



City of Ashland
Summary of Fund Balances
Preliminary as of January 31, 2026

Fund	Balance January 31, 2026	Balance January 31, 2025	Change From FY 2025	2025-2026 Requirements	Over(Under) Requirements
General Fund	\$ 17,869,712	\$ 21,173,153	\$ (3,303,441)	6,935,840	258%
Parks General Fund	-	(0)	0	No Policy	N/A
Tourism Fund	996,645	953,531	43,114	No Policy	N/A
Housing Fund	163,716	220,522	(56,806)	No Policy	N/A
Community Block Grant Fund	15,867	34,448	(18,581)	No Policy	N/A
Reserve Fund	2,028,864	1,943,798	85,066	No Policy	N/A
Street Fund	3,840,131	3,714,713	125,418	1,243,454	309%
SDC Street Fund	3,039,313	2,368,970	670,343	No Policy	N/A
Wildfire Risk Reduction Fund	204,606	-	204,606	57,394	356%
Airport Fund	356,004	404,288	(48,284)	162,862	219%
Capital Improvements Fund	(143,359)	471,582	(614,941)	No Policy	N/A
Parks Capital Improvements Fund	3,275,595	3,835,555	(559,960)	No Policy	N/A
SDC Parks Fund	508,825	452,507	56,319	No Policy	N/A
Debt Service Fund	442,482	587,233	(144,751)	No Policy	N/A
Water Fund	16,107,677	19,674,056	(3,566,379)	3,021,117	533%
SDC Water Fund	617,085	986,387	(369,302)	No Policy	N/A
Wastewater Fund	7,655,662	7,230,632	425,030	2,187,956	350%
SDC Wastewater Fund	2,879,128	2,602,110	277,017	No Policy	N/A
Storm Drain Fund	2,225,322	2,118,738	106,584	237,612	937%
SDC Storm Drain Fund	66,936	44,319	22,617	No Policy	N/A
Electric Fund	8,561,976	8,988,311	(426,335)	4,648,750	184%
Telecommunications Fund	2,868,889	3,154,098	(285,209)	677,544	423%
Insurance Services Fund	2,333,403	1,919,981	413,422	1,421,579	164%
Health Benefits Fund	-	-	-	No Policy	N/A
Equipment Fund	8,522,063	6,838,645	1,683,418	2,271,000	375%
Parks Equipment Fund	-	-	-	No Policy	N/A
Cemetery Trust Fund	1,004,395	985,196	19,199	No Policy	N/A
	<u>\$ 85,440,938</u>	<u>\$ 90,702,770</u>	<u>\$ (5,261,833)</u>		
Total Fund Balances	<u>\$ 85,440,938</u>	<u>\$ 90,702,770</u>	<u>\$ (5,261,833)</u>		
<u>Restricted and Committed Funds</u>					
Restricted	\$ 13,218,514	\$ 17,160,976	\$ (3,942,462)		
Committed	24,134,278	24,949,972	(815,694)		
Unassigned	48,088,145	48,591,822	(503,677)		
	<u>\$ 85,440,938</u>	<u>\$ 90,702,770</u>	<u>\$ (5,261,832)</u>		
Total Fund Balances	<u>\$ 85,440,938</u>	<u>\$ 90,702,770</u>	<u>\$ (5,261,832)</u>		



City of Ashland
Summary of Cash and Investments
Preliminary as of January 31, 2026

Fund	Balance January 31, 2026	Balance January 31, 2025	Change From FY 2025
General Fund	\$ 16,894,919	\$ 20,906,604	\$ (4,011,686)
Tourism Fund	1,006,356	964,754	41,602
Housing Fund	163,717	220,523	(56,806)
Community Block Grant Fund	18,662	47,557	(28,895)
Reserve Fund	2,028,863	1,943,797	85,066
Street Fund	3,517,004	3,345,024	171,980
SDC Street Fund	3,034,662	2,359,744	674,918
Wildfire Risk Reduction Fund	145,357	-	145,357
Airport Fund	378,937	410,805	(31,868)
Capital Improvements Fund	(123,363)	503,647	(627,010)
Parks Capital Improvements Fund	3,275,594	3,835,254	(559,661)
SDC Parks Fund	507,775	450,424	57,351
Debt Service Fund	436,919	582,538	(145,619)
Water Fund	14,712,962	17,758,612	(3,045,649)
SDC Water Fund	672,811	976,351	(303,541)
Wastewater Fund	6,748,446	6,124,749	623,697
SDC Wastewater Fund	2,885,412	2,584,941	300,472
Stormwater Fund	2,095,787	1,985,584	110,204
SDC Stormwater Fund	66,599	43,649	22,949
Electric Fund	8,706,691	6,258,874	2,447,817
Telecommunications Fund	2,675,258	2,704,952	(29,694)
Insurance Services Fund	2,241,819	1,751,262	490,557
Equipment Fund	8,540,635	6,802,756	1,737,879
Cemetery Trust Fund	1,002,947	981,212	21,735
	<u>\$ 81,634,768</u>	<u>\$ 83,543,613</u>	<u>\$ (1,908,844)</u>
 <u>Manner of Investment</u>			
General Banking Accounts	1,569,529	\$ 930,552	\$ 638,977
Local Government Inv. Pool	50,772,890	50,510,359	262,531
City Investments	29,292,350	32,102,702	(2,810,352)
	<u>\$ 81,634,768</u>	<u>\$ 83,543,613</u>	<u>\$ (1,908,844)</u>
Total Cash and Investments	<u>\$ 81,634,768</u>	<u>\$ 83,543,613</u>	<u>\$ (1,908,844)</u>



