



# Council Business Meeting

February 21, 2023

<b>Agenda Item</b>	2021-23 BN Supplement Budget & Resolution	
<b>From</b>	Sabrina Cotta	Deputy City Manager/ Interim Finance Director
<b>Contact</b>	<a href="mailto:Sabrina.Cotta@ashland.or.us">Sabrina.Cotta@ashland.or.us</a> (541) 552-2106	
<b>Item Type</b>	Requested by Council <input type="checkbox"/> Update <input type="checkbox"/> Request for Approval <input checked="" type="checkbox"/> Presentation <input type="checkbox"/>	

**SUMMARY**

During the course of the Biennium there are times that budget adjustments are necessary. The proposed budget amendments do not increase appropriations by more than ten percent.

**POLICIES, PLANS & GOALS SUPPORTED**

N/A

**BACKGROUND AND ADDITIONAL INFORMATION**

Oregon budget law (ORS 294.471) provides for a mid-year amendments to the budget through the supplemental budget process.

This supplement budget will recognize and appropriate unbudgeted revenue. These changes consist of additional appropriations of less than ten percent of the budgeted fund, Oregon budget law allows adoption by Council Resolution with no public hearing required.

The budget amendments reflect an adjustment for transfer of appropriation to ensure compliance level. Below is the explanation of the needed transfers.

<b>Transfer of appropriation only:</b>		
General Fund	Administration Department - Communication Officer	10,000
<i>Total transfer of appropriation needed</i>		<b>\$ 10,000</b>

The explanations of each change can be found on the attached Staff Supplemental Budget Request form.

**FISCAL IMPACTS**

The Supplemental Budget transfers increases revenue and appropriations within the budget.

**SUGGESTED NEXT STEPS**

That the Council adopt the attached resolution to authorize proposed changes as defined within this report for a 2021-23 BN supplemental budget.

**REFERENCES & ATTACHMENTS**

- Attachment 1: Resolution Adopting the Supplemental Budget
- Attachment 2: Staff Supplemental Budget Request



**RESOLUTION NO. 2023-02**

A RESOLUTION ADOPTING A SUPPLEMENTAL BUDGET FOR CHANGES TO THE  
2021-23 BIENNIUM BUDGET

**RECITALS:**

- A. The City of Ashland 2021-23 Biennium Budget was adopted on June 18, 2022 for the period of July 1, 2021 through June 30, 2023.
- B. The City of Ashland (City) is authorized by ORS 294.471 to approve a supplemental budget for one or more of the following reasons:
  - 1. An occurrence or condition which had not been ascertained at the time of the preparation of a budget for the current year which requires a change in financial planning.
  - 2. A pressing necessity which was not foreseen at the time of the preparation of the budget for the current year which requires prompt action.
  - 3. Funds were made available by another unit of federal, state or local government and the availability of such funds could not have been ascertained at the time of the preparation of the budget for the current year

**NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF ASHLAND, OREGON, RESOLVES AS FOLLOWS:**

SECTION 1. In accordance with provisions stated above, the Mayor and City Council of the City of Ashland determine that it is necessary to adopt a supplemental budget, establishing the following amendments:

	<b>Transfers:</b>	
General Fund:	<b>Appropriation</b>	<b>Resource</b>
Administration Department	10,000	
Transfer In		10,000
	<b>\$ 10,000</b>	<b>\$ 10,000</b>
	<b>Transfers:</b>	
Parks General Fund:	<b>Appropriation</b>	<b>Resource</b>
Transfer Out	10,000	
Parks Division		8,340
Parks Senior Center		1,660
	<b>\$ 10,000</b>	<b>\$ 10,000</b>

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SECTION 2. All other provisions of the adopted 2021-2023 Biennium Budget not specifically amended or revised in this Supplemental Budget remain in full force and effect as stated therein.

SECTION 3. This resolution is effective upon adoption.

ADOPTED by the City Council this \_\_\_\_\_ day of \_\_\_\_\_, 2023.

ATTEST:

\_\_\_\_\_  
Melissa Huhtala, City Recorder

SIGNED and APPROVED this \_\_\_\_\_ day of \_\_\_\_\_, 2023.

\_\_\_\_\_  
Tonya Graham, Mayor

Reviewed as to form:

\_\_\_\_\_  
Doug McGeary, Interim City Attorney

**Transfer of appropriation only:**

General Fund

Administration Department - Communication Officer

10,000

***Total transfer of appropriation needed*** \$ **10,000**

**City of Ashland**  
**Summary of Fund Balances**  
as of December 31, 2022

Fund	Balance December 31, 2022	Balance December 31, 2021	Change From FY 2022	2022-2023 Requirements	Over(Under) Requirements
General Fund	\$ 20,135,668	\$ 20,309,737	\$ (174,068)	7,310,626	275%
Parks General Fund	1,877,192	2,053,976	(176,784)	1,385,064	136%
Tourism Fund	668,218	-	-	No Policy	N/A
Housing Fund	275,796	220,096	55,699	No Policy	N/A
Community Block Grant Fund	23,739	12,211	11,528	No Policy	N/A
Reserve Fund	1,770,126	39,650	1,730,475	No Policy	N/A
Street Fund	5,356,182	4,479,255	876,927	388,885	1377%
Airport Fund	321,252	189,481	131,771	59,018	544%
Capital Improvements Fund	1,215,197	1,000,188	215,008	No Policy	N/A
Parks Capital Improvements Fund	2,345,046	1,261,313	1,083,733	No Policy	N/A
Debt Service Fund	797,134	790,983	6,151	No Policy	N/A
Water Fund	15,306,680	14,018,216	1,288,463	4,290,031	357%
Wastewater Fund	7,490,474	8,290,202	(799,728)	2,675,526	280%
Storm Drain Fund	1,949,604	1,763,914	185,691	244,445	798%
Electric Fund	6,025,439	4,803,334	1,222,105	4,218,671	143%
Telecommunications Fund	2,942,926	2,370,480	572,446	482,346	610%
Insurance Services Fund	491,693	142,314	349,379	669,329	73%
Health Benefits Reserve Fund	2,196,665	1,707,731	488,935	562,647	390%
Equipment Fund	6,210,935	4,910,707	1,300,227	2,437,313	255%
Parks Equipment Fund	467,080	365,892	101,187	32,278	1447%
Cemetery Trust Fund	937,452	921,681	15,771	No Policy	N/A
	<u>\$ 78,804,497</u>	<u>\$ 69,651,361</u>	<u>\$ 9,153,135</u>		
<b>Total Fund Balances</b>	<u>\$ 78,804,497</u>	<u>\$ 69,651,361</u>	<u>\$ 9,153,135</u>		
<b>Restricted and Committed Funds</b>					
Restricted	\$ 10,871,467	\$ 7,662,743	\$ 3,208,724		
Committed	15,846,236	17,724,518	(1,878,282)		
Unassigned	52,086,794	44,264,100	7,822,694		
	<u>\$ 78,804,497</u>	<u>\$ 69,651,361</u>	<u>\$ 9,153,136</u>		
<b>Total Fund Balances</b>	<u>\$ 78,804,497</u>	<u>\$ 69,651,361</u>	<u>\$ 9,153,136</u>		

**City of Ashland**  
**Statement of Revenues and Expenditures - City Wide**  
as of December 31, 2022

Resource Summary	Fiscal Year 2023				Fiscal Year 2022			
	Year-To-Date Actuals	2nd Year of Biennial Budget	Percent Collected / Expended	Year over year change	Year-To-Date Actuals	Fiscal Year 2022 End-of-Year Actuals	Percent Collected / Expended	
	Current Fiscal Year				Prior Fiscal Year			
<b>Revenues</b>								
Taxes	\$ 18,372,304	\$ 25,560,771	71.9%	102.3%	\$ 17,950,562	\$ 26,351,671	68.1%	
Licenses and Permits	565,836	1,124,000	50.3%	107.5%	526,602	1,539,283	34.2%	
Intergovernmental Revenues	3,043,945	13,756,761	22.1%	68.2%	4,461,095	7,466,479	59.7%	
Charges for Services - Rate & Internal	30,763,546	61,082,597	50.4%	99.0%	31,076,934	60,829,919	51.1%	
Charges for Services - Misc. Service fees	632,155	928,100	68.1%	135.6%	466,222	938,943	49.7%	
System Development Charges	275,053	405,000	67.9%	100.4%	273,823	534,874	51.2%	
Fines and Forfeitures	90,954	544,500	16.7%	104.5%	87,077	171,689	50.7%	
Assessment Payments	291	6,000	4.8%	23.9%	1,216	2,171	56.0%	
Interest on Investments	578,413	343,480	168.4%	433.9%	133,294	310,031	43.0%	
Miscellaneous Revenues	547,580	677,850	80.8%	386.9%	141,523	208,031	68.0%	
<b>Total Revenues</b>	<b>54,870,076</b>	<b>104,429,059</b>	<b>52.5%</b>	<b>99.5%</b>	<b>55,118,348</b>	<b>98,353,093</b>	<b>56.0%</b>	
<b>Budgetary Resources:</b>								
Other Financing Sources	478,085	22,992,450	2.1%	162.3%	294,580	672,428	43.8%	
Transfers In	2,906,205	5,171,567	56.2%	81.6%	3,563,438	9,772,479	36.5%	
Total Budgetary Resources	3,384,290	28,164,017	12.0%	87.7%	3,858,018	10,444,907	36.9%	
<b>Total Resources</b>	<b>58,254,366</b>	<b>132,593,076</b>	<b>43.9%</b>	<b>98.8%</b>	<b>58,976,366</b>	<b>108,797,997</b>	<b>54.2%</b>	
<b>Requirements by Classification</b>								
Personnel Services	16,500,954	36,810,847	44.8%	98.0%	16,831,307	32,720,537	51.4%	
Materials and Services	22,475,505	50,509,958	44.5%	102.9%	21,849,910	44,824,913	48.7%	
Debt Service	2,122,857	2,964,213	71.6%	99.6%	2,130,879	2,736,802	77.9%	
<b>Total Operating Expenditures</b>	<b>41,099,316</b>	<b>90,285,018</b>	<b>45.5%</b>	<b>100.7%</b>	<b>40,812,096</b>	<b>80,282,252</b>	<b>50.8%</b>	
Capital Construction								
Capital Outlay	6,520,382	40,454,086	16.1%	318.5%	2,047,087	4,764,850	43.0%	
Transfers Out	2,906,205	5,171,567	56.2%	81.6%	3,563,438	9,772,479	36.5%	
Contingencies (Original Budget \$2,854,176)	-	1,719,365	0.0%	0.0%	-	-	0.0%	
Total Budgetary Requirements	2,906,205	6,890,932	42.2%	81.6%	3,563,438	9,772,479	36.5%	
<b>Total Requirements</b>	<b>50,525,903</b>	<b>137,630,036</b>	<b>36.7%</b>	<b>108.8%</b>	<b>46,422,621</b>	<b>94,819,581</b>	<b>49.0%</b>	
Excess (Deficiency) of Resources over Requirements	7,728,463	(5,036,960)	253.4%	61.6%	12,553,746	13,978,416		
Carry Forward Fund Balance	71,076,031	45,043,109	157.8%	124.5%	57,097,615	57,097,615	100.0%	
<b>Unappropriated Ending Fund Balance</b>	<b>\$ 78,804,497</b>	<b>\$ 40,006,149</b>	<b>197.0%</b>	<b>113.1%</b>	<b>\$ 69,651,361</b>	<b>\$ 71,076,031</b>	<b>98.0%</b>	

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of December 31, 2022

	Budget to Actual								
	Fiscal Year 2023		Percent		Actual to Actual		Fiscal Year 2022		Actual Percent
	Fiscal Year 2023 2nd Year Actuals	2nd Year of Biennial Budget	Collected / Expended	Year-over-Year Change	Fiscal Year 2022 To-Date Actuals	Year- End-of-Year Actuals	Collected / Expended		
Current Fiscal Year				Prior Fiscal Year					
<b>110</b>	<b>General Fund</b>								
Taxes	\$ 16,628,201	\$ 22,566,042	73.7%	98.4%	\$ 16,906,392	\$ 23,377,035	72.3%		
Licenses and Permits	565,836	1,124,000	50.3%	107.5%	526,602	1,539,283	34.2%		
Intergovernmental	1,890,011	1,647,835	114.7%	70.2%	2,693,956	3,532,527	76.3%		
Charges for Services	4,403,305	8,803,449	50.0%	99.6%	4,420,083	9,242,365	47.8%		
Fines	90,954	544,500	16.7%	104.5%	87,077	171,689	50.7%		
Interest on Investments	109,592	38,000	288.4%	380.5%	28,803	73,243	39.3%		
Miscellaneous	38,954	57,650	67.6%	80.9%	48,159	71,660	67.2%		
Transfer in (Water Fund)	50,000	50,000	100.0%	100.0%	50,000	50,000	100.0%		
Transfer In (Cemetery)	8,137	65,000	12.5%	353.5%	2,302	4,879	47.2%		
Total Revenues and Other Sources	<u>23,784,990</u>	<u>34,896,476</u>	<u>68.2%</u>	<u>96.0%</u>	<u>24,763,374</u>	<u>38,062,681</u>	<u>65.1%</u>		
Administration Department	853,915	2,281,513	37.4%	66.3%	1,287,710	2,450,441	52.6%		
Administration - Municipal Court	196,444	593,956	33.1%	92.4%	212,703	438,582	48.5%		
Information Technology Department	563,796	1,480,354	38.1%	94.0%	599,547	1,083,371	55.3%		
Finance Department	1,300,505	2,900,303	44.8%	97.3%	1,336,050	2,538,221	52.6%		
City Recorder	104,254	175,183	59.5%	100.9%	103,354	198,328	52.1%		
Police Department	3,572,530	7,946,996	45.0%	95.9%	3,724,063	7,078,771	52.6%		
Fire and Rescue Department	5,678,472	11,281,247	50.3%	126.4%	4,490,735	9,330,436	48.1%		
Public Works Department	1,467,604	4,828,115	30.4%	104.9%	1,398,890	2,867,080	48.8%		
Community Development	928,119	2,163,573	42.9%	84.9%	1,092,811	2,012,425	54.3%		
Transfers (Parks Fund)	1,773,498	3,546,997	50.0%	63.9%	2,776,464	7,452,928	37.3%		
Transfers (Tourism Fund)	775,474	775,474	100.0%	N/A	-	-	N/A		
Transfers (Housing Fund)	-	-	N/A	N/A	-	200,000	0.0%		
Transfers (Reserve Fund)	-	-	N/A	N/A	-	1,415,000	0.0%		
Transfers (Cemetery Fund)	500	500	100.0%	100.0%	500	500	100.0%		
Contingency	-	25,533	0.0%	N/A	-	-	N/A		
Total Expenditures and Other Uses	<u>17,215,111</u>	<u>37,999,744</u>	<u>45.3%</u>	<u>101.1%</u>	<u>17,022,828</u>	<u>37,066,083</u>	<u>45.9%</u>		
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	6,569,879	(3,103,268)	311.7%	84.9%	7,740,546	996,598	776.7%		
Beginning Fund Balance	<u>13,565,789</u>	8,616,083	157.4%	107.9%	12,569,191	12,569,191	100.0%		
Ending Fund Balance	<u>\$ 20,135,668</u>	<u>\$ 5,512,815</u>	<u>365.3%</u>	<u>99.1%</u>	<u>\$ 20,309,737</u>	<u>\$ 13,565,789</u>	<u>149.7%</u>		
<b>Reconciliation of Fund Balance:</b>									
Restricted and Committed Funds	1,273,362								
Unassigned Fund Balance	<u>\$ 18,862,306</u>								

