



**City of Ashland**  
**Summary of Fund Balances**  
Preliminary as of November 30, 2025

Fund	Balance November 30, 2025	Balance November 30, 2024	Change From FY 2025	2025-2026 Requirements	Over(Under) Requirements
General Fund	\$ 20,447,768	\$ 24,713,847	\$ (4,266,079)	6,935,840	295%
Parks General Fund	-	\$ (0)	0	No Policy	N/A
Tourism Fund	834,488	789,192	45,296	No Policy	N/A
Housing Fund	62,889	259,280	(196,390)	No Policy	N/A
Community Block Grant Fund	21,577	19,852	1,725	No Policy	N/A
Reserve Fund	2,009,414	1,930,824	78,590	No Policy	N/A
Street Fund	3,891,213	3,753,361	137,852	1,243,454	313%
SDC Street Fund	2,981,823	2,322,592	659,231	No Policy	N/A
Wildfire Risk Reduction Fund	150,106	-	150,106	57,394	262%
Airport Fund	400,130	391,131	8,998	162,862	246%
Capital Improvements Fund	(135,074)	722,000	(857,075)	No Policy	N/A
Parks Capital Improvements Fund	3,627,522	3,770,687	(143,165)	No Policy	N/A
SDC Parks Fund	497,347	442,274	55,073	No Policy	N/A
Debt Service Fund	1,250,329	449,449	800,880	No Policy	N/A
Water Fund	19,028,839	20,149,780	(1,120,941)	3,021,117	630%
SDC Water Fund	812,813	1,000,872	(188,060)	No Policy	N/A
Wastewater Fund	7,680,045	7,200,111	479,934	2,187,956	351%
SDC Wastewater Fund	2,833,398	2,543,684	289,714	No Policy	N/A
Storm Drain Fund	2,202,089	2,129,605	72,484	237,612	927%
SDC Storm Drain Fund	64,355	42,112	22,243	No Policy	N/A
Electric Fund	8,012,714	9,032,354	(1,019,640)	4,648,750	172%
Telecommunications Fund	3,059,019	3,182,589	(123,570)	677,544	451%
Insurance Services Fund	1,952,754	1,699,620	253,133	1,421,579	137%
Health Benefits Fund	-	-	-	No Policy	N/A
Equipment Fund	8,822,803	7,168,624	1,654,180	2,271,000	388%
Parks Equipment Fund	-	-	-	No Policy	N/A
Cemetery Trust Fund	1,000,712	981,338	19,374	No Policy	N/A
	<u>\$ 91,509,071</u>	<u>\$ 94,695,174</u>	<u>\$ (3,186,103)</u>		
<b>Total Fund Balances</b>	<u>\$ 91,509,071</u>	<u>\$ 94,695,174</u>	<u>\$ (3,186,103)</u>		
<u>Restricted and Committed Funds</u>					
Restricted	\$ 13,588,514	\$ 17,160,976	\$ (3,572,462)		
Committed	24,883,474	24,949,972	(66,498)		
Unassigned	53,037,084	52,584,226	452,858		
	<u>\$ 91,509,071</u>	<u>\$ 94,695,174</u>	<u>\$ (3,186,103)</u>		
<b>Total Fund Balances</b>	<u>\$ 91,509,071</u>	<u>\$ 94,695,174</u>	<u>\$ (3,186,103)</u>		



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

Fund	Balance November 30, 2025	Balance November 30, 2024	Change From FY 2025
General Fund	19,988,632	\$ 24,122,930	\$ (4,134,298)
Tourism Fund	825,966	816,592	9,374
Housing Fund	62,890	259,280	(196,390)
Community Block Grant Fund	24,661	22,998	1,663
Reserve Fund	2,009,413	1,930,823	78,590
Street Fund	3,582,141	3,442,836	139,305
SDC Street Fund	2,973,964	2,313,366	660,598
Wildfire Risk Reduction Fund	93,032	-	93,032
Airport Fund	386,763	378,217	8,545
Capital Improvements Fund	(28,080)	725,932	(754,012)
Parks Capital Improvements Fund	3,622,203	3,770,386	(148,183)
SDC Parks Fund	496,296	440,192	56,105
Debt Service Fund	1,198,757	384,895	813,862
Water Fund	17,395,794	18,161,700	(765,906)
SDC Water Fund	741,993	1,072,715	(330,722)
Wastewater Fund	6,736,306	6,104,233	632,073
SDC Wastewater Fund	2,837,152	2,526,515	310,637
Stormwater Fund	2,072,589	1,986,212	86,377
SDC Stormwater Fund	64,017	41,442	22,575
Electric Fund	8,264,345	6,333,689	1,930,656
Telecommunications Fund	2,672,738	2,720,533	(47,795)
Insurance Services Fund	1,795,720	1,509,560	286,161
Equipment Fund	8,867,268	7,169,310	1,697,959
Cemetery Trust Fund	1,000,334	978,647	21,687
	\$ 87,684,893	\$ 87,213,002	\$ 471,891
 <u>Manner of Investment</u>			
General Banking Accounts	3,410,818	\$ 2,114,339	\$ 1,296,478
Local Government Inv. Pool	55,297,545	62,821,013	(7,523,468)
City Investments	28,976,530	22,277,650	6,698,880
	\$ 87,684,893	\$ 87,213,002	\$ 471,891
<b>Total Cash and Investments</b>	<b>\$ 87,684,893</b>	<b>\$ 87,213,002</b>	<b>\$ 471,891</b>



