

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of October 31, 2021

	Fiscal Year 2022 1st Year Actuals	Budget to Actual			Fiscal Year 2021 Year-to-Date Actuals	Fiscal Year 2021 End-of-Year Actuals	Actual Percent Collected / Expended
		Fiscal Year 2022 1st Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change			
		Current Fiscal Year					
110	General Fund						
Taxes	\$ 3,984,755	\$ 22,263,578	17.9%	112.0%	\$ 3,557,761	\$ 22,922,147	15.5%
Licenses and Permits	331,753	1,490,500	22.3%	49.5%	670,083	2,411,618	27.8%
Intergovernmental	2,520,610	3,997,874	63.0%	432.5%	582,797	4,277,573	13.6%
Charges for Services	2,857,607	8,608,549	33.2%	81.2%	3,519,223	10,264,702	34.3%
Fines	57,240	544,500	10.5%	70.2%	81,487	273,630	29.8%
Interest on Investments	19,079	38,000	50.2%	111.8%	17,065	65,701	26.0%
Miscellaneous	41,503	57,650	72.0%	683.2%	6,075	71,082	8.5%
Transfer In (Water Fund)	50,000	50,000	100.0%	100.0%	50,000	50,000	100.0%
Transfer In (Cemetery)	1,629	65,000	2.5%	3.1%	52,957	56,847	93.2%
Transfer In (Health Benefits)	-	-	N/A	0.0%	100,000	100,000	100.0%
Total Revenues and Other Sources	9,864,174	37,115,651	26.6%	114.2%	8,637,447	40,493,300	21.3%
Administration Department	925,476	2,950,042	31.4%	93.9%	985,466	2,587,521	38.1%
Administration - Municipal Court	144,052	592,642	24.3%	67.8%	212,450	661,305	32.1%
Information Technology Department	422,648	1,479,911	28.6%	108.4%	389,825	1,219,507	32.0%
Finance Department	797,544	2,877,995	27.7%	105.0%	759,531	2,523,104	30.1%
City Recorder	57,932	173,192	33.4%	100.7%	57,552	197,856	29.1%
Police Department	2,582,120	7,999,399	32.3%	97.1%	2,658,104	7,576,476	35.1%
Fire and Rescue Department	2,831,047	10,467,121	27.0%	93.9%	3,014,172	9,314,643	32.4%
Public Works Department	912,640	3,483,523	26.2%	110.1%	828,909	2,416,693	34.3%
Community Development	758,116	2,185,963	34.7%	97.6%	776,677	2,393,748	32.4%
Transfer Out (Parks)	1,850,976	5,552,939	33.3%	206.0%	898,650	5,391,900	16.7%
Transfer Out (Insurance Fund)	-	-	N/A	N/A	-	267,368	0.0%
Transfer Out (Cemetery Fund)	500	500	100.0%	100.0%	500	500	100.0%
Contingency	-	1,119,253	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	11,283,050	38,882,480	29.0%	106.6%	10,581,835	34,550,621	30.6%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(1,418,876)	(1,766,829)	19.7%	73.0%	(1,944,388)	5,942,679	-32.7%
Beginning Fund Balance	12,569,191	10,202,912	123.2%	189.7%	6,626,512	6,626,512	100.0%
Ending Fund Balance	\$ 11,150,315	\$ 8,436,083	132.2%	238.1%	\$ 4,682,124	\$ 12,569,191	37.3%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	1,438,916						
Unassigned Fund Balance	\$ 9,711,399						

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	Fiscal Year 2022 1st Year Actuals	Fiscal Year 2022 1st Year of Biennial Budget	Budget to Actual		Fiscal Year 2021 Year-to- Date Actuals	Fiscal Year 2021 End-of-Year Actuals	Actual Percent Collected / Expended
			Percent Collected / Expended	Actual to Actual Year-over-Year Change			
			Current Fiscal Year				
211 Parks and Recreation General Fund							
Intergovernmental	\$ 23,793	\$ 90,000	26.4%	105.4%	\$ 22,584	\$ 74,165	30.5%
Charges for Services	258,333	854,723	30.2%	99.4%	260,000	707,148	36.8%
Interest on Investments	3,271	15,000	21.8%	90.6%	3,611	10,219	35.3%
Miscellaneous	6,420	25,000	25.7%	26.5%	24,273	32,124	75.6%
Transfer In (City General Fund)	1,850,976	5,552,939	33.3%	206.0%	898,650	5,391,900	16.7%
Transfer In (Parks CIP Fund)	-	435,000	0.0%	N/A	-	185,000	0.0%
Total Revenues and Other Sources	<u>2,142,793</u>	<u>6,972,662</u>	<u>30.7%</u>	<u>177.2%</u>	<u>1,209,118</u>	<u>6,400,556</u>	<u>18.9%</u>
Parks Division	1,490,942	4,546,589	32.8%	125.3%	1,189,710	3,543,589	33.6%
Recreation Division	330,329	1,260,588	26.2%	139.0%	237,592	771,358	30.8%
Golf Division	281,029	610,402	46.0%	156.1%	180,025	548,677	32.8%
Senior Services Division	122,173	394,430	31.0%	113.5%	107,616	326,700	32.9%
Parks Forestry Division	156,900	664,963	23.6%	111.0%	141,332	451,034	31.3%
Transfer Out (Insurance Fund)	-	-	N/A	N/A	-	40,222	0.0%
Contingency	-	224,309	0.0%	N/A	-	-	31.3%
Total Expenditures and Other Uses	<u>2,381,373</u>	<u>7,701,281</u>	<u>30.9%</u>	<u>128.3%</u>	<u>1,856,275</u>	<u>5,681,581</u>	<u>32.7%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(238,581)	(728,619)	67.3%	36.9%	(647,157)	718,975	-90.0%
Beginning Fund Balance	<u>1,793,398</u>	<u>1,483,225</u>	120.9%	166.9%	<u>1,074,423</u>	<u>1,074,423</u>	100.0%
Ending Fund Balance	<u>\$ 1,554,818</u>	<u>\$ 754,606</u>	206.0%	363.9%	<u>\$ 427,265</u>	<u>\$ 1,793,398</u>	23.8%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	-	-					
Unassigned Fund Balance	<u>\$ 1,554,818</u>						

