

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of September 30, 2021

	Fiscal Year 2022 1st Year Actuals	Budget to Actual			Fiscal Year 2021 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	\$ 2,440,625	\$ 22,263,578	11.0%	104.7%	\$ 2,330,686	\$ 22,922,147	10.2%
Licenses and Permits	269,454	1,490,500	18.1%	47.5%	567,540	2,411,618	23.5%
Intergovernmental	164,009	3,997,874	4.1%	75.3%	217,668	4,277,573	5.1%
Charges for Services	2,137,768	8,608,549	24.8%	80.6%	2,651,678	10,264,702	25.8%
Fines	44,478	544,500	8.2%	60.9%	72,992	273,630	26.7%
Interest on Investments	15,312	38,000	40.3%	108.0%	14,182	65,701	21.6%
Miscellaneous	32,923	57,650	57.1%	694.9%	4,738	71,082	6.7%
Transfer In (Water Fund)	50,000	50,000	100.0%	100.0%	50,000	50,000	100.0%
Transfer In (Cemetery)	1,261	65,000	1.9%	2.4%	52,324	56,847	92.0%
Transfer In (Health Benefits)	-	-	N/A	0.0%	100,000	100,000	100.0%
Total Revenues and Other Sources	5,155,830	37,115,651	13.9%	85.1%	6,061,807	40,493,300	15.0%
Administration Department	760,255	2,950,042	25.8%	95.1%	799,334	2,587,521	30.9%
Administration - Municipal Court	107,194	592,642	18.1%	69.0%	155,383	661,305	23.5%
Information Technology Department	298,923	1,479,911	20.2%	104.1%	287,187	1,219,507	23.5%
Finance Department	532,876	2,877,995	18.5%	99.6%	535,211	2,523,104	21.2%
City Recorder	44,713	173,192	25.8%	104.1%	42,971	197,856	21.7%
Police Department	1,913,085	7,999,399	23.9%	98.8%	1,936,620	7,576,476	25.6%
Fire and Rescue Department	2,106,101	10,467,121	20.1%	92.9%	2,266,750	9,314,643	24.3%
Public Works Department	719,481	3,483,523	20.7%	114.2%	629,877	2,416,693	26.1%
Community Development	473,073	2,185,963	21.6%	82.0%	576,660	2,393,748	24.1%
Transfer Out (Parks)	1,388,232	5,552,939	25.0%	154.5%	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	8,344,433	38,882,480	21.5%	102.6%	8,129,143	34,550,621	23.5%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(3,188,603)	(1,766,829)	-80.5%	154.2%	(2,067,337)	5,942,679	-34.8%
Beginning Fund Balance	12,569,191	10,202,912	123.2%	189.7%	6,626,512	6,626,512	100.0%
Ending Fund Balance	\$ 9,380,588	\$ 8,436,083	111.2%	205.8%	\$ 4,559,175	\$ 12,569,191	36.3%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	1,412,690						
Unassigned Fund Balance	\$ 7,967,898						