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of December 31, 2022

	Fiscal Year 2023		Budget to Actual		Fiscal Year 2022		Actual Percent Collected / Expended
	Fiscal Year 2023	2nd Year of Biennial	Percent	Actual to Actual	Fiscal Year 2022	End-of-Year	
	2nd Year Actuals	Budget	Collected / Expended	Year-over-Year Change	To-Date Actuals	Actuals	
	Current Fiscal Year				Prior Fiscal Year		
<b>211 Parks and Recreation General Fund</b>							
Taxes	\$ -	\$ 2,005,942	0.0%	N/A	\$ -	\$ -	N/A
Intergovernmental	10,938	90,000	12.2%	42.1%	26,011	103,157	25.2%
Charges for Services	308,537	948,981	32.5%	62.1%	496,745	977,065	50.8%
Interest on Investments	22,711	15,000	151.4%	491.8%	4,618	10,509	43.9%
Miscellaneous	4,621	25,000	18.5%	19.1%	24,201	26,137	92.6%
Transfer In (City General Fund)	1,773,498	3,981,997	44.5%	63.9%	2,776,464	7,452,928	37.3%
Transfer In (Parks CIP Fund)	-	-	N/A	N/A	435,000	50,000	870.0%
<b>Total Revenues and Other Sources</b>	<b>2,120,305</b>	<b>7,066,920</b>	<b>30.0%</b>	<b>56.3%</b>	<b>3,763,039</b>	<b>8,619,795</b>	<b>43.7%</b>
Parks Division	2,263,109	4,670,300	48.5%	103.6%	2,183,877	4,423,720	49.4%
Recreation Division	564,423	1,235,539	45.7%	110.9%	509,170	1,057,591	48.1%
Golf Division	170,875	595,618	28.7%	45.4%	376,297	618,511	60.8%
Senior Services Division	163,159	408,075	40.0%	87.9%	185,683	368,720	50.4%
Parks Forestry Division	238,885	593,964	40.2%	96.5%	247,435	487,312	50.8%
Transfer Out (Reserve Fund)	-	-	N/A	N/A	-	300,000	0.0%
Contingency	-	224,681	0.0%	N/A	-	-	N/A
<b>Total Expenditures and Other Uses</b>	<b>3,400,451</b>	<b>7,728,176</b>	<b>44.0%</b>	<b>97.1%</b>	<b>3,502,461</b>	<b>7,255,855</b>	<b>48.3%</b>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(1,280,146)	(661,256)	-93.6%	-491.3%	260,578	1,363,940	19.1%
Beginning Fund Balance	<b>3,157,338</b>	754,606	418.4%	176.1%	1,793,398	1,793,398	100.0%
Ending Fund Balance	<b>\$ 1,877,192</b>	\$ 93,350	2010.9%	91.4%	<b>\$ 2,053,976</b>	<b>\$ 3,157,338</b>	<b>65.1%</b>
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds							
Unassigned Fund Balance	<b>\$ 1,877,192</b>						



**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of December 31, 2022

	Fiscal Year 2023		Budget to Actual		Fiscal Year 2022		Actual Percent Collected / Expended
	Fiscal Year 2023	2nd Year of Biennial	Percent	Actual to Actual	Fiscal Year 2022	Fiscal Year 2022	
	2nd Year Actuals	Budget	Collected / Expended	Year-over-Year Change	To-Date Actuals	End-of-Year Actuals	
	Current Fiscal Year			Prior Fiscal Year			
<b>230</b>	<b>Tourism Fund</b>						
Taxes	\$ 244,238	\$ 100,000	244.2%	N/A	\$ -	\$ -	N/A
Interest	5,655	-	N/A	N/A	-	-	N/A
Miscellaneous	-	-	N/A	N/A	-	-	N/A
Transfer in (General Fund)	775,474	775,474	100.0%	N/A	-	-	N/A
Total Revenues and Other Sources	<u>1,025,367</u>	<u>875,474</u>	<u>117.1%</u>	<u>N/A</u>	<u>-</u>	<u>-</u>	<u>N/A</u>
Personnel Services	23,988	80,000	30.0%	N/A	-	-	N/A
Materials and Services	333,161	629,663	52.9%	N/A	-	-	N/A
Contingency	-	165,811	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>357,149</u>	<u>875,474</u>	<u>40.8%</u>	<u>N/A</u>	<u>-</u>	<u>-</u>	<u>N/A</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	668,218	-	0.0%	N/A	-	-	N/A
Beginning Fund Balance	-	-	0.0%	N/A	-	-	N/A
Ending Fund Balance	<u>\$ 668,218</u>	<u>\$ -</u>	<u>0.0%</u>	<u>N/A</u>	<u>\$ -</u>	<u>\$ -</u>	<u>N/A</u>
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	668,218						
Unassigned Fund Balance	<u>\$ -</u>						

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of December 31, 2022

	Budget to Actual							
	Current Fiscal Year				Prior Fiscal Year			
	Fiscal Year 2023 2nd Year Actuals	Fiscal Year 2023 2nd Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2022 To-Date Actuals	Fiscal Year 2022 Year- End-of-Year Actuals	Actual Percent Collected / Expended	
<b>240</b>	<b>Housing Fund</b>							
Taxes	\$ -	\$ 100,000	0.0%	0.0%	\$ 93,067	\$ -	N/A	
Ingovernmental	-	-	N/A	N/A	101,097	335,950	30.1%	
Interest on Investments	2,265	1,000	226.5%	606.8%	373	857	43.5%	
Transfer In (General Fund)	-	-	N/A	N/A	-	200,000	0.0%	
Total Revenues and Other Sources	<u>2,265</u>	<u>101,000</u>	2.2%	1.2%	<u>194,537</u>	<u>536,807</u>	36.2%	
Materials and Services	7,130	1,000	713.0%	76.9%	9,268	290,973	3.2%	
Capital Outlay	-	-	0.0%	0.0%	93,427	93,427	100.0%	
Total Expenditures and Other Uses	<u>7,130</u>	<u>1,000</u>	713.0%	76.9%	<u>102,695</u>	<u>384,400</u>	26.7%	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(4,866)	100,000	-4.9%	-5.3%	91,842	152,407	60.3%	
Beginning Fund Balance	<u>280,661</u>	-	0.0%	218.8%	<u>128,254</u>	<u>128,254</u>	100.0%	
Ending Fund Balance	<u>\$ 275,796</u>	<u>\$ 100,000</u>	275.8%	125.3%	<u>\$ 220,096</u>	<u>\$ 280,661</u>	78.4%	
<b>Reconciliation of Fund Balance:</b>								
Restricted and Committed Funds	275,796							
Unassigned Fund Balance	<u>\$ -</u>							

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of December 31, 2022

	Fiscal Year 2023		Budget to Actual		Fiscal Year 2022		Actual Percent Collected / Expended
	Fiscal Year 2023	2nd Year of Biennial	Percent	Actual to Actual	Fiscal Year 2022	Year-End-of-Year	
	2nd Year Actuals	Budget	Collected / Expended	Year-over-Year Change	To-Date Actuals	Actuals	
	Current Fiscal Year				Prior Fiscal Year		
<b>250 Community Development Block Fund</b>							
Intergovernmental	\$ 159,392	\$ 188,801	84.4%	79.6%	\$ 200,320	\$ 502,037	39.9%
Total Revenues and Other Sources	159,392	188,801	84.4%	79.6%	200,320	502,037	39.9%
Personnel Services	12,878	37,163	34.7%	52.8%	24,406	49,597	49.2%
Materials and Services	159,392	151,638	105.1%	79.6%	200,320	452,440	44.3%
Total Expenditures and Other Uses	172,271	188,801	91.2%	76.7%	224,726	502,037	44.8%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(12,878)	(0)	N/A	52.8%	(24,406)	-	N/A
Beginning Fund Balance	<b>36,617</b>	-	0.0%	100.0%	36,617	36,617	100.0%
Ending Fund Balance	<b>\$ 23,739</b>	<b>\$ (0)</b>	N/A	194.4%	<b>\$ 12,211</b>	<b>\$ 36,617</b>	33.3%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	23,739						
Unassigned Fund Balance	<b>\$ -</b>						

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of December 31, 2022

	Fiscal Year 2023		Budget to Actual		Fiscal Year 2022		Actual Percent Collected / Expended
	Fiscal Year 2023	2nd Year of Biennial	Percent	Actual to Actual	Fiscal Year 2022	Fiscal Year 2022	
	2nd Year Actuals	Budget	Collected / Expended	Year-over-Year Change	To-Date Actuals	End-of-Year Actuals	
	Current Fiscal Year				Prior Fiscal Year		
<b>255 Reserve Fund</b>							
Interest on Investments	\$ 15,365	\$ 400	3841.2%	15480.8%	\$ 99	\$ 210	47.3%
Transfer In (General Fund)	-	-	N/A	N/A	-	1,415,000	0.0%
Transfer In (Parks General Fund)	-	-	N/A	N/A	-	300,000	0.0%
Total Revenues and Other Sources	15,365	400	3841.2%	15480.8%	99	1,715,210	0.0%
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	15,365	400	3841.2%	15480.8%	99	1,715,210	0.0%
Beginning Fund Balance	<b>1,754,761</b>	40,056	4380.8%	4436.7%	39,551	39,551	100.0%
Ending Fund Balance	<b>\$ 1,770,126</b>	<b>\$ 40,456</b>	4375.4%	4464.3%	<b>\$ 39,650</b>	<b>\$ 1,754,761</b>	2.3%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	1,770,126						
Unassigned Fund Balance	\$ -						

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of December 31, 2022

	Budget to Actual							
	Current Fiscal Year				Prior Fiscal Year			
	Fiscal Year 2023 2nd Year Actuals	Fiscal Year 2023 2nd Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2022 To-Date Actuals	Fiscal Year 2022 Year- End-of-Year Actuals	Actual Percent Collected / Expended	
<b>260</b>	<b>Street Fund</b>							
Taxes	\$ 376,082	\$ 679,399	55.4%	67.5%	\$ 557,134	\$ 2,065,803	27.0%	
Intergovernmental	860,985	1,522,125	56.6%	70.2%	1,227,341	2,103,177	58.4%	
Charges for Services - Rates	824,704	1,642,500	50.2%	98.8%	834,501	1,676,057	49.8%	
Charges for Services - Misc. Service Fees	406	15,000	2.7%	71.1%	571	1,555	36.7%	
System Development Charges	94,201	150,000	62.8%	118.0%	79,827	165,625	48.2%	
Assessments	291	6,000	4.8%	23.9%	1,216	2,171	56.0%	
Interest on Investments	44,570	11,700	380.9%	525.6%	8,479	21,110	40.2%	
Miscellaneous	7,501	15,000	50.0%	44.9%	16,694	17,808	93.7%	
Other Financing Sources	-	2,588,000	0.0%	N/A	-	-	N/A	
Total Revenues and Other Sources	<u>2,208,740</u>	<u>6,629,724</u>	33.3%	81.0%	<u>2,725,763</u>	<u>6,053,306</u>	45.0%	
Public Works - Ground Maintenance	130,412	279,270	46.7%	102.4%	127,413	235,837	54.0%	
Public Works - Street Operations	2,258,084	6,125,846	36.9%	118.0%	1,913,536	4,151,604	46.1%	
Public Works - Street Operations Debt	-	81,563	0.0%	0.0%	75,631	-	N/A	
Public Works - Transportation SDC's	-	364,660	0.0%	0.0%	2,364	2,364	100.0%	
Contingency	-	156,635	0.0%	N/A	-	-	N/A	
Total Expenditures and Other Uses	<u>2,388,496</u>	<u>7,007,974</u>	34.1%	112.7%	<u>2,118,944</u>	<u>4,389,805</u>	48.3%	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(179,756)	(378,250)	52.5%	-29.6%	606,819	1,663,501	36.5%	
Beginning Fund Balance	<u>5,535,938</u>	767,135	721.6%	143.0%	<u>3,872,437</u>	<u>3,872,437</u>	100.0%	
Ending Fund Balance	<u>\$ 5,356,182</u>	<u>\$ 388,885</u>	1377.3%	119.6%	<u>\$ 4,479,255</u>	<u>\$ 5,535,938</u>	80.9%	
<b>Reconciliation of Fund Balance:</b>								
Restricted and Committed Funds	5,356,182							
Unassigned Fund Balance	<u>\$ -</u>							

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of December 31, 2022

	Fiscal Year 2023		Budget to Actual		Fiscal Year 2022		Actual Percent Collected / Expended
	Fiscal Year 2023	2nd Year of Biennial	Percent	Actual to Actual	Fiscal Year 2022	Fiscal Year 2022	
	2nd Year Actuals	Budget	Collected / Expended	Year-over-Year Change	To-Date Actuals	End-of-Year Actuals	
	Current Fiscal Year				Prior Fiscal Year		
<b>280</b>	<b>Airport Fund</b>						
Intergovernmental	\$ -	\$ 2,598,000	0.0%	N/A	\$ -	\$ 283,609	0.0%
Charges for Services - Rates	105,324	164,000	64.2%	122.0%	86,345	169,862	50.8%
Interest on Investments	2,500	3,000	83.3%	395.0%	633	1,178	53.7%
Total Revenues and Other Sources	<u>112,446</u>	<u>2,765,000</u>	4.1%	129.3%	<u>86,977</u>	<u>454,649</u>	19.1%
Materials and Services	39,134	91,772	42.6%	81.2%	48,211	91,626	52.6%
Capital Outlay	50,231	2,678,000	1.9%	44.3%	113,411	328,977	34.5%
Contingency	-	2,753	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>89,365</u>	<u>2,772,525</u>	3.2%	55.3%	<u>161,623</u>	<u>420,604</u>	38.4%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	23,081	(7,525)	406.7%	-30.9%	(74,646)	34,045	-219.3%
Beginning Fund Balance	<u>298,171</u>	<u>197,378</u>	151.1%	112.9%	<u>264,126</u>	<u>264,126</u>	100.0%
Ending Fund Balance	<u>\$ 321,252</u>	<u>\$ 189,853</u>	169.2%	169.5%	<u>\$ 189,481</u>	<u>\$ 298,171</u>	63.5%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	321,252						
Unassigned Fund Balance	<u>\$ -</u>						

