



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

Fund	Balance December 31, 2025	Balance December 31, 2024	Change From FY 2025	2025-2026 Requirements	Over(Under) Requirements
General Fund	\$ 19,461,734	\$ 21,608,244	\$ (2,146,510)	6,935,840	281%
Parks General Fund	-	\$ (0)	0	No Policy	N/A
Tourism Fund	747,685	752,940	(5,255)	No Policy	N/A
Housing Fund	163,360	219,872	(56,513)	No Policy	N/A
Community Block Grant Fund	19,389	154,900	(135,511)	No Policy	N/A
Reserve Fund	2,024,444	1,938,962	85,482	No Policy	N/A
Street Fund	3,917,459	3,705,052	212,407	1,243,454	315%
SDC Street Fund	3,022,676	2,342,029	680,647	No Policy	N/A
Wildfire Risk Reduction Fund	189,497	-	189,497	57,394	330%
Airport Fund	388,028	396,871	(8,843)	162,862	238%
Capital Improvements Fund	(143,359)	543,540	(686,899)	No Policy	N/A
Parks Capital Improvements Fund	3,250,233	3,811,989	(561,756)	No Policy	N/A
SDC Parks Fund	505,940	446,882	59,058	No Policy	N/A
Debt Service Fund	443,850	482,523	(38,673)	No Policy	N/A
Water Fund	17,970,632	19,578,930	(1,608,298)	3,021,117	595%
SDC Water Fund	645,288	968,626	(323,338)	No Policy	N/A
Wastewater Fund	7,832,513	7,190,247	642,266	2,187,956	358%
SDC Wastewater Fund	2,867,004	2,578,776	288,228	No Policy	N/A
Storm Drain Fund	2,238,665	2,116,800	121,865	237,612	942%
SDC Storm Drain Fund	65,830	42,948	22,882	No Policy	N/A
Electric Fund	8,533,336	8,823,796	(290,460)	4,648,750	184%
Telecommunications Fund	3,110,957	3,135,273	(24,316)	677,544	459%
Insurance Services Fund	2,283,923	1,802,440	481,483	1,421,579	161%
Health Benefits Fund	-	-	-	No Policy	N/A
Equipment Fund	8,294,325	7,155,588	1,138,737	2,271,000	365%
Parks Equipment Fund	-	-	-	No Policy	N/A
Cemetery Trust Fund	1,004,341	982,600	21,740	No Policy	N/A
	<u>\$ 88,837,749</u>	<u>\$ 90,779,826</u>	<u>\$ (1,942,078)</u>		
Total Fund Balances	<u>\$ 88,837,749</u>	<u>\$ 90,779,826</u>	<u>\$ (1,942,078)</u>		
<u>Restricted and Committed Funds</u>					
Restricted	\$ 12,961,563	\$ 17,160,967	\$ (4,199,404)		
Committed	23,948,249	24,949,972	(1,001,723)		
Unassigned	51,927,936	48,668,881	3,259,055		
	<u>\$ 88,837,749</u>	<u>\$ 90,779,820</u>	<u>\$ (1,942,071)</u>		
Total Fund Balances	<u>\$ 88,837,749</u>	<u>\$ 90,779,820</u>	<u>\$ (1,942,071)</u>		



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

Fund	Balance December 31, 2025	Balance December 31, 2024	Change From FY 2025
General Fund	\$ 18,690,503	\$ 21,764,723	\$ (3,074,220)
Tourism Fund	752,577	755,702	(3,125)
Housing Fund	163,360	260,373	(97,013)
Community Block Grant Fund	21,581	17,563	4,017
Reserve Fund	2,024,442	1,938,961	85,482
Street Fund	3,568,678	3,341,943	226,735
SDC Street Fund	3,014,817	2,332,804	682,013
Wildfire Risk Reduction Fund	123,367	-	123,367
Airport Fund	395,427	390,334	5,092
Capital Improvements Fund	(123,363)	738,443	(861,806)
Parks Capital Improvements Fund	3,250,958	3,811,688	(560,730)
SDC Parks Fund	504,075	444,799	59,276
Debt Service Fund	439,524	477,828	(38,304)
Water Fund	16,484,449	17,694,864	(1,210,415)
SDC Water Fund	658,286	960,699	(302,413)
Wastewater Fund	6,779,269	6,094,349	684,920
SDC Wastewater Fund	2,860,491	2,561,607	298,884
Stormwater Fund	2,105,872	1,984,717	121,155
SDC Stormwater Fund	65,492	42,278	23,214
Electric Fund	8,074,464	6,205,238	1,869,226
Telecommunications Fund	2,711,280	2,727,422	(16,142)
Insurance Services Fund	2,149,392	1,627,774	521,618
Equipment Fund	9,441,389	7,355,021	2,086,367
Cemetery Trust Fund	1,001,537	979,916	21,621
	<u>\$ 85,157,868</u>	<u>\$ 84,509,048</u>	<u>\$ 648,820</u>
 <u>Manner of Investment</u>			
General Banking Accounts	1,500,375	\$ 885,274	\$ 615,101
Local Government Inv. Pool	54,365,142	61,393,010	(7,027,868)
City Investments	29,292,350	22,230,764	7,061,586
	<u>\$ 85,157,868</u>	<u>\$ 84,509,048</u>	<u>\$ 648,820</u>