City of Ashland
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	Fiscal Year 2022 1st Year Actuals	Fiscal Year 2022 1st Year of Biennial Budget	Budget to Actual		Fiscal Year 2021 Year-to- Date Actuals	Fiscal Year 2021 End-of-Year Actuals	Actual Percent Collected / Expended
			Percent Collected / Expended	Actual to Actual Year-over-Year Change			
			Current Fiscal Year				
240 Housing Fund							
Taxes	\$ 43,926	\$ 100,000	43.9%	439.3%	\$ 9,999	\$ 107,728	9.3%
Interest on Investments	248	1,000	24.8%	69.0%	359	985	36.5%
Intergovernmental	92,890	-	N/A	N/A	-	-	N/A
Total Revenues and Other Sources	<u>137,064</u>	<u>101,000</u>	<u>135.7%</u>	<u>1323.3%</u>	<u>10,358</u>	<u>108,713</u>	<u>9.5%</u>
Materials and Services	1,063	49,079	2.2%	N/A	-	89,539	0.0%
Capital Outlay	93,427	-	N/A	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>94,490</u>	<u>49,079</u>	<u>192.5%</u>	<u>N/A</u>	<u>-</u>	<u>89,539</u>	<u>0.0%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	42,573	51,921	82.0%	411.0%	10,358	19,174	54.0%
Beginning Fund Balance	<u>128,254</u>	<u>48,079</u>	<u>266.8%</u>	<u>117.6%</u>	<u>109,080</u>	<u>109,080</u>	<u>100.0%</u>
Ending Fund Balance	<u>\$ 170,827</u>	<u>\$ 100,000</u>	<u>170.8%</u>	<u>143.0%</u>	<u>\$ 119,438</u>	<u>\$ 128,254</u>	<u>93.1%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds	<u>170,827</u>						
Unassigned Fund Balance	<u>\$ -</u>						

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			Percent Collected / Expended	Actual to Actual Year-over-Year Change			
			Current Fiscal Year				
250 Community Development Block Fund							
Intergovernmental	\$ 108,919	\$ 344,489	31.6%	271.9%	\$ 40,060	\$ 209,365	19.1%
Total Revenues and Other Sources	108,919	344,489	31.6%		40,060	209,365	19.1%
Personnel Services	16,183	34,641	46.7%	72.6%	22,293	64,231	34.7%
Materials and Services	126,479	346,468	36.5%	315.7%	40,060	145,134	27.6%
Total Expenditures and Other Uses	142,662	381,109	37.4%	228.8%	62,354	209,365	29.8%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(33,743)	(36,620)	7.9%	151.4%	(22,293)	-	N/A
Beginning Fund Balance	36,617	36,620	100.0%	100.0%	36,617	36,617	100.0%
Ending Fund Balance	\$ 2,874	\$ -	0.0%	20.1%	\$ 14,324	\$ 36,617	39.1%
Reconciliation of Fund Balance:							
Restricted and Committed Funds		2,874					
Unassigned Fund Balance	\$	(0)					

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	Fiscal Year 2022		Budget to Actual		Fiscal Year 2021		Actual Percent Collected / Expended
	Fiscal Year 2022	1st Year of Biennial	Percent Collected / Expended	Actual to Actual	Year-to-Date Actuals	End-of-Year Actuals	
	1st Year Actuals	Budget		Year-over-Year Change			
	Current Fiscal Year				Prior Fiscal Year		
255 Reserve Fund							
Interest on Investments	\$ 70	\$ 400	17.6%	55.7%	\$ 126	\$ 295	42.8%
Total Revenues and Other Sources	70	400	17.6%	55.7%	126	295	42.8%
Total Expenditures and Other Uses	-	-	N/A	N/A	-	-	N/A
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	70	400	17.6%	55.7%	126	295	42.8%
Beginning Fund Balance	39,551	39,656	99.7%	100.8%	39,256	39,256	100.0%
Ending Fund Balance	\$ 39,621	\$ 40,056	98.9%	100.6%	\$ 39,382	\$ 39,551	99.6%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	39,621						
Unassigned Fund Balance	\$ 0						