**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
Preliminary as of November 30, 2025  
(41.67% of Fiscal Year)

	Fiscal Year 2026 1st Year Actuals	Fiscal Year 2026 1st Year of Biennial Budget	Budget to Actual		Actual to Actual Year-over-Year Change	Preliminary Fiscal		Actual Percent Collected / Expended
			Percent Collected / Expended	Current Fiscal Year		Fiscal Year 2025 Year-to- Date Actuals	Year 2025 End-of- Year Actuals	
<b>110</b>	<b>General Fund Revenues</b>							
Taxes	\$ 17,775,576	\$ 26,791,393	66.3%		106.9%	\$ 16,632,363	\$ 24,424,056	68.1%
Licenses and Permits	419,318	1,273,955	32.9%		80.5%	521,178	1,101,054	47.3%
Intergovernmental	558,335	940,554	59.4%		N/A	236,061	1,204,430	19.6%
Charges for Services	4,338,287	10,907,625	39.8%		118.3%	3,665,852	11,121,520	33.0%
Fines	112,675	229,500	49.1%		120.6%	93,436	182,961	51.1%
Interest on Investments	165,707	851,000	19.5%		47.9%	346,264	850,261	40.7%
Miscellaneous	35,246	13,150	268.0%		25.3%	139,189	169,950	81.9%
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	0.0%
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)	14,433	75,000	19.2%		65.5%	22,033	47,111	46.8%
Total Revenues and Other Sources	23,419,578	42,539,722	55.1%		93.7%	24,987,495	42,905,007	58.2%
<b>110</b>	<b>General Fund Expenditures</b>							
Administration Department	2,097,609	4,320,512	48.6%		157.2%	1,334,385	3,477,326	38.4%
Administration - Municipal Court	228,814	574,893	39.8%		125.0%	182,991	559,658	32.7%
Information Technology Department	597,036	1,372,610	43.5%		83.9%	711,600	1,612,123	44.1%
Finance Department	1,365,422	3,400,447	40.2%		95.2%	1,433,567	3,263,434	43.9%
City Recorder	-	-	N/A		0.0%	100,671	268,303	37.5%
Police Department	3,650,805	9,382,322	38.9%		102.5%	3,561,141	8,844,074	40.3%
Fire and Rescue Department	4,684,707	11,894,743	39.4%		100.2%	4,674,143	12,167,031	38.4%
Public Works Department	1,609,309	4,325,333	37.2%		93.5%	1,720,962	3,108,118	55.4%
Community Development	916,180	2,389,405	38.3%		110.1%	832,070	2,131,635	39.0%
Parks Department	2,993,446	7,750,540	38.6%		107.7%	2,779,344	7,812,768	35.6%
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 November 30, 2025  
(41.67% of Fiscal Year)

	Fiscal Year 2026 1st Year Actuals	Fiscal Year 2026 1st Year of Biennial Budget	Budget to Actual	Actual to Actual Year-over-Year Change	Fiscal Year 2025 Year-to- Date Actuals	Preliminary Fiscal	Actual Percent Collected / Expended
			Percent Collected / Expended			Year 2025 End-of- Year Actuals	
	Current Fiscal Year				Prior Fiscal Year		
Contingency	-	1,256,376	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	18,343,829	47,548,249	38.6%	105.8%	17,331,373	44,590,713	38.9%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	5,075,749	(5,008,527)	201.3%	66.3%	7,656,122	(1,685,706)	-454.2%
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>\$ 20,447,768</b>	<b>\$ 11,331,687</b>	180.4%	82.7%	<b>\$ 24,713,847</b>	<b>\$ 15,372,019</b>	160.8%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds		1,258,314					
Unassigned Fund Balance		<b>\$ 19,189,454</b>					



**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
Preliminary as of November 30, 2025  
(41.67% of Fiscal Year)

	Fiscal Year 2026		Budget to Actual	Actual to Actual	Fiscal Year 2025	Preliminary Fiscal	Actual Percent
	1st Year Actuals	1st Year of Biennial Budget	Percent Collected / Expended	Year-over-Year Change	Year-to-Date Actuals	Year 2025 End-of-Year Actuals	Collected / 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
<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	631,966	631,966	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>631,966</b>	<b>631,966</b>	<b>N/A</b>
Excess(Deficiency) of Revenues and Other Sources over 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	<u>\$ -</u>	<u>\$ -</u>	<u>N/A</u>	<u>N/A</u>	<u>\$ (0)</u>	<u>\$ -</u>	<u>N/A</u>
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	-	-					
Unassigned Fund Balance	<u>\$ -</u>	<u>-</u>					





**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
Preliminary as of November 30, 2025  
(41.67% of Fiscal Year)

	Current Fiscal Year				Prior Fiscal Year		
	Fiscal Year 2026 1st Year Actuals	Fiscal Year 2026 1st Year of Biennial Budget	Budget to Actual Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2025 Year-to- Date Actuals	Preliminary Fiscal Year 2025 End-of- Year Actuals	Actual Percent Collected / Expended
<b>240 Housing Fund</b>							
Taxes	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A
Intergovernmental	-	-	N/A	N/A	-	-	N/A
Interest on Investments	2,030	8,000	25.4%	30.6%	6,638	12,894	51.5%
Miscellaneous	-	-	N/A	N/A	-	-	N/A
Transfer In (General Fund)	-	100,000	0.0%	N/A	-	100,000	0.0%
<b>Total Revenues and Other Sources</b>	<b>2,030</b>	<b>108,000</b>	<b>1.9%</b>	<b>30.6%</b>	<b>6,638</b>	<b>112,894</b>	<b>5.9%</b>
Personnel Services	-	-	N/A	N/A	-	-	0.0%
Materials and Services	66,616	218,642	30.5%	N/A	-	238,060	0.0%
Capital Outlay	-	-	N/A	N/A	-	-	N/A
<b>Total Expenditures and Other Uses</b>	<b>66,616</b>	<b>218,642</b>	<b>30.5%</b>	<b>N/A</b>	<b>-</b>	<b>238,060</b>	<b>0.0%</b>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(64,587)	(110,642)	41.6%	-973.0%	6,638	(125,166)	-5.3%
Beginning Fund Balance	<b>127,476</b>	110,642	115.2%	50.5%	252,642	252,642	100.0%
Ending Fund Balance	<b>\$ 62,889</b>	\$ -	0.0%	24.3%	<b>\$ 259,280</b>	<b>\$ 127,476</b>	203.4%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	62,889						
Unassigned Fund Balance	\$ -						



**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
 Preliminary as of November 30, 2025  
 (41.67% of Fiscal Year)

	Fiscal Year 2026		Budget to Actual	Actual to Actual Year-over-Year Change	Preliminary Fiscal		Actual Percent Collected / Expended
	Fiscal Year 2026 1st Year Actuals	1st Year of Biennial Budget	Percent Collected / Expended		Fiscal Year 2025 Year-to- Date Actuals	Year 2025 End-of- Year Actuals	
	Current Fiscal Year				Prior Fiscal Year		
<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	15,040	39,536	38.0%	89.7%	16,765	32,527	51.5%
Materials and Services	-	279,026	0.0%	N/A	-	159,235	0.0%
Total Expenditures and Other Uses	15,040	318,562	4.7%	89.7%	16,765	191,762	8.7%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(15,040)	(36,619)	58.9%	89.7%	(16,765)	-	N/A
Beginning Fund Balance	36,617	36,619	100.0%	100.0%	36,617	36,617	100.0%
Ending Fund Balance	\$ 21,577	\$ -	0.0%	108.7%	\$ 19,852	\$ 36,617	54.2%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	21,577						
Unassigned Fund Balance	\$ -						