City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
 Preliminary as of December 31, 2025
 (50% 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				
110	General Fund Revenues								
Taxes	\$ 18,695,665	\$ 26,791,393	69.8%	107.2%	\$ 17,445,322	\$ 24,424,056			71.4%
Licenses and Permits	507,366	1,273,955	39.8%	87.1%	582,625	1,101,054			52.9%
Intergovernmental	568,257	940,554	60.4%	221.9%	256,070	1,204,430			21.3%
Charges for Services	5,170,798	10,907,625	47.4%	113.7%	4,546,388	11,121,520			40.9%
Fines	128,927	229,500	56.2%	132.0%	97,656	182,961			53.4%
Interest on Investments	315,400	851,000	37.1%	70.4%	448,034	850,261			52.7%
Miscellaneous	55,885	13,150	425.0%	39.4%	141,836	169,950			83.5%
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	900,000	100.0%	N/A	-	-			N/A
Transfer In (Parks CIP)	422,545	422,545	100.0%	0.0%	-	422,545			0.0%
Transfer In (Water Fund)	-	-	N/A	0.0%	50,000	50,000			100.0%
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)	21,915	75,000	29.2%	83.8%	26,157	47,111			55.5%
Total Revenues and Other Sources	26,786,759	42,539,722	63.0%	99.5%	26,925,206	42,905,007			62.8%
110	General Fund Expenditures								
Administration Department	2,882,053	4,320,512	66.7%	169.6%	1,699,001	3,477,326			48.9%
Administration - Municipal Court	262,750	574,893	45.7%	101.0%	260,068	559,658			46.5%
Information Technology Department	670,650	1,372,610	48.9%	77.1%	869,705	1,612,123			53.9%
Finance Department	1,744,096	3,400,447	51.3%	98.4%	1,772,928	3,263,434			54.3%
City Recorder	-	-	N/A	0.0%	123,006	268,303			45.8%
Police Department	4,179,324	9,382,322	44.5%	86.5%	4,833,683	8,844,074			54.7%
Fire and Rescue Department	5,685,293	11,894,743	47.8%	92.3%	6,162,348	12,167,031			50.6%
Public Works Department	1,881,827	4,325,333	43.5%	94.3%	1,995,976	3,108,118			64.2%
Community Development	1,054,211	2,389,405	44.1%	97.8%	1,077,989	2,131,635			50.6%
Parks Department	3,409,733	7,750,540	44.0%	95.3%	3,579,483	7,812,768			45.8%
Transfer out (Tourism Fund)	-	53,961	0.0%	N/A	-	-			N/A
Transfer Out (Housing Fund)	100,000	100,000	100.0%	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	153,000	100.0%	0.0%	-	181,297			0.0%
Transfer Out (Equipment Fund)	473,607	473,607	100.0%	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 December 31, 2025
 (50% 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	22,697,044	47,548,249	47.7%	101.4%	22,374,686	44,590,713	50.2%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	4,089,716	(5,008,527)	181.7%	89.9%	4,550,519	(1,685,706)	-269.9%
Beginning Fund Balance	15,372,019	16,340,214	94.1%	90.1%	17,057,725	17,057,725	100.0%
Ending Fund Balance	\$ 19,461,734	\$ 11,331,687	171.7%	90.1%	\$ 21,608,244	\$ 15,372,019	140.6%
Reconciliation of Fund Balance:							
Restricted and Committed Funds		1,076,542					
Unassigned Fund Balance		\$ 18,385,193					



City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
 Preliminary as of December 31, 2025
 (50% 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		
211 Parks General Fund							
Taxes	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A
Interest	-	-	N/A	N/A	-	-	N/A
Miscellaneous	-	-	N/A	N/A	-	-	N/A
Transfer In (General Fund)	-	-	N/A	N/A	-	-	N/A
Total Revenues and Other Sources	-	-	N/A	N/A	-	-	N/A
Personnel Services	-	-	N/A	N/A	-	-	N/A
Materials and Services	-	-	N/A	N/A	-	-	N/A
Capital Outlay	-	-	N/A	N/A	-	-	N/A
Transfer Out (General Fund)	-	-	N/A	N/A	631,966	631,966	N/A
Contingency	-	-	N/A	N/A	-	-	N/A
Total Expenditures and Other Uses	-	-	N/A	N/A	631,966	631,966	N/A
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	-	-	N/A	N/A	(631,966)	(631,966)	N/A
Beginning Fund Balance	-	-	N/A	N/A	631,966	631,966	N/A
Ending Fund Balance	\$ -	\$ -	N/A	N/A	\$ (0)	\$ -	N/A
Reconciliation of Fund Balance:							
Restricted and Committed Funds	-	-					
Unassigned Fund Balance	\$ -	\$ -					



City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
 Preliminary as of December 31, 2025
 (50% 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
230							
Tourism Fund							
Taxes	\$ 321,286	\$ 900,000	35.7%	123.8%	\$ 259,445	\$ 922,661	28.1%
Interest on Investments	18,468	39,000	47.4%	81.3%	22,717	42,129	53.9%
Miscellaneous	-	-	N/A	N/A	-	-	N/A
Transfer In (General Fund)	-	53,961	0.0%	N/A	-	-	N/A
Total Revenues and Other Sources	<u>339,753</u>	<u>992,961</u>	34.2%	120.4%	<u>282,161</u>	<u>964,790</u>	29.2%
Personnel Services	45,236	91,426	49.5%	104.0%	43,484	86,120	50.5%
Materials and Services	469,453	941,900	49.8%	100.3%	467,855	938,166	49.9%
Contingency	-	31,000	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>514,689</u>	<u>1,064,326</u>	48.4%	100.7%	<u>511,338</u>	<u>1,024,286</u>	49.9%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(174,936)	(71,365)	-145.1%	76.3%	(229,177)	(59,496)	385.2%
Beginning Fund Balance	<u>922,621</u>	<u>382,937</u>	240.9%	93.9%	<u>982,117</u>	<u>982,117</u>	100.0%
Ending Fund Balance	<u>\$ 747,685</u>	<u>\$ 311,572</u>	240.0%	99.3%	<u>\$ 752,940</u>	<u>\$ 922,621</u>	81.6%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	747,685						
Unassigned Fund Balance	<u>\$ -</u>						



City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary as of December 31, 2025
(50% 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		
240 Housing Fund							
Taxes	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A
Intergovernmental	-	-	N/A	N/A	-	-	N/A
Interest on Investments	2,500	8,000	31.3%	32.3%	7,730	12,894	60.0%
Miscellaneous	-	-	N/A	N/A	-	-	N/A
Transfer In (General Fund)	100,000	100,000	100.0%	N/A	-	100,000	0.0%
Total Revenues and Other Sources	102,500	108,000	94.9%	1325.9%	7,730	112,894	6.8%
Personnel Services	-	-	N/A	N/A	-	-	0.0%
Materials and Services	66,616	218,642	30.5%	N/A	40,500	238,060	17.0%
Capital Outlay	-	-	N/A	N/A	-	-	N/A
Total Expenditures and Other Uses	66,616	218,642	30.5%	N/A	40,500	238,060	17.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	35,884	(110,642)	132.4%	-109.5%	(32,770)	(125,166)	26.2%
Beginning Fund Balance	127,476	110,642	115.2%	50.5%	252,642	252,642	100.0%
Ending Fund Balance	\$ 163,360	\$ -	0.0%	74.3%	\$ 219,872	\$ 127,476	172.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds		163,360					
Unassigned Fund Balance	\$ -						