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of December 31, 2022

	Budget to Actual							
	Current Fiscal Year				Prior Fiscal Year			
	Fiscal Year 2023 2nd Year Actuals	Fiscal Year 2023 2nd Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2022 To-Date Actuals	Fiscal Year 2022 Year- End-of-Year Actuals	Actual Percent Collected / Expended	
<b>410 Capital Improvements Fund</b>								
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A	N/A
Charges for Services - Misc. Service Fees	105,771	170,000	62.2%	112.4%	94,066	200,868	46.8%	46.8%
System Development Charges	13,181	70,000	18.8%	79.9%	16,493	39,779	41.5%	41.5%
Interest on Investments	10,474	8,700	120.4%	388.5%	2,696	5,661	47.6%	47.6%
Miscellaneous	-	-	N/A	N/A	1,024	1,024	100.0%	100.0%
Total Revenues and Other Sources	<u>129,426</u>	<u>248,700</u>	52.0%	113.3%	<u>114,279</u>	<u>247,331</u>	46.2%	46.2%
Public Works - Capital Outlay	12,470	284,249	4.4%	N/A	-	-	N/A	N/A
Transfer Out (Debt Service Fund)	110,000	110,000	100.0%	100.0%	110,000	110,000	100.0%	100.0%
Contingency	-	-	N/A	N/A	-	-	N/A	N/A
Total Expenditures and Other Uses	<u>122,470</u>	<u>394,249</u>	31.1%	N/A	<u>185,000</u>	<u>110,000</u>	168.2%	168.2%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	6,956	(145,549)	104.8%	-9.8%	(70,721)	137,331	-51.5%	-51.5%
Beginning Fund Balance	<u>1,208,241</u>	<u>145,549</u>	830.1%	112.8%	<u>1,070,909</u>	<u>1,070,909</u>	100.0%	100.0%
Ending Fund Balance	<u>\$ 1,215,197</u>	<u>\$ -</u>	0.0%	121.5%	<u>\$ 1,000,188</u>	<u>\$ 1,208,241</u>	82.8%	82.8%
<b>Reconciliation of Fund Balance:</b>								
Restricted and Committed Funds	1,215,196							
Unassigned Fund Balance	<u>\$ 0</u>							

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of December 31, 2022

	Fiscal Year 2023		Budget to Actual		Fiscal Year 2022		Actual Percent Collected / Expended
	Fiscal Year 2023	2nd Year of Biennial	Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2022 To-Date Actuals	Year-End-of-Year Actuals	
	2nd Year Actuals	Budget					
	Current Fiscal Year				Prior Fiscal Year		
<b>411 Parks Capital Improvement Fund</b>							
Taxes	\$ 928,063	\$ -	N/A	N/A	\$ 185,619	\$ 687,139	27.0%
Intergovernmental	110,000	7,500,000	1.5%	55.0%	200,000	555,714	36.0%
Interest on Investments	16,907	9,700	174.3%	390.9%	4,325	8,288	52.2%
Miscellaneous	-	50,000	0.0%	N/A	-	-	0.0%
<b>Total Revenues and Other Sources</b>	<b>1,054,970</b>	<b>7,559,700</b>	<b>14.0%</b>	<b>270.5%</b>	<b>389,944</b>	<b>1,251,141</b>	<b>31.2%</b>
Materials and Services	-	202,000	0.0%	0.0%	-	-	N/A
Capital Outlay	499,821	6,985,000	7.2%	126.3%	395,767	924,784	42.8%
Transfer Out (Debt Service Fund)	188,596	623,596	30.2%	99.7%	189,172	189,172	100.0%
Transfer Out (Parks General Fund)	-	-	N/A	N/A	435,000	50,000	870.0%
<b>Total Expenditures and Other Uses</b>	<b>688,417</b>	<b>7,810,596</b>	<b>8.8%</b>	<b>67.5%</b>	<b>1,019,940</b>	<b>1,163,956</b>	<b>87.6%</b>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	366,553	(250,896)	-146.1%	-58.2%	(629,996)	87,185	-722.6%
Beginning Fund Balance	<b>1,978,493</b>	537,234	368.3%	104.6%	1,891,308	1,891,308	100.0%
Ending Fund Balance	<b>\$ 2,345,046</b>	<b>\$ 286,338</b>	<b>819.0%</b>	<b>185.9%</b>	<b>\$ 1,261,313</b>	<b>\$ 1,978,493</b>	<b>63.8%</b>
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	2,345,046						
Unassigned Fund Balance	<u>\$ (0)</u>						



**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of December 31, 2022

	Budget to Actual								
	Fiscal Year 2023		Percent		Actual to Actual		Fiscal Year 2022		Actual Percent
	Fiscal Year 2023 2nd Year Actuals	2nd Year of Biennial Budget	Collected / Expended	Year-over-Year Change	Fiscal Year 2022 To-Date Actuals	Year- End-of-Year Actuals	Collected / Expended		
Current Fiscal Year				Prior Fiscal Year					
<b>530</b>	<b>Debt Services</b>								
Taxes	\$ 195,720	\$ 209,388	93.5%	96.1%	\$ 203,630	\$ 221,656	91.9%		
Charges for Services - Internal	630,686	1,154,300	54.6%	99.8%	632,058	1,264,116	50.0%		
Interest on Investments	3,493	2,900	120.4%	444.9%	785	3,333	23.6%		
Transfer In ( CIP)	110,000	110,000	100.0%	100.0%	110,000	110,000	100.0%		
Transfer In ( Parks CIP)	188,596	188,596	100.0%	99.7%	189,172	189,172	100.0%		
Total Revenues and Other Sources	<u>1,128,495</u>	<u>1,665,184</u>	67.8%	99.4%	<u>1,135,645</u>	<u>1,788,277</u>	63.5%		
Debt Service	1,341,162	1,766,451	75.9%	100.6%	1,332,634	1,766,448	75.4%		
Total Expenditures and Other Uses	<u>1,341,162</u>	<u>1,766,451</u>	75.9%	100.6%	<u>1,332,634</u>	<u>1,766,448</u>	75.4%		
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(212,667)	(101,267)	-110.0%	108.0%	(196,989)	21,829	-902.4%		
Beginning Fund Balance	<u>1,009,801</u>	<u>1,252,463</u>	80.6%	102.2%	<u>987,972</u>	<u>987,972</u>	100.0%		
Ending Fund Balance	<u>\$ 797,134</u>	<u>\$ 1,151,196</u>	69.2%	100.8%	<u>\$ 790,983</u>	<u>\$ 1,009,801</u>	78.3%		
<b>Reconciliation of Fund Balance:</b>									
Restricted and Committed Funds	<u>797,134</u>								
Unassigned Fund Balance	<u>\$ -</u>								

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of December 31, 2022

	Budget to Actual								
	Fiscal Year 2023		Percent		Actual to Actual		Fiscal Year 2022		Actual Percent
	Fiscal Year 2023 2nd Year Actuals	2nd Year of Biennial Budget	Collected / Expended	Year-over-Year Change	Fiscal Year 2022 To-Date Actuals	Year- End-of-Year Actuals	Collected / Expended	Expended	
	Current Fiscal Year				Prior Fiscal Year				
<b>670</b>	<b>Water Fund</b>								
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A	N/A	
Charges for Services - Rates	5,168,416	8,840,000	58.5%	100.2%	5,159,619	8,399,651	61.4%	61.4%	
Charges for Services - Misc. Service Fees	19,605	90,000	21.8%	108.8%	18,014	67,573	26.7%	26.7%	
System Development Charges	92,676	150,000	61.8%	88.9%	104,282	204,411	51.0%	51.0%	
Interest on Investments	119,297	92,800	128.6%	392.6%	30,390	65,754	46.2%	46.2%	
Miscellaneous	28	26,000	0.1%	3.2%	876	4,104	21.3%	21.3%	
Other Financing Sources	-	17,545,800	0.0%	N/A	-	-	N/A	N/A	
Total Revenues and Other Sources	5,400,021	26,744,600	20.2%	101.6%	5,313,180	8,741,494	60.8%	60.8%	
Public Works - Conservation	63,684	283,670	22.5%	104.5%	60,947	127,393	47.8%	47.8%	
Public Works - Water Supply	442,002	4,121,215	10.7%	67.7%	653,067	1,142,413	57.2%	57.2%	
Public Works - Water Supply Debt	127,843	127,776	100.1%	100.1%	127,683	127,775	99.9%	99.9%	
Public Works - Water Distribution	1,861,859	4,867,942	38.2%	98.1%	1,898,429	3,686,295	51.5%	51.5%	
Public Works - Water Distribution Debt	259,071	269,197	96.2%	101.7%	254,846	267,260	95.4%	95.4%	
Public Works - Water Treatment	1,308,900	15,555,295	8.4%	178.5%	733,098	1,411,805	51.9%	51.9%	
Public Works - Water Treatment Debt	72,882	75,195	96.9%	101.7%	71,631	72,662	98.6%	98.6%	
Public Works - Reimbursement SDC's	-	150,000	0.0%	N/A	-	-	N/A	N/A	
Public Works - Improvement SDC's	172,759	2,131,200	8.1%	109.3%	158,057	269,059	58.7%	58.7%	
Public Works - Debt SDC's	33,633	33,390	100.7%	101.7%	33,057	33,390	99.0%	99.0%	
Debt Service	-	180,574	0.0%	N/A	-	-	N/A	N/A	
Transfer Out (General Fund to AFR)	50,000	50,000	100.0%	100.0%	50,000	50,000	100.0%	100.0%	
Contingency	-	232,004	0.0%	N/A	-	-	N/A	N/A	
Total Expenditures and Other Uses	4,392,632	28,077,458	15.6%	108.7%	4,040,814	7,188,052	56.2%	56.2%	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	1,007,389	(1,332,858)	175.6%	79.2%	1,272,366	1,553,442	81.9%	81.9%	
Beginning Fund Balance	14,299,291	11,518,403	124.1%	112.2%	12,745,849	12,745,849	100.0%	100.0%	
Ending Fund Balance	\$ 15,306,680	\$ 10,185,545	150.3%	109.2%	\$ 14,018,216	\$ 14,299,291	98.0%	98.0%	
<b>Reconciliation of Fund Balance:</b>									
Restricted and Committed Funds			1,162,197						
Unassigned Fund Balance			\$ 14,144,482						

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of December 31, 2022

	Fiscal Year 2023		Budget to Actual		Fiscal Year 2022		Actual Percent Collected / Expended
	Fiscal Year 2023	2nd Year of Biennial	Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2022 To-Date Actuals	Year-End-of-Year Actuals	
	2nd Year Actuals	Budget					
	Current Fiscal Year				Prior Fiscal Year		
<b>675 Wastewater Fund</b>							
Taxes	\$ -	\$ -	N/A	0.0%	\$ 4,720	\$ 38	12421.4%
Intergovernmental	-	-	N/A	N/A	-	-	N/A
Charges for Services - Rates	3,242,375	6,040,000	53.7%	101.0%	3,211,579	6,301,095	51.0%
Charges for Services - Misc. Service Fees	-	150,000	0.0%	0.0%	(3,174)	(3,174)	100.0%
System Development Charges	65,830	-	N/A	101.4%	64,901	91,772	70.7%
Interest on Investments	62,189	86,700	71.7%	346.7%	17,938	38,811	46.2%
Other Financing Sources	478,085	2,858,650	16.7%	162.3%	294,580	672,428	43.8%
Total Revenues and Other Sources	<u>3,848,542</u>	<u>9,135,350</u>	<u>42.1%</u>	<u>107.2%</u>	<u>3,590,544</u>	<u>7,100,970</u>	<u>50.6%</u>
Public Works - Wastewater Collection	1,197,238	2,793,623	42.9%	103.2%	1,159,608	2,259,032	51.3%
Public Works - Wastewater Collection Debt	42,828	46,057	93.0%	99.1%	43,228	46,056	93.9%
Public Works - Wastewater Treatment	3,338,282	5,714,038	58.4%	212.8%	1,568,755	3,734,655	42.0%
Public Works - Wastewater Treatment Debt	61,088	128,797	47.4%	100.0%	61,088	128,797	47.4%
Public Works - Improvements SDC's	55,365	1,331,350	4.2%	148.2%	37,351	165,385	22.6%
Contingency	-	184,274	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>4,694,800</u>	<u>10,198,139</u>	<u>46.0%</u>	<u>163.6%</u>	<u>2,870,030</u>	<u>6,333,925</u>	<u>45.3%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(846,259)	(1,062,789)	20.4%	-117.5%	720,514	767,045	93.9%
Beginning Fund Balance	<u>8,336,733</u>	<u>5,932,421</u>	<u>140.5%</u>	<u>110.1%</u>	<u>7,569,688</u>	<u>7,569,688</u>	<u>100.0%</u>
Ending Fund Balance	<u>\$ 7,490,474</u>	<u>\$ 4,869,632</u>	<u>153.8%</u>	<u>90.4%</u>	<u>\$ 8,290,202</u>	<u>\$ 8,336,733</u>	<u>99.4%</u>
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	2,228,374						
Unassigned Fund Balance	<u>\$ 5,262,101</u>						

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of December 31, 2022

	Budget to Actual							
	Fiscal Year 2023 2nd Year Actuals	Fiscal Year 2023 2nd Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2022 To-Date Actuals	Fiscal Year 2022 Year- End-of-Year Actuals	Actual Percent Collected / Expended	
	Current Fiscal Year				Prior Fiscal Year			
<b>680 Stormwater Fund</b>								
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A	
Charges for Services - Rates	392,085	769,600	50.9%	99.3%	394,681	793,847	49.7%	
Charges for Services - Misc. Service Fees	-	-	N/A	N/A	-	-	N/A	
System Development Charges	9,165	35,000	26.2%	110.1%	8,320	33,287	25.0%	
Interest on Investments	15,834	10,000	158.3%	372.3%	4,253	8,992	47.3%	
Total Revenues and Other Sources	<u>417,083</u>	<u>814,600</u>	51.2%	102.4%	<u>407,254</u>	<u>836,126</u>	48.7%	
Public Works - Storm Water Operations	324,247	1,102,538	29.4%	80.9%	400,733	722,578	55.5%	
Public Works - Storm Water Operations Debt	10,725	11,550	92.9%	99.1%	10,825	11,550	93.7%	
Public Works - Storm Water SDC's	-	275,000	0.0%	0.0%	9,398	12,120	77.5%	
Contingency	-	37,173	0.0%	N/A	-	-	N/A	
Total Expenditures and Other Uses	<u>334,972</u>	<u>1,426,261</u>	23.5%	79.6%	<u>420,955</u>	<u>746,248</u>	56.4%	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	82,111	(611,661)	113.4%	-599.3%	(13,701)	89,878	-15.2%	
Beginning Fund Balance	<u>1,867,493</u>	856,106	218.1%	105.1%	<u>1,777,615</u>	1,777,615	100.0%	
Ending Fund Balance	<u>\$ 1,949,604</u>	<u>\$ 244,445</u>	797.6%	110.5%	<u>\$ 1,763,914</u>	<u>\$ 1,867,493</u>	94.5%	
<b>Reconciliation of Fund Balance:</b>								
Restricted and Committed Funds		(49,085)						
Unassigned Fund Balance		<u>\$ 1,900,519</u>						

