631,816	(631,816)
Tourism Fund	901,261	880,114	21,147
Housing Fund	212,334	352,643	(140,309)
Community Block Grant Fund	26,380	38,432	(12,052)
Reserve Fund	1,980,545	1,887,551	92,994
Street Fund	3,364,509	4,478,489	(1,113,981)
SDC Street Fund	2,926,147	2,160,970	765,176
Airport Fund	427,991	177,512	250,478
Capital Improvements Fund	595,615	1,008,270	(412,655)
Parks Capital Improvements Fund	3,199,224	3,433,439	(234,216)
SDC Parks Fund	478,859	415,320	63,539
Debt Service Fund	1,096,167	1,044,144	52,023
Water Fund	17,430,154	15,430,611	1,999,543
SDC Water Fund	971,872	956,880	14,992
Wastewater Fund	6,180,536	5,236,757	943,779
SDC Wastewater Fund	2,713,575	2,366,941	346,634
Stormwater Fund	2,004,938	1,950,974	53,964
SDC Stormwater Fund	54,768	29,652	25,117
Electric Fund	7,000,239	6,953,766	46,474
Telecommunications Fund	2,511,892	2,704,585	(192,694)
Insurance Services Fund	2,459,324	1,708,289	751,035
Health Benefits Fund	-	2,225,545	(2,225,545)
Equipment Fund	7,598,137	7,308,317	289,820
Parks Equipment Fund	-	473,608	(473,608)
Cemetery Trust Fund	991,239	965,257	25,982
	\$ 79,208,190	\$ 78,581,776	\$ 626,414
 <u>Manner of Investment</u>			
General Banking Accounts	\$ 1,008,415	\$ 3,192,716	\$ (2,184,301)
Local Government Inv. Pool	49,046,581	39,691,658	9,354,923
City Investments	29,153,195	35,697,402	(6,544,207)
Total Cash and Investments	\$ 79,208,190	\$ 78,581,776	\$ 626,414

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Final as of June 30, 2025
(100% of Fiscal Year)

	Fiscal Year 2025		Budget to Actual	Actual to Actual	Final Fiscal Year		Actual Percent Collected / Expended
	Fiscal Year 2025 2nd Year Actuals	2nd Year of Biennial Budget	Percent Collected / Expended	Year-over-Year Change	Fiscal Year 2024 Year-to- Date Actuals	2024 End-of-Year Actuals	
	Current Fiscal Year				Prior Fiscal Year		
110 General Fund Revenues							
Taxes	\$ 24,424,056	\$ 25,833,814	94.5%	101.3%	\$ 24,106,609	\$ 24,106,609	100.0%
Licenses and Permits	1,101,054	934,315	117.8%	69.2%	1,591,398	1,591,398	100.0%
Intergovernmental	1,204,430	3,409,460	35.3%	69.0%	1,744,883	1,744,883	100.0%
Charges for Services	11,121,520	15,685,828	70.9%	105.0%	10,586,886	10,586,886	100.0%
Fines	182,961	47,636	384.1%	60.7%	301,364	301,364	100.0%
Interest on Investments	850,261	(59,506)	-1428.9%	73.3%	1,159,506	1,159,506	100.0%
Miscellaneous	169,950	188,433	90.2%	20.4%	831,217	831,217	100.0%
Transfer In (Health Benefits Fund)	2,225,545	2,225,545	100.0%	N/A	-	-	N/A
Transfer In (Parks Equipment Fund)	473,608	473,608	100.0%	N/A	-	-	N/A
Transfer In (Parks General Fund)	631,966	631,966	100.0%	N/A	-	-	N/A
Transfer In (Parks CIP)	422,545	422,545	100.0%	100.0%	422,545	422,545	100.0%
Transfer In (Water Fund)	50,000	50,000	100.0%	100.0%	50,000	50,000	100.0%
Transfer In (Cemetery)	47,111	249,543	18.9%	97.0%	48,551	48,551	100.0%
Total Revenues and Other Sources	42,905,006	50,093,187	85.7%	105.0%	40,842,959	40,842,959	100.0%
110 General Fund Expenditures							
Administration Department	3,477,326	4,441,498	78.3%	93.4%	3,724,108	3,724,108	100.0%
Administration - Municipal Court	559,658	597,816	93.6%	113.7%	492,122	492,122	100.0%
Administration - Health Benefits Fund	-	-	N/A	N/A	-	-	N/A
Information Technology Department	1,612,123	2,637,523	61.1%	86.2%	1,870,595	1,870,595	100.0%
Finance Department	3,263,434	3,622,517	90.1%	110.7%	2,947,691	2,947,691	100.0%
City Recorder	268,303	378,160	70.9%	136.9%	195,982	195,982	100.0%
Police Department	8,844,074	10,416,386	84.9%	108.5%	8,152,677	8,152,677	100.0%
Fire and Rescue Department	12,167,031	17,715,616	68.7%	92.9%	13,091,298	13,091,298	100.0%
Public Works Department	3,108,118	5,043,113	61.6%	95.4%	3,256,545	3,256,545	100.0%
Community Development	2,131,635	2,835,341	75.2%	103.7%	2,055,921	2,055,921	100.0%
Parks Department	7,812,768	8,481,131	92.1%	128.8%	6,066,835	6,066,835	100.0%
Transfer Out (Housing Fund)	100,000	100,000	100.0%	N/A	100,000	100,000	100.0%
Transfer Out (Capital Improvements)	1,064,446	1,064,446	100.0%	N/A	100,000	100,000	100.0%
Transfer Out (Debt Service Fund)	181,297	181,297	100.0%	164.8%	110,000	110,000	100.0%
Transfer Out (Cemetery Fund)	500	500	100.0%	100.0%	500	500	100.0%
Contingency	-	1,357,998	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	44,590,713	58,873,342	75.7%	105.8%	42,164,274	42,164,274	100.0%

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Final as of June 30, 2025
(100% of Fiscal Year)

	Fiscal Year 2025 2nd Year Actuals	Fiscal Year 2025 2nd Year of Biennial Budget	Budget to Actual Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2024 Year-to- Date Actuals	Final Fiscal Year 2024 End-of-Year Actuals	Actual Percent Collected / Expended
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(1,685,708)	(8,780,155)	80.8%	127.6%	(1,321,315)	(1,321,315)	100.0%
Beginning Fund Balance	<u>17,057,725</u>	<u>19,559,426</u>	87.2%	92.8%	<u>18,379,040</u>	<u>18,379,040</u>	100.0%
Ending Fund Balance	<u>\$ 15,372,017</u>	<u>\$ 10,779,271</u>	142.6%	90.1%	<u>\$ 17,057,725</u>	<u>\$ 17,057,725</u>	100.0%

Reconciliation of Fund Balance:

Restricted and Committed Funds	1,799,176
Unassigned Fund Balance	<u>\$ 13,572,840</u>