City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
 Preliminary as of December 31, 2025
 (50% of Fiscal Year)

	Fiscal Year 2026		Budget to Actual	Actual to Actual Year-over-Year Change	Preliminary Fiscal		Actual Percent Collected / Expended
	Fiscal Year 2026 1st Year Actuals	1st Year of Biennial Budget	Percent Collected / Expended		Fiscal Year 2025 Year-to- Date Actuals	Year 2025 End-of- Year Actuals	
	Current Fiscal Year				Prior Fiscal Year		
250 Community Development Block Fund							
Intergovernmental	\$ -	\$ 281,943	0.0%	N/A	\$ 141,235	\$ 191,762	73.7%
Total Revenues and Other Sources	-	281,943	0.0%	N/A	141,235	191,762	73.7%
Personnel Services	17,228	39,536	43.6%	75.1%	22,952	32,527	70.6%
Materials and Services	-	279,026	0.0%	N/A	-	159,235	0.0%
Total Expenditures and Other Uses	17,228	318,562	5.4%	75.1%	22,952	191,762	12.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(17,228)	(36,619)	53.0%	-14.6%	118,283	-	N/A
Beginning Fund Balance	36,617	36,619	100.0%	100.0%	36,617	36,617	100.0%
Ending Fund Balance	\$ 19,389	\$ -	0.0%	12.5%	\$ 154,900	\$ 36,617	423.0%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	19,389						
Unassigned Fund Balance	\$ -						



City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
 Preliminary as of December 31, 2025
 (50% of Fiscal Year)

	Fiscal Year 2026		Budget to Actual	Actual to Actual	Preliminary Fiscal		Actual Percent
	Fiscal Year 2026 1st Year Actuals	1st Year of Biennial Budget	Percent Collected / Expended	Year-over-Year Change	Fiscal Year 2025 Year-to- Date Actuals	Year 2025 End-of- Year Actuals	Collected / Expended
	Current Fiscal Year				Prior Fiscal Year		
255 Reserve Fund							
Interest on Investments	\$ 43,898	\$ 82,000	53.5%	85.4%	\$ 51,410	\$ 92,994	55.3%
Total Revenues and Other Sources	43,898	82,000	53.5%	53.5%	51,410	92,994	55.3%
Interfund Loan (Health Benefits Fund)	-	-	N/A	N/A	-	-	N/A
Operating Transfer out	-	-	N/A	N/A	-	-	N/A
Total Expenditures and Other Uses	-	-	N/A	N/A	-	-	N/A
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	43,898	82,000	53.5%	85.4%	51,410	92,994	55.3%
Beginning Fund Balance	1,980,546	1,987,552	99.6%	104.9%	1,887,552	1,887,552	100.0%
Ending Fund Balance	\$ 2,024,444	\$ 2,069,552	97.8%	104.4%	\$ 1,938,962	\$ 1,980,546	97.9%
Reconciliation of Fund Balance:							
Restricted and Committed Funds		2,024,444					
Unassigned Fund Balance	\$ (0)						



City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary as of December 31, 2025
(50% of Fiscal Year)

	Current Fiscal Year				Prior Fiscal Year			
	Fiscal Year 2026 1st Year Actuals	Fiscal Year 2026 1st Year of Biennial Budget	Budget to Actual Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2025 Year-to- Date Actuals	Preliminary Fiscal Year 2025 End-of- Year Actuals	Actual Percent Collected / Expended	
260 Street Fund								
Taxes	\$ 799,968	\$ 2,600,000	30.8%	112.5%	\$ 711,025	\$ 2,216,306	32.1%	
Intergovernmental	904,208	1,753,294	51.6%	104.6%	864,330	1,744,738	49.5%	
Charges for Services - Rates	854,224	1,756,100	48.6%	102.5%	833,208	1,584,730	52.6%	
Charges for Services - Misc. Service Fees	-	15,000	0.0%	N/A	-	-	N/A	
System Development Charges	-	-	N/A	N/A	-	-	N/A	
Assessments	-	3,000	0.0%	0.0%	4,915	4,915	100.0%	
Interest on Investments	68,195	80,000	85.2%	71.1%	95,905	165,230	58.0%	
Miscellaneous	145	-	N/A	N/A	1,000	2,801	35.7%	
Other Financing Sources	-	7,215,157	0.0%	N/A	-	-	N/A	
Total Revenues and Other Sources	2,626,740	13,422,551	19.6%	104.6%	2,510,383	5,718,719	43.9%	
Public Works - Ground Maintenance	-	-	N/A	0.0%	146,726	214,089	68.5%	
Public Works - Street Operations	2,861,137	9,974,612	28.7%	94.9%	3,015,706	5,707,140	52.8%	
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	
Total Expenditures and Other Uses	2,861,137	10,666,730	26.8%	88.3%	3,240,964	6,002,495	54.0%	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(234,397)	2,755,821	-8.5%	32.1%	(730,580)	(283,776)	257.4%	
Beginning Fund Balance	4,151,856	3,815,163	108.8%	93.6%	4,435,632	4,435,632	100.0%	
Ending Fund Balance	\$ 3,917,459	\$ 6,570,984	59.6%	105.7%	\$ 3,705,052	\$ 4,151,856	89.2%	
Reconciliation of Fund Balance:								
Restricted and Committed Funds		3,917,459						
Unassigned Fund Balance	\$ (0)							



City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary as of December 31, 2025
(50% 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		
263 SDC Street Fund							
System Development Charges	\$ 71,540	\$ 150,000	47.7%	66.2%	\$ 107,992	\$ 214,998	50.2%
Interest on Investments	72,536	100,000	72.5%	113.6%	63,841	125,608	50.8%
Other Financing Sources	-	-	N/A	N/A	-	536,427	0.0%
Total Revenues and Other Sources	<u>144,076</u>	<u>250,000</u>	57.6%	83.8%	<u>171,833</u>	<u>877,033</u>	19.6%
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	91,878	48,825	188.2%	53.5%	171,833	760,602	22.6%
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>\$ 3,022,676</u>	<u>\$ 2,169,021</u>	139.4%	129.1%	<u>\$ 2,342,029</u>	<u>\$ 2,930,798</u>	79.9%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	<u>3,022,676</u>						
Unassigned Fund Balance	<u>\$ -</u>						



City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
 Preliminary as of December 31, 2025
 (50% of Fiscal Year)