City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
 Preliminary as of January 31, 2026
 (58.33% of Fiscal Year)

	Fiscal Year 2026 1st Year Actuals	Fiscal Year 2026 1st Year of Biennial Budget	Budget to Actual		Actual to Actual Year-over-Year Change	Fiscal Year 2025 Year-to- Date Actuals	Preliminary Fiscal Year 2025 End-of- Year Actuals	Actual Percent Collected / Expended
			Percent Collected / Expended	Current Fiscal Year				
110 General Fund Revenues								
Taxes	\$ 20,611,353	\$ 26,791,393	76.9%		107.0%	\$ 19,268,681	\$ 24,424,056	78.9%
Licenses and Permits	554,231	1,273,955	43.5%		86.2%	643,123	1,101,054	58.4%
Intergovernmental	613,110	940,554	65.2%		137.2%	446,890	1,204,430	37.1%
Charges for Services	5,795,361	10,907,625	53.1%		107.1%	5,410,463	11,121,520	48.6%
Fines	142,204	229,500	62.0%		115.7%	122,933	182,961	67.2%
Interest on Investments	356,258	851,000	41.9%		70.9%	502,363	850,261	59.1%
Miscellaneous	50,172	13,150	381.5%		34.2%	146,695	169,950	86.3%
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)	24,102	75,000	32.1%		84.3%	28,602	47,111	60.7%
Total Revenues and Other Sources	29,469,336	42,539,722	69.3%		98.4%	29,950,868	42,905,007	69.8%
110 General Fund Expenditures								
Administration Department	3,294,667	4,320,512	76.3%		168.4%	1,956,670	3,477,326	56.3%
Administration - Municipal Court	340,210	574,893	59.2%		115.1%	295,532	559,658	52.8%
Information Technology Department	769,954	1,372,610	56.1%		79.7%	966,062	1,612,123	59.9%
Finance Department	2,003,050	3,400,447	58.9%		98.0%	2,043,074	3,263,434	62.6%
City Recorder	-	-	N/A		0.0%	152,163	268,303	56.7%
Police Department	5,122,852	9,382,322	54.6%		93.6%	5,471,402	8,844,074	61.9%
Fire and Rescue Department	6,862,839	11,894,743	57.7%		93.8%	7,316,036	12,167,031	60.1%
Public Works Department	2,231,703	4,325,333	51.6%		102.7%	2,172,154	3,108,118	69.9%
Community Development	1,299,503	2,389,405	54.4%		105.5%	1,231,972	2,131,635	57.8%
Parks Department	4,119,757	7,750,540	53.2%		97.4%	4,229,877	7,812,768	54.1%
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 January 31, 2026
(58.33% 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	26,971,643	47,548,249	56.7%	104.4%	25,835,440	44,590,713	57.9%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	2,497,693	(5,008,527)	149.9%	60.7%	4,115,428	(1,685,706)	-244.1%
Beginning Fund Balance	15,372,019	16,340,214	94.1%	90.1%	17,057,725	17,057,725	100.0%
Ending Fund Balance	\$ 17,869,712	\$ 11,331,687	157.7%	84.4%	\$ 21,173,153	\$ 15,372,019	137.7%
Reconciliation of Fund Balance:							
Restricted and Committed Funds		1,057,733					
Unassigned Fund Balance		\$ 16,811,979					



City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary as of January 31, 2026
(58.33% 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	
211 Parks General Fund							
Taxes	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A
Interest	-	-	N/A	N/A	-	-	N/A
Miscellaneous	-	-	N/A	N/A	-	-	N/A
Transfer In (General Fund)	-	-	N/A	N/A	-	-	N/A
Total Revenues and Other Sources	<u>-</u>	<u>-</u>	<u>N/A</u>	<u>N/A</u>	<u>-</u>	<u>-</u>	<u>N/A</u>
Personnel Services	-	-	N/A	N/A	-	-	N/A
Materials and Services	-	-	N/A	N/A	-	-	N/A
Capital Outlay	-	-	N/A	N/A	-	-	N/A
Transfer Out (General Fund)	-	-	N/A	N/A	631,966	631,966	N/A
Contingency	-	-	N/A	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>-</u>	<u>-</u>	<u>N/A</u>	<u>N/A</u>	<u>631,966</u>	<u>631,966</u>	<u>N/A</u>
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>
Reconciliation of Fund Balance:							
Restricted and Committed Funds	-	-					
Unassigned Fund Balance	<u>\$ -</u>	<u>-</u>					