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	Budget to Actual				Fiscal Year 2021 To-Date Actuals	Fiscal Year 2021 End-of-Year Actuals	Actual Percent Collected / Expended
	Fiscal Year 2022	Fiscal Year 2022	Percent	Actual to Actual			
	1st Year Actuals	1st Year of Biennial Budget	Collected / Expended	Year-over-Year Change			
	Current Fiscal Year				Prior Fiscal Year		
211 Parks and Recreation General Fund							
Intergovernmental	\$ -	\$ 90,000	0.0%	N/A	\$ 15,692	\$ 74,165	21.2%
Charges for Services	195,425	854,723	22.9%	88.5%	220,894	707,148	31.2%
Interest on Investments	2,590	15,000	17.3%	81.9%	3,162	10,219	30.9%
Miscellaneous	3,121	25,000	12.5%	184.6%	1,691	32,124	5.3%
Transfer In (City General Fund)	1,388,232	5,552,939	25.0%	154.5%	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>1,589,368</u>	<u>6,972,662</u>	<u>22.8%</u>	<u>139.4%</u>	<u>1,140,088</u>	<u>6,400,556</u>	<u>17.8%</u>
Parks Division	1,157,124	4,546,589	25.5%	128.1%	903,041	3,543,589	25.5%
Recreation Division	257,884	1,260,588	20.5%	139.8%	184,506	771,358	23.9%
Golf Division	222,879	610,402	36.5%	165.4%	134,715	548,677	24.6%
Senior Services Division	97,572	394,430	24.7%	118.4%	82,375	326,700	25.2%
Parks Forestry Division	115,875	664,963	17.4%	108.0%	107,305	451,034	23.8%
Transfer Out (Insurance Fund)	-	-	N/A	N/A	-	40,222	0.0%
Contingency	-	224,309	0.0%	N/A	-	-	23.8%
Total Expenditures and Other Uses	<u>1,851,333</u>	<u>7,701,281</u>	<u>24.0%</u>	<u>131.1%</u>	<u>1,411,943</u>	<u>5,681,581</u>	<u>24.9%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(261,965)	(728,619)	64.0%	96.4%	(271,855)	718,975	-37.8%
Beginning Fund Balance	<u>1,793,398</u>	<u>1,483,225</u>	<u>120.9%</u>	<u>166.9%</u>	<u>1,074,423</u>	<u>1,074,423</u>	<u>100.0%</u>
Ending Fund Balance	<u>\$ 1,531,433</u>	<u>\$ 754,606</u>	<u>202.9%</u>	<u>190.8%</u>	<u>\$ 802,567</u>	<u>\$ 1,793,398</u>	<u>44.8%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds	-						
Unassigned Fund Balance	<u>\$ 1,531,433</u>						

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		Fiscal Year 2022 1st Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change			
		Current Fiscal Year		Prior Fiscal Year			
240 Housing Fund							
Taxes	\$ 43,926	\$ 100,000	43.9%	439.3%	\$ 9,999	\$ 107,728	9.3%
Interest on Investments	179	1,000	17.9%	64.9%	276	985	28.0%
Intergovernmental	46,445	-	N/A	N/A			N/A
Total Revenues and Other Sources	<u>90,550</u>	<u>101,000</u>	<u>89.7%</u>	<u>881.3%</u>	<u>10,275</u>	<u>108,713</u>	<u>9.5%</u>
Capital Outlay	93,427	-	N/A	N/A	-	-	N/A
Materials and Services	958	49,079	2.0%	N/A	-	89,539	0.0%
Total Expenditures and Other Uses	<u>94,385</u>	<u>49,079</u>	<u>192.3%</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	(3,835)	51,921	-7.4%	-37.3%	10,275	19,174	53.6%
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>\$ 124,419</u>	<u>\$ 100,000</u>	<u>124.4%</u>	<u>104.2%</u>	<u>\$ 119,355</u>	<u>\$ 128,254</u>	<u>93.1%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds	124,419						
Unassigned Fund Balance	<u>\$ -</u>						

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	Budget to Actual				Fiscal Year 2021		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 To-Date Actuals	Year- End-of-Year Actuals	
	Current Fiscal Year				Prior Fiscal Year		
250 Community Development Block Fund							
Intergovernmental	\$ 108,919	\$ 344,489	31.6%	298.5%	\$ 36,493	\$ 209,365	17.4%
Total Revenues and Other Sources	108,919	344,489	31.6%		36,493	209,365	17.4%
Personnel Services	9,681	34,641	27.9%	55.9%	17,328	64,231	27.0%
Materials and Services	122,882	346,468	35.5%	336.7%	36,493	145,134	25.1%
Total Expenditures and Other Uses	132,563	381,109	34.8%	246.3%	53,821	209,365	25.7%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(23,644)	(36,620)	35.4%	136.5%	(17,328)	-	N/A
Beginning Fund Balance	36,617	36,620	100.0%	100.0%	36,617	36,617	100.0%
Ending Fund Balance	\$ 12,973	\$ -	0.0%	67.3%	\$ 19,289	\$ 36,617	52.7%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	12,973						
Unassigned Fund Balance	\$ (0)						