	Current Fiscal Year			Actual to Actual Year-over-Year Change	Prior Fiscal Year		Actual Percent Collected / Expended
	Fiscal Year 2026 1st Year Actuals	Fiscal Year 2026 1st Year of Biennial Budget	Budget to Actual Percent Collected / Expended		Fiscal Year 2025 Year-to- Date Actuals	Preliminary Fiscal Year 2025 End-of- Year Actuals	
265 Wildfire Risk Reduction Fund							
Taxes	\$ 393,196	\$ 938,898	41.9%	N/A	\$ -	\$ -	N/A
Intergovernmental	-	192,918	0.0%	N/A	-	-	N/A
Interest on Investments	1,171	-	N/A	N/A	-	-	N/A
Transfer In (Water Fund)	50,000	50,000	100.0%	N/A	-	-	N/A
Total Revenues and Other Sources	444,367	1,181,816	37.6%	N/A	-	-	N/A
Personnel Services	221,475	652,939	33.9%	N/A	-	-	N/A
Materials and Services	33,396	112,318	29.7%	N/A	-	-	N/A
Contingency	-	22,958	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	254,871	788,215	32.3%	N/A	-	-	N/A
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	189,497	393,601	48.1%	N/A	-	-	N/A
Beginning Fund Balance	-	-	0.0%	N/A	-	-	N/A
Ending Fund Balance	<u>\$ 189,497</u>	<u>\$ 393,601</u>	<u>48.1%</u>	<u>N/A</u>	<u>\$ -</u>	<u>\$ -</u>	<u>N/A</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds	-						
Unassigned Fund Balance	<u>\$ 189,497</u>						



City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary as of December 31, 2025
(50% 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		
410 Capital Improvements Fund							
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A
Charges for Services - Misc. Service fees	-	-	N/A	N/A	79,632	(159,264)	-50.0%
Interest on Investments	6,238	22,000	28.4%	25.3%	24,683	37,072	66.6%
Miscellaneous	-	-	N/A	N/A	-	-	N/A
Transfer In (General Fund)	200,000	100,000	200.0%	N/A	-	1,064,446	0.0%
Total Revenues and Other Sources	<u>206,238</u>	<u>122,000</u>	<u>169.0%</u>	<u>197.7%</u>	<u>104,315</u>	<u>942,254</u>	<u>11.1%</u>
Public Works - Capital Outlay	722,336	636,634	113.5%	134.2%	538,319	1,547,059	34.8%
Finance - Open Space (Parks)	-	-	N/A	N/A	-	-	N/A
Transfer Out (Debt Service Fund)	-	-	N/A	N/A	-	-	N/A
Transfer Out (Insurance Fund)	-	-	N/A	N/A	-	-	N/A
Contingency	-	-	N/A	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>722,336</u>	<u>636,634</u>	<u>113.5%</u>	<u>134.2%</u>	<u>538,319</u>	<u>1,547,059</u>	<u>34.8%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(516,098)	(514,634)	-0.3%	118.9%	(434,004)	(604,805)	71.8%
Beginning Fund Balance	<u>372,739</u>	<u>514,634</u>	<u>72.4%</u>	<u>38.1%</u>	<u>977,544</u>	<u>977,544</u>	<u>100.0%</u>
Ending Fund Balance	<u>\$ (143,359)</u>	<u>\$ -</u>	<u>0.0%</u>	<u>-26.4%</u>	<u>\$ 543,540</u>	<u>\$ 372,739</u>	<u>145.8%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds	-	-					
Unassigned Fund Balance	<u>\$ (143,359)</u>						



City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary as of December 31, 2025
(50% 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	
411 Parks Capital Improvement Fund							
Taxes	\$ 273,962	\$ 885,000	31.0%	112.5%	\$ 243,502	\$ 759,009	32.1%
Intergovernmental	21,420	860,000	2.5%	N/A	-	-	N/A
Interest on Investments	75,194	143,000	52.6%	78.3%	96,041	169,874	56.5%
Miscellaneous	-	-	N/A	N/A	-	-	N/A
Total Revenues and Other Sources	<u>370,575</u>	<u>1,888,000</u>	19.6%	109.1%	<u>339,543</u>	<u>928,883</u>	36.6%
Materials and Services	-	-	N/A	N/A	-	-	N/A
Capital Outlay	37,117	4,093,000	0.9%	37.6%	98,804	552,625	17.9%
Transfer Out (Debt Service Fund)	-	136,000	0.0%	N/A	-	185,643	0.0%
Transfer Out (General Fund)	422,545	422,545	100.0%	N/A	-	422,545	0.0%
Total Expenditures and Other Uses	<u>459,662</u>	<u>4,651,545</u>	9.9%	465.2%	<u>98,804</u>	<u>1,160,813</u>	8.5%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(89,087)	(2,763,545)	96.8%	-37.0%	240,739	(231,930)	-103.8%
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>\$ 3,250,233</u>	<u>\$ 1,170,829</u>	277.6%	85.3%	<u>\$ 3,811,989</u>	<u>\$ 3,339,320</u>	114.2%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	3,250,233						
Unassigned Fund Balance	<u>\$ -</u>						



City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary as of December 31, 2025
(50% of Fiscal Year)

	Current Fiscal Year				Prior Fiscal Year			
	Fiscal Year 2026 1st Year Actuals	Fiscal Year 2026 1st Year of Biennial Budget	Budget to Actual Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2025 Year-to-Date Actuals	Preliminary Fiscal Year 2025 Year Actuals	Preliminary Fiscal Year 2025 End-of- Year Actuals	Actual Percent Collected / Expended
413 SDC Parks Fund								
System Development Charges - Parks	\$ 15,289	\$ 50,000	30.6%	79.4%	\$ 19,267	\$ 42,508	45.3%	
Interest on Investments	10,742	19,000	56.5%	105.2%	10,213	19,999	51.1%	
Other Financing Sources	-	-	N/A	N/A	-	-	N/A	
Total Revenues and Other Sources	26,031	69,000	37.7%	88.3%	29,480	62,507	47.2%	
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	26,031	(256,000)	110.2%	88.3%	29,480	62,507	47.2%	
Beginning Fund Balance	479,909	476,362	100.7%	115.0%	417,402	417,402	100.0%	
Ending Fund Balance	\$ 505,940	\$ 220,362	229.6%	113.2%	\$ 446,882	\$ 479,909	93.1%	
Reconciliation of Fund Balance:								
Restricted and Committed Funds	505,940							
Unassigned Fund Balance	\$ -							