City of Ashland
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Preliminary as of January 31, 2026
(58.33% 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	
240 Housing Fund							
Taxes	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A
Intergovernmental	-	-	N/A	N/A	-	-	N/A
Interest on Investments	2,857	8,000	35.7%	34.1%	8,380	12,894	65.0%
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	102,857	108,000	95.2%	1227.4%	8,380	112,894	7.4%
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	36,240	(110,642)	132.8%	-112.8%	(32,120)	(125,166)	25.7%
Beginning Fund Balance	127,476	110,642	115.2%	50.5%	252,642	252,642	100.0%
Ending Fund Balance	\$ 163,716	\$ -	0.0%	74.2%	\$ 220,522	\$ 127,476	173.0%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	163,716						
Unassigned Fund Balance	\$ -						



City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary as of January 31, 2026
(58.33% 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	\$ 175,344	\$ 191,762	91.4%
Total Revenues and Other Sources	-	281,943	0.0%	N/A	175,344	191,762	91.4%
Personnel Services	20,750	39,536	52.5%	76.1%	27,278	32,527	83.9%
Materials and Services	-	279,026	0.0%	N/A	150,235	159,235	94.3%
Total Expenditures and Other Uses	20,750	318,562	6.5%	11.7%	177,513	191,762	92.6%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(20,750)	(36,619)	43.3%	956.8%	(2,169)	-	N/A
Beginning Fund Balance	36,617	36,619	100.0%	100.0%	36,617	36,617	100.0%
Ending Fund Balance	\$ 15,867	\$ -	0.0%	46.1%	\$ 34,448	\$ 36,617	94.1%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	15,867						
Unassigned Fund Balance	\$ -						



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

Preliminary as of January 31, 2026

(58.33% of Fiscal Year)

	Fiscal Year 2026		Budget to Actual	Actual to Actual	Preliminary Fiscal		Actual Percent Collected / Expended
	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	
	Current Fiscal Year				Prior Fiscal Year		
255 Reserve Fund							
Interest on Investments	\$ 48,318	\$ 82,000	58.9%	85.9%	\$ 56,246	\$ 92,994	60.5%
Total Revenues and Other Sources	48,318	82,000	58.9%	58.9%	56,246	92,994	60.5%
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	48,318	82,000	58.9%	85.9%	56,246	92,994	60.5%
Beginning Fund Balance	1,980,546	1,987,552	99.6%	104.9%	1,887,552	1,887,552	100.0%
Ending Fund Balance	\$ 2,028,864	\$ 2,069,552	98.0%	104.4%	\$ 1,943,798	\$ 1,980,546	98.1%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	2,028,864						
Unassigned Fund Balance	<u>\$ 0</u>						



City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary as of January 31, 2026
(58.33% 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	\$ 853,298	\$ 2,600,000	32.8%	112.8%	\$ 756,536	\$ 2,216,306	34.1%
Intergovernmental	1,048,779	1,753,294	59.8%	102.7%	1,021,010	1,744,738	58.5%
Charges for Services - Rates	997,154	1,756,100	56.8%	100.8%	989,104	1,584,730	62.4%
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	75,987	80,000	95.0%	72.9%	104,241	165,230	63.1%
Miscellaneous	195	-	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	<u>2,975,414</u>	<u>13,422,551</u>	22.2%	103.4%	<u>2,876,805</u>	<u>5,718,719</u>	50.3%
Public Works - Ground Maintenance	-	-	N/A	0.0%	149,668	214,089	69.9%
Public Works - Street Operations	3,287,139	9,974,612	33.0%	97.6%	3,369,525	5,707,140	59.0%
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	<u>3,287,139</u>	<u>10,666,730</u>	30.8%	91.4%	<u>3,597,724</u>	<u>6,002,495</u>	59.9%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(311,725)	2,755,821	-11.3%	43.2%	(720,919)	(283,776)	254.0%
Beginning Fund Balance	<u>4,151,856</u>	3,815,163	108.8%	93.6%	<u>4,435,632</u>	4,435,632	100.0%
Ending Fund Balance	<u>\$ 3,840,131</u>	<u>\$ 6,570,984</u>	58.4%	103.4%	<u>\$ 3,714,713</u>	<u>\$ 4,151,856</u>	89.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	3,840,131						
Unassigned Fund Balance	<u>\$ (0)</u>						



City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary as of January 31, 2026
(58.33% 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	\$ 81,594	\$ 150,000	54.4%	63.2%	\$ 129,115	\$ 214,998	60.1%
Interest on Investments	79,119	100,000	79.1%	113.6%	69,659	125,608	55.5%
Other Financing Sources	-	-	N/A	N/A	-	536,427	0.0%
Total Revenues and Other Sources	<u>160,713</u>	<u>250,000</u>	64.3%	80.9%	<u>198,774</u>	<u>877,033</u>	22.7%
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	108,515	48,825	222.3%	54.6%	198,774	760,602	26.1%
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>\$ 3,039,313</u>	<u>\$ 2,169,021</u>	140.1%	128.3%	<u>\$ 2,368,970</u>	<u>\$ 2,930,798</u>	80.8%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	<u>3,039,313</u>						
Unassigned Fund Balance	<u>\$ -</u>						