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Final as of June 30, 2025
(100% of Fiscal Year)

	Fiscal Year 2025 2nd Year Actuals	Fiscal Year 2025 2nd Year of Biennial Budget	Budget to Actual Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2024 Year-to- Date Actuals	Final Fiscal Year 2024 End-of-Year Actuals	Actual Percent Collected / Expended
211 Parks General Fund							
Taxes	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A
Interest	-	-	N/A	N/A	-	-	N/A
Miscellaneous	-	-	N/A	N/A	-	-	N/A
Transfer In (General Fund)	-	-	N/A	N/A	-	-	N/A
Total Revenues and Other Sources	<u>-</u>	<u>-</u>	N/A	N/A	<u>-</u>	<u>-</u>	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)	631,966	631,966	100.0%	N/A	-	-	N/A
Contingency	-	-	N/A	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>631,966</u>	<u>631,966</u>	N/A	N/A	<u>-</u>	<u>-</u>	N/A
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(631,966)	(631,966)	0.0%	N/A	-	-	N/A
Beginning Fund Balance	<u>631,966</u>	-	0.0%	N/A	<u>631,966</u>	<u>631,966</u>	N/A
Ending Fund Balance	<u>\$ -</u>	<u>\$ (631,966)</u>	0.0%	N/A	<u>\$ 631,966</u>	<u>\$ 631,966</u>	N/A
Reconciliation of Fund Balance:							
Restricted and Committed Funds	-						
Unassigned Fund Balance	<u>\$ -</u>						

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(100% of Fiscal Year)

	Fiscal Year 2025 2nd Year Actuals	Fiscal Year 2025 2nd Year of Biennial Budget	Budget to Actual Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2024 Year-to- Date Actuals	Final Fiscal Year 2024 End-of-Year Actuals	Actual Percent Collected / Expended
230							
Tourism Fund							
Taxes	\$ 922,661	\$ 1,107,930	83.3%	108.1%	\$ 853,267	\$ 853,267	100.0%
Interest	42,129	(24,827)	-169.7%	86.3%	48,827	48,827	100.0%
Miscellaneous	-	-	N/A	N/A	-	-	N/A
Transfer In (General Fund)	-	-	N/A	N/A	-	-	N/A
Total Revenues and Other Sources	<u>964,790</u>	<u>1,083,103</u>	89.1%	107.0%	<u>902,094</u>	<u>902,094</u>	100.0%
Personnel Services	86,120	116,945	73.6%	109.4%	78,730	78,730	100.0%
Materials and Services	938,166	1,439,347	65.2%	112.6%	833,329	833,329	100.0%
Contingency	-	74,050	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>1,024,286</u>	<u>1,630,342</u>	62.8%	112.3%	<u>912,059</u>	<u>912,059</u>	100.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(59,496)	(547,239)	89.1%	597.0%	(9,965)	(9,965)	100.0%
Beginning Fund Balance	<u>982,117</u>	<u>1,015,037</u>	96.8%	99.0%	<u>992,082</u>	<u>992,082</u>	100.0%
Ending Fund Balance	<u>\$ 922,621</u>	<u>\$ 467,798</u>	197.2%	93.9%	<u>\$ 982,117</u>	<u>\$ 982,117</u>	100.0%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	922,621						
Unassigned Fund Balance	<u>\$ -</u>						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Final as of June 30, 2025
(100% of Fiscal Year)

	Fiscal Year 2025		Budget to Actual Percent Collected / Expended	Actual to Actual Year-over-Year Change	Final Fiscal Year		Actual Percent Collected / Expended
	Fiscal Year 2025 2nd Year Actuals	2nd Year of Biennial Budget			Fiscal Year 2024 Year-to- Date Actuals	2024 End-of-Year Actuals	
240 Housing Fund							
Taxes	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A
Intergovernmental	-	-	N/A	N/A	-	-	N/A
Interest on Investments	12,894	(10,519)	-122.6%	103.0%	12,519	12,519	100.0%
Miscellaneous	-	-	N/A	N/A	-	-	N/A
Transfer In (General Fund)	100,000	100,000	100.0%	100.0%	100,000	100,000	100.0%
Total Revenues and Other Sources	112,894	89,481	126.2%	100.3%	112,519	112,519	100.0%
Personnel Services	-	-	N/A	N/A	-	-	100.0%
Materials and Services	238,060	323,798	73.5%	238.1%	100,000	100,000	100.0%
Capital Outlay	-	-	N/A	N/A	-	-	N/A
Total Expenditures and Other Uses	238,060	323,798	73.5%	238.1%	100,000	100,000	100.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(125,166)	(234,317)	46.6%	-999.8%	12,519	12,519	100.0%
Beginning Fund Balance	252,642	221,798	113.9%	105.2%	240,123	240,123	100.0%
Ending Fund Balance	\$ 127,476	\$ (12,519)	1118.3%	50.5%	\$ 252,642	\$ 252,642	100.0%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	127,476						
Unassigned Fund Balance	\$ -						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
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(100% of Fiscal Year)

	Fiscal Year 2025 2nd Year Actuals	Fiscal Year 2025 2nd Year of Biennial Budget	Budget to Actual Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2024 Year-to- Date Actuals	Final Fiscal Year 2024 End-of-Year Actuals	Actual Percent Collected / Expended
250 Community Development Block Fund							
Intergovernmental	\$ 191,762	\$ 313,399	61.2%	292.5%	\$ 65,563	\$ 65,563	100.0%
Total Revenues and Other Sources	191,762	313,399	61.2%	292.5%	65,563	65,563	100.0%
Personnel Services	32,527	33,740	96.4%	90.6%	35,915	35,915	100.0%
Materials and Services	159,235	316,279	50.3%	537.1%	29,648	29,648	100.0%
Total Expenditures and Other Uses	191,762	350,019	54.8%	292.5%	65,563	65,563	100.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	0	(36,620)	100.0%	N/A	-	-	N/A
Beginning Fund Balance	36,617	36,619	100.0%	100.0%	36,617	36,617	100.0%
Ending Fund Balance	\$ 36,617	\$ (1)	3661801.0%	100.0%	\$ 36,617	\$ 36,617	100.0%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	36,617						
Unassigned Fund Balance	\$ -						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Final as of June 30, 2025
(100% of Fiscal Year)