City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
 Preliminary as of December 31, 2025
 (50% of Fiscal Year)

	Current Fiscal Year			Budget to Actual		Prior Fiscal Year		Actual Percent Collected / Expended
	Fiscal Year 2026 1st Year Actuals	Fiscal Year 2026 1st Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2025 Year-to-Date Actuals	Preliminary Fiscal Year 2025 End-of-Year Actuals		
530 Debt Services								
Taxes	\$ 189,898	\$ 211,000	90.0%	101.4%	\$ 187,322	\$ 203,011	92.3%	
Charges for Services - Internal	-	-	N/A	0.0%	630,798	1,261,595	50.0%	
Interest on Investments	24,713	1,000	2471.3%	356.3%	6,936	25,929	26.7%	
Transfer In (General Fund)	153,000	153,000	100.0%	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>367,611</u>	<u>501,000</u>	<u>73.4%</u>	<u>44.6%</u>	<u>825,055</u>	<u>1,857,475</u>	<u>44.4%</u>	
Debt Service	125,173	493,976	25.3%	9.0%	1,392,831	1,806,362	77.1%	
Transfer Out (General Fund)	900,000	900,000	100.0%	N/A	-	-	N/A	
Total Expenditures and Other Uses	<u>1,025,173</u>	<u>1,393,976</u>	<u>73.5%</u>	<u>73.6%</u>	<u>1,392,831</u>	<u>1,806,362</u>	<u>77.1%</u>	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(657,562)	(892,976)	26.4%	115.8%	(567,776)	51,113	-1110.8%	
Beginning Fund Balance	<u>1,101,412</u>	<u>1,097,889</u>	<u>100.3%</u>	<u>104.9%</u>	<u>1,050,299</u>	<u>1,050,299</u>	<u>100.0%</u>	
Ending Fund Balance	<u>\$ 443,850</u>	<u>\$ 204,913</u>	<u>216.6%</u>	<u>92.0%</u>	<u>\$ 482,523</u>	<u>\$ 1,101,412</u>	<u>43.8%</u>	
Reconciliation of Fund Balance:								
Restricted and Committed Funds	443,850							
Unassigned Fund Balance	<u>\$ -</u>							



City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary as of December 31, 2025
(50% of Fiscal Year)

	Current Fiscal Year				Prior Fiscal Year		
	Fiscal Year 2026 1st Year Actuals	Fiscal Year 2026 1st Year of Biennial Budget	Budget to Actual Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2025 Year-to- Date Actuals	Preliminary Fiscal Year 2025 End-of- Year Actuals	Actual Percent Collected / Expended
670 Water Fund							
Intergovernmental	\$ 153,580	\$ -	N/A	178.4%	\$ 86,111	\$ 693,933	12.4%
Charges for Services - Rates	5,660,861	10,827,000	52.3%	103.0%	5,494,353	8,910,870	61.7%
Charges for Services - Misc. Service Fees	25,306	89,000	28.4%	39.1%	64,665	80,159	80.7%
Interest on Investments	384,449	749,000	51.3%	84.2%	456,411	832,320	54.8%
Miscellaneous	176	25,000	0.7%	26.5%	664	2,938	22.6%
Other Financing Sources	-	21,000,000	0.0%	N/A	-	-	N/A
Total Revenues and Other Sources	6,224,373	32,690,000	19.0%	102.0%	6,102,203	10,520,220	58.0%
Public Works - Conservation	51,738	302,100	17.1%	110.2%	46,950	87,300	53.8%
Public Works - Water Supply	291,821	3,658,164	8.0%	121.5%	240,248	466,146	51.5%
Public Works - Water Supply Debt	118,500	118,501	100.0%	100.0%	118,500	118,500	100.0%
Public Works - Water Distribution	2,390,762	6,198,868	38.6%	101.8%	2,347,993	6,302,878	37.3%
Public Works - Water Distribution Debt	203,729	208,283	97.8%	101.5%	200,734	207,306	96.8%
Public Works - Water Treatment	3,579,104	5,167,792	69.3%	461.8%	775,005	1,752,353	44.2%
Public Works - Water Treatment Debt	359,780	359,922	100.0%	100.0%	359,687	359,890	99.9%
Transfer Out (Wildfire Fund)	50,000	50,000	100.0%	100.0%	50,000	50,000	100.0%
Contingency	-	236,122	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	7,045,433	16,299,752	43.2%	170.2%	4,139,117	9,344,373	44.3%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(821,060)	16,390,248	-5.0%	-41.8%	1,963,086	1,175,847	167.0%
Beginning Fund Balance	18,791,692	17,413,662	107.9%	106.7%	17,615,845	17,615,845	100.0%
Ending Fund Balance	\$ 17,970,632	\$ 33,803,910	53.2%	91.8%	\$ 19,578,930	\$ 18,791,692	104.2%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	6,000,000						
Unassigned Fund Balance	\$ 11,970,632						



City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary as of December 31, 2025
(50% of Fiscal Year)

	Current Fiscal Year				Prior Fiscal Year		
	Fiscal Year 2026 1st Year Actuals	Fiscal Year 2026 1st Year of Biennial Budget	Budget to Actual Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2025 Year-to-Date Actuals	Preliminary Fiscal Year 2025 End-of- Year Actuals	Actual Percent Collected / Expended
673 SDC Water Fund							
System Development Charges - Water	\$ 68,636	\$ 175,000	39.2%	66.2%	\$ 103,705	\$ 192,551	53.9%
Interest on Investments	19,319	42,000	46.0%	80.9%	23,873	45,257	52.7%
Miscellaneous	-	-	N/A	N/A	-	-	N/A
Other Financing Sources	-	3,628,990	0.0%	N/A	-	-	N/A
Total Revenues and Other Sources	87,955	3,845,990	2.3%	68.9%	127,578	237,808	53.6%
Materials and Services	-	150,000	0.0%	0.0%	-	-	N/A
Capital Outlay	298,011	2,350,609	12.7%	12.7%	4,093	24,513	16.7%
Public Works - Debt SDC's	121,214	203,093	59.7%	59.7%	121,214	203,092	59.7%
Contingency	-	10,593	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	419,225	2,714,295	15.4%	15.4%	125,307	227,605	55.1%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(331,270)	1,131,695	-29.3%	-14586.9%	2,271	10,203	22.3%
Beginning Fund Balance	976,558	649,599	150.3%	101.1%	966,355	966,355	100.0%
Ending Fund Balance	\$ 645,288	\$ 1,781,294	36.2%	66.6%	\$ 968,626	\$ 976,558	99.2%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	645,288						
Unassigned Fund Balance	\$ -						