**City of Ashland**  
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 Preliminary as of November 30, 2025  
 (41.67% of Fiscal Year)

	Fiscal Year 2026		Budget to Actual	Actual to Actual	Preliminary Fiscal		Actual Percent
	Fiscal Year 2026 1st Year Actuals	1st Year of Biennial Budget	Percent Collected / Expended	Year-over-Year Change	Fiscal Year 2025 Year-to- Date Actuals	Year 2025 End-of- Year Actuals	Collected / Expended
	Current Fiscal Year				Prior Fiscal Year		
<b>255 Reserve Fund</b>							
Interest on Investments	\$ 28,868	\$ 82,000	35.2%	66.7%	\$ 43,272	\$ 92,994	46.5%
Total Revenues and Other Sources	28,868	82,000	35.2%	35.2%	43,272	92,994	46.5%
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	28,868	82,000	35.2%	66.7%	43,272	92,994	46.5%
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>\$ 2,009,414</b>	<b>\$ 2,069,552</b>	97.1%	104.1%	<b>\$ 1,930,824</b>	<b>\$ 1,980,546</b>	97.5%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	2,009,414						
Unassigned Fund Balance	<u>\$ (0)</u>						



**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
Preliminary as of November 30, 2025  
(41.67% of Fiscal Year)

	Current Fiscal Year				Prior Fiscal Year			
	Fiscal Year 2026 1st Year Actuals	Fiscal Year 2026 1st Year of Biennial Budget	Budget to Actual Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2025 Year-to- Date Actuals	Preliminary Fiscal Year 2025 End-of- Year Actuals	Actual Percent Collected / Expended	
<b>260 Street Fund</b>								
Taxes	\$ 744,422	\$ 2,600,000	28.6%	117.5%	\$ 633,334	\$ 2,216,306	28.6%	
Intergovernmental	747,863	1,753,294	42.7%	104.8%	713,286	1,744,738	40.9%	
Charges for Services - Rates	711,481	1,756,100	40.5%	100.9%	704,977	1,584,730	44.5%	
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	41,401	80,000	51.8%	50.9%	81,394	165,230	49.3%	
Miscellaneous	50	-	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>2,245,218</b>	<b>13,422,551</b>	<b>16.7%</b>	<b>105.0%</b>	<b>2,137,907</b>	<b>5,718,719</b>	<b>37.4%</b>	
Public Works - Ground Maintenance	-	-	N/A	0.0%	99,075	214,089	46.3%	
Public Works - Street Operations	2,505,861	9,974,612	25.1%	94.8%	2,642,572	5,707,140	46.3%	
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>2,505,861</b>	<b>10,666,730</b>	<b>23.5%</b>	<b>88.9%</b>	<b>2,820,178</b>	<b>6,002,495</b>	<b>47.0%</b>	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(260,643)	2,755,821	-9.5%	38.2%	(682,271)	(283,776)	240.4%	
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>\$ 3,891,213</b>	<b>\$ 6,570,984</b>	<b>59.2%</b>	<b>103.7%</b>	<b>\$ 3,753,361</b>	<b>\$ 4,151,856</b>	<b>90.4%</b>	
<b>Reconciliation of Fund Balance:</b>								
Restricted and Committed Funds		3,891,213						
Unassigned Fund Balance	<b>\$ (0)</b>							



**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
Preliminary as of November 30, 2025  
(41.67% of Fiscal Year)

	Fiscal Year 2026 1st Year Actuals	Fiscal Year 2026 1st Year of Biennial Budget	Budget to Actual	Actual to Actual Year-over-Year Change	Fiscal Year 2025 Year-to- Date Actuals	Preliminary Fiscal	Actual Percent Collected / Expended
			Percent Collected / Expended			Year 2025 End-of- Year Actuals	
	Current Fiscal Year				Prior Fiscal Year		
<b>263 SDC Street Fund</b>							
System Development Charges	\$ 52,931	\$ 150,000	35.3%	53.8%	\$ 98,305	\$ 214,998	45.7%
Interest on Investments	50,292	100,000	50.3%	93.0%	54,090	125,608	43.1%
Other Financing Sources	-	-	N/A	N/A	-	536,427	0.0%
Total Revenues and Other Sources	<u>103,223</u>	<u>250,000</u>	41.3%	67.7%	<u>152,396</u>	<u>877,033</u>	17.4%
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>	25.9%	N/A	<u>-</u>	<u>116,431</u>	0.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	51,025	48,825	104.5%	33.5%	152,396	760,602	20.0%
Beginning Fund Balance	<u>2,930,798</u>	2,120,196	138.2%	N/A	<u>2,170,196</u>	2,170,196	100.0%
Ending Fund Balance	<u>\$ 2,981,823</u>	<u>\$ 2,169,021</u>	137.5%	128.4%	<u>\$ 2,322,592</u>	<u>\$ 2,930,798</u>	79.2%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	<u>2,981,823</u>						
Unassigned Fund Balance	<u>\$ -</u>						



**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
Preliminary as of November 30, 2025  
(41.67% of Fiscal Year)

	Current Fiscal Year			Actual to Actual Year-over-Year Change	Prior Fiscal Year		Actual Percent Collected / Expended
	Fiscal Year 2026 1st Year Actuals	Fiscal Year 2026 1st Year of Biennial Budget	Budget to Actual Percent Collected / Expended		Fiscal Year 2025 Year-to-Date Actuals	Preliminary Fiscal Year 2025 End-of- Year Actuals	
<b>265 Wildfire Risk Reduction Fund</b>							
Taxes	\$ 325,866	\$ 938,898	34.7%	N/A	\$ -	\$ -	N/A
Intergovernmental	-	192,918	0.0%	N/A	-	-	N/A
Interest on Investments	475	-	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>376,341</b>	<b>1,181,816</b>	<b>31.8%</b>	<b>N/A</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
Personnel Services	194,132	652,939	29.7%	N/A	-	-	N/A
Materials and Services	32,104	112,318	28.6%	N/A	-	-	N/A
Contingency	-	22,958	0.0%	N/A	-	-	N/A
<b>Total Expenditures and Other Uses</b>	<b>226,236</b>	<b>788,215</b>	<b>28.7%</b>	<b>N/A</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	150,106	393,601	38.1%	N/A	-	-	N/A
Beginning Fund Balance	-	-	0.0%	N/A	-	-	N/A
Ending Fund Balance	\$ 150,106	\$ 393,601	38.1%	N/A	\$ -	\$ -	N/A
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	-						
Unassigned Fund Balance	\$ 150,106						