	Fiscal Year 2025		Budget to Actual Percent Collected / Expended	Actual to Actual Year-over-Year Change	Final Fiscal Year		Actual Percent Collected / Expended
	Fiscal Year 2025 2nd Year Actuals	2nd Year of Biennial Budget			Fiscal Year 2024 Year-to- Date Actuals	2024 End-of-Year Actuals	
255 Reserve Fund							
Interest on Investments	\$ 92,994	\$ (43,340)	-214.6%	99.6%	\$ 93,340	\$ 93,340	100.0%
Total Revenues and Other Sources	92,994	(43,340)	-214.6%	-214.6%	93,340	93,340	100.0%
Interfund Loan (Health Benefits Fund)	-	-	N/A	N/A	-	-	N/A
Operating Transfer out	-	-	N/A	N/A	-	-	N/A
Total Expenditures and Other Uses	-	-	N/A	N/A	-	-	N/A
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	92,994	(43,340)	314.6%	99.6%	93,340	93,340	100.0%
Beginning Fund Balance	1,887,552	1,784,761	105.8%	105.2%	1,794,212	1,794,212	100.0%
Ending Fund Balance	\$ 1,980,546	\$ 1,741,421	113.7%	104.9%	\$ 1,887,552	\$ 1,887,552	100.0%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	1,980,546						
Unassigned Fund Balance	<u>\$ 0</u>						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
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(100% of Fiscal Year)

	Fiscal Year 2025		Budget to Actual	Actual to Actual	Final Fiscal Year		Actual Percent Collected / Expended
	Fiscal Year 2025 2nd Year Actuals	2nd Year of Biennial Budget	Percent Collected / Expended	Year-over-Year Change	Fiscal Year 2024 Year-to- Date Actuals	2024 End-of-Year Actuals	
260 Street Fund							
Taxes	\$ 2,216,306	\$ 2,447,596	90.6%	94.6%	\$ 2,343,614	\$ 2,343,614	100.0%
Intergovernmental	1,744,738	1,613,380	108.1%	103.1%	1,692,621	1,692,621	100.0%
Charges for Services - Rates	1,584,730	1,678,169	94.4%	93.5%	1,694,331	1,694,331	100.0%
Charges for Services - Misc. Service Fees	-	30,000	0.0%	N/A	-	-	N/A
System Development Charges	-	-	N/A	N/A	-	-	N/A
Assessments	4,915	5,057	97.2%	521.2%	943	943	100.0%
Interest on Investments	165,230	94,927	174.1%	253.9%	65,073	65,073	100.0%
Miscellaneous	2,801	(187)	-1495.6%	1495.6%	187	187	100.1%
Other Financing Sources	-	10,513,896	0.0%	0.0%	4,028,789	4,028,789	100.0%
Total Revenues and Other Sources	5,718,720	16,382,837	34.9%	58.2%	9,825,558	9,825,557	100.0%
Public Works - Ground Maintenance	214,089	303,970	70.4%	87.4%	245,030	245,030	100.0%
Public Works - Street Operations	5,707,140	13,188,931	43.3%	82.9%	6,885,483	6,963,245	98.9%
Public Works - Street Operations Debt	81,266	4,890,777	1.7%	N/A	77,762	-	N/A
Public Works - Transportation SDC's	-	-	N/A	N/A	-	-	N/A
Transfer Out (SDC Street Fund)	-	-	N/A	N/A	2,978,031	2,978,031	100.0%
Contingency	-	276,982	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	6,002,495	18,660,660	32.2%	58.9%	10,186,306	10,186,306	100.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(283,775)	(2,277,822)	87.5%	78.7%	(360,749)	(360,749)	100.0%
Beginning Fund Balance	4,435,632	1,701,979	260.6%	92.5%	4,796,381	4,796,381	100.0%
Ending Fund Balance	\$ 4,151,857	\$ (575,843)	821.0%	93.6%	\$ 4,435,632	\$ 4,435,632	100.0%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	4,151,856						
Unassigned Fund Balance	<u>\$ 0</u>						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
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(100% of Fiscal Year)

	Fiscal Year 2025		Budget to Actual Percent Collected / Expended	Actual to Actual Year-over-Year Change	Final Fiscal Year		Actual Percent Collected / Expended
	Fiscal Year 2025 2nd Year Actuals	2nd Year of Biennial Budget			Fiscal Year 2024 Year-to- Date Actuals	2024 End-of-Year Actuals	
263 SDC Street Fund							
System Development Charges	\$ 214,998	\$ (24,118)	-891.5%	66.3%	\$ 324,118	\$ 324,118	100.0%
Interest on Investments	125,608	(146,587)	-85.7%	85.7%	146,587	146,587	100.0%
Transfer In (Street Fund)	-	-	N/A	N/A	2,978,031	2,978,031	100.0%
Other Financing Sources	536,427	3,104,875	17.3%	N/A	-	-	N/A
Total Revenues and Other Sources	877,034	2,934,170	29.9%	25.4%	3,448,736	3,448,736	100.0%
Materials and Services	-	48,835	0.0%	0.0%	1,165	1,165	100.0%
Capital Outlay	116,431	1,827,500	6.4%	9.1%	1,277,375	1,277,375	100.0%
Contingency	-	94,647	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	116,431	1,970,982	5.9%	9.1%	1,278,540	1,278,540	100.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	760,603	963,189	79.0%	35.0%	2,170,196	2,170,196	100.0%
Beginning Fund Balance	2,170,196	3,002,755	72.3%	N/A	-	-	N/A
Ending Fund Balance	\$ 2,930,799	\$ 3,965,944	73.9%	135.0%	\$ 2,170,196	\$ 2,170,196	100.0%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	2,930,799						
Unassigned Fund Balance	\$ -						

City of Ashland
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(100% of Fiscal Year)

	Fiscal Year 2025		Budget to Actual Percent Collected / Expended	Actual to Actual Year-over-Year Change	Final Fiscal Year		Actual Percent Collected / Expended
	Fiscal Year 2025 2nd Year Actuals	2nd Year of Biennial Budget			Fiscal Year 2024 Year-to- Date Actuals	2024 End-of-Year Actuals	
280							
Airport Fund							
Intergovernmental	\$ (4,035)	\$ 2,069,549	-0.2%	-0.2%	\$ 2,627,951	\$ 2,627,951	100.0%
Charges for Services - Rates	191,287	158,762	120.5%	102.7%	186,238	186,238	100.0%
Interest on Investments	17,903	1,190	1503.8%	372.2%	4,810	4,810	100.0%
Miscellaneous	2,000	(2,000)	-100.0%	100.0%	2,000	2,000	100.0%
Total Revenues and Other Sources	207,155	2,227,501	9.3%	7.3%	2,820,999	2,820,999	100.0%
Materials and Services	73,572	110,983	66.3%	92.1%	79,867	79,867	100.0%
Capital Outlay	39,975	2,112,357	1.9%	1.4%	2,802,643	2,802,643	100.0%
Contingency	-	5,726	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	113,547	2,229,066	5.1%	3.9%	2,882,510	2,882,510	100.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	93,608	(1,565)	6081.6%	-152.2%	(61,511)	(61,511)	100.0%
Beginning Fund Balance	337,485	86,831	388.7%	84.6%	398,996	398,996	100.0%
Ending Fund Balance	\$ 431,093	\$ 85,266	505.6%	127.7%	\$ 337,485	\$ 337,485	100.0%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	431,093						
Unassigned Fund Balance	\$ (0)						