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of December 31, 2022

	Budget to Actual								
	Fiscal Year 2023		Percent		Actual to Actual		Fiscal Year 2022		Actual Percent
	Fiscal Year 2023 2nd Year Actuals	2nd Year of Biennial Budget	Collected / Expended	Year-over-Year Change	Fiscal Year 2022 To-Date Actuals	Year- End-of-Year Actuals	Collected / Expended		
Current Fiscal Year				Prior Fiscal Year					
<b>690</b>	<b>Electric Fund</b>								
Intergovernmental	\$ 12,618	\$ 210,000	6.0%	102.0%	\$ 12,369	\$ 50,308	24.6%		
Charges for Services - Rates	8,527,984	18,408,531	46.3%	99.6%	8,564,437	17,375,916	49.3%		
Charges for Services - Misc. Service Fees	293,057	268,000	109.3%	145.9%	200,894	316,209	63.5%		
Interest on Investments	41,172	25,000	164.7%	532.6%	7,731	18,608	41.5%		
Miscellaneous	313,487	302,000	103.8%	1071.2%	29,265	63,231	46.3%		
Total Revenues and Other Sources	<u>9,188,319</u>	<u>19,213,531</u>	47.8%	104.2%	<u>8,814,696</u>	<u>17,824,272</u>	49.5%		
Administration - Conservation	352,784	1,122,936	31.4%	79.5%	443,957	762,029	58.3%		
Electric - Supply	2,607,145	7,738,500	33.7%	95.2%	2,737,482	6,775,000	40.4%		
Electric - Distribution	4,815,084	8,152,647	59.1%	126.1%	3,817,909	7,656,603	49.9%		
Electric - Transmission	411,814	1,127,500	36.5%	100.9%	408,310	1,002,989	40.7%		
Debt Service	-	243,663	0.0%	0.0%	21,850	21,850	100.0%		
Contingency	-	551,557	0.0%	N/A	-	-	N/A		
Total Expenditures and Other Uses	<u>8,186,827</u>	<u>18,936,803</u>	43.2%	110.2%	<u>7,429,508</u>	<u>16,218,471</u>	45.8%		
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	1,001,492	276,728	361.9%	72.3%	1,385,188	1,605,801	86.3%		
Beginning Fund Balance	<u>5,023,947</u>	<u>4,963,035</u>	101.2%	147.0%	<u>3,418,146</u>	<u>3,418,146</u>	100.0%		
Ending Fund Balance	<u>\$ 6,025,439</u>	<u>\$ 5,239,763</u>	115.0%	125.4%	<u>\$ 4,803,334</u>	<u>\$ 5,023,947</u>	95.6%		
<b>Reconciliation of Fund Balance:</b>									
Restricted and Committed Funds	-								
Unassigned Fund Balance	<u>\$ 6,025,439</u>								

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of December 31, 2022

	Fiscal Year 2023		Budget to Actual		Fiscal Year 2022		Actual Percent Collected / Expended
	Fiscal Year 2023	2nd Year of Biennial	Percent	Actual to Actual	Fiscal Year 2022 Year-	Fiscal Year 2022	
	2nd Year Actuals	Budget	Collected / Expended	Year-over-Year Change	To-Date Actuals	End-of-Year Actuals	
	Current Fiscal Year				Prior Fiscal Year		
<b>695 Telecommunications Fund</b>							
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A
Charges for Services - Rates	1,407,612	2,847,836	49.4%	102.0%	1,380,312	2,780,392	49.6%
Charges for Services - Misc. Service Fees	-	5,100	0.0%	N/A	-	-	N/A
Interest on Investments	21,098	12,330	171.1%	441.2%	4,782	10,849	44.1%
Miscellaneous	-	-	N/A	N/A	-	456	0.0%
<b>Total Revenues and Other Sources</b>	<b>1,428,710</b>	<b>2,865,266</b>	<b>49.9%</b>	<b>103.1%</b>	<b>1,385,094</b>	<b>2,791,697</b>	<b>49.6%</b>
Personnel Services	392,257	919,425	42.7%	103.7%	378,406	717,620	52.7%
Materials & Services	505,740	1,148,608	44.0%	103.7%	487,734	982,284	49.7%
Capital Outlay	13,662	126,250	10.8%	N/A	-	-	N/A
Debt - Transfer to Debt Service Fund	258,036	516,073	50.0%	99.5%	259,408	518,816	50.0%
Contingency	-	10,936	0.0%	N/A	-	-	N/A
<b>Total Expenditures and Other Uses</b>	<b>1,169,696</b>	<b>2,721,292</b>	<b>43.0%</b>	<b>103.9%</b>	<b>1,125,548</b>	<b>2,218,720</b>	<b>50.7%</b>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	259,015	143,974	179.9%	99.8%	259,546	572,977	45.3%
Beginning Fund Balance	<b>2,683,911</b>	2,030,348	132.2%	127.1%	2,110,934	2,110,934	100.0%
Ending Fund Balance	<b>\$ 2,942,926</b>	<b>\$ 2,174,322</b>	<b>135.3%</b>	<b>124.1%</b>	<b>\$ 2,370,480</b>	<b>\$ 2,683,911</b>	<b>88.3%</b>
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds		-					
Unassigned Fund Balance	<b>\$ 2,942,926</b>						

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of December 31, 2022

	Budget to Actual						Actual Percent Collected / Expended
	Fiscal Year 2023 2nd Year Actuals	Fiscal Year 2023 2nd Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2022 To-Date Actuals	Fiscal Year 2022 End-of-Year Actuals	
	Current Fiscal Year				Prior Fiscal Year		
<b>720 Insurance Service Fund</b>							
Charges for Services - Internal	\$ 946,500	\$ 1,902,822	49.7%	102.4%	\$ 923,875	\$ 1,840,742	50.2%
Interest on Investments	3,747	950	394.5%	1305.2%	287	2,305	12.5%
Miscellaneous	4,301	40,000	10.8%	22.2%	19,348	19,348	100.0%
Total Revenues and Other Sources	<u>954,548</u>	<u>1,943,772</u>	49.1%	101.2%	<u>943,510</u>	<u>1,862,395</u>	50.7%
Materials and Services	1,293,665	1,608,460	80.4%	133.0%	972,399	1,202,789	80.8%
Contingency	-	48,254	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>1,293,665</u>	<u>1,656,714</u>	78.1%	133.0%	<u>972,399</u>	<u>1,202,789</u>	80.8%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(339,117)	287,058	-218.1%	1173.8%	(28,890)	659,606	-4.4%
Beginning Fund Balance	<u>830,810</u>	595,687	139.5%	485.3%	<u>171,204</u>	<u>171,204</u>	100.0%
Ending Fund Balance	<u>\$ 491,693</u>	<u>\$ 882,745</u>	55.7%	345.5%	<u>\$ 142,314</u>	<u>\$ 830,810</u>	17.1%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	491,693						
Unassigned Fund Balance	<u>\$ -</u>						

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of December 31, 2022

	Fiscal Year 2023		Budget to Actual		Fiscal Year 2022		Actual Percent Collected / Expended
	Fiscal Year 2023	2nd Year of Biennial	Percent	Actual to Actual	Fiscal Year 2022	Fiscal Year 2022	
	2nd Year Actuals	Budget	Collected / Expended	Year-over-Year Change	To-Date Actuals	End-of-Year Actuals	
	Current Fiscal Year				Prior Fiscal Year		
<b>725 Health Benefits Fund</b>							
Charges for Services - Internal	\$ 2,708,018	\$ 5,357,193	50.5%	95.1%	\$ 2,847,038	\$ 5,751,958	49.5%
Interest on Investments	17,081	10,100	169.1%	579.0%	2,950	7,198	41.0%
Miscellaneous	-	-	N/A	N/A	1,430	3,736	38.3%
Total Revenues and Other Sources	<u>2,725,099</u>	<u>5,367,293</u>	<u>50.8%</u>	<u>95.6%</u>	<u>2,851,418</u>	<u>5,762,892</u>	<u>49.5%</u>
Materials and Services	2,517,823	6,005,585	41.9%	96.6%	2,607,042	5,236,858	49.8%
Contingency	-	180,168	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>2,517,823</u>	<u>6,185,753</u>	<u>40.7%</u>	<u>96.6%</u>	<u>2,607,042</u>	<u>5,236,858</u>	<u>49.8%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	207,276	(818,460)	-25.3%	84.8%	244,376	526,034	46.5%
Beginning Fund Balance	<u>1,989,389</u>	<u>1,288,730</u>	<u>154.4%</u>	<u>135.9%</u>	<u>1,463,355</u>	<u>1,463,355</u>	<u>100.0%</u>
Ending Fund Balance	<u>\$ 2,196,665</u>	<u>\$ 470,270</u>	<u>467.1%</u>	<u>128.6%</u>	<u>\$ 1,707,731</u>	<u>\$ 1,989,389</u>	<u>85.8%</u>
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	2,196,665						
Unassigned Fund Balance	<u>\$ -</u>						



**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of December 31, 2022

	Budget to Actual							
	Current Fiscal Year				Prior Fiscal Year			
	Fiscal Year 2023 2nd Year Actuals	Fiscal Year 2023 2nd Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2022 To-Date Actuals	Fiscal Year 2022 Year- End-of-Year Actuals	Actual Percent Collected / Expended	Actual Percent Collected / Expended
<b>730</b>	<b>Equipment Fund</b>							
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A	N/A
Charges for Services - Internal	2,041,942	4,083,885	50.0%	98.6%	2,071,979	4,143,957	50.0%	50.0%
Charges for Services - Misc. Service Fees	213,317	230,000	92.7%	136.9%	155,851	355,912	43.8%	43.8%
Interest on Investments	52,497	3,000	1749.9%	483.5%	10,857	26,166	41.5%	41.5%
Miscellaneous	174,004	152,200	114.3%	32983.5%	528	528	99.9%	99.9%
Total Revenues and Other Sources	<u>2,481,761</u>	<u>4,469,085</u>	55.5%	110.8%	<u>2,239,214</u>	<u>4,526,563</u>	49.5%	49.5%
Public Works - Maintenance	1,187,313	2,177,887	54.5%	107.9%	1,100,420	2,220,055	49.6%	49.6%
Public Works - Purchasing and Acquisition	958,018	1,604,400	59.7%	994.6%	96,325	300,241	32.1%	32.1%
Contingency	-	65,337	0.0%	N/A	-	-	N/A	N/A
Total Expenditures and Other Uses	<u>2,145,331</u>	<u>3,847,624</u>	55.8%	179.3%	<u>1,196,745</u>	<u>2,520,296</u>	47.5%	47.5%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	336,430	621,461	54.1%	32.3%	1,042,469	2,006,267	52.0%	52.0%
Beginning Fund Balance	<u>5,874,505</u>	<u>4,212,341</u>	139.5%	151.9%	<u>3,868,238</u>	<u>3,868,238</u>	100.0%	100.0%
Ending Fund Balance	<u>\$ 6,210,935</u>	<u>\$ 4,833,802</u>	128.5%	126.5%	<u>\$ 4,910,707</u>	<u>\$ 5,874,505</u>	83.6%	83.6%
<b>Reconciliation of Fund Balance:</b>								
Restricted and Committed Funds	-							
Unassigned Fund Balance	<u>\$ 6,210,935</u>							

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of December 31, 2022

	Budget to Actual				Fiscal Year 2022		Actual Percent Collected / Expended
	Fiscal Year 2023	Fiscal Year 2023	Percent	Actual to Actual	Fiscal Year 2022	Fiscal Year 2022	
	2nd Year Actuals	2nd Year of Biennial Budget	Collected / Expended	Year-over-Year Change	To-Date Actuals	End-of-Year Actuals	
	Current Fiscal Year				Prior Fiscal Year		
<b>731 Parks Equipment Fund</b>							
Charges for Services - Internal	\$ 50,000	\$ 100,000	50.0%	100.0%	\$ 50,000	\$ 100,000	50.0%
Interest on Investments	3,831	4,000	95.8%	386.1%	992	2,080	47.7%
Miscellaneous	-	10,000	0.0%	N/A	-	-	N/A
Total Revenues and Other Sources	53,831	114,000	47.2%	105.6%	50,992	102,080	50.0%
Capital Outlay	-	100,000	0.0%	0.0%	86,424	90,155	95.9%
Contingency	-	60	0.0%	N/A	-	-	-
Total Expenditures and Other Uses	-	100,060	0.0%	N/A	86,424	90,155	95.9%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	53,831	13,940	386.2%	-151.9%	(35,432)	11,925	-297.1%
Beginning Fund Balance	<b>413,249</b>	463,407	89.2%	103.0%	401,324	401,324	100.0%
Ending Fund Balance	<b>\$ 467,080</b>	<b>\$ 477,347</b>	97.8%	127.7%	<b>\$ 365,892</b>	<b>\$ 413,249</b>	88.5%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds		-					
Unassigned Fund Balance	<b>\$ 467,080</b>						

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of December 31, 2022

	Fiscal Year 2023		Budget to Actual		Fiscal Year 2022		Actual Percent Collected / Expended
	Fiscal Year 2023	2nd Year of Biennial	Percent	Actual to Actual	Fiscal Year 2022 Year-	Fiscal Year 2022	
	2nd Year Actuals	Budget	Collected / Expended	Year-over-Year Change	To-Date Actuals	End-of-Year Actuals	
	Current Fiscal Year				Prior Fiscal Year		
<b>810 Cemetery Fund</b>							
Charges for Services	\$ 6,057	\$ 19,500	31.1%	164.5%	\$ 3,682	\$ 12,896	28.6%
Interest on Investments	8,137	8,200	99.2%	353.5%	2,302	4,879	47.2%
Transfer In (General Fund)	500	500	100.0%	100.0%	500	500	100.0%
Total Revenues and Other Sources	<u>14,694</u>	<u>28,200</u>	<u>52.1%</u>	<u>226.6%</u>	<u>6,484</u>	<u>18,275</u>	<u>35.5%</u>
Transfers	8,137	65,000	12.5%	353.5%	2,302	4,879	47.2%
Total Expenditures and Other Uses	<u>8,137</u>	<u>65,000</u>	<u>12.5%</u>	<u>353.5%</u>	<u>2,302</u>	<u>4,879</u>	<u>47.2%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	6,557	(36,800)	117.8%	156.8%	4,182	13,396	31.2%
Beginning Fund Balance	<u>930,895</u>	<u>872,127</u>	<u>106.7%</u>	<u>101.5%</u>	<u>917,499</u>	<u>917,499</u>	<u>100.0%</u>
Ending Fund Balance	<u>\$ 937,452</u>	<u>\$ 835,327</u>	<u>112.2%</u>	<u>101.7%</u>	<u>\$ 921,681</u>	<u>\$ 930,895</u>	<u>99.0%</u>
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds		-					
Unassigned Fund Balance	<u>\$ 937,452</u>						