**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
Preliminary as of November 30, 2025  
(41.67% of Fiscal Year)

	Current Fiscal Year			Prior Fiscal Year		Actual Percent Collected / Expended	
	Fiscal Year 2026 1st Year Actuals	Fiscal Year 2026 1st Year of Biennial Budget	Budget to Actual Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2025 Year-to-Date Actuals		Preliminary Fiscal Year 2025 End-of-Year Actuals
<b>410 Capital Improvements Fund</b>							
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A
Charges for Services - Misc. Service fees	815	-	N/A	N/A	66,360	(159,264)	-41.7%
Interest on Investments	6,238	22,000	28.4%	28.8%	21,623	37,072	58.3%
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>207,053</b>	<b>122,000</b>	<b>169.7%</b>	<b>235.3%</b>	<b>87,983</b>	<b>942,254</b>	<b>9.3%</b>
Public Works - Capital Outlay	714,866	636,634	112.3%	208.1%	343,527	1,547,059	22.2%
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>208.1%</b>	<b>343,527</b>	<b>1,547,059</b>	<b>22.2%</b>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(507,813)	(514,634)	1.3%	198.7%	(255,544)	(604,805)	42.3%
Beginning Fund Balance	<b>372,739</b>	514,634	72.4%	38.1%	977,544	977,544	100.0%
Ending Fund Balance	<b>\$ (135,074)</b>	\$ -	0.0%	-18.7%	<b>\$ 722,000</b>	<b>\$ 372,739</b>	<b>193.7%</b>
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	-	-					
Unassigned Fund Balance	<b>\$ (135,074)</b>						



**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
Preliminary as of November 30, 2025  
(41.67% of Fiscal Year)

	Current Fiscal Year				Prior Fiscal Year		
	Fiscal Year 2026 1st Year Actuals	Fiscal Year 2026 1st Year of Biennial Budget	Budget to Actual Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2025 Year-to- Date Actuals	Preliminary Fiscal Year 2025 End-of- Year Actuals	Actual Percent Collected / Expended
<b>411 Parks Capital Improvement Fund</b>							
Taxes	\$ 254,939	\$ 885,000	28.8%	117.5%	\$ 216,895	\$ 759,009	28.6%
Intergovernmental	21,420	860,000	2.5%	N/A	-	-	N/A
Interest on Investments	48,101	143,000	33.6%	60.0%	80,149	169,874	47.2%
Miscellaneous	-	-	N/A	N/A	-	-	N/A
Total Revenues and Other Sources	<u>324,459</u>	<u>1,888,000</u>	17.2%	109.2%	<u>297,044</u>	<u>928,883</u>	32.0%
Materials and Services	-	-	N/A	N/A	-	-	N/A
Capital Outlay	36,257	4,093,000	0.9%	37.1%	97,607	552,625	17.7%
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	0.0%
Total Expenditures and Other Uses	<u>36,257</u>	<u>4,651,545</u>	0.8%	37.1%	<u>97,607</u>	<u>1,160,813</u>	8.4%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	288,202	(2,763,545)	110.4%	144.5%	199,437	(231,930)	-86.0%
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>\$ 3,627,522</u>	<u>\$ 1,170,829</u>	309.8%	96.2%	<u>\$ 3,770,687</u>	<u>\$ 3,339,320</u>	112.9%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	3,627,522						
Unassigned Fund Balance	<u>\$ -</u>						



**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
Preliminary as of November 30, 2025  
(41.67% of Fiscal Year)

	Current Fiscal Year				Prior Fiscal Year			
	Fiscal Year 2026 1st Year Actuals	Fiscal Year 2026 1st Year of Biennial Budget	Budget to Actual Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2025 Year-to- Date Actuals	Preliminary Fiscal Year 2025 End-of- Year Actuals	Actual Percent Collected / Expended	
<b>413 SDC Parks Fund</b>								
System Development Charges - Parks	\$ 10,408	\$ 50,000	20.8%	63.0%	\$ 16,514	\$ 42,508	38.9%	
Interest on Investments	7,030	19,000	37.0%	84.1%	8,358	19,999	41.8%	
Other Financing Sources	-	-	N/A	N/A	-	-	N/A	
Total Revenues and Other Sources	17,438	69,000	25.3%	70.1%	24,872	62,507	39.8%	
Materials and Services	-	-	N/A	N/A	-	-	N/A	
Capital Outlay	-	325,000	0.0%	N/A	-	-	N/A	
Contingency	-	-	N/A	N/A	-	-	N/A	
Total Expenditures and Other Uses	-	325,000	0.0%	N/A	-	-	N/A	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	17,438	(256,000)	106.8%	70.1%	24,872	62,507	39.8%	
Beginning Fund Balance	479,909	476,362	100.7%	115.0%	417,402	417,402	100.0%	
Ending Fund Balance	\$ 497,347	\$ 220,362	225.7%	112.5%	\$ 442,274	\$ 479,909	92.2%	
<b>Reconciliation of Fund Balance:</b>								
Restricted and Committed Funds	497,347							
Unassigned Fund Balance	\$ -							



**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
 Preliminary as of November 30, 2025  
 (41.67% of Fiscal Year)

	Budget to Actual				Actual to Actual		Preliminary Fiscal		Actual Percent Collected / Expended
	Fiscal Year 2026 1st Year Actuals	Fiscal Year 2026 1st Year of Biennial Budget	Percent Collected / Expended	Year-over-Year Change	Fiscal Year 2025 Year-to- Date Actuals	Year 2025 End-of- Year Actuals			
	Current Fiscal Year				Prior Fiscal Year				
<b>530 Debt Services</b>									
Taxes	\$ 187,364	\$ 211,000	88.8%	101.2%	\$ 185,165	\$ 203,011		91.2%	
Charges for Services - Internal	-	-	N/A	0.0%	525,665	1,261,595		41.7%	
Interest on Investments	15,747	1,000	1574.7%	296.4%	5,313	25,929		20.5%	
Transfer In ( General Fund)	-	153,000	0.0%	N/A	-	181,297		0.0%	
Transfer In ( Parks CIP)	-	136,000	0.0%	N/A	-	185,643		0.0%	
Total Revenues and Other Sources	<u>203,110</u>	<u>501,000</u>	40.5%	28.4%	<u>716,143</u>	<u>1,857,475</u>		38.6%	
Debt Service	54,193	493,976	11.0%	4.1%	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>54,193</u>	<u>1,393,976</u>	3.9%	4.1%	<u>1,316,993</u>	<u>1,806,362</u>		72.9%	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	148,917	(892,976)	116.7%	-24.8%	(600,850)	51,113		-1175.5%	
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>\$ 1,250,329</u>	<u>\$ 204,913</u>	610.2%	278.2%	<u>\$ 449,449</u>	<u>\$ 1,101,412</u>		40.8%	
<b>Reconciliation of Fund Balance:</b>									
Restricted and Committed Funds	<u>1,250,329</u>								
Unassigned Fund Balance	<u>\$ -</u>								