City of Ashland
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(100% of Fiscal Year)

	Fiscal Year 2025		Budget to Actual Percent Collected / Expended	Actual to Actual Year-over-Year Change	Final Fiscal Year		Actual Percent Collected / Expended
	Fiscal Year 2025 2nd Year Actuals	2nd Year of Biennial Budget			Fiscal Year 2024 Year-to- Date Actuals	2024 End-of-Year Actuals	
410 Capital Improvements Fund							
Intergovernmental	\$ -	\$ 899,900	N/A	0.0%	\$ 1,158,200	\$ 1,158,200	100.0%
Charges for Services - Misc. Service fees	(159,264)	(159,264)	N/A	-100.0%	159,264	159,264	100.0%
System Development Charges - Parks	-	-	N/A	N/A	-	-	N/A
Interest on Investments	37,072	(37,194)	-99.7%	64.8%	57,194	57,194	100.0%
Miscellaneous	-	-	N/A	N/A	-	-	N/A
Other Financing Sources	-	(600,000)	0.0%	0.0%	600,000	600,000	100.0%
Transfer In (General Fund)	1,064,446	1,064,446	100.0%	1064.4%	100,000	100,000	100.0%
Total Revenues and Other Sources	942,254	1,167,888	80.7%	45.4%	2,074,658	2,074,658	100.0%
Public Works - Capital Outlay	1,547,059	1,980,080	78.1%	73.8%	2,095,540	2,095,540	100.0%
Finance - Open Space (Parks)	-	-	N/A	N/A	-	-	N/A
Transfer Out (Debt Service Fund)	-	-	N/A	N/A	-	-	N/A
Transfer Out (SDC Parks Fund)	-	-	N/A	N/A	320,568	320,568	100.0%
Contingency	-	-	N/A	N/A	-	-	N/A
Total Expenditures and Other Uses	1,547,059	1,980,080	78.1%	64.0%	2,416,108	2,416,108	100.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(604,804)	(812,192)	25.5%	177.1%	(341,450)	(341,450)	100.0%
Beginning Fund Balance	977,544	1,035,362	94.4%	74.1%	1,318,994	1,318,994	100.0%
Ending Fund Balance	\$ 372,740	\$ 223,170	167.0%	38.1%	\$ 977,544	\$ 977,544	100.0%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	372,740						
Unassigned Fund Balance	\$ 0						

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(100% of Fiscal Year)

	Fiscal Year 2025		Budget to Actual Percent Collected / Expended	Actual to Actual Year-over-Year Change	Final Fiscal Year		Actual Percent Collected / Expended
	Fiscal Year 2025 2nd Year Actuals	2nd Year of Biennial Budget			Fiscal Year 2024 Year-to- Date Actuals	2024 End-of-Year Actuals	
411 Parks Capital Improvement Fund							
Taxes	\$ 759,009	\$ 838,218	90.6%	93.8%	\$ 808,875	\$ 808,875	100.0%
Intergovernmental	-	7,430,000	0.0%	0.0%	101,000	101,000	100.0%
Interest on Investments	169,874	(116,970)	-145.2%	96.0%	176,970	176,970	100.0%
Miscellaneous	-	50,000	0.0%	N/A	-	-	N/A
Other Financing Sources	-	8,200,000	0.0%	N/A	-	-	N/A
Total Revenues and Other Sources	928,883	16,401,248	5.7%	85.5%	1,086,845	1,086,845	100.0%
Materials and Services	-	-	N/A	N/A	-	-	N/A
Capital Outlay	552,625	14,491,426	3.8%	62.8%	880,674	880,674	100.0%
Transfer Out (Debt Service Fund)	185,643	185,643	100.0%	99.6%	186,347	186,347	100.0%
Transfer Out (General Fund)	422,545	422,545	100.0%	100.0%	422,545	422,545	100.0%
Total Expenditures and Other Uses	1,160,813	15,099,614	7.7%	77.9%	1,489,566	1,489,566	100.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(231,930)	1,301,634	-17.8%	57.6%	(402,721)	(402,721)	100.0%
Beginning Fund Balance	3,571,250	5,590,786	63.9%	89.9%	3,973,971	3,973,971	100.0%
Ending Fund Balance	\$ 3,339,320	\$ 6,892,420	48.4%	93.5%	\$ 3,571,250	\$ 3,571,250	100.0%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	3,339,320						
Unassigned Fund Balance	\$ -						

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	Fiscal Year 2025		Budget to Actual Percent Collected / Expended	Actual to Actual Year-over-Year Change	Final Fiscal Year		Actual Percent Collected / Expended
	Fiscal Year 2025 2nd Year Actuals	2nd Year of Biennial Budget			Fiscal Year 2024 Year-to- Date Actuals	2024 End-of-Year Actuals	
413 SDC Parks Fund							
System Development Charges - Parks	42,508	20,860	203.8%	53.7%	79,140	79,140	100.0%
Interest on Investments	19,999	(17,694)	-113.0%	113.0%	17,694	17,694	100.0%
Miscellaneous	-	-	N/A	N/A	-	-	N/A
Transfer In (CIP Fund)	-	-	N/A	N/A	320,568	320,568	100.0%
Total Revenues and Other Sources	62,507	3,166	1974.1%	15.0%	417,402	417,402	100.0%
Materials and Services	-	-	N/A	N/A	-	-	N/A
Capital Outlay	-	373,532	0.0%	N/A	-	-	N/A
Contingency	-	11,206	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	-	384,738	0.0%	N/A	-	-	N/A
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	62,507	(381,572)	116.4%	15.0%	417,402	417,402	100.0%
Beginning Fund Balance	417,402	284,878	146.5%	N/A	-	-	N/A
Ending Fund Balance	\$ 479,909	\$ (96,694)	596.3%	115.0%	\$ 417,402	\$ 417,402	100.0%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	479,909						
Unassigned Fund Balance	\$ -						

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(100% of Fiscal Year)