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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 To-Date Actuals	Fiscal Year 2021 End-of-Year Actuals	
	Current Fiscal Year				Prior Fiscal Year		
255							
	Reserve Fund						
Interest on Investments	\$ 54	\$ 400	13.6%	55.0%	\$ 99	\$ 295	33.5%
Total Revenues and Other Sources	54	400	13.6%	55.0%	99	295	33.5%
Total Expenditures and Other Uses	-	-	N/A	N/A	-	-	N/A
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	54	400	13.6%	55.0%	99	295	33.5%
Beginning Fund Balance	<u>39,551</u>	<u>39,656</u>	99.7%	100.8%	<u>39,256</u>	<u>39,256</u>	100.0%
Ending Fund Balance	<u>\$ 39,605</u>	<u>\$ 40,056</u>	98.9%	100.6%	<u>\$ 39,355</u>	<u>\$ 39,551</u>	99.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	39,605						
Unassigned Fund Balance	<u>\$ 0</u>						

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		Fiscal Year 2022 1st Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change			
		Current Fiscal Year					
260 Street Fund							
Taxes	\$ -	\$ 1,458,500	0.0%	N/a	\$ 12,017	\$ 1,874,233	0.6%
Intergovernmental	410,655	1,566,375	26.2%	127.1%	323,180	2,519,949	12.8%
Charges for Services - Rates	414,925	1,636,100	25.4%	102.0%	406,854	1,632,177	24.9%
Charges for Services - Misc. Service Fees	347	15,000	2.3%	87.6%	396	1,163	34.0%
System Development Charges	29,206	150,000	19.5%	76.3%	38,271	352,020	10.9%
Assessments	47	6,000	0.8%	N/A	47	7,024	0.7%
Interest on Investments	4,223	11,700	36.1%	102.6%	4,115	9,866	41.7%
Miscellaneous	-	15,000	0.0%	0.0%	16,611	20,311	81.8%
Other Financing Sources	-	3,808,000	0.0%	N/A	-	-	N/A
Total Revenues and Other Sources	859,402	8,666,675	9.9%	107.2%	801,491	6,416,742	12.5%
Public Works - Ground Maintenance	23,947	270,000	8.9%	34.6%	69,158	237,773	29.1%
Public Works - Street Operations	855,536	8,508,910	10.1%	66.1%	1,293,929	3,657,751	35.4%
Public Works - Street Operations Debt	-	81,963	0.0%	N/A	-	81,963	0.0%
Public Works - Transportation SDC's	-	203,377	0.0%	0.0%	150,149	215,495	69.7%
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	879,483	9,202,511	9.6%	58.1%	1,513,236	4,225,489	35.8%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(20,080)	(535,836)	96.3%	2.8%	(711,745)	2,191,253	-32.5%
Beginning Fund Balance	3,872,437	1,302,970	297.2%	230.3%	1,681,184	1,681,184	100.0%
Ending Fund Balance	\$ 3,852,357	\$ 767,134	502.2%	397.4%	\$ 969,438	\$ 3,872,437	25.0%
Reconciliation of Fund Balance:							
Restricted and Committed Funds		3,852,356					
Unassigned Fund Balance		<u>\$ 0</u>					

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	Budget to Actual				Fiscal Year 2021		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 To-Date Actuals	Year- End-of-Year Actuals	
	Current Fiscal Year				Prior Fiscal Year		
280	Airport Fund						
Intergovernmental	\$ -	\$ 263,000	0.0%	N/A	\$ -	\$ -	N/A
Charges for Services - Rates	61,110	162,000	37.7%	95.7%	63,855	175,070	36.5%
Interest on Investments	366	3,000	12.2%	41.3%	886	2,536	34.9%
Total Revenues and Other Sources	<u>61,476</u>	<u>428,000</u>	14.4%	95.0%	<u>64,740</u>	<u>177,606</u>	36.5%
Materials and Services	17,915	91,626	19.6%	24.4%	73,547	154,611	47.6%
Capital Outlay	66,157	323,000	20.5%	895.3%	7,389	133,305	5.5%
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>84,072</u>	<u>417,375</u>	20.1%	103.9%	<u>80,936</u>	<u>290,048</u>	27.9%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(22,596)	10,625	-212.7%	139.5%	(16,196)	(112,442)	14.4%
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>\$ 241,530</u>	<u>\$ 197,378</u>	122.4%	67.0%	<u>\$ 360,373</u>	<u>\$ 264,126</u>	136.4%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	241,530						
Unassigned Fund Balance	<u>\$ (0)</u>						