**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
Preliminary as of November 30, 2025  
(41.67% of Fiscal Year)

	Current Fiscal Year				Prior Fiscal Year		
	Fiscal Year 2026 1st Year Actuals	Fiscal Year 2026 1st Year of Biennial Budget	Budget to Actual Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2025 Year-to- Date Actuals	Preliminary Fiscal Year 2025 End-of- Year Actuals	Actual Percent Collected / Expended
<b>670 Water Fund</b>							
Intergovernmental	\$ 153,580	\$ -	N/A	178.4%	\$ 86,111	\$ 693,933	12.4%
Charges for Services - Rates	5,149,109	10,827,000	47.6%	102.6%	5,016,433	8,910,870	56.3%
Charges for Services - Misc. Service Fees	21,333	89,000	24.0%	33.2%	64,335	80,159	80.3%
Interest on Investments	254,334	749,000	34.0%	67.0%	379,864	832,320	45.6%
Miscellaneous	-	25,000	0.0%	0.0%	620	2,938	21.1%
Other Financing Sources	-	21,000,000	0.0%	N/A	-	-	N/A
<b>Total Revenues and Other Sources</b>	<b>5,578,356</b>	<b>32,690,000</b>	<b>17.1%</b>	<b>100.6%</b>	<b>5,547,361</b>	<b>10,520,220</b>	<b>52.7%</b>
Public Works - Conservation	42,892	302,100	14.2%	108.7%	39,456	87,300	45.2%
Public Works - Water Supply	225,707	3,658,164	6.2%	108.8%	207,437	466,146	44.5%
Public Works - Water Supply Debt	-	118,501	0.0%	N/A	-	118,500	0.0%
Public Works - Water Distribution	1,997,653	6,198,868	32.2%	101.4%	1,969,165	6,302,878	31.2%
Public Works - Water Distribution Debt	186,022	208,283	89.3%	101.6%	183,027	207,306	88.3%
Public Works - Water Treatment	2,833,183	5,167,792	54.8%	465.5%	608,680	1,752,353	34.7%
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
<b>Total Expenditures and Other Uses</b>	<b>5,341,209</b>	<b>16,299,752</b>	<b>32.8%</b>	<b>177.2%</b>	<b>3,013,426</b>	<b>9,344,373</b>	<b>32.2%</b>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	237,147	16,390,248	1.4%	9.4%	2,533,936	1,175,847	215.5%
Beginning Fund Balance	<b>18,791,692</b>	17,413,662	107.9%	106.7%	17,615,845	17,615,845	100.0%
Ending Fund Balance	<b>\$ 19,028,839</b>	<b>\$ 33,803,910</b>	<b>56.3%</b>	<b>94.4%</b>	<b>\$ 20,149,780</b>	<b>\$ 18,791,692</b>	<b>107.2%</b>
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	6,000,000						
Unassigned Fund Balance	<b>\$ 13,028,839</b>						



**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
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(41.67% of Fiscal Year)

	Current Fiscal Year				Prior Fiscal Year		Actual Percent Collected / Expended
	Fiscal Year 2026 1st Year Actuals	Fiscal Year 2026 1st Year of Biennial Budget	Budget to Actual Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2025 Year-to-Date Actuals	Preliminary Fiscal Year 2025 End-of-Year Actuals	
<b>673 SDC Water Fund</b>							
System Development Charges - Water	\$ 57,960	\$ 175,000	33.1%	58.5%	\$ 99,029	\$ 192,551	51.4%
Interest on Investments	13,769	42,000	32.8%	71.2%	19,352	45,257	42.8%
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>71,729</b>	<b>3,845,990</b>	<b>1.9%</b>	<b>60.6%</b>	<b>118,380</b>	<b>237,808</b>	<b>49.8%</b>
Materials and Services	-	150,000	0.0%	0.0%	-	-	N/A
Capital Outlay	235,474	2,350,609	10.0%	10.0%	1,985	24,513	8.1%
Public Works - Debt SDC's	-	203,093	0.0%	N/A	81,878	203,092	40.3%
Contingency	-	10,593	0.0%	N/A	-	-	N/A
<b>Total Expenditures and Other Uses</b>	<b>235,474</b>	<b>2,714,295</b>	<b>8.7%</b>	<b>8.7%</b>	<b>83,863</b>	<b>227,605</b>	<b>36.8%</b>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(163,745)	1,131,695	-14.5%	-474.4%	34,517	10,203	338.3%
Beginning Fund Balance	<b>976,558</b>	649,599	150.3%	101.1%	966,355	966,355	100.0%
Ending Fund Balance	<b>\$ 812,813</b>	<b>\$ 1,781,294</b>	<b>45.6%</b>	<b>81.2%</b>	<b>\$ 1,000,872</b>	<b>\$ 976,558</b>	<b>102.5%</b>
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	812,813						
Unassigned Fund Balance	<u>\$ -</u>						



**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
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(41.67% of Fiscal Year)