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			Percent Collected / Expended	Actual to Actual Year-over-Year Change			
			Current Fiscal Year				
260							
Street Fund							
Taxes	\$ 15,125	\$ 1,458,500	1.0%	14.6%	\$ 103,701	\$ 1,874,233	5.5%
Intergovernmental	968,407	1,566,375	61.8%	206.5%	468,877	2,519,949	18.6%
Charges for Services - Rates	554,455	1,636,100	33.9%	102.0%	543,319	1,632,177	33.3%
Charges for Services - Misc. Service Fees	459	15,000	3.1%	87.1%	527	1,163	45.3%
System Development Charges	35,416	150,000	23.6%	54.3%	65,225	352,020	18.5%
Assessments	337	6,000	5.6%	13.3%	2,537	7,024	36.1%
Interest on Investments	5,641	11,700	48.2%	118.4%	4,764	9,866	48.3%
Miscellaneous	1,289.00	15,000	8.6%	7.8%	16,611	20,311	81.8%
Other Financing Sources	-	3,808,000	0.0%	N/A	-	-	N/A
Total Revenues and Other Sources	1,581,130	8,666,675	18.2%	131.2%	1,205,561	6,416,742	18.8%
Public Works - Ground Maintenance	29,311	270,000	10.9%	39.0%	75,088	237,773	31.6%
Public Works - Street Operations	1,203,836	8,508,910	14.1%	73.1%	1,646,936	3,657,751	45.0%
Public Works - Street Operations Debt	-	81,963	0.0%	N/A	76,331	81,963	93.1%
Public Works - Transportation SDC's	-	203,377	0.0%	0.0%	182,131	215,495	84.5%
Transfer Out (Insurance Fund)	-	-	N/A	N/A	-	32,507	0.0%
Contingency	-	138,261	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	1,233,147	9,202,511	13.4%	62.3%	1,980,486	4,225,489	46.9%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	347,983	(535,836)	164.9%	-44.9%	(774,925)	2,191,253	-35.4%
Beginning Fund Balance	3,872,437	1,302,970	297.2%	230.3%	1,681,184	1,681,184	100.0%
Ending Fund Balance	\$ 4,220,420	\$ 767,134	550.2%	465.7%	\$ 906,258	\$ 3,872,437	23.4%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	4,220,420						
Unassigned Fund Balance	<u>\$ (0)</u>						

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	Fiscal Year 2022 1st Year Actuals	Fiscal Year 2022 1st Year of Biennial Budget	Budget to Actual		Fiscal Year 2021 Year-to- Date Actuals	Fiscal Year 2021 End-of-Year Actuals	Actual Percent Collected / Expended
			Percent Collected / Expended	Actual to Actual Year-over-Year Change			
			Current Fiscal Year				
280							
Airport Fund							
Intergovernmental	\$ -	\$ 263,000	0.0%	N/A	\$ -	\$ -	N/A
Charges for Services - Rates	61,110	162,000	37.7%	80.5%	75,910	175,070	43.4%
Interest on Investments	471	3,000	15.7%	42.2%	1,117	2,536	44.0%
Total Revenues and Other Sources	<u>61,581</u>	<u>428,000</u>	14.4%	79.9%	<u>77,026</u>	<u>177,606</u>	43.4%
Materials and Services	33,453	91,626	36.5%	42.1%	79,447	154,611	51.4%
Capital Outlay	66,157	323,000	20.5%	762.7%	8,674	133,305	6.5%
Transfer Out (Insurance Fund)	-	-	N/A	N/A	-	2,132	0.0%
Contingency	-	2,749	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>99,610</u>	<u>417,375</u>	23.9%	113.0%	<u>88,120</u>	<u>290,048</u>	30.4%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(38,029)	10,625	-357.9%	342.8%	(11,095)	(112,442)	9.9%
Beginning Fund Balance	<u>264,126</u>	<u>186,753</u>	141.4%	70.1%	<u>376,568</u>	<u>376,568</u>	100.0%
Ending Fund Balance	<u>\$ 226,097</u>	<u>\$ 197,378</u>	114.6%	61.9%	<u>\$ 365,474</u>	<u>\$ 264,126</u>	138.4%
Reconciliation of Fund Balance:							
Restricted and Committed Funds		226,097					
Unassigned Fund Balance	<u>\$ (0)</u>						

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			Current Fiscal Year				
410 Capital Improvements Fund							
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ 5,167	\$ 21,271	24.3%
Charges for Services - Internal	-	-	N/A	0.0%	315,390	946,170	33.3%
Charges for Services - Misc. Service Fees	62,657	170,000	36.9%	115.3%	54,349	176,368	30.8%
System Development Charges	9,010	70,000	12.9%	48.2%	18,708	80,560	23.2%
Interest on Investments	1,908	8,700	21.9%	60.3%	3,163	7,253	43.6%
Total Revenues and Other Sources	73,574	248,700	29.6%	18.5%	396,777	1,231,622	32.2%
Public Works - Capital Outlay	-	895,000	0.0%	N/A	-	-	N/A
Public Works - Facilities (Moved to General Fund in FY 22)	-	-	N/A	N/A	385,442	962,751	40.0%
Transfer Out (Debt Service Fund)	-	110,000	0.0%	N/A	-	110,000	0.0%
Transfer Out (Insurance Fund)	-	-	N/A	N/A	-	6,533	0.0%
Total Expenditures and Other Uses	-	1,005,000	0.0%	0.0%	385,442	1,079,284	35.7%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	73,574	(756,300)	109.7%	649.1%	11,335	152,338	7.4%
Beginning Fund Balance	1,070,909	901,849	118.7%	116.6%	918,571	918,571	100.0%
Ending Fund Balance	\$ 1,144,483	\$ 145,549	786.3%	123.1%	\$ 929,906	\$ 1,070,909	86.8%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	1,144,483						
Unassigned Fund Balance	\$ 0						