City of Ashland
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Preliminary as of January 31, 2026
(58.33% 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	\$ 460,388	\$ 938,898	49.0%	N/A	\$ -	\$ -	N/A
Intergovernmental	-	192,918	0.0%	N/A	-	-	N/A
Interest on Investments	1,440	-	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	511,829	1,181,816	43.3%	N/A	-	-	N/A
Personnel Services	272,365	652,939	41.7%	N/A	-	-	N/A
Materials and Services	34,858	112,318	31.0%	N/A	-	-	N/A
Contingency	-	22,958	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	307,223	788,215	39.0%	N/A	-	-	N/A
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	204,606	393,601	52.0%	N/A	-	-	N/A
Beginning Fund Balance	-	-	0.0%	N/A	-	-	N/A
Ending Fund Balance	<u>\$ 204,606</u>	<u>\$ 393,601</u>	<u>52.0%</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>\$ 204,606</u>						



City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
 Preliminary as of January 31, 2026
 (58.33% 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	92,904	(159,264)	-58.3%
Interest on Investments	6,238	22,000	28.4%	23.5%	26,525	37,072	71.5%
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	206,238	122,000	169.0%	172.7%	119,429	942,254	12.7%
Public Works - Capital Outlay	722,336	636,634	113.5%	115.5%	625,391	1,547,059	40.4%
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	722,336	636,634	113.5%	115.5%	625,391	1,547,059	40.4%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(516,098)	(514,634)	-0.3%	102.0%	(505,962)	(604,805)	83.7%
Beginning Fund Balance	372,739	514,634	72.4%	38.1%	977,544	977,544	100.0%
Ending Fund Balance	\$ (143,359)	\$ -	0.0%	-30.4%	\$ 471,582	\$ 372,739	126.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	-	-					
Unassigned Fund Balance	\$ (143,359)						



City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary as of January 31, 2026
(58.33% of Fiscal Year)

	Budget to Actual				Actual to Actual		Preliminary Fiscal		Actual Percent Collected / Expended
	Fiscal Year 2026 1st Year Actuals	Fiscal Year 2026 1st Year of Biennial Budget	Percent Collected / Expended	Year-over-Year Change	Fiscal Year 2025 Year-to- Date Actuals	Year 2025 End-of- Year Actuals	Year 2025 End-of- Year Actuals	Year 2025 End-of- Year Actuals	
	Current Fiscal Year						Prior Fiscal Year		
411 Parks Capital Improvement Fund									
Taxes	\$ 292,225	\$ 885,000	33.0%	112.8%	\$ 259,088	\$ 759,009		34.1%	
Intergovernmental	21,420	860,000	2.5%	N/A	-	-		N/A	
Interest on Investments	82,292	143,000	57.5%	78.0%	105,549	169,874		62.1%	
Miscellaneous	-	-	N/A	N/A	-	-		N/A	
Total Revenues and Other Sources	395,937	1,888,000	21.0%	108.6%	364,637	928,883		39.3%	
Materials and Services	-	-	N/A	N/A	-	-		N/A	
Capital Outlay	37,117	4,093,000	0.9%	37.0%	100,332	552,625		18.2%	
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	459,662	4,651,545	9.9%	458.1%	100,332	1,160,813		8.6%	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(63,725)	(2,763,545)	97.7%	-24.1%	264,305	(231,930)		-114.0%	
Beginning Fund Balance	3,339,320	3,934,374	84.9%	93.5%	3,571,250	3,571,250		100.0%	
Ending Fund Balance	\$ 3,275,595	\$ 1,170,829	279.8%	85.4%	\$ 3,835,555	\$ 3,339,320		114.9%	
Reconciliation of Fund Balance:									
Restricted and Committed Funds	3,275,595								
Unassigned Fund Balance	\$ -								



City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary as of January 31, 2026
(58.33% of Fiscal Year)

	Current Fiscal Year			Actual to Actual Year-over-Year Change	Prior Fiscal Year		Actual Percent Collected / Expended
	Fiscal Year 2026 1st Year Actuals	Fiscal Year 2026 1st Year of Biennial Budget	Budget to Actual Percent Collected / Expended		Fiscal Year 2025 Year-to- Date Actuals	Preliminary Fiscal Year 2025 End-of- Year Actuals	
413 SDC Parks Fund							
System Development Charges - Parks	\$ 17,074	\$ 50,000	34.1%	71.8%	\$ 23,782	\$ 42,508	55.9%
Interest on Investments	11,843	19,000	62.3%	104.6%	11,322	19,999	56.6%
Other Financing Sources	-	-	N/A	N/A	-	-	N/A
Total Revenues and Other Sources	<u>28,916</u>	<u>69,000</u>	41.9%	82.4%	<u>35,105</u>	<u>62,507</u>	56.2%
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	<u>-</u>	<u>325,000</u>	0.0%	N/A	<u>-</u>	<u>-</u>	N/A
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	28,916	(256,000)	111.3%	82.4%	35,105	62,507	56.2%
Beginning Fund Balance	<u>479,909</u>	<u>476,362</u>	100.7%	115.0%	<u>417,402</u>	<u>417,402</u>	100.0%
Ending Fund Balance	<u>\$ 508,825</u>	<u>\$ 220,362</u>	230.9%	112.4%	<u>\$ 452,507</u>	<u>\$ 479,909</u>	94.3%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	508,825						
Unassigned Fund Balance	<u>\$ -</u>						