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		Fiscal Year 2022 1st Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change			
		Current Fiscal Year		Prior Fiscal Year			
410 Capital Improvements Fund							
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ 2,193	\$ 21,271	10.3%
Charges for Services - Internal	-	-	N/A	0.0%	236,543	946,170	25.0%
Charges for Services - Misc. Service Fees	47,531	170,000	28.0%	115.3%	41,209	176,368	23.4%
System Development Charges	7,247	70,000	10.4%	63.0%	11,503	80,560	14.3%
Interest on Investments	1,471	8,700	16.9%	57.9%	2,543	7,253	35.1%
Total Revenues and Other Sources	56,249	248,700	22.6%	19.1%	293,991	1,231,622	23.9%
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	318,248	962,751	33.1%
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%	318,248	1,079,284	29.5%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	56,249	(756,300)	107.4%	-231.9%	(24,257)	152,338	-15.9%
Beginning Fund Balance	1,070,909	901,849	118.7%	116.6%	918,571	918,571	100.0%
Ending Fund Balance	\$ 1,127,158	\$ 145,549	774.4%	126.0%	\$ 894,314	\$ 1,070,909	83.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	1,127,158						
Unassigned Fund Balance	<u>0</u>						

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	Fiscal Year 2022	Fiscal Year 2022	Percent	Actual to Actual			
	1st Year Actuals	1st Year of Biennial Budget	Collected / Expended	Year-over-Year Change			
	Current Fiscal Year				Prior Fiscal Year		
411 Parks Capital Improvement Fund							
Taxes	\$ -	\$ 562,000	0.0%	N/A	\$ 16,690	\$ 621,894	2.7%
Intergovernmental	200,000	1,889,600	10.6%	N/A	-	800,000	0.0%
Interest on Investments	2,479	9,700	25.6%	63.3%	3,915	13,173	29.7%
Miscellaneous	-	50,000	0.0%	N/A	7,862	7,862	0.0%
Total Revenues and Other Sources	202,479	2,511,300	8.1%	711.3%	28,467	1,442,929	2.0%
Materials and Services	-	202,000	0.0%	0.0%	-	-	N/A
Capital Outlay	196,880	2,849,000	6.9%	1044.3%	18,853	749,070	2.5%
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	196,880	3,675,172	5.4%	1044.2%	18,854	1,148,242	1.6%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	5,599	(1,163,872)	-0.5%	58.2%	9,613	294,687	3.3%
Beginning Fund Balance	1,891,308	1,701,106	111.2%	118.5%	1,596,621	1,596,621	100.0%
Ending Fund Balance	\$ 1,896,907	\$ 537,234	353.1%	118.1%	\$ 1,606,235	\$ 1,891,308	84.9%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	1,786,114						
Unassigned Fund Balance	\$ 110,793						

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	Fiscal Year 2022 1st Year Actuals	1st Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2021 To-Date Actuals	Year-End-of-Year Actuals	
	Current Fiscal Year				Prior Fiscal Year		
530 Debt Services							
Taxes	\$ 2,207	\$ 213,738	1.0%	N/A	\$ 3,689	\$ 233,348	1.6%
Charges for Services - Internal	316,029	1,154,300	27.4%	109.5%	288,575	1,154,300	25.0%
Interest on Investments	478	2,900	16.5%	46.8%	1,020	3,974	25.7%
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	318,714	1,670,110	19.1%	108.7%	293,284	1,715,794	17.1%
Debt Service	1,216,055	1,765,520	68.9%	N/A	1,202,355	1,765,517	68.1%
Total Expenditures and Other Uses	1,216,055	1,765,520	68.9%	N/A	1,202,355	1,765,517	68.1%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(897,341)	(95,410)	-840.5%	98.7%	(909,071)	(49,723)	1828.3%
Beginning Fund Balance	987,972	1,347,873	73.3%	95.2%	1,037,695	1,037,695	100.0%
Ending Fund Balance	\$ 90,631	\$ 1,252,463	7.2%	70.5%	\$ 128,624	\$ 987,972	13.0%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	90,631						
Unassigned Fund Balance	\$ -						