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		Current Fiscal Year					
411 Parks Capital Improvement Fund							
Taxes	\$ -	\$ 562,000	0.0%	N/A	\$ 123,803	\$ 621,894	19.9%
Intergovernmental	200,000	1,889,600	10.6%	36.4%	550,000	800,000	68.8%
Interest on Investments	3,160	9,700	32.6%	59.0%	5,357	13,173	40.7%
Miscellaneous	-	50,000	0.0%	N/A	7,862	7,862	0.0%
Total Revenues and Other Sources	<u>203,160</u>	<u>2,511,300</u>	8.1%	29.6%	<u>687,022</u>	<u>1,442,929</u>	47.6%
Materials and Services	-	202,000	0.0%	0.0%	-	-	N/A
Capital Outlay	345,285	2,849,000	12.1%	320.4%	107,759	749,070	14.4%
Transfer Out (Debt Service Fund)	-	189,172	0.0%	N/A	-	214,172	0.0%
Transfer Out (Parks General Fund)	-	435,000	0.0%	N/A	-	185,000	0.0%
Total Expenditures and Other Uses	<u>345,285</u>	<u>3,675,172</u>	9.4%	320.4%	<u>107,760</u>	<u>1,148,242</u>	9.4%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(142,126)	(1,163,872)	12.2%	-24.5%	579,262	294,687	196.6%
Beginning Fund Balance	<u>1,891,308</u>	<u>1,701,106</u>	111.2%	118.5%	<u>1,596,621</u>	<u>1,596,621</u>	100.0%
Ending Fund Balance	<u>\$ 1,749,182</u>	<u>\$ 537,234</u>	325.6%	80.4%	<u>\$ 2,175,884</u>	<u>\$ 1,891,308</u>	115.0%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	1,749,182						
Unassigned Fund Balance	<u>\$ -</u>						

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			Current Fiscal Year				
530 Debt Services							
Taxes	\$ 3,514	\$ 213,738	1.6%	69.5%	\$ 5,058	\$ 233,348	2.2%
Charges for Services - Internal	421,372	1,154,300	36.5%	109.5%	384,767	1,154,300	33.3%
Interest on Investments	499	2,900	17.2%	46.1%	1,082	3,974	27.2%
Transfer In (CIP)	-	110,000	0.0%	N/A	-	110,000	0.0%
Transfer In (Parks CIP)	-	189,172	0.0%	N/A	-	214,172	0.0%
Total Revenues and Other Sources	425,385	1,670,110	25.5%	108.8%	390,907	1,715,794	22.8%
Debt Service	1,253,846	1,765,520	71.0%	101.1%	1,240,496	1,765,517	70.3%
Total Expenditures and Other Uses	1,253,846	1,765,520	71.0%	101.1%	1,240,496	1,765,517	70.3%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(828,461)	(95,410)	-768.3%	97.5%	(849,589)	(49,723)	1708.6%
Beginning Fund Balance	987,972	1,347,873	73.3%	95.2%	1,037,695	1,037,695	100.0%
Ending Fund Balance	\$ 159,511	\$ 1,252,463	12.7%	84.8%	\$ 188,106	\$ 987,972	19.0%
Reconciliation of Fund Balance:							
Restricted and Committed Funds		159,511					
Unassigned Fund Balance	\$	-					