	Fiscal Year 2026		Budget to Actual	Actual to Actual	Preliminary Fiscal		Actual Percent
	Fiscal Year 2026 1st Year Actuals	1st Year of Biennial Budget	Percent Collected / Expended	Year-over-Year Change	Fiscal Year 2025 Year-to- Date Actuals	Year 2025 End-of- Year Actuals	Collected / Expended
	Current Fiscal Year				Prior Fiscal Year		
<b>675 Wastewater Fund</b>							
Taxes	\$ -	\$ -	N/A	N/A	\$ -	\$ (7,442)	0.0%
Intergovernmental	-	-	N/A	N/A	-	98,752	0.0%
Charges for Services - Rates	2,807,885	6,505,000	43.2%	100.9%	2,783,314	6,192,564	44.9%
Charges for Services - Misc. Service Fees	-	-	N/A	N/A	-	-	N/A
System Development Charges	-	-	N/A	N/A	-	-	N/A
Interest on Investments	95,444	250,000	38.2%	69.4%	137,466	293,537	46.8%
Miscellaneous	-	-	N/A	N/A	26	43	60.0%
Other Financing Sources	-	4,507,052	0.0%	0.0%	82,592	505,802	16.3%
<b>Total Revenues and Other Sources</b>	<b>2,903,329</b>	<b>11,262,052</b>	<b>25.8%</b>	<b>96.7%</b>	<b>3,003,398</b>	<b>7,083,256</b>	<b>42.4%</b>
Public Works - Wastewater Collection	959,766	3,980,765	24.1%	99.6%	963,861	2,584,460	37.3%
Public Works - Wastewater Collection Debt	46,603	47,701	97.7%	110.9%	42,028	43,631	96.3%
Public Works - Wastewater Treatment	1,605,197	5,932,884	27.1%	119.5%	1,342,785	3,361,546	39.9%
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>2,796,235</b>	<b>11,110,957</b>	<b>25.2%</b>	<b>116.0%</b>	<b>2,409,762</b>	<b>6,116,779</b>	<b>39.4%</b>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	107,094	151,095	70.9%	18.0%	593,636	966,477	61.4%
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>\$ 7,680,045</b>	<b>\$ 5,319,897</b>	<b>144.4%</b>	<b>106.7%</b>	<b>\$ 7,200,111</b>	<b>\$ 7,572,951</b>	<b>95.1%</b>
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	-	-					
Unassigned Fund Balance	<b>\$ 7,680,045</b>						



**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
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 (41.67% of Fiscal Year)

	Current Fiscal Year				Prior Fiscal Year		
	Fiscal Year 2026 1st Year Actuals	Fiscal Year 2026 1st Year of Biennial Budget	Budget to Actual Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2025 Year-to-Date Actuals	Preliminary Fiscal Year 2025 End-of- Year Actuals	Actual Percent Collected / Expended
<b>677 SDC Sewer Fund</b>							
System Development Charges - Wastewater	\$ 76,906	\$ 150,000	51.3%	58.8%	\$ 130,873	\$ 248,826	52.6%
Interest on Investments	40,102	110,000	36.5%	88.0%	45,551	112,113	40.6%
Miscellaneous	-	-	N/A	N/A	-	-	N/A
Other Financing Sources	-	610,250	0.0%	N/A	-	-	N/A
Total Revenues and Other Sources	<u>117,008</u>	<u>870,250</u>	13.4%	66.3%	<u>176,424</u>	<u>360,939</u>	48.9%
Materials and Services	-	-	N/A	N/A	-	-	N/A
Capital Outlay	10,268	490,875	2.1%	N/A	4,830	6,371	75.8%
Contingency	-	-	N/A	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>10,268</u>	<u>490,875</u>	2.1%	N/A	<u>4,830</u>	<u>6,371</u>	75.8%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	106,740	379,375	28.1%	62.2%	171,594	354,568	48.4%
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>\$ 2,833,398</u>	<u>\$ 3,011,488</u>	94.1%	111.4%	<u>\$ 2,543,684</u>	<u>\$ 2,726,658</u>	93.3%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	2,833,398						
Unassigned Fund Balance	<u>\$ -</u>						



**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
Preliminary as of November 30, 2025  
(41.67% of Fiscal Year)

	Current Fiscal Year			Actual to Actual Year-over-Year Change	Prior Fiscal Year		Actual Percent Collected / Expended
	Fiscal Year 2026 1st Year Actuals	Fiscal Year 2026 1st Year of Biennial Budget	Budget to Actual Percent Collected / Expended		Fiscal Year 2025 Year-to- Date Actuals	Preliminary Fiscal Year 2025 End-of- Year Actuals	
<b>680 Stormwater Fund</b>							
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A
Charges for Services - Rates	335,699	850,000	39.5%	100.2%	334,967	778,512	43.0%
Charges for Services - Misc. Service Fees	-	-	N/A	N/A	-	-	N/A
System Development Charges	-	-	N/A	N/A	-	-	N/A
Interest on Investments	29,580	84,000	35.2%	66.0%	44,803	95,489	46.9%
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>365,279</b>	<b>1,437,526</b>	<b>25.4%</b>	<b>96.2%</b>	<b>379,770</b>	<b>874,003</b>	<b>43.5%</b>
Public Works - Storm Water Operations	289,508	1,731,896	16.7%	86.5%	334,531	821,213	40.7%
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>299,927</b>	<b>1,765,276</b>	<b>17.0%</b>	<b>86.9%</b>	<b>345,056</b>	<b>832,157</b>	<b>41.5%</b>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	65,352	(327,750)	119.9%	188.3%	34,714	41,846	83.0%
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>\$ 2,202,089</b>	<b>\$ 1,684,300</b>	<b>130.7%</b>	<b>103.4%</b>	<b>\$ 2,129,605</b>	<b>\$ 2,136,737</b>	<b>99.7%</b>
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	-						
Unassigned Fund Balance	<b>\$ 2,202,089</b>						



**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
 Preliminary as of November 30, 2025  
 (41.67% of Fiscal Year)

	Current Fiscal Year				Prior Fiscal Year		
	Fiscal Year 2026 1st Year Actuals	Fiscal Year 2026 1st Year of Biennial Budget	Budget to Actual Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2025 Year-to-Date Actuals	Preliminary Fiscal Year 2025 End-of-Year Actuals	Actual Percent Collected / Expended
<b>683 SDC Storm Fund</b>							
System Development Charges - Wastewater	\$ 8,398	\$ 30,000	28.0%	76.2%	\$ 11,015	\$ 22,825	48.3%
Interest on Investments	851	1,000	85.1%	109.7%	776	1,960	39.6%
Miscellaneous	-	-	N/A	N/A	-	-	N/A
Other Financing Sources	-	-	N/A	N/A	-	-	N/A
Total Revenues and Other Sources	<u>9,249</u>	<u>31,000</u>	29.8%	78.4%	<u>11,791</u>	<u>24,785</u>	47.6%
Materials and Services	-	-	N/A	N/A	-	-	N/A
Capital Outlay	-	15,169	0.0%	N/A	-	-	N/A
Public Works - Debt SDC's	-	-	N/A	N/A	-	-	N/A
Contingency	-	-	N/A	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>-</u>	<u>15,169</u>	0.0%	N/A	<u>-</u>	<u>-</u>	N/A
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	9,249	15,831	58.4%	78.4%	11,791	24,785	47.6%
Beginning Fund Balance	<u>55,106</u>	<u>36,821</u>	149.7%	181.7%	<u>30,321</u>	<u>30,321</u>	100.0%
Ending Fund Balance	<u>\$ 64,355</u>	<u>\$ 52,652</u>	122.2%	152.8%	<u>\$ 42,112</u>	<u>\$ 55,106</u>	76.4%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	64,355						
Unassigned Fund Balance	<u>\$ -</u>						