**City of Ashland**  
**Schedule of Budgetary Compliance Per Resolution 2021-05**  
**& amended by Resolution(s) # 2022-01, 2022-02, 2022-03, 2022-07, 2022-10, 2022-17, 2022-17A, 2022-12,**  
**2022-25, 2022-28, 2022-34**  
as of December 31, 2022  
(75% of Biennium)

	Biennial to Date Actual (18 Months)	Biennial Budget 2021-2023	Percent Used	Balance
<b>General Fund</b>				
Administration Department	\$ 3,939,381	\$ 6,459,553	61.0%	\$ 2,520,173
Information Technology Department	1,647,167	2,970,265	55.5%	1,323,099
Finance Department	3,838,726	5,562,098	69.0%	1,723,372
City Recorder	302,582	387,575	78.1%	84,992
Police Department	10,651,301	15,746,395	67.6%	5,095,094
Fire and Rescue Department	15,008,908	22,390,327	67.0%	7,381,419
Public Works Department	4,334,685	8,169,438	53.1%	3,834,753
Community Development Department	2,940,543	4,411,536	66.7%	1,470,993
Transfers	11,617,900	13,591,410	85.5%	1,973,510
Contingency	-	905,586	0.0%	905,586
<b>Total General Fund</b>	<b>54,281,193</b>	<b>80,594,183</b>	<b>67.4%</b>	<b>26,312,990</b>
<b>Parks and Recreation General Fund</b>				
Parks Division incl. Forestry	7,413,026	10,182,515	72.8%	2,769,489
Recreation Division	1,622,014	2,458,097	66.0%	836,084
Golf Division	789,387	1,159,650	68.1%	370,263
Senior Services Division	531,879	768,319	69.2%	236,439
Transfers	300,000	300,000	100.0%	-
Contingency	-	448,990	0.0%	448,990
<b>Total Parks and Recreation Fund</b>	<b>10,656,306</b>	<b>15,317,571</b>	<b>69.6%</b>	<b>685,429</b>
<b>Tourism Fund</b>				
Administration Department - Personnel Services	23,988	80,000	30.0%	56,012
Administration Department - Material and Services	333,161	629,663	52.9%	296,502
Contingency	-	165,811	0.0%	165,811
<b>Total Housing Trust Fund</b>	<b>357,149</b>	<b>875,474</b>	<b>40.8%</b>	<b>518,325</b>
<b>Housing Fund</b>				
Community Development Department - Material and Services	298,103	450,079	66.2%	151,976
Community Development Department - Capital	93,427	100,000	93.4%	6,573
<b>Total Housing Trust Fund</b>	<b>391,530</b>	<b>550,079</b>	<b>71.2%</b>	<b>158,549</b>
<b>Community Development Block Grant Fund</b>				
Community Development Department - Personnel Services	62,475	71,804	87.0%	9,329
Community Development Department - Materials and Services	611,832	498,106	122.8%	(113,726)
<b>Total Community Development Grant Fund</b>	<b>674,307</b>	<b>569,910</b>	<b>118.3%</b>	<b>(104,397)</b>
<b>Street Fund</b>				
Public Works Department - Operations	6,620,443	15,584,026	42.5%	8,963,583
Public Works Department - Debt	155,494	163,526	95.1%	8,032
Public Works Department - Transportation SDC's	2,364	568,037	0.4%	565,673
Contingency	-	294,896	0.0%	294,896
<b>Total Street Fund</b>	<b>6,778,301</b>	<b>16,610,485</b>	<b>40.8%</b>	<b>860,569</b>
<b>Airport Fund</b>				
Public Works Department - Material and Services	130,761	183,398	71.3%	52,637
Public Works Department - Capital Outlay	379,208	3,001,000	12.6%	2,621,792
Contingency	-	5,502	0.0%	5,502
<b>Total Airport Fund</b>	<b>509,969</b>	<b>3,189,900</b>	<b>16.0%</b>	<b>2,627,294</b>

**Schedule of Budgetary Compliance Per Resolution 2021-05**  
**& amended by Resolution(s) # 2022-01, 2022-02, 2022-03, 2022-07, 2022-10, 2022-17, 2022-17A, 2022-12,**  
**2022-25, 2022-28, 2022-34**  
as of December 31, 2022  
(75% of Biennium)

	<u>Biennial to Date Actual (18 Months)</u>	<u>Biennial Budget 2021-2023</u>	<u>Percent Used</u>	<u>Balance</u>
<b>Capital Improvements Fund</b>				
Public Works Department - Capital Outlay	12,470	1,179,249	1.1%	1,166,779
Transfers	220,000	220,000	100.0%	-
Contingency	-	-	N/A	-
<b>Total Capital Improvements Fund</b>	<u>232,470</u>	<u>1,399,249</u>	16.6%	<u>1,166,779</u>
<b>Parks Capital Improvement Fund</b>				
Parks Department - Materials and Services	-	404,000	0.0%	404,000
Parks Department - Capital Outlay	1,424,605	9,835,500	14.5%	8,410,895
Transfers	427,768	862,768	49.6%	435,000
<b>Total Parks Capital Improvement Fund</b>	<u>1,852,373</u>	<u>11,102,268</u>	16.7%	<u>9,249,895</u>
<b>Debt Service Fund</b>				
Debt Service	3,107,610	3,531,971	88.0%	424,361
<b>Total Debt Service Fund</b>	<u>3,107,610</u>	<u>3,531,971</u>	88.0%	<u>424,361</u>
<b>Water Fund</b>				
Public Works Department - Conservation	191,077	568,430	33.6%	377,352
Public Works Department - Water Operations	9,853,274	40,935,829	24.1%	31,082,556
Public Works Department - Water Debt	927,493	1,123,032	82.6%	195,539
Public Works Department - Water SDC's	162,673	3,195,848	5.1%	3,033,175
Public Works Department - Water SDC's Debt	346,168	427,806	80.9%	81,638
Transfer	100,000	100,000	100.0%	-
Contingency	-	464,844	0.0%	464,844
<b>Total Water Fund</b>	<u>11,580,684</u>	<u>46,815,789</u>	24.7%	<u>464,844</u>
<b>Wastewater Fund</b>				
Public Works Department - Wastewater Operations	10,529,206	19,569,418	53.8%	9,040,212
Public Works Department - Wastewater Debt	278,769	351,048	79.4%	72,279
Public Works Department - Wastewater SDC's	220,749	3,417,100	6.5%	3,196,351
Contingency	-	367,388	0.0%	367,388
<b>Total Wastewater Fund</b>	<u>11,028,725</u>	<u>23,704,954</u>	46.5%	<u>12,676,229</u>
<b>Stormwater Fund</b>				
Public Works Department - Storm Water Operations	1,046,825	2,407,654	43.5%	1,360,829
Public Works Department - Storm Water Debt	22,275	23,300	95.6%	1,025
Public Works Department - Storm Water SDC's	12,120	607,712	2.0%	595,592
Contingency	-	74,203	0.0%	74,203
<b>Total Stormwater Fund</b>	<u>1,081,220</u>	<u>3,112,869</u>	34.7%	<u>2,031,649</u>
<b>Electric Fund</b>				
Administration Department - Conservation	1,114,812	2,442,599	45.6%	1,327,787
Electric Department - Operations	23,268,635	34,702,938	67.1%	11,434,303
Electric Department - Debt Service	21,850	487,326	4.5%	465,476
Contingency	-	1,128,985	0.0%	1,128,985
<b>Total Electric Fund</b>	<u>24,405,298</u>	<u>38,761,848</u>	63.0%	<u>14,356,551</u>

**Schedule of Budgetary Compliance Per Resolution 2021-05**  
**& amended by Resolution(s) # 2022-01, 2022-02, 2022-03, 2022-07, 2022-10, 2022-17, 2022-17A, 2022-12,**  
**2022-25, 2022-28, 2022-34**  
as of December 31, 2022  
(75% of Biennium)

	<u>Biennial to Date Actual (18 Months)</u>	<u>Biennial Budget 2021-2023</u>	<u>Percent Used</u>	<u>Balance</u>
<b>Telecommunications Fund</b>				
Information Technology Department - Personnel Services	1,109,877	1,831,694	60.6%	721,816
Information Technology Department - Materials and Services	2,264,876	3,329,605	68.0%	1,064,729
Information Technology Department - Capital Outlay	13,662	188,750	7.2%	175,088
Contingency	-	85,332	0.0%	85,332
<b>Total - Telecommunications Fund</b>	<u>3,388,415</u>	<u>5,435,381</u>	62.3%	<u>2,046,965</u>
<b>Insurance Services Fund</b>				
Non-Departmental - Material and Services	2,496,454	3,085,770	80.9%	589,316
Contingency	-	92,573	0.0%	92,573
<b>Total Insurance Services Fund</b>	<u>2,496,454</u>	<u>3,178,343</u>	78.5%	<u>681,889</u>
<b>Health Benefits Reserve Fund</b>				
Non-Departmental - Material and Services	7,754,681	11,685,180	66.4%	3,930,499
Contingency	-	350,556	0.0%	350,556
<b>Total Health Benefits Reserve Fund</b>	<u>7,754,681</u>	<u>12,035,736</u>	64.4%	<u>4,281,055</u>
<b>Equipment Fund</b>				
Public Works Department - Maintenance	3,407,367	4,330,663	78.7%	923,296
Public Works Department - Purchasing and Acquisition	1,258,260	3,208,800	39.2%	1,950,540
Contingency	-	129,920	0.0%	129,920
<b>Total Equipment Fund</b>	<u>4,665,627</u>	<u>7,669,383</u>	60.8%	<u>3,003,756</u>
<b>Parks Equipment Fund</b>				
Parks Department - Capital Outlay	90,155	150,000	60.1%	59,845
Contingency	-	120	0.0%	120
<b>Total Parks Equipment Fund</b>	<u>90,155</u>	<u>150,120</u>	60.1%	<u>59,965</u>
<b>Cemetery Trust Fund</b>				
Transfers	13,016	130,000	10.0%	116,984
<b>Total Cemetery Trust Fund</b>	<u>13,016</u>	<u>130,000</u>	10.0%	<u>116,984</u>
<b>Total Appropriations</b>	<u>\$ 145,345,484</u>	<u>\$ 274,735,512</u>	52.9%	<u>\$ 129,390,028</u>

**City of Ashland**  
**Results of Operations**  
as of December 31, 2022

	110 General	211 Parks General	230 Tourism	240 Housing	250 CDBG	255 Reserve	260 Street	280 Airport	410 CIP	411 Parks CIP	530 Debt Service	670 Water	675 Wastewater	680 Storm Drain	690 Electric	695 IT	720 I.S.F.	725 H.B.F	730 Equipment	731 Parks Equip.	810 Cem. Trust	Total
Carryover	13,565,789	3,157,338	-	280,661	36,617	1,754,761	5,535,938	298,171	1,208,241	1,978,493	1,009,801	14,299,291	8,336,733	1,867,493	5,023,947	2,683,911	830,810	1,989,389	5,874,505	413,249	930,895	71,076,034
Revenues	23,784,990	2,120,305	1,025,367	2,265	159,392	15,365	2,208,740	112,446	129,426	1,054,970	1,128,495	5,400,021	3,848,542	417,083	9,188,319	1,428,710	954,548	2,725,099	2,481,761	53,831	14,694	58,254,366
Expenditures	17,215,111	3,400,451	357,149	7,130	172,271	-	2,388,496	89,365	122,470	688,417	1,341,162	4,392,632	4,694,800	334,972	8,186,827	1,169,696	1,293,665	2,517,823	2,145,331	-	8,137	50,525,903
Ending Fund Balance	20,135,668	1,877,192	668,218	275,796	23,739	1,770,126	5,356,182	321,252	1,215,197	2,345,046	797,134	15,306,680	7,490,474	1,949,604	6,025,439	2,942,926	491,693	2,196,665	6,210,935	467,080	937,452	78,804,497
<b>Unassigned</b>	18,862,306	1,877,192	-	-	-	-	-	-	-	-	-	14,144,482	5,262,101	1,998,690	6,025,439	2,942,926	-	-	-	-	-	51,113,136
<b>Fund Balance Requirement</b>	7,310,626	1,385,064	No Policy	No Policy	No Policy	No Policy	388,885	59,018	No Policy	No Policy	No Policy	4,290,031	2,675,526	244,445	4,218,671	482,346	669,329	562,647	2,437,313	32,278	No Policy	24,756,179
<b>Over (Under) Requirement</b>	11,551,680	492,128	N/A	N/A	N/A	N/A	2,144,540	262,234	N/A	N/A	N/A	9,854,451	2,586,575	1,754,245	1,806,768	2,460,580	(177,636)	1,634,018	3,773,622	434,802	N/A	
<b>Over (Under) Requirement</b>	158%	36%	N/A	N/A	N/A	N/A	551%	444%	N/A	N/A	N/A	230%	97%	718%	43%	510%	-27%	290%	155%	1347%	N/A	
<b>All numbers below are as of June 30, 2022</b>																						
<b>Restricted For:</b>																						
Asset Forfeited	35,699	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	35,699
TLT Tourism	87,461	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	87,461
Food & Beverage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SDC's	-	-	-	-	-	-	2,822,757	-	284,878	-	-	1,162,197	2,228,374	(49,085)	-	-	-	-	-	-	-	6,449,122
SDC's (Storm Drain)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unrestricted Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Committed For:</b>																						
Downtown Parking	370,085	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	370,085
Public Arts	57,042	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	57,042
Future Parking	700,840	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	700,840
Grubbs Case	22,235	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	22,235
Open Space	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Future Capital Projects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>All numbers below are as of December 31, 2022</b>																						
<b>Restricted For:</b>																						
TLT Tourism	-	-	668,218	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	668,218
CDBG	-	-	-	275,796	23,739	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	299,534
Perpetual Care	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	937,452	937,452
New Construction	-	-	-	-	-	-	-	-	717,152	2,345,046	-	-	-	-	-	-	-	-	-	-	-	3,062,198
Open Space	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Committed For:</b>																						
Reserve Fund	-	-	-	-	-	1,770,126	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,770,126
Airport Activities	-	-	-	-	-	-	-	321,252	-	-	-	-	-	-	-	-	-	-	-	-	-	321,252
Street Activities	-	-	-	-	-	-	2,533,425	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,533,425
Facilities Activities	-	-	-	-	-	-	-	-	213,166	-	-	-	-	-	-	-	-	-	-	-	-	213,166
Debt/Bond Covenants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	797,134	-	-	-	-	-	-	-	-	-	-	797,134
Claims and Judgements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	491,693	-	-	-	-	491,693
Health Benefits Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,196,665	-	-	-	2,196,665
Vehicle Replacement	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,210,935	467,080	-	6,678,014
Future PERS costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Financial Software	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Reserved	1,273,362	-	668,218	275,796	23,739	1,770,126	5,356,182	321,252	1,215,196	2,345,046	797,134	1,162,197	2,228,374	(49,085)	-	-	491,693	2,196,665	6,210,935	467,080	937,452	27,691,362