	Fiscal Year 2025		Budget to Actual Percent Collected / Expended	Actual to Actual Year-over-Year Change	Final Fiscal Year		Actual Percent Collected / Expended
	Fiscal Year 2025 2nd Year Actuals	2nd Year of Biennial Budget			Fiscal Year 2024 Year-to- Date Actuals	2024 End-of-Year Actuals	
530 Debt Services							
Taxes	\$ 203,011	\$ 212,160	95.7%	99.0%	\$ 205,116	\$ 205,116	100.0%
Charges for Services - Internal	1,261,595	1,261,595	100.0%	100.0%	1,261,595	1,261,595	100.0%
Interest on Investments	25,929	(12,993)	-199.6%	83.7%	30,993	30,993	100.0%
Transfer In (General Fund)	181,297	181,297	100.0%	164.8%	110,000	110,000	100.0%
Transfer In (Parks CIP)	185,643	185,643	100.0%	99.6%	186,347	186,347	100.0%
Total Revenues and Other Sources	<u>1,857,475</u>	<u>1,827,702</u>	101.6%	103.5%	<u>1,794,051</u>	<u>1,794,051</u>	100.0%
Debt Service	1,806,362	1,806,389	100.0%	101.2%	1,785,644	1,785,644	100.0%
Total Expenditures and Other Uses	<u>1,806,362</u>	<u>1,806,389</u>	100.0%	101.2%	<u>1,785,644</u>	<u>1,785,644</u>	100.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	51,113	21,313	239.8%	607.9%	8,408	8,407	100.0%
Beginning Fund Balance	<u>1,050,299</u>	815,165	128.8%	100.8%	<u>1,041,892</u>	<u>1,041,892</u>	100.0%
Ending Fund Balance	<u>\$ 1,101,412</u>	<u>\$ 836,478</u>	131.7%	104.9%	<u>\$ 1,050,299</u>	<u>\$ 1,050,299</u>	100.0%
Reconciliation of Fund Balance:							
Restricted and Committed Funds		-					
Unassigned Fund Balance	<u>\$ 1,101,412</u>						

City of Ashland
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	Fiscal Year 2025		Budget to Actual	Actual to Actual	Final Fiscal Year		Actual Percent Collected / Expended
	Fiscal Year 2025 2nd Year Actuals	2nd Year of Biennial Budget	Percent Collected / Expended	Year-over-Year Change	Fiscal Year 2024 Year-to- Date Actuals	2024 End-of-Year Actuals	
670 Water Fund							
Intergovernmental	\$ 693,933	\$ (253,350)	-273.9%	273.9%	\$ 253,350	\$ 253,350	100.0%
Charges for Services - Rates	8,910,870	8,935,764	99.7%	105.0%	8,489,236	8,489,236	100.0%
Charges for Services - Misc. Service Fees	80,159	87,728	91.4%	87.8%	91,272	91,272	100.0%
System Development Charges	-	-	N/A	N/A	-	-	N/A
Interest on Investments	832,320	(348,049)	-239.1%	111.3%	748,049	748,049	100.0%
Miscellaneous	2,938	40,074	7.3%	26.9%	10,926	10,926	100.0%
Other Financing Sources	-	46,570,810	0.0%	N/A	-	-	N/A
Total Revenues and Other Sources	<u>10,520,220</u>	<u>55,032,976</u>	19.1%	109.7%	<u>9,592,833</u>	<u>9,592,833</u>	100.0%
Public Works - Conservation	87,300	493,503	17.7%	99.5%	87,694	87,694	100.0%
Public Works - Water Supply	466,146	7,252,690	6.4%	47.2%	987,128	987,128	100.0%
Public Works - Water Supply Debt	118,500	118,503	100.0%	100.0%	118,500	118,500	100.0%
Public Works - Water Distribution	6,302,878	9,342,960	67.5%	144.2%	4,370,977	4,370,977	100.0%
Public Works - Water Distribution Debt	207,306	207,309	100.0%	100.6%	206,007	206,007	100.0%
Public Works - Water Treatment	1,752,353	48,103,791	3.6%	116.0%	1,510,343	1,510,343	100.0%
Public Works - Water Treatment Debt	359,890	816,371	44.1%	6179.7%	5,824	5,824	100.0%
Transfer Out (General Fund to AFR)	50,000	50,000	100.0%	5.5%	911,082	50,000	1822.2%
Transfer Out (SDC Water Fund)	-	-	N/A	N/A	-	861,082	0.0%
Contingency	-	436,793	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>9,344,372</u>	<u>66,821,920</u>	14.0%	114.0%	<u>8,197,555</u>	<u>8,197,555</u>	100.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	1,175,848	(11,788,944)	110.0%	84.3%	1,395,277	1,395,278	100.0%
Beginning Fund Balance	<u>17,615,845</u>	<u>12,341,551</u>	142.7%	108.6%	<u>16,220,567</u>	<u>16,220,567</u>	100.0%
Ending Fund Balance	<u>\$ 18,791,694</u>	<u>\$ 552,607</u>	3400.6%	106.7%	<u>\$ 17,615,845</u>	<u>\$ 17,615,845</u>	100.0%
Reconciliation of Fund Balance:							
Restricted and Committed Funds		6,000,000					
Unassigned Fund Balance		<u>\$ 12,791,694</u>					

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	Fiscal Year 2025 2nd Year Actuals	Fiscal Year 2025 2nd Year of Biennial Budget	Budget to Actual Percent Collected / Expended	Actual to Actual Year-over-Year Change	Final Fiscal Year		Actual Percent Collected / Expended
					Fiscal Year 2024 Year-to- Date Actuals	2024 End-of-Year Actuals	
673 SDC Water Fund							
System Development Charges - Water	192,551	119,469	161.2%	83.5%	230,531	230,531	100.0%
Interest on Investments	45,257	(43,829)	N/A	103.3%	43,829	43,829	100.0%
Miscellaneous	-	-	N/A	N/A	-	-	N/A
Other Financing Sources	-	15,139,204	0.0%	N/A	-	-	N/A
Transfer In (Water Fund)	-	-	N/A	N/A	861,082	861,082	100.0%
Total Revenues and Other Sources	237,808	15,214,844	1.6%	20.9%	1,135,442	1,135,442	100.0%
Materials and Services	-	150,000	0.0%	0.0%	-	-	N/A
Capital Outlay	24,513	8,654,512	0.3%	N/A	5,331	5,331	100.0%
Public Works - Debt SDC's	203,092	246,756	82.3%	124.0%	163,756	163,756	100.0%
Contingency	-	274,121	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	227,605	9,325,389	2.4%	134.6%	169,087	169,087	100.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	10,203	5,889,454	0.2%	1.1%	966,355	966,355	100.0%
Beginning Fund Balance	966,355	1,183,793	81.6%	N/A	-	-	N/A
Ending Fund Balance	\$ 976,558	\$ 7,073,247	13.8%	101.1%	\$ 966,355	\$ 966,355	100.0%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	976,558						
Unassigned Fund Balance	<u>\$ -</u>						