**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
Preliminary as of November 30, 2025  
(41.67% of Fiscal Year)

	Current Fiscal Year			Actual to Actual Year-over-Year Change	Prior Fiscal Year		Actual Percent Collected / Expended
	Fiscal Year 2026 1st Year Actuals	Fiscal Year 2026 1st Year of Biennial Budget	Budget to Actual Percent Collected / Expended		Fiscal Year 2025 Year-to- Date Actuals	Preliminary Fiscal Year 2025 End-of- Year Actuals	
<b>690 Electric Fund</b>							
Intergovernmental	\$ 76,130	\$ 210,000	36.3%	N/A	\$ -	\$ 185,554	0.0%
Charges for Services - Rates	7,165,631	17,609,673	40.7%	103.0%	6,958,495	15,581,080	44.7%
Charges for Services - Misc. Service Fees	74,651	268,000	27.9%	28.6%	260,913	343,727	75.9%
Interest on Investments	104,856	296,000	35.4%	65.9%	159,013	329,899	48.2%
Miscellaneous	594,469	292,000	203.6%	3585.6%	16,579	56,106	29.6%
Other Financing Sources	-	3,375,000	0.0%	N/A	-	-	N/A
<b>Total Revenues and Other Sources</b>	<b>8,015,737</b>	<b>22,050,673</b>	<b>36.4%</b>	<b>108.4%</b>	<b>7,395,001</b>	<b>16,496,366</b>	<b>44.8%</b>
Electric - Conservation	502,682	1,752,846	28.7%	142.3%	353,240	889,241	39.7%
Electric - Supply	3,194,428	7,810,000	40.9%	94.8%	3,369,539	7,524,123	44.8%
Electric - Distribution	3,533,007	9,767,037	36.2%	97.6%	3,619,899	8,903,077	40.7%
Electric - Transmission	394,719	1,320,000	29.9%	86.3%	457,494	995,637	45.9%
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>7,624,836</b>	<b>21,467,846</b>	<b>35.5%</b>	<b>97.8%</b>	<b>7,800,172</b>	<b>18,312,078</b>	<b>42.6%</b>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	390,901	582,827	67.1%	-96.5%	(405,171)	(1,815,712)	22.3%
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>\$ 8,012,714</b>	<b>\$ 9,544,647</b>	<b>83.9%</b>	<b>88.7%</b>	<b>\$ 9,032,354</b>	<b>\$ 7,621,813</b>	<b>118.5%</b>
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	-						
Unassigned Fund Balance	<b>\$ 8,012,714</b>						



**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
Preliminary as of November 30, 2025  
(41.67% of Fiscal Year)

	Fiscal Year 2026		Budget to Actual	Actual to Actual Year-over-Year Change	Preliminary Fiscal		Actual Percent Collected / Expended
	Fiscal Year 2026 1st Year Actuals	1st Year of Biennial Budget	Percent Collected / Expended		Fiscal Year 2025 Year-to- Date Actuals	Year 2025 End-of- Year Actuals	
	Current Fiscal Year				Prior Fiscal Year		
<b>695 Telecommunications Fund</b>							
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A
Charges for Services - Rates	1,221,146	3,060,390	39.9%	106.2%	1,149,676	2,680,273	42.9%
Charges for Services - Misc. Service Fees	-	-	N/A	N/A	-	-	N/A
Interest on Investments	37,225	110,000	33.8%	59.3%	62,811	128,923	48.7%
Miscellaneous	-	-	N/A	N/A	509	1,875	27.1%
<b>Total Revenues and Other Sources</b>	<b>1,258,370</b>	<b>3,170,390</b>	<b>39.7%</b>	<b>103.7%</b>	<b>1,212,996</b>	<b>2,811,071</b>	<b>43.2%</b>
Personnel Services	411,016	1,159,709	35.4%	107.2%	383,337	951,365	40.3%
Materials & Services	577,534	1,538,897	37.5%	131.8%	438,067	1,358,651	32.2%
Capital Outlay	59,175	980,344	6.0%	40.4%	146,630	288,467	50.8%
Debt - Transfer to Debt Service Fund	-	-	N/A	0.0%	215,602	517,445	41.7%
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>1,047,725</b>	<b>3,759,908</b>	<b>27.9%</b>	<b>88.5%</b>	<b>1,183,636</b>	<b>3,115,928</b>	<b>38.0%</b>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	210,646	(589,518)	135.7%	717.5%	29,360	(304,857)	-9.6%
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>\$ 3,059,019</b>	<b>\$ 2,143,607</b>	<b>142.7%</b>	<b>96.1%</b>	<b>\$ 3,182,589</b>	<b>\$ 2,848,373</b>	<b>111.7%</b>
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	-	-					
Unassigned Fund Balance	<b>\$ 3,059,019</b>						