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	Fiscal Year 2022	Fiscal Year 2022	Percent	Actual to Actual			
	1st Year Actuals	1st Year of Biennial Budget	Collected / Expended	Year-over-Year Change			
	Current Fiscal Year				Prior Fiscal Year		
670 Water Fund							
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ 4,160	\$ 16,766	24.8%
Charges for Services - Rates	3,312,845	8,500,000	39.0%	105.3%	3,145,147	8,844,186	35.6%
Charges for Services - Misc. Service Fees	6,182	89,000	6.9%	59.0%	10,487	77,316	13.6%
System Development Charges	35,911	150,000	23.9%	48.4%	74,232	440,828	16.8%
Interest on Investments	16,267	92,800	17.5%	63.8%	25,493	80,500	31.7%
Miscellaneous	876	25,000	3.5%	295.5%	296	14,294	2.1%
Other Financing Sources	-	6,465,900	0.0%	N/A	-	-	N/A
Total Revenues and Other Sources	3,372,081	15,322,700	22.0%	103.4%	3,259,814	9,473,890	34.4%
Public Works - Conservation	28,784	284,760	10.1%	52.1%	55,281	155,352	35.6%
Public Works - Water Supply	332,917	3,783,385	8.8%	145.0%	229,614	1,127,593	20.4%
Public Works - Water Supply Debt	-	127,956	0.0%	N/A	-	127,955	0.0%
Public Works - Water Distribution	998,337	5,489,257	18.2%	102.9%	970,042	3,739,011	25.9%
Public Works - Water Distribution Debt	-	267,261	0.0%	N/A	-	266,811	0.0%
Public Works - Water Treatment	390,663	4,118,735	9.5%	103.5%	377,423	1,454,026	26.0%
Public Works - Water Treatment Debt	-	75,195	0.0%	N/A	241,757	315,666	76.6%
Public Works - Reimbursement SDC's	-	150,000	N/A	N/A	-	92,776	0.0%
Public Works - Improvement SDC's	32,006	945,100	3.4%	N/A	41,252	-	N/A
Public Works - Debt SDC's	-	33,390	0.0%	N/A	-	180,775	0.0%
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	N/A
Contingency	-	232,840	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	1,832,707	15,738,331	11.6%	93.3%	1,965,369	7,578,507	25.9%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	1,539,373	(415,631)	470.4%	118.9%	1,294,445	1,895,383	68.3%
Beginning Fund Balance	12,745,848	11,934,033	106.8%	117.5%	10,850,465	10,850,465	100.0%
Ending Fund Balance	\$ 14,285,221	\$ 11,518,402	124.0%	117.6%	\$ 12,144,911	\$ 12,745,848	95.3%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	7,212,880						
Unassigned Fund Balance	\$ 7,072,341						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
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	Budget to Actual				Fiscal Year 2021 To-Date Actuals	Fiscal Year 2021 End-of-Year Actuals	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			
	Current Fiscal Year						
675 Wastewater Fund							
Taxes	\$ 4,720	\$ -	N/A	N/A	\$ 36,036	\$ 2,193	1643.5%
Intergovernmental	-	-	N/A	N/A	4,079	17,088	23.9%
Charges for Services - Rates	1,646,614	6,040,000	27.3%	102.5%	1,606,945	6,115,064	26.3%
Charges for Services - Misc. Service Fees	3,174	150,000	2.1%	N/A	-	12,571	0.0%
System Development Charges	22,477	-	N/A	49.1%	45,738	314,271	14.6%
Interest on Investments	9,791	86,700	11.3%	41.3%	23,700	67,280	35.2%
Miscellaneous	-	-	N/A	N/A	-	58	0.0%
Other Financing Sources	-	4,562,750	0.0%	N/A	(19)	278,649	0.0%
Total Revenues and Other Sources	<u>1,686,777</u>	<u>10,839,450</u>	<u>15.6%</u>	<u>98.3%</u>	<u>1,716,478</u>	<u>6,807,175</u>	<u>25.2%</u>
Public Works - Wastewater Collection	560,408	2,820,592	19.9%	94.4%	593,854	2,846,572	20.9%
Public Works - Wastewater Collection Debt	-	46,857	0.0%	N/A	103,610	150,466	68.9%
Public Works - Wastewater Treatment	764,292	7,241,165	10.6%	135.1%	565,798	2,965,296	19.1%
Public Works - Wastewater Treatment Debt	61,088	129,337	47.2%	N/A	61,088	3,185,822	1.9%
Public Works - Improvements SDC's	16,380	2,085,750	0.8%	N/A	14,123	131,036	10.8%
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	<u>1,402,168</u>	<u>12,506,815</u>	<u>11.2%</u>	<u>104.8%</u>	<u>1,338,473</u>	<u>9,323,311</u>	<u>14.4%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	284,609	(1,667,365)	117.1%	75.3%	378,005	(2,516,136)	-15.0%
Beginning Fund Balance	<u>7,569,688</u>	<u>7,599,786</u>	<u>99.6%</u>	<u>75.1%</u>	<u>10,085,824</u>	<u>10,085,824</u>	<u>100.0%</u>
Ending Fund Balance	<u>\$ 7,854,297</u>	<u>\$ 5,932,421</u>	<u>132.4%</u>	<u>75.1%</u>	<u>\$ 10,463,829</u>	<u>\$ 7,569,688</u>	<u>138.2%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds		2,118,751					
Unassigned Fund Balance	<u>\$ 5,735,546</u>						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of September 30, 2021