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	Fiscal Year 2025 2nd Year Actuals	Fiscal Year 2025 2nd Year of Biennial Budget	Budget to Actual Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2024 Year-to- Date Actuals	Final Fiscal Year 2024 End-of-Year Actuals	Actual Percent Collected / Expended
675 Wastewater Fund							
Taxes	\$ (7,442)	\$ -	N/A	N/A	\$ -	\$ -	N/A
Intergovernmental	98,752	-	N/A	N/A	-	-	N/A
Charges for Services - Rates	6,192,564	6,341,967	97.6%	97.2%	6,368,033	6,368,033	100.0%
Charges for Services - Misc. Service Fees	-	-	N/A	N/A	-	-	N/A
System Development Charges	-	-	N/A	N/A	-	-	N/A
Interest on Investments	293,537	(90,103)	-325.8%	117.4%	250,103	250,103	100.0%
Miscellaneous	43	(3,939)	-1.1%	1.1%	3,939	3,939	100.0%
Other Financing Sources	505,802	7,404,951	6.8%	40.7%	1,242,621	1,242,621	100.0%
Total Revenues and Other Sources	7,083,256	13,652,876	51.9%	90.1%	7,864,695	7,864,696	100.0%
Public Works - Wastewater Collection	2,584,460	4,771,437	54.2%	110.4%	2,342,038	2,342,038	100.0%
Public Works - Wastewater Collection Debt	43,631	43,631	100.0%	98.1%	44,456	44,456	100.0%
Public Works - Wastewater Treatment	3,361,546	8,051,932	41.7%	64.5%	5,215,693	5,215,693	100.0%
Public Works - Wastewater Treatment Debt	127,142	127,142	100.0%	99.6%	127,699	127,699	100.0%
Transfer Out (SDC Wastewater Fund)	-	-	N/A	N/A	2,235,338	2,235,338	100.0%
Contingency	-	356,466	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	6,116,779	13,350,608	45.8%	61.4%	9,965,224	9,965,224	100.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	966,477	302,269	319.7%	-46.0%	(2,100,529)	(2,100,529)	100.0%
Beginning Fund Balance	6,606,474	4,407,490	149.9%	75.9%	8,707,003	8,707,003	100.0%
Ending Fund Balance	\$ 7,572,951	\$ 4,709,759	160.8%	114.6%	\$ 6,606,474	\$ 6,606,474	100.0%

Reconciliation of Fund Balance:

Restricted and Committed Funds	-
Unassigned Fund Balance	<u>\$ 7,572,951</u>

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	Fiscal Year 2025		Budget to Actual Percent Collected / Expended	Actual to Actual Year-over-Year Change	Final Fiscal Year		Actual Percent Collected / Expended
	Fiscal Year 2025 2nd Year Actuals	2nd Year of Biennial Budget			Fiscal Year 2024 Year-to- Date Actuals	2024 End-of-Year Actuals	
677 SDC Sewer Fund							
System Development Charges - Wastewater	248,826	13,793	1804.0%	86.9%	286,207	286,207	100.0%
Interest on Investments	112,113	(105,866)	-105.9%	105.9%	105,866	105,866	100.0%
Miscellaneous	-	-	N/A	N/A	-	-	N/A
Other Financing Sources	-	1,381,369	0.0%	N/A	-	-	N/A
Transfer In (Wastewater Fund)	-	-	N/A	N/A	2,235,338	2,235,338	100.0%
Total Revenues and Other Sources	360,939	1,289,296	28.0%	13.7%	2,627,411	2,627,411	100.0%
Materials and Services	-	-	N/A	N/A	-	-	N/A
Capital Outlay	6,371	1,395,204	0.5%	2.5%	255,321	255,321	100.0%
Public Works - Debt SDC's	-	-	N/A	N/A	-	-	N/A
Contingency	-	49,516	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	6,371	1,444,720	0.4%	2.5%	255,321	255,321	100.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	354,568	(155,424)	328.1%	14.9%	2,372,090	2,372,090	100.0%
Beginning Fund Balance	2,372,090	1,585,034	149.7%	N/A	-	-	N/A
Ending Fund Balance	\$ 2,726,658	\$ 1,429,610	190.7%	114.9%	\$ 2,372,090	\$ 2,372,090	100.0%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	2,726,658						
Unassigned Fund Balance	\$ -						

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	Fiscal Year 2025		Budget to Actual Percent Collected / Expended	Actual to Actual Year-over-Year Change	Final Fiscal Year		Actual Percent Collected / Expended
	Fiscal Year 2025 2nd Year Actuals	2nd Year of Biennial Budget			Fiscal Year 2024 Year-to- Date Actuals	2024 End-of-Year Actuals	
680 Stormwater Fund							
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A
Charges for Services - Rates	778,512	771,508	100.9%	96.9%	803,492	803,492	100.0%
Charges for Services - Misc. Service Fees	-	-	N/A	N/A	-	-	N/A
System Development Charges	-	-	N/A	N/A	-	-	N/A
Interest on Investments	95,489	(65,996)	-144.7%	97.4%	97,996	97,996	100.0%
Miscellaneous	2	-	N/A	N/A	-	-	N/A
Other Financing Sources	-	390,220	0.0%	N/A	-	-	N/A
Total Revenues and Other Sources	<u>874,003</u>	<u>1,095,732</u>	<u>79.8%</u>	<u>97.0%</u>	<u>901,488</u>	<u>901,488</u>	<u>100.0%</u>
Public Works - Storm Water Operations	821,213	2,570,709	31.9%	98.0%	837,566	837,566	100.0%
Public Works - Storm Water Operations Debt	10,944	10,944	100.0%	98.2%	11,150	11,150	100.0%
Contingency	-	64,479	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>832,157</u>	<u>2,646,132</u>	<u>31.4%</u>	<u>98.0%</u>	<u>848,716</u>	<u>848,716</u>	<u>100.0%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	41,846	(1,550,400)	102.7%	79.3%	52,772	52,772	100.0%
Beginning Fund Balance	<u>2,094,891</u>	<u>2,036,637</u>	<u>102.9%</u>	<u>102.6%</u>	<u>2,042,119</u>	<u>2,042,119</u>	<u>100.0%</u>
Ending Fund Balance	<u>\$ 2,136,737</u>	<u>\$ 486,237</u>	<u>439.4%</u>	<u>102.0%</u>	<u>\$ 2,094,891</u>	<u>\$ 2,094,891</u>	<u>100.0%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds		-					
Unassigned Fund Balance	<u>\$ 2,136,737</u>						