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	Budget to Actual						Actual Percent Collected / Expended
	Fiscal Year 2022 1st Year Actuals	Fiscal Year 2022 1st Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2021 Year-to- Date Actuals	Fiscal Year 2021 End-of-Year Actuals	
	Current Fiscal Year				Prior Fiscal Year		
670	Water Fund						
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ 5,859	\$ 16,766	34.9%
Charges for Services - Rates	4,099,735	8,500,000	48.2%	101.6%	4,036,919	8,844,186	45.6%
Charges for Services - Misc. Service Fees	8,373	89,000	9.4%	79.8%	10,487	77,316	13.6%
System Development Charges	41,750	150,000	27.8%	41.9%	99,530	440,828	22.6%
Interest on Investments	21,211	92,800	22.9%	63.8%	33,232	80,500	41.3%
Miscellaneous	876	25,000	3.5%	114.7%	764	14,294	5.3%
Other Financing Sources	-	6,465,900	0.0%	N/A	-	-	N/A
Total Revenues and Other Sources	<u>4,171,945</u>	<u>15,322,700</u>	<u>27.2%</u>	<u>99.6%</u>	<u>4,186,788</u>	<u>9,473,890</u>	<u>44.2%</u>
Public Works - Conservation	35,679	284,760	12.5%	47.5%	75,142	155,352	48.4%
Public Works - Water Supply	479,508	3,783,385	12.7%	135.7%	353,456	1,127,593	31.3%
Public Works - Water Supply Debt	9,183	127,956	7.2%	N/A	9,273	127,955	7.2%
Public Works - Water Distribution	1,315,166	5,489,257	24.0%	99.6%	1,320,626	3,739,011	35.3%
Public Works - Water Distribution Debt	237,139	267,261	88.7%	N/A	234,465	266,811	87.9%
Public Works - Water Treatment	491,193	4,118,735	11.9%	99.0%	496,181	1,454,026	34.1%
Public Works - Water Treatment Debt	71,631	75,195	95.3%	N/A	313,935	315,666	99.5%
Public Works - Reimbursement SDC's	-	150,000	0.0%	N/A	-	92,776	0.0%
Public Works - Improvement SDC's	48,751	945,100	5.2%	N/A	62,584	-	N/A
Public Works - Debt SDC's	33,057	33,390	99.0%	N/A	33,381	180,775	18.5%
Debt Service	-	180,452	0.0%	N/A	-	34,038	0.0%
Transfer Out (General Fund)	50,000	50,000	100.0%	100.0%	50,000	50,000	100.0%
Transfer Out (Insurance Fund)	-	-	N/A	N/A	-	34,504	0.0%
Contingency	-	232,840	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>2,771,306</u>	<u>15,738,331</u>	<u>17.6%</u>	<u>94.0%</u>	<u>2,949,043</u>	<u>7,578,507</u>	<u>38.9%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	1,400,640	(415,631)	437.0%	113.2%	1,237,745	1,895,383	65.3%
Beginning Fund Balance	<u>12,745,848</u>	<u>11,934,033</u>	<u>106.8%</u>	<u>117.5%</u>	<u>10,850,465</u>	<u>10,850,465</u>	<u>100.0%</u>
Ending Fund Balance	<u>\$ 14,146,488</u>	<u>\$ 11,518,402</u>	<u>122.8%</u>	<u>117.0%</u>	<u>\$ 12,088,211</u>	<u>\$ 12,745,848</u>	<u>94.8%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds	7,212,880						
Unassigned Fund Balance	<u>\$ 6,933,608</u>						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
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	Fiscal Year 2022 1st Year Actuals	Fiscal Year 2022 1st Year of Biennial Budget	Budget to Actual		Fiscal Year 2021 Year-to- Date Actuals	Fiscal Year 2021 End-of-Year Actuals	Actual Percent Collected / Expended
			Percent Collected / Expended	Actual to Actual Year-over-Year Change			
			Current Fiscal Year				
675 Wastewater Fund							
Taxes	\$ 4,720	\$ -	N/A	1.7%	\$ 271,995	\$ 2,193	12404.8%
Intergovernmental	-	-	N/A	N/A	4,594	17,088	26.9%
Charges for Services - Rates	2,179,914	6,040,000	36.1%	101.5%	2,148,287	6,115,064	35.1%
Charges for Services - Misc. Service Fees	(3,174)	150,000	-2.1%	N/A	-	12,571	0.0%
System Development Charges	27,589	-	N/A	38.1%	72,401	314,271	23.0%
Interest on Investments	12,669	86,700	14.6%	40.8%	31,031	67,280	46.1%
Miscellaneous	-	-	N/A	N/A	-	58	0.0%
Other Financing Sources	128,874	4,562,750	2.8%	N/A	(19)	278,649	0.0%
Total Revenues and Other Sources	2,350,592	10,839,450	21.7%	93.0%	2,528,290	6,807,175	37.1%
Public Works - Wastewater Collection	780,785	2,820,592	27.7%	99.4%	785,767	2,846,572	27.6%
Public Works - Wastewater Collection Debt	43,228	46,857	92.3%	N/A	147,238	150,466	97.9%
Public Works - Wastewater Treatment	1,004,949	7,241,165	13.9%	114.5%	877,528	2,965,296	29.6%
Public Works - Wastewater Treatment Debt	61,088	129,337	47.2%	100.0%	61,088	3,185,822	1.9%
Public Works - Improvements SDC's	28,842	2,085,750	1.4%	151.2%	19,082	131,036	14.6%
Transfer Out (Insurance Fund)	-	-	N/A	N/A	-	44,119	0.0%
Contingency	-	183,114	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	1,918,892	12,506,815	15.3%	101.5%	1,890,703	9,323,311	20.3%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	431,700	(1,667,365)	125.9%	67.7%	637,587	(2,516,136)	-25.3%
Beginning Fund Balance	7,569,688	7,599,786	99.6%	75.1%	10,085,824	10,085,824	100.0%
Ending Fund Balance	\$ 8,001,388	\$ 5,932,421	134.9%	74.6%	\$ 10,723,411	\$ 7,569,688	141.7%
Reconciliation of Fund Balance:							
Restricted and Committed Funds		2,118,751					
Unassigned Fund Balance		\$ 5,882,637					