City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary as of January 31, 2026
(58.33% 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	
530 Debt Services							
Taxes	\$ 191,135	\$ 211,000	90.6%	101.0%	\$ 189,272	\$ 203,011	93.2%
Charges for Services - Internal	-	-	N/A	0.0%	735,930	1,261,595	58.3%
Interest on Investments	25,673	1,000	2567.3%	315.9%	8,127	25,929	31.3%
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	369,808	501,000	73.8%	39.6%	933,330	1,857,475	50.2%
Debt Service	128,738	493,976	26.1%	9.2%	1,396,396	1,806,362	77.3%
Transfer Out (General Fund)	900,000	900,000	100.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	1,028,738	1,393,976	73.8%	73.7%	1,396,396	1,806,362	77.3%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(658,930)	(892,976)	26.2%	142.3%	(463,066)	51,113	-906.0%
Beginning Fund Balance	1,101,412	1,097,889	100.3%	104.9%	1,050,299	1,050,299	100.0%
Ending Fund Balance	\$ 442,482	\$ 204,913	215.9%	75.4%	\$ 587,233	\$ 1,101,412	53.3%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	442,482						
Unassigned Fund Balance	\$ -						



City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
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(58.33% 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	156.3%	\$ 98,229	\$ 693,933	14.2%
Charges for Services - Rates	6,260,425	10,827,000	57.8%	103.2%	6,065,749	8,910,870	68.1%
Charges for Services - Misc. Service Fees	25,935	89,000	29.1%	39.8%	65,095	80,159	81.2%
Interest on Investments	420,442	749,000	56.1%	84.0%	500,545	832,320	60.1%
Miscellaneous	3,748	25,000	15.0%	129.5%	2,893	2,938	98.5%
Other Financing Sources	-	21,000,000	0.0%	N/A	-	-	N/A
Total Revenues and Other Sources	<u>6,864,130</u>	<u>32,690,000</u>	21.0%	102.0%	<u>6,732,511</u>	<u>10,520,220</u>	64.0%
Public Works - Conservation	64,533	302,100	21.4%	115.3%	55,982	87,300	64.1%
Public Works - Water Supply	697,915	3,658,164	19.1%	231.0%	302,175	466,146	64.8%
Public Works - Water Supply Debt	118,500	118,501	100.0%	100.0%	118,500	118,500	100.0%
Public Works - Water Distribution	3,440,306	6,198,868	55.5%	127.8%	2,692,150	6,302,878	42.7%
Public Works - Water Distribution Debt	203,729	208,283	97.8%	101.5%	200,734	207,306	96.8%
Public Works - Water Treatment	4,613,381	5,167,792	89.3%	515.4%	895,071	1,752,353	51.1%
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	<u>9,548,144</u>	<u>16,299,752</u>	58.6%	204.3%	<u>4,674,299</u>	<u>9,344,373</u>	50.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(2,684,015)	16,390,248	-16.4%	-130.4%	2,058,212	1,175,847	175.0%
Beginning Fund Balance	<u>18,791,692</u>	17,413,662	107.9%	106.7%	<u>17,615,845</u>	17,615,845	100.0%
Ending Fund Balance	<u>\$ 16,107,677</u>	<u>\$ 33,803,910</u>	47.7%	81.9%	<u>\$ 19,674,056</u>	<u>\$ 18,791,692</u>	104.7%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	6,000,000						
Unassigned Fund Balance	<u>\$ 10,107,677</u>						



City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
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(58.33% 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	\$ 83,297	\$ 175,000	47.6%	70.0%	\$ 119,070	\$ 192,551	61.8%
Interest on Investments	20,756	42,000	49.4%	79.0%	26,269	45,257	58.0%
Miscellaneous	-	-	N/A	N/A	-	-	N/A
Other Financing Sources	-	3,628,990	0.0%	N/A	-	-	N/A
Total Revenues and Other Sources	<u>104,053</u>	<u>3,845,990</u>	2.7%	71.6%	<u>145,339</u>	<u>237,808</u>	61.1%
Materials and Services	-	150,000	0.0%	0.0%	-	-	N/A
Capital Outlay	342,312	2,350,609	14.6%	14.6%	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	<u>463,526</u>	<u>2,714,295</u>	17.1%	17.1%	<u>125,307</u>	<u>227,605</u>	55.1%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(359,473)	1,131,695	-31.8%	-1794.5%	20,032	10,203	196.3%
Beginning Fund Balance	<u>976,558</u>	649,599	150.3%	101.1%	966,355	966,355	100.0%
Ending Fund Balance	<u>\$ 617,085</u>	<u>\$ 1,781,294</u>	34.6%	62.6%	<u>\$ 986,387</u>	<u>\$ 976,558</u>	101.0%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	617,085						
Unassigned Fund Balance	<u>\$ -</u>						