City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary as of December 31, 2025
(50% of Fiscal Year)

	Fiscal Year 2026		Budget to Actual	Actual to Actual	Preliminary Fiscal		Actual Percent
	Fiscal Year 2026 1st Year Actuals	1st Year of Biennial Budget	Percent Collected / Expended	Year-over-Year Change	Fiscal Year 2025 Year-to- Date Actuals	Year 2025 End-of- Year Actuals	Collected / Expended
	Current Fiscal Year				Prior Fiscal Year		
675 Wastewater Fund							
Taxes	\$ -	\$ -	N/A	N/A	\$ -	\$ (7,442)	0.0%
Intergovernmental	-	-	N/A	N/A	-	98,752	0.0%
Charges for Services - Rates	3,325,006	6,505,000	51.1%	102.1%	3,257,129	6,192,564	52.6%
Charges for Services - Misc. Service Fees	-	-	N/A	N/A	-	-	N/A
System Development Charges	-	-	N/A	N/A	-	-	N/A
Interest on Investments	145,829	250,000	58.3%	89.4%	163,194	293,537	55.6%
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%
Total Revenues and Other Sources	3,470,836	11,262,052	30.8%	99.1%	3,502,941	7,083,256	49.5%
Public Works - Wastewater Collection	1,133,214	3,980,765	28.5%	96.5%	1,174,532	2,584,460	45.4%
Public Works - Wastewater Collection Debt	46,603	47,701	97.7%	110.9%	42,028	43,631	96.3%
Public Works - Wastewater Treatment	1,846,788	5,932,884	31.1%	112.5%	1,641,520	3,361,546	48.8%
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
Total Expenditures and Other Uses	3,211,274	11,110,957	28.9%	110.0%	2,919,168	6,116,779	47.7%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	259,562	151,095	171.8%	44.5%	583,772	966,477	60.4%
Beginning Fund Balance	7,572,951	5,168,802	146.5%	114.6%	6,606,474	6,606,474	100.0%
Ending Fund Balance	\$ 7,832,513	\$ 5,319,897	147.2%	108.9%	\$ 7,190,247	\$ 7,572,951	94.9%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	-	-					
Unassigned Fund Balance	\$ 7,832,513						



City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary as of December 31, 2025
(50% 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
677 SDC Sewer Fund							
System Development Charges - Wastewater	\$ 89,291	\$ 150,000	59.5%	56.9%	\$ 156,857	\$ 248,826	63.0%
Interest on Investments	61,323	110,000	55.7%	109.1%	56,200	112,113	50.1%
Miscellaneous	-	-	N/A	N/A	-	-	N/A
Other Financing Sources	-	610,250	0.0%	N/A	-	-	N/A
Total Revenues and Other Sources	<u>150,614</u>	<u>870,250</u>	17.3%	70.7%	<u>213,057</u>	<u>360,939</u>	59.0%
Materials and Services	-	-	N/A	N/A	-	-	N/A
Capital Outlay	10,268	490,875	2.1%	161.2%	6,371	6,371	100.0%
Contingency	-	-	N/A	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>10,268</u>	<u>490,875</u>	2.1%	161.2%	<u>6,371</u>	<u>6,371</u>	100.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	140,346	379,375	37.0%	67.9%	206,686	354,568	58.3%
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>\$ 2,867,004</u>	<u>\$ 3,011,488</u>	95.2%	111.2%	<u>\$ 2,578,776</u>	<u>\$ 2,726,658</u>	94.6%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	2,867,004						
Unassigned Fund Balance	<u>\$ -</u>						



City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary as of December 31, 2025
(50% 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		
680 Stormwater Fund							
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A
Charges for Services - Rates	402,939	850,000	47.4%	101.7%	396,023	778,512	50.9%
Charges for Services - Misc. Service Fees	-	-	N/A	N/A	-	-	N/A
System Development Charges	-	-	N/A	N/A	-	-	N/A
Interest on Investments	45,082	84,000	53.7%	84.8%	53,175	95,489	55.7%
Miscellaneous	-	-	N/A	N/A	-	2	0.0%
Other Financing Sources	-	503,526	0.0%	N/A	-	-	N/A
Total Revenues and Other Sources	<u>448,021</u>	<u>1,437,526</u>	31.2%	99.7%	<u>449,198</u>	<u>874,003</u>	51.4%
Public Works - Storm Water Operations	335,675	1,731,896	19.4%	80.5%	416,764	821,213	50.7%
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
Total Expenditures and Other Uses	<u>346,094</u>	<u>1,765,276</u>	19.6%	81.0%	<u>427,289</u>	<u>832,157</u>	51.3%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	101,928	(327,750)	131.1%	465.2%	21,909	41,846	52.4%
Beginning Fund Balance	<u>2,136,737</u>	<u>2,012,050</u>	106.2%	102.0%	<u>2,094,891</u>	<u>2,094,891</u>	100.0%
Ending Fund Balance	<u>\$ 2,238,665</u>	<u>\$ 1,684,300</u>	132.9%	105.8%	<u>\$ 2,116,800</u>	<u>\$ 2,136,737</u>	99.1%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	-	-					
Unassigned Fund Balance	<u>\$ 2,238,665</u>						



City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary as of December 31, 2025
(50% of Fiscal Year)

	Current Fiscal Year				Prior Fiscal Year			
	Fiscal Year 2026 1st Year Actuals	Fiscal Year 2026 1st Year of Biennial Budget	Budget to Actual Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2025 Year-to-Date Actuals	Preliminary Fiscal Year 2025 Year Actuals	End-of- Year Actuals	Actual Percent Collected / Expended
683 SDC Storm Fund								
System Development Charges - Wastewater	\$ 9,394	\$ 30,000	31.3%	80.5%	\$ 11,676	\$ 22,825	51.2%	
Interest on Investments	1,330	1,000	133.0%	140.0%	950	1,960	48.5%	
Miscellaneous	-	-	N/A	N/A	-	-	N/A	
Other Financing Sources	-	-	N/A	N/A	-	-	N/A	
Total Revenues and Other Sources	<u>10,724</u>	<u>31,000</u>	34.6%	84.9%	<u>12,627</u>	<u>24,785</u>	50.9%	
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	10,724	15,831	67.7%	84.9%	12,627	24,785	50.9%	
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>\$ 65,830</u>	<u>\$ 52,652</u>	125.0%	153.3%	<u>\$ 42,948</u>	<u>\$ 55,106</u>	77.9%	
Reconciliation of Fund Balance:								
Restricted and Committed Funds	65,830							
Unassigned Fund Balance	<u>\$ -</u>							