**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
Preliminary as of November 30, 2025  
(41.67% of Fiscal Year)

	Current Fiscal Year				Prior Fiscal Year		
	Fiscal Year 2026 1st Year Actuals	Fiscal Year 2026 1st Year of Biennial Budget	Budget to Actual Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2025 Year-to- Date Actuals	Preliminary Fiscal Year 2025 End-of- Year Actuals	Actual Percent Collected / Expended
<b>720 Insurance Service Fund</b>							
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A
Charges for Services - Internal	829,347	1,614,939	51.4%	112.0%	740,210	1,772,393	41.8%
Interest on Investments	27,290	70,000	39.0%	83.1%	32,826	81,682	40.2%
Miscellaneous	3,580	20,000	17.9%	183.1%	1,955	7,703	25.4%
Transfer In (All Funds)	-	-	N/A	N/A	-	-	N/A
Total Revenues and Other Sources	<u>860,217</u>	<u>1,704,939</u>	50.5%	111.0%	<u>774,991</u>	<u>1,861,778</u>	41.6%
Personnel Services	49,442	136,989	36.1%	1101.1%	4,490	4,490	100.0%
Materials and Services	1,468,643	1,482,566	99.1%	125.1%	1,173,940	1,349,725	87.0%
Contingency	-	48,587	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>1,518,085</u>	<u>1,668,142</u>	91.0%	128.8%	<u>1,178,430</u>	<u>1,354,215</u>	87.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(657,868)	36,797	-1787.8%	163.1%	(403,439)	507,563	-79.5%
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>\$ 1,952,754</u>	<u>\$ 2,406,595</u>	81.1%	114.9%	<u>\$ 1,699,620</u>	<u>\$ 2,610,622</u>	65.1%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	1,952,754						
Unassigned Fund Balance	<u>\$ -</u>						



**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
Preliminary as of November 30, 2025  
(41.67% of Fiscal Year)

	Current Fiscal Year			Actual to Actual Year-over-Year Change	Prior Fiscal Year		Actual Percent Collected / Expended
	Fiscal Year 2026 1st Year Actuals	Fiscal Year 2026 1st Year of Biennial Budget	Budget to Actual Percent Collected / Expended		Fiscal Year 2025 Year-to- Date Actuals	Preliminary Fiscal Year 2025 End-of- Year Actuals	
<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 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 November 30, 2025  
(41.67% of Fiscal Year)

	Current Fiscal Year			Prior Fiscal Year			
	Fiscal Year 2026 1st Year Actuals	Fiscal Year 2026 1st Year of Biennial Budget	Budget to Actual Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2025 Year-to- Date Actuals	Preliminary Fiscal Year 2025 End-of- Year Actuals	Actual Percent Collected / Expended
<b>730 Equipment Fund</b>							
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A
Charges for Services - Internal	1,977,735	4,746,565	41.7%	101.3%	1,951,857	4,684,456	41.7%
Charges for Services - Misc. Service Fees	141,267	300,000	47.1%	110.9%	127,399	299,749	42.5%
Interest on Investments	118,770	297,000	40.0%	68.7%	172,757	359,062	48.1%
Miscellaneous	265,642	52,000	510.8%	361.2%	73,550	138,552	53.1%
Transfer In (General Fund)	-	473,607	0.0%	N/A	-	-	N/A
<b>Total Revenues and Other Sources</b>	<b>2,503,415</b>	<b>5,869,172</b>	<b>42.7%</b>	<b>107.6%</b>	<b>2,325,563</b>	<b>5,481,819</b>	<b>42.4%</b>
Public Works - Maintenance	1,037,768	2,681,677	38.7%	108.3%	958,329	2,487,239	38.5%
Public Works - Purchasing and Acquisition	232,594	2,271,000	10.2%	16.0%	1,456,931	2,663,150	54.7%
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>1,270,362</b>	<b>5,033,127</b>	<b>25.2%</b>	<b>52.6%</b>	<b>2,415,259</b>	<b>5,150,389</b>	<b>46.9%</b>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	1,233,052	836,045	147.5%	-1374.7%	(89,696)	331,430	-27.1%
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>\$ 8,822,803</b>	<b>\$ 8,307,329</b>	<b>106.2%</b>	<b>123.1%</b>	<b>\$ 7,168,624</b>	<b>\$ 7,589,751</b>	<b>94.5%</b>
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	8,822,804						
Unassigned Fund Balance	<u>\$ (0)</u>						



**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
Preliminary as of November 30, 2025  
(41.67% of Fiscal Year)

	Fiscal Year 2026		Budget to Actual	Actual to Actual	Fiscal Year 2025	Preliminary Fiscal	Actual Percent
	1st Year Actuals	1st Year of Biennial Budget	Percent Collected / Expended	Year-over-Year Change	Year-to-Date Actuals	Year 2025 End-of-Year Actuals	Collected / 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
Total Revenues and Other Sources	-	-	N/A	N/A	-	-	N/A
Personnel Services	-	-	N/A	N/A	-	-	N/A
Materials and Services	-	-	N/A	N/A	-	-	N/A
Capital Outlay	-	-	N/A	N/A	-	-	N/A
Transfer Out (General Fund)	-	-	N/A	N/A	473,608	473,608	N/A
Contingency	-	-	N/A	N/A	-	-	N/A
Total Expenditures and Other Uses	-	-	N/A	N/A	473,608	473,608	N/A
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	-	-	0.0%	N/A	(473,608)	(473,608)	N/A
Beginning Fund Balance	-	-	0.0%	N/A	473,608	473,608	N/A
Ending Fund Balance	\$ -	\$ -	0.0%	N/A	\$ -	\$ -	N/A
<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 November 30, 2025  
(41.67% of Fiscal Year)

	Current Fiscal Year				Prior Fiscal Year			
	Fiscal Year 2026 1st Year Actuals	Fiscal Year 2026 1st Year of Biennial Budget	Budget to Actual Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2025 Year-to- Date Actuals	Preliminary Fiscal Year 2025 End-of- Year Actuals	Actual Percent Collected / Expended	
<b>810 Cemetery Fund</b>								
Charges for Services	\$ 5,111	\$ 17,442	29.3%	50.8%	\$ 10,065	\$ 23,828	42.2%	
Interest on Investments	14,433	41,000	35.2%	65.5%	22,033	47,111	46.8%	
Transfer In (General Fund)	500	500	100.0%	100.0%	500	500	100.0%	
Total Revenues and Other Sources	20,044	58,942	34.0%	61.5%	32,597	71,439	45.6%	
Transfer Out (General Fund)	14,433	75,000	19.2%	65.5%	22,033	47,111	46.8%	
Total Expenditures and Other Uses	14,433	75,000	19.2%	65.5%	22,033	47,111	46.8%	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	5,611	(16,058)	134.9%	53.1%	10,565	24,328	43.4%	
Beginning Fund Balance	<b>995,101</b>	970,273	102.6%	102.5%	970,773	970,773	100.0%	
Ending Fund Balance	\$ 1,000,712	\$ 954,215	104.9%	102.0%	\$ 981,338	\$ <b>995,101</b>	98.6%	
<b>Reconciliation of Fund Balance:</b>								
Restricted and Committed Funds	1,000,712							
Unassigned Fund Balance	\$ (0)							