City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
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(58.33% 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	3,826,744	6,505,000	58.8%	100.4%	3,812,547	6,192,564	61.6%
Charges for Services - Misc. Service Fees	-	-	N/A	N/A	-	-	N/A
System Development Charges	-	-	N/A	N/A	-	-	N/A
Interest on Investments	160,632	250,000	64.3%	90.0%	178,394	293,537	60.8%
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%
Total Revenues and Other Sources	3,987,376	11,262,052	35.4%	97.9%	4,073,560	7,083,256	57.5%
Public Works - Wastewater Collection	1,359,306	3,980,765	34.1%	99.8%	1,361,642	2,584,460	52.7%
Public Works - Wastewater Collection Debt	46,603	47,701	97.7%	110.9%	42,028	43,631	96.3%
Public Works - Wastewater Treatment	2,314,087	5,932,884	39.0%	116.6%	1,984,645	3,361,546	59.0%
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	3,904,665	11,110,957	35.1%	113.2%	3,449,403	6,116,779	56.4%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	82,711	151,095	54.7%	13.3%	624,157	966,477	64.6%
Beginning Fund Balance	7,572,951	5,168,802	146.5%	114.6%	6,606,474	6,606,474	100.0%
Ending Fund Balance	\$ 7,655,662	\$ 5,319,897	143.9%	105.9%	\$ 7,230,632	\$ 7,572,951	95.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	-	-					
Unassigned Fund Balance	\$ 7,655,662						



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(58.33% 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	\$ 107,708	\$ 150,000	71.8%	62.0%	\$ 173,802	\$ 248,826	69.8%	
Interest on Investments	67,569	110,000	61.4%	108.0%	62,589	112,113	55.8%	
Miscellaneous	-	-	N/A	N/A	-	-	N/A	
Other Financing Sources	-	610,250	0.0%	N/A	-	-	N/A	
Total Revenues and Other Sources	<u>175,276</u>	<u>870,250</u>	20.1%	74.1%	<u>236,391</u>	<u>360,939</u>	65.5%	
Materials and Services	-	-	N/A	N/A	-	-	N/A	
Capital Outlay	22,807	490,875	4.6%	358.0%	6,371	6,371	100.0%	
Contingency	-	-	N/A	N/A	-	-	N/A	
Total Expenditures and Other Uses	<u>22,807</u>	<u>490,875</u>	4.6%	358.0%	<u>6,371</u>	<u>6,371</u>	100.0%	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	152,470	379,375	40.2%	66.3%	230,020	354,568	64.9%	
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>\$ 2,879,128</u>	<u>\$ 3,011,488</u>	95.6%	110.6%	<u>\$ 2,602,110</u>	<u>\$ 2,726,658</u>	95.4%	
Reconciliation of Fund Balance:								
Restricted and Committed Funds	2,879,128							
Unassigned Fund Balance	<u>\$ -</u>							



City of Ashland
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(58.33% 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	
680 Stormwater Fund							
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A
Charges for Services - Rates	470,130	850,000	55.3%	100.2%	469,051	778,512	60.2%
Charges for Services - Misc. Service Fees	-	-	N/A	N/A	-	-	N/A
System Development Charges	-	-	N/A	N/A	-	-	N/A
Interest on Investments	49,680	84,000	59.1%	85.5%	58,125	95,489	60.9%
Miscellaneous	-	-	N/A	N/A	-	2	0.0%
Other Financing Sources	-	503,526	0.0%	N/A	-	-	N/A
Total Revenues and Other Sources	519,810	1,437,526	36.2%	98.6%	527,176	874,003	60.3%
Public Works - Storm Water Operations	420,806	1,731,896	24.3%	85.4%	492,804	821,213	60.0%
Public Works - Storm Water Operations Debt	10,419	10,725	97.1%	99.0%	10,525	10,944	96.2%
Contingency	-	22,655	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	431,225	1,765,276	24.4%	85.7%	503,329	832,157	60.5%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	88,585	(327,750)	127.0%	371.5%	23,847	41,846	57.0%
Beginning Fund Balance	2,136,737	2,012,050	106.2%	102.0%	2,094,891	2,094,891	100.0%
Ending Fund Balance	\$ 2,225,322	\$ 1,684,300	132.1%	105.0%	\$ 2,118,738	\$ 2,136,737	99.2%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	-						
Unassigned Fund Balance	\$ 2,225,322						



City of Ashland
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	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		
683 SDC Storm Fund							
System Development Charges - Wastewater	\$ 10,357	\$ 30,000	34.5%	80.0%	\$ 12,942	\$ 22,825	56.7%
Interest on Investments	1,473	1,000	147.3%	139.5%	1,056	1,960	53.9%
Miscellaneous	-	-	N/A	N/A	-	-	N/A
Other Financing Sources	-	-	N/A	N/A	-	-	N/A
Total Revenues and Other Sources	11,830	31,000	38.2%	84.5%	13,998	24,785	56.5%
Materials and Services	-	-	N/A	N/A	-	-	N/A
Capital Outlay	-	15,169	0.0%	N/A	-	-	N/A
Public Works - Debt SDC's	-	-	N/A	N/A	-	-	N/A
Contingency	-	-	N/A	N/A	-	-	N/A
Total Expenditures and Other Uses	-	15,169	0.0%	N/A	-	-	N/A
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	11,830	15,831	74.7%	84.5%	13,998	24,785	56.5%
Beginning Fund Balance	55,106	36,821	149.7%	181.7%	30,321	30,321	100.0%
Ending Fund Balance	\$ 66,936	\$ 52,652	127.1%	151.0%	\$ 44,319	\$ 55,106	80.4%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	66,936						
Unassigned Fund Balance	\$ -						