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
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	Fiscal Year 2022 1st Year Actuals	Fiscal Year 2022 1st Year of Biennial Budget	Budget to Actual		Fiscal Year 2021 Year-to- Date Actuals	Fiscal Year 2021 End-of-Year Actuals	Actual Percent Collected / Expended
			Percent Collected / Expended	Actual to Actual Year-over-Year Change			
			Current Fiscal Year				
680 Stormwater Fund							
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ 2,601	\$ 5,049	51.5%
Charges for Services - Rates	262,080	740,000	35.4%	108.0%	242,642	728,665	33.3%
System Development Charges	3,399	30,000	11.3%	44.0%	7,724	27,823	27.8%
Interest on Investments	3,024	15,300	19.8%	54.1%	5,595	12,831	43.6%
Total Revenues and Other Sources	<u>268,504</u>	<u>785,300</u>	<u>34.2%</u>	<u>103.8%</u>	<u>258,563</u>	<u>774,368</u>	<u>33.4%</u>
Public Works - Storm Water Operations	257,424	1,305,116	19.7%	94.8%	271,535	733,042	37.0%
Public Works - Storm Water Operations Debt	10,825	11,750	92.1%	N/A	10,925	11,750	93.0%
Public Works - Storm Water SDC's	9,398	332,712	2.8%	99.3%	9,467	33,734	28.1%
Transfer Out (Insurance Fund)	-	-	N/A	N/A	-	13,391	0.0%
Contingency	-	37,030	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>277,647</u>	<u>1,686,608</u>	<u>16.5%</u>	<u>95.1%</u>	<u>291,927</u>	<u>791,917</u>	<u>36.9%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(9,143)	(901,308)	99.0%	27.4%	(33,364)	(17,549)	190.1%
Beginning Fund Balance	<u>1,777,615</u>	<u>1,757,414</u>	101.1%	99.0%	<u>1,795,164</u>	<u>1,795,164</u>	100.0%
Ending Fund Balance	<u>\$ 1,768,472</u>	<u>\$ 856,106</u>	206.6%	100.4%	<u>\$ 1,761,800</u>	<u>\$ 1,777,615</u>	99.1%
Reconciliation of Fund Balance:							
Restricted and Committed Funds		(64,342)					
Unassigned Fund Balance	<u>\$ 1,832,814</u>						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of October 31, 2021

	Fiscal Year 2022 1st Year Actuals	Fiscal Year 2022 1st Year of Biennial Budget	Budget to Actual		Fiscal Year 2021 Year-to- Date Actuals	Fiscal Year 2021 End-of-Year Actuals	Actual Percent Collected / Expended
			Percent Collected / Expended	Actual to Actual Year-over-Year Change			
			Current Fiscal Year				
690 Electric Fund							
Intergovernmental	\$ 12,369	\$ 210,000	5.9%	39.6%	\$ 31,206	\$ 446,543	7.0%
Charges for Services - Rates	5,707,397	17,609,673	32.4%	108.9%	5,240,451	16,290,143	32.2%
Charges for Services - Misc. Service Fees	161,060	268,000	60.1%	196.8%	81,842	425,628	19.2%
Interest on Investments	5,356	25,000	21.4%	66.4%	8,065	21,087	38.2%
Miscellaneous	21,557	292,000	7.4%	60.9%	35,397	78,947	44.8%
Other Financing Sources	-	3,000,000	0.0%	N/A	-	-	N/A
Total Revenues and Other Sources	<u>5,907,740</u>	<u>21,404,673</u>	<u>27.6%</u>	<u>109.5%</u>	<u>5,396,961</u>	<u>17,262,347</u>	<u>31.3%</u>
Administration - Conservation	286,164	1,319,663	21.7%	131.6%	217,452	756,957	28.7%
Electric - Supply	2,348,974	7,590,000	30.9%	91.1%	2,578,009	7,501,872	34.4%
Electric - Distribution	2,527,599	8,994,291	28.1%	108.8%	2,322,903	7,142,254	32.5%
Electric - Transmission	335,535	1,100,000	30.5%	100.7%	333,285	901,139	37.0%
Debt Service	-	243,663	0.0%	N/A	-	22,121	0.0%
Transfer Out (Insurance Fund)	-	-	N/A	N/A	-	40,923	0.0%
Contingency	-	577,428	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>5,498,273</u>	<u>19,825,045</u>	<u>27.7%</u>	<u>100.9%</u>	<u>5,451,649</u>	<u>16,365,266</u>	<u>33.3%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	409,468	1,579,628	25.9%	-748.7%	(54,689)	897,081	-6.1%
Beginning Fund Balance	<u>3,418,146</u>	<u>3,383,408</u>	<u>101.0%</u>	<u>135.6%</u>	<u>2,521,065</u>	<u>2,521,065</u>	<u>100.0%</u>
Ending Fund Balance	<u>\$ 3,827,614</u>	<u>\$ 24,210,653</u>	<u>15.8%</u>	<u>155.2%</u>	<u>\$ 2,466,376</u>	<u>\$ 3,418,146</u>	<u>72.2%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds	-	-					
Unassigned Fund Balance	<u>\$ 3,827,614</u>						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
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	Fiscal Year 2022 1st Year Actuals	Fiscal Year 2022 1st Year of Biennial Budget	Budget to Actual		Fiscal Year 2021 Year-to- Date Actuals	Fiscal Year 2021 End-of-Year Actuals	Actual Percent Collected / Expended
			Percent Collected / Expended	Actual to Actual Year-over-Year Change			
			Current Fiscal Year				
695 Telecommunications Fund							
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ 24,139	\$ 24,139	100.0%
Charges for Services - Rates	915,397	2,725,567	33.6%	106.0%	863,781	2,647,692	32.6%
Charges for Services - Misc. Service Fees	-	5,100	N/A	0.0%	1,700	3,825	44.4%
Interest on Investments	3,342	12,330	27.1%	75.6%	4,423	11,155	39.7%
Total Revenues and Other Sources	<u>918,739</u>	<u>2,742,997</u>	<u>33.5%</u>	<u>102.8%</u>	<u>894,044</u>	<u>2,686,811</u>	<u>33.3%</u>
Personnel Services	245,577	912,269	26.9%	105.1%	233,712	688,133	34.0%
Materials & Services	311,357	1,146,108	27.2%	84.4%	369,044	944,474	39.1%
Capital Outlay	-	62,500	0.0%	N/A	-	64,612	0.0%
Debt - Transfer to Debt Service Fund	172,939	518,816	33.3%	126.8%	136,333	409,000	33.3%
Transfer Out (Insurance Fund)	-	-	N/A	N/A	-	10,181	0.0%
Contingency	-	74,396	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>729,872</u>	<u>2,714,089</u>	<u>26.9%</u>	<u>98.8%</u>	<u>739,090</u>	<u>2,116,401</u>	<u>34.9%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	188,866	28,908	653.3%	121.9%	154,954	570,410	27.2%
Beginning Fund Balance	<u>2,110,934</u>	<u>1,891,624</u>	<u>111.6%</u>	<u>137.0%</u>	<u>1,540,524</u>	<u>1,540,524</u>	<u>100.0%</u>
Ending Fund Balance	<u>\$ 2,299,801</u>	<u>\$ 1,920,532</u>	<u>119.7%</u>	<u>135.6%</u>	<u>\$ 1,695,478</u>	<u>\$ 2,110,934</u>	<u>80.3%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds		861,950					
Unassigned Fund Balance	<u>\$ 1,437,850</u>						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of October 31, 2021