**City of Ashland**  
**Revenue Summary as of December 31, 2022**

Revenue Item	Receiving Fund \ Share	Current Year 2022 - 2023				Prior Year 2021 - 2022		Current / Prior YTD % Change
		Month	YTD	1st Year Budget Amounts	% YTD	YTD	EOFY	
Food & Beverage Tax	General Fund 2%	2,829	18,940	238,645	8%	14,850	54,971	127.5%
	Street Fund 73%	-	-	-	N/A	542,008	2,006,445	0.0%
	Parks Cap. Impr. 25%	138,613	928,063	-	N/A	185,619	687,139	500.0%
	Wastewater 55%	-	-	-	N/A	-	-	N/A
	Central Svs 2%	-	-	-	N/A	-	-	N/A
<b>Total F&amp;B Tax</b>		<b>141,442</b>	<b>947,003</b>	<b>238,645</b>	<b>397%</b>	<b>742,477</b>	<b>2,748,555</b>	<b>127.5%</b>
Transient Lodging Tax	General 100%	-	544,646	1,692,121	32%	898,520	1,868,282	60.6%
Electric User Tax	General 100%	361,426	1,829,053	4,225,222	43%	1,829,683	3,720,652	100.0%
Ambulance	General 100%	229,200	1,007,106	1,505,000	67%	900,328	2,227,875	111.9%
Court Fees & Fines	General 100%	9,700	56,703	335,500	17%	71,907	121,294	78.9%
Parking Fees	General Fund	9,515	54,686	400,000	14%	41,732	93,637	131.0%
	Capital Fund	2,765	26,139	60,000	44%	14,434	41,604	181.1%
<b>Total Parking Fees</b>		<b>12,280</b>	<b>80,825</b>	<b>460,000</b>	<b>18%</b>	<b>56,166</b>	<b>135,241</b>	<b>143.9%</b>
Franchises	General Fund	346,698	1,594,027	2,700,596	59%	1,813,410	3,826,950	87.9%
	Street Fund	82,677	376,082	55,000	684%	15,125	59,358	2486.4%
<b>Total Franchises</b>		<b>429,375</b>	<b>1,970,108</b>	<b>2,755,596</b>	<b>71%</b>	<b>1,828,535</b>	<b>3,886,309</b>	<b>107.7%</b>
SDC's	Streets	6,747	94,201	150,000	63%	79,827	165,625	118.0%
	Capital Impr. Parks	1,570	13,181	70,000	19%	16,493	39,779	79.9%
	Water	5,488	92,676	150,000	62%	104,282	204,411	88.9%
	Wastewater	7,685	65,830	150,000	44%	64,901	91,772	101.4%
	Storm Drain	723	9,165	35,000	26%	8,320	33,287	110.1%
<b>Total SDC's</b>		<b>22,213</b>	<b>275,053</b>	<b>555,000</b>	<b>50%</b>	<b>273,823</b>	<b>534,874</b>	<b>100.4%</b>
Planning								
Permits and Fees	General 100%	42,271	255,542	509,500	50%	205,770	628,498	124.2%
Charges for Services	General 100%	1,194	14,951	40,000	37%	14,839	30,088	100.8%
<b>Total Planning</b>		<b>43,465</b>	<b>270,493</b>	<b>549,500</b>	<b>49%</b>	<b>220,609</b>	<b>658,586</b>	<b>122.6%</b>
Building								
Permits and Fees	General 100%	57,054	310,295	614,500	50%	320,833	910,785	96.7%
Charges for Services	General 100%	402	2,736	6,500	42%	2,187	4,502	125.1%
<b>Total Building</b>		<b>57,456</b>	<b>313,030</b>	<b>621,000</b>	<b>50%</b>	<b>323,020</b>	<b>915,287</b>	<b>96.9%</b>
Charges for Services (Sales) (Excludes SDC's)								
	Electric	1,622,696	8,527,984	18,408,531	46%	8,564,437	17,375,916	99.6%
	Water	552,652	5,168,416	8,840,000	58%	5,159,619	8,399,651	100.2%
	Wastewater	536,079	3,242,375	6,040,000	54%	3,211,579	6,301,095	101.0%
	Stormwater	67,856	392,085	769,600	51%	394,681	793,847	99.3%
	Telecommunication	243,338	1,407,612	2,847,836	49%	1,380,312	2,780,392	102.0%
<b>Total Sales</b>		<b>3,022,621</b>	<b>18,738,471</b>	<b>36,905,967</b>	<b>51%</b>	<b>18,710,628</b>	<b>35,650,901</b>	<b>100.1%</b>
Interest	All Funds	141,736	578,413	343,480	168%	133,294	310,030	433.9%
Property Tax (Current Taxes)								
	General	111,525	11,811,339	12,307,258	96%	11,588,315	12,520,934	101.9%
	Debt Svcs	1,807	191,354	199,388	96%	198,720	213,734	96.3%
<b>Total Taxes</b>		<b>113,332</b>	<b>12,002,692</b>	<b>12,506,646</b>	<b>96%</b>	<b>11,787,035</b>	<b>12,734,669</b>	<b>101.8%</b>
<b>Totals</b>		<b>\$ 4,584,246</b>	<b>\$ 38,613,596</b>	<b>\$ 62,693,677</b>	<b>62%</b>	<b>\$ 37,776,025</b>	<b>\$ 65,512,553</b>	<b>102.2%</b>



**City of Ashland**  
**Summary of Cash and Investments**  
as of December 31, 2022

Fund	Balance December 31, 2022	Balance December 31, 2021	Change From FY 2022
General Fund	\$ 19,237,537	\$ 17,320,682	\$ 1,916,855
Parks General Fund	1,989,296	2,222,628	(233,332)
Tourism Fund	671,258	-	671,258
Housing Fund	275,797	220,133	55,663
Community Block Grant Fund	15,123	14,157	966
Reserve Fund	1,770,124	39,648	1,730,475
Street Fund	5,047,975	4,133,979	913,996
Airport Fund	282,730	192,684	90,046
Capital Improvements Fund	1,196,695	972,717	223,978
Parks Capital Improvements Fund	2,367,451	1,261,313	1,106,138
Debt Service Fund	796,803	789,297	7,505
Water Fund	13,578,581	12,584,677	993,903
Wastewater Fund	6,659,725	7,347,209	(687,485)
Storm Drain Fund	1,834,653	1,673,212	161,441
Electric Fund	5,435,090	3,312,047	2,123,043
Telecommunications Fund	2,503,722	2,007,613	496,108
Insurance Services Fund	697,317	351,493	345,824
Health Benefits Reserve Fund	2,196,883	1,707,729	489,154
Equipment Fund	6,279,334	4,945,381	1,333,952
Parks Equipment Fund	467,080	365,893	101,187
Cemetery Trust Fund	935,138	920,309	14,829
	<u>\$ 74,238,311</u>	<u>\$ 62,382,804</u>	<u>\$ 11,855,507</u>
<b>Total Cash Distribution</b>	<u>\$ 74,238,311</u>	<u>\$ 62,382,804</u>	<u>\$ 11,855,507</u>
<u>Manner of Investment</u>			
General Banking Accounts	\$ 2,053,276	\$ 10,653,365	\$ (8,600,088)
Local Government Inv. Pool	55,072,568	51,729,439	3,343,129
City Investments	17,112,467	-	17,112,467
	<u>\$ 74,238,311</u>	<u>\$ 62,382,804</u>	<u>\$ 11,855,507</u>
<b>Total Cash and Investments</b>	<u>\$ 74,238,311</u>	<u>\$ 62,382,804</u>	<u>\$ 11,855,507</u>

**City of Ashland  
Departmental Expense Report  
as of December 31, 2022  
(75% of Biennium)**

	Year-To-Date Expenditures	Year 1 Budget	Percent Expended	Year-To-Date Expenditures	Year 2 (Net Budget)	Percent Expended	Biennium Expenditures	Biennium Budget	Percent Expended
<b>Administration Department</b>									
GENERAL FUND									
	<b>Mayor &amp; Council</b>								
	\$ 150,820	\$ 152,916	98.6%	73,229	147,510	49.6%	\$ 224,049	\$ 298,330	75.1%
	49,191	59,978	82.0%	39,398	80,935	48.7%	88,589	130,126	68.1%
	200,011	212,894	93.9%	112,627	228,445	49.3%	312,638	428,456	73.0%
GENERAL FUND									
	<b>Administration</b>								
	440,858	620,564	71.0%	287,037	666,380	43.1%	727,895	1,107,237	65.7%
	80,010	131,664.00	60.8%	31,993	156,973	20.4%	112,003	236,983	47.3%
	520,868	752,228	69.2%	319,030	823,353	38.7%	839,898	1,344,220	62.5%
GENERAL FUND									
	<b>Legal</b>								
	289,440	431,873	67.0%	41,954	579,630	7.2%	331,394	869,070	38.1%
	87,549	92,501	94.6%	87,211	97,453	89.5%	174,760	185,002	94.5%
	376,989	524,374	71.9%	129,165	677,083	19.1%	506,154	1,054,072	48.0%
GENERAL FUND									
	<b>Human Resources</b>								
	282,579	378,091	74.7%	82,424	478,115	17.2%	365,003	760,694	48.0%
	155,240	140,046	110.8%	80,767	135,480	59.6%	236,007	290,720	81.2%
	437,819	518,137	84.5%	163,191	613,595	26.6%	601,010	1,051,414	57.2%
GENERAL FUND									
	<b>Public Art</b>								
	31,415	25,000	125.7%	865	18,585	4.7%	32,280	50,000	64.6%
	31,415	25,000	125.7%	865	18,585	4.7%	32,280	50,000	64.6%
GENERAL FUND									
	<b>RVTV</b>								
	72,759	73,305	99.3%	19,390	76,050	25.5%	92,149	148,809	61.9%
	72,759	73,305	99.3%	19,390	76,050	25.5%	92,149	148,809	61.9%
GENERAL FUND									
	<b>Tourism</b>								
	6,210	30,000	20.7%	3,358	53,790	6.2%	9,568	60,000	15.9%
	6,210	30,000	20.7%	3,358	53,790	6.2%	9,568	60,000	15.9%
GENERAL FUND									
	<b>Parking</b>								
	175,929	200,000	88.0%	73,830	224,071	32.9%	249,759	400,000	62.4%
	175,929	200,000	88.0%	73,830	224,071	32.9%	249,759	400,000	62.4%
GENERAL FUND									
	<b>Economic Development</b>								
	-	-	N/A	-	-	N/A	-	-	N/A
	628,441	685,143	91.7%	32,458	137,182	23.7%	660,899	765,623	86.3%
	628,441	685,143	91.7%	32,458	137,182	23.7%	660,899	765,623	86.3%
	<b>Totals for General Fund Admin</b>								
	1,163,697	1,583,444	73.5%	484,644	1,871,634	25.9%	1,648,341	3,035,331	54.3%
	1,286,743	1,437,637	89.5%	369,271	980,520	37.7%	1,656,014	2,267,263	73.0%
	2,450,440	3,021,081	81.1%	853,915	2,852,154	29.9%	3,304,355	5,302,594	62.3%
GENERAL FUND									
	<b>Municipal Court</b>								
	403,596	548,566	73.6%	182,900	694,850	26.3%	586,496	1,098,446	53.4%
	34,986	14,437	242.3%	13,544	23,527	57.6%	48,530	58,513	82.9%
	438,582	563,003	77.9%	196,444	718,377	27.3%	635,026	1,156,959	54.9%
TOURISM FUND									
	<b>Tourism Fund</b>								
	-	-		23,988	80,000	30.0%	23,988	80,000	30.0%
	-	-		333,161	629,663	52.9%	333,161	629,663	52.9%
	-	-		357,149	709,663	50.3%	357,149	709,663	50.3%
ELECTRIC FUND									
	<b>Electric Conservation</b>								
	317,457	446,371	71.1%	149,438	578,558	25.8%	466,896	896,015	52.1%
	444,571	873,292	50.9%	203,345	1,102,013	18.5%	647,917	1,546,584	41.9%
	21,850	21,851	100.0%	-	21,852	0.0%	21,850	43,702	50.0%
	783,879	1,341,514	58.4%	352,784	1,702,422	20.7%	1,136,662	2,486,301	45.7%
HEALTH BENEFITS SERVICE FUND									
	<b>Health Benefits Fund</b>								
	5,236,858	5,679,595	92.2%	2,517,823	6,448,322	39.0%	7,754,681	11,685,180	66.4%
	5,236,858	5,679,595	92.2%	2,517,823	6,448,322	39.0%	7,754,681	11,685,180	66.4%
	<b>Totals</b>								
	1,884,750	2,578,381	73.1%	840,971	3,225,042	26.1%	2,725,721	5,109,792	53.3%
	7,003,159	8,004,961	87.5%	3,437,143	9,184,044	37.4%	10,440,302	16,187,203	64.5%
	21,850	21,851	100.0%	-	21,852	0.0%	21,850	43,702	50.0%
	<b>Total for Administration Department</b>								
	\$ 8,909,759	\$ 10,605,193	84.0%	\$ 4,278,114	\$ 12,430,938	34.4%	\$ 13,187,873	\$ 21,340,697	61.8%

**City of Ashland  
Departmental Expense Report  
as of December 31, 2022  
(75% of Biennium)**

	Year-To-Date Expenditures	Year 1 Budget	Percent Expended	Year-To-Date Expenditures	Year 2 (Net Budget)	Percent Expended	Biennium Expenditures	Biennium Budget	Percent Expended
<b>Information Technology Department</b>									
GENERAL FUND	<b>IT - Information Systems</b>								
	\$ 631,226	\$ 988,336	63.9%	366,888	1,230,639	29.8%	\$ 998,114	\$ 1,861,865	53.6%
	452,145	481,575	93.9%	196,908	511,005	38.5%	649,052	963,150	67.4%
	-	20,000	0.0%	-	40,000	0.0%	-	40,000	0.0%
	1,083,371	1,489,911	72.7%	563,796	1,781,644	31.6%	1,647,167	2,865,015	57.5%
TELECOMMUNICATION FUND	<b>IT - Telecommunications</b>								
	717,620	912,269	78.7%	392,257	\$ 1,114,074	35.2%	1,109,877	1,831,694	60.6%
	982,284	1,146,108	85.7%	505,740	1,312,432	38.5%	1,488,024	2,294,716	64.8%
	518,816	518,816	100.0%	258,036	516,073	50.0%	776,853	1,034,889	75.1%
	-	62,500	0.0%	13,662	125,000	10.9%	13,662	125,000	10.9%
	2,218,720	2,639,693	84.1%	1,169,696	3,067,579	38.1%	3,388,415	5,286,299	64.1%
	<b>Totals</b>								
	1,348,846	1,900,605	71.0%	759,146	2,344,713	32.4%	2,107,991	3,693,559	57.1%
	1,953,244	2,146,499	91.0%	960,684	2,339,511	41.1%	2,913,929	4,292,755	67.9%
	-	82,500	0.0%	13,662	165,000	8.3%	13,662	165,000	8.3%
	<b>Total Information Technology</b>								
	<b>\$ 3,302,090</b>	<b>\$ 4,129,604</b>	<b>80.0%</b>	<b>\$ 1,733,492</b>	<b>\$ 4,849,223</b>	<b>35.7%</b>	<b>\$ 5,035,582</b>	<b>\$ 8,151,314</b>	<b>61.8%</b>