City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary as of January 31, 2026
(58.33% 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
690 Electric Fund							
Intergovernmental	\$ 76,130	\$ 210,000	36.3%	N/A	\$ -	\$ 185,554	0.0%
Charges for Services - Rates	10,265,309	17,609,673	58.3%	99.7%	10,296,512	15,581,080	66.1%
Charges for Services - Misc. Service Fees	155,270	268,000	57.9%	55.1%	281,828	343,727	82.0%
Interest on Investments	184,301	296,000	62.3%	91.6%	201,185	329,899	61.0%
Miscellaneous	912,657	292,000	312.6%	3080.1%	29,631	56,106	52.8%
Other Financing Sources	-	3,375,000	0.0%	N/A	-	-	N/A
Total Revenues and Other Sources	11,593,666	22,050,673	52.6%	107.3%	10,809,156	16,496,366	65.5%
Electric - Conservation	690,432	1,752,846	39.4%	140.7%	490,829	889,241	55.2%
Electric - Supply	4,198,295	7,810,000	53.8%	86.5%	4,855,268	7,524,123	64.5%
Electric - Distribution	5,226,838	9,767,037	53.5%	98.9%	5,287,383	8,903,077	59.4%
Electric - Transmission	537,939	1,320,000	40.8%	86.1%	624,890	995,637	62.8%
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	10,653,504	21,467,846	49.6%	94.6%	11,258,370	18,312,078	61.5%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	940,163	582,827	161.3%	-209.3%	(449,214)	(1,815,712)	24.7%
Beginning Fund Balance	7,621,813	8,961,820	85.0%	80.8%	9,437,525	9,437,525	100.0%
Ending Fund Balance	\$ 8,561,976	\$ 9,544,647	89.7%	95.3%	\$ 8,988,311	\$ 7,621,813	117.9%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	-						
Unassigned Fund Balance	\$ 8,561,976						



City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary as of January 31, 2026
(58.33% of Fiscal Year)

	Current Fiscal Year			Actual to Actual		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	Year-over-Year Change	Fiscal Year 2025 Year-to-Date Actuals	Preliminary Fiscal Year 2025 End-of-Year Actuals		
695 Telecommunications Fund								
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A	
Charges for Services - Rates	1,719,149	3,060,390	56.2%	106.0%	1,621,388	2,680,273	60.5%	
Charges for Services - Misc. Service Fees	-	-	N/A	N/A	-	-	N/A	
Interest on Investments	63,136	110,000	57.4%	77.9%	81,080	128,923	62.9%	
Miscellaneous	-	-	N/A	N/A	1,859	1,875	99.1%	
Total Revenues and Other Sources	1,782,285	3,170,390	56.2%	104.6%	1,704,326	2,811,071	60.6%	
Personnel Services	617,485	1,159,709	53.2%	106.6%	579,234	951,365	60.9%	
Materials & Services	831,696	1,538,897	54.0%	129.4%	642,811	1,358,651	47.3%	
Capital Outlay	312,588	980,344	31.9%	174.1%	179,569	288,467	62.2%	
Debt - Transfer to Debt Service Fund	-	-	N/A	0.0%	301,843	517,445	58.3%	
Transfer Out (Insurance Fund)	-	-	N/A	N/A	-	-	N/A	
Contingency	-	80,958	0.0%	N/A	-	-	N/A	
Total Expenditures and Other Uses	1,761,769	3,759,908	46.9%	103.4%	1,703,457	3,115,928	54.7%	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	20,516	(589,518)	103.5%	2361.1%	869	(304,857)	-0.3%	
Beginning Fund Balance	2,848,373	2,733,125	104.2%	90.3%	3,153,230	3,153,230	100.0%	
Ending Fund Balance	\$ 2,868,889	\$ 2,143,607	133.8%	91.0%	\$ 3,154,098	\$ 2,848,373	110.7%	
Reconciliation of Fund Balance:								
Restricted and Committed Funds	-	-						
Unassigned Fund Balance	\$ 2,868,889							



City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Preliminary as of January 31, 2026
(58.33% 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	1,138,962	1,614,939	70.5%	110.6%	1,029,702	1,772,393	58.1%
Interest on Investments	45,415	70,000	64.9%	105.0%	43,249	81,682	52.9%
Miscellaneous	181,340	20,000	906.7%	3817.2%	4,751	7,703	61.7%
Transfer In (All Funds)	-	-	N/A	N/A	-	-	N/A
Total Revenues and Other Sources	<u>1,365,716</u>	<u>1,704,939</u>	80.1%	126.7%	<u>1,077,701</u>	<u>1,861,778</u>	57.9%
Personnel Services	75,312	136,989	55.0%	1677.2%	4,490	4,490	100.0%
Materials and Services	1,567,623	1,482,566	105.7%	124.8%	1,256,289	1,349,725	93.1%
Contingency	-	48,587	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>1,642,935</u>	<u>1,668,142</u>	98.5%	130.3%	<u>1,260,779</u>	<u>1,354,215</u>	93.1%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(277,219)	36,797	-753.4%	151.4%	(183,078)	507,563	-36.1%
Beginning Fund Balance	<u>2,610,622</u>	2,369,798	110.2%	124.1%	<u>2,103,059</u>	<u>2,103,059</u>	100.0%
Ending Fund Balance	<u>\$ 2,333,403</u>	<u>\$ 2,406,595</u>	97.0%	121.5%	<u>\$ 1,919,981</u>	<u>\$ 2,610,622</u>	73.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	<u>2,333,403</u>						
Unassigned Fund Balance	<u>\$ -</u>						