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	Fiscal Year 2025 2nd Year Actuals	Fiscal Year 2025 2nd Year of Biennial Budget	Budget to Actual Percent Collected / Expended	Actual to Actual Year-over-Year Change	Final Fiscal Year		Actual Percent Collected / Expended
					Fiscal Year 2024 Year-to- Date Actuals	2024 End-of-Year Actuals	
683 SDC Storm Fund							
System Development Charges - Wastewater	22,825	30,357	75.2%	77.0%	29,643	29,643	100.0%
Interest on Investments	1,960	(678)	-289.0%	289.0%	678	678	100.0%
Miscellaneous	-	-	N/A	N/A	-	-	N/A
Other Financing Sources	-	-	N/A	N/A	-	-	N/A
Total Revenues and Other Sources	<u>24,785</u>	<u>29,679</u>	83.5%	81.7%	<u>30,321</u>	<u>30,321</u>	100.0%
Materials and Services	-	-	N/A	N/A	-	-	N/A
Capital Outlay	-	64,908	0.0%	N/A	-	-	N/A
Public Works - Debt SDC's	-	-	N/A	N/A	-	-	N/A
Public Works - Storm Water SDC's	-	-	N/A	N/A	-	-	N/A
Contingency	-	1,947	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>-</u>	<u>66,855</u>	0.0%	N/A	<u>-</u>	<u>-</u>	N/A
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	24,785	(37,176)	166.7%	81.7%	30,321	30,321	100.0%
Beginning Fund Balance	<u>30,321</u>	<u>14,954</u>	202.8%	N/A	<u>-</u>	<u>-</u>	N/A
Ending Fund Balance	<u>\$ 55,106</u>	<u>\$ (22,222)</u>	348.0%	181.7%	<u>\$ 30,321</u>	<u>\$ 30,321</u>	100.0%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	55,106						
Unassigned Fund Balance	<u>\$ -</u>						

City of Ashland
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	Fiscal Year 2025		Budget to Actual	Actual to Actual	Final Fiscal Year		Actual Percent Collected / Expended
	Fiscal Year 2025 2nd Year Actuals	2nd Year of Biennial Budget	Percent Collected / Expended	Year-over-Year Change	Fiscal Year 2024 Year-to- Date Actuals	2024 End-of-Year Actuals	
690 Electric Fund							
Intergovernmental	\$ 185,554	\$ 366,229	50.7%	18.9%	\$ 983,771	\$ 983,771	100.0%
Charges for Services - Rates	15,581,080	19,400,302	80.3%	93.8%	16,617,902	16,617,902	100.0%
Charges for Services - Misc. Service Fees	343,727	247,355	139.0%	119.1%	288,645	288,645	100.0%
Interest on Investments	329,899	(203,559)	-162.1%	98.9%	333,559	333,559	100.0%
Miscellaneous	56,106	21,244	264.1%	10.1%	554,756	554,757	100.0%
Other Financing Sources	-	3,000,000	0.0%	N/A	-	-	N/A
Total Revenues and Other Sources	16,496,367	22,831,572	72.3%	87.8%	18,778,632	18,778,634	100.0%
Administration - Conservation	889,241	2,359,004	37.7%	107.5%	827,317	827,317	100.0%
Electric - Supply	7,524,123	10,310,082	73.0%	145.5%	5,169,918	5,169,918	100.0%
Electric - Distribution	8,903,077	10,413,641	85.5%	91.3%	9,754,518	9,754,518	100.0%
Electric - Transmission	995,637	1,442,512	69.0%	131.4%	757,488	757,488	100.0%
Debt Service	-	487,326	0.0%	N/A	-	-	N/A
Transfer Out (Insurance Fund)	-	-	N/A	N/A	-	-	N/A
Contingency	-	1,136,604	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	18,312,077	26,149,169	70.0%	110.9%	16,509,241	16,509,241	100.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(1,815,710)	(3,317,597)	45.3%	-80.0%	2,269,391	2,269,393	100.0%
Beginning Fund Balance	9,437,525	6,080,192	155.2%	131.7%	7,168,132	7,168,132	100.0%
Ending Fund Balance	\$ 7,621,815	\$ 2,762,595	275.9%	80.8%	\$ 9,437,523	\$ 9,437,525	100.0%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	-						
Unassigned Fund Balance	\$ 7,621,815						

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(100% of Fiscal Year)

	Fiscal Year 2025		Budget to Actual Percent Collected / Expended	Actual to Actual Year-over-Year Change	Final Fiscal Year		Actual Percent Collected / Expended
	Fiscal Year 2025 2nd Year Actuals	2nd Year of Biennial Budget			Fiscal Year 2024 Year-to- Date Actuals	2024 End-of-Year Actuals	
695 Telecommunications Fund							
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A
Charges for Services - Rates	2,680,273	2,639,249	101.6%	96.1%	2,789,598	2,789,598	100.0%
Charges for Services - Misc. Service Fees	-	-	N/A	N/A	-	-	N/A
Interest on Investments	128,923	(52,511)	-245.5%	90.5%	142,511	142,511	100.0%
Miscellaneous	1,875	-	N/A	N/A	-	-	N/A
Total Revenues and Other Sources	2,811,070	2,586,738	108.7%	95.9%	2,932,109	2,932,109	100.0%
Personnel Services	951,365	1,286,713	73.9%	112.3%	847,016	847,016	100.0%
Materials & Services	1,358,651	1,425,868	95.3%	108.5%	1,252,332	1,252,332	100.0%
Capital Outlay	288,467	867,879	33.2%	85.4%	337,802	337,802	100.0%
Debt - Transfer to Debt Service Fund	517,445	517,445	100.0%	100.0%	517,445	517,445	100.0%
Contingency	-	175,405	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	3,115,929	4,273,310	72.9%	105.5%	2,954,595	2,954,595	100.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(304,858)	(1,686,572)	81.9%	1355.8%	(22,486)	(22,486)	100.0%
Beginning Fund Balance	3,153,230	3,021,118	104.4%	99.3%	3,175,716	3,175,716	100.0%
Ending Fund Balance	\$ 2,848,372	\$ 1,334,546	213.4%	90.3%	\$ 3,153,230	\$ 3,153,230	100.0%
Reconciliation of Fund Balance:							
Restricted and Committed Funds		517,444					
Unassigned Fund Balance	\$ 2,330,928						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
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(100% of Fiscal Year)

	Fiscal Year 2025 2nd Year Actuals	Fiscal Year 2025 2nd Year of Biennial Budget	Budget to Actual Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2024 Year-to- Date Actuals	Final Fiscal Year 2024 End-of-Year Actuals	Actual Percent Collected / Expended
720 Insurance Service Fund							
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A
Charges for Services - Internal	1,772,393	1,518,019	116.8%	94.5%	1,875,033	1,875,033	100.0%
Interest on Investments	81,682	(48,802)	-167.4%	126.0%	64,802	64,802	100.0%
Miscellaneous	7,703	(93,547)	-8.2%	5.8%	133,547	133,547	100.0%
Transfer In (All Funds)	-	-	N/A	N/A	-	-	N/A
Total Revenues and Other Sources	1,861,779	1,375,670	135.3%	89.8%	2,073,382	2,073,382	100.0%
Personnel Services	4,490	141,888	3.2%	3.4%	132,908	132,908	100.0%
Materials and Services	1,349,725	1,572,262	85.8%	111.6%	1,209,360	1,209,360	100.0%
Contingency	-	97,632	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	1,354,216	1,811,783	74.7%	100.9%	1,342,267	1,342,267	100.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	507,563	(436,113)	216.4%	69.4%	731,115	731,115	100.0%
Beginning Fund Balance	2,103,059	1,167,481	180.1%	153.3%	1,371,944	1,371,944	100.0%
Ending Fund Balance	\$ 2,610,622	\$ 731,368	357.0%	124.1%	\$ 2,103,059	\$ 2,103,059	100.0%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	2,610,622						
Unassigned Fund Balance	\$ -						