**City of Ashland  
Departmental Expense Report  
as of December 31, 2022  
(75% of Biennium)**

	Year-To-Date Expenditures	Year 1 Budget	Percent Expended	Year-To-Date Expenditures	Year 2 (Net Budget)	Percent Expended	Biennium Expenditures	Biennium Budget	Percent Expended
<b>Finance - Finance (non-operating)</b>									
GENERAL FUND									
	<b>Band</b>								
	\$ 3,823	\$ 3,895	98.2%	1,914	\$ 4,045	47.3%	\$ 5,737	\$ 7,868	72.9%
	29,015	54,876	52.9%	30,091	80,737	37.3%	59,106	109,752	53.9%
	32,838	58,771	55.9%	32,005	84,783	37.7%	64,842	117,620	55.1%
CAPITAL IMPROVEMENTS FUND									
	<b>SDC Parks</b>								
	-	-	N/A	-	-	N/A	-	-	N/A
	-	-	N/A	-	-	N/A	-	-	N/A
	-	-	N/A	-	-	N/A	-	-	N/A
CAPITAL IMPROVEMENTS FUND									
	<b>Open Space-Parks</b>								
	-	-	N/A	-	-	N/A	-	-	N/A
	-	-	N/A	-	-	N/A	-	-	N/A
	-	-	N/A	-	-	N/A	-	-	N/A
DEBT SERVICE FUND									
	<b>General Obligation</b>								
	-	-	N/A	-	-	N/A	-	-	N/A
	1,766,448	1,765,520	100.1%	1,341,162	1,765,523	76.0%	3,107,610	3,531,971	88.0%
	1,766,448	1,765,520	100.1%	1,341,162	1,765,523	76.0%	3,107,610	3,531,971	88.0%
INSURANCE SERVICE FUND									
	<b>Insurance Services</b>								
	-	-	N/A	-	-	N/A	-	-	N/A
	1,202,789	1,477,310	81.4%	1,293,665	1,882,981	68.7%	2,496,454	3,085,770	80.9%
	-	-	N/A	-	-	N/A	-	-	N/A
	1,202,789	1,477,310	81.4%	1,293,665	1,882,981	68.7%	2,496,454	3,085,770	80.9%
	<b>Totals</b>								
	3,823	3,895	98.2%	1,914	4,045	47.3%	5,736.69	7,868.13	72.9%
	1,231,804	1,532,186	80.4%	1,323,756	1,963,718	67.4%	2,555,560	3,195,522	80.0%
	-	-	N/A	-	84,783	0.0%	-	-	N/A
	1,766,448	1,765,520	100.1%	1,341,162	1,765,523	76.0%	3,107,610	3,531,971	88.0%
	<b>\$ 3,002,075</b>	<b>\$ 3,301,601</b>	<b>90.9%</b>	<b>\$ 2,666,831</b>	<b>\$ 3,818,069</b>	<b>69.8%</b>	<b>\$ 5,668,906</b>	<b>\$ 6,735,361</b>	<b>84.2%</b>
<b>Finance - Finance (operating)</b>									
GENERAL FUND									
	<b>Customer Information Services</b>								
	\$ 397,179	\$ 520,040	76.4%	238,026	644,832	36.9%	\$ 635,205	\$ 1,042,011	61.0%
	193,810	182,585	106.1%	100,737	173,169	58.2%	294,547	366,979	80.3%
	-	-	N/A	-	-	N/A	-	-	N/A
	590,989	702,625	84.1%	338,763	818,001	41.4%	929,752	1,408,990	66.0%
GENERAL FUND									
	<b>Accounting</b>								
	707,082	767,540	92.1%	363,062	833,474	43.6%	1,070,144	1,540,555	69.5%
	201,990	216,733	93.2%	179,375	238,641	75.2%	381,366	440,631	86.5%
	-	(75,000)	0.0%	-	-	N/A	-	-	N/A
	909,072	909,273	100.0%	542,437	1,072,114	50.6%	1,451,509	1,981,186	73.3%
GENERAL FUND									
	<b>Administration</b>								
	514,277	553,499	92.9%	84,308	658,570	12.8%	598,585	1,172,847	51.0%
	491,046	437,627	112.2%	302,991	390,408	77.6%	794,037	881,454	90.1%
	1,005,323	991,126	101.4%	387,300	1,048,978	36.9%	1,392,622	2,054,301	67.8%
	<b>Totals</b>								
	1,618,538	1,841,079	87.9%	685,396	2,136,876	32.1%	2,303,934	3,755,413	61.3%
	886,846	836,945	106.0%	583,104	802,218	72.7%	1,469,950	1,689,064	87.0%
	-	(75,000)	0.0%	-	-	N/A	-	-	N/A
	<b>\$ 2,505,383</b>	<b>\$ 2,603,024</b>	<b>96.2%</b>	<b>\$ 1,268,500</b>	<b>\$ 2,939,094</b>	<b>43.2%</b>	<b>\$ 3,773,884</b>	<b>\$ 5,444,477</b>	<b>69.3%</b>

**City of Ashland  
 Departmental Expense Report  
 as of December 31, 2022  
 (75% of Biennium)**

GENERAL FUND

**City Recorder**

Personnel Services  
 Materials and Services

**Total City Recorder**

Year-To-Date Expenditures	Year 1 Budget	Percent Expended	Year-To-Date Expenditures	Year 2 (Net Budget)	Percent Expended	Biennium Expenditures	Biennium Budget	Percent Expended
\$ 153,214	152,430	100.5%	78,940	\$ 153,329	51.5%	\$ 232,154	\$ 306,544	75.7%
45,113	59,962	75.2%	25,315	35,918	70.5%	70,428	81,031	86.9%
<b>\$ 198,328</b>	<b>\$ 212,392</b>	<b>93.4%</b>	<b>\$ 104,254</b>	<b>\$ 189,247</b>	<b>55.1%</b>	<b>\$ 302,582</b>	<b>\$ 387,575</b>	<b>78.1%</b>

**City of Ashland  
Departmental Expense Report  
as of December 31, 2022  
(75% of Biennium)**

	Year-To-Date Expenditures	Year 1 Budget	Percent Expended	Year-To-Date Expenditures	Year 2 (Net Budget)	Percent Expended	Biennium Expenditures	Biennium Budget	Percent Expended
<b>Police Department</b>									
GENERAL FUND									
	<b>Administration</b>								
	\$ 354,072	\$ 155,303	228.0%	186,625	\$ 160,487	116.3%	\$ 540,696	\$ 514,559	105.1%
	687,667	756,519	90.9%	521,101	841,626	61.9%	1,208,768	1,529,293	79.0%
	-	-	N/A	-	-	N/A	-	-	N/A
	1,041,739	911,822	114.2%	707,725	1,002,113	70.6%	1,749,465	2,043,852	85.6%
GENERAL FUND									
	<b>Support</b>								
	1,177,267	1,417,979	83.0%	422,258	1,632,118	25.9%	1,599,524	2,809,384	56.9%
	401,384	447,999	89.6%	202,914	494,614	41.0%	604,298	895,998	67.4%
	7,350	-	N/A	-	-	N/A	7,350	-	N/A
	1,586,000	1,865,978	85.0%	625,172	2,126,732	29.4%	2,203,822	3,705,382	59.5%
GENERAL FUND									
	<b>Operations</b>								
	3,717,372	4,204,573	88.4%	1,893,999	4,731,770	40.0%	5,611,371	8,449,142	66.4%
	733,660	817,026	89.8%	345,634	812,359	42.5%	1,079,293	1,546,019	69.8%
	4,451,031	5,021,599	88.6%	2,239,633	5,544,130	40.4%	6,690,664	9,995,161	66.9%
	<b>Total</b>								
	5,248,710	5,777,855	90.8%	2,502,882	6,524,375	38.4%	7,751,592	11,773,085	65.8%
	1,822,711	2,021,544	90.2%	1,069,649	2,148,599	49.8%	2,892,360	3,971,310	72.8%
	7,350	-	N/A	-	-	N/A	7,350	-	N/A
	<b>\$ 7,078,771</b>	<b>\$ 7,799,399</b>	<b>90.8%</b>	<b>\$ 3,572,530</b>	<b>\$ 8,672,974</b>	<b>41.2%</b>	<b>\$ 10,651,301</b>	<b>\$ 15,744,395</b>	<b>67.7%</b>

**City of Ashland  
Departmental Expense Report  
as of December 31, 2022  
(75% of Biennium)**

	Year-To-Date Expenditures	Year 1 Budget	Percent Expended	Year-To-Date Expenditures	Year 2 (Net Budget)	Percent Expended	Biennium Expenditures	Biennium Budget	Percent Expended
<b>Fire Department</b>									
GENERAL FUND									
	<b>Administration</b>								
	\$ 588,126	\$ 138,193	425.6%	312,196	\$ (87,586)	-356.4%	\$ 900,322	\$ 500,540	179.9%
	79,219	101,714	77.9%	35,476	124,883	28.4%	114,695	204,102	56.2%
	-	-	N/A	-	-	N/A	-	-	N/A
	<u>667,345</u>	<u>239,907</u>	<u>278.2%</u>	<u>347,672</u>	<u>37,297</u>	<u>932.2%</u>	<u>1,015,017</u>	<u>704,642</u>	<u>144.0%</u>
GENERAL FUND									
	<b>Operations</b>								
	5,478,116	5,929,359	92.4%	2,919,192	6,285,947	46.4%	8,397,309	11,764,063	71.4%
	2,178,895	2,236,715	97.4%	1,156,554	2,094,273	55.2%	3,335,449	4,273,168	78.1%
	-	-	N/A	700,000	700,000	100.0%	700,000	700,000	100.0%
	<u>7,657,011</u>	<u>8,166,074</u>	<u>93.8%</u>	<u>4,775,746</u>	<u>9,080,220</u>	<u>52.6%</u>	<u>12,432,757</u>	<u>16,737,231</u>	<u>74.3%</u>
GENERAL FUND									
	<b>Forest Interface</b>								
	401,089	371,663	107.9%	238,745	201,506	118.5%	639,834	602,595	106.2%
	526,889	1,868,282	28.2%	192,887	2,561,855	7.5%	719,776	3,088,744	23.3%
	<u>927,978</u>	<u>2,239,945</u>	<u>41.4%</u>	<u>431,632</u>	<u>2,763,361</u>	<u>15.6%</u>	<u>1,359,610</u>	<u>3,691,339</u>	<u>36.8%</u>
GENERAL FUND									
	<b>Fire &amp; Life Safety Division</b>								
	14,534	330,621	4.4%	68,697	501,288	13.7%	83,231	515,822	16.1%
	63,568	132,533	48.0%	54,726	199,622	27.4%	118,294	263,190	44.9%
	<u>78,102</u>	<u>463,154</u>	<u>16.9%</u>	<u>123,422</u>	<u>700,910</u>	<u>17.6%</u>	<u>201,524</u>	<u>779,012</u>	<u>25.9%</u>
	<b>Total</b>								
	6,481,865	6,769,836	95.7%	3,538,830	6,901,156	51.3%	10,020,694	13,383,020	74.9%
	2,848,571	4,339,244	65.6%	1,439,643	4,980,633	28.9%	4,288,214	7,829,204	54.8%
	-	-	N/A	700,000	700,000	100.0%	700,000	700,000	100.0%
	<u>\$ 9,330,436</u>	<u>\$ 11,109,080</u>	<u>84.0%</u>	<u>\$ 5,678,472</u>	<u>\$ 12,581,789</u>	<u>45.1%</u>	<u>\$ 15,008,908</u>	<u>\$ 21,912,224</u>	<u>68.5%</u>