City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary as of December 31, 2025
(50% 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	
690 Electric Fund							
Intergovernmental	\$ 76,130	\$ 210,000	36.3%	N/A	\$ -	\$ 185,554	0.0%
Charges for Services - Rates	8,612,141	17,609,673	48.9%	102.0%	8,442,273	15,581,080	54.2%
Charges for Services - Misc. Service Fees	139,598	268,000	52.1%	51.3%	272,196	343,727	79.2%
Interest on Investments	166,671	296,000	56.3%	89.7%	185,708	329,899	56.3%
Miscellaneous	910,190	292,000	311.7%	3463.2%	26,281	56,106	46.8%
Other Financing Sources	-	3,375,000	0.0%	N/A	-	-	N/A
Total Revenues and Other Sources	9,904,731	22,050,673	44.9%	111.0%	8,926,458	16,496,366	54.1%
Electric - Conservation	580,664	1,752,846	33.1%	135.0%	430,048	889,241	48.4%
Electric - Supply	3,692,801	7,810,000	47.3%	91.0%	4,057,118	7,524,123	53.9%
Electric - Distribution	4,267,389	9,767,037	43.7%	94.6%	4,511,282	8,903,077	50.7%
Electric - Transmission	452,354	1,320,000	34.3%	83.5%	541,739	995,637	54.4%
Debt Service	-	221,812	0.0%	N/A	-	-	N/A
Transfer Out (Insurance Fund)	-	-	N/A	N/A	-	-	N/A
Contingency	-	596,151	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	8,993,208	21,467,846	41.9%	94.3%	9,540,187	18,312,078	52.1%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	911,523	582,827	156.4%	-148.5%	(613,729)	(1,815,712)	33.8%
Beginning Fund Balance	7,621,813	8,961,820	85.0%	80.8%	9,437,525	9,437,525	100.0%
Ending Fund Balance	\$ 8,533,336	\$ 9,544,647	89.4%	96.7%	\$ 8,823,796	\$ 7,621,813	115.8%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	-						
Unassigned Fund Balance	\$ 8,533,336						



City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary as of December 31, 2025
(50% of Fiscal Year)

	Current Fiscal Year			Prior Fiscal Year			
	Fiscal Year 2026 1st Year Actuals	Fiscal Year 2026 1st Year of Biennial Budget	Budget to Actual Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2025 Year-to- Date Actuals	Preliminary Fiscal Year 2025 End-of- Year Actuals	Actual Percent Collected / Expended
695 Telecommunications Fund							
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A
Charges for Services - Rates	1,469,388	3,060,390	48.0%	106.6%	1,377,983	2,680,273	51.4%
Charges for Services - Misc. Service Fees	-	-	N/A	N/A	-	-	N/A
Interest on Investments	57,216	110,000	52.0%	77.0%	74,277	128,923	57.6%
Miscellaneous	-	-	N/A	N/A	509	1,875	27.1%
Total Revenues and Other Sources	1,526,604	3,170,390	48.2%	105.1%	1,452,768	2,811,071	51.7%
Personnel Services	474,978	1,159,709	41.0%	94.3%	503,538	951,365	52.9%
Materials & Services	726,867	1,538,897	47.2%	133.2%	545,547	1,358,651	40.2%
Capital Outlay	62,175	980,344	6.3%	38.2%	162,917	288,467	56.5%
Debt - Transfer to Debt Service Fund	-	-	N/A	0.0%	258,723	517,445	50.0%
Transfer Out (Insurance Fund)	-	-	N/A	N/A	-	-	N/A
Contingency	-	80,958	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	1,264,020	3,759,908	33.6%	85.9%	1,470,724	3,115,928	47.2%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	262,584	(589,518)	144.5%	-1462.4%	(17,956)	(304,857)	5.9%
Beginning Fund Balance	2,848,373	2,733,125	104.2%	90.3%	3,153,230	3,153,230	100.0%
Ending Fund Balance	\$ 3,110,957	\$ 2,143,607	145.1%	99.2%	\$ 3,135,273	\$ 2,848,373	110.1%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	-	-					
Unassigned Fund Balance	<u>\$ 3,110,957</u>						



City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
 Preliminary as of December 31, 2025
 (50% of Fiscal Year)

	Current Fiscal Year				Prior Fiscal Year		
	Fiscal Year 2026 1st Year Actuals	Fiscal Year 2026 1st Year of Biennial Budget	Budget to Actual Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2025 Year-to- Date Actuals	Preliminary Fiscal Year 2025 End-of- Year Actuals	Actual Percent Collected / Expended
720 Insurance Service Fund							
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A
Charges for Services - Internal	994,072	1,614,939	61.6%	112.2%	885,618	1,772,393	50.0%
Interest on Investments	40,722	70,000	58.2%	103.9%	39,189	81,682	48.0%
Miscellaneous	167,197	20,000	836.0%	3408.6%	4,905	7,703	63.7%
Transfer In (All Funds)	-	-	N/A	N/A	-	-	N/A
Total Revenues and Other Sources	<u>1,201,990</u>	<u>1,704,939</u>	70.5%	129.3%	<u>929,712</u>	<u>1,861,778</u>	49.9%
Personnel Services	58,274	136,989	42.5%	1297.8%	4,490	4,490	100.0%
Materials and Services	1,470,416	1,482,566	99.2%	120.0%	1,225,841	1,349,725	90.8%
Contingency	-	48,587	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>1,528,689</u>	<u>1,668,142</u>	91.6%	124.3%	<u>1,230,331</u>	<u>1,354,215</u>	90.9%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(326,699)	36,797	-887.8%	108.7%	(300,619)	507,563	-59.2%
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>\$ 2,283,923</u>	<u>\$ 2,406,595</u>	94.9%	126.7%	<u>\$ 1,802,440</u>	<u>\$ 2,610,622</u>	69.0%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	<u>2,283,923</u>						
Unassigned Fund Balance	<u>\$ -</u>						