	Fiscal Year 2022 1st Year Actuals	Budget to Actual			Fiscal Year 2021 Year-to-Date Actuals	Fiscal Year 2021 End-of-Year Actuals	Actual Percent Collected / Expended
		Fiscal Year 2022 1st Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change			
		Current Fiscal Year					
720 Insurance Service Fund							
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ 56,781	\$ 114,669	49.5%
Charges for Services - Internal	606,389	1,902,822	31.9%	298.0%	203,506	598,222	34.0%
Interest on Investments	193	950	20.3%	41.4%	466	913	51.1%
Miscellaneous	9,039	40,000	22.6%	72.1%	12,540	31,636	39.6%
Transfer In (All Funds)	-	-	N/A	N/A	-	500,000	0.0%
Total Revenues and Other Sources	615,621	1,943,772	31.7%	225.3%	273,293	1,245,440	21.9%
Materials and Services	939,621	1,477,310	63.6%	91.7%	1,025,063	1,359,714	75.4%
Contingency	-	44,319	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	939,621	1,521,629	61.8%	91.7%	1,025,063	1,359,714	75.4%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(324,000)	422,143	-176.8%	43.1%	(751,770)	(114,274)	657.9%
Beginning Fund Balance	171,204	173,544	98.7%	60.0%	285,478	285,478	100.0%
Ending Fund Balance	\$ (152,796)	\$ 595,687	-25.7%	32.8%	\$ (466,292)	\$ 171,204	-272.4%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	-	-					
Unassigned Fund Balance	\$ (152,796)						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
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	Fiscal Year 2022 1st Year Actuals	Fiscal Year 2022 1st Year of Biennial Budget	Budget to Actual		Fiscal Year 2021 Year-to- Date Actuals	Fiscal Year 2021 End-of-Year Actuals	Actual Percent Collected / Expended
			Percent Collected / Expended	Actual to Actual Year-over-Year Change			
			Current Fiscal Year				
725 Health Benefits Fund							
Charges for Services - Internal	\$ 1,806,454	\$ 5,689,944	31.7%	98.0%	\$ 1,843,339	\$ 5,615,526	32.8%
Interest on Investments	2,075	10,100	20.5%	54.3%	3,819	8,960	42.6%
Total Revenues and Other Sources	1,809,959	5,700,044	31.8%	98.0%	1,847,158	5,624,486	32.8%
Materials and Services	1,744,266	5,679,595	30.7%	100.4%	1,737,614	5,273,304	33.0%
Transfer Out (General Fund)	-	-	N/A	N/A	100,000	100,000	100.0%
Contingency	-	170,388	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	1,744,266	5,849,983	29.8%	94.9%	1,837,614	5,373,304	34.2%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	65,693	(149,939)	-43.8%	688.3%	9,544	251,182	3.8%
Beginning Fund Balance	1,463,355	1,438,668	101.7%	120.7%	1,212,173	1,212,173	100.0%
Ending Fund Balance	\$ 1,529,048	\$ 1,288,729	118.6%	125.2%	\$ 1,221,717	\$ 1,463,355	83.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	1,529,048						
Unassigned Fund Balance	\$ -						