	Budget to Actual				Fiscal Year 2021		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 To-Date Actuals	Fiscal Year 2021 End-of-Year Actuals	
	Current Fiscal Year				Prior Fiscal Year		
680 Stormwater Fund							
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ 2,343	\$ 5,049	46.4%
Charges for Services - Rates	195,961	740,000	26.5%	107.7%	182,016	728,665	25.0%
System Development Charges	2,773	30,000	9.2%	56.5%	4,904	27,823	17.6%
Interest on Investments	2,344	15,300	15.3%	53.4%	4,388	12,831	34.2%
Total Revenues and Other Sources	201,077	785,300	25.6%	103.8%	193,650	774,368	25.0%
Public Works - Storm Water Operations	187,599	1,305,116	14.4%	90.7%	206,830	733,042	28.2%
Public Works - Storm Water Operations Debt	-	11,750	0.0%	N/A	-	11,750	0.0%
Public Works - Storm Water SDC's	9,398	332,712	2.8%	N/A	8,745	33,734	25.9%
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	196,996	1,686,608	11.7%	91.4%	215,575	791,917	27.2%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	4,081	(901,308)	100.5%	-18.6%	(21,925)	(17,549)	124.9%
Beginning Fund Balance	1,777,615	1,757,414	101.1%	99.0%	1,795,164	1,795,164	100.0%
Ending Fund Balance	\$ 1,781,696	\$ 856,106	208.1%	100.5%	\$ 1,773,239	\$ 1,777,615	99.8%
Reconciliation of Fund Balance:							
Restricted and Committed Funds		(64,342)					
Unassigned Fund Balance	\$ 1,846,038						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
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	Fiscal Year 2022 1st Year Actuals	Budget to Actual			Fiscal Year 2021 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		Prior Fiscal Year			
695 Telecommunications Fund							
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ 514	\$ 24,139	2.1%
Charges for Services - Rates	683,286	2,725,567	25.1%	106.2%	643,491	2,647,692	24.3%
Charges for Services - Misc. Service Fees	-	5,100	N/A	0.0%	1,275	3,825	33.3%
Interest on Investments	2,570	12,330	20.8%	76.8%	3,347	11,155	30.0%
Total Revenues and Other Sources	<u>685,855</u>	<u>2,742,997</u>	<u>25.0%</u>	<u>105.7%</u>	<u>648,627</u>	<u>2,686,811</u>	<u>24.1%</u>
Personnel Services	184,889	912,269	20.3%	104.6%	176,679	688,133	25.7%
Materials & Services	238,831	1,146,108	20.8%	101.8%	234,697	944,474	24.8%
Capital Outlay	-	62,500	0.0%	N/A	-	64,612	0.0%
Debt - Transfer to Debt Service Fund	129,704	518,816	25.0%	126.8%	102,250	409,000	25.0%
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>553,424</u>	<u>2,714,089</u>	<u>20.4%</u>	<u>107.7%</u>	<u>513,626</u>	<u>2,116,401</u>	<u>24.3%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	132,431	28,908	458.1%	98.1%	135,001	570,410	23.7%
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>\$ 2,243,365</u>	<u>\$ 1,920,532</u>	<u>116.8%</u>	<u>133.9%</u>	<u>\$ 1,675,525</u>	<u>\$ 2,110,934</u>	<u>79.4%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds		905,185					
Unassigned Fund Balance		<u>\$ 1,338,180</u>					