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	Fiscal Year 2025 2nd Year Actuals	Fiscal Year 2025 2nd Year of Biennial Budget	Budget to Actual Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2024 Year-to- Date Actuals	Final Fiscal Year 2024 End-of-Year Actuals	Actual Percent Collected / Expended
725 Health Benefits Fund							
Taxes	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A
Interest	-	-	N/A	N/A	-	-	N/A
Miscellaneous	-	-	N/A	N/A	-	-	N/A
Transfer In (General Fund)	-	-	N/A	N/A	-	-	N/A
Total Revenues and Other Sources	-	-	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)	2,225,545	2,225,545	100.0%	N/A	-	-	N/A
Contingency	-	-	N/A	N/A	-	-	N/A
Total Expenditures and Other Uses	2,225,545	2,225,545	N/A	N/A	-	-	N/A
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(2,225,545)	(2,225,545)	0.0%	N/A	-	-	N/A
Beginning Fund Balance	2,225,545	-	0.0%	N/A	2,225,545	2,225,545	N/A
Ending Fund Balance	\$ 0	\$ (2,225,545)	100.0%	N/A	\$ 2,225,545	\$ 2,225,545	N/A
Reconciliation of Fund Balance:							
Restricted and Committed Funds	-						
Unassigned Fund Balance	\$ 0						

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	Fiscal Year 2025 2nd Year Actuals	Fiscal Year 2025 2nd Year of Biennial Budget	Budget to Actual Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2024 Year-to- Date Actuals	Final Fiscal Year 2024 End-of-Year Actuals	Actual Percent Collected / Expended
730 Equipment Fund							
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A
Charges for Services - Internal	4,684,456	4,684,452	100.0%	103.4%	4,529,410	4,529,410	100.0%
Charges for Services - Misc. Service Fees	299,749	158,284	189.4%	102.8%	291,716	291,716	100.0%
Interest on Investments	359,062	(184,736)	-194.4%	93.3%	384,736	384,736	100.0%
Miscellaneous	138,552	87,800	157.8%	209.3%	66,200	66,200	100.0%
Total Revenues and Other Sources	5,481,819	4,745,800	115.5%	104.0%	5,272,062	5,272,062	100.0%
Public Works - Maintenance	2,487,239	2,595,992	95.8%	107.2%	2,321,148	2,321,148	100.0%
Public Works - Purchasing and Acquisition	2,663,150	5,355,786	49.7%	102.1%	2,607,214	2,607,214	100.0%
Contingency	-	146,191	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	5,150,389	8,097,970	63.6%	104.5%	4,928,361	4,928,362	100.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	331,430	(3,352,170)	109.9%	96.4%	343,701	343,700	100.0%
Beginning Fund Balance	7,258,321	7,197,226	100.8%	105.0%	6,914,621	6,914,621	100.0%
Ending Fund Balance	\$ 7,589,751	\$ 3,845,056	197.4%	104.6%	\$ 7,258,321	\$ 7,258,321	100.0%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	7,589,751						
Unassigned Fund Balance	<u>0</u>						

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	Fiscal Year 2025 2nd Year Actuals	Fiscal Year 2025 2nd Year of Biennial Budget	Budget to Actual Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2024 Year-to- Date Actuals	Final Fiscal Year 2024 End-of-Year Actuals	Actual Percent Collected / Expended
731 Parks Equipment Fund							
Taxes	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A
Interest	-	-	N/A	N/A	-	-	N/A
Miscellaneous	-	-	N/A	N/A	-	-	N/A
Transfer In (General Fund)	-	-	N/A	N/A	-	-	N/A
Total Revenues and Other Sources	<u>-</u>	<u>-</u>	<u>N/A</u>	<u>N/A</u>	<u>-</u>	<u>-</u>	<u>N/A</u>
Personnel Services	-	-	N/A	N/A	-	-	N/A
Materials and Services	-	-	N/A	N/A	-	-	N/A
Capital Outlay	-	-	N/A	N/A	-	-	N/A
Transfer Out (General Fund)	473,608	473,608	100.0%	N/A	-	-	N/A
Contingency	-	-	N/A	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>473,608</u>	<u>473,608</u>	<u>N/A</u>	<u>N/A</u>	<u>-</u>	<u>-</u>	<u>N/A</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(473,608)	(473,608)	0.0%	N/A	-	-	N/A
Beginning Fund Balance	<u>473,608</u>	-	0.0%	N/A	<u>473,608</u>	<u>473,608</u>	N/A
Ending Fund Balance	<u>\$ -</u>	<u>\$ (473,608)</u>	0.0%	N/A	<u>\$ 473,608</u>	<u>\$ 473,608</u>	N/A
Reconciliation of Fund Balance:							
Restricted and Committed Funds	-	-					
Unassigned Fund Balance	<u>\$ -</u>	<u>-</u>					

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	Fiscal Year 2025		Budget to Actual Percent Collected / Expended	Actual to Actual Year-over-Year Change	Final Fiscal Year		Actual Percent Collected / Expended
	Fiscal Year 2025 2nd Year Actuals	2nd Year of Biennial Budget			Fiscal Year 2024 Year-to- Date Actuals	2024 End-of-Year Actuals	
810 Cemetery Fund							
Charges for Services	\$ 23,828	\$ 2,488	957.7%	101.3%	\$ 23,512	\$ 23,512	100.0%
Interest on Investments	47,111	(24,551)	-191.9%	97.0%	48,551	48,551	100.0%
Transfer In (General Fund)	500	500	100.0%	100.0%	500	500	100.0%
Total Revenues and Other Sources	<u>71,439</u>	<u>(21,563)</u>	-331.3%	98.5%	<u>72,563</u>	<u>72,563</u>	100.0%
Transfer Out (General Fund)	47,111	249,543	18.9%	97.0%	48,551	48,551	100.0%
Total Expenditures and Other Uses	<u>47,111</u>	<u>249,543</u>	18.9%	97.0%	<u>48,551</u>	<u>48,551</u>	100.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	24,328	(271,106)	109.0%	101.3%	24,012	24,012	100.0%
Beginning Fund Balance	<u>970,773</u>	946,395	102.6%	102.5%	<u>946,761</u>	<u>946,761</u>	100.0%
Ending Fund Balance	<u>\$ 995,101</u>	<u>\$ 675,289</u>	147.4%	102.5%	<u>\$ 970,773</u>	<u>\$ 970,773</u>	100.0%
Reconciliation of Fund Balance:							
Restricted and Committed Funds		995,101					
Unassigned Fund Balance		<u>(0)</u>					