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

Preliminary as of January 31, 2026

(58.33% of Fiscal Year)

	Current Fiscal Year			Actual to Actual Year-over-Year Change	Prior Fiscal Year		Actual Percent Collected / Expended
	Fiscal Year 2026 1st Year Actuals	Fiscal Year 2026 1st Year of Biennial Budget	Budget to Actual Percent Collected / Expended		Fiscal Year 2025 Year-to- Date Actuals	Preliminary Fiscal Year 2025 End-of- Year Actuals	
725 Health Benefits Fund							
Charges for Services	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A
Interest	-	-	N/A	N/A	-	-	N/A
Miscellaneous	-	-	N/A	N/A	-	-	N/A
Transfer In (General Fund)	-	-	N/A	N/A	-	-	N/A
Total Revenues and Other Sources	-	-	N/A	N/A	-	-	N/A
Personnel Services	-	-	N/A	N/A	-	-	N/A
Materials and Services	-	-	N/A	N/A	-	-	N/A
Capital Outlay	-	-	N/A	N/A	-	-	N/A
Transfer Out (General Fund)	-	-	N/A	N/A	2,225,545	2,225,545	N/A
Contingency	-	-	N/A	N/A	-	-	N/A
Total Expenditures and Other Uses	-	-	N/A	N/A	2,225,545	2,225,545	N/A
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	-	-	0.0%	N/A	(2,225,545)	(2,225,545)	N/A
Beginning Fund Balance	-	-	0.0%	N/A	2,225,545	2,225,545	N/A
Ending Fund Balance	\$ -	\$ -	0.0%	N/A	\$ -	\$ -	N/A
Reconciliation of Fund Balance:							
Restricted and Committed Funds	-	-					
Unassigned Fund Balance	\$ -	-					



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

Preliminary as of January 31, 2026

(58.33% 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	
730 Equipment Fund							
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A
Charges for Services - Internal	2,768,830	4,746,565	58.3%	101.3%	2,732,599	4,684,456	58.3%
Charges for Services - Misc. Service Fees	185,304	300,000	61.8%	106.2%	174,476	299,749	58.2%
Interest on Investments	205,709	297,000	69.3%	92.9%	221,319	359,062	61.6%
Miscellaneous	398,555	52,000	766.5%	370.2%	107,654	138,552	77.7%
Transfer In (General Fund)	473,607	473,607	100.0%	N/A	-	-	N/A
Total Revenues and Other Sources	4,032,005	5,869,172	68.7%	124.6%	3,236,049	5,481,819	59.0%
Public Works - Maintenance	1,455,193	2,681,677	54.3%	100.5%	1,447,279	2,487,239	58.2%
Public Works - Purchasing and Acquisition	1,644,500	2,271,000	72.4%	74.5%	2,208,445	2,663,150	82.9%
Transfer Out (Insurance Fund)	-	-	N/A	N/A	-	-	N/A
Contingency	-	80,450	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	3,099,693	5,033,127	61.6%	84.8%	3,655,724	5,150,389	71.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	932,312	836,045	111.5%	-222.2%	(419,675)	331,430	-126.6%
Beginning Fund Balance	7,589,751	7,471,284	101.6%	104.6%	7,258,321	7,258,321	100.0%
Ending Fund Balance	\$ 8,522,063	\$ 8,307,329	102.6%	124.6%	\$ 6,838,645	\$ 7,589,751	90.1%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	8,522,063						
Unassigned Fund Balance	<u>\$ (0)</u>						



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

Preliminary as of January 31, 2026

(58.33% 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
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Preliminary as of January 31, 2026
(58.33% 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	
810 Cemetery Fund								
Charges for Services	\$ 8,794	\$ 17,442	50.4%	63.2%	\$ 13,923	\$ 23,828	58.4%	
Interest on Investments	24,102	41,000	58.8%	84.3%	28,602	47,111	60.7%	
Transfer In (General Fund)	500	500	100.0%	100.0%	500	500	100.0%	
Total Revenues and Other Sources	33,396	58,942	56.7%	77.6%	43,025	71,439	60.2%	
Transfer Out (General Fund)	24,102	75,000	32.1%	84.3%	28,602	47,111	60.7%	
Total Expenditures and Other Uses	24,102	75,000	32.1%	84.3%	28,602	47,111	60.7%	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	9,294	(16,058)	157.9%	64.4%	14,423	24,328	59.3%	
Beginning Fund Balance	995,101	970,273	102.6%	102.5%	970,773	970,773	100.0%	
Ending Fund Balance	\$ 1,004,395	\$ 954,215	105.3%	101.9%	\$ 985,196	\$ 995,101	99.0%	
Reconciliation of Fund Balance:								
Restricted and Committed Funds	1,004,395							
Unassigned Fund Balance	\$ 0							