City of Ashland
Statement of Resources, Requirements, and Changes in 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 To-Date Actuals	Fiscal Year 2021 End-of-Year Actuals	
	Current Fiscal Year				Prior Fiscal Year		
720 Insurance Service Fund							
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ 42,428	\$ 114,669	37.0%
Charges for Services - Internal	451,741	1,902,822	23.7%	293.5%	153,910	598,222	25.7%
Interest on Investments	193	950	20.3%	41.4%	466	913	51.1%
Miscellaneous	8,998	40,000	22.5%	568.0%	1,584	31,636	5.0%
Transfer In (All Funds)	-	-	N/A	N/A	-	500,000	0.0%
Total Revenues and Other Sources	<u>460,932</u>	<u>1,943,772</u>	23.7%	232.3%	<u>198,388</u>	<u>1,245,440</u>	15.9%
Materials and Services	860,759	1,477,310	58.3%	98.1%	877,387	1,359,714	64.5%
Contingency	-	44,319	N/A	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>860,759</u>	<u>1,521,629</u>	56.6%	98.1%	<u>877,387</u>	<u>1,359,714</u>	64.5%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(399,827)	422,143	-194.7%	58.9%	(678,999)	(114,274)	594.2%
Beginning Fund Balance	<u>171,204</u>	<u>173,544</u>	98.7%	60.0%	<u>285,478</u>	<u>285,478</u>	100.0%
Ending Fund Balance	<u>\$ (228,623)</u>	<u>\$ 595,687</u>	-38.4%	58.1%	<u>\$ (393,521)</u>	<u>\$ 171,204</u>	-229.9%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	-						
Unassigned Fund Balance	<u>\$ (228,623)</u>						