**City of Ashland  
Departmental Expense Report  
as of December 31, 2022  
(75% of Biennium)**

	Year-To-Date Expenditures	Year 1 Budget	Percent Expended	Year-To-Date Expenditures	Year 2 (Net Budget)	Percent Expended	Biennium Expenditures	Biennium Budget	Percent Expended
<b>Public Works Department</b>									
GENERAL FUND									
	<b>Support</b>								
	\$ 1,347,324	\$ 1,493,558	90.2%	\$ 658,543	\$ 1,733,009	\$ 0	\$ 2,005,867	\$ 3,080,334	65.1%
	163,244	256,888	63.5%	99,113	350,532	28.3%	262,357	513,776	51.1%
	-	-	N/A	-	-	N/A	-	-	N/A
	1,510,568	1,750,446	86.3%	757,656	2,083,541	36.4%	2,268,224	3,594,110	63.1%
GENERAL FUND									
	<b>Cemetery</b>								
	250,952	256,029	98.0%	132,955	262,483	1	383,907	513,435	74.8%
	140,882	211,835	66.5%	83,356	295,824	28.2%	224,239	436,706	51.3%
	1,088	(2,200)	-49.5%	56	56,712	0.1%	1,144	57,800	2.0%
	392,922	465,664	84.4%	216,367	615,019	35.2%	609,290	1,007,941	60.4%
GENERAL FUND									
	<b>Facility Maintenance</b>								
	257,265	272,014	94.6%	145,047	287,989	50.4%	402,312	545,254	73.8%
	700,216	603,199	116.1%	348,534	521,917	66.8%	1,048,751	1,222,133	85.8%
	6,109	250,000	2.4%	-	493,891	0.0%	6,109	500,000	1.2%
	963,590	1,125,213	85.6%	493,581	1,303,797	37.9%	1,457,172	2,267,387	64.3%
	<b>Totals for General Fund</b>								
	1,855,541	2,021,601	91.8%	936,545	2,283,481	41.0%	2,792,086	4,139,023	67.5%
	1,004,343	1,071,922	93.7%	531,003	1,168,272	45.5%	1,535,346	2,172,615	70.7%
	7,197	247,800	2.9%	56	550,603	0.0%	7,253	557,800	1.3%
	2,867,081	3,341,323	85.8%	1,467,604	4,002,357	36.7%	4,334,685	6,869,438	63.1%
STREET FUND									
	<b>Grounds Maintenance</b>								
	235,837	270,000	87.3%	130,412	313,433	41.6%	366,248	549,270	66.7%
	235,837	270,000	87.3%	130,412	313,433	41.6%	366,248	549,270	66.7%
STREET FUND									
	<b>Street Operations</b>								
	891,792	1,142,253	78.1%	494,888	1,399,391	35.4%	1,386,681	2,291,183	60.5%
	2,412,060	2,671,242	90.3%	1,214,421	3,327,321	36.5%	3,626,482	5,739,381	63.2%
	767,189	5,095,415	15.1%	473,843	6,237,003	7.6%	1,241,032	7,004,192	17.7%
	80,563	81,963	98.3%	74,931	82,964	90.3%	155,494	163,526	95.1%
	4,151,604	8,990,873	46.2%	2,258,084	11,046,678	20.4%	6,409,688	15,198,282	42.2%
STREET FUND									
	<b>SDC Transportation</b>								
	-	150,000	0.0%	-	300,000	0.0%	-	300,000	0.0%
	2,364	53,377	4.4%	-	265,673	0.0%	2,364	268,037	0.9%
	-	-	N/A	-	-	N/A	-	-	N/A
	2,364	203,377	1.2%	-	565,673	0.0%	2,364	568,037	0.4%
STREET FUND									
	<b>LID's</b>								
	-	-	N/A	-	-	N/A	-	-	N/A
	-	-	N/A	-	-	N/A	-	-	N/A
	<b>Totals for Street Fund</b>								
	891,792	1,142,253	78.1%	494,888	1,399,391	35.4%	1,386,681	2,291,183	60.5%
	2,647,897	3,091,242	85.7%	1,344,833	3,940,754	34.1%	3,992,730	6,588,651	60.6%
	769,553	5,148,792	14.9%	473,843	6,502,676	7.3%	1,243,396	7,272,229	17.1%
	80,563	81,963	98.3%	74,931	82,964	90.3%	155,494	163,526	95.1%
	4,389,805	9,464,250	46.4%	2,388,496	11,925,784	20.0%	6,778,301	16,315,589	41.5%
AIRPORT FUND									
	<b>Airport</b>								
	91,626	91,626	100.0%	39,134	91,771	42.6%	130,761	183,398	71.3%
	328,977	323,000	101.9%	50,231	2,672,023	1.9%	379,208	3,001,000	12.6%
	-	-	N/A	-	-	N/A	-	-	N/A
	420,604	414,626	101.4%	89,365	2,763,794	3.2%	509,969	3,184,398	16.0%
CAPITAL IMPROVEMENTS FUND									
	<b>Construction</b>								
	-	895,000	0.0%	12,470	1,179,249	1.1%	12,470	1,179,249	1.1%
	-	895,000	0.0%	12,470	1,179,249	1.1%	12,470	1,179,249	1.1%
WATER FUND									
	<b>Water Conservation</b>								
	-	116,876	0.0%	-	234,262	0.0%	-	234,262	0.0%
	127,393	167,884	75.9%	63,684	206,775	30.8%	191,077	334,168	57.2%
	127,393	284,760	44.7%	63,684	441,036	14.4%	191,077	568,430	33.6%
WATER FUND									
	<b>Water - Supply</b>								
	706,051	577,215	122.3%	402,275	573,379	70.2%	1,108,325	1,279,430	86.6%
	436,362	3,206,170	13.6%	39,727	6,188,808	0.6%	476,090	6,625,170	7.2%
	127,775	127,956	99.9%	127,843	127,957	99.9%	255,618	255,732	100.0%
	1,270,188	3,911,341	32.5%	569,845	6,890,144	8.3%	1,840,033	8,160,332	22.5%
WATER FUND									
	<b>Water Distribution</b>								
	1,193,727	1,237,625	96.5%	581,782	1,288,678	45.1%	1,775,510	2,482,405	71.5%
	2,353,142	2,476,232	95.0%	1,245,799	2,581,952	48.3%	3,598,941	4,935,094	72.9%
	139,425	4,775,400	2.9%	34,278	5,800,275	0.6%	173,703	5,939,700	2.9%
	267,260	267,261	100.0%	259,071	269,198	96.2%	526,331	536,458	98.1%
	3,953,555	8,756,518	45.1%	2,120,930	9,940,102	21.3%	6,074,485	13,893,657	43.7%
WATER FUND									
	<b>Water Treatment Plant</b>								
	776,640	855,872	90.7%	355,211	941,264	37.7%	1,131,851	1,717,904	65.9%
	611,874	830,863	73.6%	325,579	1,050,252	31.0%	937,454	1,662,126	56.4%
	23,290	2,432,000	1.0%	628,110	16,086,955	3.9%	651,400	16,294,000	4.0%
	72,662	75,195	96.6%	72,882	261,483	27.9%	145,544	150,390	96.8%
	1,484,467	4,193,930	35.4%	1,381,782	18,339,953	7.5%	2,866,248	19,824,420	14.5%



**City of Ashland  
Departmental Expense Report  
as of December 31, 2022  
(75% of Biennium)**

		Year-To-Date Expenditures	Year 1 Budget	Percent Expended	Year-To-Date Expenditures	Year 2 (Net Budget)	Percent Expended	Biennium Expenditures	Biennium Budget	Percent Expended
WATER FUND	<b>Water Improvement SDC</b>									
	Materials and Services	14,445	150,000	9.6%	-	135,555	0.0%	14,445	150,000	9.6%
	Capital Outlay	74,163	795,100	9.3%	74,065	2,852,137	2.6%	148,228	2,926,300	5.1%
	Debt Service	180,451	180,452	100.0%	98,694	180,575	54.7%	279,145	361,026	77.3%
		269,059	1,125,552	23.9%	172,759	3,168,267	5.5%	441,818	3,437,326	12.9%
WATER FUND	<b>Water SDC</b>									
	Materials and Services	-	150,000	0.0%	-	300,000	0.0%	-	300,000	0.0%
	Debt Service	33,390	33,390	100.0%	33,633	33,390	100.7%	67,023	66,780	100.4%
		33,390	183,390	18.2%	33,633	33,390	100.7%	67,023	66,780	100.4%
	<b>Totals for Water Fund</b>									
	Personnel Services	1,970,368	2,210,373	89.1%	936,993	2,464,203	38.0%	2,907,361	4,434,571	65.6%
	Materials and Services	3,812,905	4,352,194	87.6%	2,037,337	4,847,913	42.0%	5,850,243	8,660,818	67.5%
	Capital Outlay	673,241	11,208,670	6.0%	776,179	30,928,174	2.5%	1,449,420	31,785,170	4.6%
	Debt Service	681,538	684,254	99.6%	464,280	872,603	53.2%	1,273,661	1,370,386	92.9%
		7,138,052	18,455,491	38.7%	4,214,789	39,112,893	10.8%	11,480,684	46,250,945	24.8%
WASTEWATER FUND	<b>Wastewater Collections</b>									
	Personnel Services	705,929	726,485	97.2%	385,987	751,058	51.4%	1,091,916	1,456,987	74.9%
	Materials and Services	1,517,487	1,580,507	96.0%	807,632	1,612,541	50.1%	2,325,119	3,130,028	74.3%
	Capital Outlay	35,616	513,600	6.9%	3,619	991,584	0.4%	39,235	1,027,200	3.8%
	Debt Service	46,056	46,857	98.3%	42,828	125,609	34.1%	88,884	92,914	95.7%
		2,305,088	2,867,449	80.4%	1,240,066	3,480,792	35.6%	3,545,154	5,707,129	62.1%
WASTEWATER FUND	<b>Wastewater Treatment Plant</b>									
	Personnel Services	925,289	927,425	99.8%	503,057	936,213	53.7%	1,428,346	1,861,502	76.7%
	Materials and Services	1,642,940	1,829,590	89.8%	883,744	2,076,561	42.6%	2,526,685	3,719,501	67.9%
	Capital Outlay	1,166,425	4,484,150	26.0%	1,951,480	4,584,024	42.6%	3,117,906	7,374,200	42.3%
	Debt Service	128,797	129,337	99.6%	61,088	1,674,337	3.6%	189,885	258,134	73.6%
		3,863,452	7,370,502	52.4%	3,399,370	9,271,134	36.7%	7,262,822	13,213,337	55.0%
WASTEWATER FUND	<b>Wastewater Reimbursement SDC</b>									
	Capital Outlay	-	-	N/A	-	-	N/A	-	-	N/A
	Debt Service	-	-	N/A	-	-	N/A	-	-	N/A
		-	-	N/A	-	-	N/A	-	-	N/A
WASTEWATER FUND	<b>Wastewater Improvement SDC</b>									
	Materials and Services	150,019	350,000	42.9%	8,587	549,981	1.6%	158,605	700,000	22.7%
	Capital Outlay	15,366	1,735,750	0.9%	46,778	2,701,734	1.7%	62,144	2,717,100	2.3%
		165,385	2,085,750	7.9%	55,365	3,251,715	1.7%	220,749	3,417,100	6.5%
	<b>Totals for Wastewater Fund</b>									
	Personnel Services	1,631,218	1,653,910	98.6%	889,044	1,687,271	52.7%	2,520,262	3,318,489	75.9%
	Materials and Services	3,310,446	3,760,097	88.0%	1,699,963	4,239,083	40.1%	5,010,409	7,549,529	66.4%
	Capital Outlay	1,217,407	6,733,500	18.1%	2,001,877	8,277,342	24.2%	3,219,285	11,118,500	29.0%
	Debt Service	174,853	176,194	99.2%	103,916	1,799,946	5.8%	278,769	351,048	79.4%
		6,333,925	12,323,701	51.4%	4,694,800	16,003,641	29.3%	11,028,725	22,337,566	49.4%
STORMWATER FUND	<b>Storm Drain</b>									
	Personnel Services	353,659	482,365	73.3%	143,392	613,931	23.4%	497,051	967,590	51.4%
	Materials and Services	351,664	390,213	90.1%	180,854	430,862	42.0%	532,518	782,526	68.1%
	Capital Outlay	17,255	432,538	4.0%	-	640,283	0.0%	17,255	657,538	2.6%
	Debt Service	11,550	11,750	98.3%	10,725	11,750	91.3%	22,275	23,300	95.6%
		734,128	1,316,866	55.7%	334,972	1,696,825	19.7%	1,069,100	2,430,954	44.0%
STORMWATER FUND	<b>SDC Storm Drain</b>									
	Materials and Services	12,120	275,000	4.4%	-	537,880	0.0%	12,120	550,000	2.2%
	Capital Outlay	-	57,712	0.0%	-	57,712	0.0%	-	57,712	0.0%
		12,120	332,712	3.6%	-	595,592	0.0%	12,120	607,712	2.0%
	<b>Totals for Stormdrain Fund</b>									
	Personnel Services	353,659	482,365	73.3%	143,392	613,931	23.4%	497,051	967,590	51.4%
	Materials and Services	363,784	665,213	54.7%	180,854	968,742	18.7%	544,638	1,332,526	40.9%
	Capital Outlay	17,255	490,250	3.5%	-	697,995	0.0%	17,255	715,250	2.4%
	Debt Service	11,550	11,750	98.3%	10,725	11,750	91.3%	22,275	23,300	95.6%
		746,248	1,649,578	45.2%	334,972	2,292,417	14.6%	1,081,220	3,038,666	35.6%





**City of Ashland  
Departmental Expense Report  
as of December 31, 2022  
(75% of Biennium)**

	Year-To-Date Expenditures	Year 1 Budget	Percent Expended	Year-To-Date Expenditures	Year 2 (Net Budget)	Percent Expended	Biennium Expenditures	Biennium Budget	Percent Expended
<b>Electric Department</b>									
ELECTRIC FUND									
	<b>Electric Supply</b>								
	\$ -	\$ -	N/A	-	\$ -	N/A	\$ -	\$ -	N/A
	6,775,000	7,590,000	89.3%	2,607,145	8,553,500	30.5%	9,382,144	15,328,500	61.2%
	-	-	N/A	-	-	N/A	-	-	N/A
	6,775,000	7,590,000	89.3%	2,607,145	8,553,500	30.5%	9,382,144	15,328,500	61.2%
ELECTRIC FUND									
	<b>Electric Distribution</b>								
	2,821,995	3,156,472	89.4%	1,518,036	3,522,501	43.1%	4,340,031	6,344,496	68.4%
	4,596,352	4,862,819	94.5%	2,283,013	4,956,090	46.1%	6,879,365	9,552,442	72.0%
	238,256	975,000	24.4%	1,014,035	1,011,744	100.2%	1,252,292	1,250,000	100.2%
	7,656,603	8,994,291	85.1%	4,815,084	9,490,335	50.7%	12,471,688	17,146,938	72.7%
ELECTRIC FUND									
	<b>Electric Transmission</b>								
	1,002,989	1,100,000	91.2%	411,814	1,224,511	33.6%	1,414,803	2,227,500	63.5%
	-	221,812	0.0%	-	443,624	0.0%	-	443,624	0.0%
	1,002,989	1,321,812	75.9%	411,814	1,668,135	24.7%	1,414,803	2,671,124	53.0%
	<b>Totals</b>								
	2,821,995	3,156,472	89.4%	1,518,036	3,522,501	43.1%	4,340,031	6,344,496	68.4%
	12,374,340	13,552,819	91.3%	5,301,972	14,734,102	36.0%	17,676,312	27,108,442	65.2%
	238,256	975,000	24.4%	1,014,035	1,011,744	100.2%	1,252,292	1,250,000	100.2%
	-	221,812	0.0%	-	443,624	0.0%	-	443,624	0.0%
<b>Total Electric Department</b>	<b>\$ 15,434,592</b>	<b>\$ 17,906,103</b>	<b>86.2%</b>	<b>\$ 7,834,043</b>	<b>\$ 19,711,970</b>	<b>39.7%</b>	<b>\$ 23,268,635</b>	<b>\$ 35,146,562</b>	<b>66.2%</b>



**City of Ashland  
 Departmental Expense Report  
 as of December 31, 2022  
 (75% of Biennium)**

	Year-To-Date Expenditures	Year 1 Budget	Percent Expended	Year-To-Date Expenditures	Year 2 (Net Budget)	Percent Expended	Biennium Expenditures	Biennium Budget	Percent Expended
Personnel Services	32,720,537	36,352,349	90.0%	16,500,954	39,462,480	41.8%	49,221,491	73,163,196	67.3%
Materials and Services	44,824,913	51,260,473	87.4%	22,475,505	56,315,328	39.9%	67,300,418	101,771,431	66.1%
Capital Outlay	4,764,850	30,737,112	15.5%	6,520,382	63,525,153	10.3%	11,285,232	71,191,198	15.9%
Debt Service	2,736,802	2,963,344	92.4%	2,122,857	4,998,261	42.5%	4,859,659	5,927,557	82.0%
	-	-	-	-	-	-	-	-	-
	<u>\$ 85,047,101</u>	<u>\$ 121,313,278</u>	<u>70.1%</u>	<u>\$ 47,619,698</u>	<u>\$ 164,301,222</u>	<u>29.0%</u>	<u>\$ 132,666,799</u>	<u>\$ 252,053,382</u>	<u>52.6%</u>