City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary as of December 31, 2025
(50% 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		
725 Health Benefits Fund							
Charges for Services	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A
Interest	-	-	N/A	N/A	-	-	N/A
Miscellaneous	-	-	N/A	N/A	-	-	N/A
Transfer In (General Fund)	-	-	N/A	N/A	-	-	N/A
Total Revenues and Other Sources	-	-	N/A	N/A	-	-	N/A
Personnel Services	-	-	N/A	N/A	-	-	N/A
Materials and Services	-	-	N/A	N/A	-	-	N/A
Capital Outlay	-	-	N/A	N/A	-	-	N/A
Transfer Out (General Fund)	-	-	N/A	N/A	2,225,545	2,225,545	N/A
Contingency	-	-	N/A	N/A	-	-	N/A
Total Expenditures and Other Uses	-	-	N/A	N/A	2,225,545	2,225,545	N/A
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	-	-	0.0%	N/A	(2,225,545)	(2,225,545)	N/A
Beginning Fund Balance	-	-	0.0%	N/A	2,225,545	2,225,545	N/A
Ending Fund Balance	\$ -	\$ -	0.0%	N/A	\$ -	\$ -	N/A
Reconciliation of Fund Balance:							
Restricted and Committed Funds	-	-					
Unassigned Fund Balance	\$ -	-					



City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary as of December 31, 2025
(50% of Fiscal Year)

	Current Fiscal Year			Prior Fiscal Year			
	Fiscal Year 2026 1st Year Actuals	Fiscal Year 2026 1st Year of Biennial Budget	Budget to Actual Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2025 Year-to- Date Actuals	Preliminary Fiscal Year 2025 End-of- Year Actuals	Actual Percent Collected / Expended
730 Equipment Fund							
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A
Charges for Services - Internal	2,373,282	4,746,565	50.0%	101.3%	2,342,228	4,684,456	50.0%
Charges for Services - Misc. Service Fees	164,448	300,000	54.8%	109.5%	150,182	299,749	50.1%
Interest on Investments	185,094	297,000	62.3%	91.2%	202,974	359,062	56.5%
Miscellaneous	398,555	52,000	766.5%	370.9%	107,444	138,552	77.5%
Transfer In (General Fund)	473,607	473,607	100.0%	N/A	-	-	N/A
Total Revenues and Other Sources	3,594,986	5,869,172	61.3%	128.3%	2,802,828	5,481,819	51.1%
Public Works - Maintenance	1,252,038	2,681,677	46.7%	101.8%	1,229,918	2,487,239	49.4%
Public Works - Purchasing and Acquisition	1,638,374	2,271,000	72.1%	97.8%	1,675,642	2,663,150	62.9%
Transfer Out (Insurance Fund)	-	-	N/A	N/A	-	-	N/A
Contingency	-	80,450	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	2,890,412	5,033,127	57.4%	99.5%	2,905,560	5,150,389	56.4%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	704,574	836,045	84.3%	-685.8%	(102,732)	331,430	-31.0%
Beginning Fund Balance	7,589,751	7,471,284	101.6%	104.6%	7,258,321	7,258,321	100.0%
Ending Fund Balance	\$ 8,294,325	\$ 8,307,329	99.8%	115.9%	\$ 7,155,588	\$ 7,589,751	94.3%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	8,294,325						
Unassigned Fund Balance	<u>\$ 0</u>						



City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary as of December 31, 2025
(50% 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		
731 Parks Equipment Fund							
Charges for Services	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A
Interest on Investments	-	-	N/A	N/A	-	-	N/A
Miscellaneous	-	-	N/A	N/A	-	-	N/A
Transfer In (General Fund)	-	-	N/A	N/A	-	-	N/A
Total Revenues and Other Sources	-	-	N/A	N/A	-	-	N/A
Personnel Services	-	-	N/A	N/A	-	-	N/A
Materials and Services	-	-	N/A	N/A	-	-	N/A
Capital Outlay	-	-	N/A	N/A	-	-	N/A
Transfer Out (General Fund)	-	-	N/A	N/A	473,608	473,608	N/A
Contingency	-	-	N/A	N/A	-	-	N/A
Total Expenditures and Other Uses	-	-	N/A	N/A	473,608	473,608	N/A
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	-	-	0.0%	N/A	(473,608)	(473,608)	N/A
Beginning Fund Balance	-	-	0.0%	N/A	473,608	473,608	N/A
Ending Fund Balance	\$ -	\$ -	0.0%	N/A	\$ -	\$ -	N/A
Reconciliation of Fund Balance:							
Restricted and Committed Funds	-	-					
Unassigned Fund Balance	\$ -	-					



City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary as of December 31, 2025
(50% of Fiscal Year)

	Current Fiscal Year				Prior Fiscal Year			
	Fiscal Year 2026 1st Year Actuals	Fiscal Year 2026 1st Year of Biennial Budget	Budget to Actual Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2025 Year-to-Date Actuals	Preliminary Fiscal Year 2025 Year Actuals	Preliminary Fiscal Year 2025 End-of- Year Actuals	Actual Percent Collected / Expended
810 Cemetery Fund								
Charges for Services	\$ 8,740	\$ 17,442	50.1%	77.2%	\$ 11,327	\$ 23,828	47.5%	
Interest on Investments	21,915	41,000	53.5%	83.8%	26,157	47,111	55.5%	
Transfer In (General Fund)	500	500	100.0%	100.0%	500	500	100.0%	
Total Revenues and Other Sources	31,155	58,942	52.9%	82.0%	37,985	71,439	53.2%	
Transfer Out (General Fund)	21,915	75,000	29.2%	83.8%	26,157	47,111	55.5%	
Total Expenditures and Other Uses	21,915	75,000	29.2%	83.8%	26,157	47,111	55.5%	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	9,240	(16,058)	157.5%	78.1%	11,827	24,328	48.6%	
Beginning Fund Balance	995,101	970,273	102.6%	102.5%	970,773	970,773	100.0%	
Ending Fund Balance	\$ 1,004,341	\$ 954,215	105.3%	102.2%	\$ 982,600	\$ 995,101	98.7%	
Reconciliation of Fund Balance:								
Restricted and Committed Funds	1,004,341							
Unassigned Fund Balance	\$ (0)							