City of Ashland
Statement of Resources, Requirements, and Changes in 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 To-Date Actuals	Fiscal Year 2021 End-of-Year Actuals	
	Current Fiscal Year				Prior Fiscal Year		
725 Health Benefits Fund							
Charges for Services - Internal	\$ 1,690,630	\$ 5,689,944	29.7%	122.1%	\$ 1,384,305	\$ 5,615,526	24.7%
Interest on Investments	1,632	10,100	16.2%	54.7%	2,983	8,960	33.3%
Total Revenues and Other Sources	<u>1,692,262</u>	<u>5,700,044</u>	29.7%	122.0%	<u>1,387,287</u>	<u>5,624,486</u>	24.7%
Materials and Services	1,318,472	5,679,595	23.2%	101.1%	1,303,753	5,273,304	24.7%
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	<u>1,318,472</u>	<u>5,849,983</u>	22.5%	93.9%	<u>1,403,753</u>	<u>5,373,304</u>	26.1%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	373,790	(149,939)	-249.3%	-2270.1%	(16,466)	251,182	-6.6%
Beginning Fund Balance	<u>1,463,355</u>	<u>1,438,668</u>	101.7%	120.7%	<u>1,212,173</u>	<u>1,212,173</u>	100.0%
Ending Fund Balance	<u>\$ 1,837,145</u>	<u>\$ 1,288,729</u>	142.6%	153.6%	<u>\$ 1,195,708</u>	<u>\$ 1,463,355</u>	81.7%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	<u>1,499,415</u>						
Unassigned Fund Balance	<u>\$ 337,731</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 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	1,035,989	4,143,957	25.0%	177.3%	584,293	2,337,171	25.0%
Charges for Services - Misc. Service Fees	81,132	220,000	36.9%	215.8%	37,593	200,333	18.8%
Interest on Investments	5,644	3,000	188.1%	60.6%	9,311	26,303	35.4%
Miscellaneous	-	52,000	0.0%	N/A	66,906	205,113	32.6%
Total Revenues and Other Sources	1,122,766	4,418,957	25.4%	160.8%	698,103	2,803,936	24.9%
Public Works - Maintenance	543,943	2,152,776	25.3%	132.4%	410,775	1,728,543	23.8%
Public Works - Purchasing and Acquisition	215	1,604,400	0.0%	0.0%	1,037,973	1,050,630	98.8%
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	544,158	3,821,759	14.2%	37.6%	1,448,748	2,787,293	52.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	578,607	597,198	96.9%	-77.1%	(750,645)	16,643	-4510.3%
Beginning Fund Balance	3,868,238	3,615,145	107.0%	100.4%	3,851,595	3,851,595	100.0%
Ending Fund Balance	\$ 4,446,845	\$ 4,212,343	105.6%	143.4%	\$ 3,100,950	\$ 3,868,238	80.2%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	4,446,846						
Unassigned Fund Balance	<u>(0)</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 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				Prior Fiscal Year		
731 Parks Equipment Fund							
Charges for Services - Internal	\$ 25,000	\$ 100,000	25.0%	63.8%	\$ 39,175	\$ 156,700	25.0%
Interest on Investments	563	4,000	14.1%	71.3%	789	2,743	28.8%
Miscellaneous	-	10,000	0.0%	0.0%	18,184	18,184	100.0%
Total Revenues and Other Sources	25,563	114,000	22.4%	44.0%	58,148	177,627	32.7%
Materials and Services	-	-	N/A	N/A	1,653	1,653	100.0%
Capital Outlay	-	50,000	0.0%	N/A	-	62,996	0.0%
Contingency	-	60	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	-	50,060	0.0%	N/A	1,653	64,649	2.6%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	25,563	63,940	40.0%	45.2%	56,495	112,978	50.0%
Beginning Fund Balance	401,324	399,467	100.5%	139.2%	288,346	288,346	100.0%
Ending Fund Balance	\$ 426,887	\$ 463,407	92.1%	123.8%	\$ 344,841	\$ 401,324	85.9%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	426,887						
Unassigned Fund Balance	\$ -						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
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	Fiscal Year 2022 1st Year Actuals	Budget to Actual			Fiscal Year 2021 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					
810 Cemetery Fund							
Charges for Services	\$ 1,902	\$ 19,000	10.0%	52.5%	\$ 3,626	\$ 12,174	29.8%
Interest on Investments	1,261	8,200	15.4%	54.3%	2,324	6,847	33.9%
Transfer In (General Fund)	500	500	100.0%	100.0%	500	500	100.0%
Total Revenues and Other Sources	<u>3,663</u>	<u>27,700</u>	<u>13.2%</u>	<u>56.8%</u>	<u>6,449</u>	<u>19,521</u>	<u>33.0%</u>
Transfer Out (General Fund)	<u>1,261</u>	<u>65,000</u>	<u>1.9%</u>	<u>2.4%</u>	<u>52,324</u>	<u>56,847</u>	<u>92.0%</u>
Total Expenditures and Other Uses	<u>1,261</u>	<u>65,000</u>	<u>1.9%</u>	<u>2.4%</u>	<u>52,324</u>	<u>56,847</u>	<u>92.0%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	2,402	(37,300)	106.4%	-5.2%	(45,874)	(37,326)	122.9%
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>\$ 919,901</u>	<u>\$ 872,127</u>	<u>105.5%</u>	<u>101.2%</u>	<u>\$ 908,951</u>	<u>\$ 917,499</u>	<u>99.1%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds	919,901						
Unassigned Fund Balance	<u>\$ (0)</u>						