City of Ashland
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	Fiscal Year 2022 1st Year Actuals	Fiscal Year 2022 1st Year of Biennial Budget	Budget to Actual		Fiscal Year 2021 Year-to- Date Actuals	Fiscal Year 2021 End-of-Year Actuals	Actual Percent Collected / Expended
			Percent Collected / Expended	Actual to Actual Year-over-Year Change			
			Current Fiscal Year				
730							
Equipment Fund							
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ -	\$ 35,016	0.0%
Charges for Services - Internal	1,381,319	4,143,957	33.3%	177.3%	779,057	2,337,171	33.3%
Charges for Services - Misc. Service Fees	107,198	220,000	48.7%	285.2%	37,593	200,333	18.8%
Interest on Investments	7,456	3,000	248.5%	65.3%	11,413	26,303	43.4%
Miscellaneous	528	52,000	1.0%	N/A	66,906	205,113	32.6%
Total Revenues and Other Sources	1,496,501	4,418,957	33.9%	167.2%	894,969	2,803,936	31.9%
Public Works - Maintenance	728,931	2,152,776	33.9%	127.6%	571,086	1,728,543	33.0%
Public Works - Purchasing and Acquisition	96,325	1,604,400	6.0%	9.3%	1,040,237	1,050,630	99.0%
Transfer Out (Insurance Fund)	-	-	N/A	N/A	-	8,120	0.0%
Contingency	-	64,583	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	825,256	3,821,759	21.6%	51.2%	1,611,323	2,787,293	57.8%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	671,244	597,198	112.4%	-93.7%	(716,354)	16,643	-4304.2%
Beginning Fund Balance	3,868,238	3,615,145	107.0%	100.4%	3,851,595	3,851,595	100.0%
Ending Fund Balance	\$ 4,539,482	\$ 4,212,343	107.8%	144.8%	\$ 3,135,241	\$ 3,868,238	81.1%
Reconciliation of Fund Balance:							
Restricted and Committed Funds		4,539,483					
Unassigned Fund Balance		<u>(0)</u>					

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of October 31, 2021

	Fiscal Year 2022 1st Year Actuals	Fiscal Year 2022 1st Year of Biennial Budget	Budget to Actual		Fiscal Year 2021 Year-to- Date Actuals	Fiscal Year 2021 End-of-Year Actuals	Actual Percent Collected / Expended
			Percent Collected / Expended	Actual to Actual Year-over-Year Change			
			Current Fiscal Year				
731 Parks Equipment Fund							
Charges for Services - Internal	\$ 33,333	\$ 100,000	33.3%	63.8%	\$ 52,233	\$ 156,700	33.3%
Interest on Investments	734	4,000	18.4%	71.3%	1,030	2,743	37.5%
Miscellaneous	-	10,000	0.0%	0.0%	18,184	18,184	100.0%
Total Revenues and Other Sources	<u>34,067</u>	<u>114,000</u>	<u>29.9%</u>	<u>47.7%</u>	<u>71,447</u>	<u>177,627</u>	<u>40.2%</u>
Materials and Services	-	-	N/A	N/A	1,653	1,653	100.0%
Capital Outlay	86,424	50,000	172.8%	N/A	-	62,996	0.0%
Contingency	-	60	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>86,424</u>	<u>50,060</u>	<u>172.6%</u>	<u>N/A</u>	<u>1,653</u>	<u>64,649</u>	<u>2.6%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(52,357)	63,940	-81.9%	-75.0%	69,794	112,978	61.8%
Beginning Fund Balance	<u>401,324</u>	<u>399,467</u>	<u>100.5%</u>	<u>139.2%</u>	<u>288,346</u>	<u>288,346</u>	<u>100.0%</u>
Ending Fund Balance	<u>\$ 348,967</u>	<u>\$ 463,407</u>	<u>75.3%</u>	<u>97.4%</u>	<u>\$ 358,140</u>	<u>\$ 401,324</u>	<u>89.2%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds	<u>348,967</u>						
Unassigned Fund Balance	<u>\$ -</u>						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of October 31, 2021

	Fiscal Year 2022 1st Year Actuals	Fiscal Year 2022 1st Year of Biennial Budget	Budget to Actual		Fiscal Year 2021 Year-to- Date Actuals	Fiscal Year 2021 End-of-Year Actuals	Actual Percent Collected / Expended
			Percent Collected / Expended	Actual to Actual Year-over-Year Change			
			Current Fiscal Year				
810 Cemetery Fund							
Charges for Services	\$ 2,734	\$ 19,000	14.4%	54.2%	\$ 5,048	\$ 12,174	41.5%
Interest on Investments	1,629	8,200	19.9%	55.1%	2,957	6,847	43.2%
Transfer In (General Fund)	500	500	100.0%	100.0%	500	500	100.0%
Total Revenues and Other Sources	<u>4,863</u>	<u>27,700</u>	<u>17.6%</u>	<u>57.2%</u>	<u>8,506</u>	<u>19,521</u>	<u>43.6%</u>
Transfer Out (General Fund)	1,629	65,000	2.5%	3.1%	52,957	56,847	93.2%
Total Expenditures and Other Uses	<u>1,629</u>	<u>65,000</u>	<u>2.5%</u>	<u>3.1%</u>	<u>52,957</u>	<u>56,847</u>	<u>93.2%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	3,234	(37,300)	108.7%	-7.3%	(44,452)	(37,326)	119.1%
Beginning Fund Balance	<u>917,499</u>	<u>909,427</u>	<u>100.9%</u>	<u>96.1%</u>	<u>954,825</u>	<u>954,825</u>	<u>100.0%</u>
Ending Fund Balance	<u>\$ 920,733</u>	<u>\$ 872,127</u>	<u>105.6%</u>	<u>101.1%</u>	<u>\$ 910,373</u>	<u>\$ 917,499</u>	<u>99.2%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds	920,733						
Unassigned Fund Balance	<u>\$ (0)</u>						